



# The Budget Statement and Economic Policy

of the Government of Ghana for the 2025 Financial Year



Presented to Parliament by  
**DR. CASSIEL ATO FORSON (MP)**  
**MINISTER FOR FINANCE**  
On Tuesday March 11, 2025

On the Authority of  
**HIS EXCELLENCY JOHN DRAMANI MAHAMA**  
**PRESIDENT OF THE REPUBLIC OF GHANA**

**THEME:** Resetting The Economy For The Ghana We Want





REPUBLIC OF GHANA

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In accordance with Section 28 of the  
Public Financial Management Act, 2016 (Act 921)

## **THE 2025 BUDGET STATEMENT AND ECONOMIC POLICY OF GOVERNMENT**

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## Acronyms and Abbreviations

AIDS	Acquired Immunodeficiency Syndrome
AfCFTA	African Continental Free Trade Area
AfDB	African Development Bank
ADB	Agricultural Development Bank
AETA	Agriculture for Economic Transformation Agenda
ADR	Alternative Dispute Resolution
ABFA	Annual Budget Funding Amount
AHIES	Annual Household Income and Expenditure Survey
AMCs	Asset Management Companies
AUM	Assets Under Management
BoG	Bank of Ghana
BTA	Bank Transfer Advice
BECE	Basic Education Certificate Examination
CAR	Capital Adequacy Ratio
CAPI	Carried and Participating Interest
CWM	Cash Waterfall Mechanism
CDPA	Chief Directors' Performance Agreement
CHAG	Christian Health Association of Ghana
CEF-PS	Circular Economy Framework for the Plastics Sector
CSOs	Civil Society Organisations
CHRAJ	Commission on Human Rights and Administrative Justice
CI	Composite Indicator
CFP	Comprehensive Foreign Policy
CRAs	Credit Rating Agencies
CBG	Consolidated Bank Ghana
CAGD	Controller and Accountant-General's Department
CPESDPs	Coordinated Programme for Economic and Social Development Policies
CIT	Corporate Income Tax
CSIR	Council for Scientific and Industrial Research
CRAG	Credit Rating Agency Ghana
DSA	Debt Sustainability Analysis
DFI	Department of Factories Inspectorate
DUR	Department of Urban Roads
DIDT	Discounted Industrial Development Tariff
DACF	District Assemblies Common Fund
DDEP	Domestic Debt Exchange Programme
ECOWAS	Economic Community of West African States
ETA	Economic Transformation Agenda
ECG	Electricity Company of Ghana
E-SPAR	Electronic Staff Performance Appraisal Reporting
EMDEs	Emerging Market and Developing Economies
ESL	Energy Sector Levies
ESLA	Energy Sector Levies and Accounts
EPA	Environmental Protection Agency
FWSC	Fair Wages and Salaries Commission
FGP	Feed Ghana Programme
FDA	Food and Drugs Authority
NACAP	National Anti-Corruption Action Plan
FDI	Foreign Direct Investment
FoBs	Forward Operating Bases

GAEC	Ghana Atomic Energy Commission
GHANEPS	Ghana Electronic Procurement System
GFSF	Ghana Financial Stability Fund
GFIM	Ghana Fixed Income Market
GOLDBOD	Ghana Gold Board
GIS	Ghana Immigration Service
GIIF	Ghana Infrastructure Investment Fund
GIPC	Ghana Investment Promotion Centre
GLMIS	Ghana Labour Market Information System
GhLA	Ghana Library Authority
GNCCI	Ghana National Chamber of Commerce and Industry
GNPC	Ghana National Petroleum Corporation
GPFs	Ghana Petroleum Funds
GPSNP	Ghana Productive Safety Net Project
GRA	Ghana Revenue Authority
GSE	Ghana Stock Exchange
GSE-CI	Ghana Stock Exchange's Composite Index
GTCDP	Ghana Tree Crops Diversification Project
GMRA	Global Master Repurchase Agreement
GARID	Greater Accra Resilience and Development
GDP	Gross Domestic Product
HRMIS	Human Resource Management Information System
IPPs	Independent Power Producers
ITs	Indicative Targets
IBP	Integrated Bank of Projects
IPPD	Integrated Payroll and Personnel Database
ISS	Integrated Social Services
IPCs	Interim Payment Certificates
IGF	Internally Generated Funds
ICMA	International Capital Markets Association
IMF	International Monetary Fund
IMF-ECF	International Monetary Fund- Extended Credit Facility
IC	Investment Committee
IDR	Issuer Default Rating
LUSPA	Land Use and Spatial Planning Authority
LIs	Legislative Instruments
LEAP	Livelihood Empowerment Against Poverty
LDP	Livestock Development Project
MTEF	Medium Term Expenditure Framework
MTDS	Medium-Term Debt Management Strategy
MTNDPF	Medium-Term National Development Policy Framework
MoUs	Memoranda of Understanding
MMAAs	Metropolitan and Municipal Assemblies
MMScf	Million Standard Cubic Feet
MIIF	Mineral Income and Investment Fund
MEST	Ministry of Environment, Science and Technology
MYTO	Multi-year Tariff Order
NACAP	National Anti-Corruption Action Plan
NAP	National Apprenticeship Programme
NCCE	National Commission for Civic Education
NDPC	National Development Planning Commission
NADMO	National Disaster Management Organization

NEPP	National Electronic Pharmacy Platform
NEF	National Equity Fund
NHIL	National Health Insurance Levy
NHF	National Homeownership Fund
NIA	National Identification Authority
NIB	National Investment Bank
NASAC	National Schools Athletics Championship
NCA	Natural Capital Accounting
NTR	Non-Tax Revenues
OGM	Office of Government Machinery
OASL	Office of the Administrator of Stool Lands
OHCS	Office of the Head of Civil Service
OCC	Official Creditor Committee
ORF	Onshore Receiving Facility
PIT	Personal Income Tax
PLHIV	Persons Living with HIV
PWDs	Persons with Disability
PHF	Petroleum Holding Fund
PSP	Private Sector Participation
PSCM	Procurement and Supply Chain Management
PI	Productive Inclusion
PAC	Public Accounts Committee
PECs	Public Employment Centres
PEs	Public Entities
PFM Act	Public Financial Management Act
PIP	Public Investment Plan
PLC	Public Limited Company
PPA	Public Procurement Authority
PRAAD	Public Records and Archives Administration Department
PSOs	Public Service Organisations
PURC	Public Utilities Regulatory Commission
QPCs	Quantitative Performance Criteria
REITs	Real Estate Investment Trusts
RCCs	Regional Co-ordinating Council
RTDP	Roots and Tubers Development Project
RACTA	Royal Academy of Chiefs and Traditional Authorities
SGN	Sankofa-Gye Nyame
SEC	Securities and Exchange Commission
SSSS	Single Spine Salary Structure
SVDP	Special Voluntary Disclosure Programme
S&P	Standard & Poor's
SHC	State Housing Company Limited
SIGA	State Interests and Governance Authority
SONA	State of the Nation Address
SOEs	State-Owned Enterprises
SSA	Sub-Saharan Africa
TDCL	TDC Ghana Limited
TVET	Technical and Vocational Education and Training
TGD	Transformational Grains Development
TEN	Tweneboa Enyenra-Ntomme
WBCMO	World Bank Commodity Markets Outlook
YEA	Youth Employment Agency

## SECTION 1: INTRODUCTION

1. Right Honourable Speaker, on the authority of His Excellency the President, John Dramani Mahama and pursuant to Articles 179 and 180 of the 1992 Constitution of the Republic of Ghana, and sections 21 and 23 of the Public Financial Management Act, 2016 (Act 921), I respectfully present to this august House the Budget Statement and Economic Policy of Government for the 2025 Financial Year.
2. Today marks a moment of great significance and I have the singular honour to stand before this House to present, on behalf of His Excellency President John Dramani Mahama, following his extraordinary mandate, the maiden budget of his new administration.
3. I am deeply grateful to His Excellency the President for entrusting me with this responsibility.
4. Mr. Speaker, I beg to move that this House approves the Financial Policy of Government for the year ending 31st December 2025.
5. Respectfully, I also submit to this august House the following statutory reports as required by law:
  - the 2024 Annual Report on the Petroleum Funds, in line with Section 48 of the Petroleum Revenue Management Act, 2011 (Act 815), as amended;
  - the 2024 Energy Sector Levies Report, in accordance with Section 6 of the Energy Sector Levies Act, 2015 (Act 899); and
  - the 2024 Annual Report on collection and utilisation of African Import Union Levy in line with Section 7 of the African Union Import Levy Act, 2017 (Act 952).
6. Mr. Speaker, with this Budget, I will also be seeking a review of the following Acts to support the policies of government aimed at stabilizing the economy and promoting inclusive growth:
  - Petroleum Revenue Management Act, 2011 (Act 815);
  - Ghana Infrastructure Investment Fund Act, 2014, (Act 877);
  - Minerals Income Investment Fund Act, 2018 (Act 978);
  - Energy Sector Levies Act, 2015, (Act 899);
  - Ghana Cocoa Board Act, 1984, PNDCL 81 (and its amendment);
  - Earmark Funds Capping and Realignment Act, 2017 (Act 947);
  - Public Procurement Authority Act, 2003 (Act 663) as amended with Act 914;
  - Ghana Education Trust Fund (GETFund) Act, 2000 (Act 581);
  - Fiscal Responsibility Act, 2018 (Act 982) and incorporate into a comprehensive Public Financial Management Act; and
  - Revenue Administration Act, 2016 (Act 915).
7. Mr. Speaker, we remain committed to the pursuit of our 24-Hour Economy policy aimed at stimulating economic growth and job creation. This policy will contribute to addressing Ghana's structural economic challenges by creating an integrated, efficient

- and increasingly export-driven industrial economy that fully utilises our national resources, capital and labour power.
8. We will be presenting the 24-Hour Economy policy to Parliament in due course. In this respect, the Labour Act, the Ghana Investment Promotion Centre Act and other enabling legislations will be reviewed.
  9. Mr. Speaker, as part of efforts to stabilise the Cedi through foreign exchange and gold reserve accumulation, I will also submit a Bill to provide a legal framework for the establishment of the Ghana Gold Board for the consideration of this Honourable House.
  10. Mr. Speaker, this Budget Speech is an abridged version of the 2025 Budget Statement and Economic Policy of Government.
  11. I respectfully request the Hansard Department to capture the entire Budget Statement and Economic Policy of Government for the year ending 31st December 2025.
  12. Mr. Speaker, standing here evokes a sense of nostalgia as I reflect on my journey in public service. From my early days as a young parliamentarian in 2009, destiny has guided my path—from a backbencher and a member of the Finance Committee, to Deputy Minister for Finance, to Ranking Member of the Finance Committee, to Minority Leader, to Majority Leader and now, Minister responsible for Finance.
  13. The invaluable experience I gained in this chamber has shaped my perspective, sharpened my focus, and prepared me for the task at hand. I fully commit to supporting the President to fix the economy.
  14. I take this opportunity to extend my profound gratitude to the people of Ajumako Enyan Essiam, and to Mr. Speaker and members of this House, for your unwavering support throughout the years.
  15. Mr. Speaker, this esteemed House is a sanctuary of rigorous debate, principled cooperation, and at times, constructive disagreement—all in the pursuit of the greater good of our beloved country.
  16. I look forward to working with you, the Right Honourable Speaker, and my colleagues on both sides of the aisle, to reset Ghana's economy through sound policy and structural reforms that will propel our nation forward.
  17. Mr. Speaker, there comes a time in a nation's history when fundamental challenges must be confronted, difficult choices must be made, and a new course must be set for the future.
  18. For Ghana, that defining moment is now!
  19. President John Dramani Mahama made a commitment to reset Ghana for jobs, accountability and prosperity for all, as captured in the NDC Manifesto. In this regard, the theme for this budget is "Resetting the Economy for the Ghana we Want".
  20. Mr. Speaker, the democratic ideals we tirelessly fought for, are being hailed. Our democracy has been consolidated with yet another peaceful transition of power.

21. That notwithstanding, our youth face an uncertain future with growing unemployment and hopelessness. This suggests that the dividends of democracy, such as economic prosperity and social justice, remain elusive.
22. Mr. Speaker, the choices before us are clear: we can either continue on a path of self-destruction by not confronting the problems or we can embark on a journey of fundamental reforms and transformation—one that resets our economic model, redefines our priorities, honours our social contract and provides opportunities for all.
23. Mr. Speaker, President Mahama has chosen the path of reforms and transformation. He will fix the economy. He will restore hope. And lead us to build the Ghana we want together.
24. This budget was preceded by the National Economic Dialogue on the theme “Resetting Ghana – Building the Economy We Want Together” on 3rd and 4th March, 2025. Through this consensus-building dialogue, the people demanded decisive action and real solutions to the severe challenges that plaque us.
25. Mr. Speaker, the 2025 budget is the culmination of the true aspirations, felt needs and genuine desires of the people of Ghana, expressed through engagements with diverse stakeholders.
26. As part of our broad consultations ahead of the budget, we recently engaged traders at major trading centers, including the Makola Market, to listen to their concerns, gauge their expectations and elicit their inputs.
27. Mr. Speaker, the extensive consultations revealed that the overriding concern among Ghanaian traders and the business community, remains price and exchange rate instability.
28. Apart from eroding their working capital, exchange rate volatilities make effective business planning impossible and increase the cost of doing business.
29. This budget outlines far-reaching measures which will be implemented in close collaboration with the Bank of Ghana, to effectively and efficiently manage the exchange rate and inflation.
30. Mr. Speaker, we also engaged the youth of Ghana in a dialogue on new media as part of our pre-budget consultations.
31. Mr. Speaker, during my engagement with the youth it was revealed that 321 pharmacists who were employed since June 2023 have not received their salaries. We will take urgent steps to remedy this situation.
32. This conversation was an eye-opening experience – one that strengthened my belief that the voices of the youth matter in designing policies that directly or indirectly impact their lives and future.
33. Mr. Speaker, in 2016, I came to this Chamber, on behalf of the then Minister for Finance, Honourable Seth Terkper, and led the passage of the Public Financial

Management Act (2016) Act 921 to deploy a robust Public Financial Management (PFM) System.

34. Even though Ghana's Public Financial Management Act remains one of the best in the world, its poor implementation has rendered our Public Financial Management system weak, allowing for abuse and costly infractions.
35. Mr. Speaker, President Mahama's Government is committed to the full implementation of this critical legislation.
36. Accordingly, we will enforce the sanctions regime, link contracting and public procurement to budgetary provisions in the Medium-Term Expenditure Framework and seek parliamentary approval for all multi-year commitments as required by law.
37. We will comply with procurement processes and link them to approved Budgets. We will also respect the limits of the appropriation approved by this august House.
38. We will rationalise the management of compensation of employees, including conducting headcounts.
39. Mr. Speaker, I now turn my attention to:
  - the state of the Ghanaian economy in 2024;
  - macroeconomic policies, targets, and measures for 2025 and the medium-term;
  - policy initiatives and budget allocations; and
  - sectoral performance and outlook.



## SECTION 2: GLOBAL ECONOMIC DEVELOPMENTS & OUTLOOK

### Global Economic Developments & Outlook

#### Growth

40. Mr. Speaker, according to the January 2025 edition of the International Monetary Fund's (IMF) World Economic Outlook report, the global economy remains on a steady path, though with significant variations across countries. While some economies exhibit resilience, others continue to grapple with macroeconomic and structural challenges.
41. Global GDP growth is predicted to reach 3.2 percent at the end of 2024, down from 3.3 percent in 2023. China's economic growth rate fell short of forecasts, but the United States maintained solid momentum, mostly due to strong household consumption. Due to increased political and policy uncertainty, the Euro Area's economy worsened toward the end of 2024, especially in the manufacturing sector.
42. Further, global growth is projected to remain steady but subdued at 3.3 percent in 2025 and 2026, compared to 3.2 percent in 2024, which is well below the historical average of 3.7 percent recorded between 2000 and 2019. The prospects for global growth are still hampered by persistent inflationary pressures, especially in emerging markets and developing economies (EMDEs), dwindling fiscal support, and slower improvements in structural reforms.
43. Mr. Speaker, it is anticipated that advanced economies will see a slight slowdown in growth, going from 1.4 percent in 2024 to 1.3 percent in 2025. The US is expected to grow by 2.7 percent in 2025, outpacing its peers, thanks to strong labor market conditions and resilient consumer demand. On the other hand, weak manufacturing activity and increased geopolitical uncertainty are predicted to keep growth in the Euro Area and Japan at 1.0 and 1.2 percent, respectively. Due to the high level of policy uncertainty and the sluggish pace of fiscal reforms, investor confidence in these areas is still fragile. With the help of focused fiscal measures meant to stabilize the real estate market, China's growth is predicted to stay steady at 4.6 percent in 2025. Negative risks, however, include a slowdown in domestic consumption and weak external demand
44. Economic growth in the Sub-Saharan Africa (SSA) region remained subdued at 3.8% though higher than the previous year's growth of 3.6% with resource-intensive economies lagging behind the rest of the region, particularly oil exporters as these economies continue to struggle with structural weaknesses in the business environment and governance. Mr. Speaker, growth in SSA is projected to strengthen to 4.1 percent in 2025 and 4.3 percent in 2026, supported by easing financial conditions and continued declines in inflation. In sum, nearly half of SSA economies are expected to experience improved growth trajectories over the next two years.

**Table 1: Global Economic Growth Rates**

No.	Items	2019	2020	2021	2022	2023	2024*	2025**
1	World	2.8	-2.8	6.3	3.5	3.3	3.2	3.3
2	Advance Economies	1.7	-4.2	5.6	2.6	1.7	1.7	1.9
3	Emerging Markets & Developing Economies	3.6	-1.8	6.9	4.1	4.4	4.2	4.2
4	Sub-Saharan Africa	3.2	-1.6	4.7	4	3.6	3.8	4.2
5	ECOWAS	3.6	-0.6	4.4	3.9	3.5	3.8	4.3

*Source: World Economic Outlook, Jan 2025. \* Projected outturn, \*\*Projection*

### **Inflation: Trends & Outlook**

45. Mr. Speaker, world headline inflation continued its decline in 2024 ending the year at 5.8%, from 6.9% in 2023. The reduction was driven largely by moderating energy and food prices, improving supply chain dynamics, and the delayed impacts of stringent monetary policy measures. World Inflation is expected to decline further to 4.2 percent in 2025.
46. In many advanced economies, annual inflation rates have dropped below target levels, primarily due to a decline in fuel prices throughout the previous year and the stabilization of food prices. Inflation in advanced economies decreased from 4.6 percent in 2023 to 2.6 percent in 2024 largely on the back of sustained monetary tightening, stabilized wage growth, normalization of supply chains, and a reduction in core goods prices. Inflation is projected to decline further to 2.0% in Advanced economies in 2025
47. Emerging Market and Developing Economies (EMDEs), headline inflation also continued its downward trend ending 2024 at 7.9 percent down from 8.1 percent in 2023. This progress persisted despite temporary increases observed in some economies during the latter half of the year. Inflation in these economies is projected to ease to 5.9 percent in 2025, influenced by evolving demand patterns, supply disruptions, and policy measures.
48. Sub-Saharan Africa's inflation decreased from 15.8 percent in 2023 to 13.1 percent in 2024 and is expected to further decline to 12.3 percent in 2025. This decline is driven largely by enhanced macroeconomic stability, smaller fiscal deficits, and the stabilization of currency exchange rates over the same timeframe.
49. Mr. Speaker, within the Economic Community of West African States (ECOWAS), inflationary pressures are diminishing due to falling food prices and effective policy adjustments. Nevertheless, the region remains susceptible to external shocks, including disruptions in global trade and climate-related events that affect food supply as shown in Table 1.

**Table 2: Global Inflation (Average Annual)**

No.	Items	2019	2020	2021	2022	2023	2024*	2025**
1	World	3.5	3.2	4.7	8.7	6.9	5.8	4.2
2	Advance Economies	1.4	0.7	3.1	7.2	4.6	2.6	2.0
3	Emerging Markets & Developing Economies	5.1	5.1	5.9	9.8	8.1	7.9	5.9
4	Sub-Saharan Africa	8.2	10.1	11	14.5	15.8	13.1	12.3
5	ECOWAS	8.1	10.2	12.7	17	20.9	17.2	16.7

Source: World Economic Outlook, Jan 2025. \* Projected outturn, \*\*Projection

### World Commodity Prices

50. Mr. Speaker, global commodity markets are experiencing heightened uncertainties driven by geopolitical tensions, supply chain disruptions, and fluctuating demand patterns. Recent data from the World Bank Commodity Markets Outlook reflects moderate increases in the prices of oil and gold, while agricultural commodities like cocoa have seen more substantial price volatility due to weather-related supply challenges.
51. In 2024, Brent crude oil prices averaged US\$80.70 per barrel, driven by OPEC+'s decreased output and waning global demand. As demand growth slows and supply constraints loosen, analysts predict that prices will level off at US\$73 per barrel in 2025 (Table 2). Prior to falling to their current levels, oil prices peaked in mid-2022 at US\$120 per barrel, according to historical data.
52. In addition, gold prices averaged US\$2,388 per troy ounce in 2024, buoyed by safe-haven demand amidst geopolitical tensions and inflationary pressures. Projections for 2025 suggest prices will remain stable at US\$2,325 per troy ounce, supported by sustained demand from investors and central banks due to easing global uncertainties.
53. Mr. Speaker, according to World Bank Commodity Markets Outlook, cocoa prices rose sharply in 2024, reaching US\$7,330 per metric ton from US\$3,200 per metric ton in 2023. Prices are expected to decrease in 2025 to approximately \$6,000 per metric ton.

**Table 3: Commodity Prices**

No.	Items	2019	2020	2021	2022	2023	2024*	2025**
1	Brent Crude (US\$/bbl)	64.03	42.30	70.44	99.80	84.00	80.70	73.00
2	Gold (US\$/oz)	1,393	1,770	1,800	1,801	1,850	2,388	2,325
3	Cocoa Beans (Mt)	2,341	2,370	2,430	2,390	3,200	7,330	6,000

Source: World Bank Commodity Markets Outlook, October, 2024.

\* Projected outturn, \*\*Projection

### **ECOWAS Sub-Region: Macroeconomic Developments**

54. Mr. Speaker, the Economic Community of West African States (ECOWAS) sub-region is navigating a mixed economic landscape in 2025, with growth projected at 4.1 percent from 3.8 percent in 2024. This is underpinned by continued recovery efforts, structural reforms, and enhanced trade integration.
55. Economies such as Cote d'Ivoire and Senegal are leading the way with robust growth trajectories, driven by diversification strategies and increased investments in infrastructure and human capital. However, oil-exporting countries such as Nigeria and Ghana, in the sub-region continue to face challenges from fluctuating energy prices and high public debt levels, while insecurity and political instability in some member states pose risks to long-term stability.

### **Inflation in the Region**

56. Mr. Speaker, inflation remains a key concern across the ECOWAS region, with an average inflation rate of 11.5 percent projected for 2025, down from 13.2 percent in 2024. The decline reflects the effects of tighter monetary policies, stabilization of local currencies, and reduced food and energy price pressures. However, inflation remains elevated in several member states such as Sierra Leone, Nigeria and the Gambia due to supply chain disruptions, weather-related shocks affecting agriculture, and currency depreciation in import-dependent economies.

### **Outlook for the Region**

57. Mr. Speaker, the outlook for ECOWAS remains cautiously optimistic, with growth expected to be strengthened due to ongoing structural reforms, sustained investments in infrastructure, regional trade initiatives, and improved governance. Efforts to harmonize monetary policies and foster regional integration under the ECOWAS Vision 2050 framework are expected to enhance trade and economic cooperation. However, downside risks such as adverse weather conditions, political instability, and external economic shocks, including volatility in global commodity markets, could undermine progress.

### **Summary of the Macroeconomic Convergence**

58. ECOWAS member states have made progress toward meeting the rationalized convergence criteria. However, only a few countries, such as Ivory Coast and Senegal, have consistently met key targets, including fiscal deficit and inflation thresholds. High debt levels and fiscal imbalances however remain significant challenges for the region.
59. Mr. Speaker, Ghana's performance under the convergence criteria has been checked in recent times. Out of the four (4) primary and two (2) secondary rationalized macroeconomic convergence criteria, Ghana met two Primary Criteria, namely the central bank deficit financing and the gross external reserves as shown in Table 3. In addition, Ghana met one of the two secondary criteria, namely, the public debt to GDP ratio, largely on account of the completion of the Eurobond debt restructuring. This marks an improvement compared to the preceding year.

60. The table below summarizes Ghana's performance on the rationalized ECOWAS macroeconomic convergence criteria as of December 2024:

**Table 4: Ghana's performance on the rationalized ECOWAS macroeconomic convergence criteria as of December 2024**

No.	Convergence Criteria	Target	Ghana
<b>Primary Criteria</b>			
1	Budget Deficit (Inc. Grants)/GDP	≤ 3%	5.2% (Not Achieved)
2	Inflation (annual average)	≤ 5%	22.9% (Not Achieved)
3	Central Bank Budget Deficit Financing	10%	zero financing (Achieved)
4	Gross External Reserves	≥ 3 months	4.0 Months (Achieved)
<b>Secondary Criteria</b>			
5	Nominal Exchange Rate	± 10%	-19.20% (Not achieved)
6	Public Debt /GDP	≤ 70%	61.8% (Achieved)

**Source: BoG/MoF**

61. Despite these challenges, Ghana is projected to improve its performance by the end of 2025, benefiting from ongoing macroeconomic reforms aimed at fiscal consolidation, enhanced revenue mobilization, and monetary stability.

### SECTION 3: STATE OF GHANA'S ECONOMY AS AT END 2024

62. Mr. Speaker, to put the assessment of the Ghanaian economy in proper perspective, it will be useful to first restate the macro-fiscal targets for 2024:
- i. Overall real GDP growth rate of 3.1 percent;
  - ii. Overall Non-Oil real GDP growth rate of 2.8 percent;
  - iii. End-period December year-on-year inflation of 15.0 percent;
  - iv. Overall budget deficit (Commitment basis) of 4.2 percent of GDP;
  - v. Primary balance surplus (Commitment basis) of 0.5 percent of GDP; and
  - vi. Gross International Reserves (including oil funds and encumbered assets) to cover not less than 3.0 months of imports.
63. Mr. Speaker, we have inherited a precarious economic condition beset by daunting fiscal challenges characterized by large accumulation of MDA arrears/payables, energy sector financing shortfalls, and fiscal risks from the cocoa and financial sectors. Weak commitment control system and reckless public spending have reversed the progress made in fiscal consolidation under the IMF-supported Programme which commenced in 2023.

#### Status of IMF-Supported Programme

64. Mr. Speaker, despite the gains made under the IMF-supported Programme since its implementation in May 2023, the economy is still fragile and remains in distress.
65. Mr. Speaker, key performance targets, under the Quantitative Performance Criteria (QPCs), Indicative Targets (ITs) and Monetary Policy Consultative Clause (MPCC), to be assessed in the upcoming 4<sup>th</sup> review of the Programme by the IMF staff scheduled for April 2025 such as the primary balance (commitment), inflation, and social protection spending for end-December 2024, are likely missed. In addition, all structural benchmarks due by end-December 2024 and January 2025 are likely missed.
66. Mr. Speaker, 2024 did not witness any improvement in inflation as inflation ended the year at 23.8%, which is 0.6 percentage points higher than the 23.2% recorded at the end of 2023. The 2024 end-period inflation also exceeded the budget target of 15% by 8.8 percentage points and the IMF central target of 18% by 5.8 percentage points, triggering a discussion with the IMF under the Monetary Policy Consultation Clause (MPCC).
67. Mr. Speaker, the primary balance (commitment) worsened from a deficit of 0.2% of GDP in 2023 to a deficit of 3.9% in 2024, which is 4.4 percentage points worse than the target surplus of 0.5% for the year 2024.

### Update on Arrears/Payable Accumulation

68. Mr. Speaker, at the end of December 2024, total central government arrears/payables amounted to GH¢67.5 billion (5.7% of GDP) consisting of MDA outstanding Interim Payment Certificates (IPCs) and invoices of GH¢49.2 billion and outstanding Bank Transfer Advice (BTAs) of GH¢18.3 billion at the Controller and Accountant-General's Department (CAGD) as shown in Table 5.
69. Mr. Speaker, as part of measures to address these mounting accumulated arrears/payables, we will conduct an audit of these claims to validate their true quantum and eligibility.

**Table 5: Central Government Payables as at end 2024 (GH¢ million)**

No.	Items	Amount	% of GDP
1	Payables at MDAs (Outstanding IPC/Invoices)	49,237.23	4.2
2	Payables at the CAGD (Outstanding BTAs)	18,278.84	1.6
<b>3</b>	<b>Total Payables</b>	<b>67,516.07</b>	<b>5.7</b>

Source: MoF

70. Mr. Speaker the breakdown of the Arrears/Payables are presented in Tables 6, 7, and 8.

**Table 6: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Million)**

No	Item	OUTSTANDING IPC / INVOICE				OUTSTANDING BTAs				Total
		CAPEX	G&S	COE	Sub-Total	CAPEX	G&S	COE	Sub-Total	
1	Administration	2,268	735	5	<b>3,009</b>	689	1,568	431	<b>2,688</b>	<b>5,697</b>
2	Economic	5,264	2,515	7	<b>7,787</b>	560	207	0	<b>768</b>	<b>8,555</b>
3	Infrastructure	19,583	2,511	-	<b>22,094</b>	764	35	1	<b>799</b>	<b>22,893</b>
4	Social	597	5,627	413	<b>6,637</b>	138	1,118	328	<b>1,584</b>	<b>8,221</b>
5	Public Safety	4,040	1,452	37	<b>5,530</b>	241	268	215	<b>723</b>	<b>6,254</b>
	<b>Sub-Total</b>	<b>31,753</b>	<b>12,840</b>	<b>463</b>	<b>45,057</b>	<b>2,392</b>	<b>3,196</b>	<b>975</b>	<b>6,562</b>	<b>51,619</b>
6	Subvented P.E.	0	0	0	<b>0</b>	0	0	686	<b>686</b>	<b>686</b>
7	Wages & Salaries <sup>1</sup>	0	0	0	<b>0</b>	0	0	1,256	<b>1,256</b>	<b>1,256</b>
	<b>MDAs' Total</b>	<b>31,753</b>	<b>12,840</b>	<b>463</b>	<b>45,057</b>	<b>2,392</b>	<b>3,196</b>	<b>2,918</b>	<b>8,505</b>	<b>53,562</b>
8	<b>Statutory Funds Total</b>	<b>0</b>	<b>2,171</b>	<b>0</b>	<b>2,171</b>	<b>0</b>	<b>8,469</b>	<b>0</b>	<b>8,469</b>	<b>10,640</b>
9	<b>IPPs Payment</b>	<b>0</b>	<b>2,010</b>	<b>0</b>	<b>2,010</b>	<b>0</b>	<b>923</b>	<b>0</b>	<b>923</b>	<b>2,932</b>
10	<b>Transfers to GIIF</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382</b>	<b>0</b>	<b>382</b>	<b>382</b>
	<b>GRAND TOTAL</b>	<b>31,753</b>	<b>17,021</b>	<b>463</b>	<b>49,237</b>	<b>2,392</b>	<b>12,970</b>	<b>2,918</b>	<b>18,279</b>	<b>67,516</b>

**Table 7: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Admin Sector**

S <sub>n</sub>	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
1	Office of Government Machinery	192.2	575.2	<b>767.5</b>
2	Office of the Head of Civil Service	0.0	0.7	<b>0.7</b>
3	Parliament of Ghana	0.0	231.7	<b>231.7</b>
4	Audit Service	0.0	0.0	<b>0.0</b>
5	Public Services Commission	0.0	0.0	<b>0.0</b>
6	Electoral Commission	0.0	211.9	<b>211.9</b>
7	Ministry of Foreign Affairs	101.6	47.9	<b>149.5</b>
8	Ministry of Finance	1,316.2	1,582.5	<b>2,898.7</b>
9	Ministry of Local Government, Chieftaincy and Religious Affairs	1,399.0	36.4	<b>1,435.4</b>
10	National Media Commission	0.0	0.0	<b>0.0</b>
11	National Development Planning Commission	0.0	0.6	<b>0.6</b>
12	Right to Information Commission	0.0	1.4	<b>1.4</b>
<b>13</b>	<b>Total</b>	<b>3,009.0</b>	<b>2,688.4</b>	<b>5,697.4</b>

**Table 8: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Economic Sector**

S <sub>n</sub>	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
13	Ministry of Food and Agriculture	2,228.7	154.6	<b>2,383.3</b>
14	Ministry of Fisheries and Aquaculture	673.0	16.4	<b>689.3</b>
15	Ministry of Lands and Natural Resources	1,822.4	72.0	<b>1,894.4</b>
16	Ministry of Trade, Agribusiness and Industry	0.0	114.7	<b>114.7</b>
17	Ministry of Tourism, Culture and Creative Arts	9.0	8.5	<b>17.6</b>
18	Ministry of Environment, Science and Technology	20.1	86.1	<b>106.2</b>
19	Ministry of Energy and Green Transition	3,033.8	315.2	<b>3,349.0</b>
	<b>Total</b>	<b>7,787.0</b>	<b>767.5</b>	<b>8,554.5</b>

**Table 9: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Infrastructure Sector**

S <sub>n</sub>	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
20	Ministry of Works, Housing and Water Resources	1,604.5	14.8	<b>1,619.3</b>
21	Ministry of Roads and Highways	15,429.1	593.1	<b>16,022.1</b>
22	Ministry of Communication, Digital Technology and Innovations	3,115.2	77.8	<b>3,193.0</b>
23	Ministry of Transport	1,945.1	36.3	<b>1,981.4</b>
24	Ministry of Sanitation and Water Resources	0.0	77.2	<b>77.2</b>
	<b>Total</b>	<b>22,093.8</b>	<b>799.2</b>	<b>22,893.0</b>



**Table 10 : Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Social Sector**

Sn	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total	
25	Ministry of Education		4,324.8	380.4	<b>4,705.2</b>
26	Ministry of Labour, Jobs, and Employment		6.5	39.8	<b>46.3</b>
27	National Pensions Regulatory Authority		0.0	0.0	<b>0.0</b>
28	Ministry of Sports and Recreation		263.1	68.1	<b>331.2</b>
29	National Commission for Civic Education		8.8	15.2	<b>24.0</b>
30	Ministry of Youth Development and Empowerment		0.0	0.0	<b>0.0</b>
31	Ministry of Health		1,956.7	327.5	<b>2,284.3</b>
32	Ministry of Gender, Children and Social Protection		76.9	752.9	<b>829.9</b>
33	National Labour Commission		0.0	0.0	<b>0.0</b>
	<b>Total</b>		<b>6,636.9</b>	<b>1,583.9</b>	<b>8,220.9</b>

**Table 11: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Public Safety**

Sn	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
34	Office of the Attorney-General and Ministry of Justice	30.2	3.7	<b>33.9</b>
35	Office of the Legal Aid Commission	0.0	2.1	<b>2.1</b>
36	Ministry of Defence	3,987.2	288.1	<b>4,275.4</b>
37	Commission on Human Rights and Administrative Justice	0.0	14.5	<b>14.5</b>
38	Judicial Service	72.9	66.4	<b>139.3</b>
39	Ministry of the Interior	1,439.7	348.6	<b>1,788.3</b>
40	Office of the Special Prosecutor	0.0	0.0	<b>0.0</b>
	<b>Total</b>	<b>5,530.1</b>	<b>723.4</b>	<b>6,253.5</b>

**Table 12: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Wages & Salaries**

Sn	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
41	Subvented P.E.	0.0	686.3	<b>686.3</b>
42	Wages & Salaries	0.0	1,256.1	<b>1,256.1</b>
	<b>Total</b>	<b>0.0</b>	<b>1,942.5</b>	<b>1,942.5</b>
	<b>TOTAL MDA</b>	<b>45,056.8</b>	<b>8,505.0</b>	<b>53,561.8</b>

**Table 13: Summary of Arrears/Payables as at end-Dec 2024 (GH¢Mn)- Other Covered Entities**

Sn	Covered Entity	Outstanding IPC / Invoice	Outstanding BTAs	Total
1	National Health Fund (NHF)	571.0	2,886.4	<b>3,457.4</b>
2	District Assemblies Common Fund (DACF)	307.7	3,274.4	<b>3,582.1</b>
3	Ghana Education Trust Fund (GETFund)	681.2	189.3	<b>870.5</b>
4	Road Fund	601.0	395.9	<b>996.9</b>
5	SSNIT&NPRA	0.0	1,723.4	1,723.4
	SSNIT	0.0	675.1	<b>675.1</b>
	NPRA	0.0	1,048.3	<b>1,048.3</b>
6	Energy Fund	9.9	0.0	<b>9.9</b>
	<b>Statutory Funds Total</b>	<b>2,170.8</b>	<b>8,469.4</b>	<b>10,640.3</b>
7	IPPs Payment	2,009.6	922.7	<b>2,932.3</b>
8	Transfers to GIIF	0.0	381.7	<b>381.7</b>
	<b>Sub-Total</b>	<b>2,009.6</b>	<b>1,304.4</b>	<b>3,314.0</b>
	<b>GRAND TOTAL</b>	<b>49,237.2</b>	<b>18,278.8</b>	<b>67,516.1</b>

71. Mr. Speaker, this total central government arrears/payables reported exclude the following;
- US\$1.73 billion owed to Independent Power Producers (IPPs);
  - GH¢68 billion owed by the Electricity Company of Ghana (ECG)
  - GH¢32 billion owed by the Ghana Cocoa Board (COCOBOD);
  - GH¢5.75 billion owed by Road Fund
72. Mr. Speaker, in addition, preliminary data compiled by the Ministry of Finance show that MDAs have committed government through contracts awarded to the tune of over GH¢194.3bn (16.5% of GDP) as shown in Table 10, most of which were without commencement certificates. The commitments under Ministry of Roads alone amount to GH¢103.6 billion. Mr. Speaker, these commitments have also been programmed for auditing.

**Table 14: MDA Expenditure Commitments as at end-Dec 2024 (GH¢Mn)**

Sn	Sectors	CAPEX	G&S	CoE	Total
1	Administration	11,941	1,141	0	13,082
2	Economic	16,321	1,052	7	17,380
3	Infrastructure	115,952	17,693	0	133,645
4	Social	23,664	1,766	0	25,430
	o/w Agenda 111	21,724			21,724
5	Public Safety	4,786	0	0	4,786
<b>7</b>	<b>Total</b>	<b>172,664</b>	<b>21,652</b>	<b>7</b>	<b>194,323</b>

### Update on Debt Service Obligations

73. Mr. Speaker, apart from the huge arrears and commitments, our fiscal situation is further complicated by huge bullet debt service and constrained financing options.
74. Currently, the Government's options to financing the budget is limited to only the treasury bill market following the debt restructuring programme.

75. Moreover, the forthcoming debt service of both Domestic and Eurobond debts obligations will profound implications for fiscal sustainability and balance of payments.
76. Mr. Speaker, the Domestic Debt Exchange Programme has resulted in huge domestic debt service payments. Over the next four years, the country is expected to pay about GH¢150.3 billion, representing 11.6% of GDP in domestic debt service obligation alone, of which 73.3% due in 2027 (GH¢57.6 billion) and 2028 (GH¢52.5 billion), as shown in Table 15.

