



# Consolidated MDAs Annual Budget Performance Report

for the 2024  
Fiscal Year



REPUBLIC OF GHANA

*Prepared by Ministry of Finance based on submitted report of MDAs in accordance with Section 27(1-4) of the PFM Act, 2016 (Act 921) as amended.*

For copies of the Report, please contact the Public Relations Office of the Ministry:  
Ministry of Finance  
Public Relations Office  
New Building, Ground Floor, Room 001/003  
P. O. Box MB 40 Accra – Ghana  
The 2024 Budget Performance Report is also available on the internet at: [www.mofep.gov.gh](http://www.mofep.gov.gh)



## Acronyms and Abbreviations

IDIF	One District One Factory
ABFA	Annual Budget Funding Amount
ABPR	Annual Budget Performance Report
AfCFTA	African Continental Free Trade Area
APSC	Airport Passenger Service Charge
BoG	Bank of Ghana
BPR	Budget Performance Report
CAPEX	Capital Expenditure
CID	Criminal Investigation Department
COCOBOD	Ghana Cocoa Board
COVID-19	Coronavirus Disease
DACF	District Assemblies Common Fund
DBG	Development Bank Ghana
DDEP	Domestic Debt Exchange Programme
DMU	Diesel Multiple Unit
DSDP	Debt Swap for Development Programme
DSWOs	District Social Welfare Officers
ECF	Extended Credit Facility
ECG	Electricity Company of Ghana
EOCO	Economic and Organised Crime Office
ESL	Energy Sector Levies
FINSEC	Financial Sector
FY	Fiscal Year
GACL	Ghana Airports Company Limited
GARID	Greater Accra Resilient and Integrated Development Project
GCRs	General Counterfoil Receipts
GCX	Ghana Commodity Exchange
GDP	Gross Domestic Product
GEA	Ghana Enterprises Agency
GEPA	Ghana Export Promotion Authority
GETFund	Ghana Education Trust Fund
GFIM	Ghana Fixed Income Market
GHF	Ghana Heritage Fund
GIIF	Ghana Infrastructure Investment Fund
GIR	Gross International Reserves
GIRSAL	Ghana Incentive-based Risk-sharing System for Agricultural Lending
GNFS	Ghana National Fire Service
GNPC	Ghana National Petroleum Corporation
GoG	Government of Ghana
GPFs	Ghana Petroleum Funds
GPS	Ghana Police Service
GRA	Ghana Revenue Authority
GSE	Ghana Stock Exchange
GSE-CI	Ghana Stock Exchange Composite Index
GSE-FSI	Ghana Stock Exchange Financial Stocks Index
GSF	Ghana Stabilization Fund
GSFP	Ghana School Feeding Programme
GSS	Ghana Statistical Service
GWCL	Ghana Water Company Limited
HDPE	High-Density Polyethylene



HLT	High Level Tank
IGF	Internally Generated Fund
IMF	International Monetary Fund
IPC(s)	Interim Payment Certificate(s)
IPEP	Infrastructure for Poverty Eradication Programme
IPPs	Independent Power Producers
IRECOPs	Integrated Recycling Compost Plant
IT	Information Technology
JHS	Junior High School
KG	Kindergarten
LEAP	Livelihood Empowerment Against Poverty
M&E	Monitoring and Evaluation
MASLOC	Microfinance and Small Loans Centre
MDAs	Ministries, Departments and Agencies
MLD	Million Liters per Day
MMbbls	Million Barrels
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCEs	Metropolitan, Municipal and District Chief Executives
MoF	Ministry of Finance
MoGCSP	Ministry of Gender, Children and Social Protection
MOTI	Ministry of Trade and Industry
MP	Member of Parliament
MSEs	Medium-scale Enterprises
MSMEs	Micro, Small, and Medium Enterprises
NAELP	National Alternative Employment and Livelihood Programme
NDA	Net Domestic Assets
NDF	Net Domestic Financing
NEDS	National Export Development Strategy
NEIP	National Entrepreneurship and Innovation Programme
NFA	Net Foreign Assets
NHIL	National Health Insurance Levy
NHIS	National Health Insurance Scheme
NIA	National Identification Authority
NIC	National Insurance Commission
NIR	National Identity Register
NIR	Net International Reserves
NITA	National Information Technology Agency
NLPGPP	National LPG Promotion Programme
NMPV	Net-Metering Solar PV
NPFS	National Premix Fuel Secretariat
NPG	Nuclear Power Ghana
NPRA	National Pensions Regulatory Authority
NTEs	Non-Traditional Exports
OMCs	Oil Marketing Companies
PAC	Public Accounts Committee
PAYE	Pay As You Earn
PCMU	Programme Coordination and Management Unit
PC-PEG	Post COVID-19 Programme for Economic Growth
PERD	Planting for Export and Rural Development
PFJ	Planting for Food and Jobs
PFM	Public Financial Management



PHF	Petroleum Holding Fund
PMIs	Purchasing Managers' Indices
PPG	Public and Publicly Guaranteed
Ppts	percentage points
PRMA	Petroleum Revenue Management Act
RCCs	Regional Coordinating Councils
RCSTWSP	Rural Communities and Small Towns Water Supply Project
RFJ	Rearing For Food and Jobs
SCADA	Supervisory Control Data Acquisition
SDGs	Sustainable Development Goals
SDI	Specialized Deposit-Taking Institutions
SEC	Securities and Exchange Commission
SHS	Senior High School
SOEs	State-Owned Enterprises
SPN	Specific Procurement Notices
SRA	Store Receipts Advice
SREP	Scaling-up Renewable Energy Project
SSA	Sub-Saharan Africa
SSNIT	Social Security and National Insurance Trust
TSCs	Technology Solution Centres
TVET	Technical and Vocational Education and Training
WASH	Water, Sanitation and Hygiene
WEO	World Economic Outlook
WTP	Water Treatment Plant



## Table of Content

Acronyms and Abbreviations .....	ii
List of Tables.....	vi
List of Figures .....	vii
Foreword .....	8
Executive Summary.....	9
Section One: Introduction.....	13
Section Two: Macroeconomic And Fiscal Developments in 2024.....	14
Section Three: Update on Government Flagships and Other Priority Programmes Implemented in 2024 .....	24
Section Four: Performance of Covered Entities .....	36
Non-Financial Performance .....	36
Administration Sector .....	36
Economic Sector .....	39
Infrastructure Sector.....	41
Social Sector .....	43
Public Safety Sector .....	46
Financial Performance .....	48
Section Five: On-Going Projects.....	50
Section Six: Staff Strength of Covered Entities .....	51
Section Seven: Actions Taken by Covered Entities on Parliament’s Recommendations on the Auditor- General’s Report .....	52
Section Eight: Conclusion .....	54
Appendices .....	56



## List of Tables

Table 1: Summary of Economic Performance: 2019 - 2024.....	14
Table 2: Overall Fiscal Performance – 2024 (in GH¢ millions) .....	18
Table 3: Summary of Revenue Performance – 2024 (in GH¢ millions) .....	18
Table 4: Summary of Expenditure Performance – 2024 (in GH¢ millions) .....	20
Table 5: Summary of Financial Operations – 2024 (in GH¢ millions).....	20
Table 6: Total Financial Sector Assets (Figures in billions of Cedis).....	22
Table 7: Human Development.....	25
Table 8: Agriculture Modernisation .....	25
Table 9: Industrialisation.....	26
Table 10: Infrastructure Development.....	27
Table 11: Private Sector and Entrepreneurship Development, .....	31
Table 12: Social Intervention Programmes and Other Flagships .....	32
Table 13: Other Initiatives.....	35
Table 14: Consolidated Non-Financial Budget Performance of the Administration Sector .....	38
Table 15: Consolidated Non-Financial Budget Performance of the Economic Sector.....	40
Table 16: Consolidated Non-Financial Budget Performance of the Infrastructure Sector .....	42
Table 17: Non-Financial Performance of Social Sector.....	45
Table 18: Non-Financial Performance of Public Safety Sector.....	48
Table 19: Summary of 2024 Financial Performance by Economic Classification .....	49
Table 20: Summary of 2024 Reallocations to Covered Entities.....	49
Table 21: Summary of Government’s On-going Projects by the various covered entities .....	50
Table 22: Analysis of Staff Strength.....	51
Table 23: Sectoral Distribution of staff recruitments in 2024.....	51
Table 24: Status of implementation of recommendations made by Parliament on Auditor General’s reports.....	53



## List of Figures

Figure 1: Real GDP Growth (percent), 2014-2024.....	15
Figure 2: Sector Distribution of GDP (percent), 2013-2024 .....	15
Figure 3: Inflation Trends (percent), 2016 – 2024.....	16
Figure 4: Public Debt to GDP, 2019 – 2024 .....	21
Figure 5: Non-financial Budget Performance of Administration Sector.....	36
Figure 6: Non-financial Budget Performance of the Economic Sector .....	39
Figure 7: Non-financial Budget Performance of the Infrastructure Sector.....	41
Figure 8: Non-financial Budget Performance of the Social Sector .....	43
Figure 9: Non-financial Budget Performance of the Public Safety Sector.....	46
Figure 10: Financial status of projects at various stages of completion (GH¢ million) .....	50
Figure 11: Overall Implementation Status of Audit Recommendations .....	52

## List of Appendices

Appendix 1: Parliament’s decision on the Auditor-General’s report and the action taken by the respective MDA.....	56
Appendix 2: Covered Entities 2024 Financial Performance by Economic Classification .....	62
Appendix 3: Details on Government’s On-going Projects by Covered Entities.....	72



## Foreword

The years prior to 2024 proved to be very difficult globally. In Ghana, we saw the most ignoble deterioration of the economy and broader societal well-being. Inflation galloped, exchange rate depreciated sharply and remained volatile. Interest rates rose and credit became simply unaffordable. Ghana, therefore had no option but to seek support from the IMF through the Extended Credit Facility (ECF) programme on the heels of an expansive domestic and external debt restructuring which had severe consequences.

In that context, the year 2024, being an election year, was uniquely significant. The Government set for itself macro-economic targets focused on re-anchoring fiscal and debt sustainability. The promise was to course-correct the misalignment in key indicators to support the economy.

Despite the progress made under the IMF programme, the macroeconomic environment remained fragile. The economy remained fragile, with 2024 recording significant fiscal slippages. The Primary deficit worsened, and the year ended with accumulation of huge central government arrears amounting to GH¢67.5 billion representing 5.7 percent of GDP.

The lessons from this challenging national economic experience are there for everyone: fiscal slippages are costly and far-reaching. These experiences validate the prudence in requiring the preparation of the Annual Budget Performance Report (BPR) as part of the Public Financial Management Act, 2016 (Act 921), as amended. Beyond meeting the requirements of the PFM Act, the BPR enables us to assess the performance and impact of our policy choices and take corrective measures where necessary. Furthermore, in accordance with the provisions of Section 27 of the PFM Act, stakeholders will receive updates on the actions taken to implement the recommendations of Parliament in respect of the report of the Auditor-General as well as updates on multi-year expenditure undertaken in 2024.

I must state that the key lessons from this BPR will guide our choices in the post-2024 era as we work to reset economy towards the Ghana we want. We must, and we will, build a new culture that promotes and sustains fiscal discipline.

As is always the case, this BPR is the product of cross-sectoral collaborations. The Ministry of Finance is thankful to the Ministries, Departments and Agencies who provided critical inputs and validated information. The efforts of the staff of this Ministry, who have coordinated the preparation of this BPR, are also acknowledged. Your sense of professionalism and commitment to the national cause is indeed endearing. As a Ministry, we will stand ready to provide clarification and respond to any related queries through the established channels, including the Right to Information Platform.

A new era is upon us. We have a great opportunity to rewrite our most recent economic history in a positive light. Let us join forces and work together to build the Ghana we want. It is our promise and duty to do so.



**DR. CASSIEL ATO FORSON (MP)**  
**MINISTER FOR FINANCE**

## Executive Summary

1. The Annual Budget Performance Reports from Covered Entities are prepared in accordance with Section 27 of the Public Financial Management Act, 2016 (Act 921), as amended. The consolidation of the 2024 Annual Budget Performance Reports seeks to provide an update on macroeconomic developments, highlight key achievements in policy implementation, and assess the performance of covered entities.
2. The 2024 Budget Statement and Economic Policy was focused on sustaining and bolstering the economic recovery witnessed in 2023 after a period of downturn. The objectives of the Budget, encapsulated in the theme "Pursuing Growth & Development within a Stable Macroeconomic Environment", prioritised restoring fiscal and debt sustainability; undertaking structural reforms; achieving price and exchange rate stability; preserving financial stability; promoting entrepreneurship, growth and job creation; and enhancing social protection.

### Macroeconomic Developments in 2024

3. **Growth:** Provisional data released by the Ghana Statistical Service (GSS) in March 2025 indicated that overall real GDP growth for 2024 was 5.7 percent. This exceeded the original 2024 and revised Mid-Year targets of 2.8 percent and 3.1 percent, respectively. Additionally, Non-Oil GDP recorded an annual growth of 6.0 percent in 2024, higher than the revised annual target of 2.8 percent.
4. The growth in 2024 was mainly driven by the Industry Sector, which expanded by 7.1 percent in 2024, rebounding strongly from a contraction of 1.7 percent in 2023. This was complemented by expansions of 5.9 percent and 2.8 percent in the Services and Agriculture Sectors, respectively.
5. **Inflation:** The year-on-year headline inflation increased slightly to 23.8 percent in December 2024, compared to 23.2 percent in 2023. Food inflation eased marginally, on a year-on-year basis, to 27.8 percent in December 2024 from 28.7 percent recorded in December 2023. Conversely, non-food inflation increased by 1.6 percentage points, rising to 20.3 percent in December 2024, compared to 18.7 percent in December 2023.
6. **Monetary Aggregates and Banks' Outstanding Credit:** Broad money supply (M2+) recorded an annual growth of 31.9 percent in December 2024, down from 38.7 percent in December 2023. Net Domestic Assets (NDA) expanded by 6.1 percent in December 2024 compared to 19.8 percent in the same period in 2023, while Net Foreign Assets (NFA) expanded by 302.6 percent compared to 310.4 percent over the same comparative period.
7. Private sector credit increased significantly by 26.3 percent in December 2024, compared to 10.7 percent in December 2023. In real terms, private sector credit grew by 2.0 percent in December 2024, compared to a contraction of 10.2 percent recorded in December 2023, showing a significant improvement in real credit growth to the private sector.
8. **Interest Rate Developments:** The 91-day, 182-day and 364-day Treasury bill rates decreased to 27.73 percent, 28.43 percent and 29.95 percent in December 2024, from 29.39 percent, 31.70 percent and 32.97 percent in December 2023, respectively. Similarly, the Average Lending Rate declined to 30.25 percent in December 2024 from the 33.75 percent recorded in December 2023.
9. **Balance of Payments:** The trade balance recorded a surplus of US\$5.10 billion in 2024, compared to the surplus of US\$2.69 billion in 2023, on account of higher export earnings relative to the import bill recorded.
10. Similarly, the current account recorded a surplus of US\$3.58 billion in 2024, a sharp increase of 154.5 percent over the surplus of US\$1.41 billion recorded in 2023, mainly driven by improved trade surplus and higher remittance inflows. The improved current account balance and reduced capital outflows resulted in an overall Balance of Payment surplus of US\$3.05 billion in 2024 compared to a narrow surplus of US\$0.52 million in 2023.
11. **International Reserves:** Gross International Reserves (GIR) at the end of December 2024 stood at US\$8.98 billion, equivalent to 4.0 months of import cover for goods and services, compared to US\$5.91 billion (2.7 months of import cover) in the corresponding period of 2023. The GIR, excluding pledged assets and the Ghana Petroleum Funds improved to US\$6.40 billion (2.9 months of import cover) in December 2024 from the stock of US\$3.66 billion (1.7 months of import cover) in December 2023. The Net International Reserves (NIR) also



increased to US\$6.38 billion at the end of December 2024, from the US\$3.13 billion recorded at the end of December 2023.

12. **Exchange Rate:** Cumulatively, the Ghana Cedi depreciated by 19.2 percent, 17.8 percent, and 13.7 percent against the United States Dollar, the British Pound, and the Euro, respectively at end-December 2024. This is compared with a depreciation of 27.8 percent, 31.9 percent, and 30.3 percent against the United States Dollar, the British Pound, and the Euro over the same period in 2023, respectively.

#### **2024 Fiscal Performance**

13. The overall budget deficit (on commitment basis) was GH¢92,647 million (7.9% of GDP), compared to the target of GH¢42,529 million (4.2% of GDP). The corresponding primary balance (on commitment basis) was a deficit of GH¢45,855 million (3.9% of GDP), compared to the surplus target of GH¢5,469 million (0.5% of GDP), a worsening of the overall deficit of 3.5% of GDP recorded in 2023.
14. On cash basis, the overall budget balance was a deficit of GH¢61,411 million (5.2% of GDP), compared to the target of GH¢54,142 million (5.3% of GDP). This was worse than the deficit of 3.2 percent of GDP recorded in 2023. The corresponding primary balance for the period was a deficit of GH¢14,618 million (1.2% of GDP), against the programmed deficit of GH¢6,144 million (0.6% of GDP), from the surplus of 0.2 percent of GDP recorded in 2023.
15. **Budget Balances and Financing Operations:** The cash deficit of GH¢61,411 million (5.2% of GDP) was financed from both domestic and external sources. Net Domestic Financing (NDF) was GH¢41,537 million (3.5% of GDP) compared to the target of GH¢40,195 million (3.9% of GDP), while Net Foreign Financing for the period was GH¢21,817 million (1.9% of GDP) compared to the target of GH¢15,222 million (1.5% of GDP).

#### **Public Debt Developments in 2024**

16. The total Central Government Public and Publicly Guaranteed (PPG) debt as at end-December 2024 stood at GH¢726,680 million (US\$49.4 billion), representing 61.8 percent of GDP. This is made up of external and domestic debt of GH¢416,835 million, and GH¢309,845 million, representing 35.4 percent and 26.3 percent of GDP, respectively. Central Government PPG debt has seen a decrease of about 19.1 percent from the end-December 2023 figure of GH¢610,011 million, representing 68.7 percent of GDP. This is mainly on account of the successful implementation of Government's debt restructuring programme which commenced in December 2022.

#### **Financial Sector Developments**

17. Total financial sector assets as a percentage of GDP declined marginally from 44.3 percent in 2023 to 42.1 percent in 2024, although total financial sector assets grew by 32.8 percent in 2024. In nominal terms, the stock of Financial Sector Assets grew from GH¢372.48 billion in 2023 to GH¢494.68 billion in 2024. Commercial banks dominated the sector with a total asset share equivalent to 74.4 percent. This was followed by the Pensions, Securities and Insurance industries with asset shares of 18.2 percent, 4.0 percent and 3.4 percent, respectively.

#### **Update on Government Flagships and Other Priority Programmes Implemented in 2024**

18. The flagships underpinned government efforts to provide critical infrastructure, which is a key enabler of economic growth and development and deliver key social interventions. Key achievements of the flagship projects and other priority programmes executed in 2024 are outlined under the various broad categories as follows:
19. **Human Development:** The total number of beneficiaries under the Free SHS flagship for the 2024/2025 academic year was 1,443,386 students from both SHS and TVET Institutes. Allowances amounting to GH¢215.72 million was paid to enrolled Teacher Trainees covering 73,595 Teacher Trainees in various teacher training institutions for the 2024/2025 academic year. Similarly, an amount of GH¢644.41 million out of the approved budget of GH¢708.78 million was disbursed to all nursing trainees within public health training institutions in 2024.
20. **Agriculture Modernisation:** In 2024, the government continued with the implementation of the Planting for Food and Jobs (PFJ) 2.0 programme. Under the Improved Seed sub-



programme, 7,553.0Mt of improved seeds were supplied to identifiable groups of farmers as well as to those affected by floods and dry spells in northern Ghana. Additionally, 180,625.40Mt of fertilisers (organic and inorganic) were supplied to farmers to improve crop yields.

21. Under the Tree Crops Module - Planting for Export and Rural Development programme, a total of 26,234 and 10.1 tons of certified and breeder seeds were produced, respectively. The Government also distributed 485,750 poultry and 10,000 battery cages to identified farmers nationwide through the Livestock Development Module - Rearing for Food and Jobs (RFJ).
22. **Industrialisation:** The One-District-One-Factory (1D1F) programme was geared at decentralising industrial and economic development by situating factories in various districts across the country. As at the end of 2024, over 321 projects were at various stages of completion, of which 169 projects were completed and in operation.
23. **Infrastructure Development:** Initiatives pertaining to infrastructure development encompassed areas including Railway Development, Road Infrastructure, Fish Landing Sites, Water and Sanitation, and Zongo Development. By the end of 2024, Government completed and commissioned 12 Coastal Fish Landing Sites and 2 Fishing Harbours at various locations. Additionally, the Elmina Fishing Port and James Town Fishing Harbour were completed and commissioned.
24. In the area of railway development, the Government completed and commissioned two (2) Diesel Multiple Unit (DMU) trains in 2024. Additionally, the Volta Rail Bridge, Tema Railhead, and Mpakadan Railhead were completed in 2024 with the signalling and communications system at about 99 percent completion. Both the Kojokrom - Manso section of the Western Railway Line (22km) and the Takoradi Port, Manso to Huni Valley Section of the Western Railway Line (78km) reached an overall physical progress of works of about 96 percent by the end of the year.
25. For the reporting period, most road and water infrastructure projects which were foreign-financed across the country were stalled due to the external debt restructuring.
26. **Private Sector and Entrepreneurship Development:** The Microfinance and Small Loans Centre (MASLOC) disbursed an amount of GH¢6.92 million as microloans to a total of 5,175 clients by end-2024. An amount of GH¢0.55 million was also disbursed as small loans to 32 beneficiaries. The Centre also distributed leg sewing machines and hair dryers amounting to GH¢2.95 million to various beneficiaries. The Centre was able to recover GH¢5.72 million and further monitored and followed up on 5,097 Micro-Credit, 430 Small loans and 129 Project Loan clients.
27. **Social Intervention Programmes:** The Ghana School Feeding Programme (GSFP) provided 4,231,059 pupils in 10,832 basic public schools with one hot nutritious meal on every school-going day across the sixteen regions. Additionally, the Programme employed 36,354 caterers and cooks, the majority of whom were women, and the programme created a ready market for local farmers, significantly boosting the local economy.
28. In 2024, 350,000 households received five (5) cycles of cash grants via the e-payment (e-zwich) platform under the Livelihood Empowerment Against Poverty (LEAP) Programme. LEAP support which was also indexed to inflation, resulting in the doubling of the nominal grant size received by beneficiaries.
29. As at end-2024, the National Identification Authority (NIA) registered 18,559,948 citizens (of which 2.1% were aged between 6 and 14 years). The NIA printed and issued cards totalling 17,998,673 and 17,242,407, respectively. Additionally, 200,498 foreigners enrolled in the National Identity Register (NIR) and were issued Non-Citizen Identity Cards.
30. **Other Initiatives:** Under the National Export Development Strategy (NEDS), Ghana's non-traditional exports generated earnings in excess of GH¢56.6 billion for the period under review. Additionally, approximately 165 SMEs were trained in various export-related topics, and 85 Ghanaian export companies received support to participate in international fairs.
31. In relation to Rural Electrification, a total of 276 of the planned 400 communities were connected to the national electricity grid in 2024, improving the national electricity access rate to 89.0 percent.



### **Performance of Covered Entities**

32. **Financial Performance:** For the 2024 fiscal year, Parliament approved a total budget of GH¢92,440.89 million, equivalent to 7.9 percent of GDP, to support the implementation of planned programmes and projects by Covered Entities. During the period under review, a total of GH¢88,488.13 million (7.5% of GDP) was released to Covered Entities, representing 95.7 percent of the approved budget. Total expenditures amounted to GH¢87,474.13 million, translating to 94.6 percent of the budget and 7.4 percent of GDP.
33. In addition, an amount of GH¢11,089.62 million (0.9% of GDP) was reallocated and released from centralized votes to Covered Entities. Expenditures and payments from these reallocated funds amounted to GH¢11,089.62 million (0.94% of GDP) and GH¢11,012.14 million (0.94% of GDP), respectively.
34. **On-going Projects/Contracts:** In 2024, works progressed on two thousand and sixteen (2,016) Government projects/contracts across all Covered Entities which are at various stages of completion. The total revised cost of the projects stood at GH¢109,437.86 million, reflecting a 2.0 percent increase from the original contract sum of GH¢107,253.13 million due to variations. By the end of 2024, GH¢31,472.51 million (28.8%) had been paid, leaving an outstanding balance of GH¢77,965.35 million (71.2%).
35. **Staff Strength:** The total staff strength of Covered Entities increased by 1.8 percent to 976,314 at the end of 2024 from 959,120 in 2023. Financial clearance granted to the various Covered Entities summed up to 56,427 in various categories of staff.
36. In conclusion, Government's resolve to drive economic growth and achieve macroeconomic stability yielded significant dividends as key macroeconomic indicators remained on a path of recovery. Additional investments in the flagship programmes and mainstream policy initiatives across the various MDAs continued to improve the economy and positively impact Ghanaian livelihoods.



## **Section One: Introduction**

37. The 2024 Budget Statement and Economic Policy of Government was hinged on the theme “Pursuing Growth & Development within a Stable Macroeconomic Environment”. This was to:
- Ensure the accelerated implementation of the Post COVID-19 Programme for Economic Growth (PC-PEG) and safeguard the recent macroeconomic gains;
  - Expand investments in the real sector to implement the new Growth Strategy and chart a new course;
  - Consolidate and complete on-going infrastructural projects to improve productivity and welfare; and
  - Mobilise climate finance to enable us build resilience and promote climate-sensitive growth.
38. The 2024 Budget served as a linchpin for the medium-term policy planning which aims to safeguard the recent macroeconomic gains and chart a new course for economic development. Among other things, (a) it provided the pathway towards fiscal consolidation and macro stability; (b) set out a new debt sustainability path after the implementation of a Domestic Debt Exchange programme; (c) outlined policy priorities underpinning our 5-year Growth Strategy with focus on selected initiatives over the next 14-months; (d) deepened our democratic development by prioritising resources for institutions to support the conduct of the 2024 general elections; and (e) committed funding for existing projects in roads, rural electrification, rural telephony, IPEP and arrears under the responsibilities of the Ministries, Departments and Agencies (MDAs).
39. Section 27 (1) of the Public Financial Management Act, 2016 (Act 921), as amended directs each Principal Account Holder for the various MDAs to submit to Parliament, a performance report on budget implementation for the preceding financial year within the first quarter of the ensuing year after the Minister submits the annual budget to Parliament.
40. This Annual Budget Performance Report (ABPR) is to assess the progress made by the sector Ministries in the implementation and achievement of planned policies and programmes in 2024, thereby ensuring accountability and transparency in the use of public funds.
41. It is a consolidation of all the annual Budget Performance Reports (BPR) submitted to Parliament by the Principal Account Holders.
42. The consolidated report is structured as follows:
- a. Section Two: Macroeconomic and Fiscal Developments in 2024
  - b. Section Three: Flagship Programme Performance;
  - c. Section Four: Performance of Covered Entities;
  - d. Section Five: Projects in Progress in Covered Entities;
  - e. Section Six: Staff Strength of Covered Entities;
  - f. Section Seven: Implementation of Parliament’s Recommendation of Auditor General’s Reports by Covered Entities; and
  - g. Section Eight: Conclusion.



## Section Two: Macroeconomic and Fiscal Developments in 2024

### Global Development

#### Global Growth

43. The April 2025 edition of the IMF's World Economic Outlook (WEO) indicated a drop in global economic growth to 3.3 percent in 2024, down from 3.5 percent in 2023; however, this figure surpasses the October 2024 WEO forecast by 0.1 percentage points. This decline was driven by stable growth in several advanced economies, including the United States, France, Spain, the United Kingdom, and the Euro Area, despite a slowdown in some key economies and several major Emerging Markets and Developing Economies, including China, Japan, and India.
44. According to the April 2025 Regional Economic Outlook for Sub-Saharan Africa (SSA), economic activity in Sub-Saharan Africa expanded by 4.0 percent in 2024, an increase from the 3.6 percent recorded in 2023. Growth in Nigeria increased to 3.4 percent in 2024, compared to the 2.9 percent recorded in 2023, while growth in South Africa has slightly slowed to 0.6 percent in 2024 from 0.7 percent in 2023.

#### Global Inflation

45. Global headline inflation eased to an annual average of 5.8 percent in 2024, down from 6.7 percent in 2023, as advanced economies returned to their inflation targets sooner than emerging market and developing economies. This can be attributed to falling energy prices, tighter monetary policy, and easing supply constraints. Advanced economies benefited more quickly due to robust institutions, effective policy tools, and lower exposure to volatile inflation components.
46. Headline inflation in Sub-Saharan Africa rose from 17.6 percent in 2023 to 18.3 percent in 2024. Although Sub-Saharan Africa has made progress in reducing inflation through monetary policy measures, the overall inflation environment remains challenging due to currency depreciation and structural economic issues.

#### Domestic Economic Developments

47. To provide context for the recent economic performance, the macroeconomic targets and the provisional outturn for 2024 are summarised in Table 1 below.