**Table 15: Upcoming Provisional Domestic Debt Service (2025-2028) in GH¢ million**

No.	Item	Annual Payment Dates	2025	2026	2027	2028	Total
<b>in millions of GH¢</b>							
1)	DDEP Cedi Securities Interest	18 <sup>th</sup> Feb. & 19 <sup>th</sup> Aug. 2025	15,552	18,656	16,965	13,238	64,411
2)	DDEP Cedi Maturities	16 <sup>th</sup> Feb. & 17 <sup>th</sup> Aug. 2028	-	-	32,962	32,820	65,782
3)	DDEP US\$ Securities Interest	3rd Mar & 1st Sept.	341	341	341	185	1,208
4)	DDEP US\$ Maturities	30th Aug. & 28th Aug, 2025	-	-	5,683	5,683	11,366
5)	DDEP Holdout Cedi Interest	Various weeks	959	691	341	134	2,125
6)	DDEP Holdout Cedi Maturities	Various weeks	1,484	1,795	1,267	457	5,003
7)	DDEP Holdout US\$ Interest	19th May & 17th Nov 2025	17	17	-	-	34
8)	DDEP Holdout US\$ Maturities	16th Nov. 2026	-	279	-	-	279
<b>Total</b>			<b>18,353</b>	<b>21,779</b>	<b>57,559</b>	<b>52,517</b>	<b>150,208</b>

Source: MoF

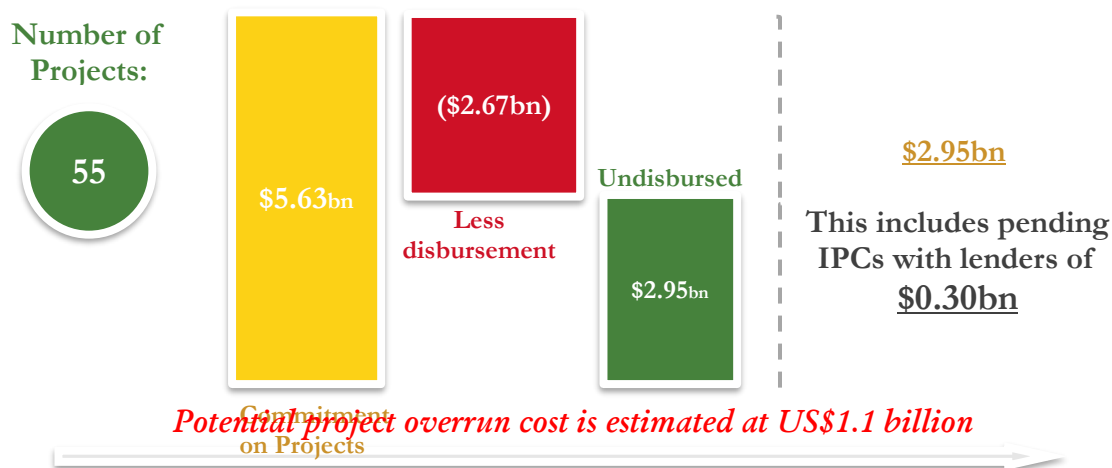
77. Mr. Speaker, the debt service obligations of 2027 and 2028 are major humps. These humps are cancerous and pose significant risk to the economy, but we shall fix it!
78. Mr. Speaker, our debt service obligation for this financial year is equally burdensome with significant humps in February (GH¢9.9 billion), July (GH¢6.2 billion) and August (GH¢10.1 billion).
79. Mr. Speaker, the fiscal challenges are further compounded by the significant short-term treasury bill maturities that we have inherited.
80. These obligations, totaling about GH¢111.1 billion, require rollover on a weekly basis, placing additional pressure on cash flow and liquidity requirement.
81. Mr. Speaker, beyond domestic maturities, Ghana faces significant external debt service obligation over the next four years totaling US\$8.7 billion, representing 10.9% of GDP., with heavy concentration in 2027 and 2028.
82. Again, 55% of the total external debt service of US\$8.7 billion is due to be serviced in 2027 (US\$2.5 billion) and 2028 (US\$2.4 billion).

- 83. Mr. Speaker, it seems the debt restructuring undertaken by the previous administration was designed to be 2027/2028-heavy.
- 84. Mr. Speaker, in spite of all these upcoming domestic and external debt service obligations, no buffers were built to cushion these unprecedented debt service burdens.
- 85. Mr. Speaker, as at 7th January 2025, the debt service reserve dollar account (Sinking Fund) had a balance of about US\$64,000 against US\$319 million in 2016 and the debt service reserve Cedi account had GH¢143 million against GH¢430 million in 2016.

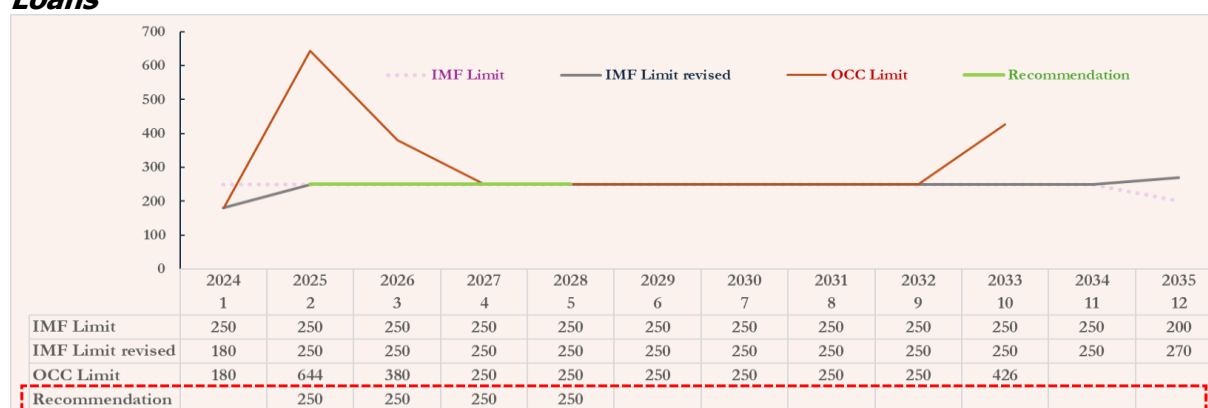
**Stalled Projects under Bilateral Loans**

- 86. Mr. Speaker, due to the bilateral creditor debt restructuring undertaken by the previous administration, a staggering number of 55 projects have come to a halt.
- 87. This leaves a massive amount of about US\$3 billion in undisbursed loans and about US\$300 million in outstanding interim payment certificates (IPCs).
- 88. Some of these projects are Effia Nkwanta Regional Hospital Kejetia Market Phase 2, Bolgatanga-Bawku-Pulimakom road project and Tema-Aflao road project.
- 89. Delayed payments and demobilization from site could result in cost over-runs of about US\$1.1 billion.

**Figure 1: Stalled Projects under Bilateral Loans**



- 90. Mr. Speaker, the IMF-supported Programme imposes an annual disbursement ceiling of US\$250 million for official bilateral loans. This constraint means that it will take a minimum of 12 years from the re-commencement of disbursements to complete these 55 stalled projects, as shown in Figure 1.
- 91. We will be engaging, in the coming days, to resolve this.

**Figure 2: Years required to complete stalled projects within ceilings for Bilateral Loans**

92. Mr. Speaker, the 55 stalled projects are presented in Table 16

**Table 16: Bilateral and Commercially Funded Projects**

No.	Project Title	Sector
1	Construction of 14 Pedestrian Bridges	MRH
2	Kumasi Roads and Drainage Extension Project	MRH
3	Construction of the Tema-Aflao Road Project- Phase 1	MRH
4	Paa Grant Interchange and Sekondi and Takoradi Township- P1	MRH
5	Eastern Corridor Road- Lot 1	MRH
6	New Bridge Across the Volta River	MRH
7	Accra Intelligent Traffic Management Project (La beach road and traffic management)	MRH
8	Rehabilitation of Dome-Kitase Road Project	MRH
9	50 No. Composite Bridges and Related Civil Works	MRH
10	Obetsebi Lamptey Interchange- Phase 2	MRH
11	Bolgatanga Bawku Pulimakom Road Project	MRH
12	Kumasi Inner City Roads	MRH
13	PTC Roundabout Interchange Project, Takoradi	MRH
14	Sunyani Inner City Roads	MRH
15	Design, Fabrication and Supply of 89 clear-span two-lane rapid-response bridges	MRH
16	Construction of Drinking Water Facilities in Wenchi	MWHWR
17	Sekondi-Takoradi Water Supply Project	MWHWR
18	Expansion and Rehabilitation of Keta Water Supply Project	MWHWR
19	Rehabilitation and Upgrading of Potable Water System in Yendi	MWHWR
20	Techiman Water Supply Project	MWHWR
21	Sunyani Water Supply Expansion Project	MWHWR
22	Tarkwa Water Supply	MWHWR
23	Modernisation of Komfo Anokye Teaching Hospital Project	MOH
24	Eastern Regional Hospital at Koforidua- Phase 1	MOH
25	Tema and Nkoranza Hospitals and Central Medical Stores	MOH
26	Effia Nkwanta Regional Hospital and Agona Regional Hospital	MOH
27	Bolgatanga Regional Hospital Project	MOH

No.	Project Title	Sector
28	Four District Hospitals and one 40-Bed Polyclinic	MOH
29	Supply and Installation of Medical Equipment Project	MOH
30	Establishment of the USED project-Bunso	MOED
31	Establishment of 9 State of the Art TVET	MOED
32	Integrated E-Learning Laboratories in SHS	MOED
33	Establishment of the USED project-Somenya	MOED
34	Polytechnics, Technical and Vocational Training Centres Upgrading Project of Ghana	MOED
35	Expansion and Development of Existing Senior High School Project	MOED
36	Renewable Energy Programme: Pilot Photovoltaic System	MOEN
37	Renewable Energy and Energy Efficiency Programme	MOEN
38	Northern Ghana Rural Electricity Infrastructure and Access Project	MOEN
39	Accra-Kumasi Transmission Line Project	MOEN
40	Government Goes Solar	MOEN
41	New Performance Oriented Public Financial Management- Ghana Audit Service	MOF
42	New Performance Oriented Public Financial Management- Ghana Revenue Authority	MOF
43	Ghana Integrated Financial Management Information System (GIFMIS) ICT Upgrade Project	MOF
44	Green Credit Line	MOF
45	Third Outgrower and Value Chain Fund (OVCF III)	MOFA
46	Strengthening of Agricultural and Mechanization Services Centres (AMSECs) in Ghana	MOFA
47	Kumasi Airport Redevelopment-Phase 3	MOT
48	Improvement of Volta Lake Transport System Project	MOT
49	Design and Construction of 84km Railway Line between Tema and Akosombo	MOT
50	Construction of sections of the Western Railway	MOT
51	Construction of the Takoradi Market	MLGCRA
52	Kumasi Central Market (Tranche 2 of Phase 2)	MLGCRA
53	Supply of Armoured Vehicles for the Ministry of Defence	MOD
54	Ghana Rural Telephony and Digital Inclusion Project	MOC
55	Integrated National Security Communication Enhancement Network - Phase 2	MOI

Source: MoF

### Energy Sector Fiscal Risks

93. Mr. Speaker, Ghana's energy sector is plagued with serious challenges which needs to be addressed urgently to ensure reliable, affordable, efficient and sustainable energy supply for the reset agenda.
94. Mr. Speaker, the increasing energy sector financing shortfalls in recent times is posing significant fiscal risks to the country's finances. The increasing shortfall is due mainly to (i) large collection inefficiencies, (ii) high distribution (system) losses, (iii) high generation cost due to lack of competition and limited renewable capacity in the generation mix, (iv) non-cost reflective tariffs, (v) non-adherence to the guidelines of the Cash Waterfall Mechanism (CWM), (vi) large energy sector SOE inefficiencies, and (vii) provision of subsidies to some private sector operatives.
95. Mr. Speaker, in 2024, the MoF supported the energy sector with the payments of about US\$1.5 billion, equivalent to GH¢20.8 billion, as shown in Table 14. These resources could have been used for development programmes like roads, schools, and hospitals if the sector inefficiencies were resolved.

**Table 17: Energy Sector Shortfall Payments in 2024**

No	Item	Amount (US\$'million)
<b>1</b>	<b>IPPs Legacy Debt/ Arrears Payment</b>	
1.1	Amandi Energy	72.97
1.2	Cenpower	140.44
1.3	AKSA	51.83
1.4	Cenit	30.00
1.5	Karpower	70.00
1.6	Sunon Asogli	30.00
	<b>Sub-Total</b>	<b>395.25</b>
<b>2</b>	<b>Fuel Suppliers</b>	
2.1	Sankofa gas (LC drawdown repayments & Invoices)	605.36
2.2	West Africa Gas Co. (WAPCO)	10.00
2.3	Stratcon Ltd	54.99
2.4	Tullow Ghana Ltd	50.00
2.5	Chase Petroleum	44.78
2.6	Special Fuel Account (HFO) Stratcon Ltd	10.00
	<b>Sub-Total</b>	<b>775.12</b>
<b>3</b>	<b>SOEs and Others</b>	
3.1	Electricity Company of Ghana	13.50
3.2	Bui Power Authority	216.07
3.3	Africa Energy Investment Corp	20.83
	<b>Sub-Total</b>	<b>250.40</b>
<b>4</b>	<b>Arbitral Award</b>	
<b>4.1</b>	<b>Messrs GPGC</b>	<b>43.75</b>
<b>5</b>	<b>Grand Total</b>	<b>1,464.52</b>

96. Mr. Speaker, a recent exercise conducted by the energy sector financing modelling team under the ESRP shows that the Business as Usual (BAU) energy sector financing shortfall has increased significantly to US\$2.23 billion for 2025, even after the rather large spending in 2024. The shortfall for the period 2023-2026 has been estimated at

US\$8.94 billion, equivalent to GH¢145.8 billion. This is over 20 times more than the allocation for Goods and Services for all MDAs for 2025.

97. Mr. Speaker, in addition to the energy sector shortfall which relates to current invoices, there are large unpaid legacy arrears due the Independent Power Producers (IPPs.). The legacy arrears which stood at US\$1.3 billion at the end of 2022 have been negotiated to be paid over the medium-term.

### **Cocoa Sector Fiscal Risks**

98. Mr. Speaker, the cocoa sector faces declining production and financing challenges in recent times amidst record-high world market prices of cocoa. The financial challenges are characterized by high debt, low output, roll-over contract, and quasi-fiscal expenditures including cocoa roads which account for about 66.8 percent of total Cocobod debt.
99. Mr. Speaker, cocoa production has dropped nearly 50% over the past three years. In the 2023/2024 crop season, COCOBOD could not supply about 330 thousand tonnes of cocoa contracts, thereby rolling them over for subsequent supply and payment in the following years.
100. Mr. Speaker, existing forward sales contracts locked in lower prices than current market rates. Revenue losses of US\$840 million for both COCOBOD and the Ghanaian farmer.
101. Mr. Speaker, the rolled-over contracts resulted in additional losses of US\$495 million. This implies that for every tonne of cocoa delivered this year in fulfilment of the rolled-over contracts, COCOBOD and the Ghanaian farmer would lose US\$4,000 in revenue.
102. Mr. Speaker, there are also risks in relation to market price differentials and smuggling. The large gap between market prices and farmer payments encourages smuggling and threatens long-term sustainability of the industry.
103. Mr. Speaker, COCOBOD's quasi-fiscal spending, especially on cocoa roads and fertilizer subsidies, possess significant risks to government.
104. Mr. Speaker, COCOBOD's outstanding debt amounts to GH¢32.5 billion, of which GH¢9.7 billion is due to be paid at the end of September 2025. Outstanding cocoa road contracts reached GH¢21 billion in 2024, of which only GH¢4.4 billion has been accounted for in COCOBOD financial statements.

### **Financial Sector Risks**

105. Mr. Speaker, the financial sector still struggles even after spending GH¢30.3 billion in the financial sector clean-up exercise by the end of 2024. This comprised GH¢26.9 billion spending for the banks, Savings & Loans companies, Financial Houses, Micro-Finance Institutions, and Asset Management companies as shown in Table 15. The rest of the cost, GH¢3.3 billion, was spent on GAT, NIB, and CBG. Mr. Speaker, despite this huge financial sector clean-up cost, the impact has been negligible.



**Table 18: Financial Sector Clean-Up Costs**

No.	Industry	2017	2018	2019	2020	2021	2024	Total
1	<b>(Financial Sector Resolution in Billions of GH¢)</b>							
1.1	Banks	1,600	9,800	1,490	0	0	0	<b>12,890</b>
1.2	S&Ls, FHs and MFIs	0	0	1,099	7,800	0	0	<b>8,899</b>
1.3	AMC's	0	0	0	976	3,480	700	<b>5,156</b>
1.4	<b>Sub-Total 1</b>	<b>1,600</b>	<b>9,800</b>	<b>2,589</b>	<b>8,776</b>	<b>3,480</b>	<b>700</b>	<b>26,945</b>
2	<b>(Other Financial Sector Interventions in Billions of GH¢)</b>							
2.1	GAT	0	0	802	0	0	0	<b>802</b>
2.2	NIB	240	0	500	800	57	500	<b>2,097</b>
2.3	CBG	0	450	0	0	0	0	<b>450</b>
2.4	<b>Sub-Total 2</b>	<b>240</b>	<b>450</b>	<b>1,302</b>	<b>800</b>	<b>57</b>	<b>500</b>	<b>3,349</b>
3	<b>Total Cost</b>	<b>1,840</b>	<b>10,250</b>	<b>3,891</b>	<b>9,576</b>	<b>3,537</b>	<b>1,200</b>	<b>30,294</b>

106. Mr. Speaker, Government, by the end of December 2020, completed the bailout exercise for depositors of banks and specialized deposits-taking institutions which had their licenses revoked. The bailout for investors of the defunct Asset Management Companies (AMCs), however, lingers into 2025.
107. Mr. Speaker, following the DDEP in 2022 and its impact on the balance sheet of the financial sector, the Government established the Ghana Financial Stability Fund (GFSF) to help mitigate the impact of the debt operation on the financial sector through the provision of solvency and liquidity support for the sector. The estimated resource envelope for the Fund was about GH¢22.8 billion (US\$1.5 billion) under the IMF-supported Programme.
108. At the end of December 2024, an amount of GH¢5.7 billion recapitalization bonds were released to operationalize the solvency window (Fund A2) of the GFSF, targeting mainly state-owned and indigenously owned financial institutions.
109. Mr. Speaker, a total of GH¢5.47 billion has so far been approved and disbursed to eleven (11) financial institutions, including four (4) banks, four (4) capital market operators and three (3) insurers. The Fund A2 is governed by a 9-member Investment Committee (IC), chaired by the Ministry of Finance. The Fund A2 is earmarked for impact assessment on beneficiary institutions.
110. Mr. Speaker, Fund A1 which is US\$250 million loan facility from the World Bank, is designed to further support the solvency window for all Banks and SDIs. This Fund is yet to receive parliamentary approval.
111. Mr. Speaker, the beneficiaries of the GFSF are presented in Tables 16, 17, and 18

**Table 19: Beneficiaries of GFSF-Banks (GH¢Mn)**

No	Institution	Approved Face Value of Bond	Investment Type	Application Date	IC Approval Date
1	Consolidated Bank Ghana	2,500	Equity	2/10/2023	29/11/2023
2	SSNIT/Cal Bank Plc	250	Equity		14/02/2024
3	Agricultural Development Bank Plc	1,300	Equity	19/10/2023	14/02/2024
4	Agricultural Development Bank Plc	560	Equity		
5	Prudential Bank Limited	250	Equity	31/03/2024	23/05/2024
<b>6</b>	<b>Sub-Total</b>	<b>4,860</b>			

**Table 20: Beneficiaries of GFSF-Insurance (GH¢Mn)**

No.	Institution	Approved Face Value of Bond	Investment Type	Application Date	IC Approval Date
1	SIC Life Insurance Company	250	Equity		23/02/2024
2	Vanguard Life Assurance	27.6	Equity	19/02/2024	17/05/2024
3	Best Assurance	32.9	Equity	19/02/2024	17/05/2024
4	Best Assurance	13.2	Loan		
<b>6</b>	<b>Sub-Total</b>	<b>323.7</b>			

**Table 21: Beneficiaries of GFSF-Collective Investment Scheme (GH¢Mn)**

No.	Institution	Approved Face Value of Bond	Investment Type	Application Date	IC Approval Date
1	Fidelity Fixed Income Trust	5.0	Loan	19/12/2023	29/12/2023
2	EDC Ghana Fixed Income Trust	106.4	Loan	19/12/2023	29/12/2023
3	Stanbic Income Fund Trust	11.1	Loan	19/12/2023	29/12/2023
4	Databank Plc	167.5	Loan	19/12/2023	29/12/2023
<b>5</b>	<b>Sub-Total</b>	<b>290.0</b>			

112. Mr. Speaker, out of the total amount of GH¢ 8.55 billion earmarked under Fund A1 and Fund A2 of the GFSF to support relevant financial sector institutions, 64% (GH¢ 5.49 billion) has been utilised as at end of Dec 2024 as shown in Table 18. The Fund A1, made up of World Bank support of GH¢2.85 billion is not yet operational. This means that 96.3% of the Fund A2 (GH¢ 5.7 billion) has been utilised.

113. Mr. Speaker, of the total committed allocations of GH¢3.8 billion for addressing legacy issues in the financial sector, an amount of GH¢1.4 billion, representing 36.8% has been utilised for NIB recapitalization and Asset Management Companies (AMCs).

**Table 22: Update on GFSF Approved Programme Allocations (GH¢Mn)**

No.	Approved Programme Allocations	Committed Allocations	Actual Expenditure
<b>Fund A</b>	<b>GFSF (Mitigating the impact of DDEP on the Financial Sector)</b>		
A1	World Bank Supported Fund A1 Programme*	2,850	0
A2	Fund A2 Programme (Government Recapitalisation Bonds)	5,700	5,490
1	Banking Sector	5,150	4,860
2	Insurance sector	250	320
3	Capital market operations	300	290
4	Fund A2 Secretariat Operations		20
	<b>Sub-Total</b>	<b>8,550</b>	<b>5,490</b>
<b>Fund B</b>	<b>Addressing Legacy Issues in the Financial Sector</b>		
B1	NIB Recapitalisation	2,300	700
B2	Asset Management Companies (Gold Coast Fund Management)	1,500	700
	<b>sub-total</b>	<b>3,800</b>	<b>1,400</b>
	<b>Grand Total</b>	<b>12,350</b>	<b>6,890</b>

114. Mr. Speaker, the National Investment Bank's (NIB) situation is dire, posing significant fiscal risk to the economy as emphasized in the published 4<sup>th</sup> Review document of the IMF-supported Programme. Under the IMF-supported Programme, the NIB is to achieve a positive Capital Adequacy Ratio (CAR) by March 2025 after capital injection and be fully capitalized by December 2025. NIB's capital gap as at Dec 2023 was GH¢2.3 billion of which government's recapitalisation to date is GH¢1.6 billion.

### 2024 Fiscal Performance

115. Mr. Speaker, I will now update the House on fiscal performance for the 2024 financial year.

116. Mr. Speaker, the fiscal performance in 2024 was characterized by robust revenue collection but with significant expenditure overruns. In addition, large arrears/payables were accumulated. In summary, Mr. Speaker, provisional data show that:

- i. the primary balance (commitment), the key fiscal anchor, under the IMF-Supported Programme, worsened from a deficit of 0.2% of GDP at the end of 2023 to a deficit of 3.9% at the end of 2024, that is 4.4 percentage points worse than the target surplus of 0.5% of GDP as shown in Table 19;
- ii. on cash basis, the primary balance was a deficit of 1.2% of GDP against a target deficit of 0.6%;
- iii. the overall fiscal balance (Commitment) for 2024 was a deficit of 7.9% of GDP against a target deficit of 4.2% whilst the Overall Fiscal Balance (cash) was a deficit of 5.2% of GDP against a target of 5.3%; and
- iv. revenue exceeded the target by 5.3% (GH¢9.4 billion) whilst Expenditures (commitment) surpassed the target by 27.1% (GH¢59.5 billion) largely on the back of arrears build-up and more than anticipated foreign-financed capex spending.

117. Mr. Speaker, the fiscal performance for 2024 shows a reversal of the effort made in 2023 as primary balance on commitment basis worsened from a deficit of 0.2% in 2023 to a deficit of 3.9% of GDP in 2024. The same trend was observed for the overall fiscal balance.
118. Mr. Speaker, Total Revenue and Grants was GH¢186,593 million, 5.3 percent above the revised target of GH¢177,220 million;
119. Total Expenditure (Commitment, including discrepancy) was GH¢279,241 million, 27.1 percent above the revised target of GH¢219,749 million;
120. Overall Fiscal Balance (Commitment) was a deficit of GH¢92,647 million (7.9% of GDP) against the target of GH¢42,529 million (4.2% of GDP). The corresponding primary balance was a deficit of GH¢45,855 million (3.9% of GDP) against a surplus target of GH¢5,469 million (0.5% of GDP); and
121. On cash basis, the overall Fiscal Balance was a deficit of GH¢61,411 million (5.2% of GDP) against the target of GH¢54,142 million (5.3% of GDP). The corresponding primary balance was a deficit of GH¢14,618 million (1.2% of GDP) against a target deficit of GH¢6,144 million (0.6% of GDP).

**Table 23: Summary of 2024 Fiscal Performance**

No.	Indicators (GH¢ million)	2023		2024						
		Prov. Jan-Dec	y/y (%)	Budget	Rev. Budget	Proj.	Prov. Jan-Dec	Dev (GH¢) (%)		y/y (%)
1	<b>Total Revenue &amp; Grants</b>	<b>136,011</b>	<b>40.7</b>	<b>176,414</b>	<b>177,220</b>	<b>178,681</b>	<b>186,593</b>	<b>9,373</b>	<b>5.3</b>	<b>37.2</b>
	% of GDP	15.3		16.8	17.4	17.0	15.9			
2	<b>Total Exp. (Commitment, Incl Discrepancy)<sup>1</sup></b>	<b>167,514</b>	<b>-0.8</b>	<b>226,681</b>	<b>219,749</b>	<b>219,070</b>	<b>279,241</b>	<b>59,491</b>	<b>27.1</b>	<b>66.7</b>
	% of GDP	18.9		21.6	21.5	20.8	23.7			
3	<b>Overall Balance (Commitment)</b>	<b>-31,503</b>		<b>-50,267</b>	<b>-42,529</b>	<b>-40,389</b>	<b>-92,647</b>	<b>50,118</b>	<b>117.8</b>	<b>194.1</b>
	% of GDP	-3.5		-4.8	-4.2	-3.8	-7.9			
4	<b>Primary Balance (Commitment)</b>	<b>-2,155</b>		<b>5,666</b>	<b>5,469</b>	<b>5,039</b>	<b>-45,855</b>	<b>51,324</b>	<b>938.4</b>	<b>2,027.6</b>
	% of GDP	-0.2		0.5	0.5	0.5	-3.9			
5	<b>Arrears clearance (net)</b>	<b>3,516</b>	<b>130.2</b>	<b>-11,613</b>	<b>-11,613</b>	<b>-11,613</b>	<b>31,237</b>	<b>42,850</b>	<b>369.0</b>	<b>788.4</b>
	% of GDP	0.4		-1.1	-1.1	-1.1	2.7			
	o/w Clearance of Arrears & Outstanding Payables	-10,436		-11,613	-11,613	-11,613	-36,279			
	o/w Payables build-up	13,953		0	0	0	67,516			
6	<b>Overall Balance (cash)</b>	<b>-27,987</b>		<b>-61,880</b>	<b>-54,142</b>	<b>-52,002</b>	<b>-61,411</b>	<b>-7,268</b>	<b>13.4</b>	<b>119.4</b>
	% of GDP	-3.2		-5.9	-5.3	-4.9	-5.2			
7	<b>Primary Balance (Cash)</b>	<b>1,361</b>		<b>-5,947</b>	<b>-6,144</b>	<b>-6,574</b>	<b>-14,618</b>	<b>-8,475</b>	<b>137.9</b>	<b>1,174.2</b>
	% of GDP	0.2		-0.6	-0.6	-0.6	-1.2			
8	<b>Nominal GDP</b>	<b>887,748</b>		<b>1,050,978</b>	<b>1,020,180</b>	<b>1,053,875</b>	<b>1,176,220</b>			
<b>Memo Item</b>										
9	<b>Total Exp. (Cash)<sup>2</sup></b>	<b>163,998</b>	<b>1.4</b>	<b>238,294</b>	<b>231,362</b>	<b>230,683</b>	<b>248,004</b>	<b>16,642</b>	<b>7.2</b>	<b>51.2</b>
	% of GDP	18.5		22.7	22.7	21.9	21.1			
	o/w Discrepancy	-12,865	239.3	0	0	0	-3,760			

Source: MoF

## 2024 Revenue Performance

122. Mr. Speaker, 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) as shown in Table 20. The performance was driven primarily by the higher-than-programmed Oil and Gas receipts and higher Non-oil Tax revenue outturn which outpaced shortfalls in Non-Tax Revenue, ESLA receipts, and Grants disbursements for the period.
123. 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. Key revenue handles including Personal Income Tax (PIT), Corporate Taxes, Mineral royalties and Import Duties exceeded their respective target by 4.0 percent, 13.1 percent, 68.4 percent, and 5.3 percent respectively. In contrast, Taxes on Domestic Goods and Services was 9.8 percent below the period target explained by the weak performances in all the sub revenue handles for the period.
124. 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.
125. Mr. Speaker, 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.

126. 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).

127. Mr. Speaker, 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 DPs. The inflows were exclusively from Project Grants.

**Table 24: Summary of 2024 Revenue Performance**

No.	Indicators (GH¢ million)	2023		2024						
		Prov. Jan-Dec	y/y (%)	Budget	Rev. Budget	Proj.	Prov. Jan-Dec	Dev (GH¢)	Dev (%)	y/y (%)
1	<b>Total Revenue &amp; Grants</b>	<b>136,011</b>	<b>40.7</b>	<b>176,414</b>	<b>177,220</b>	<b>178,681</b>	<b>186,593</b>	<b>9,373</b>	<b>5.3</b>	<b>37.2</b>
	<i>% of GDP</i>	<i>15.3</i>		<i>16.8</i>	<i>17.4</i>	<i>17.0</i>	<i>15.9</i>			
2	<b>Domestic Revenue</b>	<b>133,360</b>	<b>39.6</b>	<b>173,299</b>	<b>174,105</b>	<b>175,566</b>	<b>184,878</b>	<b>10,773</b>	<b>6.2</b>	<b>38.6</b>
	<i>% of GDP</i>	<i>15.0</i>		<i>16.5</i>	<i>17.1</i>	<i>16.7</i>	<i>15.7</i>			
3	<b>Non-oil Tax Revenue</b>	<b>102,597</b>	<b>47.4</b>	<b>135,919</b>	<b>135,925</b>	<b>138,585</b>	<b>140,983</b>	<b>5,059</b>	<b>3.7</b>	<b>37.4</b>
	<i>% of GDP</i>	<i>11.6</i>		<i>12.9</i>	<i>13.3</i>	<i>13.2</i>	<i>12.0</i>			
4	<b>Non-Oil Non-Tax Revenue</b>	<b>12,443</b>	<b>47.2</b>	<b>14,838</b>	<b>15,638</b>	<b>15,638</b>	<b>18,071</b>	<b>2,434</b>	<b>15.6</b>	<b>45.2</b>
	<i>% of GDP</i>	<i>1.4</i>		<i>1.4</i>	<i>1.5</i>	<i>1.5</i>	<i>1.5</i>			
5	<b>Oil and Gas Receipt</b>	<b>12,625</b>	<b>4.7</b>	<b>14,978</b>	<b>14,978</b>	<b>14,978</b>	<b>19,834</b>	<b>4,856</b>	<b>32.4</b>	<b>57.1</b>
	<i>% of GDP</i>	<i>1.4</i>		<i>1.4</i>	<i>1.5</i>	<i>1.4</i>	<i>1.7</i>			
6	<b>Other Revenue</b>	<b>5,695</b>	<b>5.0</b>	<b>7,564</b>	<b>7,564</b>	<b>6,364</b>	<b>5,989</b>	<b>-1,575</b>	<b>20.8</b>	<b>5.2</b>
	<i>% of GDP</i>	<i>0.6</i>		<i>0.7</i>	<i>0.7</i>	<i>0.6</i>	<i>0.5</i>	<i>0</i>		
7	<b>Grants</b>	<b>2,652</b>	<b>137.1</b>	<b>3,115</b>	<b>3,115</b>	<b>3,115</b>	<b>1,716</b>	<b>-1,399</b>	<b>44.9</b>	<b>35.3</b>
	<i>% of GDP</i>	<i>0.3</i>		<i>0.3</i>	<i>0.3</i>	<i>0.3</i>	<i>0.1</i>	<i>0</i>		
<b>Memo Item</b>										
8	<b>Non-oil Domestic Revenue</b>									
	<i>% of GDP</i>	<i>120,734</i>		<i>158,321</i>	<i>159,127</i>	<i>160,587</i>	<i>165,044</i>	<i>5,917</i>	<i>3.7</i>	<i>37</i>
	<i>% of GDP</i>	<i>13.6</i>		<i>15.1</i>	<i>15.6</i>	<i>15.2</i>	<i>14.0</i>	<i>0.1</i>		
9	<b>Non-oil Public Revenue</b>									
	<i>% of GDP</i>	<i>115,040</i>		<i>150,757</i>	<i>151,562</i>	<i>154,223</i>	<i>159,055</i>	<i>7,492</i>	<i>4.9</i>	<i>38</i>
	<i>% of GDP</i>	<i>13.0</i>		<i>14.3</i>	<i>14.9</i>	<i>14.6</i>	<i>13.5</i>	<i>0.1</i>		

Source: MoF

**2024 Expenditure Performance (Commitment basis)**

128. Mr. Speaker, 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 y/y growth of 66.7 percent compared to the outturn of GH¢167,514 million (18.9% of GDP) recorded in same period in 2023. All expenditure lines exceeded their respective targets for the period except for Interest Payment, Goods and Services and Other Expenditure.
129. Mr. Speaker, Primary Expenditure (Commitment, including discrepancy) which is Non-Interest Expenditures (Commitment), amounted to GH¢232,488 million (19.8 percent of GDP), 35.3 percent above the target of GH¢171,750 million (16.8 percent of GDP).
130. 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).
131. Mr. Speaker, expenditure on the Use 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.
132. Mr. Speaker, 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.
133. Mr. Speaker, 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 GH¢6,734 million and constituted the remaining 14.4 percent.
134. 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).
135. Mr. Speaker, Capital Expenditure 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.
136. Mr. Speaker, arrears accumulation has been a major challenge to Ghana's fiscal consolidation efforts over the past eight years. Arrears consist of outstanding payments at CAGD (also referred to as outstanding BTAs) and outstanding claims (outstanding IPC/invoice) which are claims held at the various Ministries and requests submitted by line Ministries to the Ministry of Finance as well as amounts due statutory funds.

137. Mr. Speaker, as at end-December 2024, total arrears amounted to GH¢67,516 million consisting of outstanding claims of GH¢49,237 million and outstanding BTAs of GH¢18,279 million. The total arrears reported exclude outstanding IPP claims.
138. Mr. Speaker, the total outstanding claims of GH¢49,237 million is made up of MDAs' total of GH¢45,057 million, Energy Sector Payment shortfalls of GH¢2.0 billion and Statutory Fund claims of GH¢2.2 billion.
139. Mr. Speaker, MDAs' total outstanding claims of GH¢45.1 billion is as a result of a stock-taking exercise of MDAs' end 2024 outstanding liabilities which included both claims which had already been submitted to MoF and those yet to be submitted. Government has programmed to audit these arrears/payables to validate the quantum before payments are made.

**Table 25: Summary of 2024 Expenditure Performance**

No.	Indicators (GH¢ million)	2023		2024						
		Prov. Jan-Dec	y/y (%)	Budget	Rev. Budget	Proj.	Prov. Jan-Dec	Dev (GH¢) (%)		y/y (%)
<b>1</b>	<b>Total Exp. (Commitment, Incl Discrepancy)<sup>1</sup></b>	<b>167,514</b>	<b>-0.8</b>	<b>226,681</b>	<b>219,749</b>	<b>219,070</b>	<b>279,241</b>	<b>59,491</b>	<b>27.1</b>	<b>66.7</b>
	<i>% of GDP</i>	<i>18.9</i>		<i>21.6</i>	<i>21.5</i>	<i>20.8</i>	<i>23.7</i>			
<b>2</b>	<b>Primary Expenditures (Commitment, Incl Discrepancy)<sup>1</sup></b>	<b>138,167</b>	<b>12.2</b>	<b>170,748</b>	<b>171,750</b>	<b>173,642</b>	<b>232,448</b>	<b>60,698</b>	<b>35.3</b>	<b>68.2</b>
	<i>% of GDP</i>	<i>15.6</i>		<i>16.2</i>	<i>16.8</i>	<i>16.5</i>	<i>19.8</i>			
<b>3</b>	<b>Compensation of Employees</b>	<b>50,808</b>	<b>28.8</b>	<b>63,683</b>	<b>63,683</b>	<b>63,683</b>	<b>67,189</b>	<b>3,506</b>	<b>5.5</b>	<b>32.2</b>
	<i>% of GDP</i>	<i>5.7</i>		<i>6.1</i>	<i>6.2</i>	<i>6.0</i>	<i>5.7</i>			
	<i>o/w Wages and Salaries</i>	<i>45,354</i>		<i>57,005</i>	<i>57,005</i>	<i>57,005</i>	<i>60,352</i>			
<b>4</b>	<b>Use of Goods and Services</b>	<b>8,446</b>	<b>-32.7</b>	<b>11,065</b>	<b>12,082</b>	<b>11,741</b>	<b>11,509</b>	<b>-573</b>	<b>-4.7</b>	<b>36.3</b>
	<i>% of GDP</i>	<i>1.0</i>		<i>1.1</i>	<i>1.2</i>	<i>1.1</i>	<i>1.0</i>			
<b>5</b>	<b>Grants to Other Gov't Units</b>	<b>31,173</b>	<b>27.0</b>	<b>39,589</b>	<b>40,920</b>	<b>40,920</b>	<b>46,426</b>	<b>5,506</b>	<b>13.5</b>	<b>48.9</b>
	<i>% of GDP</i>	<i>3.5</i>		<i>3.8</i>	<i>4.0</i>	<i>3.9</i>	<i>3.9</i>			
<b>6</b>	<b>Capital Expenditure</b>	<b>21,111</b>	<b>-12.5</b>	<b>28,720</b>	<b>28,509</b>	<b>29,312</b>	<b>29,389</b>	<b>880</b>	<b>3.1</b>	<b>39.2</b>
	<i>% of GDP</i>	<i>2.4</i>		<i>2.7</i>	<i>2.8</i>	<i>2.8</i>	<i>2.5</i>			
	<i>o/w Domestic Financed</i>	<i>9,148</i>		<i>18,239</i>	<i>18,028</i>	<i>16,045</i>	<i>14,733</i>	<i>-3,295</i>	<i>-</i>	<i>61.1</i>
	<i>o/w Foreign Financed</i>	<i>11,964</i>		<i>10,481</i>	<i>10,481</i>	<i>13,267</i>	<i>14,656</i>	<i>4,175</i>	<i>39.8</i>	<i>22.5</i>
<b>7</b>	<b>Other Expenditure</b>	<b>13,764</b>	<b>-25.9</b>	<b>27,691</b>	<b>26,557</b>	<b>27,986</b>	<b>24,939</b>	<b>-1,618</b>	<b>-6.1</b>	<b>81.2</b>
	<i>% of GDP</i>	<i>1.6</i>		<i>2.6</i>	<i>2.6</i>	<i>2.7</i>	<i>2.1</i>			
<b>8</b>	<b>Other Outstanding Expenditure Claims</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>49,237</b>			
	<i>% of GDP</i>	<i>0.0</i>		<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>4.2</i>			
<b>8</b>	<b>Interest Payment</b>	<b>29,348</b>	<b>-35.8</b>	<b>55,932</b>	<b>47,999</b>	<b>45,428</b>	<b>46,792</b>	<b>-1,207</b>	<b>-2.5</b>	<b>59.4</b>
	<i>% of GDP</i>	<i>3.3</i>		<i>5.3</i>	<i>4.7</i>	<i>4.3</i>	<i>4.0</i>			
	<i>o/w Domestic</i>	<i>27,573</i>	<i>-18.6</i>	<i>36,893</i>	<i>41,533</i>	<i>41,533</i>	<i>40,058</i>	<i>-1,474</i>	<i>-3.5</i>	<i>45.3</i>
	<i>o/w Foreign</i>	<i>1,775</i>	<i>-85.0</i>	<i>19,039</i>	<i>6,466</i>	<i>3,895</i>	<i>6,734</i>	<i>268</i>	<i>4.1</i>	<i>279.4</i>
<b>Memo Item</b>										
<b>8</b>	<b>Total Exp. (Cash)</b>	<b>163,998</b>	<b>1.4</b>	<b>238,294</b>	<b>231,362</b>	<b>230,683</b>	<b>248,004</b>	<b>16,642</b>	<b>7.2</b>	<b>51.2</b>
	<i>% of GDP</i>	<i>0.4</i>		<i>-1.1</i>	<i>-1.1</i>	<i>-1.1</i>	<i>2.7</i>			
	<i>o/w Arrears clearance (net change)</i>	<i>3,516</i>	<i>-</i>	<i>-11,613</i>	<i>-11,613</i>	<i>-11,613</i>	<i>31,237</i>	<i>42,850</i>	<i>-</i>	<i>-</i>
	<i>o/w Discrepancy</i>	<i>-12,865</i>	<i>239.3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-3,760</i>	<i>-3,760</i>		

Source: MoF



### 2024 Budget Balances & Financing Operations

140. Mr. Speaker, 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. 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).
141. Net domestic financing amounted to GH¢41,537 million (3.5% of GDP), against the target of GH¢40,195 million (3.9% of GDP) and accounted for 67.6 percent of total financing. Of the total NDF, the Non-Bank sector financed GH¢48,194 million while financing from commercial banks was GH¢1,063 million. Bank of Ghana financing was a net buildup of GH¢7,720 million.
142. Mr. Speaker, Foreign Financing (Net) amounted to GH¢21,817 million (1.9% of GDP), against the target of GH¢15,222 million (1.5% of GDP), explained mainly by higher disbursements of project and programme loans. Project loan disbursements amounted to GH¢12,940 million (1.1% of GDP), against the target of GH¢8,092 million (0.8% of GDP). Programme loan disbursements amounted to GH¢17,054 million (1.4% of GDP), against the target of GH¢13,130 million (1.3% of GDP).