**Table 1: Summary of Economic Performance: 2019 - 2024**

Indicator	2019	2020	2021	2022	2023	2024	
	Outturn	Outturn	Outturn	Outturn	Outturn	Revised Budget	Prov
Overall real GDP (including oil)	6.5	0.5	5.1	3.8	3.1	3.1	5.7
Non-oil real GDP	5.8	1.0	6.6	4.7	3.6	2.8	6.0
End-year inflation	7.9	10.4	12.6	54.1	23.2	15.0	23.8
Fiscal Balance (% GDP, Commitment)	-4.1	-10.8	-8.4	-11.8	-3.5	-4.2	-7.9
Primary Balance (% GDP, Commitment)	1.5	-4.3	-1.1	-4.3	-0.2	0.5	-3.9
Fiscal Balance (% GDP, Cash)	-7.2	-14.7	-11.3	-10.6	-3.2	-5.3	-5.2
Primary Balance (% GDP, Cash)	-1.6	-8.4	-4	-3.2	0.2	-0.6	-1.2
Gross International Reserves (not less than)	4.0 months of import	4.1 months of import	4.4 months of import	2.7 months of import	2.7 months of import	≥3.0 months of import	4.0 months of import

Source: Ministry of Finance

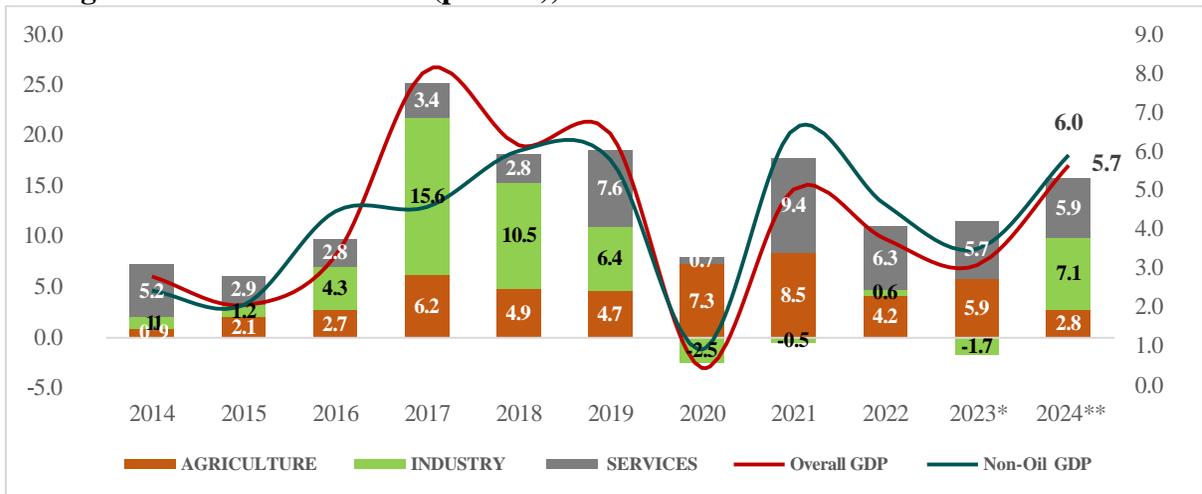
#### GDP Growth

48. Provisional data on National Accounts released by the Ghana Statistical Service (GSS) in March 2025, indicates that overall real GDP growth for 2024 was 5.7 percent. This compares favorably with the original 2024 budget target of 2.8 percent and the revised Mid-Year Review budget target of 3.1 percent. Non-Oil GDP recorded an annual growth of 6.0 percent in 2024, compared with the revised annual target of 2.8 percent. The 10-year trend in overall and non-oil real GDP growth is shown in Figure 1.
49. The key drivers of growth for the period were:
- The Industry Sector rebounded strongly expanding by 7.1 percent in 2024 driven by growth in Construction (9.6%), Mining & Quarrying (9.4%), Manufacturing (3.9%), and Electricity (2.0%) subsectors;



- Services sector expanding by 5.9 percent supported by broad-based growth across ten (10) of its subsectors except for Other Services Activities. The top five growth drivers were the Information and communication (15.8%), Financial and Insurance (7.8%), Transport and Storage (5.8%), Accommodation & Food Service Activities (4.8%), and Health and Social Work (4.4%) subsectors; and
- The agriculture sector expanding moderately by 2.8 percent, driven by growth in Livestock subsector (3.5%), Crops subsector (3.2%) and Fishing subsector (2.5%).

**Figure 1: Real GDP Growth (percent), 2014-2024**

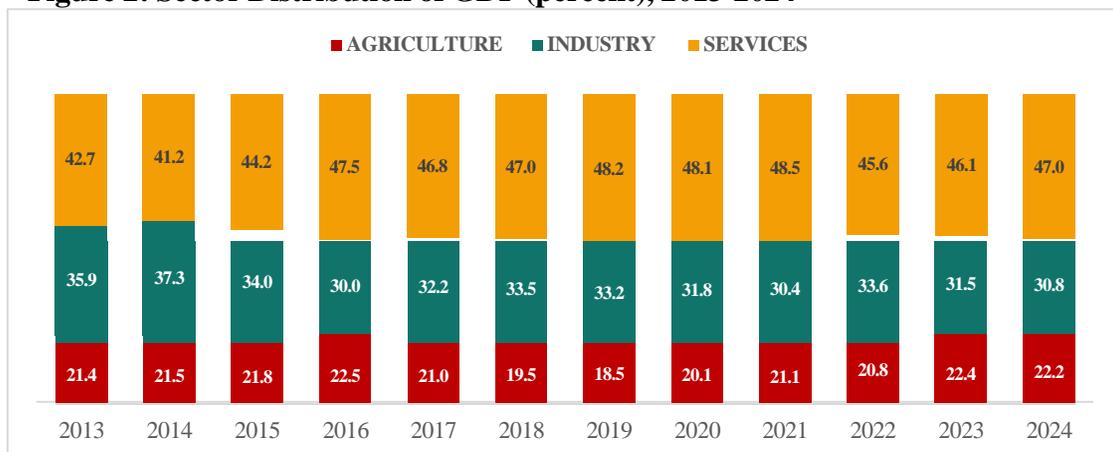


Source: Ghana Statistical Service

### Sectoral Shares of GDP

50. The Services Sector remained the largest sector with its share of GDP increasing to 47.0 percent in 2024, up from 46.1 percent in 2023. The Industry Sector followed with a share of 30.8 percent, declining from 31.5 percent in 2023. The share of the agriculture sector moderated to 22.2 percent, down from 22.4 percent in 2023, as shown in Figure 2.

**Figure 2: Sector Distribution of GDP (percent), 2013-2024**



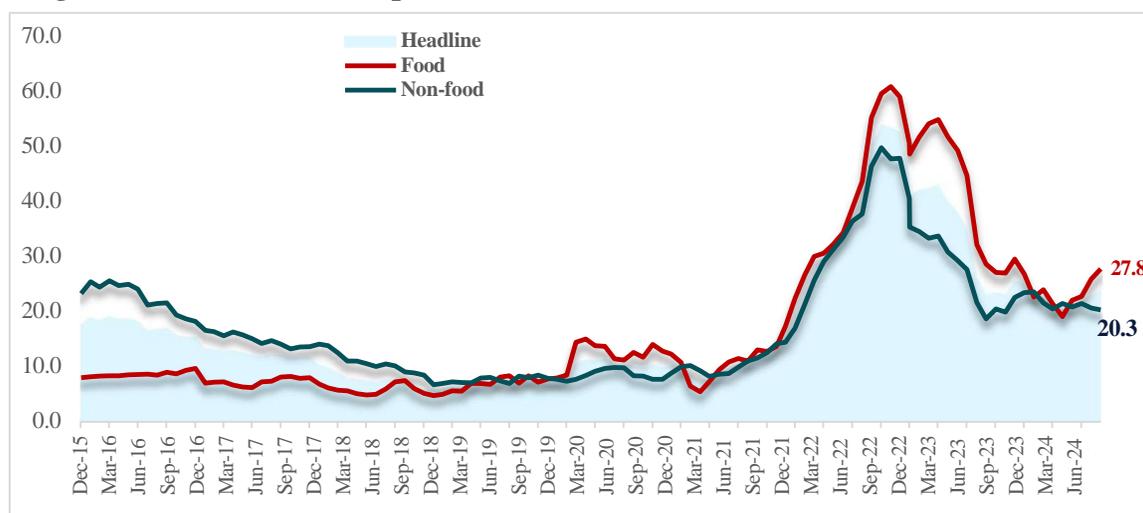
Source: Ghana Statistical Service  
Provisional



## Price Development

51. The year-on-year headline inflation increased slightly to 23.8 percent in December 2024, up from 23.2 percent in December 2023. Food inflation decreased marginally, on a year-on-year basis, to 27.8 percent in December 2024 from 28.7 percent recorded in December 2023, while non-food inflation rose by 1.6 percentage points (ppts) to 20.3 percent in December 2024, compared to 18.7 percent in December 2023. Inflation for imported goods fell to 17.9 percent in December 2024 from 21.8 percent in December 2023, whereas inflation for locally produced items increased to 26.4 percent in December 2024 from 23.8 percent in December 2023. Figure 3 depicts trends in price development.

**Figure 3: Inflation Trends (percent), 2016 – 2024**



Source: Ghana Statistical Service

## Monetary Aggregates and Banks' Outstanding Credit

52. Broad money supply (M2+) recorded an annual growth of 31.9 percent in December 2024, down from 38.7 percent in December 2023. This reflects robust expansions in the Net Foreign Assets of depository corporations alongside a significant moderation in the growth rate of Net Domestic Assets (NDA). Net Domestic Assets (NDA) expanded by 6.14 percent in December 2024, compared to 19.8 percent in the same period of 2023, while Net Foreign Assets (NFA) expanded by 302.6 percent, down from 310.4 percent over the same comparative period. The growth in M2+ is reflected in increased growth in currency with the public, demand deposits, savings, time deposits, and foreign currency deposits in December 2024 compared to the same period in 2023.
53. Private sector credit increased significantly by 26.3 percent in December 2024, compared to 10.7 percent in December 2023. In real terms, private sector credit grew by 2.0 percent in December 2024, in contrast to a contraction of 10.2 percent recorded in December 2023, demonstrating a marked improvement in real credit growth for the private sector.

## Interest Rate Developments

54. The rate for the 91-day Treasury Bill decreased to 27.73 percent in December 2024 from 29.39 percent in December 2023, while the 182-day also decreased to 28.43 percent in December 2024, from 31.70 percent in December 2023. Similarly, the 364-day instrument decreased to 29.95 percent from 32.97 percent over the same period. The Average Lending Rate fell to 30.25 percent in December 2024 from 33.75 percent recorded in December 2023.

## Balance of Payments

55. The trade balance recorded a surplus of US\$5.10 billion in 2024, compared to a surplus of US\$2.69 billion in 2023, due to higher export earnings relative to the import bill.
56. Total export receipts rose to US\$20.49 billion in 2024, up from US\$16.70 billion in 2023, primarily due to robust growth in gold exports. Earnings from gold exports surged by 53.2 percent to US\$11.64 billion in 2024, compared to US\$7.60 billion in 2023, driven by increased volumes and prices. Crude oil export receipts edged up to US\$3.87 billion in December 2024, from US\$3.84 billion in December 2023. Cocoa export receipts decreased by 9.9 percent to US\$1.94 billion in December 2024, from US\$2.15 billion in December 2023.



57. Total imports rose by 9.9 percent from US\$14.00 billion in 2023 to US\$15.39 billion in 2024. Non-oil imports increased to US\$10.76 billion in December 2024, from US\$9.53 billion in December 2023. Oil imports (crude, gas, refined products, and other oil products) also saw a slight increase from US\$4.48 billion in December 2023 to US\$4.63 billion in December 2024.
58. The current account recorded a surplus of US\$3.58 billion in 2024, representing a sharp increase of 154.5 percent over the surplus of US\$1.41 billion recorded in 2023, primarily driven by an improved trade surplus and higher remittance inflows. The enhanced current account balance and reduced capital outflows resulted in an overall Balance of Payments surplus of US\$3.05 billion in 2024, compared to a narrow surplus of US\$0.52 billion in 2023.

#### **International Reserves**

59. Gross International Reserves (GIR) at the end of December 2024 stood at US\$8.98 billion, equivalent to 4.0 months of import cover for goods and services, compared to US\$5.91 billion (2.7 months of import cover) in the corresponding period of 2023. The GIR, excluding pledged assets and the Ghana Petroleum Funds, improved to US\$6.40 billion (2.9 months of import cover) in December 2024 from US\$3.66 billion (1.7 months of import cover) in December 2023. The Net International Reserves (NIR) also increased to US\$6.38 billion at the end of December 2024, from US\$3.13 billion recorded at the end of December 2023.

#### **Exchange Rate**

60. Cumulatively, the Ghana Cedi depreciated by 19.2 percent, 17.8 percent, and 13.7 percent against the United States Dollar, the British Pound, and the Euro, respectively as at end-December 2024. This is compared with a depreciation of 27.8 percent, 31.9 percent, and 30.3 percent against the United States Dollar, the British Pound, and the Euro, respectively over the same period in 2023.

#### **2024 Fiscal Performance**

61. The provisional fiscal performance for 2024 is outlined in the context of the approved Mid-Year Review Budget for 2024:
- **Commitment Basis:** Revised 2024 Overall deficit target of 4.2 percent of GDP and corresponding primary deficit of 0.5 percent of GDP. The assessment on a commitment basis is critical as this is the key anchor of the IMF-supported Extended Credit Facility (ECF) Programme against which Government's performance will be assessed; and
  - **Cash Basis:** Revised 2024 Overall deficit target of 5.3 percent of GDP and the corresponding primary balance of a deficit of 0.6 percent of GDP.
62. Provisional data on Government fiscal operations for 2024 was marked by significant expenditure overruns offsetting the robust revenue performance for the period. The overall budget deficit (on commitment basis) was GH¢92,647 million (7.9% of GDP), compared to the target of GH¢42,529 million (4.2% of GDP). The corresponding primary balance (on commitment basis) was a deficit of GH¢45,855 million (3.9% of GDP), compared to the surplus target of GH¢5,469 million (0.5% of GDP), a significant worsening from the overall deficit of 3.5 percent of GDP recorded in 2023 as shown in Table 2.
63. On Cash basis, the overall budget was a deficit of GH¢61,411 million (5.2% of GDP), compared to the target of GH¢54,142 million (5.3% of GDP), and significantly worse than the deficit of 3.2 percent of GDP recorded in 2023. The corresponding primary balance for the period was a deficit of GH¢14,618 million (1.2% of GDP), against the programmed deficit of GH¢6,144 million (0.6% of GDP), from the surplus of 0.2 percent of GDP recorded in 2023, as shown in Table 2.



**Table 2: Overall Fiscal Performance – 2024 (in GH¢ millions)**

Sn.	Item	% of GDP				GH¢ Million			
		2023	2024	2024	2024	2023	2024	2024	2024
		Outturn	Budget	Rev. Budget	Outturn	Outturn	Budget	Rev. Budget	Outturn
1	Total Revenue & Grants	15.3	16.8	17.4	15.9	136,011	176,414	177,220	186,593
2	Total Exp. (Commitment)	18.9	21.6	21.5	23.7	167,514	226,681	219,749	279,241
3	Primary Balance (Commitment)	-0.2	0.5	0.5	-3.9	-2,155	5,666	5,469	-45,855
4	Overall Balance (Commitment)	-3.5	-4.8	-4.2	-7.9	-31,503	-50,267	-42,529	-92,647
5	Overall Balance (Cash)	-3.2	-5.9	-5.3	-5.2	-27,987	-61,880	-54,142	-61,411
6	Primary Balance (cash)	0.2	-0.6	-0.6	-1.2	1,361	-5,947	-6,144	-14,618
7	Nominal GDP					887,748	1,050,978	1,020,180	1,176,220

Source: Ministry of Finance

**Revenue Performance – 2024**

64. **Total Revenue and Grants** was GH¢186,593 million (15.9% of GDP), 5.3 percent above the revised target of GH¢177,220 million (17.4% of GDP) and represents a nominal year-on-year growth of 37.2 percent as shown in Table 2.
65. **Non-oil Tax Revenue (Net)** amounted to GH¢140,983 million (12.0% of GDP), exceeding the target of GH¢135,925 million (13.3% of GDP) by 3.7 percent and represents an annual growth of 37.4 percent. The higher-than-programmed outturn is explained by the strong performance in Income and Property Taxes and International Trade Taxes which outweighed the shortfalls in Domestic Goods and Services Taxes for the period.
66. **Non-Tax Revenue (non-oil):** which comprises MDAs' IGF Retention, IGF Lodgment, Fees & User Charges, and Dividends — amounted to GH¢18,071 million (1.5% of GDP), 15.6 percent above the target of GH¢15,638 million (1.5% of GDP), mainly on account of higher MDAs Retention and lodgment.
67. **Receipts from upstream oil and gas activities** amounted to GH¢19,834 million (1.7% of GDP), exceeding the target of GH¢14,978 million (1.5% of GDP) by GH¢4,856 million (32.4%), primarily driven by higher-than-programmed crude oil prices which averaged US\$80.04 per barrel compared to a target of US\$75.44 per barrel and higher volumes.
68. **Other revenues** — comprising of SSNIT Contribution to NHIL and proceeds from the Energy Sector Levies (ESL) — was GH¢5,989 million (0.5% of GDP), 20.8 percent below the period target of GH¢7,564 million (0.7% of GDP).
69. **Grants** disbursements by development partners amounted to GH¢1,716 million (0.1% of GDP), 44.9 percent below the programmed target of GH¢3,115 million (0.3% of GDP), largely on the back of non-disbursement of project grants by some development partners.

**Table 3: Summary of Revenue Performance – 2024 (in GH¢ millions)**

Sn.	Item	% of GDP				GH¢ Million			
		2023	2024	2024	2024	2023	2024	2024	2024
		Outturn	Budget	Rev. Budget	Outturn	Outturn	Budget	Rev. Budget	Outturn
1	Total Revenue & Grants	15.3	16.8	17.4	15.9	136,011	176,414	177,220	186,593
2	Domestic Revenue	15.0	16.5	17.1	15.7	133,360	173,299	174,105	184,878
3	Non-Oil Tax Revenue	11.6	12.9	13.3	12.0	102,597	135,919	135,925	140,983
4	Non-Oil Non-Tax Revenue	1.4	1.4	1.5	1.5	12,443	14,838	15,638	18,071
5	Oil and Gas Receipt	1.4	1.4	1.5	1.7	12,625	14,978	14,978	19,834
6	Other Revenue	0.6	0.7	0.7	0.5	5,695	7,564	7,564	5,989
7	Grants	0.3	0.3	0.3	0.1	2,652	3,115	3,115	1,716

Source: Ministry of Finance



### ***Expenditure Performance – 2024***

70. **Total Expenditure (Commitment, including discrepancy)** amounted to GH¢279,241 million (23.7% of GDP), 27.1 percent above the budgetary provision of GH¢219,749 million (21.5% of GDP). The outturn represents a nominal year-on-year growth of 66.7 percent compared to the outturn of GH¢167,514 million (18.9% of GDP) recorded in same period in 2023 as shown in Table 4.
71. On cash basis Total Expenditure which include arrears clearance for the period totalled GH¢248,004 million (21.1% of GDP), above the MYB target of GH¢231,362 million (22.7% of GDP) by 7.2 percent.
72. **Primary Expenditure (Commitment, including discrepancy)** which is Non-Interest Expenditures (Commitment), amounted to GH¢232,488 million (19.8% of GDP), 35.3 percent above the target of GH¢171,750 million (16.8% of GDP).
73. **Compensation of Employees** amounted to GH¢67,189 million (5.7% of GDP), above the target of GH¢63,683 million (6.2% of GDP) by 5.5 percent. Wages and Salaries constituted 89.8 percent of the total Compensation and amounted to GH¢60,352 million (5.1% of GDP), 5.9 percent above the target of GH¢57,005 million (5.6% of GDP).
74. **Purchase of Goods and Services** amounted to GH¢11,509 million (1.0% of GDP) below the programmed level of GH¢12,082 million (1.2% of GDP) by 4.7 percent.
75. **Grants to Other Government Units** accrued a total amount of GH¢46,426 million (3.9% of GDP) in 2024 for transfer to all earmarked funds against the target of GH¢40,920 million (4.0% of GDP). The overage is mainly on account of higher-than-programmed transfer to GNPC explained by higher oil receipt.
76. **Interest Payments** amounted to GH¢46,792 million (4.0% of GDP), 2.5 percent below the target of GH¢47,999 million (4.7% of GDP). Domestic Interest payments amounted to GH¢40,058 million and constituted 85.6 percent of Total Interest Payments for the period, while External Interest Payments amounted to GH¢6,734 million and constituted the remaining 14.4 percent
77. **Capital Expenditure (CAPEX)** amounted to GH¢29,389 million (2.5% of GDP), surpassing the target of GH¢28,509 million (2.8% of GDP) by 3.1 percent. Domestically Financed CAPEX amounted to GH¢14,733 million against a target of GH¢18,028 million while Foreign Financed CAPEX constituted 49.9 percent of Total CAPEX, amounting to GH¢14,656 million, against the target of GH¢10,481 million.
78. **Other expenditure** mainly comprising Energy Sector Levies (ESL) transfers and Energy Sector Payment Shortfalls amounted to GH¢24,939 million (2.1% of GDP), 6.1 percent below the target of GH¢26,557 million (2.6% of GDP).



**Table 4: Summary of Expenditure Performance – 2024 (in GH¢ millions)**

Sn.	Item	% of GDP				GH¢ Million			
		2023	2024	2024	2024	2023	2024	2024	2024
		Outturn	Budget	Rev. Budget	Outturn	Outturn	Budget	Rev. Budget	Outturn
1	Total Exp. (Commitment, Incl Discrepancy)	18.9	21.6	21.5	23.7	167,514	226,681	219,749	279,241
2	Primary Expenditures (Commitment, Incl Discrepancy)	15.6	16.2	16.8	19.8	138,167	170,748	171,750	232,448
3	Compensation of Employees	5.7	6.1	6.2	5.7	50,808	63,683	63,683	67,189
	<i>o/w Wages and Salaries</i>	5.1	5.4	5.6	5.1	45,354	57,005	57,005	60,352
4	Use of Goods and Services	1.0	1.1	1.2	1.0	8,446	11,065	12,082	11,509
5	Grants to Other Gov't Units	3.5	3.8	4.0	3.9	31,173	39,589	40,920	46,426
6	Capital Expenditure	2.4	2.7	2.8	2.5	21,111	28,720	28,509	29,389
	<i>o/w Domestic Financed</i>	1.0	1.7	1.8	1.3	9,148	18,239	18,028	14,733
	<i>o/w Foreign Financed</i>	1.3	1.0	1.0	1.2	11,964	10,481	10,481	14,656
7	Other Expenditure	1.6	2.6	2.6	2.1	13,764	27,691	26,557	24,939
8	Other Outstanding Expenditure Claims	0.0	0.0	0.0	4.2	0	0	0	49,237
9	Interest Payment	3.3	5.3	4.7	4.0	29,348	55,932	47,999	46,792
	<i>o/w Domestic</i>	3.1	3.5	4.1	3.4	27,573	36,893	41,533	40,058
	<i>o/w Foreign</i>	0.2	1.8	0.6	0.6	1,775	19,039	6,466	6,734
<b>Memo Item</b>									
10	<b>Total Exp. (Cash)</b>	18.5	22.7	22.7	21.1	163,998	238,294	231,362	248,004

Source: Ministry of Finance

**Budget Balances and Financing Operations**

79. Government's fiscal operations for 2024 resulted in an overall cash deficit of GH¢61,411 million (5.2% of GDP), against the target of GH¢54,142 million (5.3% of GDP). The cash deficit was financed from both domestic and external sources. Net Domestic Financing (NDF) was GH¢41,537 million (3.5% of GDP) compared to the target of GH¢40,195 million (3.9% of GDP), while Foreign Financing (Net) for the period was GH¢21,817 million (1.9% of GDP) compared to the target of GH¢15,222 million (1.5% of GDP) as shown in Table 5 below.
80. The corresponding Primary Balance (on cash basis) was a deficit of GH¢14,618 million (1.2% of GDP), against the target deficit of GH¢6,144 million (0.6% of GDP).

**Table 5: Summary of Financial Operations – 2024 (in GH¢ millions)**

Sn.	Item	% of GDP				GH¢ Million			
		2023	2024	2024	2024	2023	2024	2024	2024
		Outturn	Budget	Rev. Budget	Outturn	Outturn	Budget	Rev. Budget	Outturn
1	Total Financing	3.2	5.9	5.3	5.2	27,987	61,880	54,142	61,411
2	Foreign Financing	1.3	0.0	1.5	1.9	11,219	464	15,222	21,817
3	Domestic Financing	1.9	5.8	3.8	3.4	16,767	61,416	38,920	39,594
4	<i>o/w Domestic (net)</i>	1.9	6.0	3.9	3.5	16,532	62,691	40,195	41,537
5	Primary Balance	0.2	-0.6	-0.6	-1.2	1,361	-5,947	-6,144	-14,618
6	Nominal GDP					887,748	1,050,978	1,020,180	1,176,220

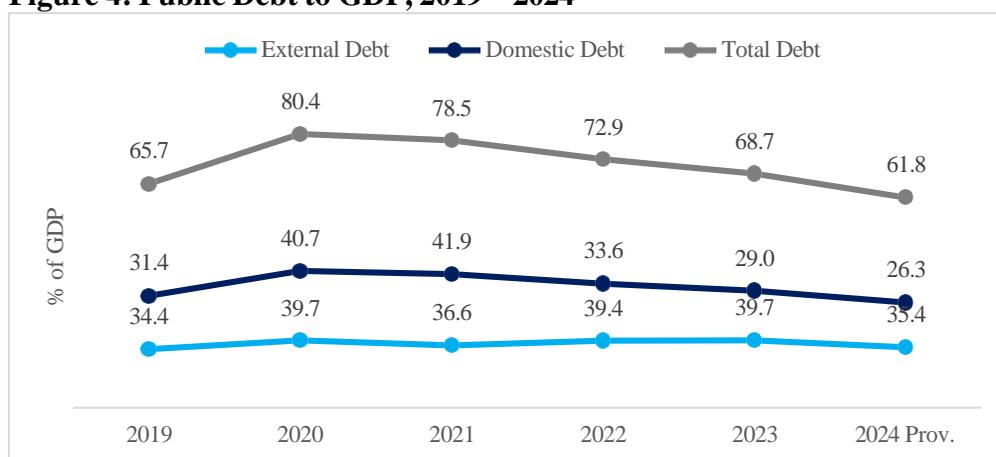
Source: Ministry of Finance

**Public Debt Developments in 2024**

81. The total Central Government Public and Publicly Guaranteed (PPG) debt at end-December 2024 stood at GH¢726,680 million (US\$49.4 billion), representing 61.8 percent of GDP. This is made up of external and domestic debt of GH¢416,835 million, and GH¢309,845 million, representing 35.4 percent and 26.3 percent of GDP, respectively. The 2024 Central Government PPG debt-to-GDP ratio decreased by 6.9 percentage points from the 68.7 percent recorded in December 2023. This is mainly on account of the successful implementation of Government's debt restructuring programme which commenced in December 2022. The evolution of government PPG debt is shown in Figure 4 below.



**Figure 4: Public Debt to GDP, 2019 – 2024**



Source: Ministry of Finance

## Performance of Petroleum Revenues - Receipts and Utilization for 2024

### *Petroleum Receipts for 2024*

82. The total petroleum receipts for the period January - December 2024 was US\$1.358 billion (GH¢19,960 million), which represents a 27.8 percent increase on the 2023 petroleum receipt of US\$1.062 billion (GH¢12,370 million). The higher revenues in 2024, as compared to that of 2023, were mainly on account of a higher number of liftings received (11 liftings) in 2024 compared to that of 2023 (9 liftings).
83. Total petroleum receipts from crude oil liftings only for the period January- December 2024 was US\$0.844 billion (GH¢12,400 million), comprising the 75th to 80th Jubilee liftings, 23rd & 24th TEN liftings, and the 14th to 16th liftings from the Sankofa Gye-Nyame field.
84. The share of Carried and Participating Interest increased marginally from 44.3 percent as at end December 2023 to 44.5 percent as at end December 2024
85. The share of Royalties decreased from 20.7 percent as at end December 2023 to 17.7 percent as at end December 2024.
86. Corporate Income Tax increased significantly from 34.4 percent as at end December 2023 to 37 percent as at end December 2024.
87. Surface Rental decreased from 0.07 percent as at end December 2023 to 0.04 percent at the end December 2024.

### *Distribution of Petroleum Revenues - 2024*

88. The Petroleum Revenue Management Act (PRMA), 2011 (Act 815) as amended requires that not more than 70 percent of Government's net petroleum receipts is designated as Annual Budget Funding Amount (ABFA) and not less than 30 percent designated as Ghana Petroleum Funds (GPFs). Out of the amount transferred into the GPFs, the Ghana Heritage Fund (GHF) received not less than 30 percent, with the rest transferred into the Ghana Stabilization Fund (GSF).
89. The total amount available for distribution to the allowable designated accounts in line with the provisions of the PRMA was US\$1.358 billion, comprising the total petroleum receipts of US\$1.358 billion for 2024, and petroleum receipts of US\$0.0003 billion that spilled over from 2023 to 2024.
90. Of the distributed amount of US\$1.358 billion, a total of US\$0.281 billion was distributed to the National Oil Company, GNPC, made up of Equity Financing Cost of US\$0.138 billion and GNPC's share of the net Carried and Participating Interest of US\$0.143 billion.
91. The ABFA received a total of US\$0.493 billion, which constitutes a net ABFA amount of US\$0.301 billion, GIIF transfer of US\$0.168 billion and DACF transfer of US\$0.025 billion.
92. A total of US\$0.584 billion was transferred into the Ghana Petroleum Funds (GPFs) in 2024, which was distributed to the Ghana Heritage Fund (US\$0.175 billion), while the Ghana Stabilisation Fund (US\$0.409 billion) in the ratio of 7:3 in line with the PRMA.



## Financial Sector

93. The financial sector in Ghana has grown over the past few years and is heavily dominated by the banking subsector. Total financial sector assets as a percentage of GDP slightly declined from 44.3 percent in 2023 to 42.1 percent in 2024. However, the total financial sector assets grew by 32.8 percent in 2024. In nominal terms, the stock of financial sector assets increased from GH¢372.48 billion in 2023 to GH¢494.68 billion in 2024. Commercial banks were dominant, holding assets equivalent to 74.4 percent of total assets in 2024, followed by the pension sector with 18.21 percent of total assets. The assets of the securities industry under management and the insurance industry followed with 4.04 percent and 3.40 percent respectively, as shown in Table 6 below.