**Table 26: Summary of 2024 Financing Operations**

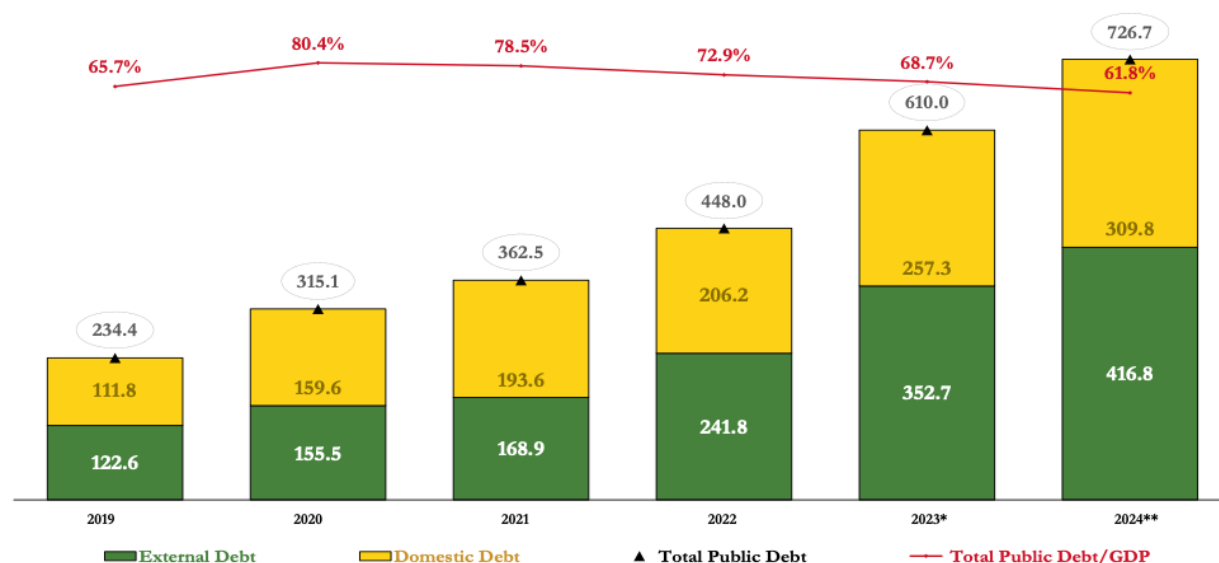
No.	Indicators (GH¢ million)	2023		2024						
		Prov. Jan-Dec	y/y (%)	Budget	Rev. Budget	Proj.	Prov. Jan-Dec	Dev (GH¢) (%)		y/y (%)
<b>1</b>	<b>Total Financing</b>	<b>27,987</b>	<b>-57.0</b>	<b>61,880</b>	<b>54,142</b>	<b>52,002</b>	<b>61,411</b>	<b>7,268</b>	<b>13.4</b>	<b>119.4</b>
	<i>% of GDP</i>	<i>3.2</i>		<i>5.9</i>	<i>5.3</i>	<i>4.9</i>	<i>5.2</i>			
<b>2</b>	<b>Foreign Financing</b>	<b>11,219</b>	<b>16.9</b>	<b>464</b>	<b>15,222</b>	<b>18,008</b>	<b>21,817</b>	<b>6,595</b>	<b>43.3</b>	<b>94.5</b>
	<i>% of GDP</i>	<i>1.3</i>		<i>0.0</i>	<i>1.5</i>	<i>1.7</i>	<i>1.9</i>			
3	<i>Borrowing</i>	15,484		21,222	21,222	24,008	29,994	8,772	41.3	<b>93.7</b>
4	<i>o/w Project Loans</i>	9,312		8,092	8,092	10,878	12,940	4,848	59.9	<b>39.0</b>
5	<i>o/w Programme Loans</i>	6,172		13,130	13,130	13,130	17,054	3,924	29.9	<b>176.3</b>
6	<i>Amortisation (due)</i>	-4,265		-20,759	-6,000	-6,000	-8,177	-2,177	36.3	<b>91.7</b>
<b>7</b>	<b>Domestic Financing</b>	<b>16,767</b>	<b>-69.8</b>	<b>61,416</b>	<b>38,920</b>	<b>33,994</b>	<b>39,594</b>	<b>673</b>	<b>1.7</b>	<b>136.1</b>
	<i>% of GDP</i>	<i>1.9</i>		<i>5.8</i>	<i>3.8</i>	<i>3.2</i>	<i>3.4</i>			
8	<i>o/w Domestic (net)</i>	16,532		62,691	40,195	35,268	41,537	1,342	3.3	151.3
9	<i>o/w Ghana Petroleum Funds</i>	-964		-1,033	-1,033	-1,033	-1,806	-772	74.8	87.2
10	<i>o/w Sinking Fund</i>	1,200		-241	-241	-241	-138	104	-42.9	
<b>11</b>	<b>Primary Balance</b>	<b>1,361</b>	<b>-</b>	<b>-5,947</b>	<b>-6,144</b>	<b>-6,574</b>	<b>-14,618</b>	<b>8,475</b>	<b>137.9</b>	<b>-</b>
	<i>% of GDP</i>	<i>0.2</i>		<i>-0.6</i>	<i>-0.6</i>	<i>-0.6</i>	<i>-1.2</i>			
<b>12</b>	<b>Nominal GDP</b>	<b>887,748</b>		<b>1,050,978</b>	<b>1,020,180</b>	<b>1,053,875</b>	<b>1,176,220</b>			

Source: MoF

## Public Debt Developments in 2024

### Public Debt Stock

143. Mr. Speaker, as at end December 2024, provisional data indicate that gross central government and guaranteed debt was GH¢726.7 billion (US\$49.4 billion) 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. This reduction in debt-to-GDP ratio and the dollar component of our debt stock is as a result of the outcome of the Eurobond debt restructuring.
144. Mr. Speaker, the total public debt stock comprises external debt of GH¢416.8 billion (US\$28.3 billion) and domestic debt of GH¢309.8 billion (US\$21.1 billion). The external debt accounts for 57.4 percent of the total public debt stock, while domestic debt accounts for 42.6 percent. In terms of GDP, the external and the domestic debts account for 35.4 percent and 26.3 percent, respectively, as shown in Figure 3.

**Figure 3: Public Debt Trends in Nominal (GH¢ billion) & Percentages (2019-2024)**

\* Revised  
 \*\*-Provisional

Source: MoF

### ESLA Bond Programme

145. Mr. Speaker, as part of the Government's plan to refinance Energy Sector Legacy Debt, E.S.L.A. PLC was incorporated in September 2017 as an independent special purpose vehicle to issue debt securities and, among other things, refinance Energy Sector Debt. Following the completion of the DDEP in 2023, the debt of E.S.L.A. PLC is now reported as part of central government debt.
146. Mr. Speaker, the value of outstanding ESLA bonds as at end December 2022 was GH¢8.4 billion. In 2023, a principal repayment of GH¢187.9 million was made and an amount of GH¢7.1 billion exchanged, leaving a total holdout bond of GH¢1.1 billion.
147. Mr. Speaker, in 2024, following a series of corporate actions, the E.S.L.A. PLC programme was wound down with an outstanding balance of zero.

### Daakye Trust Programme

148. Mr. Speaker, Daakye Trust PLC was established by GETFund in May 2020 as a Special Purpose Vehicle (SPV), to issue debt securities to settle GETFund's Creditor and Contractor Debt. The debt issuance was backed by a 2.5 percent GETFund Levy which was capped in accordance with the Earmarked Funds Capping and Realignment Act, 2017 (Act 947).
149. Mr. Speaker, in 2023, outstanding Daakye bonds of GH¢2.5 billion were exchanged for government bonds as part of the DDEP. Following the completion of the DDEP in 2023, the debt of Daakye Trust PLC is now reported as part of central government debt. From this year, GETFund receivables are now free from collateralisation.

## **Ghana Fixed Income Market Developments**

150. Mr. Speaker, the Ghana Fixed Income Market (GFIM) traded volumes increased by 76.8 percent to GH¢174.0 billion in 2024. The short-term government instruments dominated trading, accounting for GH¢120.4 billion (69.2 percent of total trades). Long-term government securities contributed GH¢50.0 billion (28.8 percent), while corporate bonds made up 2.0 percent of the total trades. The government's continued dependence on short-term instruments for financing was the primary factor driving this surge, with treasury bills leading secondary market activity.
151. Mr. Speaker, market liquidity rose sharply from 68.1 percent to 108.3 percent, spurred by an increase in yields. Additionally, liquidity in government notes and bonds improved from 14.3 percent to 22.2 percent, indicating a growing investor confidence.

## **Key Market Developments in 2024**

152. Mr. Speaker, in May 2024, the Ghana Fixed-Income Market launched the Commercial Paper Issuance & Admission Rules to deepen the domestic debt market. This initiative gave corporate issuers the opportunity to raise short-term debt securities at competitive market rates, while providing investors avenue to diversify their portfolios.
153. Mr. Speaker, in July 2024, the Securities and Exchange Commission (SEC), in partnership with various stakeholders, launched the Green Bond Guidelines, following the GFIM's introduction of Green and Sustainable Bonds rules in 2022. These guidelines aim to foster integrity in the green bond market, promote transparency, and ensure adequate reporting. The initiative will support the sustainable infrastructure development of the country, including renewable energy projects.
154. Mr. Speaker, in August 2024, the International Capital Markets Association (ICMA) published a Global Master Repurchase Agreement (GMRA) legal opinion for Ghana, upon the request by the Bank of Ghana and GFIM. This document addressed the enforceability of GMRA's netting provisions and its validity under Ghanaian law, which enhances market transparency and regulatory robustness.

## **Developments in Sovereign Credit Ratings for 2024**

155. Mr. Speaker, globally, sovereigns witnessed mixed credit rating outcomes across regions on the back of divergent macroeconomic and monetary policy trends. Many sovereigns in Africa, however, witnessed upgrades in their credit ratings on the back of growing optimism about the region's economic prospects. The positive ratings were experienced in countries that saw economic rebound driven by surges in commodity prices and economic reforms. The confidence of credit rating agencies (CRAs) in the ability of African Sovereigns to meet fiscal financing needs and build sufficient reserves also impacted positively.
156. Mr. Speaker, Ghana's credit rating story is not different from the rest of Africa. Despite the upgrade in the ratings for local currency issuances, the ongoing external debt restructuring has restricted foreign currency issuance ratings at default.
157. Mr. Speaker, S&P Global Ratings on 14<sup>th</sup> October 2024 affirmed Ghana's Local Currency Issuer Rating at 'CCC+' with stable outlook and the Foreign Currency Issuer Rating at

Selective Default 'SD'. However, following the completion of the Eurobonds exchange, S&P assigned a 'CCC+' rating to the newly issued Eurobond notes. We anticipate a positive review of the foreign currency rating by S&P, on completion of the external commercial debt restructuring.

- 158. Mr. Speaker, on 11<sup>th</sup> October 2024, Moody's Investors Service upgraded both Ghana's long-term issuer rating (foreign) and long-term issuer rating (local) to 'Caa2' from 'Ca' and 'Caa3', respectively, with 'Positive' outlook. These upgrades recognized Ghana's extensive debt restructuring and fiscal consolidation efforts, which alleviated financial pressures.
- 159. Mr. Speaker, similarly, on 10<sup>th</sup> October 2024, Fitch Ratings upgraded the Long-Term Local-Currency Issuer Default Rating (IDR) to 'CCC+' from 'CCC', while the Long-Term Foreign-Currency IDR remained at 'RD'.

Figure 4: Evolution of Ghana's Long-Term Local Currency Rating by Fitch, S&P, & Moody's (2003-2024)

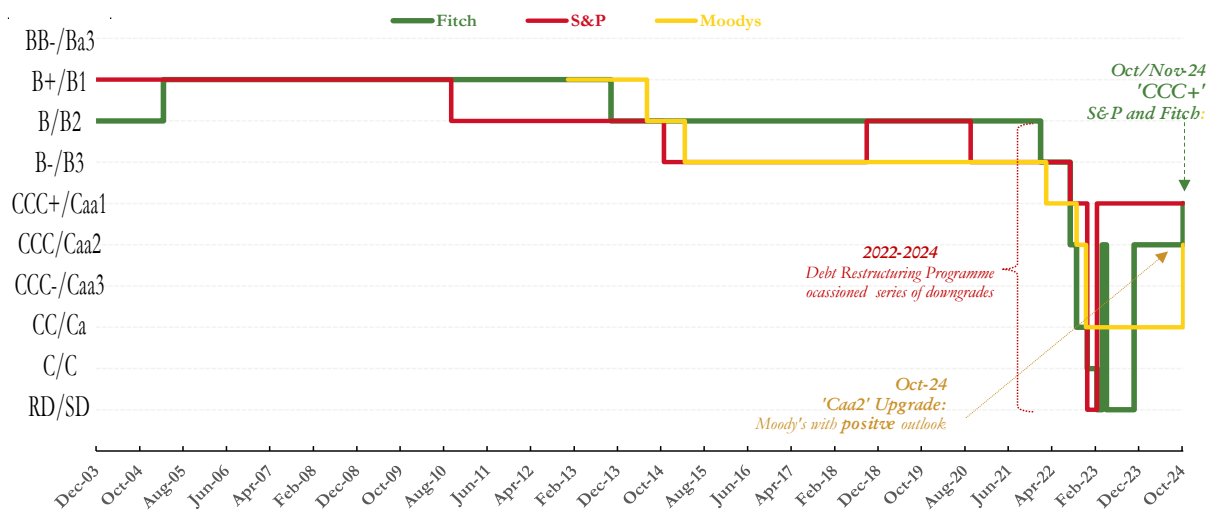
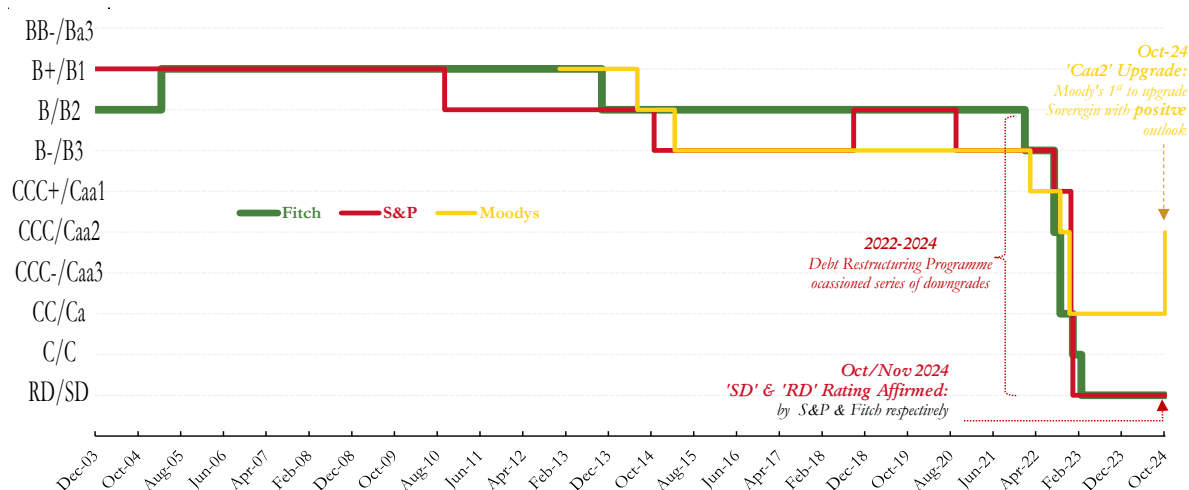


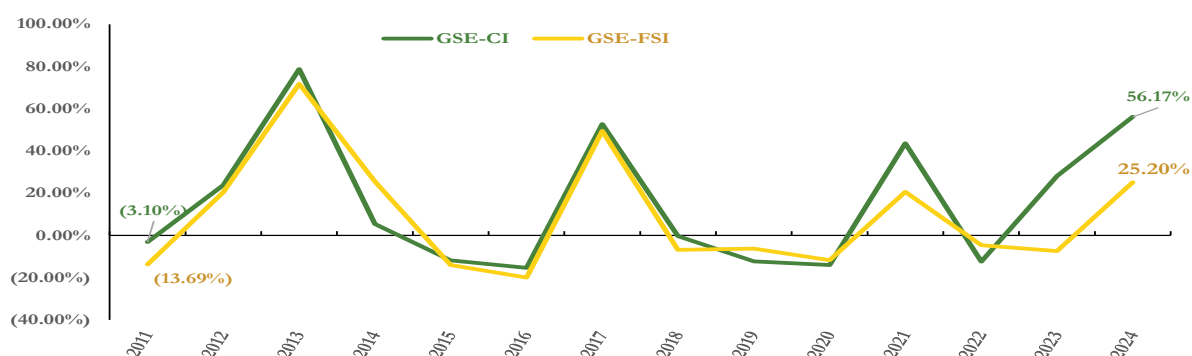
Figure 5: Evolution of Ghana's Long-Term Foreign Currency Rating by Fitch, S&P, & Moody's (2003-2024)



### Equities Market Performance

160. Mr. Speaker, the Ghana Stock Exchange's Composite Index (GSE-CI), delivered an impressive return of 56.2 percent in 2024 (see Figure 6, yearly return 2011 to 2024), making it the best-performing exchange in Africa. This remarkable performance marks the third positive return for the market since 2018, resulting in an average return of 12.7 percent over the seven-year period. Further, the market capitalization surpassed GH¢100.0 billion, for the first time in its history, ending the year with a reported market value of GH¢111.4 billion.
161. Mr. Speaker, several companies listed on the exchange in 2024. Approximately GH¢1.6 billion in additional capital was raised by two listed banks (ADB and CAL Bank) and a new listing from a mining company (Atlantic Lithium).
162. Mr. Speaker, domestic investor participation including pension funds, saw a decline from 48.3 percent in 2023 to 44.1 percent in 2024. In nominal terms, domestic participation rose from GH¢789.9 million to GH¢1.9 billion reflecting a growth of 140.4 percent.
163. Mr. Speaker, in 2024, the GSE renewed its ISO certification for Business Continuity and Information Security. This certification demonstrates the GSE's commitment to maintaining high industry standards and facilitates its transition from a frontier to an emerging market, which is consistent with its objective of becoming a globally recognized securities market.
164. Mr. Speaker, the GSE also launched its new Over-the-Counter Market (GSE OTC) for listing and trading securities issued by public companies not listed on any of the Exchange's markets. This new platform offers the benefit of trading a variety of financial instruments, such as ordinary shares, preference shares, derivatives, depositary receipts, and securities issued by collective investment schemes such as unit trusts, mutual funds, hedge funds, and Real Estate Investment Trusts (REITs). The objective of this initiative is to expand the pool of investment opportunities available in the capital market.

Figure 6: Yearly Return of the GSE Composite Index Vs the GSE Financial Stock Index (2011 to 2024)



## Ghana's Debt Restructuring Update Background

165. Mr. Speaker, you may recall that the government commenced the debt restructuring programme in 2022 to restore debt sustainability and economic stability. The domestic debt exchange was completed in 2023. The government further reached an agreement with the Official Creditor Committee (OCC) and completed the Eurobond restructuring in 2024.
166. Mr. Speaker, as of now, the restructuring process is approximately 93 percent completed, which includes the exchange of US\$20.3 billion domestic notes and bonds, US\$13.1 billion outstanding Eurobonds, and US\$5.1 billion in official bilateral debt. The remaining 7 percent relates to debt of US\$2.7 billion owed to commercial creditors.

## Eurobond Exchange Programme

167. Mr. Speaker, Ghana reached an Agreement-in-Principle (AIP) with the ad hoc committees of the Eurobond holders' groups on 24th June 2024. This followed months of negotiations between Ghana and the bondholders. On 8th July 2024, the OCC assessed the AIP with the bondholders as consistent with the Comparability of Treatment principle. This is in accordance with the MoU, which requires the OCC to evaluate all AIP reached by other creditor groups.
168. Mr. Speaker, the Eurobond Exchange Offer and Consent Solicitation was launched on 5th September 2024 to exchange US\$13.1 billion of outstanding Eurobonds for new notes. The exchange resulted in a 37 percent nominal reduction in the value of the outstanding Eurobonds (equiv. of US\$5 billion), debt service relief of circa US\$4.3 billion within the IMF programme period (2023-2026) and coupon reduction averaging 4 percent from 8 percent prior to the exchange.
169. Mr. Speaker, in October 2024, first instalment payment of US\$501 million was made under the new Eurobond notes. In January 2025, government made the second instalment payment of US\$349.52 million.

### **Bilateral Debt Restructuring**

170. Mr. Speaker, on 28<sup>th</sup> January 2025, Ghana signed an MoU with the OCC to restructure official bilateral debt, totaling US\$5.1 billion. The MoU formalises the AIP reached on 12<sup>th</sup> January 2024. The AIP outlines the key parameters for the debt restructuring, including a cut-off date of 31<sup>st</sup> December 2022, and a limit on disbursements during the IMF programme period (2023-2026). The agreement includes an extension of debt service repayments and provides approximately US\$2.8 billion in debt service relief.
171. Mr. Speaker, the significance of signing this MoU cannot be overstated, as it sets the stage for negotiations to begin with each OCC member country regarding implementation of the MoU. We have initiated data reconciliation and validation exercises with several OCC members as we prepare to sign the bilateral agreements.
172. Mr. Speaker, we have set an ambitious goal of finalizing the bilateral agreements by June 2025. We look forward to the support of this august House in achieving this objective within the established timeframe.

### **Other Commercial Debt Restructuring**

173. Mr. Speaker, the final category of the debt to be restructured is the commercial debt of approximately US\$2.7 billion owed to Chinese commercial lenders, plurilateral institutions, and private banks. Ghana has initiated direct engagements with these creditors and is currently reconciling and validating data with the key lenders.
174. Mr. Speaker, we have also begun discussions on draft Non-Disclosure Agreements to be signed with the lenders. Following this, a financial proposal for the restructuring will be presented to the lenders. We expect to reach an agreement with the commercial creditors soon.

### **Domestic Debt Market Performance**

175. Mr. Speaker, Ghana's Domestic Debt Exchange Programme (DDEP), initiated in December 2022, has significantly impacted the country's fiscal and economic landscape. The DDEP adversely affected the government's access to the bond market leading to reliance on T-bills issuances to finance the Budget.
176. Mr. Speaker, government relied mainly on the issuance of short-term securities to finance the budget, with net proceeds of GH¢45.4 billion, from gross issuance of GH¢243.0 billion, against maturity of GH¢197.6 billion.
177. Mr. Speaker, in 2024, the government honoured DDEP bond coupon payments totaling GH¢19.0 billion (cash payments of GH¢12.1 billion and payment-in-kind of GH¢6.9 billion) to bondholders. Again, in February 2025, government successfully honoured the fourth coupon of GH¢9.5 billion (including PIK payments of GH¢3.5 billion).
178. Mr. Speaker, timely payment of DDEP bond coupons and the government's proactive engagement with market participants will facilitate effective communication with bondholders and improve transparency, thereby restoring investor confidence and market stability.



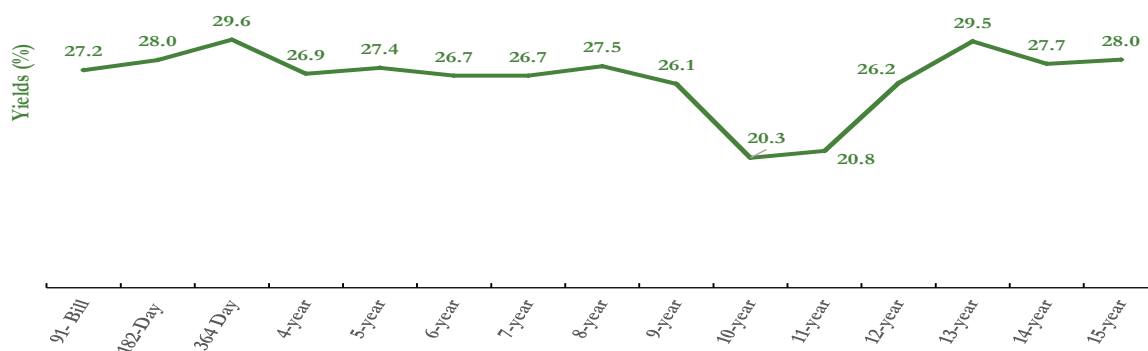
### 2024 Yield Curve

179. Mr. Speaker, as of end December 2024, interest rates on the 91-day, 182-day, and 364-day treasury bills were 28.04 percent, 28.68 percent, and 30.07 percent, respectively, compared to the same period in 2023, when the interest rates were 29.36 percent, 31.95 percent, and 32.49 percent. The decline in interest rates were primarily due to gradual improvement in investor confidence. See Figure 7 and Figure 8

Figure 7: Movement in Rates 2020-2024



Figure 8 Yield Curve (at Constant Maturity) end 2024



### The 2024 Debt Sustainability Analysis

180. Mr. Speaker, government updated the 2024 Debt Sustainability Analysis (DSA) in line with the revised medium-term fiscal framework of the 2025 medium term budget framework and the third IMF Review macro-framework.

181. Mr. Speaker, the DSA assessed Ghana’s public debt distress in light of the macro-fiscal developments and agreements with the OCC and Eurobond holders. In evaluating the solvency and liquidity status of the public debt portfolio, the DSA considered current and future debt service obligations on Ghana’s debt dynamics over the medium to long-term.

182. Mr. Speaker, the DSA assessment classified Ghana's external and public debt risk rating at 'high risk' of debt distress. The Present Value (PV) of the total debt-to-GDP ratio and the external debt service-to-revenue ratio remain elevated above DSA thresholds in the near-term but expected to be within the landing zone by 2028.

### **The 2024 Medium Term Debt Strategy**

183. Mr. Speaker, government's Medium-Term Debt Management Strategy (MTDS) for the period 2024-2027 was developed in fulfilment of section 59 of the PFM Act.
184. Mr. Speaker, the MTDS for 2024 focused on the appropriate financing mix to mitigate costs and risks in the debt portfolio and sought to continue government's debt operations programme to promote debt sustainability while meeting financing needs.
185. Mr. Speaker, the strategy proposed issuances of treasury bills and re-opening of bonds on the domestic market to finance the 2024 Budget. It also proposed building cash buffers for debt and cash management purposes from domestic sources. The strategy further proposed external financing under the IMF-ECF programme and the World Bank DPO to support the 2024 Budget implementation.
186. Mr. Speaker, in line with the strategy, government raised a total of GH¢41.5 billion (net issuance in government securities), 3.2 percent more than the revised net domestic financing target of GH¢40.2 billion. The additional borrowing was used to build buffers for debt operations. Government also received US\$960.0 million from the IMF and US\$300.0 million from the World Bank to support the implementation of the 2024 Budget.
187. Mr. Speaker, as part of efforts to bring the debt levels to a sustainable path, debt limit of US\$231.5 million in present value terms was placed on non-concessional external borrowing. At end-December 2024, total new non-concessional debt of US\$35.2 million in present value terms was contracted.
188. Mr. Speaker, market conditions in 2024 adversely affected the cost and risk indicators of the public debt portfolio, particularly refinancing and interest rates risks of domestic debt. The weighted average interest rate for domestic debt increased from 13.7 percent (2023) to 16.2 percent (2024). The domestic debt portfolio showed Average Time to Maturity (ATM) of 4.8 years (2024) from 6.1 years (2023), under the refinancing risk. In terms of maturity profile, 38.0 percent of domestic debt will be maturing in 2025, which is explained by the high proportion of T-Bills issued during the year. This resulted in higher domestic short-term financing and posed a high refinancing risk on the debt portfolio.
189. Mr. Speaker, following the restructuring of the Eurobonds, the weighted average interest rate reduced to 3.4 percent in 2024 from 5.3 percent in 2023. Also, about 85.4 percent of the debt portfolio is at a fixed interest rate compared to 92.1 percent in 2023.

## Petroleum Production, Receipts and Utilisation In 2024

### Petroleum Production

190. Mr. Speaker, total crude oil production for Ghana and its partners in 2024 was 48.24 million barrels. Of the 48.24 million barrels, Greater Jubilee's output was 31.85 million barrels, Tweneboa Enyenra-Ntomme (TEN) was 6.78 million barrels, and Sankofa-Gye Nyame (SGN) was 9.61 million barrels, representing 66.02 percent, 14.06 percent, and 19.91 percent of the total output respectively. The monthly production of crude oil is presented in Table 27.

**Table 27: Total Crude Oil Production in Barrels**

No.	Month	Jubilee field	TEN field	SGN field	Total
1	Jan-24	2,771,107	560,152	884,837	4,216,096
2	Feb-24	2,629,031	530,542	798,463	3,958,036
3	Mar-24	3,056,353	600,859	862,499	4,519,711
4	Apr-24	2,679,895	594,128	832,218	4,106,241
5	May-24	2,698,329	593,453	829,714	4,121,496
6	Jun-24	2,570,305	571,311	794,281	3,935,897
7	Jul-24	2,806,558	579,331	834,300	4,220,189
8	Aug-24	2,717,975	576,507	772,734	4,067,216
9	Sep-24	2,538,346	542,908	614,561	3,695,815
10	Oct-24	2,562,588	568,224	792,191	3,923,003
11	Nov-24	2,404,088	523,165	776,034	3,703,287
12	Dec-24	2,414,471	543,860	814,712	3,773,043
13	<b>Total</b>	<b>31,849,046</b>	<b>6,784,440</b>	<b>9,606,544</b>	<b>48,240,030</b>

Source: MoF

191. Mr. Speaker, the 2024 crude oil production of 48.24 million is 0.02 percent lower than the 2023 levels of 48.25 million barrels and 5.9 percent lower than the 2024 benchmark crude oil of 51.25 million barrels.
192. The marginal reduction in crude oil output is generally due to increasing gas to oil ratio, high water production in the Jubilee and TEN fields, as well as scale formation in several wells in the Sankofa field.
193. Out of the total crude oil production of 48.24 million, Ghana National Petroleum Corporation (GNPC), on behalf of the State, lifted 8.55 million barrels. The liftings by GNPC included 5.72 million barrels from the Jubilee, 0.99 million barrels from TEN, and 1.83 million barrels from Sankofa Gye Nyame (SGN).
194. Mr. Speaker, a total of 280,441 MMScf of gas was produced in 2024 from the three producing fields, namely, Sankofa Gye-Nyame, Jubilee and TEN field. Of the total gas produced, 115,455 MMScf was delivered for power generation and nonpower gas users. Of the 115,455 MMScf, 81,795 MMScf of gas was transported from the SGN Field to power producers via the Onshore Receiving Facility (ORF) for power generation. Similarly, 32,798 MMScf was transported from the Greater Jubilee field while 862 MMScf was transported from the TEN Field.

### Petroleum Receipts for Jan-Dec 2024

195. Mr. Speaker, receipts from crude oil liftings only for the period January to December 2024 amounted to US\$843.52 million (GH¢12.4 billion), comprising the 75th – 80th Jubilee liftings, the 23rd & 24th TEN liftings, and the 14th and 16th liftings from the Sankofa Gye-Nyame field, as shown in Table 28.

**Table 28: Crude Oil Receipts from liftings only in 2024**

NO.	ITEM	UNIT	JUBILEE	TEN	SANKOFA	TOTAL
1	No. of liftings		6	2	3	11
2	Volume of lift	barrels	5,720,037	1,989,176	2,831,224	10,540,437
3	Average Selling Price	US\$	83.04	75.62	77.02	80.05
4	Pricing Option Fees	US\$	0.08	-	-	-
5a	Value of Lift	US\$	475,448,447	150,425,176	217,648,905	843,522,529
5b		GH¢	6,989,329,902	2,211,325,306	3,199,547,726	12,400,202,934

Source MoF

196. Mr. Speaker, total petroleum receipts from all sources (i.e., proceeds from crude oil liftings and other petroleum receipts) into the Petroleum Holding Fund (PHF) for January to December 2024 amounted to US\$1.4 billion (GH¢20.0 billion), as shown in Table 26.

**Table 29: Crude Oil Receipts from all Sources in 2024**

No.	Item	Unit	JUBILEE	TEN	SGN	OTHER RECEIPTS	Total
1	Royalties	US\$Mn	132.37	39.07	68.54	0	239.98
2	Carried and Participating Interest	US\$Mn	343.08	111.35	149.11	0	603.54
3	Corporate Income Tax	US\$Mn	0	0	0	502.87	502.87
4	Surface Rentals	US\$Mn	0	0	0	0.51	0.51
5	PHF Income	US\$Mn	0	0	0	10.82	10.82
6	Interest on late payment	US\$Mn	0	0	0	0.07	0.07
7a	Total Petroleum Receipts	US\$Mn	475.45	150.43	217.65	514.27	1,357.79
7b		GH¢Mn	6,989.33	2,211.33	3,199.55	7,560.05	19,960.25

Source MoF

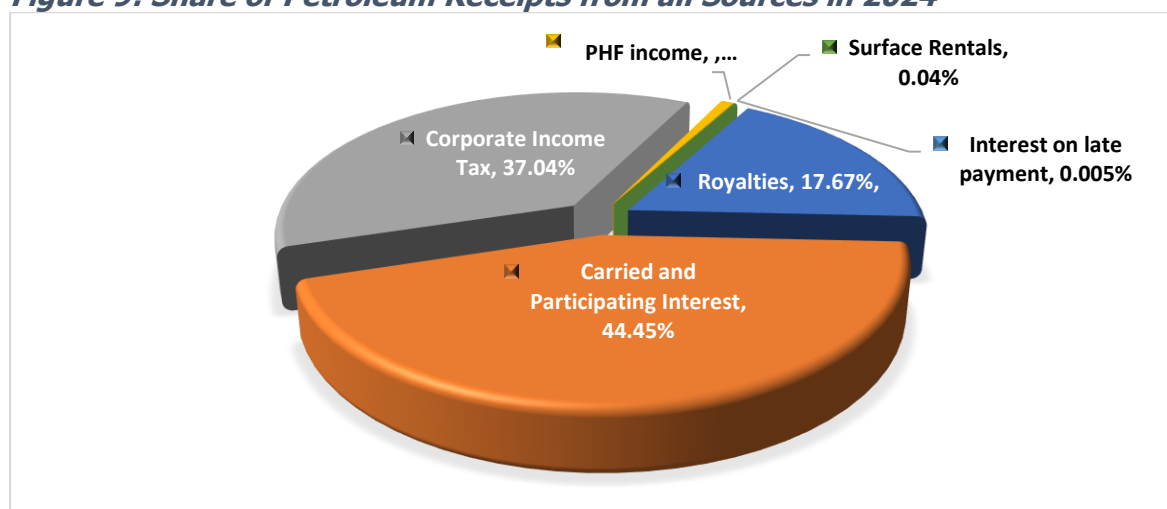
197. Mr. Speaker, the 2024 petroleum receipts from all sources, amounting to US\$1.4 billion, is 27.81 percent higher than the 2023 actual receipts of US\$1.1 billion, and 26.62 percent higher than the 2024 projected receipts. The increase in the receipts was mainly on account of higher number of liftings received (11 liftings) in 2024 compared to 9 liftings for the same period in 2023, and an increase in Corporate Income Tax (CIT). The details of the analysis are shown in Table 26.

**Table 30: Analysis of Petroleum Receipts in 2024 (US\$m)**

No.	Item	Unit	2020	2021	2022	2023	2024	Deviation (2024 vrs 2023)
1	Royalties	US\$m	195.36	185.68	302.95	219.61	239.98	20.38
1.1	Jubilee	US\$m	51.43	86.55	157.97	132.30	132.37	0.07
1.2	TEN	US\$m	48.09	33.43	47.37	18.97	39.07	20.10
1.3	SGN	US\$m	95.83	65.70	97.61	68.33	68.54	0.21
2	Carried and Participating Interest	US\$m	300.93	392.93	733.85	470.67	603.54	132.86
2.1	Jubilee	US\$m	133.30	224.31	409.42	342.90	343.08	0.18
2.2	TEN	US\$m	137.07	95.29	135.00	54.07	111.35	57.28
2.3	SGN	US\$m	30.56	73.33	189.42	73.70	149.11	75.41
3	Surface Rentals	US\$m	0.93	0.83	0.69	0.77	0.51	(0.26)
4	Corporate Income Tax	US\$m	181.32	203.85	388.89	365.20	502.87	137.68
5	PHF income	US\$m	0.34	0.03	2.38	6.07	10.82	4.75
6	Interest on Late Payment	US\$m	0.18	-	-	-	0.07	0.07
7a	Total Petroleum Receipts	US\$m	679.05	783.33	1,428.76	1,062.32	1,357.79	295.47
7b		GH¢Mn	2,151.58	4,594.44	13,656.80	12,370.01	19,960.25	7,590.24

Source: MoF & BoG

198. An analysis of petroleum receipts revealed that Carried and Participating Interest (CAPI) contributed the highest (44.5%) to total petroleum receipts for the period, followed by Corporate Income Tax (37%) and Royalties (17.7%), as shown in Figure 8. Surface Rental, PHF income and Interest on late payment contributed 0.8 percent to petroleum receipts for the period under review.