**Table 6: Total Financial Sector Assets (Figures in billions of Cedis)**

Total Financial Sector Assets					
	2020	2021	2022	2023	2024
<b>Bank and SDI</b>	<b>163.87</b>	<b>196.15</b>	<b>238.71</b>	<b>274.9</b>	<b>367.8</b>
<i>% Of Total Assets</i>	76.49%	75.07%	76.52%	73.80%	74.35
<b>Insurance</b>	<b>8.67</b>	<b>10.79</b>	<b>12.3</b>	<b>15.1</b>	<b>16.80</b>
<i>% Of Total Assets</i>	4.05%	4.13%	3.94%	4.05%	3.40%
<b>Securities Industry</b>	<b>8.32</b>	<b>14.76</b>	<b>14.36</b>	<b>16.47</b>	<b>20.00</b>
<i>% Of Total Assets</i>	3.88%	5.65%	4.60%	4.42%	4.04%
<b>Pensions</b>	<b>33.37</b>	<b>39.6</b>	<b>46.6</b>	<b>66.01</b>	<b>90.08</b>
<i>% Of Total Assets</i>	15.58%	15.15%	14.94%	17.72%	18.21
<b>Total Financial Sector Assets</b>	<b>214.23</b>	<b>261.3</b>	<b>311.97</b>	<b>372.48</b>	<b>494.68</b>
<i>Total Assets as % of GDP</i>	54.66%	56.60%	50.78%	44.26%	42.06%

Source: Annual and quarterly reports (BOG, SEC, NIC, NPRA)

## Developments in Banks' Balance Sheet

94. Total assets of the banking sector increased from GH¢274.9 billion in December 2023 to GH¢367.8 billion in December 2024. This represents a 33.8 percent year-on-year increase compared to the 29.7 percent recorded in 2023. Total deposits grew by 28.8 percent to GH¢276.2 billion as at end-December 2024, while Private Sector Credit grew by 26.3 percent in 2024 to GH¢89.1 billion from GH¢70.6 billion recorded in 2023. As a percentage of Gross Domestic Product (GDP), the Private Sector Credit recorded a decrease to 7.6 percent in 2024 from 8.30 percent in 2023.

## Mobile Money

95. The value of Mobile Money transactions increased to GH¢334.8 billion in 2024 from GH¢199.3 billion in 2023. The total number of registered active Mobile Money accounts at the end of December 2024 was 23.5 million, compared with 22.8 million at end-December 2023.

## Pension Funds

96. Ghana operates a contributory 3-Tier (3-Pillar) Pension Scheme. The private pension schemes (defined contribution plans) consist of a mandatory 2nd Tier Occupational Pension Scheme and a Voluntary 3rd Tier Provident Fund and Personal Pension Schemes. Pension funds in 2024 recorded a nominal growth of 45.76 percent with total asset of about GH¢90.08 billion (including the basic national social security). Private pension funds (Tiers 2&3) reached GH¢70.00 billion at the end of 2024. Private pension funds are invested in various approved asset classes, with GoG Securities standing at about 78.78 percent in 2024. Total benefits (pensions, emigration benefits, and invalidity pensions) paid in 2024 stood at GH¢S6.5 billion for all the tiers. Additional GH¢0.8 billion was paid by Controller and Accountant General Department to CAP 30 Beneficiaries in 2024.
97. The total asset allocation for privately managed funds at the end of 2024 was as follows: Government of Ghana securities 78.78 percent; Local Government and Statutory Agency securities 2.34 percent; Corporate Debt securities 1.2 percent; Bank and other Market securities 7.97 percent; Collective Investment schemes 1.73 percent; ordinary Shares / Non-redeemable Preference Shares 2.99 percent, and Cash Holding 4.14 percent. Active contributors stood at over 2.01 million, with contributions received amounting to GH¢8.8 billion.

## Insurance

98. The total assets of the insurance sector increased from GH¢15.10 billion in 2023 to GH¢16.80 billion in 2024, indicating a growth of 11.23 percent. However, despite this increase, the sector's share of total financial assets declined from 4.1 percent to 3.4 percent. This relative decline highlights the need for strategic reforms and innovation within the insurance industry to enhance its competitiveness, market penetration, and investment performance.



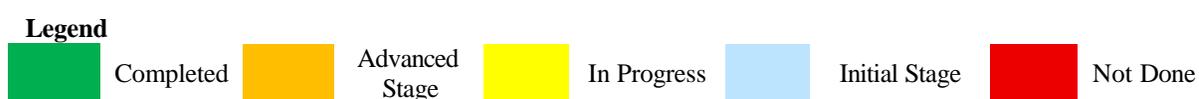
### **Capital Market**

99. The year-to-date changes in the Ghana Stock Exchange (GSE) Composite Index (CI) and GSE Financial Stock Index (FSI) as of end-December 2024 were 56.2 percent and 25.2 percent, respectively, compared to a year-on-year gain of 28.1 percent and loss of 7.4 percent in 2023. The gains in both GSE-CI and GSE-FSI in 2024 were mostly attributable to the price appreciation of most of the listed equities. Total market capitalization increased by 50.7 percent from GH¢73.9 billion at the end of 2023 to GH¢111.4 billion at the end of 2024.
  
100. The trade volume at the Ghana Fixed Income Market (GFIM) increased by 76.8 percent to GH¢174.00 billion in 2024 from GH¢98.44 billion recorded in 2023. Total value of Government bills, notes, and bonds as at the end of 2024 was GH¢50.04 billion in trade volumes, equivalent to 61.9 percent of the total trade volume.



### Section Three: Update on Government Flagships and Other Priority Programmes Implemented in 2024

101. The **global** economy in 2024 saw significant improvements in near-term risks due to receding global inflation, easing monetary policy, lower asset price volatilities, and resilient emerging markets. Despite the reduction in global near-term risks, several Emerging Markets (EMs), including Ghana, faced additional challenges such as tight financing conditions and the complex interplay of poverty, limited opportunities, and weak governance, adversely affecting economic activity during the reporting period. Nevertheless, the implementation of government flagship continued in 2024, considering their impact on economic growth, albeit with a significantly reduced scope due to competing governmental needs.
102. Since their inception, the flagships have supported government efforts to provide critical infrastructure, which is a key enabler of economic growth and development. A subtle yet impactful aspect of the flagships is their social impact on beneficiary communities. Not only have the programmes uplifted the social status of beneficiaries, but the associated effects on their dignity are also noteworthy. The flagships were designed to align with the President’s Coordinated Programme of Economic and Social Development Policies 2021-2025.
103. Key achievements of the flagship projects and other priority programmes executed in 2024 are outlined under the following broad categories:
- **Human Development** (Free Senior High School, Nursing Trainee Allowance Teacher Trainee Allowance)
  - **Agriculture Modernization** (Planting for Food and Jobs 2.0)
  - **Industrialisation** (One District One Factory Programme)
  - **Infrastructure** (Road Infrastructure, Water and Sanitation Initiatives, Railways Development, Fish Landing Sites, Zongo Development)
  - **Private Sector and Entrepreneurship Development** (MASLOC)
  - **Social Intervention Programmes and Other Flagships** (NIA, LEAP, School Feeding, Regional Reorganisation)
104. Furthermore, in 2024, the government progressed with other initiatives, including the National Export Development Strategy and Rural Electrification.
105. The legend below presents the progress status of government flagship initiatives and other priority programmes.



#### Human Development

106. Government policy on education in 2024 was centred on enhancing the free secondary education policy. This deliberate initiative has, since 2017, provided affordable secondary education to all students in public Senior High Schools across the country at no cost. The aim of the free education policy is to tackle educational inequality across regions and to bolster the government’s efforts in poverty eradication.
107. Since its establishment in 2017, the Free SHS flagship has become the key instrument for expanding secondary education in Ghana. Not only has the intervention increased accessibility to affordable education, it has also improved educational equity across different regions of the country. The total number of beneficiaries for the 2024/2025 academic year was 1,443,386 students from SHS/TVET Institutes.
108. Allowances paid to enrolled Teacher Trainees for the reporting period covered approximately 73,595 students in various teacher training institutions for the 2024/2025 academic year. The intervention aims to assist teacher trainees financially by alleviating their financial burden and its impact on their parents.
109. The payment of Nursing Trainee Allowance, like the Teacher Trainee Allowance, was also restored in 2017 to support nursing trainees nationwide. The objective of this financial support initiative is to complement other health sector initiatives aimed at providing economic relief to nursing trainees and to encourage public interest in the development of health indices. In 2024, an amount of GH¢644,408,400.00 out of the approved budget of GH¢708,780,300.00 was disbursed to all nursing trainees within public health training institutions.



**Table 7: Human Development**

Sn.	Programme	Sub-Programme	Expected Output	Actual Delivery	Remarks
1	Free Senior High School		Ensure that all boys and girls complete Free equitable and quality secondary education leading to relevant and effective learning outcomes.	The total number of beneficiaries for the 2024/2025 academic year is 1,443,386 students from SHS/TVET Institutes.	The expected output of the programme was fully achieved.
2	Teacher Trainee		To make Colleges of Education freely accessible to all eligible students and train teachers to drive quality education provision.	Total number of beneficiaries for the 2024/2025 academic year is 73,595 teacher trainees.	The expected output of the programme was fully achieved.
3	Nursing Trainee Allowance		Ensure that all trainee nurses are paid a minimum of GH¢ 400 per month for 10 months to support their training expenses.	As at end December 2024, an amount of GH¢644,408,400.00 out of the approved budget of GH¢708,780,300.00 was released to all nursing trainees within the public health training institutions.	The expected output of the programme was fully achieved.

Source: MOE, MOH

**Agriculture Modernisation**

110. In 2024, the government continued with the implementation of the Planting for Food and Jobs (PFJ) 2.0 programme. The PFJ 2.0 was designed to address and enhance the complex challenges encountered with the initial PFJ. The PFJ 2.0 is anchored on four main pillars: private sector-focused, value chain approach, market-driven, and inclusivity. PFJ 2.0 aims to accelerate the modernisation and competitiveness of the food and the entire agriculture sector. The programme has also ushered in the input credit system, which is linked to structured market arrangements.
111. In 2024, under the Improved Seed sub-programme, 7,553.0Mt of improved seeds were supplied to identifiable groups of farmers as well as to those affected by floods and dry spells in northern Ghana. The programme aims to increase the production and productivity of major food crops and ensure food security across the country. Additionally, 180,625.40Mt of fertilisers (organic and inorganic) were supplied to farmers to improve crop yields.
112. Under the Tree Crops Module - Planting for Export and Rural Development programme, a total of 26,234 and 10.1 tonnes of certified and breeder seeds were produced. The overarching objective of this programme is to help develop the tree crop sector with a view to widening Ghana's exportable base and accelerating rural development.
113. In 2024, the Government distributed 485,750 poultry and 10,000 battery cages to identified farmers nationwide through the Livestock Development Module - Rearing for Food and Jobs (RFJ). The objective of the RFJ is to develop a competitive and more efficient livestock industry that increases domestic production, reduces the importation of livestock products, and contributes to employment generation and the improvement of the livelihoods of livestock value chain actors and the national economy.

**Table 8: Agriculture Modernisation**

Sn.	Programme	Sub-Programme	Expected Output	Actual Delivery	Remarks
	Planting for Food and Jobs 2.0	Improved seeds	7,553Mt of improved seeds to be supplied to small holder farmers for food crop production.	7,553Mt of improved seeds supplied to farmers under the PFJ 2.0, flood and dry spell victims support programme.	Fully achieved
		Fertilisers	180,625.40Mt of fertilizers (organic and inorganic) to be supplied to small holder farmers for food crop production.	180,625.40Mt of fertilizers (organic and inorganic) supplied to farmers under the PFJ 2.0, flood and dry spell victims support programme.	Fully achieved
		Construction of warehouses to reduce post-harvest losses.	Complete construction of 80 warehouses with a capacity of 1000Mt.	11 warehouses are at various stages of completion.	Initial stage
		Construction/Rehabilitation of irrigation schemes	Complete construction of small earth dams and	Construction of small earth dams are at various levels of completion	In progress



Sn.	Programme	Sub-Programme	Expected Output	Actual Delivery	Remarks
			irrigable area development (110Ha)		
		To increase the area under irrigation through the construction and rehabilitation of irrigation schemes to promote dry season farming activities.	A total of 18,772.85Ha has been developed under formal irrigation Tamne phase III (500Ha), Pwalugu (24,000Ha) and Vea irrigation scheme(850Ha) irrigation projects to be constructed.	Tamne III - 70% Pwalugu- 5% Vea -35% These irrigation projects were at various levels of completion.	Initial stage
		Livestock Development Module - Rearing for Food and Jobs (RFJ)	Procure and distribute 18,400,000 poultry birds and 11,000 battery cages.	485,750 and 10,000 poultry and battery cages were distributed respectively.	In progress
		Tree Crops Module - Planting for Export and Rural Development (PERD)	Produce and develop quality breeder and certified seeds.	A total of 26,234 and 10.1 tonnes of certified and breeder seeds were produced to increase productivity respectively.	Fully achieved

Source: MOFA

### Industrialisation

114. The One-District-One-Factory (1D1F) programme has been one of the most deliberate attempts by the government to decentralise industrial and economic development by situating factories in various districts across the country. The programme has undoubtedly become Ghana's most significant and intentional effort to fast-track industrialisation in an innovative and comprehensive manner. The 1D1F initiative has also created numerous jobs, particularly for Ghana's young people. As at end of 2024, over 321 projects were at various stages of completion of which 169 projects are completed and in operation.
115. The diverse array of products manufactured by 1D1F companies encompasses rice, processed fruits, poultry products, beverages, biscuits, cooking oil, pharmaceuticals, ethanol, paper products, sanitary items, detergents, ceramic tiles, iron and steel products, bolts and nuts, heavy-duty truck assembly, gas cylinders, and lubricants.

**Table 9: Industrialisation**

Sn .	Programme	Sub-Programme	Expected Output	Actual Delivery	Remarks
	One District One Factory (1D1F)		At least One Factory is established in each district	321 1D1F projects/factories are at various stages of completion. Out of this number, 169 projects are completed and in operation.	In progress

Source: MOTI

### Infrastructure Development

116. The objective of the **fish landing sites initiative** is to ensure the safe launching and landing of artisanal fishing canoes, as well as to create and maintain a hygienic environment, create jobs for the beneficiary communities, and improve livelihoods. By end 2024, Government completed and commissioned the 12No. Coastal Fish Landing Sites and 2No. Fishing Harbours at Axim, Dixcove, Moree, Mumford, Winneba, Senya Beraku, Gomoa Fetteh, Teshie, Keta, Osu, Ekumfi, Mfantseman, and Elmina. Additionally, the Elmina Fishing Port and James Town Fishing Harbour were completed and commissioned.
117. In the area of railway development, the Government completed and commissioned two (2) Diesel Multiple Unit (DMU) trains in 2024. Additionally, the Volta Rail Bridge, Tema Railhead, and Mpakadan Railhead were fully completed in 2024. The signalling and communications system, however, is about 99 percent complete.
118. The Kojokrom - Manso Section of the Western Railway Line (22km) in 2024 progressed steadily, achieving an overall physical progress of works of about 96 percent by the end of the year. Similarly, the Takoradi Port, Manso to Huni Valley Section of the Western Railway Line (78km) also recorded 96 percent of overall physical progress of work.
119. Regarding road infrastructure, several foreign-financed road projects across the country were stalled in 2024 due to the ongoing external debt restructuring. Furthermore, the "Water for All"



agenda did not make any significant progress on all the projects because of the government's ongoing external debt restructuring programme.

**Table 10: Infrastructure Development**

Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
1.	<b>Railway Development</b>	Development of the Tema to Mpakadan Railway Line (97.7km)	<ul style="list-style-type: none"> <li>- 97.7km of single standard gauge railway tracks</li> <li>- 1No. Rail Bridge</li> <li>- Signalling &amp; Telecommunication System</li> <li>- 6No. Railway Stations</li> <li>- Railway Maintenance Facilities</li> <li>- 2No. Railheads</li> </ul>	<p>Commissioned two (2) Diesel Multiple Unit (DMU) trains in November 2024</p> <ul style="list-style-type: none"> <li>- The overall progress of completion is about 99.8%</li> <li>- Volta Rail Bridge is 100% complete.</li> <li>- Railway Stations are 100% complete.</li> <li>- Railway Maintenance Facilities are 100% complete.</li> <li>- Tema Railhead is 100% complete.</li> <li>- Mpakadan Railhead is 100% complete.</li> <li>- Signalling &amp; Communication System is about 99% complete.</li> </ul>	Fully Achieved
		Development of the Kojokrom to Manso Section of the Western Railway Line (22km)	<ul style="list-style-type: none"> <li>- 22km of single standard gauge railway tracks</li> <li>- 2No. Railway Stations at Eshiem and Manso</li> <li>- 1No. Halt at Angu</li> </ul>	<ul style="list-style-type: none"> <li>- Overall physical progress of works is about 96%.</li> <li>- Eshiem Station is about 96% complete and Manso Station is 96% complete</li> <li>- Angu Halt is 92% complete.</li> <li>- Eshiem Viaduct is 99% complete.</li> <li>- Culverts (50No.) is 98% complete.</li> </ul>	Substantially Achieved
		Development of the Takoradi Port, Manso to Huni Valley Section of the Western Railway Line (78km)	<ul style="list-style-type: none"> <li>78km of single standard gauge railway tracks with double formation for future expansion</li> <li>- 8No. Railway Stations at Amantin, Benso, Esuaso, Bonsawire, Nsuta, Tarkwa, Bompieso, Huni Valley</li> <li>- 2No. Locomotives and 64No. Wagons</li> <li>- Workshop Equipment</li> </ul>	<ul style="list-style-type: none"> <li>- Overall physical progress of works is about 96%.</li> <li>- Eshiem Station is about 96% complete and Manso Station is 96% complete</li> <li>- Angu Halt is 92% complete.</li> <li>- Eshiem Viaduct is 99% complete.</li> <li>- Culverts (50No.) is 98% complete.</li> </ul>	Substantially Achieved
		Development of the Kumasi (Adum) to Kaase Section of the Western Railway Line (6km)	<ul style="list-style-type: none"> <li>6km of double standard gauge railway tracks</li> <li>- 2No. Railway Stations at Adum and Kaase</li> <li>- 3No. Halts at Mosque, Asokwa, and Asafo</li> </ul>	<ul style="list-style-type: none"> <li>- The overall progress of completion is about 1.89%</li> <li>- Clearing and grubbing, and soil stabilization are ongoing for the first 500m.</li> <li>- Processes for the removal of encroachers along the right-of-way are ongoing.</li> </ul>	Initial Stage
2.	<b>Road Infrastructure</b>	Construction of Kwame Nkrumah Interchange PTC, Takoradi, Lot 4 - Sinohydro	Interchange to be constructed at PTC roundabout to improve traffic flow and reduce travel time in central Takoradi.	Physical progress of work was about 80% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme	Substantially Achieved
		La Beach Road Completion Project, Lot 1 (16.00km) Tema Road: Independence Arch to Nungua Barrier - 16.00km	16km dual carriageway to be constructed from Independence Arch to Nungua Barrier, stormwater drainage and pedestrian walkways provided, to improve travel conditions and safety.	Physical progress of work was about 79% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme.	Substantially Achieved
		La Beach Road Completion Project, Lot 2 (Coastal & Meridian Roads - Nungua Barrier to Tema - 10.60km)	10.6km of road (Coastal & Meridian Roads) to be constructed/upgraded, to improve travel time, reduce vehicle-operating costs and coastal	Physical progress of work was about 89% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing	Substantially Achieved



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
			protection works, where necessary.	External Debt Restructuring Programme	
		Construction of Sunyani and Berekum Inner City Roads (39km)	39km of urban roads to be rehabilitated, drainage systems and road furniture installed to improve access to markets, schools, and hospitals.	Physical progress of work was about 81% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme.	Substantially Achieved
		Construction of Bolgatanga - Bawku – Polimakom Roads (116.1km)	116.1km of highway to be constructed/upgraded, border access improve at Polimakom, increased cross-border trade and transport efficiency.	Physical progress of work was about 56% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme	In progress
		Construction of Kumasi Inner City Roads (100km)	100km of inner-city roads to be constructed/rehabilitated, drainage, signage, and pedestrian infrastructure improve to reduce travel delays and urban flooding.	Physical Progress of work was about 20% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme.	Initial Stage
		Design and Construction of Tamale - Walewale Phase 1 Savelugu to Walewale Roads (km30-113) (83km)	83km of road to be constructed from Savelugu to Walewale to improve road safety and year-round accessibility to boost regional trade and access to services.	Physical Progress of work was about 10% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme.	Initial Stage
		Upgrading of Eastern Corridor Road Lot 1 - Construction of Ashaiman Roundabout - Akosombo (64km)	64km of corridor upgraded to bituminous standard; intersections improved and safety measures implemented; reduced transportation costs for goods and passengers	Physical Progress of work was about 16% completed. Works on the projects suspended since their Interim Payment Certificates were not being honoured due to the ongoing External Debt Restructuring Programme.	Initial Stage
3	<b>Fish Landing Sites</b>	James Town Fishing Harbour	Twelve Fish Landing Sites and two (2) Fishing Ports: <ul style="list-style-type: none"> <li>• Ice-making plant</li> <li>• Workshop</li> <li>• Day-care Centre</li> <li>• Washroom facilities</li> <li>• Power station</li> <li>• Power supply lines and</li> <li>• Fish market among others</li> </ul>	Completed and commissioned	Fully achieved
4	<b>Water And Sanitation</b>	Tamale-Damango Water Project	-Construction of 135 MLD conventional water treatment plant at Yapei including SCADA system. -Laying of 45km Transmission Pipeline Construction of new Treated Water ground level storage reservoirs and booster pumping station at the existing water storage facilities at Bagabaga and Kaladan. -Construction of Ground Level Reservoir (GLR) storage and Elevated	Progress of works stalled due to the ongoing External Debt Restructuring Programme  GoG is currently seeking finance for the project	Not done
		Yendi Water Project	Construction of 15,000m <sup>3</sup> /day (3.3MGD) WTP conventional water treatment plant	The progress of work completed was 10%. However, works have stalled due to the ongoing External Debt Restructuring Programme.	Initial stage



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
			- Laying of 25km Transmission Pipeline Laying of 50km Distribution Pipeline Rehabilitation of existing water treatment plant	GoG is currently seeking finance for the project	
		Wenchi Water Project	Construction of 13,000m <sup>3</sup> /day (2.86MGD) WTP conventional water treatment plant Laying of 13km Transmission Pipeline Laying of 85.8km Distribution Pipeline Provision of 3,000 Household water connections etc.	Currently, construction is ongoing with the overall project completed at 90%.	Substantially achieved
		Keta Water Project	Construction of 35,000m <sup>3</sup> /day (7.7MGD) WTP conventional water treatment plant -Laying of 62km Transmission Pipeline -Laying 80km Distribution Pipeline -Rehabilitation of existing water treatment plant at Agordome-Sogakope -Provision of 8,000 pieces of domestic water meters etc	Progress of work completed is 60%.	In progress
		Sunyani Water Project	Construction of 55,000m <sup>3</sup> /day (12.2MGD) WTP conventional water treatment plant -Laying of 93km Transmission Pipeline -Laying of 100km Distribution Pipeline -Provision of 2,500 domestic water meters - Provision of 49 No. standpipes - Construction of staff accommodation and 1 no. district office.	The progress of work completed was 5%.	Initial Stage
		Sekondi-Takoradi Water Supply Project	Construction of 100,000m <sup>3</sup> /day (22.2MGD) WTP conventional water treatment plant at Daboase -Construction of laboratory, chemical storage buildings, administration building, workshop and other ancillary structures.	Works are ongoing with progress completion at 89%.	In progress
		Rural Communities and Small Towns Water Supply Project (RCSTWSP)	-Installation of 150 Nano filtration plants; -Construction of 12 small town water systems.	Progress of works stalled due to the ongoing external debt restructuring programme	Initial Stage
		Ghana-Spain Debt Swap for Development Programme (DSDP)	Construction of 12 fully reticulated small towns pipe systems and 6 Limited Mechanised Systems	Project completed	Fully achieved
		Greater Accra Resilient and Integrated Development (GARID) Project	-Construction of an engineered sanitary landfill and material recovery facility at Ayidan, in the Ga West Municipality	Draft design report and ESIA report for construction of an engineered landfill submitted to World Bank. Transaction advisor was procured for development of operations and	Initial Stage



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
			<ul style="list-style-type: none"> <li>-Construction of waste transfer station</li> <li>-Capping of Old Dump Sites</li> <li>-Community Based Solid Waste Management Programmes</li> </ul>	<p>maintenance model for the landfill.</p> <p>Draft design report and ESIA scoping report for construction of waste transfer station submitted to World Bank. First phase of fence wall around the site for the proposed waste transfer station completed. Procurement process for selection of contractor for construction of WTS commenced.</p> <p>Design report and ESIA for capping of Abloradjei Dumpsite submitted to World Bank. Technical audit of selected landfills and dumpsites in Greater Accra conducted to assess design and systems to inform selection of approach for capping of Abloradjei dumpsite construction of capping</p> <p>Community-based solid waste management interventions and campaigns are being implemented – 7,836.91 tons of waste has been removed from illegal and authorized dumpsites within the Odaw Basin. 68 cleanup exercises were organized by 17 GARID MMAs in 2024. 27 community sanitation committees and 4 informal service provider cooperatives formed and oriented and supplied with cleaning tools and PPE.</p>	
		Reconstruction of Goaso Water Supply System	Drilling of 5No. Boreholes, supply and installation of 9No. Submersible hybrid pumps complete with solar farms, construction of water system management, supply and laying of 90km HDPE Distribution Pipelines and Supply and Construction of 2No. 200m3 HLTs	Works are ongoing with progress completion at 60%.	Partly achieved
		Construction of Duadaso Water Supply System	Drilling of 3No. Boreholes, Mechanization of 5No. Boreholes with Hybrid Submersible Pumps Complete with Solar Farm, laying of 7.8km Transmission Pipelines, Construction and Furnishing of Water System Office Building. Laying of 25.1km Distribution Pipelines, Construction of 20No. Public Standpipes fitted with Smart Water Meter Dispensers, Construction of 200m3 HLT and Supply and Installation of	<p>Works are ongoing with progress completion at 45%.</p> <p>Progress stalled due to the ongoing debt restructuring programme</p>	Partly achieved



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
			1No. Packaged Water Treatment Plant		
5	Zongo Development	School infrastructure and training for Zongo communities	Complete 4 No. Six Unit classroom blocks and Mechanised water system in Zongo communities.	Completed.	Fully achieved
			Construct and furnish 3No. Zongo Model Senior High Schools (Grade A schools in Ghana to serve as benchmark).	Stakeholder engagements undertaken on the project concept note underpinning the initiative.	Not done
		Safety and Security in Zongo communities	Supply and install 800No. Streetlights units	Activity deprioritized due to budgetary challenges	Not done
		Upgrade of skills among Zongo youth	Train 1000 No. Zongo youth on assorted vocational skills, entrepreneurship, and business development	Activity deprioritized due to budgetary challenges	Not done
		Provision of Zongo WASH Infrastructure	Establish 10No. school-based WASH facilities for existing Zongo Basic schools	Activity deprioritized due to budgetary challenges.	Not done
		Provision of tuition grants to Zongo students	Provide bursary support to 100 brilliant but needy local tertiary students in Zongo communities.	Bursary support provided to 63 brilliant but needy local tertiary students.	In progress

Source: MORH, OGM, MORD, MOT

### Private Sector And Entrepreneurship Development

#### Micro-finance and Small Loans Centre

120. The Microfinance and Small Loans Centre (MASLOC) disbursed an amount of GH¢6,920,000 as micro loans to a total of 5,175 (4,649 females and 526 males) clients by end 2024. An amount of GH¢548,000.00 was also disbursed as small loans to 32 beneficiaries. The Centre also distributed a total of 1,613 leg sewing machines to beneficiaries amounting to GH¢1,372,259.75 and allocated 4,062 hair dryers to beneficiaries amounting to GH¢1,582,149.00. The Centre was able to recover GH¢5,719,161.68 during the reporting period and further monitored and followed up on 5,097 Micro-Credit, 430 Small loans, and 129 Project Loan Clients.

**Table 11: Private Sector and Entrepreneurship Development,**

Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
1.	MASLOC	Micro Loans	Disbursement of Micro-Credit to 25,887 beneficiaries	The Centre disbursed GH¢6,920,000.00 to 5,175 beneficiaries made up of 4,649 females and 526 males	In progress
		Small Loans	Disbursement of Micro-Credit to 288 beneficiaries	The Centre disbursed GH¢548,000.00 to 32 beneficiaries.	In progress
		Leg Sewing Machines	Leg sewing machines will be distributed at an affordable cost to help in reducing youth unemployment	The Centre allocated 1,613 leg sewing machines to beneficiaries amounting to GH¢1,372,259.75	Fully achieved
		Vehicle Hire Purchase	Distribution of 140 Saloon Cars to the beneficiaries	The Centre could not acquire the Cars during the reporting period	Not done
		Tricycle Hire Purchase	Distribution of 800 Tricycles to the beneficiaries	The Centre could not acquire the Tricycles during the reporting period	Not done
		Hair Dryers	Hair dryers to be distributed at an affordable cost to help in reducing youth unemployment	The Centre allocated 4,062 hair dryers to beneficiaries amounting to GH¢1,582,149.00	Fully achieved
		Loan Recovery	Recovery of GH¢15,500,000 Funds Disbursed	Amount recovered was GH¢5,719,161.68	Partly achieved
		Clients monitoring	Monitoring of 7,500 Micro-Credit Clients. Monitoring of 600 Small Loans Clients	5,097 Micro-Credit Clients monitored 430 Small loan clients monitored	



			Monitoring of 200 Project Loan Clients	129 Project Loan Clients monitored	
--	--	--	--	------------------------------------	--

Source: OGM

## Social Intervention Programmes and Other Flagships

### School Feeding Programme

121. The Ghana School Feeding Programme (GSFP) provided 4,231,059 pupils in 10,832 basic public schools with one hot, nutritious meal on every school-going day across the sixteen regions. Additionally, the Programme employed 36,354 caterers and cooks, the majority of whom are women, to enhance their income levels. Furthermore, the programme created a ready market for local farmers, significantly boosting the local economy.

### Livelihood Empowerment Against Poverty Programme

122. To achieve the objective of smoothing the daily consumption and nutritional levels of extremely poor households through the Livelihood Empowerment Against Poverty (LEAP) Programme, 350,000 households received five (5) cycles of LEAP cash grants in 2024. All LEAP households were connected to financial services via the e-payment (e-zwich) platform. LEAP support was also indexed to inflation, resulting in the doubling of the nominal grant size received by beneficiaries. Additionally, about 92 percent of LEAP beneficiaries have been enrolled in the NHIS, and efforts are well advanced to onboard the remaining 8 percent.