**Figure 9: Share of Petroleum Receipts from all Sources in 2024**

Source: MoF & BoG

### Petroleum Revenue Distribution in 2024

199. Mr. Speaker, Section 4 of the Petroleum Revenue Management (Amendment) Act, 2015 (Act 893) requires that not more than 70 percent of the Benchmark Revenue shall be paid into the Annual Budget Funding Amount (ABFA) and not less than 30 percent shall be paid into the Ghana Petroleum Funds (GPFs). Of the amount transferred into the GPFs, the Ghana Heritage Fund (GHF) shall receive not less than 30 percent, with the rest transferred into the Ghana Stabilisation Fund (GSF). The 2024 petroleum receipts were, thus, distributed based on the provisions of the PRMA as indicated.

200. Mr. Speaker, the total petroleum receipts distributed was US\$1.4 billion from the 2024 total receipts of US\$1.4 billion and US\$0.29 million from undistributed petroleum receipts from 2023.
201. Of the amount of US\$1.4 billion distributed, the National Oil Company (GNPC) received a total of US\$280.59 million, made up of Equity Financing Cost of US\$138.41 million and GNPC's share of the net Carried and Participating Interest (CAPI) of US\$142.89 million as shown in Table 28.
202. The ABFA received a total of US\$493.25 million to support the Budget, while the GPFs received US\$584.25 million, in accordance with the PRMA, with the GSF receiving US\$408.97 million and the GHF US\$175.27 million.
203. Of the ABFA receipt of US\$493.25 million, US\$24.66 million was transferred to the District Assemblies Common Fund (DACF), US\$69.06 million to the Ghana Infrastructure Investment Fund (GIIF) for Agenda 111 projects and US\$98.50 million to ABFA-Financed Accra Tema Motorway project. The Net ABFA after these transfers came to US\$301.03 million.

**Table 31: Distribution of Petroleum Receipts in 2024**

No.	Item	Unit	Jubilee	TEN	SGN	Total
1	<b>Transfer to GNPC</b>	US\$Mn	<b>154.99</b>	<b>71.59</b>	<b>54.02</b>	<b>280.59</b>
1.1	o/w Equity Financing cost	US\$Mn	<b>80.61</b>	<b>17.04</b>	<b>40.75</b>	<b>138.41</b>
1.2	o/w Net Carried and Participating Interest	US\$Mn	<b>74.38</b>	<b>54.54</b>	<b>13.27</b>	<b>142.19</b>
2	<b>GoG Net Receipts for Distribution to ABFA and GPFs</b>	US\$Mn	548.66	47.17	180.63	<b>776.46</b>
2.1	<b>o/w Gross ABFA</b>	US\$Mn	84.14	23.50	84.58	<b>192.22</b>
2.1.1	o/w GIIF ABFA Capex (Agenda 111)	US\$Mn	29.95	7.73	31.38	<b>69.06</b>
2.1.2	o/w ABFA-Financed Accra Tema Motorway project	US\$Mn	43.50	13.00	42.00	<b>98.50</b>
2.1.3	o/w DACF	US\$Mn	10.69	2.76	11.21	<b>24.66</b>
2.1.4	o/w Net ABFA	US\$Mn	129.76	31.75	139.53	<b>301.03</b>
2.2	<b>o/w GPFs</b>	US\$Mn	<b>464.52</b>	<b>23.68</b>	<b>96.05</b>	<b>584.25</b>
2.2.1	o/w GSF	US\$Mn	325.17	16.57	67.23	<b>408.97</b>
2.2.2	o/w GHF	US\$Mn	139.36	7.10	28.81	<b>175.27</b>
3	<b>Total Payments</b>	<b>US\$Mn</b>	<b>703.65</b>	<b>118.76</b>	<b>234.65</b>	<b>1,057.06</b>
		<b>GH¢Mn</b>	<b>10,344.01</b>	<b>1,745.78</b>	<b>3,449.46</b>	<b>15,539.25</b>

Source: MoF & BoG

### ABFA Allocation and Utilisation

204. The ABFA allocations for 2024 were made in line with Section 21(4) of the PRMA, which requires that at least 70 percent of ABFA is used to fund public investment expenditures. Consequently, of the total allocation of GH¢8.0 billion, GH¢5.7 billion was earmarked for Public Investment Expenditure (Capex) and GH¢2.4 billion for Goods and Services, equivalent to 70 percent and 30 percent respectively.

205. Out of the total programmed allocation of GH¢8.0 billion, actual ABFA inflows amounted to GH¢7.0 billion, added to the end 2023 ABFA balance of GH¢592.57 million, resulting in a total of GH¢7.6 billion available for utilisation. Of the GH¢7.0 billion, an amount of GH¢7.6 billion was utilised for the period, leaving a balance of GH¢11.51 million unutilised.
206. Mr. Speaker, the GH¢7.6 billion utilised represents 99.8 percent of the total actual funds available to be utilised on the priority areas of GH¢7.6 billion, and 94.7 percent of the 2024 Annual Budget of GH¢8.0 billion.
207. Table 29 provides a summary of utilisation by the priority areas. Details of the projects that benefitted from the ABFA allocation for the period under review can be found in the Appendix 9 of the 2024 Annual Report on the Petroleum Funds.

**Table 32: 2024 ABFA Budget Allocation vs. Actual Utilisation by Priority Areas (GH¢Mn)**

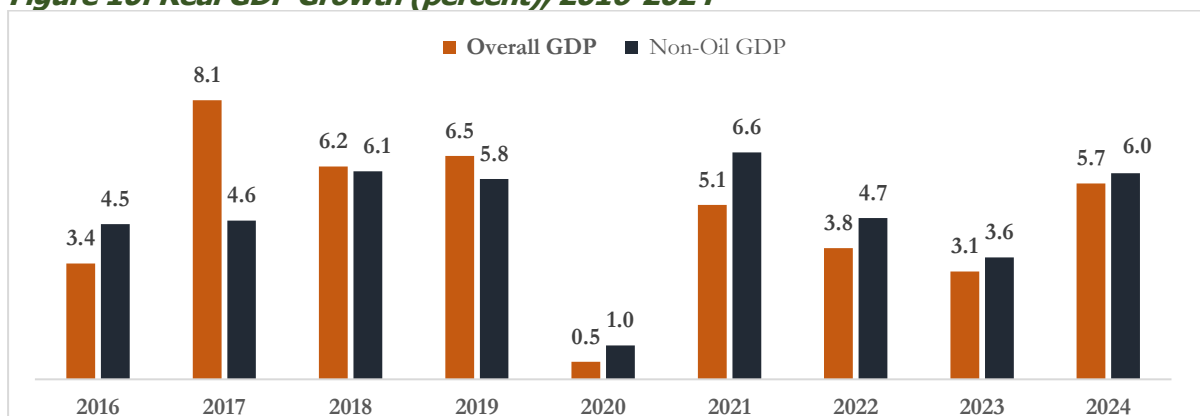
Priority Area	2024 Budget A	Actual Utilisation B	Variance C=B-A	Actual / Budget % D=C/A%	% Actual by Priority Area Total Utilisation
<b>AGRICULTURE</b>	<b>600</b>	<b>600.05</b>	<b>0.05</b>	<b>0.0%</b>	<b>7.9%</b>
<b>PHYSICAL INFRASTRUCTURE AND SERVICE DELIVERY IN EDUCATION AND HEALTH</b>	<b>2,401</b>	<b>2,398</b>	<b>-3.33</b>	<b>-0.1%</b>	<b>31.5%</b>
Education Service Delivery	2,401	2,398	-3.33	-0.1%	31.5%
<b>ROADS, RAIL AND OTHER CRITICAL INFRASTRUCTURE</b>	<b>5,024</b>	<b>4,604</b>	<b>-420.09</b>	<b>-8.4%</b>	<b>60.5%</b>
Road Infrastructure	1,530	1,530	0.00	0.0%	20.1%
Rail Infrastructure	247	247	0.00	0.0%	3.3%
Other Critical Infrastructure	3,247	2,827	-420.09	-12.9%	37.1%
O/W DACF	402	352	-50.20	-12.5%	4.6%
O/W GIF Agenda 111	1,125	1,035	-89.82	-8.0%	13.6%
O/W ABFA-Financed Accra Tema Motorway Project	1,669	1,389	-280.08	-16.8%	18.3%
<b>PUBLIC INTEREST AND ACCOUNTABILITY COMMITTEE</b>	<b>11</b>	<b>9</b>	<b>-2.03</b>	<b>-18.1%</b>	<b>0.1%</b>
<b>TOTAL</b>	<b>8,036</b>	<b>7,611</b>	<b>-425.40</b>	<b>-5.3%</b>	<b>100.0%</b>

Source MoF

## Real Sector Developments in 2024

### Overall GDP

208. Mr. Speaker, provisional 2024 GDP statistics published by the Ghana Statistical Service (GSS) yesterday, 10<sup>th</sup> March 2025, indicate that overall real GDP grew by 5.7 percent in 2024, compared with the 3.1 percent growth recorded in 2023. The key drivers of this 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.
209. Similarly, Non-Oil GDP expanded by 6.0 percent in 2024, compared to 3.6 percent in 2023 and higher than the projected Non-oil GDP growth target of 2.8 percent for 2024.

**Figure 10: Real GDP Growth (percent), 2016-2024**

Source: MoF/GSS

### Sector Developments

210. The Industry Sector registered the highest growth profile with a growth rate of 7.1 percent, followed by the Services Sector at 5.9 percent and the Agriculture Sector at 2.8 percent.

#### Agriculture

211. Mr. Speaker, the Agriculture Sector recorded a growth of 2.8 percent in 2024 compared to a growth of 5.9 percent in 2023. The growth in the sector was underpinned by the expansion in Livestock (3.5%), Crops (3.2%) and Fishing (2.5%) sub-sectors despite the contraction in the Forestry and Logging (5.8%) subsector.
212. Mr. Speaker, it is important to note that the output in the Cocoa sector continues to be on a decline, contracting significantly by 22.4 percent in 2024, largely reflecting the adverse climatic effects related to the El Nino phenomenon.



**Table 33: Growth in the Agriculture Sector and Subsectors**

No.	Sector/Subsectors	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>1.</b>	<b>AGRICULTURE</b>	<b>2.7</b>	<b>6.2</b>	<b>4.9</b>	<b>4.7</b>	<b>7.3</b>	<b>8.5</b>	<b>4.2</b>	<b>5.9</b>	<b>2.8</b>
2	Crops	2.2	7.2	5.8	5.3	8.6	8.9	3.8	<b>6.7</b>	3.2
3	<i>o.w. Cocoa</i>	<i>-7.0</i>	<i>9.2</i>	<i>3.7</i>	<i>5.4</i>	<i>1.4</i>	<i>10.4</i>	<i>0.9</i>	<i>-0.3</i>	<i>-22.4</i>
4	Livestock	5.4	5.7	5.4	5.4	5.4	5.5	5.5	6.5	3.5
5	Forestry and Logging	2.9	3.4	2.4	-1.7	-9.4	4.4	1.7	-6.2	-5.8
6	Fishing	3.1	-1.4	-6.8	1.7	14.1	14.2	8.8	4.1	2.5

Source: MoF/GSS

### Industry

213. Mr. Speaker, the Industry Sector, the highest performing sector, registered a growth of 7.1 percent in 2024, compared to a contraction of 1.7 percent in 2023. The robust output was supported by the Mining and Quarrying (9.4%), Construction (9.6%), Manufacturing (3.9%) and the Electricity (2.0%) subsectors while the Water and Sewerage subsector contracted by 0.9 percent over the review period.

**Table 34: Growth in the Industry Sector and Subsectors**

No.	Sector/Subsectors	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>1.</b>	<b>INDUSTRY</b>	<b>4.3</b>	<b>15.6</b>	<b>10.5</b>	<b>6.4</b>	<b>-2.5</b>	<b>-0.5</b>	<b>0.6</b>	<b>-1.7</b>	<b>7.1</b>
2	Mining and Quarrying	-0.2	30.8	23.3	12.6	-9.2	-12.2	8.9	1.7	9.4
3	<i>o.w. Oil***</i>	<i>-15.6</i>	<i>80.3</i>	<i>7.9</i>	<i>14.4</i>	<i>-4.6</i>	<i>-12.6</i>	<i>-8.5</i>	<i>-3.5</i>	<i>1.1</i>
5	Manufacturing	7.9	9.5	4.1	6.3	1.9	8.1	-2.5	6.7	3.9
6	Electricity	-5.8	19.4	5.5	6.0	9.9	7.9	-3.5	0.9	2.0
7	Water and Sewerage	-11.8	6.1	-3.6	-4.4	2.2	26.0	-4.8	-10.8	-0.9
8	Construction	8.4	5.1	1.1	-4.4	3.1	6.0	-6.8	2.5	9.6

Source: MoF/GSS

### Services

214. Mr. Speaker, the Services Sector, grew by 5.9 percent in 2024 compared to 5.7 percent growth in 2023. Information and Communication subsector maintained the highest growth rate at 15.8 percent, followed by Financial and Insurance Activities at 7.8 percent, Transport and Storage at 5.8 percent, Accommodation & Food Service Activities at 4.8 percent, Health and Social Work at 4.4 percent, and Wholesale and Retail Trade; Repair Of Vehicles, Household Goods at 3.6 percent.

**Table 35: Growth in the Industry Sector and Subsectors**

No.	Sector/Subsectors	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>1.</b>	<b>SERVICES</b>	<b>2.8</b>	<b>3.4</b>	<b>2.8</b>	<b>7.6</b>	<b>0.7</b>	<b>9.4</b>	<b>6.3</b>	<b>5.7</b>	<b>5.9</b>
2	Trade; Repair of Vehicles, Household Goods	-0.4	8.2	2.8	3.7	-2.9	6.3	1.3	0.3	3.6
3	Accommodation & Food Service Activities	2.3	7.6	3.2	6.0	-37.0	4.7	0.0	4.0	4.8
5	Transport and Storage	1.1	8.9	1.1	4.3	4.1	7.2	4.0	3.9	5.8
6	Information and communication	5.6	4.2	13.1	46.5	21.5	31.7	21.2	19.5	15.8
7	Financial and Insurance Activities	8.0	-17.7	-8.2	1.6	9.3	2.4	9.8	5.4	7.8
8	Real Estate	3.2	3.8	-6.5	19.9	11.7	8.9	-3.9	4.1	1.5
9	Professional, Administrative & Support Service activities	-4.2	2.9	0.3	5.1	-6.2	10.8	-7.8	4.2	1.1
10	Public Administration & Defence; Social Security	8.9	4.2	4.3	3.7	10.0	25.5	6.1	4.5	2.7
11	Education	2.3	6.3	3.9	9.4	7.8	-3.9	10.2	4.4	2.7
12	Health and Social Work	4.0	14.1	22.6	10.4	5.9	7.6	9.2	8.3	4.4
13	Other Service Activities	-0.1	5.3	3.1	2.6	-17.2	11.1	-1.3	2.0	-2.1

Source: GSS

### Price Developments

215. Mr. Speaker, headline inflation picked up slightly to 23.8 percent in December 2024, up from 23.2 percent in 2023. This marginal increase in inflation was largely due to the fiscal slippage witnessed in 2024.
216. Food inflation remained relatively high, despite easing 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 increased by 1.6 percentage points (ppts) to 20.3 percent in December 2024, from 18.7 percent in December 2023. Inflation for imported goods declined to 17.9 percent in December 2024 from 21.8 percent in December 2023, while the inflation for locally produced items increased to 26.4 percent in December 2024 from 23.8 percent in December 2023.

### External Sector Developments and International Reserves

217. Mr. Speaker, the external sector position improved significantly in 2024 on account of an increased trade surplus, strong remittance inflows and lower capital outflows.
218. The current account recorded a provisional surplus of US\$3.8 billion, compared with a surplus of US\$1.4 billion in 2023, driven mainly by higher gold and crude oil exports, as well as strong remittance inflows.

219. As a result of the favourable external sector developments, international reserves build-up in 2024 was faster than programmed. 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. This compares favourably with the end-December 2023 GIR of US\$5.92 billion (2.7 months of imports).

### **Exchange Rate Developments**

220. Mr. Speaker, supported by the strong reserves position, commercial banks' participation in the gold purchase programme for foreign currency, positive sentiments from the progress made in the debt restructuring and continued tight liquidity management, the cedi regained some value in the last quarter of the year.
221. By the end of 2024, the currency had depreciated by 19.2 percent, 17.8 percent and 13.7 percent against the US dollar, British Pound and Euro respectively. In the first two months of 2025, the Ghana cedi has depreciated by 5.3 percent, 5.9 percent and 5.8 percent against the US dollar, the British Pound and the Euro respectively. Compared to the same period last year, the Ghana Cedi depreciated by 4.7 percent, 4.2 percent and 2.9 percent.

### **BOG Equity Position**

222. Mr. Speaker, in 2022, a total operating loss of GHC60.8 billion together with a total reserve fund position of GHC5.7 billion resulted in a negative equity position of GHC55.1 billion for the Bank of Ghana. The negative equity position increased to GHC66.4 billion by the end of 2023.
223. The financial account for 2024 is still under audit and will be published in due course when they have been certified by the auditors.

### **Financial/Banking Sector Developments**

224. The banking sector continues to be profitable, well-capitalised and liquid. Assets of the banking sector grew by 33.8 percent in 2024. Capital Adequacy Ratio (CAR) with reliefs grew marginally to 14.0 percent in December 2024 from 13.9 percent in December 2023.
225. However, CAR without reliefs rose to 11.3 percent in December 2024, higher than the 8.3 percent recorded in December 2023. Profits went up in 2024 relative to 2023, but the pace of growth slowed, resulting in the moderation of profitability indicators during the period.
226. In the outlook, elevated credit risk remained the main upside risk to the banking sector. The industry's Non-Performing Loans (NPL) ratio increased to 21.8 percent in December 2024, from 20.6 percent in December 2023.

## SECTION 4: 2025 AND MEDIUM-TERM POLICY OBJECTIVES AND TARGETS

### Introduction

227. Mr. Speaker, it is what it is. The state of our economy is troubling, but we will fix it! It will require some sacrifices, truthfulness, transparency and discipline. We will need bold measures to confront the situation head-on.
228. Mr. Speaker, the sacrifice must come from all stakeholders, beginning with the government. Thankfully, His Excellency, President John Dramani Mahama, appreciates this and has significantly downsized his government including reducing the number of his ministers to 60 from the initial 123, and later 88, of the previous government. He has also reduced the number of government ministries from 30 to 23.
229. Mr. Speaker, as part of it's contribution to the resetting agenda, organised labour has followed suit by working with government and employers' association to agree on a modest increase in base pay and minimum wage for 2025. On behalf of His Excellency the President, I would like to express our profound gratitude to organised labour and employers.
230. Mr. Speaker, ordinary Ghanaians have also sacrificed from contending with the negative impact of severe currency depreciation, hyperinflation, high food inflation, principal and interest haircuts, soaring interest rates, among others.
231. Mr. Speaker, it is now time for the peoples' representatives, the Parliament of Ghana and the judiciary to follow suit. I would also like to call on all other stakeholders, including the business community, faith-based organisations, academia and civil society to support this national call.
232. Mr. Speaker, our immediate task is to reset our nation to restore good governance, reduce the excruciating suffering of our people and set our country on a trajectory of economic transformation.
233. Mr. Speaker, our vision is to build a prosperous and democratic state anchored on the principles of freedom and justice, providing equal opportunities for all. Through this vision, we will work together to ***build the Ghana we all want.***
234. Mr. Speaker, the resetting agenda will be anchored on:
- i. restoring hope in our democracy, renewing trust in public officials, and helping every Ghanaian attain their full potential;
  - ii. offering a trusted hand to the vulnerable, particularly women and youth and creating a new Ghana for coming generations;
  - iii. stimulating demand by patronising ***made-in-Ghana goods under the 24-hour Economy Policy.***
235. Mr. Speaker, I would like to first present government's immediate and bold measures to address the current challenges we are confronted with, followed by the medium-term vision, policy objectives and targets.

### **Fiscal Policy Objectives**

236. Mr. Speaker, consistent with Section 14 of the Public Financial Management Act, 2016 (Act 921), the fiscal policy objectives of this government is to support the economic transformation agenda to ensure the macroeconomic stability of the country within the macroeconomic and fiscal framework. More specifically, the fiscal policy objectives of government include:
- i. rationalising government expenditure and eliminating wasteful expenditure;
  - ii. optimising domestic revenue mobilisation through the broadening of the tax base, increased non-tax revenue collection, adopting enhanced tax compliance measures, and modernisation of tax administration through digital technology;
  - iii. increasing the share of domestic capital expenditure to spur economic growth and job creation;
  - iv. reducing public debt to sustainable levels and adopting prudent debt management practices to support debt sustainability;
  - v. reducing the fiscal deficit progressively in accordance with an amended Fiscal Responsibility Act to promote fiscal and debt sustainability; and
  - vi. restoring confidence in Ghana's economy.

### **Fiscal Policy Strategy**

237. Mr. Speaker, our foremost objective is to foster economic growth, accelerate job creation, and reduce cedi depreciation. To achieve this, it is crucial that we establish macroeconomic stability and ensure debt sustainability.
238. Mr. Speaker, we are confident that by prioritizing these foundational elements, we can cultivate an environment where individuals can prosper and businesses can thrive in Ghana.
239. Mr. Speaker, in recent years, the government promised more than they could deliver and procured more than they could afford. I repeat. The government promised more than they could deliver and procured more than they could afford.
240. Mr. Speaker, why would anyone promise to build 111 hospitals and fail to allocate enough resources to complete them? And not be able to operationalise a single hospital after spending an equivalent of a whopping US\$400 million, which is enough to complete and operationalise 22 District Hospitals.
241. Mr. Speaker, why would anyone leave the Sinking Fund empty, if not because you have no intention to repay your debts? Or to kick the can down the road for the next government to inherit.
242. Mr. Speaker, such fiscal indiscipline and recklessness must come to an end, and we are committed to changing course.

243. Mr. Speaker, Ghanaians, through the recent National Economic Dialogue, have expressed a clear desire for the fiscal deficit and public debt to be reduced through cuts in government spending rather than through only tax measures. We wholeheartedly agree!
244. Mr. Speaker, going forward, we will tailor our expenditures to align with our fiscal realities. After all, whoever pays off their debt gets rich!
245. Mr. Speaker, we are poised to implement a three-pronged approach to achieve our objectives, beginning with this budget:
- i. **Recalibrate the fiscal adjustment.** We believe that prioritizing a spending-led fiscal adjustment can initiate a positive cycle. Firstly, it will help lower inflation and curb the depreciation of the cedi. Secondly, it will lessen government's reliance on borrowing, which in turn will reduce the crowding out of the private sector and lower interest rates. Lastly, this approach will ease the strain on monetary policy, allowing the Bank of Ghana greater flexibility to reduce monetary policy rates, ultimately resulting in lower bank lending rates;
  - ii. **Deliver a shock therapy.** We are implementing a form of "shock therapy" to the economy by making significant spending cuts this year, thereby reducing the government's financing needs and frontloading fiscal adjustment. This is the downpayment for our policy credibility and creditworthiness;
  - iii. **Restore fiscal responsibility.** Moving forward, we will enhance public financial management by: i) Empowering ministers to effectively manage their budgets; ii) Ensuring strict compliance with the commencement certificate system; iii) Passing and enforcing the revised Fiscal Responsibility Act; and iv) Enforcing sanctions for non-compliance; and

### 2025 Fiscal Framework

246. Mr. Speaker, the government's fiscal strategy is focused on restoring macroeconomic stability as well as fiscal and debt sustainability over the medium-term.
247. The 2025 fiscal framework reflects a bold and front-loaded fiscal adjustment following the large accumulation of arrears/payables in 2024.
248. Mr. Speaker, a key pillar of our fiscal consolidation strategy is to reduce the fiscal deficit to sustainable levels to support the debt sustainability agenda.
249. Mr. Speaker, to ensure effective fiscal monitoring, the government will continue to assess fiscal effort through the Primary Balance (commitment) which serves as the main fiscal anchor.

## 2025 Macroeconomic Targets

250. Mr. Speaker, in pursuit of the overarching macroeconomic objectives, the following macroeconomic targets are set for the 2025 fiscal year:

- i. Overall Real GDP growth of at least 4.0 percent;
- ii. Non-Oil Real GDP growth of at least 4.8 percent;
- iii. End-Period inflation rate of 11.9 percent;
- iv. Primary Balance on Commitment basis at a surplus of 1.5 percent of GDP; and
- v. Gross International Reserves (including oil funds and encumbered/pledged assets) to cover not less than 3 months of imports.

## 2025 Expenditure Measures

251. Mr. Speaker, to contain public expenditure and bring public finances back on a sustainable path, we will improve the quality and efficiency in public spending and rationalise expenditure to spur growth.

252. Mr. Speaker, the following expenditure measures will be implemented in the 2025 fiscal year and the medium-term to support the fiscal consolidation agenda:

- i. conduct a comprehensive audit to validate the quantum of outstanding claim (arrears) and commitments as at 31st December 2024;
- ii. review/audit the current business process for budget preparation and implementation with a view to simplifying and improving the process to support value for money, prevent arrears accumulation, and control commitments;
- iii. ensure mandatory use of the "Blanket Purchase Order" to capture multi-year commitments/contracts in line with MTEF ceilings;
- iv. amend the Public Procurement law to provide for an Independent Value-for-Money Office to scrutinize government procurements above a threshold determined by Parliament;
- v. amend the Public Procurement Act to make commencement certificates and budgetary provisions prerequisites for all procurements to be paid by central government;
- vi. in 2025, we will fully integrate GHANEPS with GIFMIS to ensure that only MDAs' projects/purchase orders that have approved budgets and allotments can obtain procurement approvals to award contracts;
- vii. operationalise the Compliance Desk at the Ministry of Finance to monitor reports on commitments and arrears accumulation to enable them among others, publish a PFM league table for compliance and/or non-compliance of the PFM provisions. This will include list of MDAs that are compliant and/or non-compliant;
- viii. strictly enforce sanctions under Sections 96 to 98 of PFM Act for breaches of the PFM Act, especially those that relate to arrears accumulation and commitment control;
- ix. cut wasteful expenditures on inefficient and/or duplicative programmes to reduce expenditure under the fiscal consolidation programme. In this regard, selected expenditure items including the GhanaCARES, the

YouStart and the One District One Factory will be eliminated;

- x. reassign the functions of the Development Authorities (CODA, NDA, and MBDA) to the District Assemblies;
- xi. amend the Petroleum Revenue Management Act, 2011 (Act 815) (PRMA) to allocate all ABFA for infrastructure projects (development expenditures). Consistent with the supreme court ruling on DACF allocation, 5% of ABFA will be allocated to DACF for Development Expenditures;
- xii. National Health Insurance Levy (NHIL) will receive full allocation under the Earmarked Funds Capping and Realignment Act, 2017 (Act 947). This will enable the NHIS, in addition to honouring its claims payment, implement the MahamaCare, the Free Primary Health Care, and close the funding gap created by the suspension of USAID support for healthcare.
- xiii. similarly, the Road Fund will receive full allocation under the Earmarked Funds Capping and Realignment Act, 2017 (Act 947). This will provide additional resources for road maintenance to curtail the deterioration of our road infrastructure;
- xiv. reduce the GNPC's share of net Carried & Participating Interest (CAPI) from 30% to 15% and fully restore transfers to GNPC under the Earmarked Funds Capping and Realignment Act, 2017 (Act 947). Consistent with Section 16 (3a) of the PRMA Amendment Act, 2016 (Act 893), we request for approval from Parliament to reduce the share of the National Oil Company's share of net CAPI from 30% to 15% to support our fiscal consolidation agenda;
- xv. amend the Mineral Income and Investment Fund (MIIF) Act to ensure the 80% Mineral Royalties originally maintained by MIIF is transferred to the Consolidated Fund for infrastructure development. It is proposed that 2% of Mineral Royalties is allocated to MIIF for its operational activities; and
- xvi. strengthen social protection through the implementation of additional social intervention programmes including the No-Academic-Fee policy for all first-year students in public tertiary institutions under the 'No-Fees-Stress' initiative, the Free Tertiary Education for Persons with Disability (PWDs), Free Primary Healthcare, the Ghana Medical Care Trust (MahamaCares), and the Free Sanitary Pads for schoolgirls.



## 2025 Energy Sector Measures

253. Mr. Speaker, to address the energy sector challenges, including reducing the quantum of the large energy sector shortfalls, the following ESRP interventions will be implemented:

- i. ECG and NEDCO will implement a number of measures including metering and the implementation of a Private Sector Participation (PSP) strategy for the collection part of the value chain in ECG operations to improve collection efficiency. Measures will also be implemented to reduce system losses;
- ii. Implement the Liquid Fuel to Gas Swap through increase in N-Gas supply from the
- iii. 60mmsc per day to 100 mmsc to take advantage of the cheaper Gas prices; and
- iv. Complete the IPP capacity renegotiations to generate some savings through negotiated lower fixed capacity charges and variable O&M charges.

254. Mr. Speaker, as agreed with the IMF by the previous administration, the additional ESRP measures to be implemented are:

- i. PURC will continue to implement the Quarterly Tariff Adjustment to reflect changes in inflation, exchange rate, and generation mix.
- ii. in addition, PURC will also undertake the major tariff adjustment which will be due in the 4<sup>th</sup> quarter of 2025 to reflect capacity charges, additional liquid fuel usage, and additional capex;
- iii. The Weighted Average Cost of Gas the (WACOG) will be increased from the current US\$7.836 per mmbtu to US\$8.45 to reflect the increased prices of natural gas as well as the changes in the supply mix (Jubilee, SGN, N-Gas); and
- iv. The subsidies or discount on WACOG granted to some ceramic companies through the Discounted Industrial Development Tariff (DIDT) will be reversed to the current WACOG.

## 2025 Revenue Measures

255. Mr. Speaker, Government is proposing some revenue measures to support the achievement of the fiscal target for 2025 and the medium-term for the consideration and approval of Parliament. This is consistent with our commitment under the IMF-supported programme to observe a non-oil tax revenue effort of 0.6 percentage points annually as part of measures to improve domestic revenue mobilisation and achieve our debt sustainability targets over the medium-term.

256. Mr. Speaker, this is also consistent with Government's pledge to rationalise the tax system and improve tax collections. In line with this, Government will conduct a complete overhaul of our current tax system to ensure that it generates the necessary revenue for the benefit of the State without placing any undue burden on taxpayers.

257. Mr. Speaker, despite our commitment to increase the non-oil tax revenue by 0.6 percentage points of GDP, we have programmed the following nuisance taxes for removal in line with our manifesto promise.
258. Mr. Speaker:
- i. we will abolish the 10% withholding tax (WHT) on winnings from lottery, otherwise known as the "Betting Tax";
  - ii. we will abolish the Electronic Transfer Levy (E-Levy) of 1%;
  - iii. we will abolish the Emission Levy on industries and vehicles;
  - iv. we will abolish the VAT on motor vehicle insurance policy; and
  - v. we will abolish the 1.5% withholding tax on winning of unprocessed gold by small-scale miners. The State continues to lose huge foreign exchange from the small-scale mining sector due to various factors. As part of the Ghana Gold Board (GOLDBOD) initiative, Government will remove the withholding tax on purchases of unprocessed gold to free up the market and encourage small-scale miners to sell their gold to the relevant State Institutions to curtail smuggling.
259. Mr. Speaker, Government will in addition reduce the cost of doing business at the Ports by conducting a review of all the taxes, fees and charges with the objective of removing those that are inimical to importers.
260. Mr. Speaker, the removal of these taxes will ease the burden on households and improve their disposable incomes. In addition, it will support business growth and improve tax compliance.
261. Mr. Speaker, in line with Government policy, the 2025 minimum wage recently negotiated with the National Tripartite Committee will be zero-rated. This is consistent with our resolve to protect the poor and the vulnerable.
262. Mr. Speaker, to improve revenue mobilisation, the implementation of the following existing revenue measures will be strengthened in 2025:
- i. the Modified Taxation System. Government will roll out digitized systems to capture details of eligible taxpayers, submission of returns and a dedicated USSD code for payment of taxes. This will be supported by extensive tax education and taxpayer assistance programmes;
  - ii. the Voluntary Disclosure Programme (VDP). the government will extend the waiver of penalty and interest under the Voluntary Disclosure Programme (VDP) to cover persons with foreign undeclared accounts, persons with accumulated arrears, and persons with outstanding returns; and
  - iii. elimination of VAT exemption on Non-Life Insurance excluding motor policy.

263. Mr. Speaker, government assumed the liability and debt service obligation of ESLA Plc following the Bond Closure Programme and subsequent liquidation of ESLA Plc as a result of the Domestic Debt Exchange Programme (DDEP).
264. Consequently, without increasing the levy, we will also review the Energy Sector Levies Act (ESLA) to consolidate the Energy Debt Recovery Levy, Energy Sector Recovery Levy (Delta Fund), and Sanitation & Pollution Levy into one levy and use the proceeds to cater for the energy sector shortfalls and service the inherited debt service obligation.
265. Mr. Speaker, the rest of the energy sector levies, including, Road Fund Levy, Energy Fund Levy, Price Stabilisation & Recovery Levy, Public Lighting Levy and National Electrification Levy will remain to support the achievement of their intended objectives.
266. Mr. Speaker, the Tax Refund Account has been abused in recent years. A study on the use of the tax refunds in the last eight (8) years revealed a total of GH¢29.11 billion had accrued to the tax refund account with only GH¢12.5 billion, representing 43% of the total accrued amount is used for tax refund purposes.
267. The study also revealed that GH¢16.6 billion representing 57% of the total amount accumulated in the tax refund account was misapplied, which is a total violation of the Revenue Administration Act, 2016 (Act 915) and the Public Financial Management Act, 2016 (Act 921).
268. The study also showed that there were virtually no tax refund arrears over the period.
269. Consequently, we are reducing the current tax refund rate by 2 percentage points from 6% to 4% of Total Revenue as defined in Section 69 of the Revenue Administration Act, 2016 (Act 915). Accompanied with this budget, we will amend the Revenue Administration Act, 2016 (Act 915). This measure will improve the tax revenue, net of tax refunds.
270. Mr. Speaker, Ghana has not sufficiently capitalized on the benefits of its extractive sector to generate revenue to support development and diversification. We have failed to leverage our natural wealth by capturing its rent and channeling it towards productive infrastructure and human capital.
271. Mr. Speaker, natural resource rent which is the difference between the revenue of a commodity and the average cost of producing it, is about 14% of GDP for Ghana. However, revenue from the extractive industry is around 1.5% of GDP only. This is because we fail to fully capture the economic rent of our natural resources.
272. Mr. Speaker, whereas global gold prices have seen some significant increase in recent times, Ghana has not been able to take full advantage of this development.
273. Mr. Speaker, consequently, we are proposing to increase the Growth & Sustainability Levy from 1% on the gross production of mining companies to 3% to enable the nation to have its fair share of the windfall from increase in gold prices. We also propose to extend the sunset clause to 2028.

274. Mr. Speaker, we will also propose to extend the sunset clause of the Special Import Levy to 2028.
275. Mr. Speaker, Ghanaians and this Honourable House will recall that road tolls on public roads were zero-rated in 2022. Demand for construction and improvement of road infrastructure continue to increase even as substantial arrears and claims in the road sector remain.
276. Mr. Speaker, while the annual average collections from road tolls have not been significant compared to its potential, the existing zero-rate policy for road tolls has exacerbated the situation and dimmed any prospects of raising enough revenue from tolls for road construction and maintenance.
277. Mr. Speaker, accordingly, Government will work with stakeholders, including the private sector, to roll out a technology-driven solution to re-introduce road tolls in 2025 as part of the Big Push Programme.
278. Mr. Speaker, Government will also strengthen the legal and regulatory regime for Non-Tax Revenues (NTR) and enforce the framework for improved service delivery, revenue mobilisation and management. This will be achieved through the introduction of an overarching NTR Legislation, amendment of existing relevant laws and the development of a National NTR Strategic Policy/Framework.
279. Mr. Speaker, as part of the reform efforts to improve other NTR revenue streams, Government will explore and operationalize a regulatory framework for the collection, management and reporting of property rates consistent with the Medium-Term Revenue Strategy (2024-2027) and the Local Government Act.
280. Mr. Speaker, the current compliance rate for SMEs and personal income tax is below 30%, which is extremely low. Government will embark on an aggressive and sustained tax education campaign in the next 2-3 years to ensure improved compliance and tax revenue mobilization.
281. Mr. Speaker, we will also institute quarterly dialogue on tax issues among GRA, MoF and the business community to ensure that issues affecting businesses are addressed promptly.

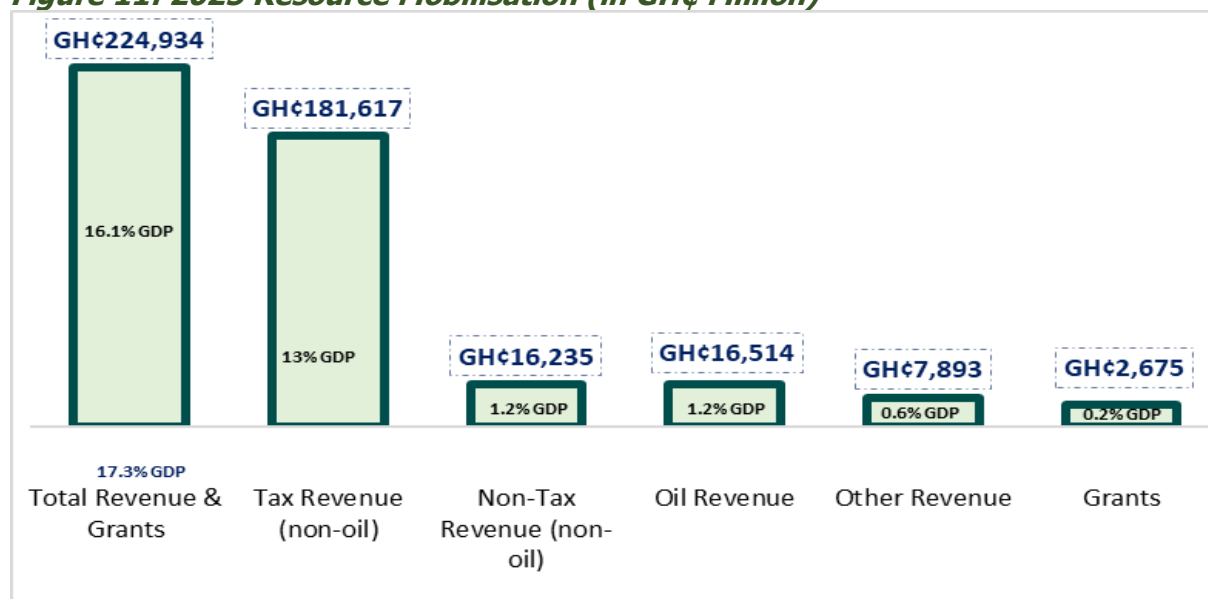
### **VAT Reforms**

282. Mr. Speaker, we commit to the people of Ghana and the business community that we will undertake comprehensive Value Added Tax (VAT) reforms this year with the aim to review the current distortions and cascading structure of the VAT regime.
283. Mr. Speaker, Ghana's effective VAT rate is about 22 per cent. This is because GETFund Levy of 2.5 per cent, National Health Insurance Levy (NHIL) of 2.5 per cent and COVID-19 Levy of 1 per cent are all added to the base for the final determination of the VAT rate of 15%.