### National Identification Authority

123. As at end 2024, the National Identification Authority (NIA) registered 18,169,801 citizens aged 15 years and over. Out of this number, 17,979,455 cards were printed and 17,230,739 cards were issued. For those aged between 6 and 14 years, a total of 390,147 citizens were registered, 19,218 cards were printed, and 11,668 cards were issued. Additionally, 200,498 foreigners enrolled in the National Identity Register (NIR) and were issued Non-Citizen Identity Cards.

**Table 12: Social Intervention Programmes and Other Flagships**

Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
1	<b>Ghana School Feeding Programme</b>		Provide school meals for 4,231,059 beneficiary pupils every school going day for selected public primary and KG schools.	4,231,059 pupils were fed in 10,832 schools in all 16 Regions	Fully achieved
			Create employment opportunities for caterers and cooks	36,354 jobs were created for caterers and cooks nationwide	Fully achieved
2	<b>Livelihood Empowerment Against Poverty (LEAP) Programme</b>		Regular bi-monthly cash grants paid to beneficiary households	<ul style="list-style-type: none"> <li>Five (5) cycles of LEAP payment were successfully made to 350,000 beneficiary households nationwide to help smoothen their consumption.</li> <li>The cumulative cycles of payment stand at 93. As at December, 2024.</li> </ul>	Fully achieved
			Promote financial inclusion among extreme poor households	All LEAP households (350,000) connected to financial services through the e-payment (ezwich) platform	
			LEAP beneficiaries enrolled onto NHIS	92% of beneficiaries enrolled onto NHIS. Work ongoing to enroll the remaining 8%	
			Index LEAP grant against inflation to main value of grant	The MoGCSP in collaboration with the Ministry of Finance implemented the LEAP indexation mechanism to protect the LEAP grant against inflation. As a result, the 2023 grant amount was doubled in 2024, thus beneficiary grants for one-member household increased from GH¢128.00 to GH¢256.00, two-member household, GH¢152.00 to GH¢304.00 for three-member households, GH¢176.00 to	



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
				GH¢352.00 for four-member and above household from GH¢212.00 to GH¢424.00	
			Reassessment of all LEAP Beneficiaries undertaken	Beneficiaries above the extreme poverty line exited from the LEAP programme	
3	National Identification Authority		Register Ghanaians at home and abroad and issue them with Ghana Cards <ul style="list-style-type: none"> <li>Register 22 million Ghanaians aged 15 years and above into the NIR</li> <li>Register 6 million Ghanaians aged 6 to 14 years registered into the NIR</li> </ul>	18,169,801 (82.6%) registered; 17,979,455 (98.9%) records printed; 17,230,739 (95.8%) cards issued  390,147 (6.5%) registered; 19,218 (4.9%) records printed; 11,668 (60.7%) cards issued	In progress
			Register 500,000 Foreigners legally and permanently resident in Ghana and issue them with Non-Citizens Identity Cards.	200,498 (40.1%) registered	In progress
4	Regional Reorganisation	3 Administration Blocks for RCCs	Complete the remaining 3 No. 3 Administration Blocks for RCCs since 3 had already been completed and handed over between 2017 to 2023.	The three ongoing projects are: <ul style="list-style-type: none"> <li>- 90% complete in Dambai,</li> <li>- 93% complete in Goaso, and</li> <li>- 99% complete in Techiman</li> </ul>	Substantially achieved
		3 Administration Blocks for Regional Police Commands	Complete all the ongoing 6 No. 3 Administration Blocks for the Regional Police Commands	The six ongoing projects are: <ul style="list-style-type: none"> <li>- 30% completed at Goaso (repackaged &amp; rewarded)</li> <li>- 42% completed in Techiman,</li> <li>- 50% completed in Nalerigu</li> <li>- 70% completed in Dambai</li> <li>- 75% completed in Damongo</li> <li>- The 37% completed project in Sefwi Wiawso is on hold</li> </ul>	In progress
		2 Administration Blocks for Ghana Health Service	Complete the remaining 4 No. 2 Administration Blocks for Ghana Health Service since 2 had already been completed and handed over between 2017 to 2023	The four ongoing projects are: <ul style="list-style-type: none"> <li>- 85% completed in Daboya,</li> <li>- 95% completed in Hwediem,</li> <li>- 97% completed in Gambaga, and</li> <li>- 98% completed in Bodi</li> </ul>	Substantially achieved
		2 Administration Blocks for Ghana Education Service	Complete the remaining 3 No. 2 Storey Administration Blocks for Ghana Education Service since 3 had already been completed and handed over between 2017 to 2023	The three ongoing projects are: <ul style="list-style-type: none"> <li>- 96% completed in Walewale</li> <li>- 65% completed in Jasikan</li> <li>- 99% completed in Nkoranza and handed over</li> </ul>	Substantially achieved
		2 Administration Blocks for Department of Feeder Roads	Complete the remaining 3 No. 2 Storey Administration Blocks for Department of Feeder Roads since 3 had already been completed and handed over between 2017 to 2023	The three ongoing projects are: <ul style="list-style-type: none"> <li>- 75% completed in Salaga,</li> <li>- 95% completed in Kukuom and</li> <li>- 99% completed in Enchi</li> </ul>	Substantially achieved
		2 Storey Administration Blocks for the Department of Agriculture	Complete the remaining 2 No. 2 Storey Administration Blocks for Department of Agriculture since 4 had already been completed and handed	The two ongoing projects are: <ul style="list-style-type: none"> <li>- 80% completed in Bole, and</li> <li>- 89% completed in Yagaba</li> </ul>	Substantially achieved



Sn.	Programme	Sub programme	Expected Output	Actual delivery	Remarks
			over between 2017 to 2023		
		Residential Accommodation for staff of RCCs	Complete the remaining 3 Residential Accommodation for staff of RCCs since 3 had already been completed and handed over between 2017 to 2023	The three ongoing projects are: - 67% completed in Damongo, - 97% completed in Dambai, and - 100% completed in Nalerigu awaiting handing over.	Substantially achieved
		Residential Accommodation for Ghana Health Service	Complete the remaining 2 Residential Accommodation for staff of Ghana Health Service since 4 had already been completed and handed over between 2017 to 2023	The two ongoing projects are: - 92% completed in Gambaga, and - 100% completed in Daboya.	Substantially achieved
		Residential Accommodation for Ghana Education Service	Complete the remaining 2 Residential Accommodation for staff of Ghana Education Service since 4 had already been completed and handed over between 2017 to 2023	The two ongoing projects are: - 74% completed in Jasikan and - 87% completed in Bibiani	Substantially achieved
		Residential Accommodation for Department of Agriculture	Complete the remaining 3 Residential Accommodation for staff Department of Agriculture since 3 had already been completed and handed over between 2017 to 2023	The three ongoing projects are: - 80% completed in Juaboso, - 52% complete in Bole, and - 99% completed in Atebubu and handed over	Substantially achieved
		Residential Accommodation for Regional Police Commands	Complete the remaining 11 Residential Accommodation Regional Police Commands since 1 had already been completed and handed over between 2017 to 2023.	The eleven ongoing projects are comprised as follows: - 2 projects at Nalerigu with completion rates at 46% and 48%, - 2 projects at Sefwi Wiawso with completion rates at 47% and 65 %, - 1 project at Damongo with completion rate at 58% with the second project complete and handed over, - 2 projects at Techiman with completion rates at 65% and 85 %, - 2 projects at Dambai with completion rates at 80% and 97 % , and - 2 projects at Goaso with completion rates at 87% and 90 %.	In progress
		Construction of 1 No. 2 Storey Administration Block for the Department of Highways	Complete the construction of the 1 No. 2 Storey Administration Block for the Department of Highways at Duayaw Nkwanta	The project which was repackaged and re-awarded is currently 40% complete.	In progress
		Construction of 2 No. Bungalows for Regional Director and Deputy for the Department of Highways	Complete the construction of the 2 No. Bungalows for Regional Director and Deputy for the Department of Highways at Duayaw Nkwanta	The project is 70% completed. Work is behind schedule.	Partly achieved

Source: OGM, MGCSF



## Other Initiatives:

### National Export Development Strategy

124. For the period under review and through the National Export Development Strategy (NEDS), Ghana's non-traditional exports generated earnings exceeding GH¢56.6 billion. Additionally, approximately 165 SMEs were trained in various export-related topics, and 85 Ghanaian export companies received support to participate in international fairs.

### Rural Electrification

125. In 2024, a total of 276 of the planned 400 communities were connected to the national electricity grid. The national electricity access rate stands at 89.03 percent.

**Table 13: Other Initiatives**

Sn.	MDA	Initiatives	Expected Output	Actual delivery	Remarks
1	Ministry of Trade and Industry	National Export Development Strategy (NEDS) Implementation	Value of export offers to be increased.	Ghana's Non-Traditional Exports (NTEs) in 2024 recorded earnings of <b>GH¢56.61 billion</b> compared to <b>GH¢44.20 billion</b> in 2023	Fully achieved
		Product Development and Supply Capacity Enhancement	Train 200 SMEs on export-related topics.	165 SMEs were trained in various export-related topics.	Substantially achieved
		Market Development and Promotion Programme	Secure additional <b>GH¢7.39 billion</b> orders.	85 Ghanaian exporting companies supported to participate in International Fairs/Exhibitions resulting in the securing of export orders of about <b>GH¢7.39 billion</b>	Fully achieved
		Research and Export Data Processing & Reporting	Generate, distribute and publish NTE Statistics.	2023 NTE Report was Published	Fully achieved
		Establishment of Export Trade Houses	Operationalise Export trade house	One Trade House was established in Kenya with the following indices: Number of products (held across all suppliers) - 1,050 Number of SME's - 88 2024 Value of Sales - 13,708,691 KSH ( <b>GH¢1,568,163.93</b> )	In progress
2	Ministry of Energy	Rural Electrification	Connect an additional 400 communities to the national grid.  The national electricity access rate to increase to 90%.	A total of 276 out of the planned 400 communities were connected to the national grid in 2024. The national electricity access rate is at 89.03%.	In progress

Source: MOTI, MoEn



## Section Four: Performance of Covered Entities

### Non-Financial Performance

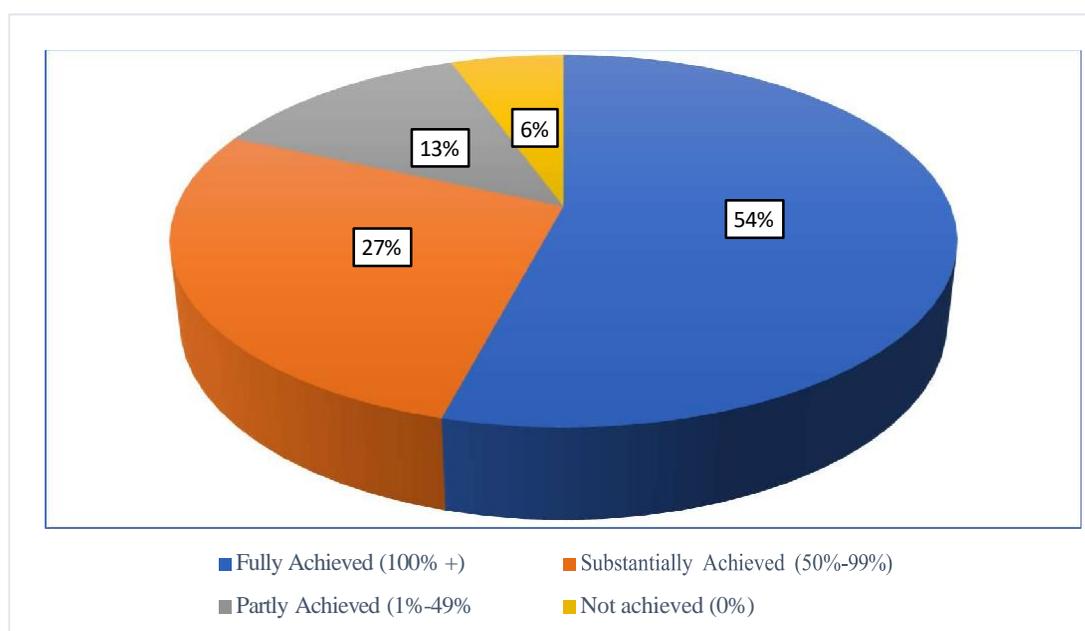
126. The non-financial performance provides a summary of all covered entities in respect of their adopted national policy objectives, programmes, sub-programmes, outcome and outputs.

#### Administration Sector<sup>1</sup>

127. The sector is responsible for providing support services to ensure efficient and effective delivery of public services. In the 2024 strategic plans and budget, the sector sets out to deliver a total of 36 programmes and 86 sub-programmes through the execution of 469 specific outputs across all the connected covered entities.

128. During the year, 254 outputs constituting 54 percent were fully accomplished while 189 (40%) was substantially 2 or partly achieved. Twenty-six (26) constituting 6 percent of the outputs were not achieved at all. The major militating challenges during the year include inadequacy of funds, delayed in release of funds, time and systemic constraints. Figure 5 and Table 14 provide a summary performance of the sector during the year.

**Figure 5: Non-Financial Budget Performance of Administration Sector**



Source: 2024 Annual Budget Performance Reports from covered entities

#### Office of Government Machinery

129. The Office of Government Machinery (OGM) exists to provide accountable, transparent, managerial, technical and administrative services to the Presidency and other stakeholders for the attainment of government's development agenda of improving the quality of life of Ghanaians. In 2024, the Ministry pursued five (5) programmes and eleven (11) sub-programmes with expected outputs of 28. During the year, the OGM fully delivered 16 outputs constituting 57 percent, in some instances exceeding the target. Twelve (12) outputs constituting (43%) were substantially or partly achieved, and none of the targets was left unattended to.

#### Office of the Head of Civil Service

130. The Office of the Head of the Civil Service (OHCS) exists to manage human resources, promote efficient records management, organisational development and value for money procurement and audit for the delivery of results oriented, knowledge-driven services by civil service organisations

<sup>1</sup> The information on the Covered Entities in this section excludes the following: Ministry of Information, Rights to Information Commission and Ministry of Parliamentary Affairs.

<sup>2</sup> In the non-performance measurement matrix, Fully Achieved means achieving or exceeding the target set in the budget; Substantially Achieved means 50 percent to 99 percent of target achieved; and Partly Achieved means 1 percent to 49 percent of the outputs were delivered. Zero percent attainment of output is regarded as Not Achieved.



towards the attainment of national development. OHCS sets out in the 2024 budget three (3) programmes, six (6) sub-programmes and 83 outputs to achieve. At year end, it had fully achieved 53 (64%) of the outputs, and 28 (34%) were substantially or partly achieved. Two (2) constituting 2 percent was not achieved at all.

#### **Parliament of Ghana**

131. The Parliament of Ghana exists to undertake representational, deliberative, legislative, financial control, oversight, information dissemination and problem resolution functions supported by an efficient, non-partisan, innovative and professional Parliamentary Service. In 2024 budget, it set out to achieve three (3) programmes, fourteen (14) sub-programmes and sixty-seven (67) outputs. In all, 25 (37%) of the targeted output were fully achieved while 35 (52%) were substantially or partly achieved and seven (7), constituting 10 percent was not achieved at all.

#### **Ministry of Finance**

132. The goal of the Ministry is to ensure efficient and effective management of the economy towards the attainment of upper middle-income status and poverty reduction. In 2024 budget, the Ministry of Finance had five (5) programmes, eight (8) sub-programmes and 108 outputs approved for execution. The Ministry fully achieved 58 (54%) outputs, substantially or partly achieved 42 (39%) outputs, but eight (8) outputs, constituting 7 percent were not achieved during the year.

#### **Ministry of Foreign Affairs and Regional Integration**

133. The goal of the Ministry is to have a transformed Foreign Service capable of being competitive globally and effective, as well as enhance the economic integration with other regional and/or sub-regional States to place Ghana on a path of sustained accelerated growth and poverty reduction. The Ministry had three (3) programmes, nine (9) sub-programmes and 41 outputs to deliver in the 2024 budget. At year end, the Ministry had fully attained 26 (63%) of its outputs, substantially and partly achieved 12 (29%) but 3 (7%) were not achieved at all.

#### **Ministry of Local Government, Decentralisation and Rural Development**

134. The goal of the Ministry is to ensure good governance, equitable and balanced development at the local level. This is achieved through the promotion of good governance of the urban and rural communities and the formulation of policies and plans, coordination, monitoring and evaluation of programs using highly trained and motivated staff and adoption of appropriate technology for national development. In 2024, the Ministry set out seven (7) programmes, seventeen (17) sub-programmes and seventy (70) outputs to deliver in the budget. It fully achieved 34 (49%) of its output and substantially or partly achieved 33 (47%) of the outputs and was unable to achieve 3 (4%) of its outputs.

#### **Public Service Commission**

135. The goal of the Public Service Commission is to promote a well-managed public service workforce capable of and committed to delivering high quality services for accelerated growth and sustainable development. In 2024, the Commission set out two (2) programmes, six (6) sub-programmes and ten (10) outputs to deliver in the budget. It fully achieved 9 (90%) of its output and substantially or partly achieved 1 (10%) of the outputs.

#### **Audit Service**

136. Audit Service exists to promote good governance, transparency, accountability, and probity in Ghana's public financial management system by auditing to recognized international standards and reporting audit results and recommendations to Parliament. In 2024, the Commission set out two (2) programmes, six (6) sub-programmes and twenty (20) outputs to deliver in the budget. It fully achieved 12 (60%) of its output and substantially achieved 8 (40%) of the outputs.

#### **National Media Commission**

137. The National Media Commission exists to promote free, independent and responsible media so as to sustain democracy and National Development. In 2024, the Commission set out two (2) programmes, four (4) sub-programmes and nine (9) outputs to deliver in the budget. The Commission had fully achieved 3 (33%) and substantially or partly achieved 5 (6%) of the outputs, but had was unable to honour one output, constituting 11 percent.

#### **Electoral Commission**

138. The Electoral Commission exists to advance the course of democracy and good governance for the enhanced development of Ghana by institutionalizing credible, peaceful and transparent elections to the acceptance of stakeholders. In 2024, the Commission set out two (2) programmes, three (3) sub-programmes and thirteen (13) outputs to deliver in the budget. It fully achieved 6



(46%) of its output and substantially or partly achieved 5 (39%), but was unable to achieve 2 (15%) of its outputs.

### National Development Planning Commission

139. The goal of NDPC for the medium-term is to coordinate development policies and strategies and to manage the decentralized planning system for the timely preparation and effective implementation, monitoring and evaluation of development plans at all levels. In 2024, the Commission set out two (2) programmes, five (5) sub-programmes and twenty (20) outputs to deliver in the budget. It fully achieved 12 (60%) of its output and substantially or partly achieved 8 (40%).

**Table 14: Consolidated Non-Financial Budget Performance of the Administration Sector**

Entity	No. of Programmes	No. of Sub-programmes	No. of Expected Outputs	Status of Achievement			
				Fully Achieved	Substantially Achieved	Partly Achieved	Not Achieved
Office of Government Machinery	5	11	28	16 57%	8 29%	4 14%	0 0%
Office of the Head of Civil Service	3	6	83	53 64%	20 24%	8 10%	2 2%
Parliament of Ghana	3	14	67	25 37%	25 37%	10 15%	7 10%
Ministry of Finance	5	8	108	58 54%	33 31%	9 8%	8 7%
Ministry of Foreign Affairs and Regional Int	3	9	41	26 63%	11 27%	1 2%	3 7%
Ministry of Local Government, Decentralisation and Rural Development	7	17	70	34 49%	16 23%	17 24%	3 4%
Public Service Commission	2	6	10	9 90%	1 10%		
Audit Service	2	6	20	12 60%	8 40%		
National Media Commission	2	4	9	3 33%	1 11%	4 45%	1 11%
Electoral Commission	2	3	13	6 46%	3 24%	2 15%	2 15%
National Development Planning Commission	2	5	20	12 60%	3 15%	5 25%	0 0%
<b>Overall</b>	<b>36</b>	<b>89</b>	<b>469</b>	<b>254 54%</b>	<b>129 27%</b>	<b>60 13%</b>	<b>26 6%</b>

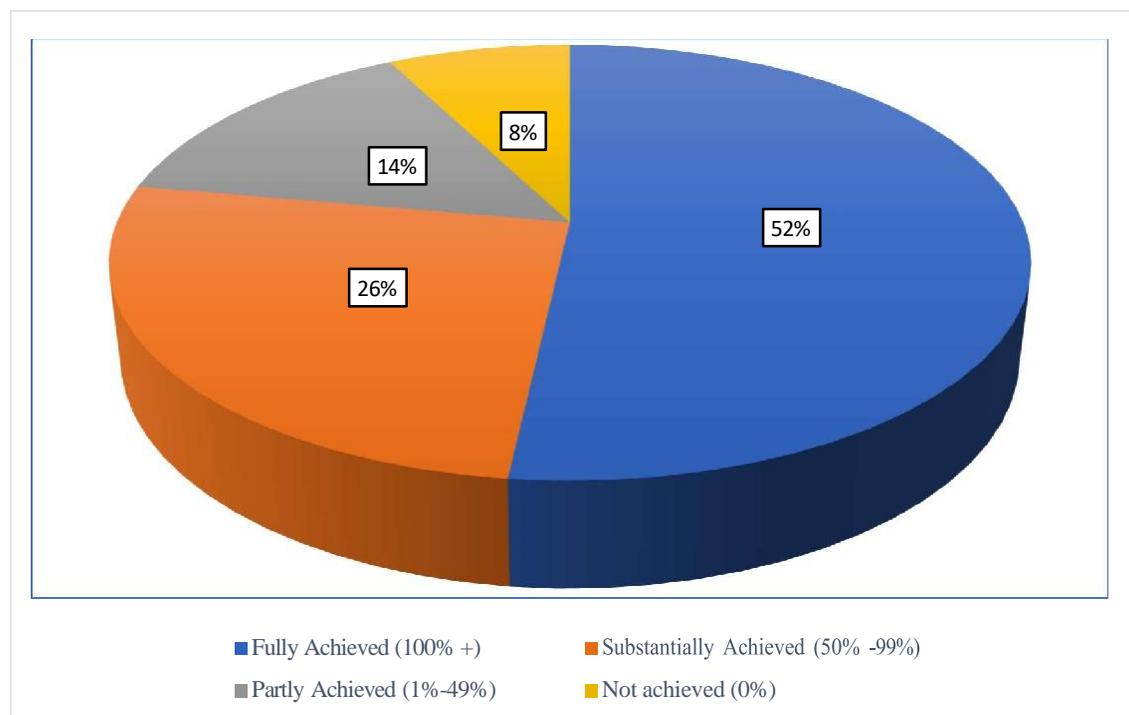
Source: 2024 Annual Budget Performance Reports from covered entities



### Economic Sector<sup>3</sup>

140. This sector is responsible for agriculture, aquaculture, natural resources, trade & industry, science & technology, and energy. In 2024, the sector had approval to execute 34 programmes, 82 sub-programmes and 365 outputs in its budget. The performance of the sector is as follows: fully achieved outputs - 189 (52%); substantially or partly achieve outputs - 148 (40%); and not achieved output - 28 (8%). The summarised performance information is displayed in Figure 6 and Table 15

**Figure 6: Non-Financial Budget Performance of the Economic Sector.**



### Ministry of Food and Agriculture

141. Ministry of Food and Agriculture exists to promote sustainable agriculture and thriving agribusiness through research and technology development, effective extension and other support services to farmers, processors and traders for improved livelihood.
142. In 2024, the Ministry undertook four (4) programmes and twelve (12) sub-programmes with expected outputs of 67. During the year, the ministry fully delivered on 28 outputs constituting 42 percent. Twenty (20) (30%) were substantially achieved, 9 (13%) were partly achieved, and ten (10) (15%) was left unattended to.

### Ministry of Fisheries and Aquaculture

143. To sustain the fisheries and aquaculture industry for accelerated national development, the Ministry of Fisheries and Aquaculture aims to increase domestic fish production to offset the import of fish and fishery products and to transform the fisheries and aquaculture sector into a viable economic segment to contribute to national development.
144. The Ministry set out in the 2024 budget five (5) programmes, eleven (11) sub-programmes and twenty-eight (28) outputs to achieve. At year end, it fully achieved 12 (43%) of the outputs, and 14 (50%) was substantially or partly achieved. Two (2) constituting 7 percent were not achieved at all.

### Ministry of Lands and Natural Resources

145. The Ministry exist to ensure the sustainable management and utilization of Ghana's lands, forests, wildlife and mineral resources for socio-economic growth and development. In 2024 budget, it set out five (5) programmes, nineteen (19) sub-programmes and fifty-six (56) outputs. In all, 25 (45%)

<sup>3</sup> The information on the Covered Entities in this section excludes the following: Ministry of Tourism, Arts and Culture.



of the targets were fully achieved while 9 (34%) were substantially or partly achieved and 12 (21%), were not achieved.

### Ministry of Trade and Industry

146. The goal of the Ministry is to develop a vibrant, technology-driven, liberalized and competitive trade and industrial sector that significantly contributes to inclusive and sustainable economic growth and employment creation, particularly involving mass mobilization of rural communities and other vulnerable groups including women for productive activities. In 2024 budget, the Ministry of Trade and Industry had five (5) programmes, sixteen (16) sub-programmes and 94 outputs approved for implementation. The Ministry fully achieved 47 (50%) outputs, substantially or partly achieved 46 (49%) outputs, but one (1) output, constituting 1 percent was not achieved during the year.

### Ministry of Environment, Science, Technology and Innovation

147. The Ministry of Environment, Science, Technology and Innovation (MESTI) seeks to ensure accelerated socio-economic development of the nation through the formulation of sound policies and a regulatory framework to promote the use of appropriate environmentally friendly, scientific and technological practices. In 2024, the Ministry set out five (5) programmes, thirteen (13) sub-programmes and seventy-six (76) outputs to deliver in the budget. It had fully achieved 49 (64%) of its output and substantially or partly achieved 24 (31%) of the outputs. Three (3) outputs, constituting 4 percent were not achieved during the year.

### Ministry of Energy

148. The Ministry is to ensure reliable and competitively priced energy for the Ghanaian economy and for export, in an environmentally friendly manner. In 2024, the Ministry set out five (5) programmes, eleven (11) sub-programmes and forty-four (44) outputs to deliver in the budget. It fully achieved 28 (64%) of its output and substantially or partly achieved 16 (37%) of the outputs.

**Table 15: Consolidated Non-Financial Budget Performance of the Economic Sector**

Entity	No. of Programmes	No. of Sub-programmes	No. of Outputs	Status of Achievement			
				Fully Achieved	Substantially Achieved	Partly Achieved	Not Achieved
Ministry of Energy	5	11	44	28 64%	13 30%	3 7%	0 0%
Ministry of Environment, Science, Technology and Innovation	5	13	76	49 64%	13 17%	11 14%	3 4%
Ministry of Fisheries and Aquaculture	5	11	28	12 43%	9 32%	5 18%	2 7%
Ministry of Trade and Industry	5	16	94	47 50%	25 27%	21 22%	1 1%
Ministry of Lands and Natural Resources	5	19	56	25 45%	15 27%	4 7%	12 21%
Ministry of Food and Agriculture	4	12	67	28 42%	20 30%	9 13%	10 15%
<b>Overall</b>	34	82	365	189 52%	95 26%	53 15%	28 8%

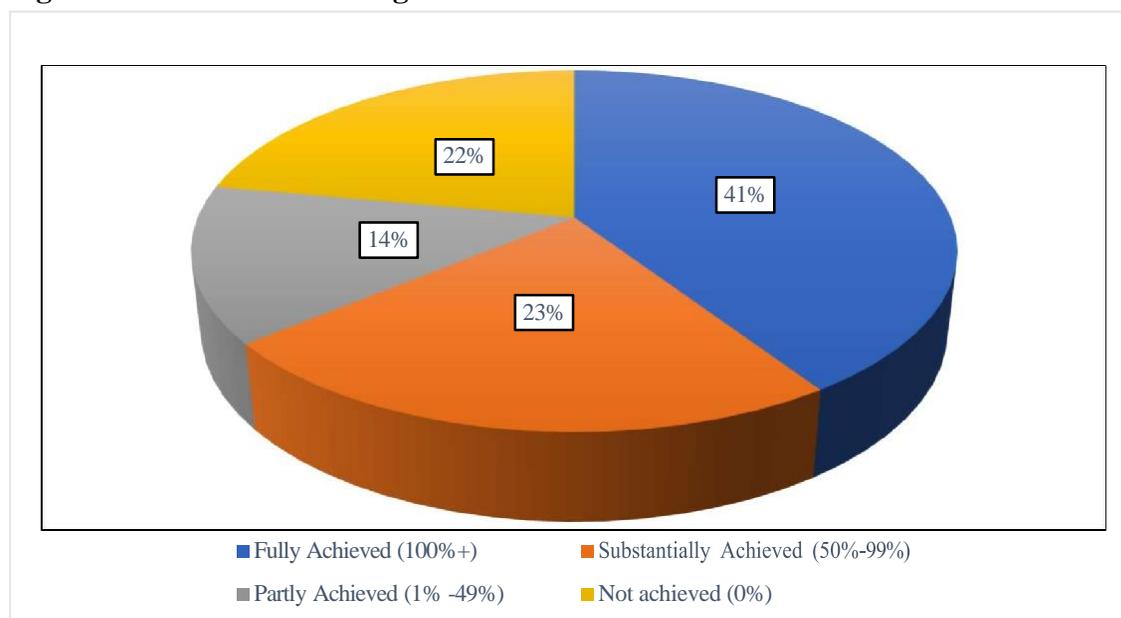
Source: 2024 Annual Budget Performance Reports from covered entities



### Infrastructure Sector<sup>4</sup>

149. The infrastructure sector refers to the part of the economy responsible for the development, maintenance, and operation of basic physical and organizational structures needed for the functioning of a society and its economy. The sector sets out in its 2024 budget to execute 17 programmes, 34 sub-programmes and 172 outputs. It executed fully 70 outputs (41%), substantially or partly execute 64 outputs (37%). However, it was unable to achieve 38 outputs (22%) during the year. The summarised information is shown in Figure 7 and Table 16.