284. Mr. Speaker, aside the high VAT rate, businesses are not permitted by law to claim their input for the NHIL, GETFund Levy and COVID-19 Levy, compounding the burden on households.
285. Mr. Speaker, our VAT regime has been distorted and rendered inefficient. It combines both VAT and sales tax principles with a flat rate, standard rate and levies.
286. Mr. Speaker, we have currently requested a Technical Assistance from the Fiscal Affairs Department of IMF on VAT reforms. It is expected that the IMF Mission will commence in April 2025. The recommendations from the Technical Assistance Mission are expected to inform our VAT reforms.
287. Mr. Speaker, ahead of the IMF Technical Assistance Mission, I will inaugurate a VAT Reform Task Force to hold broad consultation with key stakeholders for their inputs.
288. Mr. Speaker, the parameters for the VAT reforms will include:
- i. abolishing the COVID-19 Levy;
  - ii. reversing the decoupling of GETFund and NHIL from the VAT;
  - iii. reducing the effective VAT rate for households and businesses;
  - iv. reversing the VAT flat rate regime;
  - v. upwardly adjusting the VAT registration threshold to exempt micro and small businesses from the collection of VAT; and
  - vi. improving compliance through public education and awareness.

### **2025 Resource Mobilisation**

289. Mr. Speaker, Total Revenue and Grants for 2025 is projected at GH¢224.9 billion up from GH¢186.6 billion. The projection is underpinned by non-oil revenue measures which are expected to yield at least 0.6 percent of GDP.
290. Mr. Speaker, Non-Oil Tax Revenue which constitutes about 80.7 percent and is estimated at GH¢181.6 billion, representing an annual growth of 28.8 percent.
291. Mr. Speaker, Non-Tax Revenue (Non-oil) is estimated at GH¢16.2 billion, representing about 7.3 percent of Domestic Revenue. Of this amount, GH¢13.6 billion will be retained for use by MDAs, while GH¢2.6 billion will be lodged, with an estimated yield of GH¢274.6 million from the IGF Capping Policy.
292. Mr. Speaker, Total Oil and Gas receipts are projected at GH¢16.5 billion.
293. Mr. Speaker, Other Revenue comprising SSNIT transfers to the NHIL, and ESL will amount to GH¢7.9 billion.
294. Mr. Speaker, grants from External Partners are projected at GH¢2.7 billion representing 1.2% of Total Revenue and Grants. These expected disbursements are entirely project-related, supporting key development initiatives in line with government priorities.

**Figure 11: 2025 Resource Mobilisation (in GH¢ Million)**

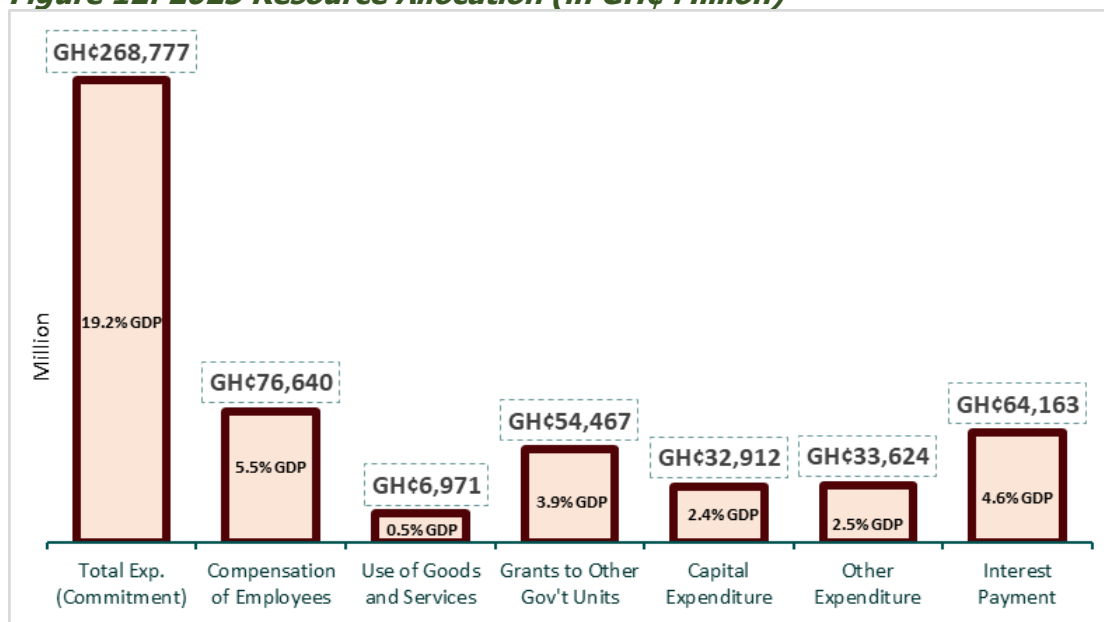
Source: MoF

### 2025 Resource Allocation

295. Mr. Speaker, Total Expenditures (Commitment) for 2025 has been programmed at GH¢268.8 billion down from GH¢279.2 billion in 2024.
296. Mr. Speaker, Primary Expenditure on a commitment basis (expenditures net of interest payments)—is projected at GH¢204.7 billion in 2025 (14.6% of GDP), presenting a significant decline from 19.8% of GDP in 2024 and lower than the 2023 level of 15.6% of GDP.
297. Mr. Speaker, Compensation of Employees, comprising wages and salaries, pensions, gratuities, and social security has been programmed at GH¢76.6 billion. This reflects the 10% increase in the base pay granted to public servants on the Single Spine Salary Structure (SSSS).
298. Mr. Speaker, Use of Goods and Services is also projected at GH¢6.97 billion.
299. Mr. Speaker, Grants to Other Government Units which comprise transfers to Earmarked Funds is estimated at GH¢54.5 billion.
300. Mr. Speaker, interest payment will amount to GH¢64.2 billion, comprising of domestic interest payment of GH¢56.2 billion and foreign interest payment of GH¢7.9 billion.
301. Mr. Speaker, Capital Expenditure (CAPEX) for 2025 is projected at GH¢33.0 billion (2.4% of GDP). The domestically financed capex will amount to GH¢21.3 billion, comprising of MDAs related capex of GH¢7.5 billion (0.5% of GDP) and the “Big Push” capex of GH¢13.8 billion (1.0% of GDP). Foreign financed capex which is mainly disbursements of project loans and grants will amount to GH¢11.7 billion (0.8% of GDP).

302. Mr. Speaker, Other Expenditure, mainly comprising Energy Sector Levies (ESLA) transfers, Energy Sector Payment Shortfalls to IPPs, and Finsec cost is estimated at GH¢33.6 billion (2.4 percent of GDP).
303. Mr. Speaker, based on the resource allocations for the 2025 fiscal year, the total appropriation for the year ending 31st December 2025 is **GH¢290,971,212,435**.

**Figure 12: 2025 Resource Allocation (in GH¢ Million)**



Source: MoF

### 2025 Budget Balances and Financing Operations

304. Mr. Speaker, the projected Overall balance on commitment basis is a deficit of GH¢43.8 billion, equivalent to 3.1 percent of GDP. The corresponding Primary balance on commitment basis is a surplus of GH¢20.3 billion, equivalent to 1.5 percent of GDP.
305. Mr. Speaker, on cash basis, Overall balance is a deficit of GH¢56.9 billion, equivalent to 4.1 percent of GDP. The corresponding Primary balance on cash basis is a surplus of GH¢7.3 billion, equivalent to 0.5 percent of GDP.
306. Mr. Speaker, the cash deficit of GH¢56.9 billion is expected to be financed from both foreign and domestic sources. Total Foreign financing will amount to GH¢21.4 billion (1.5% of GDP) on net basis. Foreign financing will include a provision for financing from IMF-ECF programme disbursements of US\$720 million and World Bank Development Policy Operation (DPO) funding of US\$600 million.
307. Mr. Speaker, the residual Net Domestic Financing, will amount to GH¢36.8 billion (2.6% of GDP), representing 65.9 percent of the total financing for 2025. This is expected to be sourced from the issuances of debt at the short end of the domestic market.

### 2025 Petroleum Receipts and Utilisation Projection

308. Mr. Speaker, consistent with the First Schedule (Section 17) of the PRMA (Act 815) as amended, the Benchmark price for 2025 has been calculated as a seven-year moving average of prices at US\$74.70 per barrel.
309. Mr. Speaker, the gas price for 2025 is projected at US\$7.11 per MMBtu, estimated as a seven-year moving average in line with the PRMA.

### 2025 Petroleum Benchmark Output

310. Mr. Speaker, the 2025 Benchmark crude oil output is projected to be 46.35 million barrels (126,994.49 barrels of crude oil per day), based on a three-year simple average of each producing field's actual and projected outputs in line with the PRMA. The Ghana group share (liftings) of the total Benchmark crude oil output projection (46.35 million barrels) is 9.20 million barrels consisting of:
- i. royalty volume of 2.56 million barrels; and
  - ii. carried and participating interest volume of 6.64 million barrels.
311. Similarly, the Benchmark gas output, has been estimated at 118.14 trillion btu for 2025.

### 2025 Total Petroleum Receipts

312. Mr. Speaker, the projected petroleum receipts for 2025 is US\$1,011.36 million. The total petroleum receipts are made up of Royalties (US\$191.52 million), Carried and Participating Interest (US\$495.92 million), Corporate Income Tax (US\$319.70 million) and Surface Rentals (US\$4.22 million) as shown in Table 36.
313. Of the total receipts of US\$1,011.36 million, US\$192.67million has been programmed for the National Oil Company (GNPC) in respect of the equity financing cost (US\$139.15 million) and share of the net Carried and Participating Interest (US\$53.52 million) as shown in Table 36.

**Table 36: 2025 and Medium-Term Projected Petroleum Receipts (US\$Mn)**

SRN	Items	2025	2026	2027	2028
1	<b>Total Petroleum Receipts</b>	<b>1,011.36</b>	<b>1,159.66</b>	<b>1,209.33</b>	<b>1,232.25</b>
2	Royalties	191.52	198.99	196.43	188.86
2.1	o/w Crude Oil	191.52	198.99	196.43	188.86
3	Carried and Participating Interest	495.92	516.22	510.11	490.56
3.1	o/w Crude Oil	495.92	516.22	510.11	490.56
4	Corporate Income Tax	319.70	440.20	498.54	552.83
5	Surface Rentals	4.22	4.24	4.24	-

#### Memo

1	Price (US\$/bbl)	74.70	78.98	79.21	75.50
2	Benchmark Production -crude oil (mn bbl)	46.35	45.86	45.30	45.91

Source: MoF



314. Mr. Speaker, the Benchmark Revenue for 2025, which is the total petroleum receipts, net of the programmed receipts for GNPC is estimated at US\$818.69 million. Of this amount, a total of US\$573.08 million representing 70% of the Benchmark Revenue has been allocated to the Annual Budget Funding Amount (ABFA), while the Ghana Petroleum Funds (GPFs) is programmed to receive US\$245.61million.
315. The GPFs receipts are distributed between the Ghana Stabilisation Fund (US\$171.93 million) and Ghana Heritage Fund (US\$73.68 million) in the ratio of 70% to 30% in line with the PRMA, as shown in Table 37.

**Table 37: 2025 and Medium-Term Petroleum Revenue Distribution (US\$Mn)**

SRN	Items	2025	2026	2027	2028
1	<b>Transfer to National Oil Company (NOC)</b>	<b>192.67</b>	<b>179.20</b>	<b>167.26</b>	<b>177.19</b>
1.1	o/w Equity Financing	139.15	119.73	106.76	121.89
1.2	o/w 15% share of Net Carried & Participating Interest	53.52	59.47	60.50	55.30
2	<b>Benchmark Revenue (BR)</b>	<b>818.69</b>	<b>980.46</b>	<b>1,042.07</b>	<b>1,055.06</b>
2.1	o/w Annual Budget Funding Amount	573.08	686.32	729.45	738.54
2.2	o/w Transfer to the Ghana Petroleum Funds	245.61	294.14	312.62	316.52
2.3	o/w Ghana Stabilization Fund	171.93	205.90	218.84	221.56
2.4	o/w Ghana Heritage Fund	73.68	88.24	93.79	94.96

Source: MoF

316. Mr. Speaker, the medium-term total petroleum receipts are projected at US\$1,159.66 million, US\$1,209.33 million, and US\$1,232.25 million, for, 2026, 2027, and 2028, respectively. This is based on Benchmark price per barrel of US\$78.98, US\$79.21 and US\$75.50 for 2026, 2027, and 2028, respectively. The corresponding crude oil prices and production volumes in the medium-term are shown in the memo items in Table 36 above.

### **Capping the Ghana Stabilization Fund**

317. Mr. Speaker, the Government will maintain the cap on the Ghana Stabilisation Fund at US\$100 million, in line with Section 23(3) of the PRMA.

### **2025 Debt Policy Objectives and Liability Management**

318. Mr. Speaker, in line with the debt management strategy, which focuses on borrowing at a least cost while maintaining a prudent degree of risk, government will actively implement a liability management programme. This is to improve the debt mix and reduce interest cost, thereby managing the risks inherent in the debt portfolio.
319. Additionally, the government will reopen the domestic bond market to extend the maturity profile. The reopening will be executed cautiously to establish large-sized benchmarks bonds that will enhance market liquidity.

320. To further reduce risk on the debt portfolio, government will build sufficient cash buffers to support effective implementation of the liability management strategies. This will help smoothen the redemption profile and mitigate refinancing /rollover risks associated with the debt portfolio.
321. Mr. Speaker, the Government in 2025 and the medium term, will implement liability management operations to manage the risks imbedded in the Eurobond debt portfolio.

### **2025 Public Debt Management Reform**

322. Mr. Speaker, beginning 2025, we will commence the operationalization of Section 37 to 44 of the Public Financial Management Act, 2016 (Act 921) for the first time since the passage of the Act in August 2016 to build sufficient buffers in the Sinking Fund as our landmark reform to manage our public debt.

### **Communication with Market Participants**

323. Mr. Speaker, the government will continue to engage actively with investors and market participants, including pension fund managers and insurance companies, through quarterly town hall meetings as well as conference calls and investor presentations.
324. Furthermore, government will conduct periodic virtual roadshows to strengthen the investor base and enable local investors to establish a presence in the domestic market. Information on government securities will be made available on the Ministry's website and updated regularly to enhance communication and transparency with market players.

### **ESLA Plc and Daakye Plc**

325. Mr. Speaker, ESLA Plc and Daakye Plc are in the process of winding up. All relevant resolutions have been passed by shareholders and Directors, subject to the final audit and filing of returns with the Ghana Revenue Authority and the Office of the Registrar of Companies.

### **2025 Debt Sustainability Analysis (DSA)**

326. Mr. Speaker, the DSA is anchored on the medium-term macro-fiscal framework and the IMF-supported programme. Ghana's debt outlook shows a sustainable debt trajectory, albeit a 'high risk of debt distress' in the near term.
327. Mr. Speaker, it is expected that upon completion of the external debt restructuring, the indicators of external and public debt will reach the established thresholds over the medium-term, thereby going back to 'moderate risk rating' beyond 2028.
328. Mr. Speaker, despite this progress, the heavy reliance on short-term domestic financing, coupled with potential risks from contingent liabilities in State-Owned Enterprises (SOEs) and the energy sector, poses a significant fiscal risk to government.

329. Mr. Speaker, to achieve a sustainable debt level, the total limit for non-concessional external borrowing is set at US\$50.0 million in present value terms, in line with the IMF programme.
330. Mr. Speaker, Ghana's debt-carrying capacity is assessed as 'medium' performer with 2.7 Composite Indicator (CI) score. Improvement of the CI score to 'strong' performer will raise the DSA thresholds. This will require deliberate efforts by the government in strengthening its policies and institutional frameworks.

### **Yield Curve (Interest Rates) in 2025**

331. Mr. Speaker, I am pleased to report that our government's proactive fiscal management has yielded a significant reduction in treasury bill rates. This achievement is a testament to the positive shift in investor sentiment regarding our country's economic outlook.
332. Mr. Speaker, on 7<sup>th</sup> January 2025, we inherited a 91-day treasury bill rate of 28.19 percent. Just two months into this administration, we have successfully reduced this rate to 17.72 percent as at Friday, 7<sup>th</sup> March 2025. This represents a reduction of 1,047 basis points.
333. Similarly, on 7<sup>th</sup> January 2025, we inherited a 182-day treasury bill rate of 28.92 percent. We have successfully reduced this rate to 18.97 percent as at Friday, 7<sup>th</sup> March 2025. This represents a reduction of 995 basis points in two months.
334. Again, on 7<sup>th</sup> January 2025, we inherited a 364-day treasury bill rate of 30.15 percent. We have successfully reduced this rate to 19.93 percent as at Friday, 7<sup>th</sup> March 2025. This represents a reduction of 1022 basis points in just two months.
335. Mr. Speaker, on average, rates have fallen by over 1000 basis points signifying a strong investor confidence, crowding-in the private sector, reduction in the cost of doing business and overall acceptance of the economic policies of the Mahama Administration, ultimately laying the groundwork for sustained macroeconomic stability.

### **2025 Key Initiatives and Outlook for the Ghana Stock Exchange**

336. Mr. Speaker, the Ghana Stock Exchange (GSE) will continue to support both the government and the private sector in raising capital to foster economic expansion through its Equities and Fixed Income Markets. The GSE, in collaboration with State Interests and Governance Authority (SIGA), will maintain ongoing initiatives to assist State-Owned Enterprises (SOEs) to be listed on the stock market, to enable them raise adequate capital to strengthen their balance sheets.
337. The GSE is making significant progress in its demutualization journey. This transformative process aims to convert the GSE from a mutual entity, where it operates as a non-profit organization limited by guarantee, into a Public Limited Company (PLC). This shift will enable the GSE to transition to a profit-oriented structure with shareholders.
338. In a bid to enhance accessibility, the GSE, in 2025, intends to introduce market access tools to enable investors, especially individuals, to trade using their phones.

339. As part of efforts to implement the Capital Market Master Plan, the Securities and Exchange Commission (SEC), with funding from the African Development Bank (AfDB) under the Capital Market Development Trust Fund Institutional Support Programme, is developing rules for Market Making, Underwriting and Issuing Houses, Securities Lending and Borrowing, Asset-Backed Securities, and Margin Trading.
340. Government is taking the necessary steps to operationalise the domestic Credit Rating Agency Ghana (CRAG) to foster a mandatory basic rating framework for financial institutions, promote a credit culture, encourage risk-based lending, and ensure equitable debt pricing.

### Medium-Term Vision and Policy Objectives

341. Mr. Speaker, the key policy objectives of the Government over the medium-term to work towards our vision are to:
- i. reduce hardships;
  - ii. ensure macroeconomic stability including bringing down inflation to tolerable levels and stabilising the exchange rate;
  - iii. restore fiscal and debt sustainability;
  - iv. implement bold and ambitious structural reforms;
  - v. restore investor confidence;
  - vi. build a strong foundation for inclusive and sustainable economic growth whilst protecting the poor and the vulnerable;
  - vii. implement revolutionary and transformational policies to create sustainable, decent, and well-paying jobs; and
  - viii. restore good governance and fight corruption.

### Medium-Term Macroeconomic Targets

342. Mr. Speaker, in line with the government's medium-term policy objectives under the resetting agenda and our commitments under the IMF-supported Programme, the following macroeconomic targets have been set for the period 2025-2028 to restore macroeconomic stability and foster sustainable and inclusive growth whilst protecting the poor and the vulnerable:
- i **Overall Real GDP** growth is projected to moderate from the estimated 5.7 percent in 2024 to 4.0 percent in 2025 and stabilizing at 5.0 percent from 2026 to 2028. The average growth rate for the 2025-2028 period is 4.8 percent;
  - ii **Non-Oil Real GDP** growth is projected to moderate from the estimated 6.0 percent in 2024 to 4.8 percent in 2025, 4.7 percent in 2026, rebounding to 5.3 percent in 2027, and easing to 4.9 percent in 2028. This results in an average Non-Oil GDP growth rate of 4.9 percent over the period 2025-2028;

- iii **End period inflation** is expected to moderate from 23.8 percent in 2024 to 11.9 percent in 2025 and further to 8 percent from 2026 onwards;
- iv The **Primary Balance on commitment** basis is projected to improve from a deficit of 3.9 percent of GDP in 2024 to a surplus of 1.5 percent of GDP in 2025 and remain at a surplus of at least 1.5 percent of GDP from 2026 onwards; and
- v **Gross International Reserve** (including oil funds and encumbered/pledged assets) is expected to cover at least three (3) months of import of goods and services in 2025 and the medium-term.

### Medium-Term Fiscal Policy Framework

343. Mr. Speaker, the 2025 fiscal framework reflects a bold and decisive effort to restore macroeconomic stability and ensure fiscal and debt sustainability. To this end, the government is undertaking a significant fiscal adjustment of about 5.3 percentage points of GDP—one of the most ambitious in our history. The **primary balance (commitment)** is therefore programmed to improve from a deficit of 3.9 percent of GDP to a surplus of 1.5 percent of GDP. This adjustment is necessary to correct the unsustainable fiscal position inherited from the previous administration and to realign our public finances with government's economic recovery objectives.
344. Mr. Speaker, we will sustain this momentum over the medium-term, with the primary balance on commitment basis maintained at a surplus of not less than 1.5 percent of GDP from 2026 and beyond. This commitment underscores our resolve to ensure debt sustainability, and create the fiscal space needed for long-term economic growth.
345. Mr. Speaker, we believe that the amendment of the Fiscal Responsibility Act, 2018 (Act 982), programmed to be enacted by Parliament alongside the approval of this budget, to include a debt rule and legislate an independent fiscal council to monitor the adherence to fiscal targets, will greatly support the achievement of fiscal targets for 2025 and the medium-term.
346. Mr. Speaker, to achieve this fiscal objective, **Total Revenue and Grants** are projected to moderate from 15.9 percent of GDP in 2024 to 16.1 percent in 2025, and further to 16.9 percent by 2028. This steady improvement will be driven by a mix of tax policy measures, strengthened revenue administration, and an improvement in collection efficiency and tax compliance.
347. Mr. Speaker, on the expenditure front, the fiscal objective is to reduce **primary expenditure** as a share of GDP to below the 2023 level as part of our commitment to frontload the fiscal adjustment.
348. Mr. Speaker, the **primary expenditure** is, thus, projected to decline significantly from 19.8 percent of GDP in 2024 to 14.6 percent in 2025, even lower than the 2023 outturn of 15.6 percent of GDP, reflecting government's commitment to cutting wasteful spending.

349. Mr. Speaker, the primary expenditure is projected to rise modestly to 15.4 percent of GDP by 2028, ensuring adequate resources for priority investments, including the **Big Push** initiative, while maintaining fiscal discipline as shown in Table 35.
350. Mr. Speaker, the **overall fiscal balance (commitment)** is projected to decline significantly from a deficit of 7.9 percent of GDP in 2024 to 3.1 percent of GDP in 2025 and improve to a surplus of 0.1 percent of GDP by 2028 in line with our medium-term fiscal and debt sustainability objective, despite full resumption of interest payment from 2025 following the completion of the debt restructuring programme.
351. Similarly, the **overall fiscal balance (cash)** is expected to improve from a deficit of 5.2 percent of GDP in 2024 to 4.1 percent of GDP in 2025 and improve further to 0.7 percent of GDP by 2028 as shown in Table 35.

**Table 38: Summary of Central Government Fiscal Operations (% of GDP)**

No	Item	2024 Budget	2024 Rev. Budget	2024 Outturn	2025 Budget	2026 Indicative	2027 Indicative	2028 Indicative
<b>1</b>	<b>Total Revenue &amp; Grants</b>	<b>16.8</b>	<b>17.4</b>	<b>15.9</b>	<b>16.1</b>	<b>16.8</b>	<b>16.9</b>	<b>16.9</b>
2	Domestic Revenue	16.5	17.1	15.7	15.9	16.7	16.7	16.8
3	Tax Revenue (non-oil)	12.9	13.3	12.0	13.0	13.6	13.7	13.9
4	Non-Tax Revenue (non-oil)	1.4	1.5	1.5	1.2	1.3	1.3	1.2
5	Oil Revenue	1.4	1.5	1.7	1.2	1.3	1.2	1.2
6	Other Revenue	0.7	0.7	0.5	0.6	0.5	0.5	0.5
7	Grants	0.3	0.3	0.1	0.2	0.2	0.2	0.2
<b>8</b>	<b>Total Exp. (Commitment)</b>	<b>21.6</b>	<b>21.5</b>	<b>23.7</b>	<b>19.2</b>	<b>17.5</b>	<b>17.3</b>	<b>16.8</b>
<b>9</b>	<b>Primary Exp. (Commitment)</b>	<b>16.2</b>	<b>16.8</b>	<b>19.8</b>	<b>14.6</b>	<b>15.3</b>	<b>15.4</b>	<b>15.4</b>
10	Compensation of Employees	6.1	6.2	5.7	5.5	5.6	5.6	5.6
	o/w Wages and Salaries	5.4	5.6	5.1	4.9	4.9	5.0	5.0
11	Use of Goods and Services	1.1	1.2	1.0	0.5	0.5	0.6	0.7
12	Grants to Other Gov't Units	3.8	4.0	3.9	3.9	4.1	4.1	4.2
13	Capital Expenditure	2.7	2.8	2.5	2.4	2.6	2.8	2.9
	o/w Domestic	1.7	1.8	1.3	1.5	2.1	2.3	2.5
	o/w Foreign	1.0	1.0	1.2	0.8	0.5	0.5	0.5
14	Other Expenditure	2.6	2.6	2.1	2.4	2.4	2.2	2.0
15	Other Outstanding Expenditure Claims	-	-	4.2	-	-	-	-
16	Statistical Discrepancy	-	-	-0.3	-	-	-	-
17	Interest Payment	5.3	4.7	4.0	4.6	2.2	1.9	1.4
	o/w Domestic	3.5	4.1	3.4	4.0	1.6	1.3	0.9
	o/w Foreign	1.8	0.6	0.6	0.6	0.5	0.6	0.5
<b>18</b>	<b>Primary Balance (Commitment)</b>	<b>0.5</b>	<b>0.5</b>	<b>-3.9</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>19</b>	<b>Overall Balance (Commitment)</b>	<b>-4.8</b>	<b>-4.2</b>	<b>-7.9</b>	<b>-3.1</b>	<b>-0.6</b>	<b>-0.4</b>	<b>0.1</b>
20	Arrears clearance (net)	-1.1	-1.1	2.7	-0.9	-1.2	-0.9	-0.8
	o/w Clearance of Arrears	-1.1	-1.1	-3.1	-0.9	-1.2	-0.9	-0.8
	o/w Payables build-up	0.0	0.0	5.7	0.0	0.0	0.0	0.0
21	Overall Balance (Cash)	-5.9	-5.3	-5.2	-4.1	-1.9	-1.4	-0.7
22	Primary Balance (cash)	-0.6	-0.6	-1.2	0.5	0.3	0.5	0.7
<b>Memorandum items:</b>								
23	Non-oil Domestic Revenue	15.1	15.6	14.0	14.7	15.4	15.4	15.6

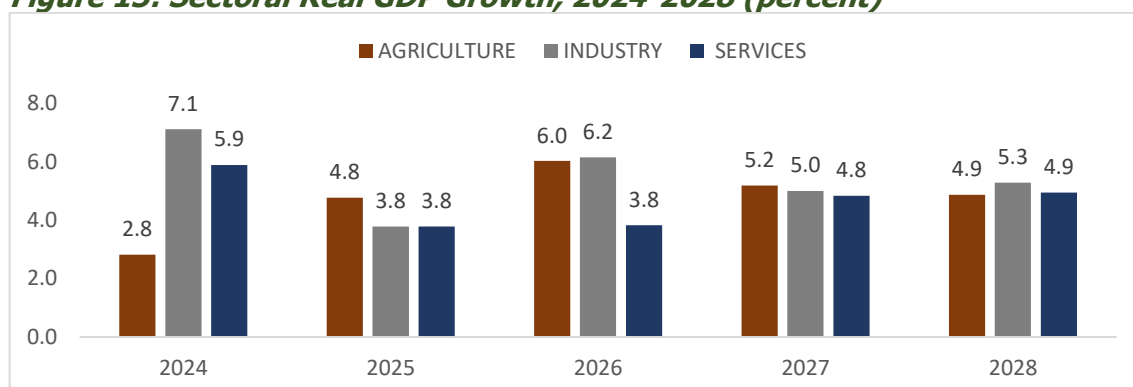
Source: MoF

**Medium-Term GDP Outlook**

352. Mr. Speaker, economic growth in 2025 and the medium-term is expected to be influenced by front-loaded fiscal consolidation and key growth-enhancing programmes within the context of the 24-Hour Economy initiative, while ensuring social protection.
353. These interventions include the 'Big Push' agenda, the establishment of the Women's Development Bank, the National Apprenticeship Programme, the 'Adwumawura' Programme, the Digital Jobs Initiative, the Agriculture for Jobs programme, and the Rapid Industrialisation for Jobs Programme.

354. Mr. Speaker, in spite of the front-loaded fiscal consolidation programme, the economy is expected to expand over the medium-term with real GDP growing at an average of 4.8 percent over the period (2025-2028).
355. Real GDP growth is expected to moderate from 5.7 percent in 2024 to 4.0 percent in 2025 largely on account of the fiscal consolidation and the base effect. Real GDP growth is expected to rebound to around 5.0 percent from 2026 to 2028.
356. Mr. Speaker, the anticipated impact of some key growth-enhancing initiatives mentioned earlier, is expected to improve these growth projections over the medium-term.
357. The details of projected real GDP growth for all the sectors and their sub-sectors are presented in Appendix 1C.
358. Mr. Speaker, Non-Oil Real GDP growth is projected to moderate from an estimated 6.0 percent in 2024 to 4.8 percent in 2025, declining to 4.7 percent in 2026, and an average growth rate of 4.8 percent from 2026 to 2028 as shown in Figure 13.

**Figure 13: Sectoral Real GDP Growth, 2024-2028 (percent)**



Source: MoF

### Medium Term Debt Strategy

359. Mr. Speaker, the medium-term debt management strategy proposes an appropriate financing mix to guide the gross borrowing for the period 2025-2028 to achieve the debt management objectives as stipulated in Section 57 of the PFM law. The objectives include ensuring that the financing needs of government are met on a timely basis with lower borrowing costs, consistent with a prudent degree of risks, and development of the domestic debt market. The 2025 financing strategy aligns with these objectives.
360. Mr. Speaker, the strategy for public debt management over the medium-term is strongly hinged on debt sustainability analysis, and the reform measures outlined under the IMF-supported programme.
361. Mr. Speaker, on the domestic front, government will continue issuing T-bills to raise funds to meet the borrowing requirement and build buffers for debt management operations.
362. Additionally, the strategy proposes the issuance of medium-term bonds and reopening of the DDEP bonds, to reduce refinancing/rollover risks. External financing for 2025 will come mainly from the IMF-ECF programme, the World Bank DPO and strict

disbursement ceilings of US\$300 million on multilateral project loans and US\$250 million on bilateral project loans.

363. Mr. Speaker, to promote primary and secondary market activities, the government will implement liability management operations through exchanges and buybacks with a view to minimizing refinancing and rollover risks, build benchmark size bonds to increase liquidity, facilitate market-making on the secondary market, and build cash buffers to support debt management operations.
364. In 2025, Government will deepen the PDs and BMS systems to support the development of the domestic debt market.

### **Outlook for Monetary and External Sectors**

365. Mr. Speaker, in the medium-term (2025-2028) we expect a moderate expansion in the Bank of Ghana's balance sheet. Base money growth in 2025 and over the medium term will be driven mainly by growth in NFA (gold and forex purchase operations) of Bank of Ghana on account of a net build-up in foreign reserves as external financing conditions improve following Ghana's program with the IMF. The slowdown in base money growth is expected to provide an anchor to money supply growth and help contain inflationary pressures in the economy.
366. Mr. Speaker, the external sector outlook for 2025 is positive and favourable. The expected improved performance will be driven by strong performance in the gold sector, higher remittance flows, and high commodity prices. The sector is projected to improve further on the back of commitment to implement policies and reforms under the IMF-supported Programme, which will help restore investor confidence and improve FDI flows.
367. In the medium term, initial projections point to a further improvement in the external sector position. This will be driven by improved earnings from gold exports, higher remittances flows, and higher official capital disbursement. Commitment to continue to implement the ongoing IMF-supported Program and reforms to forge macroeconomic stability and debt sustainability will restore investor confidence resulting in further improvement in FDI flows.



## SECTION 5: KEY POLICY INITIATIVES AND RESOURCE ALLOCATION

368. Mr. Speaker, the key policy interventions to support the economic transformation and job creation agenda include the following:

- i. roll out the equivalent of a \$10 billion **"Big Push"** policy for strategic infrastructural development to open up the country and drive sustainable economic growth and transformation;
- ii. establish the Ghana Gold Board as an anchor for foreign exchange mobilisation, reserve accumulation, currency and price stability;
- iii. stabilise the Ghana Cedi and macro-economy through an urgent economic recovery programme to shore up our foreign reserves. In addition, develop a deliberate policy to build economic buffers through external reserves to cushion the Ghana Cedi;
- iv. implement an Economic Transformation Agenda (ETA) underpinned by structural reforms anchored on promoting modernised agriculture, agri-business and value addition for import substitution, exports and job creation;
- v. complement monetary policy with fiscal and real sector policies to reduce inflation. Food inflation will be reduced through the Agriculture for Economic Transformation Agenda (AETA);
- vi. undertake key structural reforms to support inclusive economic growth, fiscal and debt sustainability, sound public financial management, efficient public service delivery and good governance;
- vii. restructure the Bank of Ghana to strengthen its independence and operational efficiency to deliver on its price, financial stability and development mandate more effectively;
- viii. enhance social protection through the introduction of various social intervention programmes to complement existing programmes to alleviate the current economic hardships and protect the vulnerable.

369. Mr. Speaker, the following key initiatives will be implemented, from 2025 and the medium-term, to support the transformation and job creation agenda:

- i. **The 'Big Push'** agenda involving the roll out a \$10 billion for rapid infrastructure development to continue our legacy of massive infrastructure development for job creation.
- ii. **24-Hour Economy** aimed to stimulate economic growth by enabling an environment for businesses and institutions to operate 24/7 in three shifts of eight hours each to boost production, promote productivity, and generate well-paying jobs. We will be presenting the policy to Parliament in due course for consideration.
- iii. **The Ghana Gold Board (GOLDBOD)**. Mr. Speaker, we are establishing the Ghana Gold Board (GOLDBOD) and its primary objective will be to support foreign exchange inflows and gold reserve

- accumulation for national benefit. To achieve this, the GOLDBOD shall regulate, oversee, monitor and undertake the purchasing, assaying, refining, exporting, selling and other related activities concerning the gold resources of Ghana.
- iv. **Women's Development Bank**, a special-purpose bank to support women-owned and women-led businesses with low-interest loans and other tailored financial services and products on very flexible terms.
  - v. **National Apprenticeship Programme** aimed at generating self-employment by providing free technical and vocational training for young people in various crafts. Trained apprentices will be issued with appropriate certification and supported with start-up capital and equipment to set up businesses.
  - vi. **'Adwumawura' Programme**, a unique business start-up policy aimed at facilitating the creation, tracking and mentoring of a minimum of 10,000 businesses, with a special focus on young people.
  - vii. **Digital Jobs Initiative**, a US\$3 billion investment in partnership with the private sector to leverage ICT for the creation of jobs through a number of programmes including One Million Coders Programme, Regional Digital Centres (modelled on the Accra Digital Centre), a \$50 million FinTech Growth Fund and the establishment of Zonal ICT Parks.
  - viii. **Agriculture for Jobs** aimed at implementing innovative policies and strategic investments to modernise agriculture and make it attractive, thereby improving food security and creating jobs.
  - ix. **Rapid Industrialisation** for Jobs through the implementation of an accelerated plan to promote value addition for domestic consumption and export. Strategic industries that will support this initiative include the Set-up of Agro-Industrial Zones in all regions, establishing mini-processing plants for cassava, tomatoes, fruits and other commodities, establishing cocoa processing factories in cocoa-growing regions, establishing cashew processing factories in the Bono, Bono East and Ahafo regions, revamping the textile and cotton-allied industry, revamping of the collapsing poultry industry, promote the establishment of factories for brewing local beer in the Upper East, Upper West and other northern regions.
  - x. **Public Sector Employment** through critical public sector recruitments based on our comprehensive Human Resource Gap Analysis in line with international best practices and the demands of the 24-hour Economy; and
  - xi. The creation of **National Employment Trust** to manage an investment fund that operates professionally on market principles to de-risk and mitigate risk in areas that traditional banks do not ordinarily venture into but have high growth and job potential.
  - xii. Free Primary Healthcare;
  - xiii. the Ghana Medical Care Trust (MahamaCares);

- xiv. No-Academic-Fee policy for all first-year students in public tertiary institutions (No-Fee-Stress Initiative);
- xv. Free Tertiary Education for Persons with Disability (PWDs)

### **Ghana Labour Export Programme**

370. Mr. Speaker, beginning this year we will formalize the export of Ghanaian labour to other countries. This will ensure a structured and beneficial system for Ghanaian workers seeking employment abroad and create safer, legal pathways for them to work in foreign countries while protecting their rights and welfare.
371. This will also reduce illegal migration, prevent worker exploitation, and maximize the economic benefits of remittances and boost foreign exchange earnings.

### **2025 Allocations to Key Policy Initiatives and Interventions**

372. Mr. Speaker, we will provision a cedi equivalent of US\$279 million as a revolving fund for the Ghana Gold Board (GOLDBOD) to be able to purchase and export at least 3 tonnes of gold per week from small scale miners.
373. Mr. Speaker, we have allocated GH¢13.85 billion for the Big Push Programme.
374. Mr. Speaker, an amount of GH¢499.8 million has been allocated for the No-Academic-Fee policy for all first-year students in public tertiary institutions under the 'No-Fees-Stress' initiative.
375. Mr. Speaker, we have allocated GH¢292.4 million to commence the distribution of free sanitary pads to female students in primary and secondary schools.
376. Mr. Speaker, the main concern about the sustainability of the Free Senior High School Programme has been the absence of a dedicated source of funding. This concern has now been resolved by the uncapping of the Ghana Education Trust Fund (GETFund), freeing resources for the full funding of the Free Senior High School education and Free Tertiary Education for Persons with Disability (PWDs).
377. Consequently, the Capping and Realignment Act will be amended to uncap Ghana Education Trust Fund (GETFund) and amend the GETFund Act to provide for full funding of the Free Senior High School education.
378. Mr. Speaker, we have uncapped the Ghana Education Trust Fund (GETFund) to provide adequate and dedicated funding for the Free Senior High School Programme and the, in addition to its core mandate.
379. Mr. Speaker, aside the uncapping of GETFund, we have also absorbed the debt service, made up of interest and principal, from the Daakye bond GETFund contracted.