**Figure 7: Non-Financial Budget Performance of the Infrastructure Sector.**



Source: 2024 Annual Budget Performance Reports from covered entities

### Ministry of Communication and Digitalisation

150. The Ministry facilitates the development of a reliable and cost-effective world-class communications infrastructure and services driven by appropriate technological innovations and accessible by all citizens to enhance the promotion of economic competitiveness in a knowledge-based environment. In 2024, the Ministry undertook seven (7) programmes and six (6) sub-programmes with expected outputs of fifty-one (51). During the year, the Ministry fully delivered 20 outputs constituting 39 percent. Twenty-four (24) constituting 47 percent were substantially or partly achieved, and seven (7) being 14 percent of the targets were not achieved.

### Ministry of Railway Development

151. The overall goal of the railway development Ministry is to build a modern railway network from the South to the North of Ghana with associated infrastructure to address the imbalance between transport modes for long distance transit and domestic freight movements. The Ministry sets out in the 2024 two (2) programmes, nine (9) sub-programmes and thirty-nine (39) outputs to achieve. At the end of 2024, it had fully achieved 13 (33%) of the outputs, and 7 (18%) were substantially or partly achieved. Nineteen (19) constituting 49 percent were not achieved at all.

### Ministry of Roads and Highways

152. The mandate of the Ministry of Roads and Highways is in policy formulation, sector coordination and oversight, sector performance monitoring and evaluation of the following broad areas of road infrastructure development and maintenance, and road maintenance financing. In 2024 budget, it set out four (4) programmes, ten (10) sub-programmes and thirty-eight (38) outputs. In all, 27 (71%) of the targets were fully achieved while 27 (16%) were substantially or partly achieved and five (5), constituting 13 percent were not achieved at all.

<sup>4</sup> The information on the Covered Entities in this section excludes the following: Ministry of Sanitation and Water Resources and Ministry of Works and Housing.



### Ministry of Transport

153. The goal of the Ministry is to create an integrated, modally complementary, cost effective, safe, secure, sustainable, and seamless transportation system responsive to the needs of society, supporting growth and poverty reduction and capable of establishing Ghana as a transport hub of West Africa. In 2024 budget, the Ministry of Transport had four (4) programmes, nine (9) sub-programmes and forty-four (44) outputs approved for execution. The Ministry fully achieved ten (10) (23%) outputs, substantially or partly achieved 27 (62%) outputs, but seven (7) outputs, constituting 16 percent were not achieved during the year.

**Table 16: Consolidated Non-Financial Budget Performance of the Infrastructure Sector**

Entity	No. of Programmes	No. of Sub-programmes	No. of Expected Outputs	Status of Achievement			
				Fully Achieved	Substantially Achieved	Partly Achieved	Not Achieved
Ministry of Communication and Digitalisation	7	6	51	20	16	8	7
				39%	31%	16%	14%
Ministry of Railway Development	2	9	39	13	6	1	19
				33%	15%	3%	49%
Ministry of Roads and Highways	4	10	38	27	4	2	5
				71%	11%	5%	13%
Ministry of Transport	4	9	44	10	14	13	7
				23%	32%	30%	16%
<b>Overall</b>	17	34	172	70	40	24	38
				41%	23%	14%	22%

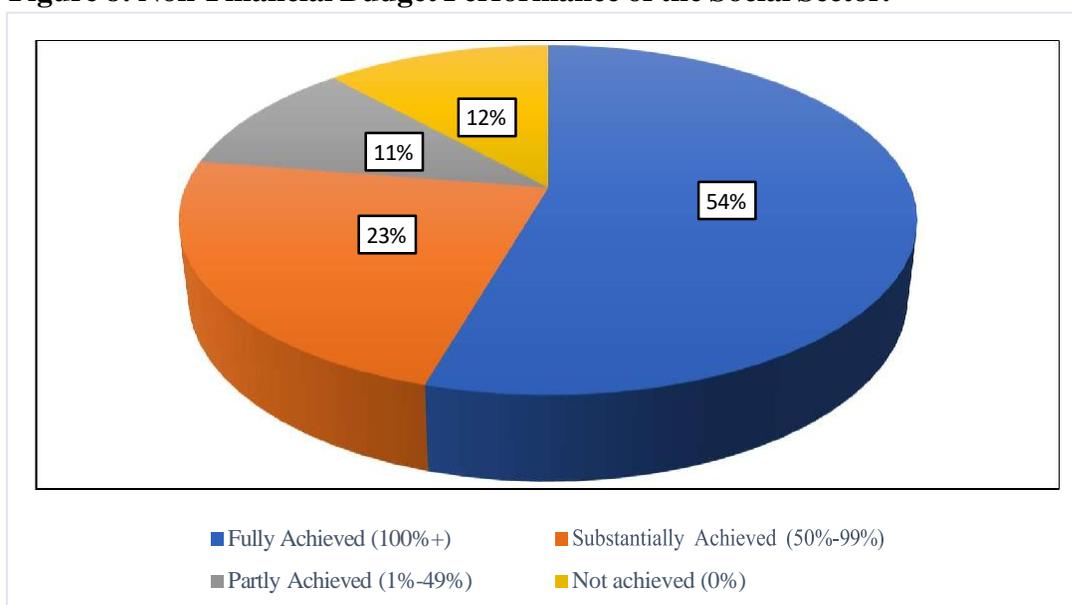
Source: 2024 Annual Budget Performance Reports from covered entities

### Social Sector

154. The social function of government refers to the role the government plays in ensuring the welfare and well-being of its citizens. This function focuses on promoting social justice, equity, and quality of life by providing essential services and protecting the vulnerable in society. The sector comprises chieftaincy and religion, education, labour and employment, gender, health among others.

155. In the 2024 social sector budget, the agencies aimed at pursuing 27 programmes, 80 sub-programmes and 543 outputs. At the end of the year, the sector had fully achieved 296 outputs constituting 55 percent while 183 of the outputs were substantially or partly achieved constituting 34 percent. Altogether, 64 outputs (12%) were not delivered. Figure 8 and Table 17 provides a summary of the attainment of the social sector.

**Figure 8: Non-Financial Budget Performance of the Social Sector.**



Source: 2024 Annual Budget Performance Reports from covered entities

### Ministry of Chieftaincy and Religious Affairs

156. The Ministry exists to develop effective interface between government institutions, religious bodies, traditional authorities, and civil society for the promotion of peace and good governance. Its goal is to harness Chieftaincy and Religious assets for socio-cultural empowerment and improved livelihoods. In the 2024 budget, the Ministry planned to deliver two (2) programmes and nine (9) sub-programmes through 28 outputs. It fully achieved 19 of the outputs, constituting 68 percent of delivery, and substantially or partly delivered on 7 outputs (25%). The Ministry was unable to deliver on two (2) of its outputs, constituting 7 percent.



### **Ministry of Education**

157. The Ministry of Education exists to ensure quality and accessible education for all. Through the formulation, coordination, monitoring, and evaluation of policies with motivated staff and appropriate systems, Ghana's education system will meet the needs of the labour market, improve human development, and increase national integration. The goal of the Ministry is to establish an educational system intended to produce well balanced individuals with the requisite knowledge, skills, values, aptitudes and attitudes to become functional and productive citizens for the total development and the democratic advancement of the nation.
158. The Ministry set out in its 2024 budget to execute five (5) programmes, six (6) sub-programmes and 36 outputs. At the end of the year, it achieved three (3) outputs fully, constituting 8 percent. In addition, 10 outputs (28%) were substantially or partly achieved and 23 of the outputs (64%) were not achieved.

### **Ministry of Employment and Labour Relations**

159. The Ministry of Employment and Labour Relations exists to coordinate and promote employment opportunities, decent jobs and harmonious labour relations in all sectors of the national economy, through the formulation of policies, regulations, monitoring and evaluation of performance of the sector. The Ministry aims at enhancing policy environment for the promotion of job creation, skills development, harmonious labour relations and elimination of child labour.
160. The Ministry built its operations around four (4) programmes, thirteen (13) sub-programmes and ninety-six (96) outputs in the 2024 budget. During the year, the Ministry fully achieved 46 outputs (48%), substantially or partly achieved 36 outputs (37%) but 14 outputs (15%) were not achieved.

### **Ministry of Gender, Children and Social Protection**

161. MoGCSP exists to contribute to the development of the nation by achieving gender equality and equity; facilitating the enforcement of the rights of children; promoting the integration and protection of the vulnerable, excluded and Persons with Disabilities in the development process working with integrity, excellence, fairness and respect for diversity. It aims at promoting an integrated society that offers equal opportunity for both men and women and safeguards the rights of children, and empowers the vulnerable, excluded, the aged and persons with disabilities by social protection interventions to contribute to national development.
162. In the 2024 budget, the Ministry had five (5) programmes, thirteen (13) sub-programmes and forty-nine (49) outputs. It fully achieved 32 outputs (65%), substantially achieved 11 outputs (22%) and 6 outputs (12%) were not achieved.

### **Ministry of Health**

163. The mission is to contribute to socio-economic development by promoting health and vitality through access to quality health for all people living in Ghana using well- motivated personnel. The goal is to increase access to quality essential health care and population-based services for all by 2030.
164. The Ministry obtained approval for four (4) programmes, seventeen (17) sub-programmes and two hundred and forty-nine (249) outputs in its 2024 budget. The Ministry fully achieved 150 of its outputs (60%), substantially or partly achieved 83 outputs (34%) but was unable to achieve 16 of the outputs (6%).

### **Ministry of Youth and Sports**

165. The Ministry of Youth and Sports exists to provide effective and efficient leadership in the formulation, co-ordination, implementation, monitoring and evaluation of Youth and Sports development policies and foster greater key stakeholders' participation for National and International integration.
166. The Ministry planned to deliver on three (3) programmes, seven (7) sub-programmes and thirty-six (36) outputs in its 2024 budget. It fully delivered on 22 outputs (61%), substantially achieved 13 outputs (36%), but was unable to achieve one of the outputs (3%).

### **National Commission for Civic Education**

167. The Commission exists to promote and sustain Ghana's democracy and inculcate in the Ghanaian citizenry the awareness of their rights and obligations, through civic education. Its goal is to make a significant number of Ghanaians attain an awareness of their civic rights and responsibilities for the achievement and sustenance of democracy and a well-disciplined society.



168. The Commission is committed to discharging two (2) programmes, seven sub-programmes and twenty-three outputs in its 2024 budget. It was able to discharge fully 10 of its outputs (44%), substantially or partly achieved 11 outputs but were not able to achieve 2 of its outputs (9%).

#### **National Labour Commission**

169. The Commission aims at developing and sustaining a peaceful and harmonious industrial relations environment with effective dispute resolution practices within the context of the law, promotion of co-operation among the labour market players and mutual respect for their rights and responsibilities.

170. In pursuit to its goal, the Commission developed two (2) programmes, eight (8) sub-programmes and twenty-six (26) output in its 2024 budget. It fully achieved 14 outputs (54%) and substantially or partly achieved 12 outputs (46%).

**Table 17: Non-Financial Performance of Social Sector**

Entity	No. of Programmes	No. of Sub-programmes	No. of Expected Outputs	Status of Achievement			
				Fully Achieved	Substantially Achieved	Partly Achieved	Not Achieved
Ministry of Chieftaincy and Religious Affairs	2	9	28	19 68%	6 21%	1 4%	2 7%
Ministry of Education	5	6	36	3 8%	8 22%	2 6%	23 64%
Ministry of Labour, Jobs and Employment	4	13	96	46 48%	26 27%	10 10%	14 15%
Ministry of Gender, Children and Social Protection	5	13	49	32 65%	11 22%	0 0	6 12%
Ministry of Health	4	17	249	150 60%	51 21%	32 13%	16 6%
Ministry of Youth and Sports	3	7	36	22 61%	7 19%	6 17%	1 3%
National Commission for Civic Education	2	7	23	10 44%	7 30%	4 17%	2 9%
National Labour Commission	2	8	26	14 54%	9 35%	3 11%	0 -
<b>Overall</b>	<b>27</b>	<b>80</b>	<b>543</b>	<b>296 55%</b>	<b>125 23%</b>	<b>58 11%</b>	<b>64 12%</b>

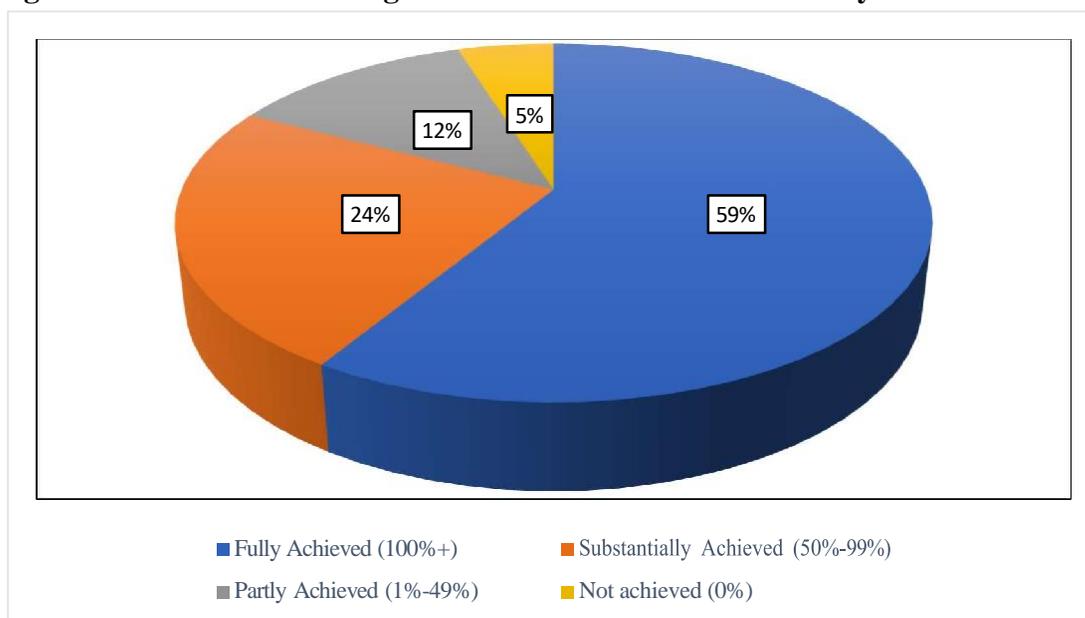
Source: 2024 Annual Budget Performance Reports from covered entities



### Public Safety Sector<sup>5</sup>

171. The Public Safety sector of government is responsible for protecting citizens, maintaining order, and ensuring the security of life and property. It encompasses a range of agencies and services that work together to prevent and respond to emergencies, crime, disasters, and other threats to public well-being.
172. In the 2024 budget, the sector set out to achieve twenty-four (24) programmes, forty-seven (47) sub-programmes, and 347 outputs in the sector budget. It fully achieved 204 outputs (59%), substantially or partly achieved 126 outputs (36%). Nevertheless 17 outputs (5%) were not achieved. Figure 9 and Table 18 provide a summary information.

**Figure 9: Non-Financial Budget Performance of the Public Safety Sector.**



Source: 2024 Annual Budget Performance Reports from covered entities

### Commission on Human Rights and Administrative Justice

173. The Commission on Human Rights and Administrative Justice is an independent constitutional body that ensures respect for Human Rights, holds power accountable and makes governance transparent for all.
174. In 2024, the Commission planned to execute four (4) programmes, four (4) sub-programmes and 5 outputs. It fully achieved 4 outputs constituting 80 percent and made a substantial achievement on the remaining one (20%).

### Judicial Service

175. The Judiciary is an independent arm of State created to resolve legal conflicts according to law, impartially and efficiently to all persons without fear or favour, affection or ill-will, by the proper interpretation, application and implementation of the laws of Ghana.
176. The Service received approval to carry out three (3) programmes, eleven (11) sub-programmes and twenty-eight (28) outputs in 2024 budget. At the end of the year, it fully achieved 10 outputs (36%), substantially or partly achieved 17 outputs (60%). It however was unable to undertake one (4%) of its outputs.

### Ministry of the Interior

177. The Ministry exists to ensure internal security, a stable and peaceful environment for sustainable national development through the initiation, formulation, monitoring and evaluation of policies, regulations and programmes relating to the protection of life and property; disaster prevention and mitigation; immigration, crime control, prevention and detection; safe custody, reformation

<sup>5</sup> The information on the Covered Entities in this section excludes the following: Ministry of Defence



and rehabilitation of prisoners. The goal of the Ministry is to provide a safe and secure environment, where socio-economic activities will thrive within the confines of the law to enable Ghana to enhance her status as a middle-income country to achieve higher growth and development.

178. The Ministry received approval to undertake five (5) programmes, eleven (11) sub-programmes and 171 outputs in the 2024 budget. In all 104 outputs (61%) were fully achieved, 57 outputs (33%) were substantially or partly achieved, but 10 of the output (6%) were not undertaken in the year.

#### **Ministry of National Security**

179. The National Security Council exists to formulate, coordinate, monitor and evaluate the implementation of security and intelligence policies through the deployment of skilled human resources and modern technology for stakeholders to enhance security, freedom of the citizenry and national development.

180. In 2024 budget, the Ministry has three (3) programmes, four (4) sub-programmes and thirteen (13) outputs to achieve. The Ministry fully delivered on 5 outputs (38%), substantially or partly achieved 8 outputs (62%). All outputs were carried out during the year.

#### **Office of the Attorney-General and Ministry of Justice**

181. The Ministry exists to provide a legal and policy framework within which legal services are efficiently and effectively delivered to ensure Justice for all. The goal of the Ministry is to provide quality advice and legal service to the Government and the People of Ghana.

182. The Ministry had embarked on five (5) programmes, eight (8) sub-programmes and ninety-six (96) outputs in the 2024 budget. It fully achieved 73 outputs (76%), substantially or partly achieved 21 outputs (22%). Nevertheless, 2 (2%) outputs were not delivered during the year.

#### **Office of the Legal Aid Commission**

183. The Commission exists to ensure equality of access to justice and treatment before the law by serving as a Public Defender for the poor in need of cost-effective justice. Its goal is to provide quality legal services to the poor and vulnerable in the society and to bring justice to the doorstep of the people.

184. In the 2024 budget, the Commission outlined two (2) programmes, six (6) sub-programmes and twenty-seven (27) outputs. Altogether, it fully delivered on five (5) outputs (19%), and substantially or partly delivered on 19 outputs (70%). However, three outputs (11%) were not discharged during the year.

#### **Office of the Special Prosecutor**

185. The Office exist to investigate and prosecute specific cases of alleged or suspected corruption and corruption related offences; recovering the proceeds of corruption and corruption-related offences; and taking steps to prevent corruption.

186. The Office had set out in the 2024 budget to pursue two (2) programmes, three (3) sub-programmes and seven (7) outputs. Three (3) of the outputs (43%) were fully delivered, another three (3) outputs (43%) were substantially or partly executed. One output (14%) was not delivered during the period.



**Table 18: Non-Financial Performance of Public Safety Sector**

Entity	No. of Programmes	No. of Sub-programmes	No. of Expected Outputs	Status of Achievement			
				Fully Achieved	Substantially Achieved	Partly Achieved	Not Achieved
Commission on Human Rights and Administrative Justice	4	4	5	4	1		0
				80%	20%	0%	0%
Judicial Service	3	11	28	10	11	6	1
				36%	39%	21%	4%
Ministry of Interior	5	11	171	104	38	19	10
				61%	22%	11%	6%
Ministry of National Security	3	4	13	5	5	3	0
				38%	38%	24%	0
Office of Attorney General and Ministry of Justice	5	8	96	73	18	3	2
				76%	19%	3%	2%
Office of Legal Aid Commission	2	6	27	5	8	11	3
				19%	30%	40%	11%
Office of Special Prosecutor	2	3	7	3	2	1	1
				43%	29%	14%	14%
Overall	24	47	347	204	83	43	17
				59%	24%	12%	5%

Source: 2024 Annual Budget Performance Reports from covered entities

### Financial Performance

187. Parliament approved a total budget of GH¢92,440.89 million for the 2024 fiscal year, equivalent to 7.9 percent of GDP, to support the implementation of planned programmes and projects by MDAs.
188. During the period under review, a total amount of GH¢88,488.13 million (7.5% of GDP) was released to MDAs, representing 95.7 percent of the MDAs approved budget. Total expenditures incurred by MDAs amounted to GH¢87,474.13 million, translating to 94.6 percent of the budget and 7.4 percent of GDP.
189. Actual payments made during the year totaled GH¢52,736.58 million (4.5% of GDP), representing 59.6 percent of the total amount released to MDAs as shown in Table 19 (refer to Appendix 2 for details).
190. In addition, an amount of GH¢11,089.62 million (0.94% of GDP) was reallocated and released from contingency and other centralized votes to MDAs to address unforeseen government obligations. Expenditures and payments from these reallocated funds amounted to GH¢11,089.62 million (0.94% of GDP) and GH¢11,012.14 million (0.94% of GDP) respectively, as shown in Table 20.
191. This financial performance reflects the Government's continued commitment to prudent fiscal management and the efficient allocation of resources to priority programmes and projects, in line with established public financial management practices.



**Table 19: Summary of 2024 Financial Performance by Economic Classification**

Sn.	Expenditure Item	2024 Approved Budget/ Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
1	<b>Wages &amp; Salaries</b>	<b>54,965,657,324.74</b>	<b>54,892,194,385.87</b>	<b>55,183,914,796.45</b>	<b>28,006,526,256.39</b>	<b>39,856,984,845.52</b>
	o/w GoG	53,274,925,267.00	53,494,915,483.07	53,788,907,198.74	26,841,774,123.68	35,404,464,673.13
	IGF	1,690,732,057.74	1,397,278,902.80	1,395,007,597.71	1,164,752,132.71	4,452,520,172.39
2	<b>Use of Goods and Services</b>	<b>22,027,979,578.80</b>	<b>18,824,915,731.11</b>	<b>18,286,063,271.18</b>	<b>12,065,358,826.91</b>	<b>12,509,869,010.45</b>
	o/w GoG	7,151,852,356.00	5,737,005,858.65	5,550,798,891.36	4,057,315,539.04	2,606,186,981.70
	ABFA	2,410,919,587.00	2,017,914,771.00	2,017,914,771.00	10,020,000.00	-
	IGF	7,825,043,380.92	7,727,190,700.24	7,575,277,546.50	4,981,304,814.79	8,248,338,588.75
	DP Funds	4,640,164,254.88	3,342,804,401.22	3,142,072,062.32	3,016,718,473.08	1,655,343,440.00
3	<b>Capital Expenditure</b>	<b>15,447,255,384.67</b>	<b>14,771,019,613.35</b>	<b>14,004,154,674.06</b>	<b>12,664,692,285.66</b>	<b>20,498,288,532.80</b>
	o/w GoG	8,701,644,276.00	5,394,096,394.29	4,985,973,060.37	4,871,707,420.96	16,495,291,157.49
	ABFA	2,429,426,582.00	1,941,758,381.78	1,546,100,521.98	1,545,048,134.98	-
	IGF	2,494,549,418.44	2,164,032,480.51	2,046,571,151.59	1,270,551,144.60	2,085,685,923.79
	DP Funds	1,821,635,108.23	5,271,132,356.77	5,425,509,940.12	4,977,385,585.12	1,917,311,451.52
	<b>Total</b>	<b>92,440,892,288.21</b>	<b>88,488,129,730.33</b>	<b>87,474,132,741.69</b>	<b>52,736,577,368.96</b>	<b>72,865,142,388.77</b>

Source: 2024 Annual Budget Performance Reports from covered entities

**Table 20: Summary of 2024 Reallocations to Covered Entities**

Sn.	Expenditure Item	Amount Reallocated	Amount Released	Actual Expenditure	Actual Payments
1	<b>Wages &amp; Salaries</b>	<b>32,146,567.99</b>	<b>32,146,567.99</b>	<b>32,146,567.99</b>	<b>32,146,567.99</b>
	o/w GoG	32,146,567.99	32,146,567.99	32,146,567.99	32,146,567.99
	IGF	-	-	-	-
2	<b>Use of Goods and Services</b>	<b>1,108,886,717.82</b>	<b>1,108,886,717.82</b>	<b>1,108,886,717.82</b>	<b>1,048,003,943.55</b>
	o/w GoG	1,108,886,717.82	1,108,886,717.82	1,108,886,717.82	1,048,003,943.55
	ABFA	-	-	-	-
	IGF	-	-	-	-
	DP Funds	-	-	-	-
3	<b>Capital Expenditure</b>	<b>9,948,588,730.57</b>	<b>9,948,588,730.57</b>	<b>9,948,588,730.57</b>	<b>9,931,985,276.87</b>
	o/w GoG	9,948,588,730.57	9,948,588,730.57	9,948,588,730.57	9,931,985,276.87
	ABFA	-	-	-	-
	IGF	-	-	-	-
	DP Funds	-	-	-	-
	<b>Total</b>	<b>11,089,622,016.38</b>	<b>11,089,622,016.38</b>	<b>11,089,622,016.38</b>	<b>11,012,135,788.41</b>

Source: 2024 Annual Budget Performance Reports from covered entities

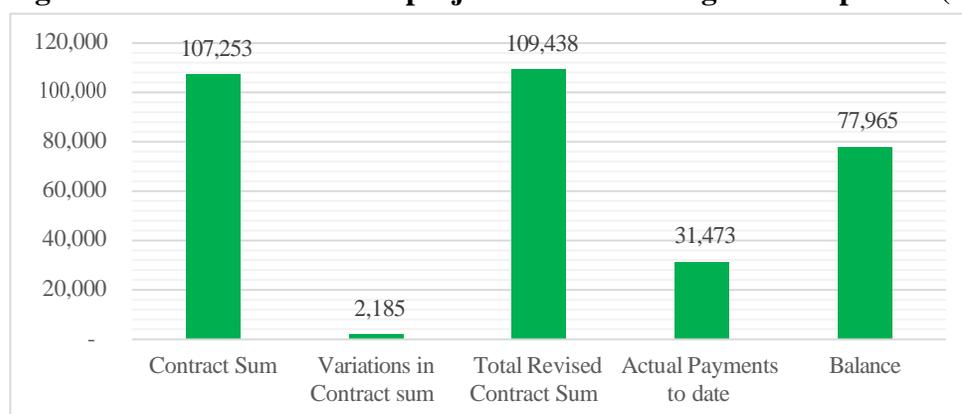


## Section Five: On-Going Projects

192. This section provides summarised information on the performance of on-going projects undertaken by Covered Entities across the country. The available data indicates that 2,016 projects were at various stages of completion.

193. The revised project cost for the 2,016 projects amounted to GH¢109,437.86 million. This comprises of an initial contract sum of GH¢107,253.13 million with additional variation of GH¢2,184.73 million, representing an increase of 2.0 percent over the initial projects cost. As at the end of 2024 an amount of GH¢31,472.51 million representing 28.8 percent of the revised contract sum was paid, leaving an amount of GH¢77,965.35 million (representing 71.2%) outstanding on the revised contract sum. The financial status of projects is shown in Figure 10.

**Figure 10: Financial status of projects at various stages of completion (GH¢ million)**



Source: 2024 Annual Budget Performance Reports from covered entities

194. Out of the 2,016 projects reported, the Administration Sector recorded 1,211 projects (60.1%), the Economic Sector recorded 208 projects (10.3%), the Infrastructure Sector recorded 366 projects (18.2%), the Social Sector had 162 projects (8.0%), and the Public Safety reported 69 projects (3.4%).

195. The Summary distribution of the projects being implemented across the five broad sectors of the economy in the various covered entities is shown in Table 21 with details attached in Appendix 3.

**Table 21: Summary of Government's On-going Projects by the Various Covered Entities**

Sn.	MDA	Number of Project	Contract Sum	Variations in Contract sum	Total Revised Contract Sum	Actual Payments to Date	Balance
1	Administration	1,211	2,567,006,725	105,716,646	2,672,723,371	666,092,231	2,006,631,141
2	Economic	208	16,842,707,786	211,992,077	17,054,699,864	1,585,655,323	15,469,044,540
3	Infrastructure	366	84,806,825,925	1,678,732,519	86,485,558,444	27,361,214,696	59,124,343,748
4	Social	162	2,627,528,636	111,698,198	2,739,226,834	1,648,034,089	1,091,192,745
5	Public Safety	69	409,057,605	76,595,511	485,653,115	211,511,647	274,141,468
	<b>Total</b>	<b>2,016</b>	<b>107,253,126,677</b>	<b>2,184,734,951</b>	<b>109,437,861,628</b>	<b>31,472,507,987</b>	<b>77,965,353,642</b>

Source: 2024 Annual Budget Performance Reports from covered entities



## Section Six: Staff Strength of Covered Entities

196. This section analyses staff strength of Covered Entities as at end 2024. As of December 2024, the total staff strength stood at 976,314, reflecting an increase of 17,194 employees (or 1.8%) compared to 959,120 recorded at the end of December 2023. A sector-wise breakdown of this change is illustrated below:

**Table 22: Analysis of Staff Strength**

Sn.	Sector	2023	2024	Difference	Difference (%)
1	Administration	69,133	52,576	(16,557)	(23.95)
2	Economic	17,755	17,369	(386)	(2.17)
3	Infrastructure	3,811	3,677	(134)	(3.52)
4	Social	730,591	749,541	18,950	2.59
5	Public Safety	137,830	153,151	15,321	11.12
	<b>Total</b>	<b>959,120</b>	<b>976,314</b>	<b>17,194</b>	<b>1.79</b>

Source: MoF/MDAs

197. The analysis of the staff strength further indicates the following:
- In 2024, the staff strength in the Administration, Economic, and Infrastructure sectors declined by 24 percent, 2.2 percent, and 3.5 percent respectively. This reduction was primarily attributed to staff retirements and the Government's policy restricting new employment.
  - Conversely, the Social and Public Safety sectors experienced a net increase in recruitment, rising by 2.6 percent and 11.1 percent respectively. These increases were made possible through special dispensations granted to these sectors, allowing the recruitment of essential personnel to enhance service delivery.
198. In 2024, financial clearance was granted for the recruitment of 56,427 staff across various covered entities spanning multiple sectors. The table below outlines the detailed distribution of these recruitments by sector.

**Table 23: Sectoral Distribution of Staff Recruitments in 2024**

Sn.	Sector	Number of Staff	% Share
1	Administration	459	0.81
2	Economic	282	0.50
3	Infrastructure	24	0.04
4	Social	39,993	70.88
5	Public Safety	15,669	27.77
	<b>Total</b>	<b>56,427</b>	<b>100.00</b>

Source: MoF/MDAs

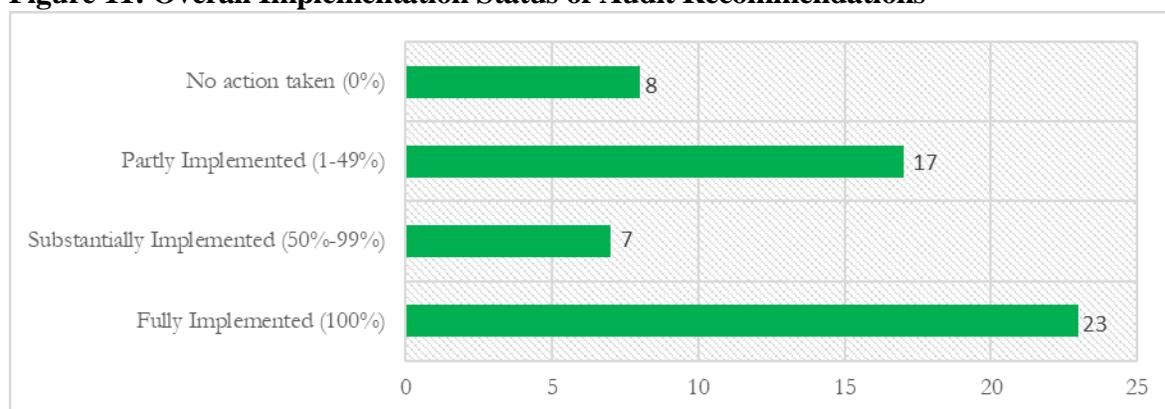
199. In 2024, the Social Sector, primarily comprising the Ministry of Education and the Ministry of Health received the highest approvals to recruit 39,993 staff, representing 70.9 percent of the total. This was due to exemptions granted from the general recruitment restrictions for critical roles in the sector. The Public Safety Sector followed, with approval granted for the recruitment of 15,699 officers and other ranks, representing 27.8 percent to strengthen national security efforts. In contrast, the Infrastructure Sector received the lowest approval to recruit only 24 staff, accounting for just 0.04 percent of the total.



## Section Seven: Actions Taken by Covered Entities on Parliament’s Recommendations on the Auditor-General’s Report

200. In line with statutory provision, the Auditor-General audits all public accounts and reports to Parliament the audit findings and recommendations for consideration. The Covered Entities are required to implement the decisions of Parliament on the Auditor General’s Recommendations.
201. In 2024, twenty-one (21) Ministries, Departments and Agencies reported a total of fifty-five (55) specific recommendations to be addressed. Out of the 55 recommendations, 23 constituting 41.8 percent were fully implemented by the covered entities and therefore needs no further actions. Seven (7) of the recommendations representing 12.7 percent were substantially implemented, implying that minimal action is required to close the issue, while 17 (30.9%) of the issues which were partly addressed, required substantial further action to close. However no actions were taken on 8 (14.6%) of the recommendations. Figure 11 provides the implementation status of the Parliament’s decisions on the Auditor-General report.

**Figure 11: Overall Implementation Status of Audit Recommendations**



Source: 2024 Annual Budget Performance Reports from covered entities

202. In the Administration Sector, 6 audit recommendations were reported by 4 Covered Entities out of which 4 were fully implemented and the issues closed. One recommendation was partly implemented and one yet to receive action of the Covered Entities.
203. The Economic Sector reported a total of 21 audit recommendations involving 3 Covered Entities during the year. Ten (10) constituting 47.6 percent was fully implemented and hence no further action is required. Three (3) representing 14.3 percent was substantially implemented and 6 (28.6%) were partly implemented. However, two of the issues received no action during the period.
204. The Infrastructure Sector reported 21 audit recommendations from 11 Covered Entities during the period out of which four (4) constituting 19.05 percent had been fully implemented and 2 was substantially implemented. The Covered Entities partly implemented 10 (47.6%) recommendations while 5 (23.8%) did not receive any action during the period.
205. The Public Safety Sector had two audit recommendations to implement during the period, of which one was fully implemented and the other was substantially implemented.
206. The Social Sector reported five audit recommendations of which 4 (80.0%) were fully implemented and 1 (20.0%) was substantially implemented during the period.
207. Table 24 provides the implementation status of the recommendations. In addition, further detailed information on each recommendation and action taken is in Appendix 1.



**Table 24: Status of implementation of recommendations made by Parliament on Auditor General's reports**

Sector/Ministry	Agencies Involved	No. Of Recommendations	Action Taken By Entity			
			Fully Implemented	Substantially Implemented	Partly Implemented	Not Implemented
<b>Administration Sector</b>						
Ministry of Finance	4	6	4 66.67%	- -	1 16.67%	1 16.67%
<b>Economic Sector</b>						
Ministry of Fisheries and Aquaculture Dev't	2	3	- -	- -	3 100%	- -
Ministry of Food and Agriculture	1	18	10 55.55%	3 16.66%	3 16.66%	2 11.11%
<b>Total</b>	3	21	10 47.62%	3 14.29%	6 28.57%	2 9.52%
<b>Infrastructure Sector</b>						
Ministry of Roads and Highways	2	10	3 30.00%	- -	6 60.00%	1 10.00%
Ministry of Transport	9	11	1 9.08%	2 18.18%	4 36.36%	4 36.35%
<b>Total</b>	11	21	4 19.05%	2 9.52%	10 47.62%	5 23.81%
<b>Public Safety Sector</b>						
Office of Attorney General and Ministry of Justice	1	2	1 50.00%	1 50.00%	- -	- -
<b>Social Sector</b>						
Ministry of Gender, Children and Social Protection.	1	3	2 66.67%	1 33.33%	- -	- -
Ministry of Youth and Sports	1	2	2 100%	- -	- -	- -
<b>Total</b>	2	5	4 80%	1 20%	- -	- -
<b>Overall</b>	<b>21</b>	<b>55</b>	<b>23</b> 41.82%	<b>7</b> 12.73%	<b>17</b> 30.91%	<b>8</b> 14.55%

Source: 2024 Annual Budget Performance Reports from covered entities



## Section Eight: Conclusion

208. The 2024 Financial Year ended with varied outcomes. Despite slippages within the macroeconomy, some milestones were also recorded. These milestones included:
- Successful 2<sup>nd</sup> Review of the IMF-ECF programme, which the IMF Executive Board approved on Friday, 28<sup>th</sup> June, 2024 after successfully securing a Staff Level Agreement (SLA) in April 2024;
  - Conclusion of the external debt restructuring with the OCC on 11<sup>th</sup> June 2024, providing an expected debt relief of **US\$2.8 billion** between 2023-2026;
  - Reaching agreement with the Eurobond Holders on 19<sup>th</sup> June 2024 to restructure Eurobonds amounting to **\$13.1 billion** with debt stock relief of roughly **US\$4.7 billion** and debt service savings from 2023 to 2026 of about **US\$4.4 billion**;
  - Securing an agreement with five (5) Independent Power Producers (IPPs) to restructure energy sector legacy arrears and the Power Purchase Agreements (PPAs) and key energy sector IPPs;
  - Honouring significant debt service payments to DDEP bondholders with coupon;
  - Launching the SME-GO programme to provide financial and technical support to SMEs;
  - Advancing the process of key infrastructure to underpin growth and transformation; and
  - Commencing structural reforms in public financial management, financial sector and State Owned Enterprises.
209. These milestones demonstrated that Ghana can achieve growth with fiscal consolidation. The immediate outcome was the restoration of trust in public policy and confidence in the economy. Overall Real GDP growth for first quarter 2024 was **4.7 percent**, the highest since quarter 1 of 2022. This was better than the **3.1 percent** growth recorded in the same period in 2023. Although revenues were **1.9 percent** below target, it reflected a nominal year-on-year growth of **24.6 percent**. Further, total Expenditures (commitment) amounted to **GHC95,935 million**, which was **8.4 percent** below the budget target.
210. Buoyed by these outturns and a positive macroeconomic and financial outlook, Government delivered the Mid-Year Fiscal Policy Review on Tuesday, 23<sup>rd</sup> July, 2024 to reassert commitment to pursue growth in a context of fiscal consolidation and debt sustainability. The overarching aim was to preserve the economic prospects to entrench stability and drive eventual transformation.
211. It is significant to note that the developments in key operations of the economy as at mid-year prompted shifts in some of the assumptions that underpinned the 2024 Budget presented in November, 2023. There were changes in amortisation, interest cost due to the external debt operations and disbursement forecast for externally funded projects. As a result, Government committed to remain within the appropriation for 2024.
212. In addition to promoting revenue mobilisation, streamlining expenditures, enhancing commitment control and arrears clearance as well as effective debt management, Government realigned the Mid-Year Fiscal Policy Review in July, 2024 to focus on:
- Aggressively implementing the enhanced Growth Strategy through the SME-GO initiative, 1D1F, PfJ (Phase II), Economic Enclaves Project under the GhanaCARES programme, Tourism,;
  - Ensuring Social Protection for the vulnerable Free SHS, LEAP, School Feeding Programme and NHIS;
  - Completing and advancing key infrastructural developments in the road, rail, transport, fisheries, health and STEM Education; and
  - Providing security and safeguards for the Presidential and Parliamentary elections which was scheduled for December, 2024.
213. In accordance with Article 180 of the 1992 Constitution, Section 23 of the Public Financial Management Act, 2016 (Act 921) and in line with Standing Order 145 of Parliament, Government submitted the Expenditure in Advance of Appropriation in October, 2024. This was to ensure that the delivery of public services can continue in the first quarter of 2025 and thus giving the next Administration, after the December Elections, considerable opportunity to prepare and present the 2025 Budget in March, 2025.
214. Key amongst the items covered by the Expenditure in Advance of Appropriation were Compensation of Employees, ex gratia awards, Interest and Amortization payments, transfers to Statutory Funds, transitional arrangements, critical programmes, Goods and Services, and Capex allocations of MDAs.



215. The 2024 Financial Year ended with mixed results. On one hand, key IMF programme targets, including inflation, social protection spending and structural benchmarks were missed. The primary balance, key fiscal anchor of the IMF Programme, worsened from a deficit of **0.2 percent** of GDP at the end of 2023 to a deficit of **3.9 percent** at the end of 2024, which is 4.4 percentage points worse than the target surplus of **0.5 percent** of GDP.
216. Conversely, economic growth exceeded expectations. Overall real GDP grew by **5.7 percent** in 2024, compared with the **3.1 percent** growth recorded in 2023. The key drivers of growth were largely Information and communication, Construction, and Mining and Quarrying which recorded growth rates of **15.8 percent**, **9.6 percent** and **9.4 percent**, respectively. Revenue exceeded the target by **5.3% (GH¢9.4 billion)**. Provisional data also indicated that gross central government and guaranteed debt was **GH¢726.7 billion (US\$49.4 billion)** in December, 2024 from **GH¢610 billion (US\$52.4 billion)** in 2023. This represents **61.8 percent** of GDP in 2024 compared to **68.7 percent** of GDP in 2023.
217. In addition, Gross International Reserves (GIR) increased to a stock position of **US\$8.98 billion** at the end of 2024 and was enough to cover **4.0 months** of imports, exceeding the target floor of **3 months** of imports cover. The banking sector continued to be profitable, well-capitalised and liquid, as assets of the banking sector grew by **33.8 percent** in 2024.
218. Similarly, key national infrastructure projects, including the Prempeh the First International Airport in Kumasi and the Yakubu Tali International Airport in Tamale, the Obetsebi Lamptey and Flowerpot Interchanges as well as the Afari Military Hospital in Kumasi were all completed and commissioned. The Tema-Mpakadan Railway line was also completed and commissioned. There had also been significant progress on the OKomfo Anokye Teaching Hospital, Ofankor-Nsawam Road, the three (3) by-passes on the Kumasi-Accra Highway.
219. Ultimately, the implementation of the 2024 Budget revealed the progress and the perils. It underscored the fact that for our collective future, large public spending and deficits cannot remain embedded in our policy framework. The work at hand from 2025 and beyond is that the gains of macroeconomic stability will have to be anchored on enhanced fiscal responsibility rules and strict enforcement of the provisions of the PFM.



## Appendices

### Appendix 1: Parliament's decision on the Auditor-General's report and the action taken by the respective MDA.

Sn.	Recommendations by Parliament	Actions Taken	Remarks
<b>Administration Sector</b>			
<b>Ministry of Finance – Headquarters</b>			
1	Irregularities in the Award of Contract The Public Accounts Committee recommended that the Ministry should budget for the construction of the MOF Campus, and separate the feasibility studies and design, from the supervision and post contract management aspects of the contract.	The recommendation to budget for the construction was well noted by Management.  The feasibility studies and design aspect of the contract has been decoupled from the supervision and post contract management aspects of the contract.	
Ministry of Finance – Controller & Accountant General's Department			
2	Overpaid Pension Gratuity – GH¢48,565 Parliament recommended that efforts should be intensified to retrieve all overpaid pension gratuities.	Documentation on the recovered amount of GH¢48,565.47 has been cleared by the auditors.	
3	Pensioners with low monthly pensions	Pensioners pensions were enhanced (adjusted) to GH¢395.00 as at July 2023.	
Ministry of Finance – Ghana Statistical Service			
5	Unearned Salaries-GHC12,519.72 Parliament recommended that efforts should be intensified to retrieve the unearned salaries	All the amounts indicated have been recovered and paid into the relevant account as recommended. Documentation on this is available for auditor's review.	
Ministry of Finance – Institute of Accountancy Training			
6	Low student enrolment Parliament recommended that the school in consultation with the Ministry of Finance should propose a strategy to rebrand the school into a world-class public financial management institution.	The Governing Council and Management of the Institute has submitted a proposal for consideration, outlining a strategic redirection of the Institute, including its rebranding and repositioning as the Institute of Public Financial Management Studies, with the aim of achieving formal establishment through an Act of Parliament.	Due to scheduling conflicts, a meeting is yet to be scheduled with the Chief Director of the Ministry of Finance for discussions on the way forward.
<b>Economic Sector</b>			
<b>Ministry of Fisheries &amp; Aquaculture Development</b>			
7	It was recommended that the Chief Director should ensure that the Executive Director and head of Finance recover the overpaid amount of Gh¢695,440.52 from the supplier.	Management has explained that the anomaly was as a result of returned vehicles. An amount of GH¢269,579.25 has been recovered, leaving an outstanding balance of GH¢425,861.27. A Letter has been written to the supplier indicating the outstanding amount.	
8	It was recommended that the Head of the Commission should recover the amount of Gh¢556,332.75 with interest at the prevailing Bank of Ghana rate and same paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head of the Commission and Accountant.	The contract has been terminated for non-performance and all necessary steps are being taken to retrieve the advance mobilisation funds advanced to the contractor. A letter has been written to him indicating his indebtedness to the Commission amounting to <b>GH¢ 556,332.75</b> . The Commission awaits his response while it explores other legal means of addressing this issue.	
9	It was recommended that the National Premix Fuel Secretariat (NPFS) collaborate with the Ghana Police Service's Criminal Investigation Department (CID) to recover outstanding debts from Oil Marketing Companies (OMCs).	Pursuant to this recommendation, the NPFS has formally requested the assistance of the Ghana Police Service's CID to recover these debts. Consequently, indebted OMCs have been suspended from lifting Premix Fuel until their debts are settled. Since then, one of the five OMCs has made payment, indicating progress in efforts at recovering the outstanding debts.	
<b>Ministry of Food &amp; Agriculture</b>			
10	Unpresented Payment Vouchers - Gh¢17,600.00 It was recommended that the said payment vouchers should be presented to the auditors immediately.	The said payment vouchers have been presented to the auditors and verified.	
11	Outstanding Bird Flu Compensation - Gh¢1,808,038.10	Evidence of some payments made have been submitted to the Auditors and verified, leaving an outstanding balance of GH¢1,462,138.10. The Ministry is awaiting the required certificate of destruction from farmers whose birds were culled.	
12	Misapplication of Funds - Gh¢340,988.00	The amount was borrowed from the MoFAIR account to support key activities of the Ministry. The MoFAIR account usually holds monies set aside for specific activities and not just for Bird Flu activities. Borrowings from	



Sn.	Recommendations by Parliament	Actions Taken	Remarks
		this account has always been refunded. The borrowed funds have since been refunded.	
13	Un-transferred Revenue into the Consolidated Fund- Gh¢1,829,444.00	The said amount has been transferred from the Ministry's account to the consolidated.	
14	Indebtedness of Brazilian Farm Equipment - Gh¢1,763,037.00	An amount of GH¢ 288,500.00 has since been recovered, leaving a balance of GH¢1,474,537.00. General publication has been made in this regard and letters have been written to defaulters which are available for audit verification.	
15	Un-Replaced Returned Cheques Gh¢43,300.00	The said cheques have been replaced and the said amount has since been credited to our account.	
16	Shortage of Packaging Materials. Outstanding Indebtedness of Gh¢53,467.33.	The said amount of GH¢53,467.33 has been fully recovered.	
17	Failure to Obtain VAT invoices amounting to Gh¢3,291.71	The Withholding tax amount of GH¢3,291.71 has been paid and the certificates have been verified by the auditors.	
18	Unpresented General Counterfoil Receipts - 137 Books.	An outstanding six (6) GCRs from 2021 and thirteen (13) GCRs from 2022 yet to be presented to the auditors for verification.	
19	Unremitted Withholding Taxes - Gh¢20,988.00	Payment Voucher Nos. 0514738 and 0514739 were not paid to warrant the deduction and payment of the withholding tax amount stated. Payment vouchers, bank statements and cash book extracts are available for audit inspection.	
20	Overdue Credit Facilities - Gh¢221,387.00	The recoveries made so far are as follows: 1. SACADZIE ENTERPRISE - GH¢30,000.00, leaving an outstanding amount of GH¢59,904.43. 2. TETMEN COMPANY LIMITED - GH¢ 25,000.00, leaving an outstanding amount of GH¢98,177.41. 3. JEDCAT ENTERPRISE still has an outstanding amount of GH¢8,304.71. Total Balance GH¢166,386.55. A letter has been written to the Attorney General for legal advice.	
21	Unpresented Payment Vouchers - Gh¢138,098.00	The said payment vouchers have been identified and verified by auditors.	
22	Unserviced Bond Term/Unearned Salary - Gh¢51,004.00. Unserviced Bond - Gh¢38,823.10. Unearned Salary - Gh¢12,181.17	<b>Unserviced bond</b> - An amount of GH¢9,000.00 was recovered from Adotey Addo, leaving a balance of GH¢29,823.10. <b>Unearned Salary</b> - GH¢12,181.17 remains outstanding, and the officer is being pursued to recover the balance. A letter has also been written to EOCO to take up the matter.	
23	Unearned Salary - Gh¢8,257.00	There's been several correspondences, i.e. letters, WhatsApp messages, emails and phone calls with the officer in question, all to no avail. A letter has been written to EOCO to take up the matter.	
24	Un-Deposited Revenue - Gh¢4,600.00	The amount has been deposited and same has been verified by the auditors.	
25	Unearned Salary - Gh¢10,279.00	An amount of GH¢1,000.00 has been recovered from Mr Amarah Ashiboye. Letters have subsequently been written to him and sent via WhatsApp to him because his whereabouts is currently unknown.  The issue has since been referred to EOCO.	
26	Unsupported Payment Vouchers of Gh¢ 10,000.00	The supported payment vouchers were presented to the auditors and have been verified.	
27	Unserviced Bond Term Gh¢41,449.00	The officer has failed to respond to two letters written to him on 14th March and 7th August, 2023. Subsequently, his guarantors have been written to, and the Ministry awaits their response. A letter has also been written to EOCO to take up the matter.	
<b>Infrastructure Sector</b>			
<b>Ministry of Roads &amp; Highways</b>			



Sn.	Recommendations by Parliament	Actions Taken	Remarks
	<i>Department of Urban Roads - Cape Coast</i>		
28	It was recommended that the accountant should account for the disbursements amounting to GH¢10,647.00, failing which he should be surcharged with the amount involved.	The necessary receipts and invoices relating to the said amount have been attached to the payment vouchers for verification.	
29	It was recommended that Management ensures the contractor expedites the ongoing work at the site so that the Department's office complex can be available for immediate use.	Work is on-going on the office complex, which is about 29% complete. The project is expected to be completed in February 2026.	
30	It was recommended that Management provide evidence of the store's issues and usage failing which the said amount of GH¢13,460.00 be refunded by Management.	The necessary Store Receipts Advice (SRA) and the issue vouchers have been detached from the Booklet and attached to the payment vouchers for audit verification.	
31	It was recommended to the Regional Director and Accountant ensure that procurements are always subjected to competition to obtain maximum benefit from transactions.	The recommendation has been well noted for compliance.	
32	Management was advised to constitute a board of survey to dispose off the vehicle.	The recommendation has been well noted for compliance. Management is yet to constitute the board of survey for the disposal of the vehicle.	
33	Management was urged to liaise with the funding agencies (Road Fund and Ministry of Finance) to provide funding for the early completion of those maintenance projects, and to liaise with Headquarters for details of payments made to constructors.	The recommendation has been well noted for compliance.	
	<i>Department of Feeder Roads - Cape Coast</i>		
34	Management was urged to liaise with the funding agencies (Road Fund and COCOBOD) to provide funding for the early completion of these maintenance projects. We also urged management to liaise with Headquarters for details of payments made to constructors, if any.	The recommendations are well noted for compliance. Per Appendix A of the Audit Management letter, the projects have run for periods ranging from fifteen (15) to Fifty-Six (56) months but exclude One Hundred and Forty (140) months as stated in the letter. It is a fact that some of the projects have been delayed in their execution, mainly due to delays in payment for work done and other factors such as excessively adverse rainfall and ground conditions, variation of works, and the effect of the Covid-19 pandemic. Generally, the contractors have the desire to complete their projects successfully despite the above challenges. They usually expedite work progress at the site when they receive payments, improving their cash flow. Ten(10) out of the Forty-Four projects have been substantially completed, with the road's furniture being outstanding or yet to be done.	
35	It was recommended that Management ensure that the structure is secured for the use of the Stores Unit.	The structure in question is a metallic 40 feet container for the storage of obsolete items scheduled for disposal, and files on old, completed projects. This was to provide adequate working space in the main offices. The doors of the container have since been secured, and the structure is now fully in use for storage of the items as stated above.	
36	It was recommended that Management should liaise with the appropriate authorities for a storekeeper and the other personnels to be recruited or posted to the department.	A storekeeper was posted to the department by the Regional Coordinating Council, but the officer sought for reposting and left to one of the district assemblies on the grounds that the Department's store is too small. Currently, the Accountant manages the store with the help of a national service personnel. In the case of lack of security personnel and a cleaner, a request has been made to the Regional Coordinating Council (RCC) for the employment or posting of security personnel and cleaners to the Department. A follow-up will be done by sending a reminder to RCC. Currently the AESL security personnel in the same office premises have been helping in providing security and then also volunteer cleaners come to assist in cleaning the office.	
	<b>Ministry of Transport</b>		
37	<b>Ghana Shippers' Authority</b> It was recommended to Management to take steps including legal action to recover the	Demand Notices have been sent to all debtors. All efforts to locate some of these debtors have proven futile, meanwhile, Management has	Management initially recovered GH¢12,519,571.03 with an



Sn.	Recommendations by Parliament	Actions Taken	Remarks
	outstanding service charges from the shipping companies and provide evidence for audit verification	written to the Registrar-General to ascertain the status of these companies. Management has also engaged the services of an external law firm to initiate legal action against defaulters.	outstanding balance of GH¢13,994,684.01 to be recovered. Since the engagement of the legal team of the Authority including the issuance of demand notices and threat of legal action, some of the debtors have started making payments towards the settlement of their arrears while a few have also agreed on settlement terms. Consequently, additional recoveries of GH¢1,056,331.31 have been made, leaving an outstanding balance of GH¢12,675,835.66
39	It was recommended that Management should take steps including legal action to recover the insurance claim of GH¢10,030,251.80 from SIC Ltd and provide evidence for audit verification.	A follow up meeting was held on June 29, 2023, with all the parties involved and PSC awaits judgement from NIC to bring finality to the issue	
40	<b>Volta Lake Transport Company Ltd.</b> It was recommended that Management should renovate these bungalows to prevent further deterioration.	Four (4) out of the eighteen (18) bungalows cited in the Auditor-General's Report on Dambai, have been renovated and these includes the Dambai Station Officer's bungalow. One out of the three bungalows cited at Kete Krachi have also been completed. Building materials have been purchased for the renovation works on five other bungalows.	Renovation of six (6) bungalows completed.  Five of the bungalows are at various stages of completion.
41	It was recommended that Management should prioritize the construction of a proper landing stage at Dambai and Krachi.	At Kete-Krachi: Drawings and Bill of quantities completed and 48 Engineers Regiment have been contacted for the construction of a quasi-permanent landing sites. There are frequent repair works and resurfacing at the Dambai and Kete-Krachi landing sites depending on the water levels.	Periodic resurfacing of the various ferry stations is carried out where necessary.
42	<b>Ghana Civil Aviation Authority - Overdue receivables – GH¢3,834,297</b> It was recommended that Management should investigate the nature of this transaction and take an appropriate decision to deal with it.	Based on the Boards approval, Management has written through the Ministry of Transport to the Ministry of Finance and is awaiting a response on how to treat these receivables.	
44	<b>Uncollected Royalties from Concessionaires – GH¢33,804,321</b> I was recommended to Management to take steps including legal action to recover the outstanding receivables and provide evidence for audit verification. Management of GACL was also urged to take steps to collect all outstanding tax credit certificates and make them available for verification, and use its internal mechanisms and resources to pursue the collection of outstanding debts as soon as practicable.	Out of the total amount of GH¢33,804,321 royalties uncollected as at the date of audit, an amount of GH¢31,818,026.20 has been collected leaving a balance of GHS1,986,295.31 uncollected. This balance is made up of: a. Speed masters who owe an amount of GH¢1,426,353.48 but all effort to locate the Company have proven futile. b. Leding Ghana limited who owes an amount of 78,111.00 and have been served a Demand Notice. Management had a payment plan with Aviation Handling Services limited who initially owed GH¢4,254,133.98 and have hitherto paid GH¢4,183,967.00 leaving a balance of GH¢70,166.98.	A total of GH¢31,818,026.20 representing 94% of the outstanding royalties have been collected.  All efforts to locate the Company have proven futile but Management is still pursuing it.
45	<b>Need for Upward Review of Airport Passenger Service Charge (APSC)</b> It was recommended to Management to liaise with the Board and appropriate State authorities for a possible upward review of the Airport Passenger Service Charge.	A meeting was held by GACL and its stakeholders for upward review of the APSC and the Report have been forwarded to Ministry of Transport for consideration. Also, a joint cabinet memorandum between Ministry of Transport and Ministry of Finance has been developed and submitted to MoF.	
46	It was recommended that Management should encourage existing and potential domestic airlines to patronize the airports by providing possible incentives. Management was also urged to embark on publicity drives to promote and market these airports to encourage more air travelers to patronize these Regional Airports. Furthermore, Commercial Service Department of GACL should identify potential concessionaires to occupy idle spaces to generate more revenue	<b>Management Opinion:</b> With the addition of the two newly commissioned terminals for Tamale and Kumasi, there will be a further increase in losses from the regional Airports. An upward review of the airport passenger service charge will go a long way in generating more revenue while management considers the other options recommended.	



Sn.	Recommendations by Parliament	Actions Taken	Remarks
	through rent and royalties, while Management liaise with appropriate regulatory authorities to reduce regulatory barriers for potential airlines without necessarily compromising safety.		
47	<b>Delayed projects</b> It was recommended to Management to identify the causes of these delays and rectify the problems through timely corrective measures. Management should also establish strict monitoring mechanisms to ensure timely completion of infrastructural projects across all the airports to avoid cost overruns.	Stages of completion of on-going projects: 1. Eunitact Services Ltd. (Rehabilitation of water storage facilities) - 100% completed and handed over to GACL. 2. Contracta Construction UK Ltd (Development of Kumasi Airport Phase 2)- 100% completed and commissioned. 3. International Energy Services Ltd. (Connection of Medium Voltage Power supply to Tamale Airport) - 100% complete. 4. Golden Prime Services:- (Repair of leakages at fire station KIA)-100% completed and handed over. 5. PW Ltd:- (Construction of Southern Apron - KIA)- 100% completed and handed over to GACL. 6. Daa Construction Ltd:- (Construction of perimeter fence-Sunyani Airport)- 99% completed and yet to be handed over to GACL. 7. Quiros Galvao Construction Uk Ltd (Development of Tamale Airport phase 2) - 99.03 completed and commission. 8. Ceekabs Ltd:- (Construction of two story 2 bedroom semidetached flats at Dungu and Tamale)- 48% completed 9. Amandi Holdings Ltd:- (Design and construction of Northern Apron -KIA) 30.8% completed project suspended	1. Out of the Nine projects cited, five have been completed and handed over.  2. Two of the projects that is; Development of Tamale airport -phase 2 is 99.03% completed and commissioned, and; construction of permanent fence is 99% completed and yet to be handed over.
48	<b>Airport Clinic - Outstanding Debts - GH¢15,010,418</b> It was recommended that Management should take steps to recover the outstanding amount of GH¢15,010,417.98 from these institutions	Management constituted a task force to follow-up on this outstanding debt, and have also introduced a ninety-day credit facility for its clients beyond which services are declined until arrears are cleared.	As at May 2024, a total amount of GH¢15,003,120.43 representing 99.95% of the outstanding debt has been collected. The outstanding balance stands at GH¢7,297.55 which Management is pursuing.
49	<b>Aviation Social Centre - Under declaration and under payment of VAT and levies – GH¢16,108</b> Management was advised to put in place measures to ensure compliance with Act 870 and that all VAT collected are properly accounted for by the Centre and subsequently paid to GRA.	A total amount of GH¢25,299.63 was paid to GRA in May 2023. This includes the GH¢16,108.36 which was said to be under-declared and under-paid. This has been paid in full to GRA.	
<b>Public Safety Sector</b>			
<b>Office of the Attorney General &amp; Ministry of Justice</b>			
50	The Chief Director was urged to ensure that all official vehicles are registered with the prescribed Green Registration Number Plates to promote the efficient and economic use of Government vehicles and inform the auditors for verification.	All official vehicles are now registered with green number plates.	
51	Management was urged to ensure that warrants are obtained before engaging in any commitments. Additionally, Management should ensure that the individual warrants authorizing the commitments to the tune of GH¢3,101,973.22 are presented to the audit team for verification.	These commitments, which span from the year 2021 to 2022, are part of the annual appropriation by Parliament for the years in question. These expenditures were incurred through services rendered to the Ministry by companies who have existing agreements to provide services such as cleaning of offices, servicing and repairs of office vehicles and provision of security services.	Budgetary provisions were made in 2023 and 2024 though which GH¢2,298,007.72 have been paid.
<b>Social Sector</b>			
<b>Ministry of Gender, Children &amp; Social Protection</b>			
52	<b>Unremitted taxes – GH¢935,041</b> It was recommended that the National Coordinator (GSFP) ensures the remittance of withheld taxes totalling GH¢935,040.70 on allowances, PAYE and other third-party transactions for the years 2021 and 2022 to GRA	The withheld taxes have been remitted to GRA	
53	<b>Unrecovered salary advance – GH¢20,000</b>	The salary advance has been fully recovered.	