380. Mr. Speaker, we have also allocated an amount of GH¢564.6 million for comprehensive provision of curricula-based textbooks covering the following:
- i. four (4) sets of KG books and workbooks for about 2.8 million learners;
  - ii. four (4) sets of primary textbooks for 800,000 learners; and
  - iii. nine (9) sets of JHS 3 textbooks for 540,000 learners.
381. Mr. Speaker, under the School Feeding Programme, budgetary provision has been increased from GH¢1.344 billion to GH¢1.788 billion in 2025, representing an 33% increase. The allocation for 2025 reflects an increase in the feeding cost per meal per child per day from GH¢1.50 to GH¢2.00, representing 33.3%.
382. Mr. Speaker, the Capitation Grant has been allocated GH¢ 145.5 million, up from GH¢84 million in 2024, an increase of 73.2% over the previous year's allocation.
383. Mr. Speaker, we have also allocated GH¢203 million for the payment of the Teacher Trainee allowances and another GH¢480 million for Nursing Trainee allowances.
384. Mr. Speaker, we have uncapped the National Health Insurance Levy (NHIL). An amount of GH¢9.93 billion has been programmed for the National Health Insurance Scheme (NHIS) for;
- i. claim payments;
  - ii. essential medicines;
  - iii. vaccines payments;
  - iv. bridging of the USAID financing shortfall;
  - v. the Free Primary Healthcare; and
  - vi. the Ghana Medical Care Trust (MahamaCares); among others.
385. In 2025, Government will continue to implement reforms and increase budgetary allocations to enhance the implementation of the four targeted social protection programmes, namely NHIS, the LEAP Programme, the School Feeding Programme, and the Capitation Grant.
386. Mr. Speaker, under the LEAP programme, benefits will be indexed to inflation and the number of beneficiary households will be increased from 350,000 to 400,000 from July 2025. The allocation for LEAP benefits has also been increased by 30.8% from GH¢728.8 million to GH¢953.5 million in 2025.
387. Mr. Speaker, we have also uncapped the Road Fund. An amount of GH¢2.81 billion has been programmed for the Ghana Road Fund to be used solely for road maintenance. This represents an increase of 155.5% over the 2024 allocation of GH¢1.1 billion.
388. Mr. Speaker, we have allocated an amount of GH¢7.51 billion to the District Assembly Common Fund (DACF). In accordance with our decentralization policy objective, we propose to Parliament that a minimum of 80% of the funds should be sent directly to

- the District Assemblies to spur economic growth at the district level and deepen decentralization.
389. Mr. Speaker, it is worth noting that this is in stark contrast to what has happened to the District Assembly Common Fund (DACF) in recent years where less than 50 percent of the released amount to DACF goes to the District Assemblies, with a significant portion spent at the center.
390. Mr. Speaker, we have allocated an amount of GH¢1.5 billion for Agriculture for Economic Transformation Agenda (AETA) of which Feed Ghana Programme, Ghana Grains Development Project, Vegetable Development Project and Nkoko Nkitinkiti are all key components.
391. Mr. Speaker, we have also allocated GH¢51.3 million as seed fund for the establishment of the Women's Development Bank.
392. Mr. Speaker, we have also allocated GH¢300 million to the National Apprenticeship Programme.
393. Mr. Speaker, we have also allocated GH¢100 million to the 'Adwumawura' Programme.
394. Mr. Speaker, for the National Coders Programme, we have allocated GH¢100 million.
395. Mr. Speaker, an amount of GH¢100 million has been allocated for the payment of monthly allowance to all Assembly Members.

## SECTION 6: SECTORAL PERFORMANCE AND OUTLOOK

### Introduction

396. Mr. Speaker, the Theme “Resetting the Economy for the Ghana We Want” the implementation of prudent and sustainable programmes and interventions that drives inclusive growth and robust job creation across the country.
397. The Medium-Term National Development Policy Framework (MTNDPF 2022-2025) is being implemented through the plans of sector Ministries, Departments and Agencies, as well as District Assemblies. This section, therefore, highlights the performance of the sectors in 2024 with regard to the implementation of the MTNDPF 2022-2025 and provide the outlook for the MDAs in line with the Executive Instrument (E.I. 1, 2025) and the State of the Nation (SONA) as presented by H.E. The President on the 27<sup>th</sup> of February, 2025.
398. The 2025 Budget introduces transformative sectoral programmes and projects designed to stimulate economic growth and development. These strategic initiatives includes:
- i. implementing the “Adwumawura” programme
  - ii. the “Teacher Dabrɛ Initiative”
  - iii. the “Poultry Farm to Table” and “Nkoko Nkitinkiti” Projects;
  - iv. MahamaCares;
  - v. E-okada; and
  - vi. One Million Coders Project.

### Administration Sectors

399. The main focus of the Administration Sector is to ensure effective democratic governance, public financial management, local governance administration, public accountability, public policy management, as well as good international relations, development communications, and civil society engagement.
400. The programmes in this sector aim to achieve the SDGs 1,3,4,6,8,10,12,16, and 17, and Africa Union (AU) Agenda 2063 Goals 2,11,12,13,15,19 and 20.

### Office of Government Machinery

#### 2024 Performance and Outlook for 2025

401. Mr. Speaker, 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 the government’s development agenda of improving the quality of life of all Ghanaians.
402. Mr. Speaker, the Cabinet Secretariat organised 16 meetings and 2 Cabinet retreats, received 43 Cabinet memos, produced 52 reports on Cabinet decisions out of which 14 were submitted to Parliament.

403. Mr. Speaker, the National Identification Authority enrolled 18,559,948 Ghanaians onto the National Identity Register (NIR) and issued 17,230,739 Ghana Cards to Ghanaians aged 15 years and above. Additionally, 394 Ghanaians living abroad were registered whilst 200,459 foreigners legally residing in Ghana were enrolled and issued with Non-Citizen Identity Cards.
404. The Authority increased its premium registration centres from 5 to 10 covering Ashanti, Bono, Bono East, Eastern, Greater Accra (2), Northern, Volta, Western, and Western North Regions. In 2025, the Authority will continue to provide identity verification services to NIA user agencies and add services including the registration of about 10,000 refugees and asylum seekers, as well as the registration of Ghanaians in places of detention (prisons, mental hospitals/asylums).
405. Mr. Speaker, Ghana Investment Promotion Centre registered 140 new projects with foreign participation. The estimated value of the newly registered projects was US\$651.72 million. The Foreign Direct Investment (FDI) component of this value was US\$617.61 million, and local Investment component was US\$34.11 million. The total of 49 joint venture projects were created with a total estimated job of 15,328.
406. Mr. Speaker, the Regulatory Services review of the 2024 Internal Audit reports by the Internal Audit Agency identified systemic control weakness with regard to procurement, cash management and payroll. The infractions captured in internal audit reports relate to non-compliance with various laws and regulations as well as control weaknesses associated with the operations of the covered entities involved.
407. Mr. Speaker, the Internal Audit Agency in collaboration with the Audit Committees and the Internal Audit Units worked effectively across the public sector to implement recommendations from Audits leading to a 32 percent reduction of annual irregularities reported by the Auditor-General in 2023 over that of 2022. This translated to a savings of over GH¢5.2 billion to the State.
408. Mr. Speaker, the Internal Audit Agency in 2025 will:
- i. Publish names of public institutions failing to submit relevant quarterly internal audit reports required by the PFM Act, 2016 (Act 921);
  - ii. Conduct nationwide payroll audit in accordance with the Ministry of Finance expenditure rationalization measure in eliminating ghost names from the public sector payroll; and
  - iii. Facilitate a revision of the guidelines on effective functioning of Audit Committees to rationalize the restructuring and make the audit committees viable, functional and effective.
409. Mr. Speaker, the Ghana Aids Commission reached out to 65,226 persons with HIV prevention messages. The Commission distributed 39,217,052 condoms for HIV AIDS prevention and conducted HIV awareness campaigns through media and community engagements. In addition, the Commission tested 836,251 persons to determine their HIV status and assisted 2,126 Persons Living with HIV (PLHIV) to enroll or renew membership on the NHIS. HIV prevalence among young people (15-24 years), a proxy

for new HIV infections, is estimated at 0.67 percent. The results projects HIV prevalence to reduce from 1.66 percent to 1.54 percent by end 2025.

410. In addition, new infections and AIDS-related deaths are projected to decrease within the same period due to increased uptake of Anti-Retroviral Treatments (ART) services. This reduction in new infections and AIDS deaths is expected to lead the country to achieve epidemic control. In 2025, the Commission will continue to implement interventions to reduce the rate of infections and support PLHIV to access the Anti-Retroviral Treatments.
411. Mr. Speaker, the Development Authorities undertook various projects across the country, some of which includes the:
- i. Construction of 20-seater water closet in Assin Odumase in the Assin South Constituency;
  - ii. Construction of ICT centre at Kpedze Awlime in Ho West Constituency; Construction of 1No. 3-Unit classroom block in Jato Kparekpare in the Nkwanta North Constituency; and
  - iii. Mechanised Water Systems in 448 communities/institutions were completed and 50 Rural Markets are under construction in various constituencies in the Northern belt.
412. Mr. Speaker, to improve the quality of life in slums, Zongos and Inner-Cities, 36No. six-unit classroom blocks, 7No. ten-unit institutional toilets, 3No. community sports and recreational parks (all at various stages of completion), and provision of tuition grants to 80 brilliants but needy Zongo students in tertiary institutions.

### **Office of the Head of Civil Service**

413. Mr. Speaker, the Office of the Head of Civil Service (OHCS), completed the review of Civil Service Act, 1993 (PNDCL 327) and Interim Regulations, 1960, LI 47 and submitted to cabinet for consideration. As an implementing partner for National Anti-Corruption Action Plan (NACAP), the Office prepared and submitted to the Commission on Human Rights and Administrative Justice (CHRAJ), the 2024 Composite OHCS NACAP Action Plan and the 2023 NACAP annual report. In addition, the Office sensitised 170 staff on the topics: The Role of Technology in Enhancing Transparency in Work Processes and Strengthening Accountability in Ghana's Civil Service – Strategies for Combating Administrative Malpractices.
414. The Public Records and Archives Administration Department (PRAAD) digitalised 55,259 Archival Sheets and disposed of 8,540 boxes against the target of 50,000 and 2,600 respectively to create more space for records preservation at the National Records Centre.
415. Mr. Speaker, the OHCS undertook monitoring exercises in 16 ministries and departments to ensure effectiveness and efficiency in procurement and supply chain systems within the civil service and organised the Annual Procurement and Supply



Chain Management Summit on the theme, 'Supply Chain as a Catalyst for Climate Accountability, Strategy as Best Practices'.

416. In 2025, the OHCS will continue to monitor and assess Procurement and Supply Chain Management (PSCM) activities to ensure value for money. The Office will also organise the 2025 Annual Procurement and Supply Chain Management Summit and train PSCM managers on new trends in the Procurement and Supply Chain management.
417. Mr. Speaker, the Office, in partnership with the Scholarship Secretariat and Ritnak Training Institute provided leadership and management training for 2,108 officers in the professional and sub-professional cadre across the civil service. In addition, 10,722 civil service staff were trained in various scheme of services/competency-based training.
418. In 2025, the OHCS will roll out the Gender Action Plan to all ministries through the Chief Directors' Performance Agreement (CDPA), expand the Electronic Staff Performance Appraisal Reporting (E-SPAR) system to enroll Directors and Analogous Grades/Heads of Departments and update staff data on the Civil Service Database.
419. The Office will also continue the coordination of the transitional activities and realignment of institutions taking into consideration Civil Service (Ministries) Instrument, 2025, E.I. 1 to support the government resetting agenda, review the Civil Service Act 1993, PNDC Law 327 and its accompanying Regulations 1961 to reflect the current operations and functions of the Service with a strengthened service delivery standards.
420. Mr. Speaker, the Office will produce the 2024 Civil Service Annual Performance Report, organise the 2025 Civil Service Week Celebration and 2024 Awards Ceremony. In addition, PRAAD will monitor and evaluate records of public service organisations, support disposal of records and carry out periodic fumigation of National Records Centre.

### **Parliament of Ghana**

421. Mr. Speaker, the House held 137 Plenary Sessions, 96 Committee Sittings to consider 896 Papers made up of 93 Committee Reports, 105 Statements, 229 Motions, 18 International Agreements, 31 Auditor-General's Reports, 210 Annual Statements by Audit Committees, and 27 Legislative Instruments.
422. A total of 24 Bills were laid before the House and the following were passed into law: Human Sexual Rights and Ghanaian Family Values Bill, 2021; the Ghana Anti-Doping Bill, 2024; Affirmative Action (Gender Equity) Bill, 2024; National Roads Authority Bill, 2023; Ghana Boundary Commission Bill 2024; The Ghana Chartered Institute of Restructuring and Insolvency Practitioners Bill, 2023; National Service Authority Bill; Environmental Protection Bill, 2024; Shippers Authority Bill, 2024; and Ghana Civil Aviation Bill, 2024 among others. The House also passed 13 Resolutions and 11 Instruments entered into force upon the expiry of the constitutional 21 Sitting Days.
423. Mr. Speaker, the Public Accounts Committee (PAC) conducted 31 Public Sittings to consider the 2022 Auditor-Generals Reports and made 1,314 recommendations to retrieve misappropriated public funds. In addition, Committees of Parliament undertook 89 monitoring visits to the respective sector institutions to track the progress of implementation of selected projects.

424. The Rt. Hon. Speaker, as part of the exercise of Parliamentary Diplomacy and Networking, hosted the following among others:
- i. The Conference of Speakers and Heads of African Parliaments (CoSAP);
  - ii. The Rt.Hon. Ibrahim Boughali, the Speaker of the Algerian Parliament;
  - iii. Executives of the General Legal Council and the Ghana Bar Association;
  - iv. H.E Chief Fortune Z Charumbira-President of the Pan-African Parliament;
  - v. H.E Adama Bictogo-President of the National Assembly of Cote-D'Ivoire; and
  - vi. H.E Manish Gupta-The High Commissioner of the Republic of India to Ghana;
425. Mr. Speaker, Parliament completed the construction of the Office Complex for the Parliamentary Training Institute and the rehabilitation of the Eastern End Fence Wall Project. The conversion of the 2nd floor of the Chamber Block of Parliament into a Museum of Parliament was completed and inaugurated by the Rt. Hon. Speaker A.S.K Bagbin. The Museum was set up to preserve and tell the history of Parliament from the precolonial days to the republics, thereafter, aimed at preserving the Legislative History of Ghana. In 2025, Parliament will continue to discharge all constitutional obligations, including ongoing projects and programmes.

### **Audit Service**

426. Mr. Speaker, in 2024, the Audit Service recovered GH¢30,531,275.29 in unearned salaries, allowances, and other financial irregularities, which were deposited into the 'Auditor-General's Recoveries Account' and transferred GH¢29,500,000.00 into the Consolidated Fund.
427. The Service submitted to Parliament, 13 Auditor-General reports for the financial year ending 31st December 2023 before the constitutional deadline of June 30th. Subsequently, 3 additional performance audit reports were submitted. The Service completed 6,181 audits, covering MDAs, MMDAs, educational institutions, public boards, traditional councils, special audits, reviews, and donor-requested audits representing 90.59 percent of the planned audit workload.
428. Mr. Speaker, the Service completed and commissioned the construction of 16 districts and three regional audit offices to reduce the Service's infrastructure deficit. In addition, the Service is constructing its regional offices in Kumasi and Tamale, which are 90 percent and 88 percent complete, respectively.
429. Mr. Speaker, to ensure transparency and accountability among public office holders, the Service in 2024 received 3,567 Assets and Liabilities Declarations. In 2025, the Service will continue to ensure public accountability and transparency by auditing the public accounts of all public institutions. Further, the Service will leverage its audit operations to recover misappropriated public funds and promote integrity and trust in public officeholders through the Assets and Liabilities Declaration Regime.

### Public Services Commission

430. Mr. Speaker, the Public Services Commission organised training workshop for 425 Human Resource Directors and Managers of Public Service Organisations on the theme “Empowering Human Resource Excellence in the Public Sector. The Commission also hosted the inaugural Conference for Women in Leadership in the Public Sector for 296 female Directors from 96 public sector organisations.
431. The Commission issued 38 Technical Clearance out of 54 requests, to facilitate recruitment and replacement of staff in the Public Service. The Commission also received 37 petitions, appeals and grievances and resolved 22.
432. Mr. Speaker, the Human Resource Management Information System (HRMIS) Re-implementation has “Gone Live” with all 7 modules deployed to the four Central Management Agencies, namely Ghana Education Service, Office of the Head of the Local Government Service, Ghana Health Service and Office of the Head of Civil Service. A total of 96 Public Service Organisations (PSOs) have also “Gone Live” on the HRMIS with approximately 90 percent of staff on GoG Mechanised payroll on-boarded.
433. In 2025, the Commission will undertake a comprehensive human resource audit across all MDAs/MMDAs, conduct functional review of the HRMIS and develop Organograms and Schemes of Service, among others.

### Electoral Commission

434. Mr. Speaker, as part of efforts to conduct free and fair Presidential and Parliamentary elections, the Electoral Commission undertook the following activities among others:
- i. Exhibited the Voters Register in all 38,622 polling stations;
  - ii. Recruited and trained 254,189 temporary officials for the Registration Exhibition, and Election Exercise;
  - iii. Conducted the Limited Registration Exercise in 268 District offices, 25 Universities and 775 difficult to reach areas;
  - iv. Engaged regularly with stakeholders including CSO’s, Peace Council, Security Agencies, Media etc;
  - v. Compiled credible voters register; and
  - vi. Conducted the 2024 Presidential and Parliamentary Elections.
435. In 2025, the Commission will conduct Nkoranza North and Nkoranza South District Level Elections, and elections to fill vacancies in 27 Electoral Areas; confirm Metropolitan, Municipal, and District Chief Executives; inspect Political Party offices; and review audited financial reports of the political parties.

### Ministry of Foreign Affairs

436. Mr. Speaker, the Ministry of Foreign Affairs continued to facilitate and coordinate Ghana’s active engagements within the comity of nations. Some of these engagements include: the 19th Summit of Heads of State and Government of the Non-Aligned Movement (NAM) held in Kampala, Uganda in January 2024; the 37th Ordinary Session of the Assembly of Heads of State and Government of the African Union (AU) in February 2024 in Addis Ababa, Ethiopia; the UN Climate Change Conference held in Bonn, Germany in June 2024; and the 31st Annual Meeting of Afrexim Bank held in Nassau, the Commonwealth of the Bahamas in June 2024.

437. To promote international cooperation, Ghana hosted international meetings and conferences namely: the 45th Ordinary Session of the Executive Council in July 2024; the 6th Ordinary Session of the Assembly of Heads of State and Government of the Gulf of Guinea Commission in August 2024; and the Ghana-European Union Partnership Dialogue in May 2024, among others.
438. Mr. Speaker, the Ministry renovated several of its landed properties in our missions abroad to enhance Ghana's international image and influence. These included the Chancery Building of the Rome Mission, the Mount House of the London Mission, the Chancery Building of the Seoul Mission, the Residency and Chancery Building of the Nairobi Mission, and the Residency of the Paris Mission. The reconstruction of the A.L. Adu Lodge and the construction of the Ministry of Foreign Affairs Annex Building were also completed and inaugurated.
439. Mr. Speaker, the Ministry launched the chip-embedded passports project and initiated measures to enhance passport security, application processes, and administrative efficiency at the various passport offices.
440. Mr. Speaker, the Ministry led and participated in economic diplomacy initiatives, including the following:
- i. The Ghana-Malta Business Forum held in Malta in January 2024 and signed three Memoranda of Understanding (MoUs) on trade and investment; and
  - ii. The 49th International Food Ingredients and Beverages Exhibition (FOODEX) held in Tokyo in March 2024
441. The 2nd edition of the Ghana-EU Business Forum in July 2024 leading to the launch of a €32 million Special Measure on Manufacturing and Access to Vaccines, Medicines, and Health Technologies in Africa (MAV+) to support the pharmaceutical industry in Ghana.
442. In 2025, the Ministry will participate in statutory meetings of the United Nations, African Union, ECOWAS, the Commonwealth, and other international organizations of which Ghana is a member with the view to enhancing Ghana's international image and influence abroad.
443. Mr. Speaker, the Ministry will facilitate and coordinate Ghana's efforts to reinforce cordial and mutually supportive relations with all her immediate and strategic neighbours in West Africa, reinvigorating Permanent Joint Commission for Cooperations (PJCCs) for enhanced good neighbourliness, peace, security and economic development.
444. Mr. Speaker, in addition, the Ministry will undertake the following activities:
- i. Develop and implement a Comprehensive Foreign Policy (CFP) to ensure coherence, coordination, complementarity and synergy in our efforts to meet national development objectives;
  - ii. Develop an economic diplomacy blueprint to serve as a policy guide for foreign service officers in an effort to vigorously pursue government's economic diplomacy agenda;
  - iii. Extend passport application services to the six new regions, namely: Ahafo, Bono East, North-East, Oti, Savannah, and Western North Regions; and
  - iv. Establish one new Mission in Hungary.

## Ministry of Finance

### 2024 Performance and Outlook for 2025

445. Mr. Speaker, as part of efforts to support Government in achieving economic stability, ensuring the efficient use of public funds and driving National Development, the Ministry of Finance successfully accomplished the following key objectives which are crucial/essential to advancing the nation's goal:
- i. Implemented the IMF-supported programme by successfully concluding the 2<sup>nd</sup> and 3<sup>rd</sup> Reviews of the programme. This resulted in securing about \$900million from the Fund to support economic reforms; concluded the external debt restructuring programme with Official Creditor Committee and Eurobond Holders;
  - ii. delivered the 2024 Mid-Year Budget and set a clear path to achieving revised targets;
  - iii. prepared and submitted the 2025 Expenditure in Advance of Appropriation to ensure the provision of public services are sustained in the first quarter of 2025.
446. Mr. Speaker, in the year under review, the Ministry ensured that all the mandatory reports were prepared and submitted to Parliament in fulfilment of regulatory requirements. By doing this, the Ministry managed to ensure accountability and transparency in the management of public funds.
447. Mr. Speaker, to shore up revenue in 2024, various legislations were passed to give effect to the policy measures outlined in the Medium-Term Revenue Strategy. These included amendments to the Income Tax Act, the Value-added Tax Act, the Customs Act, the Excise Duty Act and the Stamp duty Act.
448. Mr. Speaker, GRA completed a data cleaning exercise to ensure the accurate capture of taxpayer information to enhance the quality of revenue management and operational reports as part of the IMF programme.
449. Mr. Speaker, the Ghana Revenue Authority (GRA) initiated the Electronic Transaction Initiative to reform the VAT systems and the Excise Tax Stamp Policy to improve penetration and yield. As at end 2024, a total of 2,757 taxpayers comprising of large, medium and small taxpayers were enrolled onto the system.
450. The Ministry of Finance in collaboration with the Controller and Accountant-General's Department (CAGD) onboarded 287 Internally Generated Funds (IGF) reliant institutions onto the Ghana Integrated Financial Management Information System (GIFMIS). Work on developing a system to collect and monitor IGF collections from Covered Entities also began in 2024.
451. Mr. Speaker, the Controller and Accountant-General's Department (CAGD), in collaboration with the National Identification Authority (NIA) integrated 679,821 mechanised GoG employees NIA numbers into the IPPD2 payroll system to prevent the recurrence of unapproved workers on government payroll.

452. Mr. Speaker, the Public Procurement Authority (PPA) made significant progress in enhancing transparency, competition, and efficiency in public procurement processes. The mandatory use of Ghana Electronic Procurement System (GHANEPS) for all MDAs resulted in 861 Public Entities (PEs) enrolled and trained on the system. This milestone supports broader efforts to improve expenditure control and prevent arrears clearance.
453. Mr. Speaker, the Ghana Statistical Service successfully conducted the second round of the Annual Household Income and Expenditure Survey (AHIES), producing reports on the Labour Force, Income, Expenditure and Poverty (monetary and non-monetary) modules.
454. Mr. Speaker, the Securities and Exchange Commission (SEC) has adopted a proactive stance in promoting financial inclusion and innovation by issuing and launching the Crowdfunding Guidelines.
455. Mr. Speaker, the performance of both the equity and fixed income markets as reflected in the growth of Assets Under Management (AUM) increased to a record GH¢85.6 billion, representing 27 percent year-on-year increase.
456. Mr. Speaker, the Ministry prepared and submitted the 2025 Expenditure in Advance of Appropriation to facilitate the continuity of government operations at the start of the new fiscal year. This ensured that essential services remained unaffected during the first three months of 2025.
457. Mr. Speaker, the Ministry, in collaboration with the Office of the Attorney General and Ministry of Justice held sensitization workshops for Chief Directors, Heads of Budget and Finance Units, and Internal Auditors of all Ministries on the Arrears' Clearance and Preventive Strategies and evidentiary requirements for prosecution when breaches occur.
458. Mr. Speaker, following the configuration, activation and completion of the User Acceptance Test of the Blanket Purchase Order Module in the Ghana Integrated Financial Management Information System (GIFMIS), all MDAs are required to use the multi-year functionality (Blanket Purchase Order), fully activated on the GIFMIS for all multi-year projects to facilitate compliance within the PFM Act.
459. Mr. Speaker, to strengthen Public Investment Management for efficient and effective delivery of public infrastructure and services, the Ministry conducted the second phase of a nationwide stocktaking exercise of investment projects across MMDAs and published the 2024 Public Investment Plan (PIP) as part of the Program-Based Budgeting (PBB) document.
460. Mr. Speaker, climate financing is critical for the implementation of programmes to achieve a climate resilient economy. To this end, the Ministry of Finance facilitated the approval of US\$31.6 million, for the Accelerating Solar Action Programme (ASAP) marking a significant milestone in Ghana's clean energy transition. The programme provides concessional finance to bridge financial and technical barriers that hinder widespread solar adoption.
461. Mr. Speaker, the Ministry of Finance has commenced a transformation programme to enhance efficiency, reliability, and compliance in its operations and service delivery. These reforms aim to improve data integrity, continue with the reset of the risks mitigation, strategic planning as well as informed decision-making.

462. Under the programme, the Ministry is conducting a comprehensive review of Ghana's Public Financial Management (PFM) Framework including its IT infrastructure, legislation and processes. Additionally, the review will also provide a roadmap towards the establishment of a Fiscal Institute, which will serve as a center of excellence for economic governance.
463. Mr. Speaker, to complement this and end years of tenancy, the Ministry of Finance has embarked on the construction of a new office building which heralds not just a permanent home, but a transformative step, emphasizing its role as the nation's economic epicenter, dedicated to improving the lives of its citizens.

### **Outlook For 2025**

464. Mr. Speaker, in line with government reset agenda, the Ministry in 2025 will focus on fiscal discipline, sustainable revenue mobilisation and enhanced private sector growth
465. The Ministry will continue to coordinate the implementation of the IMF-supported programme and ensure a successful 4<sup>th</sup> and 5<sup>th</sup> Review to trigger the release of an estimated US\$720 and bolster investor confidence.
466. Mr. Speaker, consistent with government's commitment to revenue mobilisation, we will review the Medium-Term Revenue Strategy to align it with current Policy priorities and publish it within the year.
467. Additionally, the following drafting instructions on amendments to selected revenue legislations will be submitted to the Attorney-General and Ministry of Justice:
- i. Amendment of the Exemptions Act, 2022 (Act 1083) to provide exemptions in line with Government's commitments.
  - ii. Draft Regulations to support the Exemptions Act, 2022 (Act 1083);
  - iii. Draft Regulations to the Revenue Administration Act, 2016 (Act 915) to provide general procedures for the work of the Independent Tax Appeals Board and other tax administration procedures.
  - iv. Amendment of the Value Added Tax Regulations (LI 2255) to update the list of exempted raw materials for the pharmaceutical industry and exempted imported essential medicines
  - v. Amendment of the Customs Act, 2015 (Act 891) to provide for concessions for domestic manufacture of two-wheeled and three-wheeled electric vehicles within the ambit of the Automotive Development Programme.
  - vi. Amendment of the Fees and Charges Miscellaneous Provisions Regulations (LI 2481) to update the list of fees and charges for selected Covered Entities.
468. Mr. Speaker, the Ministry will work with Covered Entities to ensure that expenditures from retained Internally Generated Funds (IGF) are in line with the approved annual Appropriations. The use of GIFMIS will be strictly enforced to bring efficiency and transparency in revenue collection, accounting and reporting to reduce revenue leakages.
469. Mr. Speaker, the Ghana Revenue Authority will develop digital solutions to drive insights, data security and Business Intelligence to improve revenue administration and service delivery. Additionally, GRA will embark on a sustained tax education campaign over the next 2-3 years, to ensure improvement in compliance and tax revenue mobilisation.

470. Mr. Speaker, Government will establish the Women's Development Bank to provide low-interest loans and tailored financial services to support businesses owned and led by women. To achieve this, a seed amount will be allocated as initial funding.
471. Under its Transformation Programme, the Ministry of Finance will commence the implementation of the conclusions of the review in 2025. Key activities to be prioritised include the overhaul of the PFM IT infrastructure, amendment of the PFM Act and addressing the skill gaps within the Ministry.
472. Mr. Speaker, the Ministry in 2025 will strengthen the State Interests and Governance Authority (SIGA) to enforce rigorous corporate governance standards, monitor performance, and implement robust accountability mechanisms across all SOEs.
473. Mr. Speaker, in 2025, the Public Private Partnership (PPP) Plan will be updated and aligned with the National Development Goals, operationalise the Viability Gap Facility, as well as facilitate the development activities of the Integrated Bank of Projects (IBP) with key stakeholders.
474. The Ministry will prepare and issue comprehensive Budget Implementation Instructions for the 2025 Budget to guide all covered entities in the implementation of their approved budget as well as develop the inter-governmental fiscal framework (IGFF 2025-2029) to improve fiscal decentralisation reforms.

### **Fiscal Discipline**

475. Mr. Speaker, to ensure effective enforcement and accountability by the Government in respect of the budget commitment control measures, the Ministry of Finance's PFM Compliance Desk shall review the level of compliance on commitment control, strict adherence to Procurement through the GHANEPS and timely submission of reports by Covered Entities.
476. The Ministry will also publish a PFM Commitment Control Compliance League and also make recommendations for sanctions to be applied by the Hon. Minister of Finance by offenders in furtherance of sections 96 to 98 of the PFM Act 2016 (Act 921).

### **Compensation of Employees**

477. Mr. Speaker, Government is committed to reducing unemployment in the country through programmes aimed at providing Ghanaians with employable skills in the areas such as agriculture, youth development, communication, apprenticeship among others.
478. In 2025, Government will implement the following measures to keep the wage bill within sustainable levels:
- i. **Consistent with our fiscal consolidation agenda**, Government will rationalise public sector payroll through headcounts and biometric registration, among others.



- ii. **Heads of Services and public institutions are to undertake internal restructuring to place staff in understaffed areas and undertake training to reskill or upskill others.**
479. All MDAs are to collaborate with the Public Services Commission to:
- i. **review their promotion policies** to make it more competitive and allow it to be done within budgetary constraints;
  - ii. **review their Study Leave policies** with Heads of Payroll Processing Systems of MDAs and MMDAs required to input of future termination date for staff on study leave;
  - iii. **establish succession planning schemes** to reduce the prevalence of extension of contracts and post-retirement contract in the Public Sector;
  - iv. **establish continuous professional development programmes**, (with emphasis on internal and online learning) focusing on upskilling employees to meet the evolving demands of Government and the world of work, and reduce the cost associated with employment of consultants
480. Warrants will be issued quarterly for the payment of compensation of all public sector workers on Government payroll with requests for additional budget accompanied with justifications.
481. Institute a moratorium on adjustments in remuneration of all Sub-vented Agencies whose levels are above the SSSS levels for 2025 to reduce the disparities between analogous grades in the Public Sector.
482. Conduct periodic head count in public institutions.
483. Place a moratorium on the review of enabling Acts of public institutions as relates to conditions of service of staff.

#### **Medium-Term**

484. Revisit the full implementation of the law on the Unification of Pensions to allow for a holistic reform in Pensions to address the problem of inequities in pensions/gratuities in the public sector.
485. Dialogue with Social Partners to come up with a legal framework to consolidate or repeal enabling Acts/ conflicting laws on conditions of service for public sector workers
486. Resuscitate the policy of weaning off financially sufficient sub-vented agencies, whilst also strengthening the institutions with oversight responsibility.

487. Complete work on the revision of the Single Spine Pay Policy to quell the incessant agitations of Organized Labor with special emphasis on linking pay to productivity. This will reduce the wage overruns emanating from ad-hoc reviews in conditions of service, fuelled by the in-year labour agitations. Public institutions have exploited this weakness by staging protests to agitate for enhancement in their conditions of service, a backdoor way of increasing their consolidated salaries.
488. Institute a biennial labour dialogue between Labour, Ghana Employers Association and Government on labour related issues to come up with solutions on wage issues.
489. Ensure that all public institutions (such public universities, the Ghana Police Service and Parliamentary Service are migrated onto the IPPD to ensure efficiency in payroll management.
490. In 2025, the Ministry will facilitate the development of the Integrated Bank of Projects (IBP) and develop the 2025 Public Investment Plan for the 2025 Budget. The Ministry will also prepare the PPP Plan in line with National Development Goals for publication and submit the 2024 Annual PPP Report to Parliament. Furthermore, the National Asset Management Framework will be finalized for Cabinet approval and carry out sensitization on the National Asset Management Policy.
491. In 2025, the Ministry will take steps to enhance transparency in public debt management by ensuring the timely publication of debt-related reports, enhance the Commonwealth Meridian Debt Management System to streamline debt data reconciliation, analysis and reporting, in addition to facilitating the timely updates on Ghana's sovereign credit rating.
492. Mr. Speaker, to facilitate the timely repayment of both domestic and external debt maturities, we will take steps to strengthen financial buffers in the Sinking Fund and adopt prudent debt management practices. 2024 performance required.

### **Ministry of Local Government, Chieftaincy and Religious Affairs**

493. Mr. Speaker, to expand the academic programmes and infrastructure for world class learning, the Ministry of Local Government, Chieftaincy and Religious Affairs, through the Institute of Local Government Studies, introduced eight new programmes (7 MSc, 1 BSc). In addition, the Ministry completed 2No. 80 bed executive hostel and 1No. conference centre and laboratory in Accra and Tamale campuses respectively.
494. In 2025, the Ministry will conduct orientation and training for newly appointed Chief Executives and Assembly Members. In addition, the Ministry will establish the Royal Academy of Chiefs and Traditional Authorities (RACTA) as a centre of excellence to build the capacity of chiefs, queen mothers and Judicial Committees in contemporary local governance and development and relay and promulgate the University of Local Governance and Development Bill, 2024 towards the grant of a Presidential Charter.
495. The Ministry under the Gulf of Guinea Northern Regions Social Cohesion (SOCO) Project will disburse an additional GH¢315m to 6 RCCs and 48 MMDAs for various sub-project implementation, complete 618 social and economic infrastructures and 60 markets, provide 1,500 producer groups, comprising 45,000 individuals with financial and technical support and execute 96 youth engagement and social cohesion activities.

496. Mr. Speaker, Government is committed to paying modest allowances to assembly members to enhance their capacities and to equip them with resources to monitor the implementation of all programme and projects within their electoral areas.
497. Mr. Speaker, to improve the productive capacity of the extreme poor, the Ministry under the Ghana Productive Safety Net Project (GPSNP), disbursed an amount of GH¢53.87 million as startup grants to 21,547 beneficiaries under the Productive Inclusion (PI) component of the project and GH¢125.22 million as unskilled labour wage to 46,324 Labour Intensive Public Works (LIPW) beneficiaries.
498. Mr. Speaker, the Ministry under the Greater Accra Resilience and Development (GARID) Project, designed to improve flood risk and solid waste management in the Greater Accra Region, disbursed GH¢ 8,256,170.00 to the 17 beneficiary Metropolitan and Municipal Assembly (MMAs).
499. To support the implementation of Integrated Social Services (ISS), a total amount of GH¢5,129,000.00 was transferred to beneficiary MMDAs for social and child protection activities. The Ministry will enroll additional 20 MMDAs on the Integrated Social Services (ISS) and disburse funds to 200 beneficiary MMDAs for the implementation of their Annual Action Plans.
500. In 2025, the Ministry will continue the implementation of the Productive Inclusion, Labour-Intensive Public Works and Project Management components of the GPSNP2 to provide a total of 60,000 beneficiaries with training and grants for productive enterprises. In addition, the GPSNP2 will reach a total of 95,000 beneficiaries through LIPW interventions by the delivery of Small Earth Dams, Climate Mitigation Plantations and Feeder Roads.
501. The Ministry will also continue the implementation of ongoing infrastructure projects under the Coastal, Middle and Northern Belt Development Authorities and the Zongo Development Fund under the Infrastructure for Poverty Eradication Programme (IPEP).
502. Mr. Speaker, the Births and Deaths Registry registered a total number of 560,160 births, representing 76.7 percent of estimated 730,426 births and 49,589 deaths were registered representing 35.3 percent of estimated 140,566 deaths. In 2025, the Registry will register 693,852 births and 78,909 deaths as well as build capacity of 16 Regional Registrars in statistical planning, strategy development and supervision.
503. In 2025, the Land Use and Spatial Planning Authority (LUSPA) will embark on 20 public sensitisation exercises of land use and spatial planning issues, finalise revision of the National Zoning Regulations and Planning Standards as well as the manual for the preparation of spatial plans.
504. Mr. Speaker, the Ministry will inaugurate 15 traditional councils, continue the construction of office complexes for the Houses of Chiefs in the six newly created regions, undertake training for traditional authorities on judicial processes and adjudication, and gender-based issues. In addition, the Ministry will continue with conflict resolution and management and hold National Prayer Day.

505. In 2025, the Ministry will undertake the construction of Waste Transfer Station at GAEC and implement community-based solid waste management interventions under the GARID Project. The construction of condominal sewers and wastewater treatment facilities under the Greater Accra Sustainable Sanitation and Livelihoods Improvement Project will be continued. The Ministry will re-introduce the National Sanitation Day.

### **National Media Commission**

506. Mr. Speaker, the National Media Commission will continue media monitoring efforts using the recently deployed Ghana Media Watch App as an enabler technology to address hate speech, incitement and disinformation in the media made up of over 700 radio stations; 100 television channels; 50 newspapers, news portals and social media.
507. The Commission will intensify the tracking of incidence relating to the safety of journalists for action by the NMC, Ghana Police Service and the Attorney-General's Department to enable the investigation, arrest and prosecution of perpetrators of media attacks in line with international best practice.
508. The Commission will step up regulatory engagements with the Bank of Ghana, the National Communications Authority and other key stakeholders to fight the menace of 'juju' and money doubling on television and other deceptive programmes that adversely impact viewers of television and listeners of radio.

### **National Development Planning Commission**

509. Mr. Speaker, the National Development Planning Commission (NDPC) developed and launched the Long-term National Development Perspective Framework, dubbed Vision 2057. The Framework is to provide strategic direction for the medium to long-term to inform the national budget as enshrined in the PFM Act, 2016 (Act 921). A draft policy matrix was completed for the next planning cycle of 2026 to 2029.
510. The Commission prepared the 2026-2029 Planning Guidelines to prescribe the content and format of the Medium-term Development Plans and organised a nationwide orientation for technical officers involved in plan preparation. The Commission made efforts to deepen the mainstreaming of climate change into planning and budgeting processes with the development of a toolkit to mainstream biodiversity, using the Natural Capital Accounting (NCA) framework.
511. Mr. Speaker, in 2025, the Commission will coordinate the preparation and finalisation of the following strategic documents:
- The President's Coordinated Programme for Economic and Social Development Policies (CPESDPs), a requirement of Article 36 (5) of the 1992 Constitution; and
  - Medium-term National Development Policy Framework to operationalise the CPESDPs and provide strategic direction for the medium-term development plans of MDAs, RCCs and MMDAs.