Sn.	Recommendations by Parliament	Actions Taken	Remarks
	It was recommended that the salary advance of GH¢20,000 granted to Mr. Shittu Abdullahi which has been unpaid since 2020 be recovered.		
54	<b>Unaccounted mobilization funds – GH¢1,026,370</b> The Secretariat remitted a total amount of <b>GH¢2,125,774.81</b> to the District Social Welfare Officers (DSWOs) as mobilization funds for the 69th to 80th payment cycles. It was noted that only <b>GH¢1,099,405.26</b> had been accounted for with financial returns by the DSWO, leaving a difference of <b>GH¢1,026,369.55</b> outstanding. Management has been urged to recover the outstanding amount.	Management has recovered an amount of <b>GH¢792,671.52</b> leaving an outstanding balance of <b>GH¢233,698.48</b> as at June, 2024.	Auditors are currently validating outstanding receipts.
<b>Ministry of Youth &amp; Sports</b>			
55	Parliament recommended that the National Sports Authority, Ashanti Regional Office recovers rent overdue amounting to GH¢116,200.00 from eighteen (18) tenants	Demand notice was served to the eighteen (18) tenants, and all arrears have been duly paid.	



**Appendix 2: Covered Entities 2024 Financial Performance by Economic Classification**

Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	<b>Administration</b>	<b>11,183,835,532</b>	<b>10,135,713,207</b>	<b>9,880,369,581</b>	<b>9,336,209,894</b>	<b>14,481,867,253</b>
<b>1</b>	<b>Office of Government Machinery</b>					
	<b>Wages &amp; Salaries</b>	<b>326,907,847</b>	<b>272,809,515</b>	<b>271,042,783</b>	<b>271,042,783</b>	<b>2,711,100,839</b>
	o/w GoG	326,907,847	272,809,515	271,042,783	271,042,783	2,711,100,839
	IGF	-	-	-	-	-
	<b>Use of Goods and Services</b>	<b>1,127,844,283</b>	<b>805,658,808</b>	<b>789,754,776</b>	<b>789,754,776</b>	<b>1,133,491,184</b>
	o/w GoG	924,143,874	585,120,987	569,461,185	569,461,185	847,964,846
	ABFA	-	-	-	-	-
	IGF	146,083,762	145,420,017	145,420,017	145,420,017	285,526,338
	DP Funds	57,616,648	75,117,804	74,873,574	74,873,574	-
	<b>Capital Expenditure</b>	<b>620,075,034</b>	<b>319,166,469</b>	<b>196,043,694</b>	<b>196,043,694</b>	<b>280,255,762</b>
	o/w GoG	612,440,588	318,845,584	195,722,809	195,722,809	269,755,853
	ABFA	-	-	-	-	-
	IGF	7,634,446	320,885	320,885	320,885	10,499,909
	DP Funds	-	-	-	-	-
	<b>Total</b>	<b>2,074,827,164</b>	<b>1,397,634,792</b>	<b>1,256,841,252</b>	<b>1,256,841,252</b>	<b>4,124,847,785</b>
<b>2</b>	<b>Office of the Head of Civil Service</b>					
	<b>Wages &amp; Salaries</b>	<b>35,041,716</b>	<b>51,759,321</b>	<b>51,759,321</b>	<b>51,759,321</b>	<b>-</b>
	o/w GoG	35,041,716	51,759,321	51,759,321	51,759,321	-
	IGF	-	-	-	-	-
	<b>Use of Goods and Services</b>	<b>15,165,996</b>	<b>12,551,331</b>	<b>11,884,772</b>	<b>11,884,772</b>	<b>-</b>
	o/w GoG	7,169,912	7,169,912	7,169,912	7,169,912	-
	ABFA	-	-	-	-	-
	IGF	7,996,084	5,381,419	4,714,860	4,714,860	-
	DP Funds	-	-	-	-	-
	<b>Capital Expenditure</b>	<b>8,207,391</b>	<b>7,385,538</b>	<b>7,076,223</b>	<b>7,076,223</b>	<b>-</b>
	o/w GoG	7,000,000	6,788,430	6,718,098	6,718,098	-
	ABFA	-	-	-	-	-
	IGF	1,207,391	597,108	358,125	358,125	-
	DP Funds	-	-	-	-	-
	<b>Total</b>	<b>58,415,102</b>	<b>71,696,190</b>	<b>70,720,315</b>	<b>70,720,315</b>	<b>-</b>
<b>3</b>	<b>Parliament of Ghana</b>					
	<b>Wages &amp; Salaries</b>	<b>452,482,803</b>	<b>385,547,267</b>	<b>385,547,267</b>	<b>385,547,267</b>	<b>-</b>
	o/w GoG	452,482,803.00	385,547,267	385,547,267	385,547,267	-
	IGF	-	-	-	-	-
	<b>Use of Goods and Services</b>	<b>442,983,836</b>	<b>436,000,000</b>	<b>352,385,139</b>	<b>235,332,779</b>	<b>-</b>
	o/w GoG	436,000,000	436,000,000	352,385,139	235,332,779	-
	ABFA	-	-	-	-	-
	IGF	-	-	-	-	-
	DP Funds	6,983,836	-	-	-	-
	<b>Capital Expenditure</b>	<b>134,000,000</b>	<b>117,304,009</b>	<b>69,637,548</b>	<b>32,299,858</b>	<b>-</b>
	o/w GoG	134,000,000	117,304,009	69,637,548	32,299,858	-
	ABFA	-	-	-	-	-
	IGF	-	-	-	-	-
	DP Funds	-	-	-	-	-
	<b>Total</b>	<b>1,029,466,639</b>	<b>938,851,276</b>	<b>807,569,954</b>	<b>653,179,904</b>	<b>-</b>
<b>4</b>	<b>Audit Service</b>					
	<b>Wages &amp; Salaries</b>	<b>521,805,785</b>	<b>594,339,958</b>	<b>594,339,958</b>	<b>594,339,958</b>	<b>710,663,617</b>
	o/w GoG	521,805,785	594,339,958	594,339,958	594,339,958	710,663,617
	IGF	-	-	-	-	-
	<b>Use of Goods and Services</b>	<b>88,865,581</b>	<b>81,881,745</b>	<b>81,754,282</b>	<b>81,754,282</b>	<b>103,780,978</b>
	o/w GoG	81,881,745	81,881,745	81,754,282	81,754,282	103,780,978
	ABFA	-	-	-	-	-
	IGF	-	-	-	-	-
	DP Funds	6,983,836	-	-	-	-
	<b>Capital Expenditure</b>	<b>23,069,141</b>	<b>23,069,141</b>	<b>22,661,874</b>	<b>22,661,874</b>	<b>48,962,990</b>
	o/w GoG	23,069,141	23,069,141	22,661,874	22,661,874	48,962,990
	ABFA	-	-	-	-	-
	IGF	-	-	-	-	-
	DP Funds	-	-	-	-	-
	<b>Total</b>	<b>633,740,507</b>	<b>699,290,844</b>	<b>698,756,114</b>	<b>698,756,114</b>	<b>863,407,585</b>
<b>5</b>	<b>Public Services Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>9,739,692</b>	<b>9,739,692</b>	<b>9,668,828</b>	<b>9,668,828</b>	<b>10,342,831</b>
	o/w GoG	9,739,692	9,739,692	9,668,828	9,668,828	10,342,831
	IGF	-	-	-	-	-
	<b>Use of Goods and Services</b>	<b>9,844,454</b>	<b>2,835,208</b>	<b>2,835,208</b>	<b>2,835,208</b>	<b>2,443,014</b>



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	o/w GoG	2,835,208	2,835,208	2,835,208	2,835,208	2,417,604
	ABFA					
	IGF	25,410				25,410
	DP Funds	6,983,836				
	<b>Capital Expenditure</b>	<b>4,030,499</b>	<b>1,763,513</b>	<b>1,999,300</b>	<b>1,999,300</b>	-
	o/w GoG	4,030,499	1,763,513	1,999,300	1,999,300	-
	ABFA					
	IGF	-				
	DP Funds	-				
	<b>Total</b>	<b>23,614,645</b>	<b>14,338,413</b>	<b>14,503,336</b>	<b>14,503,336</b>	<b>12,785,845</b>
<b>6</b>	<b>Electoral Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>87,653,063</b>	<b>111,511,879</b>	<b>111,511,879</b>	<b>115,511,879</b>	<b>101,000,003</b>
	o/w GoG	87,653,063	111,511,879	111,511,879	115,511,879	101,000,003
	IGF					
	<b>Use of Goods and Services</b>	<b>610,825,749</b>	<b>587,538,430</b>	<b>587,538,430</b>	<b>385,635,413</b>	<b>73,993,363</b>
	o/w GoG	606,449,009	586,225,467	586,225,467	384,322,450	73,725,543
	ABFA					
	IGF	4,376,740	1,312,963	1,312,963	1,312,963	267,820
	DP Funds					
	<b>Capital Expenditure</b>	<b>88,455,952</b>	<b>98,998,146</b>	<b>98,998,146</b>	<b>88,837,353</b>	<b>2,653,679</b>
	o/w GoG	88,455,952	98,998,146	98,998,146	88,837,353	2,653,679
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>786,934,764</b>	<b>798,048,455</b>	<b>798,048,455</b>	<b>589,984,646</b>	<b>177,647,045</b>
<b>7</b>	<b>Ministry of Foreign Affairs and Regional Integration</b>					
	<b>Wages &amp; Salaries</b>	<b>875,976,230</b>	<b>980,145,471</b>	<b>980,145,471</b>	<b>980,145,471</b>	<b>1,678,844,625</b>
	o/w GoG	875,554,538	979,723,779	979,723,779	979,723,779	1,678,422,933
	IGF	421,692	421,692	421,692	421,692	421,692
	<b>Use of Goods and Services</b>	<b>129,061,504</b>	<b>121,377,892</b>	<b>121,377,892</b>	<b>118,069,716</b>	<b>506,310,222</b>
	o/w GoG	14,000,000	6,316,388	6,316,388	3,008,212	147,522,480
	ABFA					
	IGF	115,061,504	115,061,504	115,061,504	115,061,504	358,787,742
	DP Funds	-				
	<b>Capital Expenditure</b>	<b>122,749,421</b>	<b>54,898,518</b>	<b>54,898,518</b>	<b>5,247,253</b>	<b>495,833,413</b>
	o/w GoG	15,825,000	10,497,184	10,497,184	5,247,253	124,009,540
	ABFA					
	IGF	49,133,130	44,401,334	44,401,334	-	198,450,000
	DP Funds	57,791,291	-	-	-	173,373,873
	<b>Total</b>	<b>1,127,787,155</b>	<b>1,156,421,880</b>	<b>1,156,421,880</b>	<b>1,103,462,439</b>	<b>2,680,988,260</b>
<b>8</b>	<b>Ministry of Finance</b>					
	<b>Wages &amp; Salaries</b>	<b>740,828,370</b>	<b>769,725,464</b>	<b>802,097,525</b>	<b>799,640,119</b>	<b>982,715,201</b>
	o/w GoG	703,482,252	738,896,623	771,268,684	768,811,278	942,102,324
	IGF	37,346,118	30,828,841	30,828,841	30,828,841	40,612,877
	<b>Use of Goods and Services</b>	<b>1,398,722,452</b>	<b>1,160,065,778</b>	<b>1,157,493,118</b>	<b>1,103,229,610</b>	<b>2,225,960,437</b>
	o/w GoG	64,874,145	58,665,439	56,294,787	40,678,529	122,011,900
	ABFA	10,020,000	10,020,000	10,020,000	10,020,000	-
	IGF	213,664,315	171,719,632	171,517,624	132,870,374	690,412,537
	DP Funds	1,110,163,992	919,660,708	919,660,708	919,660,708	1,413,536,000
	<b>Capital Expenditure</b>	<b>110,026,216</b>	<b>87,467,479</b>	<b>82,626,269</b>	<b>44,021,313</b>	<b>371,971,761</b>
	o/w GoG	50,800,299	44,356,631	42,755,408	20,847,747	54,817,321
	ABFA	1,180,000	1,080,068	1,052,387	-	-
	IGF	49,665,314	42,030,781	38,818,474	23,173,565	31,415,440
	DP Funds	8,380,603	-	-	-	285,739,000
	<b>Total</b>	<b>2,249,577,038</b>	<b>2,017,258,721</b>	<b>2,042,216,912</b>	<b>1,946,891,042</b>	<b>3,580,647,399</b>
<b>9</b>	<b>Ministry of Local Government, Decentralisation and Rural Development</b>					
	<b>Wages &amp; Salaries</b>	<b>1,869,545,443</b>	<b>2,106,604,012</b>	<b>2,106,604,012</b>	<b>2,106,604,012</b>	<b>2,324,926,118</b>
	o/w GoG	1,866,545,443	2,103,236,147	2,103,236,147	2,103,236,147	2,320,926,118
	IGF	3,000,000	3,367,864	3,367,864	3,367,864	4,000,000.00
	<b>Use of Goods and Services</b>	<b>670,396,462</b>	<b>740,115,693</b>	<b>736,781,219</b>	<b>707,167,910</b>	<b>30,056,064</b>
	o/w GoG	48,758,088	48,758,088	46,800,730	17,187,422	17,187,422
	ABFA					
	IGF	13,868,642	18,153,623	16,776,507	16,776,507	12,868,642
	DP Funds	607,769,732	673,203,981	673,203,981	673,203,981	
	<b>Capital Expenditure</b>	<b>272,600,000</b>	<b>156,152,867</b>	<b>153,564,572</b>	<b>153,564,572</b>	<b>660,038,633</b>
	o/w GoG	271,600,000	130,546,746	127,958,451	127,958,451	
	ABFA					
	IGF	1,000,000	262,540	262,540	262,540	1,000,000



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	DP Funds		25,343,581	25,343,581	25,343,581	659,038,633
	<b>Total</b>	<b>2,812,541,905</b>	<b>3,002,872,572</b>	<b>2,996,949,803</b>	<b>2,967,336,494</b>	<b>3,015,020,814</b>
<b>10</b>	<b>National Media Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>9,522,520</b>	<b>4,519,764</b>	<b>4,267,310</b>	<b>3,354,931</b>	<b>9,522,520</b>
	o/w GoG	9,522,520	4,519,764	4,267,310	3,354,931	9,522,520
	IGF					
	<b>Use of Goods and Services</b>	<b>10,000,000</b>	<b>4,748,317</b>	<b>4,723,105</b>	<b>4,678,105</b>	<b>10,000,000</b>
	o/w GoG	10,000,000	4,748,317	4,723,105	4,678,105	10,000,000
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>4,020,000</b>	<b>4,020,000</b>	<b>4,020,000</b>	<b>2,111,989</b>	<b>7,000,000</b>
	o/w GoG	4,020,000	4,020,000	4,020,000	2,111,989	7,000,000
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>23,542,520</b>	<b>13,288,081</b>	<b>13,010,415</b>	<b>10,145,025</b>	<b>26,522,520</b>
<b>11</b>	<b>National Development Planning Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>8,709,899</b>	<b>6,404,022</b>	<b>6,404,022</b>	<b>6,404,022</b>	<b>-</b>
	o/w GoG	8,709,899	6,404,022	6,404,022	6,404,022	-
	IGF					
	<b>Use of Goods and Services</b>	<b>50,924,288</b>	<b>16,539,772</b>	<b>16,539,772</b>	<b>15,954,330</b>	<b>-</b>
	o/w GoG	5,250,000	4,746,101	4,746,101	4,160,659	-
	ABFA					
	IGF					
	DP Funds	45,674,288	11,793,671	11,793,671	11,793,671	-
	<b>Capital Expenditure</b>	<b>3,641,000</b>	<b>3,068,189</b>	<b>2,387,351</b>	<b>2,030,976</b>	<b>-</b>
	o/w GoG	3,641,000	1,887,040	1,206,202	849,827	-
	ABFA					
	IGF					
	DP Funds		1,181,149	1,181,149	1,181,149	-
	<b>Total</b>	<b>63,275,187</b>	<b>26,011,983</b>	<b>25,331,145</b>	<b>24,389,328</b>	<b>-</b>
<b>12</b>	<b>Ministry of Information</b>					
	<b>Wages &amp; Salaries</b>	<b>148,898,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	148,898,449				
	IGF					
	<b>Use of Goods and Services</b>	<b>40,856,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	8,021,801				
	ABFA					
	IGF	32,834,928				
	DP Funds					
	<b>Capital Expenditure</b>	<b>78,043,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	70,000,000				
	ABFA					
	IGF	8,043,732				
	DP Funds					
	<b>Total</b>	<b>267,798,909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Right to Information Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>18,049,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	18,049,132				
	IGF					
	<b>Use of Goods and Services</b>	<b>2,841,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	2,841,090				
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	2,000,000				
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>22,890,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14</b>	<b>Ministry of Parliamentary Affairs</b>					
	<b>Wages &amp; Salaries</b>	<b>3,607,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	3,607,520				
	IGF					
	<b>Use of Goods and Services</b>	<b>3,816,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	o/w GoG	3,816,254				
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>2,000,000</b>	-	-	-	-
	o/w GoG	2,000,000				
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>9,423,774</b>	-	-	-	-
	<b>Economic</b>	<b>9,224,373,161</b>	<b>8,201,396,424</b>	<b>7,709,224,304</b>	<b>7,697,512,581</b>	<b>5,248,188,697</b>
<b>15</b>	<b>Ministry of Food and Agriculture</b>					
	<b>Wages &amp; Salaries</b>	<b>146,846,082</b>	<b>168,048,436</b>	<b>168,048,436</b>	<b>168,048,436</b>	-
	o/w GoG	146,688,432	168,048,436	168,048,436	168,048,436	
	IGF	157,650				
	<b>Use of Goods and Services</b>	<b>1,280,795,997</b>	<b>1,092,408,654</b>	<b>1,092,408,654</b>	<b>1,092,408,654</b>	-
	o/w GoG	724,051,866	697,619,777	697,619,777	697,619,777	
	ABFA		-	-	-	
	IGF	12,105,484	5,959,357	5,959,357	5,959,357	
	DP Funds	544,638,647	388,829,520	388,829,520	388,829,520	
	<b>Capital Expenditure</b>	<b>1,893,011,555</b>	<b>1,087,875,117</b>	<b>1,087,875,117</b>	<b>1,087,875,117</b>	-
	o/w GoG	1,225,000,000	587,308,200	587,308,200	587,308,200	
	ABFA	600,000,000	463,284,541	463,284,541	463,284,541	
	IGF	12,140,867	-	-	-	
	DP Funds	55,870,689	37,282,376	37,282,376	37,282,376	
	<b>Total</b>	<b>3,320,653,634</b>	<b>2,348,332,207</b>	<b>2,348,332,207</b>	<b>2,348,332,207</b>	-
<b>16</b>	<b>Ministry of Fisheries and Aquaculture Development</b>					
	<b>Wages &amp; Salaries</b>	<b>28,264,220</b>	<b>29,923,520</b>	<b>29,923,520</b>	<b>29,923,520</b>	-
	o/w GoG	28,264,220	29,923,520	29,923,520	29,923,520	
	IGF					
	<b>Use of Goods and Services</b>	<b>100,986,032</b>	<b>68,843,278</b>	<b>66,606,408</b>	<b>61,731,196</b>	-
	o/w GoG	50,405,000	18,911,235	17,296,413	13,922,196	
	ABFA					
	IGF	50,581,032	49,932,044	49,309,995	47,809,000	
	DP Funds					
	<b>Capital Expenditure</b>	<b>169,522,001</b>	<b>63,123,625</b>	<b>38,391,450</b>	<b>31,554,938</b>	-
	o/w GoG	70,000,000	33,383,570	11,720,731	9,917,834	
	ABFA					
	IGF	99,522,001	29,740,055	26,670,719	21,637,104	
	DP Funds		-	-	-	
	<b>Total</b>	<b>298,772,253</b>	<b>161,890,424</b>	<b>134,921,378</b>	<b>123,209,655</b>	-
<b>17</b>	<b>Ministry of Lands and Natural Resources</b>					
	<b>Wages &amp; Salaries</b>	<b>590,896,614</b>	<b>596,090,450</b>	<b>596,090,450</b>	<b>596,090,450</b>	<b>736,112,377</b>
	o/w GoG	411,346,403	416,348,217	416,348,218	416,348,218	469,698,051
	IGF	179,550,211	179,742,232	179,742,232	179,742,232	266,414,326
	<b>Use of Goods and Services</b>	<b>758,175,300</b>	<b>924,426,691</b>	<b>754,789,033</b>	<b>754,789,033</b>	<b>685,203,203</b>
	o/w GoG	117,464,670	87,938,171	46,194,016	46,194,016	110,943,501
	ABFA		-	-	-	-
	IGF	564,726,493	628,962,718	579,332,898	579,332,898	468,309,702
	DP Funds	75,984,137	207,525,802	129,262,119	129,262,119	105,950,000
	<b>Capital Expenditure</b>	<b>385,686,660</b>	<b>246,872,380</b>	<b>211,316,091</b>	<b>211,316,091</b>	<b>396,134,059</b>
	o/w GoG	25,600,300	7,435,364	2,554,806	2,554,806	65,140,060
	ABFA		-	-	-	-
	IGF	206,441,967	179,056,462	159,989,017	159,989,017	151,693,999
	DP Funds	153,644,394	60,380,554	48,772,268	48,772,268	179,300,000
	<b>Total</b>	<b>1,734,758,575</b>	<b>1,767,389,521</b>	<b>1,562,195,573</b>	<b>1,562,195,573</b>	<b>1,817,449,639</b>
<b>18</b>	<b>Ministry of Trade and Industry</b>					
	<b>Wages &amp; Salaries</b>	<b>144,733,551</b>	<b>147,405,922</b>	<b>147,405,922</b>	<b>147,405,922</b>	<b>40,121,369</b>
	o/w GoG	98,714,849	112,186,442	112,186,442	112,186,442	28,616,693
	IGF	46,018,702	35,219,480	35,219,480	35,219,480	11,504,675
	<b>Use of Goods and Services</b>	<b>476,367,321</b>	<b>322,233,882</b>	<b>322,173,894</b>	<b>322,173,894</b>	<b>43,674,993</b>
	o/w GoG	71,541,543	27,933,308	27,873,319	27,873,319	4,624,318
	ABFA		-	-	-	-
	IGF	156,201,213	209,687,075	209,687,075	209,687,075	39,050,675
	DP Funds	248,624,564	84,613,499	84,613,499	84,613,499	-
	<b>Capital Expenditure</b>	<b>399,959,527</b>	<b>251,304,112</b>	<b>157,763,179</b>	<b>157,763,179</b>	<b>43,989,882</b>
	o/w GoG	320,000,000	143,710,185	50,169,252	50,169,252	24,000,000
	ABFA		-	-	-	-



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	IGF	79,959,527	19,331,120	19,331,120	19,331,120	19,989,882
	DP Funds		88,262,807	88,262,807	88,262,807	-
	<b>Total</b>	<b>1,021,060,398</b>	<b>720,943,916</b>	<b>627,342,994</b>	<b>627,342,994</b>	<b>127,786,244</b>
<b>19</b>	<b>Ministry of Tourism, Arts and Culture</b>					
	<b>Wages &amp; Salaries</b>	<b>86,083,606</b>	<b>97,666,836</b>	<b>97,666,836</b>	<b>97,666,836</b>	<b>108,363,740</b>
	o/w GoG	85,832,188	97,666,836	97,666,836	97,666,836	108,363,740
	IGF	251,418				
	<b>Use of Goods and Services</b>	<b>72,211,802</b>	<b>44,891,631</b>	<b>44,827,413</b>	<b>44,827,413</b>	<b>36,579,853</b>
	o/w GoG	50,000,000	24,093,865	24,093,865	24,093,865	7,500,000
	ABFA					
	IGF	22,211,802	20,546,348	20,546,348	20,546,348	29,079,853
	DP Funds		251,418	187,200	187,200	-
	<b>Capital Expenditure</b>	<b>17,092,691</b>	<b>12,150,694</b>	<b>10,067,500</b>	<b>10,067,500</b>	<b>59,654,247</b>
	o/w GoG	10,572,000	6,925,694	4,842,500	4,842,500	51,030,173
	ABFA					
	IGF	6,520,691	5,225,000	5,225,000	5,225,000	8,624,074
	DP Funds					
	<b>Total</b>	<b>175,388,099</b>	<b>154,709,162</b>	<b>152,561,749</b>	<b>152,561,749</b>	<b>204,597,840</b>
<b>20</b>	<b>Ministry of Environment, Science, Tech. and Innovation</b>					
	<b>Wages &amp; Salaries</b>	<b>511,248,877</b>	<b>596,090,450</b>	<b>596,090,450</b>	<b>596,090,450</b>	<b>736,112,377</b>
	o/w GoG	403,586,615	416,348,217	416,348,218	416,348,218	469,698,051
	IGF	107,662,262	179,742,232	179,742,232	179,742,232	266,414,326
	<b>Use of Goods and Services</b>	<b>449,936,011</b>	<b>858,199,976</b>	<b>730,306,473</b>	<b>730,306,473</b>	<b>685,203,203</b>
	o/w GoG	21,789,115	21,711,456	21,711,456	21,711,456	110,943,501
	ABFA		-	-	-	-
	IGF	169,511,002	628,962,718	579,332,898	579,332,898	468,309,702
	DP Funds	258,635,893	207,525,802	129,262,119	129,262,119	105,950,000
	<b>Capital Expenditure</b>	<b>212,800,932</b>	<b>246,872,380</b>	<b>211,316,091</b>	<b>211,316,091</b>	<b>396,134,059</b>
	o/w GoG	152,339,971	7,435,364	2,554,806	2,554,806	65,140,060
	ABFA		-	-	-	-
	IGF	60,460,961	179,056,462	159,989,017	159,989,017	151,693,999
	DP Funds		60,380,554	48,772,268	48,772,268	179,300,000
	<b>Total</b>	<b>1,173,985,819</b>	<b>1,701,162,806</b>	<b>1,537,713,013</b>	<b>1,537,713,013</b>	<b>1,817,449,639</b>
<b>21</b>	<b>Ministry of Energy</b>					
	<b>Wages &amp; Salaries</b>	<b>245,870,878</b>	<b>263,657,101</b>	<b>261,625,101</b>	<b>261,625,101</b>	<b>318,184,467</b>
	o/w GoG	10,052,415	12,933,966	12,933,966	12,933,966	15,351,908
	IGF	235,818,463	250,723,135	248,691,135	248,691,135	302,832,559
	<b>Use of Goods and Services</b>	<b>202,107,754</b>	<b>226,803,795</b>	<b>222,460,795</b>	<b>222,460,795</b>	<b>189,415,342</b>
	o/w GoG	19,623,919	10,401,919	10,401,919	10,401,919	38,671,646
	ABFA					
	IGF	175,499,999	214,252,258	209,909,258	209,909,258	150,743,696
	DP Funds	6,983,836	2,149,618	2,149,618	2,149,618	-
	<b>Capital Expenditure</b>	<b>1,051,775,750</b>	<b>856,507,493</b>	<b>862,071,493</b>	<b>862,071,493</b>	<b>773,305,526</b>
	o/w GoG	805,000,000	553,640,984	553,640,984	553,640,984	300,000,000
	ABFA					
	IGF	102,169,471	192,892,085	198,456,085	198,456,085	114,245,580
	DP Funds	144,606,280	109,974,424	109,974,424	109,974,424	359,059,946
	<b>Total</b>	<b>1,499,754,383</b>	<b>1,346,968,389</b>	<b>1,346,157,389</b>	<b>1,346,157,389</b>	<b>1,280,905,335</b>
	<b>Infrastructure</b>	<b>8,259,452,885</b>	<b>9,390,311,120</b>	<b>9,080,021,614</b>	<b>9,072,838,614</b>	<b>15,071,423,174</b>
<b>22</b>	<b>Ministry of Sanitation and Water Resources</b>					
	<b>Wages &amp; Salaries</b>	<b>29,059,375</b>	-	-	-	-
	o/w GoG	29,059,375				
	IGF					
	<b>Use of Goods and Services</b>	<b>98,605,928</b>	-	-	-	-
	o/w GoG	7,418,004				
	ABFA					
	IGF	74,426,718				
	DP Funds	16,761,207				
	<b>Capital Expenditure</b>	<b>613,387,077</b>	-	-	-	-
	o/w GoG	174,487,699				
	ABFA	50,984,800				
	IGF	2,406,826				
	DP Funds	385,507,752				
	<b>Total</b>	<b>741,052,380</b>	-	-	-	-
<b>23</b>	<b>Ministry of Works and Housing</b>					
	<b>Wages &amp; Salaries</b>	<b>25,596,201</b>	-	-	-	-
	o/w GoG	25,576,846				
	IGF	19,355				



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	<b>Use of Goods and Services</b>	<b>39,780,713</b>	-	-	-	-
	o/w GoG	31,007,102				
	ABFA					
	IGF	8,773,611				
	DP Funds					
	<b>Capital Expenditure</b>	<b>534,999,686</b>	-	-	-	-
	o/w GoG	375,000,000				
	ABFA					
	IGF	6,355,292				
	DP Funds	153,644,394				
	<b>Total</b>	<b>600,376,600</b>	-	-	-	-
<b>24</b>	<b>Ministry of Roads and Highways</b>					
	<b>Wages &amp; Salaries</b>	<b>100,466,597</b>	<b>109,758,363</b>	<b>109,758,363</b>	<b>109,758,363</b>	<b>111,251,297</b>
	o/w GoG	100,466,597	109,758,363	109,758,363	109,758,363	111,251,297
	IGF					
	<b>Use of Goods and Services</b>	<b>38,350,581</b>	<b>55,895,437</b>	<b>54,683,813</b>	<b>54,683,813</b>	<b>71,445,266</b>
	o/w GoG	7,386,837	4,037,737	4,037,737	4,037,737	24,867,266
	ABFA					
	IGF	30,963,744	51,857,700	50,646,076	50,646,076	46,578,000
	DP Funds	-				
	<b>Capital Expenditure</b>	<b>4,474,744,609</b>	<b>7,965,898,287</b>	<b>7,747,862,264</b>	<b>7,747,862,264</b>	<b>13,796,853,855</b>
	o/w GoG	2,375,132,105	2,352,886,225	2,352,886,225	2,352,886,225	13,796,853,855
	ABFA	1,529,861,782	1,263,911,355	868,281,176	868,281,176	-
	IGF	11,043,770	18,495,878	18,495,878	18,495,878	-
	DP Funds	558,706,952	4,330,604,829	4,508,198,985	4,508,198,985	-
	<b>Total</b>	<b>4,613,561,787</b>	<b>8,131,552,087</b>	<b>7,912,304,440</b>	<b>7,912,304,440</b>	<b>13,979,550,418</b>
<b>25</b>	<b>Ministry of Communications and Digitalisation</b>					
	<b>Wages &amp; Salaries</b>	<b>199,487,567</b>	<b>58,748,085</b>	<b>58,175,862</b>	<b>50,992,862</b>	-
	o/w GoG	51,288,681	56,423,093	56,335,643	49,152,643	
	IGF	148,198,886	2,324,992	1,840,219	1,840,219	
	<b>Use of Goods and Services</b>	<b>537,031,074</b>	<b>276,550,078</b>	<b>222,525,607</b>	<b>222,525,607</b>	-
	o/w GoG	174,798,008	10,163,066	9,634,407	9,634,407	
	ABFA					
	IGF	152,717,984	34,623,504	24,654,627	24,654,627	-
	DP Funds	209,515,082	231,763,508	188,236,573	188,236,573	-
	<b>Capital Expenditure</b>	<b>500,697,971</b>	<b>192,158,862</b>	<b>158,930,427</b>	<b>158,930,427</b>	-
	o/w GoG	360,753,009	148,628,979	147,172,218	147,172,218	
	ABFA		-	-	-	-
	IGF	139,944,962	43,529,884	11,758,209	11,758,209	
	DP Funds		-	-	-	-
	<b>Total</b>	<b>1,237,216,612</b>	<b>527,457,026</b>	<b>439,631,896</b>	<b>432,448,896</b>	-
<b>26</b>	<b>Ministry of Railways Development</b>					
	<b>Wages &amp; Salaries</b>	<b>7,242,437</b>	<b>7,001,655</b>	<b>7,001,655</b>	<b>7,001,655</b>	-
	o/w GoG	7,242,437	7,001,655	7,001,655	7,001,655	
	IGF					
	<b>Use of Goods and Services</b>	<b>11,378,317</b>	<b>9,068,189</b>	<b>9,059,004</b>	<b>9,059,004</b>	-
	o/w GoG	6,610,128	4,300,000	4,300,000	4,300,000	
	ABFA					
	IGF	4,768,189	4,768,189	4,759,004	4,759,004	
	DP Funds					
	<b>Capital Expenditure</b>	<b>248,592,047</b>	<b>214,376,453</b>	<b>213,616,370</b>	<b>213,616,370</b>	-
	o/w GoG					
	ABFA	247,400,000	213,482,418	213,482,418	213,482,418	
	IGF	1,192,047	894,035	133,952	133,952	
	DP Funds					
	<b>Total</b>	<b>267,212,801</b>	<b>230,446,297</b>	<b>229,677,029</b>	<b>229,677,029</b>	-
<b>27</b>	<b>Ministry of Transport</b>					
	<b>Wages &amp; Salaries</b>	<b>108,555,468</b>	<b>101,857,477</b>	<b>101,857,477</b>	<b>101,857,477</b>	<b>333,431,353</b>
	o/w GoG	14,067,214	15,245,713	15,245,713	15,245,713	26,018,448
	IGF	94,488,254	86,611,764	86,611,764	86,611,764	307,412,905
	<b>Use of Goods and Services</b>	<b>256,115,930</b>	<b>160,542,604</b>	<b>158,095,142</b>	<b>158,095,142</b>	<b>360,317,174</b>
	o/w GoG	7,255,842	3,614,602	2,672,524	2,672,524	3,059,135
	ABFA					-
	IGF	248,860,088	156,928,001	155,422,618	155,422,618	340,958,039
	DP Funds					16,300,000.00
	<b>Capital Expenditure</b>	<b>435,361,307</b>	<b>238,455,630</b>	<b>238,455,630</b>	<b>238,455,630</b>	<b>398,124,229</b>
	o/w GoG	350,000,000	174,544,288	174,544,288	174,544,288	163,513,824



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	ABFA					
	IGF	57,425,963	35,975,998	35,975,998	35,975,998	153,110,405
	DP Funds	27,935,344	27,935,344	27,935,344	27,935,344	81,500,000
	<b>Total</b>	<b>800,032,705</b>	<b>500,855,710</b>	<b>498,408,249</b>	<b>498,408,249</b>	<b>1,091,872,756</b>
	<b>Social</b>	<b>48,170,809,591</b>	<b>50,830,446,228</b>	<b>51,039,712,607</b>	<b>16,957,055,469</b>	<b>20,918,789,150</b>
<b>28</b>	<b>Ministry of Education</b>					
	<b>Wages &amp; Salaries</b>	<b>22,448,290,203</b>	<b>27,105,724,960</b>	<b>27,105,724,960</b>	-	-
	o/w GoG	22,232,204,840	26,875,469,495	26,875,469,495		
	IGF	216,085,363	230,255,465	230,255,465		
	<b>Use of Goods and Services</b>	<b>6,080,499,036</b>	<b>5,029,530,694</b>	<b>5,024,029,675</b>	-	-
	o/w GoG	565,164,910	340,719,945	340,719,945		
	ABFA	2,400,899,587	2,007,894,771	2,007,894,771		
	IGF	2,356,597,679	2,556,504,871	2,553,824,487		
	DP Funds	757,836,860	124,411,107	121,590,472		
	<b>Capital Expenditure</b>	<b>985,408,474</b>	<b>1,178,234,738</b>	<b>1,159,064,504</b>	-	-
	o/w GoG	55,000,000	26,626,416	-		
	ABFA					
	IGF	860,570,113	703,483,967	710,940,149		
	DP Funds	69,838,361	448,124,355	448,124,355		
	<b>Total</b>	<b>29,514,197,713</b>	<b>33,313,490,392</b>	<b>33,288,819,139</b>	-	-
<b>29</b>	<b>Ministry of Employment and Labour Relations</b>					
	<b>Wages &amp; Salaries</b>	<b>75,566,582</b>	<b>64,847,855</b>	<b>64,847,855</b>	<b>64,847,855</b>	-
	o/w GoG	75,566,582	64,847,855	64,847,855	64,847,855	
	IGF					
	<b>Use of Goods and Services</b>	<b>31,951,660</b>	<b>16,352,300</b>	<b>15,978,155</b>	<b>15,978,155</b>	-
	o/w GoG	7,131,610	3,304,987	3,264,415	3,264,415	
	ABFA					
	IGF	7,046,345	5,602,685	5,269,112	5,269,112	
	DP Funds	17,773,705	7,444,627	7,444,627	7,444,627	
	<b>Capital Expenditure</b>	<b>83,522,828</b>	<b>70,015,562</b>	<b>70,015,562</b>	<b>70,015,562</b>	-
	o/w GoG	3,000,000	1,649,589	1,649,589	1,649,589	
	ABFA					
	IGF	522,828	150,000	150,000	150,000	
	DP Funds	80,000,000	68,215,973	68,215,973	68,215,973	
	<b>Total</b>	<b>191,041,070</b>	<b>151,215,717</b>	<b>150,841,572</b>	<b>150,841,572</b>	-
<b>30</b>	<b>Ministry of Youth and Sports</b>					
	<b>Wages &amp; Salaries</b>	<b>37,833,906</b>	<b>44,428,184</b>	<b>44,428,184</b>	<b>44,428,184</b>	<b>36,989,566</b>
	o/w GoG	37,833,906	44,428,184	44,428,184	44,428,184	36,989,566
	IGF	-				
	<b>Use of Goods and Services</b>	<b>107,962,067</b>	<b>101,590,790</b>	<b>101,590,790</b>	<b>91,051,912</b>	<b>24,780,000</b>
	o/w GoG	104,000,000	101,590,790	101,590,790	91,051,912	24,780,000
	ABFA					
	IGF	3,962,067				
	DP Funds					
	<b>Capital Expenditure</b>	<b>50,000,000</b>	<b>46,762,863</b>	<b>46,762,863</b>	<b>33,639,480</b>	-
	o/w GoG	50,000,000	46,762,863	46,762,863	33,639,480	
	ABFA					
	IGF	-				
	DP Funds					
	<b>Total</b>	<b>195,795,973</b>	<b>192,781,837</b>	<b>192,781,837</b>	<b>169,119,576</b>	<b>61,769,566</b>
<b>31</b>	<b>National Commission for Civic Education</b>					
	<b>Wages &amp; Salaries</b>	<b>97,104,255</b>	<b>100,945,204</b>	<b>100,945,198</b>	<b>100,946,198</b>	<b>118,907,015</b>
	o/w GoG	97,104,255	100,945,204	100,945,198	100,946,198	118,907,015
	IGF					
	<b>Use of Goods and Services</b>	<b>21,821,985</b>	<b>31,491,962</b>	<b>33,943,009</b>	<b>25,080,707</b>	<b>17,244,089</b>
	o/w GoG	21,821,985	20,903,407	20,903,407	14,492,152	3,636,649
	ABFA					
	IGF					
	DP Funds		10,588,555	13,039,602	10,588,555	13,607,440
	<b>Capital Expenditure</b>	<b>48,620,952</b>	<b>48,192,902</b>	<b>48,177,562</b>	<b>39,376,667</b>	-
	o/w GoG	48,620,952	48,192,902	48,177,562	39,376,667	-
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>167,547,192</b>	<b>180,630,068</b>	<b>183,065,769</b>	<b>165,403,572</b>	<b>136,151,104</b>
<b>32</b>	<b>Ministry of Chieftaincy and Religious Affairs</b>					
	<b>Wages &amp; Salaries</b>	<b>50,013,079</b>	<b>41,363,789</b>	<b>30,999,231</b>	<b>30,999,231</b>	<b>55,367,880</b>
	o/w GoG	50,013,079	41,363,789	30,999,231	30,999,231	55,367,880



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	IGF					
	<b>Use of Goods and Services</b>	<b>10,995,337</b>	<b>8,142,240</b>	<b>838,138</b>	<b>838,138</b>	<b>15,995,337</b>
	o/w GoG	10,995,337	8,142,240	838,138	838,138	15,995,337
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>50,000,000</b>	<b>15,574,608</b>	<b>15,574,608</b>	<b>15,574,608</b>	<b>50,000,000</b>
	o/w GoG	50,000,000	15,574,608	15,574,608	15,574,608	50,000,000
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>111,008,416</b>	<b>65,080,637</b>	<b>47,411,977</b>	<b>47,411,977</b>	<b>121,363,217</b>
<b>33</b>	<b>Ministry of Health</b>					
	<b>Wages &amp; Salaries</b>	<b>11,278,236,499</b>	<b>11,062,448,597</b>	<b>11,340,560,030</b>	<b>11,340,560,030</b>	<b>14,228,751,615</b>
	o/w GoG	10,709,685,455	10,709,685,453	10,987,796,886	10,987,796,886	13,337,708,140
	IGF	568,551,044	352,763,144	352,763,144	352,763,144	891,043,475
	<b>Use of Goods and Services</b>	<b>3,576,990,285</b>	<b>2,940,396,391</b>	<b>2,940,025,641</b>	<b>2,940,025,641</b>	<b>5,211,829,874</b>
	o/w GoG	73,031,179	49,694,996	49,324,246	49,324,246	72,515,590
	ABFA					
	IGF	3,026,123,356	2,517,221,735	2,517,221,735	2,517,221,735	5,139,314,284
	DP Funds	477,835,750	373,479,660	373,479,660	373,479,660	-
	<b>Capital Expenditure</b>	<b>722,010,495</b>	<b>671,028,635</b>	<b>651,029,490</b>	<b>651,029,490</b>	<b>1,128,317,136</b>
	o/w GoG	145,000,000	193,502,212	173,503,067	173,503,067	120,000,000
	ABFA					
	IGF	451,301,445	464,080,012	464,080,012	464,080,012	1,008,317,136
	DP Funds	125,709,049	13,446,411	13,446,411	13,446,411	-
	<b>Total</b>	<b>15,577,237,279</b>	<b>14,673,873,623</b>	<b>14,931,615,161</b>	<b>14,931,615,161</b>	<b>20,568,898,625</b>
<b>34</b>	<b>Ministry of Gender, Children and Social Protection</b>					
	<b>Wages &amp; Salaries</b>	<b>70,720,493</b>	<b>94,497,219</b>	<b>91,751,869</b>	<b>91,751,869</b>	<b>-</b>
	o/w GoG	70,720,493	94,497,219	91,751,869	91,751,869	-
	IGF					
	<b>Use of Goods and Services</b>	<b>2,310,239,787</b>	<b>2,141,396,810</b>	<b>2,134,355,357</b>	<b>1,383,456,206</b>	
	o/w GoG	2,125,648,543	2,125,648,542	2,118,607,088	1,369,020,008	
	ABFA					
	IGF	1,192,839	789,810	789,810	789,810	
	DP Funds	183,398,406	14,958,458	14,958,458	13,646,387	
	<b>Capital Expenditure</b>	<b>12,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	12,000,000				
	ABFA					
	IGF	-				
	DP Funds	-				
	<b>Total</b>	<b>2,392,960,280</b>	<b>2,235,894,029</b>	<b>2,226,107,226</b>	<b>1,475,208,075</b>	<b>-</b>
<b>35</b>	<b>National Labour Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>9,100,960</b>	<b>7,567,197</b>	<b>8,293,197</b>	<b>7,567,197</b>	<b>11,271,732</b>
	o/w GoG	9,100,960	7,567,197	8,293,197	7,567,197	11,271,732
	IGF					
	<b>Use of Goods and Services</b>	<b>8,987,819</b>	<b>7,638,522</b>	<b>8,502,522</b>	<b>7,614,133</b>	<b>12,426,906</b>
	o/w GoG	8,987,819	7,638,522	8,502,522	7,614,133	12,426,906
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>2,932,889</b>	<b>2,274,206</b>	<b>2,274,206</b>	<b>2,274,206</b>	<b>6,908,000</b>
	o/w GoG	2,932,889	2,274,206	2,274,206	2,274,206	6,908,000
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>21,021,668</b>	<b>17,479,925</b>	<b>19,069,925</b>	<b>17,455,536</b>	<b>30,606,638</b>
	<b>Public Safety</b>	<b>15,602,421,119</b>	<b>9,930,262,751</b>	<b>9,764,804,636</b>	<b>9,672,960,811</b>	<b>14,827,947,997</b>
<b>36</b>	<b>Office of the Attorney-General and Ministry of Justice</b>					
	<b>Wages &amp; Salaries</b>	<b>202,503,268</b>	<b>210,328,397</b>	<b>210,328,397</b>	<b>210,328,397</b>	<b>237,520,197</b>
	o/w GoG	190,328,268	198,305,582	198,305,582	198,305,582	222,008,685
	IGF	12,175,000	12,022,815	12,022,815	12,022,815	15,511,512
	<b>Use of Goods and Services</b>	<b>125,845,636</b>	<b>112,511,582</b>	<b>112,450,249</b>	<b>112,450,249</b>	<b>126,642,217</b>
	o/w GoG	17,280,955	15,410,989	15,349,655	15,349,655	25,000,000
	ABFA					
	IGF	108,564,681	97,100,593	97,100,593	97,100,593	101,642,217
	DP Funds					



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	<b>Capital Expenditure</b>	<b>152,930,464</b>	<b>63,259,047</b>	<b>62,321,613</b>	<b>62,321,613</b>	<b>72,594,558</b>
	o/w GoG	53,000,000	33,031,926	32,094,492	32,094,492	20,000,000
	ABFA					
	IGF	99,930,464	30,227,121	30,227,121	30,227,121	52,594,558
	DP Funds					
	<b>Total</b>	<b>481,279,367</b>	<b>386,099,025</b>	<b>385,100,258</b>	<b>385,100,258</b>	<b>436,756,972</b>
<b>37</b>	<b>Office of the Legal Aid Commission</b>					
	<b>Wages &amp; Salaries</b>	<b>26,826,440</b>	<b>28,486,777</b>	<b>28,486,777</b>	<b>28,486,777</b>	<b>30,000,000</b>
	o/w GoG	26,826,440	28,486,777	28,486,777	28,486,777	30,000,000
	IGF	-				
	<b>Use of Goods and Services</b>	<b>3,329,777</b>	<b>1,124,392</b>	<b>1,124,392</b>	<b>1,124,392</b>	<b>4,000,000</b>
	o/w GoG	3,259,500	1,054,115	1,054,115	1,054,115	4,000,000
	ABFA					
	IGF	70,277	70,277	70,277	70,277	
	DP Funds					
	<b>Capital Expenditure</b>	<b>3,268,000</b>	<b>1,054,115</b>	<b>1,054,115</b>	<b>1,054,115</b>	<b>-</b>
	o/w GoG	3,268,000	1,054,115	1,054,115	1,054,115	
	ABFA					
	IGF	-				
	DP Funds					
	<b>Total</b>	<b>33,424,217</b>	<b>30,665,284</b>	<b>30,665,284</b>	<b>30,665,284</b>	<b>34,000,000</b>
<b>38</b>	<b>Ministry of Defence</b>					
	<b>Wages &amp; Salaries</b>	<b>3,376,685,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	3,376,685,871				
	IGF	-				
	<b>Use of Goods and Services</b>	<b>144,173,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	117,986,475				
	ABFA					
	IGF	26,186,878				
	DP Funds					
	<b>Capital Expenditure</b>	<b>370,292,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	o/w GoG	365,724,613				
	ABFA					
	IGF	4,568,019				
	DP Funds					
	<b>Total</b>	<b>3,891,151,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>39</b>	<b>Commission on Human Rights and Administrative Justice</b>					
	<b>Wages &amp; Salaries</b>	<b>57,082,051</b>	<b>64,385,795</b>	<b>64,385,795</b>	<b>-</b>	<b>-</b>
	o/w GoG	57,082,051	64,385,795	64,385,795		
	IGF					
	<b>Use of Goods and Services</b>	<b>16,069,943</b>	<b>13,840,027</b>	<b>13,840,027</b>	<b>-</b>	<b>-</b>
	o/w GoG	16,069,943	13,840,027	13,840,027		
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>15,125,411</b>	<b>13,618,003</b>	<b>13,618,003</b>	<b>-</b>	<b>-</b>
	o/w GoG	15,125,411	13,618,003	13,618,003		
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>88,277,405</b>	<b>91,843,825</b>	<b>91,843,825</b>	<b>-</b>	<b>-</b>
<b>40</b>	<b>Judicial Service</b>					
	<b>Wages &amp; Salaries</b>	<b>647,659,713</b>	<b>558,885,563</b>	<b>556,955,197</b>	<b>556,955,197</b>	<b>690,133,308</b>
	o/w GoG	616,992,539	535,950,780	534,020,415	534,020,415	671,028,065
	IGF	30,667,174	22,934,782	22,934,782	22,934,782	19,105,242
	<b>Use of Goods and Services</b>	<b>168,730,417</b>	<b>108,561,189</b>	<b>89,735,505</b>	<b>89,735,505</b>	<b>366,927,050</b>
	o/w GoG	150,841,232	92,121,275	73,295,591	73,295,591	322,098,449
	ABFA					
	IGF	17,889,185	16,439,914	16,439,914	16,439,914	44,828,601
	DP Funds					
	<b>Capital Expenditure</b>	<b>128,390,446</b>	<b>86,691,439</b>	<b>57,117,439</b>	<b>57,117,439</b>	<b>1,028,766,926</b>
	o/w GoG	125,834,848	84,486,878	54,912,878	54,912,878	1,017,548,580
	ABFA					
	IGF	2,555,598	2,204,561	2,204,561	2,204,561	11,218,346
	DP Funds					
	<b>Total</b>	<b>944,780,576</b>	<b>754,138,191</b>	<b>703,808,141</b>	<b>703,808,141</b>	<b>2,085,827,284</b>
<b>41</b>	<b>Ministry of the Interior</b>					
	<b>Wages &amp; Salaries</b>	<b>7,905,805,101</b>	<b>6,058,029,103</b>	<b>6,058,274,572</b>	<b>6,058,274,572</b>	<b>8,905,805,100</b>



Sn.	Expenditure Item	2024 Approved Budget/Appropriation	Amount Released	2024 Actual Expenditure	2024 Actual Payments	Projections for Year 2025
	o/w GoG	7,895,484,637	6,047,708,639	6,047,708,639	6,047,708,639	8,895,484,636
	IGF	10,320,464	10,320,464	10,565,933	10,565,933	10,320,464
	<b>Use of Goods and Services</b>	<b>199,625,242</b>	<b>170,825,973</b>	<b>136,310,196</b>	<b>136,310,196</b>	<b>199,109,242</b>
	o/w GoG	127,473,911	91,407,567	86,625,544	86,625,544	127,473,911
	ABFA		-	-	-	-
	IGF	72,151,331	69,931,744	40,197,990	40,197,990	71,635,331
	DP Funds		9,486,662	9,486,662	9,486,662	-
	<b>Capital Expenditure</b>	<b>272,832,596</b>	<b>235,831,392</b>	<b>155,972,402</b>	<b>155,972,402</b>	<b>236,922,828</b>
	o/w GoG	100,000,000	63,754,201	37,189,448	37,189,448	64,090,232
	ABFA		-	-	-	-
	IGF	172,832,596	172,077,191	118,782,954	118,782,954	172,832,596
	DP Funds		-	-	-	-
	<b>Total</b>	<b>8,378,262,940</b>	<b>6,464,686,468</b>	<b>6,350,557,170</b>	<b>6,350,557,170</b>	<b>9,341,837,170</b>
<b>42</b>	<b>Ministry of National Security</b>					
	<b>Wages &amp; Salaries</b>	<b>1,280,208,961</b>	<b>1,918,335,743</b>	<b>1,918,335,743</b>	<b>1,918,335,743</b>	<b>2,312,619,581</b>
	o/w GoG	1,280,208,961	1,918,335,743	1,918,335,743	1,918,335,743	2,312,619,581
	IGF					
	<b>Use of Goods and Services</b>	<b>264,030,127</b>	<b>99,600,000</b>	<b>99,600,000</b>	<b>99,600,000</b>	<b>373,040,000</b>
	o/w GoG	264,030,127	99,600,000	99,600,000	99,600,000	373,040,000
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>92,000,000</b>	<b>42,223,200</b>	<b>42,223,200</b>	<b>42,223,200</b>	<b>243,866,990</b>
	o/w GoG	92,000,000	42,223,200	42,223,200	42,223,200	243,866,990
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>1,636,239,088</b>	<b>2,060,158,943</b>	<b>2,060,158,943</b>	<b>2,060,158,943</b>	<b>2,929,526,571</b>
<b>43</b>	<b>Office of the Special Prosecutor</b>					
	<b>Wages &amp; Salaries</b>	<b>68,899,999</b>	<b>62,565,345</b>	<b>62,565,345</b>	<b>62,565,345</b>	<b>-</b>
	o/w GoG	68,899,999	62,565,345	62,565,345	62,565,345	
	IGF					
	<b>Use of Goods and Services</b>	<b>32,735,670</b>	<b>32,735,670</b>	<b>32,735,670</b>	<b>32,735,670</b>	<b>-</b>
	o/w GoG	32,735,670	32,735,670	32,735,670	32,735,670	
	ABFA					
	IGF					
	DP Funds					
	<b>Capital Expenditure</b>	<b>47,370,000</b>	<b>47,370,000</b>	<b>47,370,000</b>	<b>47,370,000</b>	<b>-</b>
	o/w GoG	47,370,000	47,370,000	47,370,000	47,370,000	
	ABFA					
	IGF					
	DP Funds					
	<b>Total</b>	<b>149,005,669</b>	<b>142,671,015</b>	<b>142,671,015</b>	<b>142,671,015</b>	<b>-</b>



### Appendix 3: Details on Government's On-going Projects by Covered Entities

Sn.	Covered Entity	Number of Project	Contract Sum	Variations in Contract sum	Total Revised Contract Sum	Actual Payments to date	Balance
	<b>Administration</b>	<b>1,211</b>	<b>2,567,006,725</b>	<b>105,716,646</b>	<b>2,672,723,371</b>	<b>666,092,231</b>	<b>2,006,631,141</b>
1	Office of Government Machinery	1,165	1,717,902,008	5,802,100	1,723,704,108	211,458,280	1,512,245,827
2	Office of the Head Civil Service						-
3	Parliament of Ghana	4	104,536,617	-	104,536,617	49,289,290	55,247,327
4	Audit Service	2	24,569,103	-	24,569,103	17,369,669	7,199,434
5	Public Services Commission						-
6	Electoral Commission	2	1,636,967	-	1,636,967	1,212,887	424,080
7	Ministry of Foreign Affairs and Regional Integration	3	119,207,968	33,265,893	152,473,862	86,830,945	65,642,917
8	Ministry of Finance	9	447,903,353	7,901,238	455,804,591	181,997,238	273,807,353
9	Ministry of Local Government, Decentralisation and Rural Development	26	151,250,709	58,747,415	209,998,124	117,933,922	92,064,202
10	National Media Commission						-
11	National Development Planning Commission						-
12	Ministry of Information						-
13	Right to Information Commission						-
14	Ministry of Parliamentary Affairs						-
	<b>Economic</b>	<b>208</b>	<b>16,842,707,786</b>	<b>211,992,077</b>	<b>17,054,699,864</b>	<b>1,585,655,323</b>	<b>15,469,044,540</b>
15	Ministry of Food and Agriculture	55	4,456,743,013	-	4,456,743,013	756,666,259	3,700,076,754
16	Ministries of Fisheries and Aquaculture	12	1,077,711,757	117,416,728	1,195,128,485	300,522,654	894,605,831
17	Ministry of Lands and Natural Resources	40	787,804,107	28,392,049	816,196,156	212,821,235	603,374,921
18	Ministry of Trade and Industry	7	164,183,385	66,183,300	230,366,685	91,753,141	138,613,544
19	Ministry of Tourism, Arts and Culture	11	142,319,946		142,319,946		142,319,946
20	Ministry of Environment, Science, Tech. and Innovation						
21	Ministry of Energy	83	10,213,945,577		10,213,945,577	223,892,034	9,990,053,543
	<b>Infrastructure</b>	<b>366</b>	<b>84,806,825,925</b>	<b>1,678,732,519</b>	<b>86,485,558,444</b>	<b>27,361,214,696</b>	<b>59,124,343,748</b>
22	Ministry of Water Resources and Sanitation						
23	Ministry of Works and Housing						
24	Ministry of Roads and Highways	346	63,706,850,413		63,706,850,413	13,258,179,564	50,448,670,849
25	Ministry of Communication and Digitalisation	3	1,267,698,056		1,267,698,056	377,860,087	889,837,969
26	Ministry of Railways Development	13	18,424,105,774	1,594,468,233	20,018,574,007	12,449,059,310	7,569,514,697
27	Ministry of Transport	4	1,408,171,682	84,264,286	1,492,435,968	1,276,115,736	216,320,233
	<b>Social</b>	<b>162</b>	<b>2,627,528,636</b>	<b>111,698,198</b>	<b>2,739,226,834</b>	<b>1,648,034,089</b>	<b>1,091,192,745</b>
28	Ministry of Education						
29	Ministry of Employment and Labour Relations						
30	Ministry of Youth and Sports	6	108,831,932	70,831	108,902,764	47,423,462	61,479,302
31	National Commission and Civic Education	1	2,765,580	85,606	2,851,185	2,265,288	585,897
32	Ministry of Chieftancy and Religious Affairs	11	176,082,653	-	176,082,653	18,698,815	157,383,838
33	Ministry of Health	144	2,339,848,470	111,541,761	2,451,390,232	1,579,646,524	871,743,707.99
34	Ministry of Gender, Children and Social Protection						
35	National Labour Commission						
	<b>Public Safety</b>	<b>69</b>	<b>409,057,605</b>	<b>76,595,511</b>	<b>485,653,115</b>	<b>211,511,647</b>	<b>274,141,468</b>
36	Office of the Attorney-General and Ministry of Justice	2	113,446,572		113,446,572	81,811,447	31,635,125
37	Office of the Legal Aid Commission						
38	Ministry of Defence						
39	Commission on Human Rights and Administration Justice						
40	Judicial Service	3	26,637,681.59		26,637,681.59	13,221,539.58	13,416,142.01
41	Ministry of Interior	64	268,973,351.21	76,595,510.58	345,568,861.79	116,478,661.07	229,090,200.72
42	Ministry of National Security						
43	Office of the Special Prosecutor						
	<b>Total</b>	<b>2,016</b>	<b>107,253,126,677</b>	<b>2,184,734,951</b>	<b>109,437,861,628</b>	<b>31,472,507,987</b>	<b>77,965,353,642</b>





REPUBLIC OF GHANA

## MINISTRY OF FINANCE

*Professional, Ethical, Efficient, Responsive*

📍 Finance Drive, Ministries-Accra 📠 Digital Address: GA - 144-2024 📧 MB40, Accra - Ghana  
☎ +233 302-747-197 📧 info@mofep.gov.gh 🌐 mofep.gov.gh 📺 @ministryoffinanceghana

© 2025. All rights reserved. No part of this publication may be stored in a retrieval system or transmitted in any or by any means, electronic, mechanical, photocopying, recording or otherwise without the prior written permission of the Ministry of Finance