### **Right to Information Commission**

#### **Institutional Sensitisation Programmes**

512. Mr. Speaker, the Right to Information Commission conducted sensitisation programmes for 221 public institutions to reinforce proactive disclosure and expedite the process of accessing public information.

513. The Commission conducted a nationwide monitoring and compliance exercise across 327 public institutions to assess their level of adherence to the provisions of Right to Information Act, 2019 (Act 989). The monitoring exercise revealed that 222 institutions demonstrated compliance, and 105 institutions found to be non-compliant. Measures were instituted to ensure full compliance by all institutions.
514. Mr. Speaker, the Commission continues to employ diverse Alternative Dispute Resolution (ADR) mechanisms to address review applications. As at end 2024, the Commission received 120 applications, 75 were settled, 13 decisions issued and 2 discontinued with 53 applications at various stages of review.
515. Mr. Speaker, to decentralise the Commission's services, an additional office was established in Bolgatanga, bringing the total number of regional offices to four (Accra, Kumasi, Sunyani and Bolgatanga). The Commission plans to open additional offices in the Central, Eastern, Northern, Volta, and Western Regions.

## Economic Sectors

516. The focus of the Economic Sector is to ensure: a strong and resilient economy; sustainable and reliable energy supply, green transition; industrial transformation and agribusiness; improved science and technology; private sector development, agriculture and rural development; fisheries and aquaculture; and tourism, culture and creative arts.
517. Interventions in this sector are also geared towards the attainment of: Sustainable Development Goals (SDGs) 1,2,4,8,9,10,11,12,16 & 17, and the African Union (AU) Agenda Goals 1,4,5,7,9 & 20 through the promotion of productive activities, decent job creation, green transition and inclusive economic growth.

## Ministry of Food and Agriculture

### 2024 Performance and Outlook for 2025

518. Mr. Speaker, Agriculture for Economic Transformation Agenda (AETA), will be the driving force for modernising agriculture and promoting agri-business to ensure food security, reduce food inflation, boost exports, and create sustainable jobs. The AETA will be implemented through the following broad programmes:
519. Mr. Speaker, the Ministry will roll out the Feed Ghana Programme (FGP) to mobilize human and technical resources to boost agricultural production in strategic crops and livestock. The programme will also ensure the participation of institutions such as schools, Faith-Based Organizations, security agencies and public institutions in food production. Home gardening will also be promoted among households across the country.
520. Mr. Speaker, in 2024, Government's intervention in the grains sub-sector emphasized the distribution of support to victims of the Akosombo dam spillage, support to victims of the dry spell in northern savannah and the transition zones of the country, the implementation of input credit and related investments. Government procured a total of 180,625.4MT of organic and inorganic fertilizers, 7,553MT of various seeds 381,154 litres of weedicides and 744,000litres of agrochemicals and distributed to 344,930 farmers nationwide.

521. Mr. Speaker, government will roll out the Transformational Grains Development (TGD) Project to prioritize the production of maize, rice, soya and sorghum; the Roots and Tubers Development Project (RTDP) for cassava, plantain and yam; the Vegetable Development Project-YEREDUA' (VDP) for tomato, pepper, onion and others; the Livestock Development Project (LDP) for small ruminants and the "Poultry Farm to Table" and 'Nkoko Nkitinkiti' Projects.
522. In line with the vision to streamline agricultural activities for greater productivity and better returns on investment, the Ministry will establish 50 units Farmers' Service Centres, in all Regions and strengthen the technical capacities of machinery operators to support farmers, creating a one-stop hub for affordable agricultural services, machinery, equipment, and new technologies.
523. The Ministry, under the Transformational Grains Development Project, will procure and distribute 4,000 metric tonnes of maize seeds, 10,000 metric tonnes of rice seeds, 2,000 metric tonnes of soybean seeds and 200 metric tonnes of sorghum seeds. This is expected to increase maize production by 30 percent, rice by 19 percent, soya by 40 percent and sorghum by 9 percent in the immediate to short term.
524. Mr. Speaker, to reduce the import bill of vegetables, the Ministry under the Vegetable Development Project ('YEREDUA'), will supply tomato, pepper and onion seeds to farmers and distribute various fertilizers to support vegetable production across the country. In addition, the Ministry will develop green houses and modern infrastructure for controlled-environment farming and provide technical support for existing urban and peri-urban vegetable farmers.
525. In 2025, the Ministry under the AgriNext Programme will facilitate access to land banks by young farmers, connect graduates with opportunities in the agricultural value chain and operationalise the institutional commercial farms of the National Service Scheme and Youth Employment Agency. The Ministry will initiate processes to deploy mini processing plants to production enclaves to serve as markets for agricultural produce for primary processing to feed industry. This will make agricultural production a profitable venture for the youth and reduce heavy dependence on food imports.
526. Mr. Speaker, the Root and Tuber Development Project (RTDP) will be implemented through the procurement and distribution of cassava bundles, plantain suckers and yam setts to farmers in 2025.
527. Mr. Speaker, under the Livestock Development Project, the Ministry will rehabilitate livestock structures and office facilities at 7 national livestock breeding stations, restock them with small ruminants to at least 50 percent capacity from the current level of below 15 percent. The Ministry will also revamp the Amrahia Dairy Farm.
528. Mr. Speaker, to reduce the importation of chicken and chicken products, increase income of farmers, meet the country's protein requirement, and improve nutritional status of households in the country, the Ministry in 2025, will support farmers through the "Poultry Farm to Table" and "Nkoko Nkitinkiti" Projects. In this regard, the Ministry will support 30 anchor farmers with 2.4 million day old chicks, feed and vaccines to raise broiler chicken and procure 1 million Kuroilers for distribution to 55,000 households.

529. Mr. Speaker, in 2025, the Ministry will launch 'Feed Industry Programme' to boost the production of local raw materials to ensure a consistent and sufficient supply of high-quality agricultural produce for industrial use. This is to wean-off processors from importation of raw materials and contribute to job creation for our teeming youth.
530. Mr. Speaker, to address the challenge of huge imbalance between production and consumption of palm oil, the Ministry will develop the National Palm Oil Industry Policy to offer incentives for growth and the entire value chain of the palm oil industry (red gold). The Ministry will also provide oil palm seedlings to farmers and encourage them to actively participate in out-grower palm plantation schemes.
531. Further, the Ministry will promote the commercialization of cashew, coconut and rubber under the Ghana Tree Crops Diversification Project (GTCDP) to boost foreign exchange earnings and increase farmer income. In 2025, the Ministry under the programme will procure and supply seedlings of cashew, rubber, coconut, shea and mango for distribution to farmers across the country to boost tree crops production.
532. Mr. Speaker, under the 24-hour economy, modern irrigation systems will be established to ensure all-year-round crop and livestock production. Government launched the Irrigation for Wealth Creation Project, aiming to fully harness the country's irrigation potential for all-year-round agriculture and feed agro-processing industries. Feasibility studies for the construction of pump and pivot irrigation facilities across the country has commenced.

### **Ministry of Fisheries and Aquaculture**

#### **2024 Performance and Outlook for 2025**

533. Mr. Speaker, the fisheries sector contributes significantly to the socio-economic development of the country especially in the areas of job and wealth creation, national food security and Gross Domestic Product (GDP) growth.
534. The sector in 2024 continued to implement policies, programmes and projects with a view to accelerating growth and contributing to the overall economic transformation agenda. The sector in 2025 will continue to focus on managing fisheries resources sustainably by shifting the dominance of fish production from the marine to aquaculture and inland subsectors, to ensure fish production grow exponentially to meet domestic demand and provide employment along the fish value chain.
535. Mr. Speaker, the critical components of the Anomabo Fisheries College, comprising the Administration, Classroom, Hostel and Laboratory Blocks, as well as, construction of fishponds and boreholes with water treatment facilities have been completed. The Ministry will operationalise the College for the admission of first batch of students during the 2025/2026 academic year. The components that remain outstanding will be monitored to ensure their timely completion.

536. Mr. Speaker, to reverse the decline and restore the marine fisheries stocks to sustainable levels, the Ministry will implement a modified Closed Season Programme that will continue to ban fishing for two months for industrial trawl vessels and suspend the one month Closed Fishing Season for artisanal fishing fleets in 2025.
537. The Ministry will also initiate preparatory activities for the establishment of the Blue Economy Commission which will play a critical role in the sustainable management and regulation of marine and freshwater resources.
538. Mr. Speaker, to address the challenges of going through multiple regulatory agencies to acquire aquaculture permits, and improve compliance in the industry, the Ministry, in collaboration with the regulatory agencies will work on the development of a One-Stop-Shop Aquaculture Licensing System to streamline the permitting process, allowing operators to obtain all necessary permits through a single platform.
539. Mr. Speaker, the Ministry will enhance aquaculture production through improved fish genetics, commercial fingerling production, and strengthened quality assurance and disease control measures. As a result, the Ministry will intensify biosecurity measures and provide training in fish disease detection. Additionally, the Ministry will continue to support both existing and new aquaculture operators, particularly the youth and women groups by providing the necessary inputs for sustainable aquaculture practices under the Aqua/Cage-Culture Project (ACP). These efforts are expected to increase aquaculture production by 38,604.32mt from 121,809.43mt in 2024 to 160,413.75mt in 2025.
540. Mr. Speaker, to address premix fuel diversion, hoarding, and safety. The premix fuel automation project aimed to install 300 automated outlets at landing beaches. By 2024, 157 outlets were at various stages of completion. In 2025, the Ministry will leverage technology and continue to complete the remaining 143 outlets.

### **Ministry of Lands and Natural Resources**

#### **2024 Performance and Outlook for 2025**

541. Mr. Speaker, the Lands Commission has commenced implementation of transformative initiatives to establish a modernized records management system across its regional offices. These efforts include scanning, geo-referencing, digitization, and systematic archiving of existing land records to ensure efficient retrieval and enhanced service delivery. The initiatives which started in the Ashanti, Central, Eastern, Greater Accra and Regional offices of the Commission will continue in 2025.
542. Mr. Speaker, to operationalise the provisions of the Land Act 2020 (Act 1036) which revised, harmonized, and consolidated existing land laws to promote sustainable land administration, the Commission facilitated the development of Legislative Instruments (LIs), to provide clarity and ensure uniformity in its application across the country.
543. To ensure efficient land administration, in 2025, the Lands Commission will complete the preparation of the Legislative Instruments for the Land Act, 2020 (Act 1036) and commence the preparation of a Legislative Instruments for the Lands Commission Act, 2008 (Act 767).



544. Mr. Speaker, to improve service delivery, the Office of the Administrator of Stool Lands (OASL), will roll out its App to 90 districts to optimize revenue collection and data management, as well as bring its services closer to stakeholders by opening at least five revenue collection offices in its operational districts.
545. In 2025, the Forestry Commission will continue to grant permits for salvaging trees on lands undergoing development activities such as road construction, human settlement expansion, and farm cultivation.
546. Mr. Speaker, as part of the efforts to reclaim degraded forests, the Ministry will implement a 'Tree for Life' restoration policy and Blue Water Initiative to heal and harness the environment by turning degraded mined-out areas into ecological recovery hubs.
547. In 2025, the Forestry Commission will roll out a Robust Afforestation/Reforestation Programme (RAP) to accelerate national landscape restoration efforts under the Tree for Life Reforestation Initiative. This will see the establishment and maintenance of 12,000 hectares of forest plantations, 4,000 hectares of enrichment planting and reclamation of 500 hectares of degraded mined out sites in forest reserves.
548. Mr. Speaker, the upsurge in illegal mining remains a national security issue as it has caused grave destruction of Ghana's natural environment. The Ministry as part of its interventions to wage aggressive war on illegal mining will re-categorize mining into small-scale mining (SSM), medium scale mining (MSM), and large-scale mining (LSM) with tailored regulatory, operational, environmental, and safety requirements.
549. In 2025, the Ministry will intensify efforts to decentralize the regulatory role of the Minerals Commission by completing ongoing construction and upgrade of regional offices in Bole, Bolgatanga, Kumasi, Tamale, and Takoradi, which are at different stages of completion to enhance the monitoring activities of the Minerals Commission. The Commission will upscale geological investigation, provide mine support services and ensure effective monitoring of operations in line with mining laws and regulations.

## **Ministry of Trade, Agribusiness and Industry**

### **2024 Performance and Outlook for 2025**

550. Mr. Speaker, the Ministry has been realigned to focus considerable attention on attracting investments into the local production of high-quality raw materials in high demand; especially agricultural raw materials and other non-agricultural raw materials such as aluminium, glass, iron and steel to feed export-oriented industries that are expected to operate within the 24-Hour Economy Policy of Government. In 2025, large scale contract-commercial farming with high productivity will be encouraged and supported through the implementation of the following programmes:
- i. Feed the Industry Programme;
  - ii. Accelerated Export Development Programme (AEDP); and
  - iii. National Apprenticeship Programme under GRATIS Foundation.

551. Mr. Speaker, in 2024, as part of the implementation of the African Continental Free Trade Area Agreement (AfCFTA), 19 Ghanaian companies manufacturing products such as cosmetics, food and beverages, coconut oil and garments, were supported to obtain AfCFTA Rules of Origin Certification. Additionally, an export readiness training programme was launched, benefiting over 200 women and youth-led enterprises. In 2025, the Ministry will continue to support Ghanaian companies to be AfCFTA certified.
552. Mr. Speaker, the Ministry will commence the implementation of the Rapid Industrialization for Jobs Initiative to focus on establishing strategic industries and reviving defunct ones such as the Komenda Sugar Factory and Volta Star Textiles Limited.
553. Mr. Speaker, the Ministry will implement the Women in Trade, Agribusiness and Industry Programme to empower women entrepreneurs and provide support for women in cross-border trade among others. In line with this, the Ministry will develop a Policy for women in trade, agribusiness and industry. The Ministry will also undertake a comprehensive review of the Made-in-Ghana Products Policy, advocate for the passage of the Consumer Protection Competition and Business Regulatory Reforms Commission Bill.
554. The Ministry will also structure and institutionalise a platform for sustained government-private sector engagements.

### **Ministry of Tourism, Culture and Creative Arts**

#### **2024 Performance and Outlook for 2025**

555. Mr. Speaker, the Ministry of Tourism, Culture and Creative Arts, together with its implementing Agency, the Ghana Tourism Authority, in collaboration with Ghana Cocoa Board and Cocoa Processing Company organised the 19th edition of the National Chocolate Week from 8th – 14th February 2024, under the theme – “Eat Chocolate, Stay Healthy, Grow Ghana”. The Ministry will continue to pursue programmes in 2025 that promote the consumption of chocolate and cocoa products in Ghana.
556. Mr. Speaker, the National Commission on Culture and the Centres of National Culture observed the 2024 Wear Ghana Festival across the country. The Commission will continue to support and promote the Wear Ghana Festival, as part of its efforts to preserve and celebrate our rich cultural heritage. In 2025, the Commission will collaborate with key stakeholders to expand the reach and impact of the festival, ensuring that it becomes a significant event on both the national and international cultural calendars.
557. Mr. Speaker, to elevate the performing arts as a key pillar of Ghana's cultural and economic development, the National Theatre of Ghana organized conference of performing artists which brought together major stakeholders from academia, civil society, investors and performers to deliberate on the future of the sector. In 2025 the Ministry will continue to undertake programmes to further achieve this objective. The Ministry will also make the arts, a central part of our educational curriculum, ensuring that future generations continue to celebrate and enrich our cultural heritage through creative expression.

558. Mr. Speaker, in 2025, the Ministry will initiate the 'Black Star Experience' which aims to establish Ghana as the gateway to Africa for the global Diaspora, featuring curated cultural, historical, and creative art experience in collaboration with the private sector, diplomatic missions, MDAs/MMDAs and position the 'Black Star Experience' as a uniquely Ghanaian Tourism Brand. It will include street carnivals, film week, theatrical and drama performance among others. The Pan African Month will be part of the Black Star Experience.
559. In 2025, the Ministry will work with the National Film Authority and other partners to provide the necessary support, resources, and incentives to drive growth in the Ghanaian film industry.

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

#### **2024 Performance and Outlook for 2025**

560. Mr. Speaker, the Ministry of Environment, Science and Technology (MEST) is putting up a state-of-the-art jobbing Foundry and Machine Tooling Centre based on Computer Numerical Control (CNC) technology. The physical construction is 76 percent complete. The Ministry will work to ensure the timely completion and operationalization of the Centre in 2025. The project after completion will provide approximately 5,191 jobs with 691 direct and 4,500 indirect jobs.
561. Mr. Speaker, under the "Establishing Circular Economy Framework for the Plastics Sector (CEF-PS)" Project, 11 SMEs in the plastics value chain have been selected to receive technical and financial support on pilot basis. The Project focuses on producing biodegradable plastics, food-grade recycling, and construction material-grade recycling. This initiative will strengthen Ghana's transition to a sustainable and circular plastics economy. In 2025, the Ministry will support the SMEs as part of implementation of the Project.
562. In line with 'Tree for Life Reforestation Policy, MEST will institute 'One Child, One Tree' Initiative encouraging every schoolchild to plant and nurture a tree. This Initiative will foster a culture of environmental stewardship among the youth. Further, the Ministry will launch the "Blue Water Initiative" in 2025. This initiative seeks to restore polluted rivers and lakes, ensuring they return to their natural, unpolluted states.
563. Mr. Speaker, illegal mining (Galamsey) remains the most challenging environmental issue faced by our nation. MEST has initiated processes to revoke Legislative Instrument (L.I. 2462), which previously allowed mining in forest reserves and protected areas to reaffirm our unwavering commitment to environmental sustainability, biodiversity conservation, and responsible natural resource management. A comprehensive programme, led by MEST and MLNR will roll out rigorous enforcement of environmental and safety standards to mitigate the destructive effects of illegal mining.
564. Mr. Speaker, the Council for Scientific and Industrial Research (CSIR), introduced five new products (Vegan Shito, Dried Tofu, Granola Bar, Honey Yoghurt, Fanieo Dawadawa Cookies, and Khebab Spice Mix) to the Ghanaian markets. These varieties were released to support food security in the country and advance Ghana's poverty reduction effort. The CSIR for the year 2025 will continue to support farmers by providing enhanced crop varieties.

565. Mr. Speaker, the Ghana Atomic Energy Commission (GAEC) produced and disbursed 6000 disease-free plantain plantlets to farmers, developed protocols to produce broilers, layers, quail and pigs with Black Soldier Fly (BSF)-based feed and the use of BSF-based organic fertilizer for vegetable production. Additionally, GAEC developed 4 new yellow flesh cassava varieties with high beta carotene content, high yield and resistant to cassava mosaic virus. These varieties are useful for improved vitamin A intake for better eyesight and immune system.
566. Mr. Speaker, the Environmental Protection Authority Act, 2025 (ACT 1124) was passed to replace the existing Environmental Protection Agency Act, 1994 (ACT 490) to strengthen environmental governance, and to create an Environmental Protection Authority. Additionally, EPA issued 11,558 environmental assessment permits and 38,130 chemical licenses to ensure compliance with L.I 1652, as well as monitored 132 industries to analyse the level of pollution for effluent quality. The EPA in 2025, will continue the enforcement of environmental laws.
567. The National Biosafety Authority will review the Biosafety law (Act 831) to reflect emerging scope of biosecurity, improve infrastructure, actively engage in intensive and sustained public education, enhance partnerships and collaboration, as well as strengthen regulatory frameworks and quality management systems in 2025.

## **Ministry of Energy and Green Transition**

### **2024 Performance and Outlook for 2025**

568. Mr. Speaker, the Ministry of Energy and Green Transition is committed to achieve universal access to electricity. Under the Rural Electrification Programme, a total of 276 communities were connected to the national grid in 2024 increasing the national electricity access rate from 88.95 percent in 2023 to 89.03 percent in 2024. The Ministry intends to reach 90 percent access rate by end 2025.
569. Additional 400 communities under the SHEP-4, SHEP-5 and turnkey projects will be connected in 2025 as follows:
- 177 communities in the Northern, North East, Savanna, Upper West and Upper East Regions.
  - turnkey electrification of selected communities in the Upper East Region (Phase II).
570. Mr. Speaker, as part of efforts to improve the power system stability within the middle and northern parts of Ghana, all the 10 units of the Ameri plant were relocated to Kumasi, with six units of 150MW capacity currently in operation. The last four units will be ready for commissioning by end-2025 to generate additional 100MW. The Ministry is also working to repower the 132MW Takoradi Thermal Plant (T3).
571. Mr. Speaker, in line with Government's plan to involve Private Sector Participation (PSP) in the electricity distribution sector, a committee has been constituted to explore and evaluate potential private sector participation options to facilitate the revitalization of the Electricity Company of Ghana (ECG). The Ministry will also assist the Company to undertake revenue improvement and expansion of distribution networks in selected districts across the country.

572. To address the high cost of power, the Ministry will review the terms of the renegotiated Power Purchase Agreements with Independent Power Producers. The revised terms of these agreements will be submitted to Cabinet for approval and subsequently to Parliament for ratification.
573. Mr. Speaker, under the Ghana Scaling-up Renewable Energy Program (SREP), the Ministry is deploying 12,000 net-metered solar PV systems across homes, businesses, and public facilities. The ministry will also construct 35 mini grids as part of the last mile electrification efforts and 1,450 solar home systems for remote off-grid households and public facilities.
574. In 2025, the construction of the 35 mini grids and supply of 381 solar home systems for public facilities in off-grid communities in Bono East, Oti, and Savannah Regions will continue.
575. Mr. Speaker, Ghana's solar capacity reached 205 MW, with an additional 200 MW under construction, out of which 30 MW floating solar plant is being built at Bui Hydropower. All floater components of this Plant are being manufactured locally, in line with our commitment to green industrialization. In 2025, the Ministry will continue to drive expansion in the development of the renewable energy value chain.
576. To accelerate investments in renewable energy and green transition, the Ministry will establish the Renewable Energy Investment and Green Transition (REIGT) Fund in accordance with the Renewable Energy Act, 2011 (Act 832) as amended. The Fund will support solar deployment on public health facilities, Small and Medium Scale Enterprises and research in inventions for home-grown technologies for the energy transition.
577. Mr. Speaker, to transition Ghana to a net-zero energy economy by 2070, the Ministry developed the Ghana Energy Transition Framework which seeks to deliver affordable electricity targeted at a future electricity demand of 380,000 GWh, supported by 83 GW of installed generation capacity, including 21 GW from renewables. In 2025, the Ministry will develop a five-year cycle strategic document for the implementation of the Energy Transition Framework.
578. In 2025, key earmarked Petroleum Development (Upstream) operations will include the:
- i. Development of the Pecan Field in the Deep Water Tano/Cape Three Points Block;
  - ii. Development of the Gye-Nyame gas discovery in the Offshore Cape Three Points Contract Area; and
  - iii. Drilling of additional wells in the producing fields to sustain production, and increased exploration activities in light of the exploration license agreements signed.
579. Mr. Speaker, as part of the green transition mandate of the Downstream Sector, the Ministry will continue pursuing various policies including the deployment of Electric Vehicle charging stations and promote the use of biofuel technologies intended to decarbonise the transport sector.
580. Mr. Speaker the Ministry is in the process of establishing the Renewable Energy and Green Transition Fund. This fund, which is in line with the Renewable Energy Act and

the President's vision will provide solar chargeable outboard motors for fishing, solar panels for chip compounds, electric vehicle charging systems, solar for irrigation facilities, hospitals and public schools, including universities and small and medium scale enterprises and support energy efficiency education. The objective of the fund is in twofold. The Government through this fund will enhance the green credentials of the country, encouraging investments in renewable energy and supporting the development of green technologies locally. In addition, this initiative will reduce the burden of electricity tariffs on state institutions whilst freeing grid connected power for productive and industrial purposes to create jobs.

581. The current system of managing our streetlights has not been the best. In some areas, the streetlights barely come on. This poses security challenges for inhabitants in such areas. In addition, estimates by the Energy Sector Recovery Program indicate that the street light levy is not adequate to cover the infrastructure, maintenance and energy required to keep the light on. The Government aims to deploy solar-powered streetlights across the country to help reduce the burden on Ghanaians in the paying extra for street lights.
582. Mr. Speaker, the Ghana National Gas Company Limited (GNGC) has acquired ownership of the Ghana Cylinder Manufacturing Company Limited with the aim of enhancing GCMCs capacity to produce more cylinders and meet the needs of the citizenry while supporting the goal of transitioning to a low-carbon economy. The Ministry has initiated steps to collaborate with Ghana Gas to retool and refurbish the Company to produce more cylinders for the local market and export.

### **Statistical Service**

583. Ghana's development has experienced cyclical development fluctuations, which underscores the current government quest to build foundational economic growth structures for sustained transformation. This will be done through the development of data infrastructure which will engender integration and interoperability from across the entire national statistical system with the Ghana Statistical Service leading the process.

### **Rebasing of Consumer Price Index and Inflation**

584. The Consumer Price Index (CPI) basket is usually rebased every five years to reflect changes in consumer behaviour. One of the key inputs for the rebasing is the determination of item weights, which have traditionally been derived from the Ghana Living Standard Surveys (GLSS). Aligning with the periodicity of the conduct of the GLSS and the five-year recommendation for rebasing the CPI has been a challenge because we have not been deliberate about such an important undertaking. This has partly affected previous governments' efforts at taming inflation. To address this issue, GSS proposes a three-year rebasing cycle, and the Ministry of Finance has committed to supporting them and programming funding for its sustainability. Ghana's CPI was last rebased in 2017-18 and the Ministry is fully aware that GSS, through the Annual Household Income and Expenditure Survey, will rebase the CPI this year.

### **Rebasing of Gross Domestic Product**

585. Ghana's Gross Domestic Product (GDP) currently uses 2013 as the base year making it challenging to fully understand the economy and achieving the expected responses from government policies. As part of our resetting efforts, the Ministry of Finance is working closely with GSS and all the government Ministries, Departments and Agencies that supply data for the computation of GDP for its rebasing. In addition to the

rebasings, I will institutionalise regular meetings to review the production figures received from all the line ministries, task GSS to publish production and productivity statistics to inform government policy.

### **Government Finance Statistics**

586. The credibility, verifiability and transparency in the publication of government revenues, expenditures and financial transactions of assets and liabilities holds strong potential in attracting investments and provides a better appreciation of the state of the economy using a range of indicators. The Ministry of Finance has flagged this undertaking as a critical intervention in the resetting space and engage GSS and the Bank of Ghana to institutionalize the publication of government finance statistics.

## **Infrastructure Sectors**

### **Ministry of Works, Housing and Water Resources**

#### **2024 Performance and Outlook for 2025**

587. Mr. Speaker, Government continued with the coastal protection works to protect the coastal settlements against beach erosion and flooding while protecting lives, livelihood and properties from tidal wave erosion. The Dansoman, Komenda and Elmina (Phase III) coastal protection projects are practically completed while the Anomabo, Cape Coast, Dixcove, Aboadze Phase II and Ningo-Prampram coastal protection works are 80 Percent, 88 percent, 42 percent, 70 percent and 92 percent respectively. In 2025, Government will continue with the implementation of the ongoing coastal protection projects.
588. Mr. Speaker, in recent times, there has been intense tidal wave action in parts of the Keta Municipality displacing residents of Agavadzi, Solakope, Amutinu and Adina. In line with the directive from H.E. John Dramani Mahama, government will commence the second phase of the Blekusu Coastal Protection Project. In addition, government will also explore the opportunity to partner with the private sector to commence works at Shama, Ningo-Prampram (Section B), La and Teshie Nungua, Aboadze (Phs III), Maritime University, Ezinlibo, Kokrobite, Apam, Bortianor, Saltpond, Ada, Anloga, Anyanui Fuveme and Tema Newtown.
589. Government pursued drainage improvement works under the 2020, 2023 and 2024 National Flood Control Programme to mitigate the disaster risks associated with flooding in various parts of the country, while minimising the economic losses that are associated with the floods. These works resulted in the construction of 46.97km of drains as well as the desilting and excavation of more than 1,000km of earth drains. The Ministry will continue with the implementation of the Programme, as well as, dredge the White Volta in preparation for the spillage of the Bagri Dam.
590. Mr. Speaker, as part of efforts to resettle the displaced persons affected by the Akosombo Dam Spillage, works commenced on the construction of 1,010 housing units at Central, North and South Tongu Districts in the Volta Region under the Phase II of housing intervention for the flood victims. Government will continue with this intervention in 2025.
591. Mr. Speaker, to address the national housing deficit, estimated at 1.8 million housing units, Government pursued a number of housing interventions including: completion of 1,072 units under the Kpone Affordable Housing Project by TDC Ghana Limited (TDCL), as well as, commenced additional 800 units at Tema Community 26. In

- partnership with the National Homeownership Fund (NHF), TDCL completed 204 housing units at Community 22 under the Phase II of the housing programme and commenced work on additional 129 housing units.
592. Mr. Speaker, under the Redevelopment Programme, Government continued the construction of 625 housing units, comprising 2 and 3-bedroom apartments and Townhouses at Airport, Ridge, Cantonments and Labone for public servants. 135 housing units were delivered, and the remaining 490 units are progressing steadily.
593. The Ministry, through the State Housing Company Limited (SHC), completed 74 housing units under the Legacy Court Housing Project and an additional 54 housing units for the Ghana Immigration Service. Work on the Surge Homes Housing Project at Amrahia and the SHC Gardens Project also continued and will be completed in 2025.
594. The Saglemi Affordable Housing Project was set out to change the phase of public sector-led mass affordable housing delivery in the country. In line with the commitment made by H.E. John Dramani Mahama in the 2025 State of the Nation Address, Government will commence work on completing all stalled housing projects starting with the Saglemi Affordable Housing Project.
595. Mr. Speaker, Government will review the Rent Act, 1963 (Act 220) and the Rent Control Law, 1986 (P.N.D.C.L 138), to remove inherent constraints and offer incentives which will stimulate private sector investment in the rental housing sector, maintain the protection it offers low-income and vulnerable tenants from abuse and arbitrary actions, and legislate hostel accommodations in Ghana.
596. Mr. Speaker, under the Urban Water Programme, total water production increased from 72.8 billion gallons in 2023 to 76.12 billion gallons in 2024 with a billing collection rate of 92 percent. Government continued with the implementation of the following projects which are at various stages of completion: Keta Water Supply Project – 72 percent complete; Wenchi Water Supply Project -85 percent complete; and Sekondi-Takoradi Water Supply Project -80 percent complete.
597. Mr. Speaker, under the Rural Water Supply Programme, Government completed the rehabilitation of Small Towns and Community Pipe Water Systems at Bole, Adidome, Hamile Happa, Tumu, Papaase and Essiam cluster, Wassa Wulensi, Dunkwa, Yeji and Ejura to increase access to potable water in these communities.
598. Additionally, reconstruction of other water systems continued at Asankragwa (70 percent complete) Sefwi Wiawso (50 percent complete), Duadaso (45 percent complete), Kweiman Danfa (65 percent complete), Goaso (55 percent complete), Juaben (70 percent Ministry of Works, Housing and Water Resources 5 complete), Aveyime (80 percent complete), and Adu Bansa (70 percent complete). All these projects will be continued in 2025.
599. Mr. Speaker, addressing the challenges posed by illegal mining, environmental degradation, and its ineffective management is essential for enhancing Ghana's water supply. In this regard, the Ministry will embark on extensive dredging of all major river bodies with specific emphasis on the Black Volta, White Volta, Pra, Ankobra, Oti, Birim, Offin and Lower Volta basins to remove sediment, debris, and toxic pollutants that accumulate due to illegal mining activities. This process will help to restore water quality and allow the ecosystems to recover and function effectively again.



600. Lack of access to regular and uninterrupted supply of water is a major challenge faced by many industries in Ghana. Part of this is as a result of ageing equipment and inadequate investments in the water sector. To address this, Government will provide the enabling framework and support for the private sector to fund and operate utility-scale water treatment plants.
601. One such initiative is the Dawa Water Treatment plant which is scheduled to commence operations this year. The plant, with a projected capacity of 110,000 m<sup>3</sup> per day (30 million gallons per day), will source raw water from the Lower Volta basin and primarily benefit industries operating within the Dawa Industrial Zone, the Tema Free Zones Enclave, as well as businesses, industries and communities situated along the pipeline corridor stretching from Dawa to Tema.
602. Pursuing this model of private sector participation in our water delivery system will free Government from funding such investments and hasten the provision of essential services to our industrial communities to enhance their operations.

### **Ministry of Roads and Highways**

#### **2024 Performance and Outlook for 2025**

603. Mr. Speaker, the routine maintenance activities of the Ministry of Roads and Highways comprising grading, pothole patching, shoulder maintenance, and vegetation control were carried out on 21,258.36km of the trunk road network; 10,813km of the feeder road network; and 1,113km of the urban road network. In addition, periodic maintenance activities, comprising re-gravelling/spot improvement and resealing works were carried out on 92km, 321km and 89km of the trunk, feeder and urban road networks respectively.
604. The Department of Urban Roads (DUR) undertook 45km of asphalt overlay works in 2024. Additionally, minor rehabilitation works covering upgrading and the construction of culverts and drainage structures were carried out on 519km of trunk roads, 380km of the feeder roads and 45km of the urban road network.
605. Mr. Speaker, under the Transport Sector Improvement Project (TSIP), the Ministry is piloting the implementation of performance-based road contracting through the rehabilitation and maintenance of about 1,052km of trunk and feeder roads in the Bono East, Northern and Upper West Regions. The status of these projects are at various stages of completion: Bono East Region- 214km of feeder roads 81 percent complete; Northern Region- rehabilitation of the Tamale – Tatale road, Lot 1 - Tatale – Zabzugu – Yendi Road (66km) 90 percent complete and Lot 2 - Yendi – Tamale (106km) 91 percent; and the rehabilitation of 670km of feeder roads in the Upper West Region. The Ministry will prioritise the completion of these projects in 2025.
606. Mr. Speaker, works on improving roads at Axim, Shippers Council and Harbour roads in Takoradi, widening of Sekondi road between Paa Grant Roundabout and Effia Nkwanta Hospital, Adiembra Roads between Effia Nkwanta Hospital and Regional Coordinating Council, under the Sekondi- Takoradi Phase 1 is 60 percent complete. The Ministry will prioritise the completion of these projects in 2025.

607. Works on Phase 2 of the Tema Motorway Roundabout, involving the construction of the 3rd Tier of the interchange to link the Harbour and the Akosombo Road is 99 percent complete. Construction of the Flyover over the Accra Tema Motorway from the Flowerpot roundabout on Spintex Road to East Legon is 99 percent complete. This has significantly reduced congestion in the corridor.
608. As part of efforts to dualize and improve safety on major trunk roads in the country, works are ongoing on the construction of 4 by-passes on the Accra – Kumasi Highway at Osino, Anina, Enyeresi and Konongo. The physical progress is as follows:

LOT	ROAD NAME	LENGTH (KM)	Status (Dec., 2024)
1	Osino South Bound Carriageway	11.55	74%
2	Osino North Bound Carriageway	11.55	70%
3	Anyinam South Bound Carriageway	6.10	57%
4	Anyinam North Bound Carriageway	6.10	93%
5	Enyeresi South Bound Carriageway	9.10	60%
6	Enyeresi North Bound Carriageway	9.10	61%
7	Konongo South Bound Carriageway	13.60	60%
8	Konongo North Bound Carriageway	13.60	61%

609. Mr. Speaker, the following highlights the status of work done on some selected road projects across the country which is expected to contribute to improvement in travel time, safety and reduce congestion:
610. Works on the dualization of Nsawam – Ofankor (16.7km) road achieved a physical progress of 68 percent. It involves the widening of the road to 10-lanes with a 6-lane expressway and 4 – lane service road with interchanges at Amasaman, Pobiman, Medie and Nsawam Junction. Kasoa-Winneba(30km) – The dualisation works include interchanges/flyovers at Budumburam and Sapato Junctions. The physical progress is 39 percent complete. Dualisation of Adenta – Dodowa Road (22km). The physical progress is 15 percent. Dualisation of Takoradi – Agona Nkwanta (23km). This involves the dualization of the road between Takoradi and Agona Nkwanta and the reconstruction and widening of 3 bridges along the road. The physical progress is 32 percent. Government will continue with the implementation of the above mentioned projects in 2025.
611. Mr. Speaker, the Ministry’s Public Private Partnerships (PPP) programme for the financing, construction and management of road infrastructure saw the commencement of the Accra – Tema Motorway and Extension Project in 2024. The 27.7km road involves the reconstruction of the Accra – Tema Motorway into a 4-lane expressway with a 6-lane urban highway with interchanges at Old Lashibi (Ashaiman under-bridge), Community 18 and Teshie Link. It also involves the remodelling of the Tetteh Quarshie Interchange. The contractor has mobilized to site and physical works are at 7 percent completion.
612. Mr. Speaker, the Ministry will in 2025, embark on an intensive programme of road maintenance to tackle the backlog of roads that need to be maintained to improve

condition of roads all year round. The Ministry will also ensure that the road fund is used exclusively for road maintenance and operational improvements.

## **Ministry of Communications, Digital Technology and Innovations**

### **2024 Performance and Outlook for 2025**

613. Mr. Speaker, Ghana's digital economy is growing rapidly presenting both opportunities and challenges for policymakers, businesses and citizens. Ghana's digital transformation has been marked by increasing mobile connectivity, a thriving tech startup ecosystem, and innovative solutions in financial technology, e-commerce, and education.
614. Unfortunately, the growth in the IT sector has not been matched by the regulatory and policy frameworks governing the digital spaces which remain underdeveloped, especially in areas related to emerging technologies like the Metaverse and Virtual Worlds, Artificial Intelligence (AI), Blockchain, Data Analytics, Machine Learning, Coding, and Programming amongst others.
615. Mr. Speaker, the lack of clear governance structures poses risks around data security, privacy, economic inclusion, intellectual property rights, and digital sovereignty. As such, it is critical to develop regulatory pathways that foster inclusive growth and align with Ghana's socio-economic priorities.
616. In this context, Mr. Speaker, the "Resetting Agenda" of Government will undertake the following innovative steps in the ICT ecosystem:
  617. Completion of the Digital Youth Village (DYV) which is 70 percent complete at the University of Ghana, Legon to serve as one of the training venues for the One Million Coders Project;
  618. Commence the Coding for Employment Programme to train 100,000 of the targeted 1,000,000 Ghanaians to be trained within the medium-term in digital skills and empower them to thrive in the digital space; and
  619. Review the policies, acts and regulations above 5 years which have outlived their usefulness to reflect the current and emerging ICT challenges.
620. Mr. Speaker, in partnership with the private sector, the Ministry will initiate the Fintech Ecosystem Project that would establish a Digital Innovation Funds with an initial capital of US\$50million within the medium-term to promote growth of start-ups and businesses to create 300,000 job opportunities for the youth, to facilitate innovation and digital job creation.
621. Mr. Speaker, the Ministry will complete the outstanding 539 Rural Telephony Project (RTP) and operationalize 1,385 dormant RTPs. The Rural Telephony Project had a target of completing 2,016 sites between 2022-2025, of which 1,477 towers had been completed. A total of 92 sites are fully operational integrating rural communities into the national telecommunications network.
622. The Ministry will continue the implementation of the Ghana Digital Acceleration Project (GDAP) which aims to accelerate country-wide digital transformation in the public and private sectors, focusing on critical digital enablers and safeguards that promote the

digital economy. The project will promote digital innovation, digital skills development, and sector-wide digital transformation.

## **Ministry of Transport**

### **2024 Performance and Outlook for 2025**

623. Mr. Speaker, to improve livelihood of fishing communities and ensure safe launching and landing of artisanal fishing canoes as well as create jobs for beneficiary communities, the construction of Jamestown Fishing Port was completed and commissioned. Phase I of the Boankra Integrated Logistics Terminal (BILT) is about 85 percent complete. In 2025, Government will commit to the completion of the BILT project.
624. Mr. Speaker, to address the issue of unfair and arbitrary charges by shipping lines and shipping service providers at Ghana's sea and airports as well as land borders, the Ghana Shippers Authority Act, 2024 (Act 1122) was passed and assented to replace the Ghana Shippers Act 1974 (NRCD) 254.
625. Mr. Speaker, the Ministry in 2024, commenced a nationwide sensitisation of the general public on the Electric Vehicle Policy and the Revised National Transport Policy, to create public awareness and ensure smooth implementation of the Policies.
626. Mr. Speaker, as part of efforts to leverage on the E-Ghana initiative, the National Road Safety Authority developed a web-based Road Accident Database Management System (RADMS) to transform road accident data collection and analysis from the current manual system. The National Road Safety Authority will continue the "STAY ALIVE" campaign which combines education, advocacy and enforcement to fight the menace of road crashes.
627. Mr. Speaker, the Ghana Airport Company completed and commissioned the Prempeh I International Airport in Kumasi. The new passenger terminal has a designed capacity of one million passengers annually. The expanded airport with state-of-the-art facilities will transform the very concept of comfort and convenience. Additionally, the existing runway is being extended from 1,981m to 2,300m and construction is about 75 percent complete. The remaining 25 percent will be completed in 2025. The runway when completed would accommodate wide-bodied aircraft at the airport.
628. Mr. Speaker, the Road Traffic Regulations, 2012 (L.I. 2180), prohibits the licensing of motorcycles and tricycles for fare-paying passengers. These motorcycles and tricycles, known as Okada, have provided a convenient, timely, and cost-effective mode of transport, particularly in traffic-prone urban areas and hard-to-reach towns and villages. Government will amend the regulatory framework to regularize the use of motorcycles and tricycles for fare-paying passengers for improved safety, job security, and welfare of riders.
629. Mr. Speaker, as part of efforts to revive the Ho Airport, Government will facilitate the establishment of a state-of-the-art pilot training academy and a Maintenance, Repair, and Overhaul (MRO) Facility at the Airport to become a centre of excellence in aviation training and aircraft maintenance. This project is expected to create significant employment opportunities, stimulate economic growth and boost tourism in Ho and surrounding areas.

630. Government completed the construction of a 97km standard gauge railway line from the Port of Tema to Mpakadan in the Asuogyaman District of the Eastern Region. The Ministry will initiate operation of passenger services between Tema and Adome and begin the preparation of the requisite studies for the development of the needed infrastructure on the Volta Lake to facilitate freight services between the Tema Port and Buie as part of the Eastern corridor multi-modal transport system.
631. In 2025, the modernisation of the Western Railway Line will continue in partnership with the private sector to support the haulage of bulk cargo and minerals from the mines in Nsuta, Awaso and Nyinahin to the Takoradi Port, as well as for the mass transportation of passengers along the western corridor. A market sounding event will be held to engage potential investors to contribute to the structuring of the project prior to the procurement of a private partner.

## Social Sectors

### Ministry of Education

#### 2024 Performance and Outlook for 2025

632. Mr. Speaker, Government has remained committed to developing the full potential of human capital across the country and has consequently embraced a number of reforms towards building a more robust educational system to produce 21<sup>st</sup> century learners with the necessary knowledge, skills, values, aptitude, and attitudes. This system aims to create functional and productive citizens capable of competing on a global stage.
633. Mr. Speaker, recognizing the urgent need to open a national conversation about education, H.E. the President constituted and inaugurated an eight-member committee to organize the national education forum to examine the state of education in Ghana. The National Forum was held on 18th February, 2025 in Ho. This was followed by zonal fora in 6 locations in the country namely: Accra, Bolgatanga, Cape Coast, Kumasi, Sunyani and Tamale.
634. In line with the Government's resolve to promoting the culture of reading among the populace, the Ghana Library Authority (GhLA) embarked on 717 Mobile Library Van outreaches to enable children in communities without public libraries to have access to reading materials. This initiative benefited over 140,000 school children in all districts across the country. In 2025, the Authority will increase the number of Mobile Library Van outreaches to more communities.
635. Mr. Speaker, social intervention programmes such as the Capitation Grant to basic schools, feeding grants to special schools and the registration fees for public BECE candidates continue to ease the financial burden on parents and guardians. The implementation of these interventions at the basic school level will continue in 2025.
636. To address menstrual hygiene challenges and reduce absenteeism among female students, Government, in fulfilment of the 120 days social contract will distribute free sanitary pads to 1.3 million female students in basic and secondary schools in 2025.

637. Mr. Speaker, the provision and retention of teachers in schools regardless of their location is an essential input to the attainment of an inclusive and equitable quality education for all. To retain and motivate teachers in rural and underserved areas, Government will engage key stakeholders on the introduction of 20 percent allowance for teachers who agree to serve in rural schools. This initiative acknowledges the sacrifices made by teachers and ensures quality education is available across all regions.
638. Mr. Speaker, in fulfilment of Government's promise of improving teacher welfare, Government will commence the construction of 100 teacher accommodation for basic school teachers under the 'Teacher Dabrɛ Initiative'. In addition, Government will ensure that all new basic school blocks will have teachers' accommodation. This project will enhance teachers' living conditions and help attract and retain teachers in remote rural areas.
639. Government is committed to making computing and digital literacy a priority in all public basic schools. In this direction, Government announced plans to commence the deployment of solar systems to schools this year, especially those in deprived districts where there is no access to electricity. This is to enable ICT facilities to be provided to support the teaching and learning of computing to enhance digital literacy for all learners in public basic schools.
640. Mr. Speaker, in recognition of the importance of Technical and Vocational Education and Training (TVET) in the country's industrialization agenda, Government continued with the implementation of various reforms and interventions within the TVET space. In 2024, Government issued vouchers to 14,969 beneficiaries to enable them access free Competency-Based Training at CTNET Accredited Training Providers under the Ghana TVET Voucher Project. In addition, a total of 10,089 learners completed their apprenticeship training under the Ghana Jobs and Skills Apprenticeship Programme.
641. Mr. Speaker, the Ministry will commence the construction of six regional TVET Centres of Excellence. These Centres will equip our youth with practical, relevant skills to thrive in the evolving job market.
642. Mr. Speaker, Government continued with the implementation of the Free Senior High School Programme which continues to create and expand access to secondary education. Enrolment of first year students for the 2024/2025 academic year stands at 482,100. This brings the provisional enrolment for the 2024/2025 academic year to 1,449,833.
643. Mr. Speaker, Government will waive academic fees for all first-year students in all public tertiary institutions to promote access to higher education. Government in addition, will implement free tertiary education for Persons with Disabilities. This policy will encourage more students to pursue tertiary education and reduce financial burden on families and reflects our unwavering commitment to inclusivity and equal opportunities for all Ghanaians.
644. Mr. Speaker, Government, in collaboration with tertiary institutions and the Ghana National Chamber of Commerce and Industry (GNCCI), will launch the GNCCI Youth Chamber in tertiary institutions. The Programme, which aims at fostering a dynamic entrepreneurial ecosystem among Ghana's youth will bridge the gap between academia and industry and provide an opportunity to empower the next generation of graduate "techpreneurs" with professional guidance and mentorship.

645. The Programme will be rolled out in five public tertiary institutions in 2025 and scaled up subsequently to nurture young minds to become job creators rather than job seekers by equipping them with the necessary tools to navigate the business world successfully.
646. Mr. Speaker, all GETFund projects initiated since 2014 will receive attention for completion in all public educational institutions. The Ministry will work towards completing all 62 abandoned or uncompleted E-Blocks and construct five additional E-Blocks to expand access to secondary education in the medium term. This intervention will accommodate more students and improve educational opportunities for all.
647. Additionally, Government will pursue its objective of building careers in ICT and entrepreneurship to develop young Ghanaians to be change makers. To this end, Government will be working with the Mastercard Foundation on the Young Africa Works Initiative to create one million jobs in the next four years.

### **Ministry of Labour, Jobs and Employment**

#### **2024 Performance and Outlook for 2025**

648. Mr. Speaker, the Ministry of Labour, Jobs and Employment will continue to work in close collaboration with the tripartite constituents and all other relevant stakeholders to maintain industrial peace and harmony in the country.
649. The Ministry in collaboration with the tripartite partners organised stakeholders' consultative dialogue on the Draft Labour Bill to strengthen discussions on the different sections of the proposed Labour Bill. The Ministry will engage Cabinet and Parliament on the review of the Labour Bill for passage into law.
650. Mr. Speaker, a state-of-the-art, four-storey Head Office Building was completed, and 16 modern Public Employment Centres (PECs) were fully furnished and commissioned to provide convenient access to employment services across the country. As part of the project, Ghana Labour Market Information System (GLMIS) at NITA, will provide real-time data on labour market trends.
651. The Ministry will also seek Parliamentary approval for the National Occupational Safety and Health Bill, the Co-operatives Bill and the Ratification of ILO Violence and Harassment Convention, 2019 (No. 190).
652. The Department of Cooperatives registered 914 Co-operative Societies, audited 637 existing Co-operatives, and inspected the books of 1,095 Co-operative Societies. The Department will continue with its supervisory activities by registering 1,100 new Co-operative Societies, audit 1,200, sensitise and inspect 1,500 co-operatives to ensure a resilient co-operative system to promote jobs and economic development.
653. Mr. Speaker, the Labour Department carried out 1,950 workplace/establishment inspections and facilitated the placement of 16,216 persons in gainful employment through the Public Employment Centres (PECs) and Private Employment Agencies (PEAs). The Department will continue to undertake workplace/establishment inspections and facilitate the placement of jobseekers in available job vacancies.

654. Mr. Speaker, the Department of Factories Inspectorate (DFI) undertook 3,610 safety inspections of shops, offices and workplaces, and registered 594 new workplaces in ensuring safety and health standards at the workplace. The Department will in 2025, continue to carry out its mandate.
655. Mr. Speaker, the Fair Wages and Salaries Commission (FWSC) led the negotiation of Condition of Service (CoS) for 20 Public Service Institutions. Additionally, the Commission completed 32 Public Service Institutions' jobs revaluation/salaries/grade structure in consultation with Public Services Joint Standing Negotiating Committee.
656. Mr. Speaker, through the intensified efforts of the National Pensions Regulatory Authority (NPRA), about 11 percent workers in the informal sector were enrolled onto the 3rd Tier Pension Scheme and prosecuted 12 recalcitrant employers who defaulted in honouring their obligation to their employees and recovered an amount of GH¢5,017,014.79.
657. The NPRA will expand pensions cover to workers in the informal economy to 18 percent of total workers' population in the sector. The Authority will ensure that pension contributions by employers and pension benefits by schemes are paid promptly. NPRA, will continue to ensure maintenance of its risk-based software and ERP system, which is set to go live, ultimately enhancing operational efficiency and regulatory oversight.

## **Ministry of Sports and Recreation**

### **2024 Performance and Outlook for 2025**

658. Mr. Speaker, Ghana hosted and organised the 13th African Games, Accra 2023 from 4th March to 23rd March 2024. Team Ghana was represented by 404 athletes and 91 officials, making it the largest contingent of athletes and officials Ghana has ever presented in an African Games. Ghana participated in 23 sports disciplines and placed 6th on the medals table with 69 medals comprising 19 gold, 29 silver and 21 bronze, the best of Ghana's performance at an international multi sports event. In all, 53 African countries participated in the Games.
659. The following facilities were completed to support the hosting of the games: the international standard multi-complex sports facility at Borteyman, the Rugby pitch and sports facilities at the University of Ghana, and the cricket pavilions at the Achimota School Oval.
660. Mr. Speaker, The Black Challenge of Ghana participated in the 2024 African Amputee Football Cup of Nations tournament hosted and organised in Egypt from 18th to 30th May 2024 and won the trophy. The win has secured the team a spot at the 2026 Amputee World Cup Tournament.
661. Ghana Athletics in partnership with Channel One TV launched the novel National Schools Athletics Championship (NASAC) in January 2024 to promote and develop athletics through school sports. The event brought together over 1000 student-athletes from across the country at the newly renovated UG Sports Stadium.



662. The National Athletics Team placed 3rd and won a total of 18 medals comprising of 11 gold, 6 silver and 1 bronze at the 4-Nation Junior Athletics Championships held at the Stade Félix Houphouët Boigny, Abidjan, Cote D'Ivoire from 19th to 21<sup>st</sup> April 2024. Participating countries were Cote D'Ivoire, Ghana, Benin and Burkina Faso.
663. The Ministry in 2025, will develop strategic documents and policies for National Sports and Recreation and organise National Sports Festival, technical courses, conferences and workshops in various sporting disciplines.
664. To promote sports development, the Ministry will undertake the rehabilitation of the following stadia: Baba Yara Sports Stadium Phase II; Accra Sports Stadium; Essipong Sports Stadium Phase I & II; and complete the Abirw Sports Stadium Phase II.

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

#### **2024 Performance and Outlook for 2025**

665. Mr. Speaker, the National Commission for Civic Education (NCCE) under the theme "Together, We Can Build Ghana: So, Get Involved" sensitised the citizenry on the need to uphold peace before, during and after the 2024 Elections. The Commission educated the people on social cohesion, peaceful co-existence, and patriotism, as part of efforts to deepen the practice of democracy and in fulfilment of its mandate.
666. The Commission carried out 100 activities focusing on constitutional creation, deepening and sustaining civic awareness, and patriotism and good citizenship., The NCCE, through these activities, reached about 10,207,640 people directly and countless number of people indirectly through mass media to engage, educate and create awareness towards a peaceful conduct of the 2024 General Election.
667. Mr. Speaker, the Commission will focus engagements on post-election governance to ensure citizens uphold peaceful coexistence, and national cohesion, as well as regional level consultative platforms in support of the Constitution Review process. Other thematic focus includes tax education in support of government revenue mobilisation drive and sensitisation on strengthening the rule of law and fight against corruption, as part of the country's National Anti-Corruption Action Plan (NACAP) blueprint.
668. Additionally, the Commission will carry out sensitisation on child protection, especially, child safety in the digital space, child marriage and hate speech. The Commission will intensify engagements on environmental governance, including the fight against illegal mining, and basic sanitation practices.

### **Ministry of Health**

#### **2024 Performance and Outlook for 2025**

669. Mr. Speaker, the following key milestones were completed and launched: Health Financing Strategy, a comprehensive roadmap for ensuring sustainable and equitable health sector funding; National Infection Prevention and Control Strategy to reduce the spread of infectious diseases; National Surgical, Obstetric, and Anesthetic Plan (NSOAP) to improve surgical, obstetric, and anesthetic care; and National Strategy for the Elimination of Trans-Fatty Acids from Ghana's Food Supply to reduce diet-related

- non-communicable diseases (NCDs) and promoting healthier food consumption among the population.
670. In addition, the following policies were developed; the National Health Security Policy, an Essential Health Services Package to support the operationalisation of the Network of Practice and the Health Infrastructure Strategy and Policy Document to enhance the health service delivery nationwide. A Health and Climate Vulnerability Assessment was also conducted to guide the development of the Ghana Health Sector Climate Change Policy and Health Adaptation Plan, which will ensure the resilience of the health sector to climate-related risks and diseases.
671. Mr. Speaker, active membership on the National Health Insurance has increased over the past decade to 18.4million which is 56.3 percent coverage. Another key achievement was the review of benefit packages to cover, mental health conditions under outpatient (OPD) services, clinical family planning and annual health check-ups. Additionally, the Ghana Integrated Financial Management Information System (GIFMIS) was extended to Claims Processing Centers (CPCs), Regional, and District Health Insurance Offices to enhance financial transparency, improve expenditure tracking, and optimize resource allocation.
672. Mr. Speaker, key hospital infrastructure projects completed included the 120-bed Adansi North District Hospital at Fomena and the 120-bed Sekyere Kumawu District Hospital at Kumawu, in the Ashanti Region. Additionally, Phase III of the Bolgatanga Regional Hospital in the Upper East Region was commissioned, further expanding specialized healthcare services in the northern region. The Urology and Nephrology Centre of Excellence at Korle-Bu Teaching Hospital was also completed, enhancing the country's capacity for advanced renal and urological care.
673. Mr. Speaker, to strengthen primary healthcare, a series of CHPS compounds were completed in underserved communities. These include, Ahankrasu, Akyem Mampong, Akwaaso, Akwaasu, Ashiyie, Amakyekrom, Antwirifo, Kofiasua, Koforidua (near Offinso), Kwanyako, Manewareso, Meweremfiwuo, Ntakam, Samproso, Tetegu, and Tiawia.
674. To strengthen critical care services, three Mindray ventilators were installed at the Intensive Care Unit (ICU) of the Korle Bu Teaching Hospital (KBTH). Additionally, three new dialysis machines and an Accident and Emergency CT scan were installed at Komfo Anokye Teaching Hospital (KATH), improving the hospital's capacity for advanced diagnostics and renal care. Tamale Teaching Hospital (TTH) also benefited from the installation of five ventilators and fifteen patient monitors, enhancing critical care services in the northern sector.
675. Mr. Speaker, the Ministry through Christian Health Association of Ghana (CHAG) facilitated clubfoot correction surgeries at SDA Hospital, Gbawe, and St. John of God Hospital, Duayaw Nkwanta, under CHAG. At KBTH, the first-ever renal transplants, the introduction of a bipolar clinic, and the recruitment of a cardiopulmonary perfusionist to support advanced cardiac procedures were carried out. Furthermore, 20 corneal transplant surgeries were successfully conducted, restoring sight to patients with severe corneal impairments. A digitized bed management system was also instituted to streamline hospital referrals and admissions.

676. Mr. Speaker, 294 ambulance stations were fully functional and 16 Regional Dispatch Centers were established nationwide, enabling the swift allocation of ambulance crew to respond to distress calls. Furthermore, two Emergency Dispatch Centers (EDCs) were set up in Gushegu and Nkwanta South Municipalities, to strengthen the management of Emergency Obstetric and Newborn Care (EmONC).
677. Mr. Speaker, the National Blood Service also developed the Safe Blood Research Policy and Guidelines, alongside the full-scale launch of the BLOODSAFE research project, aimed at enhancing blood safety protocols nationwide. Additionally, two ultracentrifuges were procured and distributed to the Central and Northern Zonal Blood Centres to improve the capacity for advanced blood processing and storage.
678. Mr. Speaker, the Pharmacy Council introduced digital inspections and monitoring mechanisms to enhance regulatory oversight and compliance in pharmaceutical practice. Additionally, the National Electronic Pharmacy Platform (NEPP) was integrated with the NHIA, facilitating seamless access to pharmaceutical services for insured patients while improving transparency and efficiency in medicine distribution and claims processing.
679. Mr. Speaker, as part of the Nursing and Midwifery Council's (NMC) commitment to ensure competent and well-regulated workforce, the first phase of licensing examinations was conducted for 7,959 nurses and midwives, with 5,547 candidates passing and qualifying for professional practice. Additionally, the Council indexed 58,494 newly admitted students into the respective registers for the 2023 and 2024 academic years to streamline the registration and tracking of nursing and midwifery students.
680. Mr. Speaker, the Food and Drugs Authority (FDA) made key advancements in strengthening the regulation of food and non-medicinal health products in Ghana. The regulatory and administrative functions were re-certified to ISO 9001:2015, with an expanded scope that now includes the Bono and Western Regions. The ISO 17025:2018 accreditation was re-validated and the testing scope expanded from 58 to 63 tests, ensuring a higher standard of quality control for regulated products.
681. Mr. Speaker, a Memorandum of Agreement (MOA) was signed with The Gambia to facilitate the testing of medicine exports from Ghana. This partnership aims to enhance the quality assurance of Ghanaian pharmaceutical products, strengthening the country's reputation as a trusted exporter of medicines within the African sub-region. Government will focus on strengthening the Pharma society and the chamber to make Ghana a pharmaceutical hub in West Africa.
682. Mr. Speaker, the Ghana Health Service (GHs), and other key stakeholders, implemented robust surveillance and response mechanisms to reduce the impact of emerging and re-emerging public health threats. The meningitis outbreak in the Upper West Region saw an increase in reported cases, rising from 97 cases with 11 deaths in 2023 to 199 cases with 23 deaths in 2024, with 49 confirmed cases through laboratory diagnostics. The Ministry, in collaboration with regional and district health administrations, intensified case detection, laboratory confirmation, and case management, alongside the deployment of vaccines and preventive measures in high-risk areas.

683. Mr. Speaker, immunization programmes were restored after addressing vaccine shortages, and disease surveillance was strengthened through the National Public Health Emergency Operations Centre (PHEOC). Efforts to manage Non Communicable Diseases improved through increased screening and digital health tools.
684. Mr. Speaker, moving forward, the Ministry will enhance epidemic preparedness and response capacity through expanded immunization programmes, integrated disease surveillance, and improved water, sanitation, and hygiene (WASH) interventions. These efforts aim to safeguard public health and mitigate the socio-economic impact of disease outbreaks.
685. Mr. Speaker, the Ministry will prioritize the establishment of the Ghana Medical Care Trust Fund to support the cost of treating cervical, breast, prostate, and childhood cancers (Burkitt's lymphoma), hypertension, heart diseases, and diabetes. Additionally, efforts will be intensified to implement free Primary Healthcare at the lower levels of care, covering essential health services at CHPS compounds, Health Centres, and Polyclinics. This initiative will ensure equitable access to maternal and newborn care, reproductive health, adolescent and child health, nutrition, HIV and TB treatment, immunization, health promotion, and the management of common illnesses and injuries.
686. The Ministry will also give significant attention to medical tourism, finalising, publishing, and implementing the Medical Tourism Policy and Strategy. In this regard, the Korle-Bu Teaching Hospital will be refurbished into an ultramodern quaternary specialist hospital to reduce reliance on medical care and training abroad. Additionally, Ho Teaching Hospital will be upgraded to provide comprehensive specialist services, improving regional access to advanced medical care.
687. Mr. Speaker, Government is committed to completing the health infrastructure projects under the Agenda 111 and will adopt a phased approach in the medium term.

### **National Labour Commission**

#### **Performance and Outlook for 2025**

688. Mr. Speaker, the National Labour Commission received 400 complaints from individuals, groups, trade unions as well as employers and handled a total of 677 complaints which includes 277 cases rolled over from the previous years. Out of the 677 cases handled, the Commission resolved 458 complaints.
689. To create the needed enabling environment, the Commission will educate workers and employers as well as potential employers and employees on the requirements of the Labour Law, specifically, managing the employment relationship, rights and responsibilities of employers and employees and settling industrial disputes.

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

#### **2024 Performance and Outlook for 2025**

690. Mr. Speaker, the Affirmative Action Bill was passed into law in July 2024. This serves as a major milestone in the nation's quest to empower women for their full participation in national development. The Act seeks to promote the participation of women in public and private life and has outlined clear targets to be achieved by 2030.

691. In 2025, a Legislative Instrument for the implementation of the Affirmative Action Act will be developed. Additionally, the revised National Strategy for addressing Adolescent Pregnancy in Ghana (2024-2029) will be implemented to create awareness on women's right promotion and protection.
692. Mr. Speaker, the Ministry conducted an extensive child protection awareness campaign, reaching out to a total of 2,177,353 individuals. Additionally, 1,123,273 individuals were engaged through the Ghanaian against Child Abuse Social Drive Campaign to raise awareness among the populace regarding the promotion and safeguarding of children's rights across the country. A total of 328,586 stakeholders were sensitised on their role in child rights promotion through the Community Child Protection Tool Kit.
693. Mr. Speaker, the Ministry through the Social Welfare Information Management System (SWIMS) received and addressed a total of 15,834 cases out of which 6,610 and 9,224 were male and female respectively. In addition, 679 Day Care Centres were registered and 1,520 licenses renewed across the country.
694. Mr. Speaker, in line with the Government's commitment to combating human trafficking, the Ministry compiled and submitted the Trafficking in Persons (TIP) Report which led Ghana to maintain the Tier 2 classification for the seventh consecutive year.
695. Mr. Speaker, to reduce the impact of the economic adjustment on the vulnerable and ensure the value of the LEAP cash grant does not erode, the Government implemented the LEAP indexation mechanism to protect the LEAP grant against inflation. As a result, the 2023 grant amount was doubled as follows: one-member household increased from GH¢128.00 to GH¢256.00; two-member household GH¢152.00 to GH¢304.00; three-member households GH¢176.00 to GH¢352.00; and four-member and above household from GH¢212.00 to GH¢424.00.
696. The increase ensured improvement in the consumption of beneficiary household for improved resilience. Six cycles of LEAP payment were undertaken to 350,000 households. Government will complete the reassessment of the LEAP Programme and further expand the beneficiaries to 400,000 households.
697. Mr. Speaker, the Ministry provided one hot and nutritious meal to 4,231,059 pupils under the Ghana School Feeding Programme. The Programme engaged 34,350 caterers and cooks especially women to generate income and improve their livelihoods. Government will continue the implementation of the Ghana School Feeding Programme and work with stakeholders to administratively decentralize the School Feeding Programme.
698. Mr. Speaker, the Ministry will work on the amendment, revision and development of relevant policies and acts including; the Domestic Violence Policy 2009, Early Childhood Care and Development 2004, Persons with Disability Act 2006, and Social Protection Bill 2024, for the protection of the vulnerable. The Ministry will sensitise stakeholders on gender, children and social protection issues and provide social welfare services to children and their families.

## Ministry of Youth Development and Empowerment

### 2024 Performance and Outlook for 2025

699. Mr. Speaker, the Ministry of Youth Development and Empowerment (MYDE) is a new Ministry created by the Executive Instrument (E.I.) 1, 2025 with the mandate to formulate, coordinate, monitor policies and programmes to promote youth development and empowerment. The Agencies under the Ministry existed prior to its establishment and implemented programmes for the empowerment of the youth in the country.
700. The Youth Employment Agency (YEA) engaged 167,500 youth under their various job creation modules. The modules included the Community Protection Assistants, Fire and Prison Service Assistants; Community Health Workers and Teaching Assistance, Youth in Modern Building Technology (YEA/ BRR1), Community Improvement and Youth in Agriculture modules among others. In 2025, the Agency will further engage 113,200 under the various modules.
701. The National Youth Authority (NYA) educated 6,006,631 young persons on health, environment and other social issues through social and the traditional media platforms. The Authority organised and registered 1,695 youth groups across the country and engaged 2,133 youth in voluntary programmes. The NYA continued with the construction of five Youth Resource Centres with Wa Resource Centre completed and the remaining at various stages of completion: Dormaa Ahenkro – 65 percent; Dunkwa – 82 percent; Axim – 75 percent; and Ho – 90 percent. The Authority, in 2025, will work towards the completion of these projects.
702. The National Service Authority (NSA) supervised the deployment of 145,000 National Service Personnel (NSP) to various sectors of the economy. The Authority also introduced innovative programmes aimed at promoting self-employment among personnel. The beneficiaries were provided with start-up capital upon completion. About 2,000 NSP are being trained in agribusiness while 3,000 others are receiving training on modern cocoa farming methods. The Ministry will ensure the youth acquire demand-driven employable and entrepreneurship skills, participate in governance, decision making process, volunteerism and patriotism for national development.
703. The Ministry through the National Apprenticeship Programme (NAP) will train 10,000 youth, particularly females in the agricultural food chain for the District Skills and Entrepreneurship Roadshow (ASH) and provide them with startup support. The NYA will continue with its education and awareness creation on health, environment and other social issues through all media platforms targeting 1,000,000 youth.
704. Mr. Speaker, through the National Entrepreneurship and Innovations Programme (NEIP), the Ministry will implement the “adwumawura” programme by training and supporting 10,000 youth entrepreneurs with working capital.

## Public Safety Sectors

### Office of the Legal Aid Commission

705. Mr. Speaker, the Legal Aid Commission received a total of 9,642 cases and resolved 3,952 with the remaining 5,690 cases pending at various courts. These cases were made up of marital/matrimonial, maintenance, divorce, manslaughter, murder, rape, defilement among others. The Commission carried out 135 sensitisation programmes across various media and community platforms nationwide on the services they provide to the public. In 2025, the Commission will continue to represent the vulnerable and help in the resolution of cases through mediation as an alternative method of resolving disputes.

### Ministry of Defence

706. Mr. Speaker, the implementation of the "Earned Dollar Payment Policy" for deployed troops for Peace Support Operations (PSOs) continued in 2024. The Ministry through the Ghana Armed Forces contributed 2,700 troops with equipment towards international peacekeeping efforts. In 2025, the Ministry will continue to implement the Policy.
707. The reconstruction of the Ghana Military Academy at Teshie was completed. In addition, the construction of two-bedroom half compound houses for some selected Garrisons (2,3,4,5 and 7) were completed. This has provided 320 accommodation units to augment existing accommodation. The Ministry, through innovative financing, will see to the completion of the many uncompleted housing units and infrastructure projects in the medium-term.
708. Mr. Speaker, the Ghana Armed Forces (GAF) continued to provide surveillance of Ghana's airspace, territorial waters/boundaries, and collaborated with other security services for the maintenance of internal peace and security. In 2025, GAF will continue to maintain internal peace and security.
709. To prevent cross border crimes and threat of terrorism, efforts at establishing 15 Forward Operating Bases (FOBs) along the northern borders of the country is progressing steadily. In addition, the construction of the FOB at Ezinlibo in the Western Region, when completed, will be part of the national strategic programme to protect Ghana's oil and gas resources.
710. Mr. Speaker, Government is poised to complete and operationalise the Afari Military Hospital Project in the Ashanti Region and improve facilities at 37 Military Hospital. The construction of the Commander-in-Chief's Sports Centre at 6 Garrison Tamale is ongoing. The projects, when completed, will promote the health and general wellbeing of the personnel and officers of the Ghana Armed Forces.

### Commission on Human Rights and Administrative Justice

711. Mr. Speaker, the Commission on Human Rights and Administrative Justice received 8,567 human rights complaints and resolved 8,053. In addition, 5,520 public education and sensitisation programmes on human rights were undertaken. The Commission received 285 Administrative Justice complaints and resolved 286 in 2024. Furthermore, 1,319 public education and sensitization programmes on administrative justice were undertaken.

712. The Commission investigated 36 cases of breach of Code of Conduct for public officers and other corruption related cases and resolved 30. In addition, a total of 1,486 public education and sensitization programmes on anti-corruption and National Anti-Corruption Action Plan (NACAP) were undertaken.
713. In 2025, the Commission will develop NACAP 2, investigate about 10,600 cases on human rights, administrative justice, corruption and breaches of Code of Conduct by public officers and commence implementation of the National Action Plan on Business and Human Rights (NAP on BHR).

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

714. Mr. Speaker, the age-old office accommodation challenge faced by the Office of the Attorney-General and Ministry of Justice has been mitigated with the construction of the ten-storey Law House complex. The Law House has 130 offices, 80-seater conference room, meeting rooms, a library and archive room, which has boosted productivity and staff moral.
715. The Office represented the State in 999 civil cases brought against the State in various courts, which could have resulted in the State paying huge sums of money to the plaintiffs as judgment debts. The Office reviewed 81 Agreements and Contracts and 51 Memorandum of Understanding for MDAs and MMDAs to ensure value for money. The Office proffered opinion relating 149 petitions and requests received from MDAs and the general public. It also provided 71 Legal Opinions/Advice and received 243 Notices of Intention to commence legal action against the State.
716. Mr. Speaker, the Office drafted 8 Substantive Legislation and 569 Subsidiary Legislations which were enacted by Parliament. In addition, the following draft legislation were laid in Parliament: Ghana Deposit Protection (Amendment) Bill, 2024, University for Engineering and Agricultural Sciences Bill, 2024, University for Engineering and Applied Sciences Bill, 2024, Customs (Amendment) Bill, 2024, Energy Commission (Amendment) Bill, 2023, Environmental Protection Authority Bill, 2023, International Criminal Court Bill, 2023, National Petroleum Authority Bill, 2023, Social Protection Bill, 2023, Rent Bill, 2023, Intestate Succession Bill, 2023, and Grains Development Authority (Amendment) Bill, 2022 but were not passed before the 8th Parliament rose.
717. The Office received 2,511 dockets, initiated prosecutions in the various courts across the country, and dealt with 2,440 motions, appeals, petitions, extraditions, and mutual legal assistance. The Office resolved 125 petitions, dealt with 2 extraditions and provided 72 mutual legal assistance among others.
718. Mr. Speaker, in 2025, the Office envisages receiving 1,900 criminal cases from the various investigative bodies out of which 1,700 will be prosecuted. It also anticipates proffering advice relating to 500 criminal cases to be received from the Police. Additionally, the Office will also resolve issues pertaining to 150 out of a projected 200 petitions.



719. In 2025, the Office will conduct research on public perception of the Jury System in the administration of Criminal Justice in Ghana (Case of Central and Western Regions). The Office will represent and defend the State in 700 civil suits, review 135 agreements and contracts, resolve and respond to 200 petitions and provide about 100 legal opinions and advice on requests received by the Office.
720. The Registrar-General's Department (RGD) registered 1,239 Marriages, processed 2,051 Trademarks filings and registered 1,419 trademarks to protect marriage unions and intellectual property rights. The Department filed 441 Patents and registered 267 (made up of 251 for Africa Regional Intellectual Property Organisation (ARIPO) and 16 local registrations).
721. In 2025, the Department estimates to register 1,500 marriages, administer 680 estates, file 3,400 trademarks and register 2,800 as well as organise public awareness programmes on Intellectual Property laws, the National Intellectual Property policy, and strategy. The Department will also continue the development of regulations for trademark and patent Acts and review the Administration of Estate Act to boost the registration processes and revenue generation.
722. Mr. Speaker, the Copyright Office registered 848 Copyright Works to protect creative works and encourage innovation. In 2025, the Office will register 1,000 copyright-protected works. In addition, the Office will organise five sensitisation workshops for targeted stakeholders and organise six public awareness programmes for educational institutions. The Office will also undertake public education programmes in five print and electronic media.
723. The Council for Law Reporting made progress in its activities aimed at promoting legal research and the dissemination of legal information in Ghana. The Council published 700 Copies of the 2020-2022 Ghana Law Reports (GLR) Volumes I and II. In 2025, the Council will publish 700 copies of the 2023-2024 GLR Vol. 1; 400 copies of the 2023 Review of Ghana Law (RGL); and 700 copies of the 2016-2017 Vol. 2 GLR. These publications will provide legal practitioners and scholars with valuable insights into recent developments in Ghanaian jurisprudence.
724. Mr. Speaker, the Economic and Organized Crime Office (EOCO) made progress in combating economic and organised crime and recovered a total amount of GH¢ 199,897,695.33. The Office investigated a total of 563 cases and out of these, 15 cases are being prosecuted in various courts and have secured no court convictions. In 2025, EOCO will investigate 400 cases, with 30 cases set to be prosecuted.
725. Mr. Speaker, the General Legal Council (Ghana School of Law) called 958 lawyers to the Bar. The Council disposed of 141 disciplinary cases against lawyers, out of 207 complaints received, pursuant to the disciplinary proceedings, the name of the lawyer was struck off the roll of lawyers. In 2025, the Council expects to call 1,100 newly qualified lawyers to the Bar and complete Phase I of the re-development project of Ghana School of Law to ease the current congestion.
726. Mr. Speaker, the Office of the Registrar of Companies (ORC) registered a total of 170,952 Businesses/Companies comprising: 652 Subsidiary Business Names; 9,337 Companies Limited by Guarantee; 283 Partnership; 21,212 Companies Limited by Shares; 139,387 Sole Proprietors and 81 External Companies. The Office published

152 Companies Bulletin to keep the public updated on business registration activities and compliance.

727. In 2025, the ORC anticipates registering 170,000 businesses and 170 Insolvency Practitioners. The Office will complete Phase I of the new office, establish and operationalise service centres and provide a 24/7 helpline to promote business registration. The Office will also establish 10 satellite offices across the country to enhance access to registration processes.
728. To improve revenue mobilisation, the Office will, in 2025, organise 20 sensitization workshops on a new software for the registration of businesses. The Office will also carry out 10 registration campaigns on the online registration process, Company Registration Procedures and Reforms, and the operationalisation of ORC and the Companies Act, 2019 (Act 992). These programmes will help educate customers and stakeholders on the relevant laws and their impact while encouraging businesses to file and renew their annual returns.

### **Judicial Service**

729. Mr. Speaker, the Judicial Service, in pursuit of improving the preservation of judicial documents and processes at the Supreme Court and the Court of Appeal, initiated the construction of a three-storey office and archival block within the Head Office precincts. In addition, the Service, awarded a contract for the reconstruction of the Wa Court and Administration Complex projects.
730. As part of efforts to enhance access to and efficiency in justice delivery, the Judicial Service, embarked on the implementation of a Paperless Court System for the Supreme Court and the Courts of Appeal. The initiative is expected to: reduce turnaround time in processing dockets; expedite the prosecution of court cases; decrease adjudication time; and improve access to efficient judicial services.
731. Mr. Speaker, to enhance the knowledge of court users and the general public in the Court-Connected Alternative Dispute Resolution (CCADR) Programme, the Judicial Service conducted extensive media campaigns and mass mediation exercises during the 2024 ADR Week on the theme, "Building the Pillars of Justice through Alternative Dispute Resolution". The Programme aimed at reducing case backlogs in the regular court system and provide disputants with the opportunity to participate directly in resolving their disputes. A total of 10,314 cases were referred by the courts for mediation with 8,785 cases mediated and 3,105 cases settled.
732. Mr. Speaker, to enhance judicial infrastructure, improving efficiency, and expanding access to justice for all citizens, the following initiatives will be undertaken in 2025: continue the construction of the Wa Court and Administration Complex; the three-storey storage and archival building for the Supreme Court and Court of Appeal and the Phase I of the e-Justice Project.

### **Ministry of the Interior**

733. Mr. Speaker, the Ministry of the Interior in consultation with the Office of the Attorney-General and the Ministry of Justice, drafted the Prisons Service (Parole) Regulations. These regulations aim to establish procedures and criteria for granting parole to eligible

- inmates, enhancing rehabilitation, reducing recidivism, and alleviating overcrowding. The Ministry, in 2025 will present the Regulations to Parliament for enactment.
734. Mr. Speaker, the Ministry initiated processes to implement Section 43 of the Narcotics Control Commission Act, 2020 (Act 1019) and the Narcotics Control Commission Regulation 2023 (L.I.2475) for the cultivation and management of cannabis with 0.3 percent tetrahydrocannabinol (THC) content on a dry weight basis in Ghana. Comprehensive Guidelines for the cultivation and management of cannabis was drafted with the associated charges and fees that will be laid before Parliament for approval in 2025.
735. Mr. Speaker, the National Commission on Small Arms and Light Weapons (NACSA), as part of the National Weapons Marking Exercise, aimed at promoting better accountability, easy identification and tracing of weapons, marked 20 percent of the Ghana Armed Forces weapons.
736. As part of the Commission's efforts in creating public awareness on the dangers of illicit small arms and gun violence for public safety and security, the Commission launched its "Silence the Gun to Save a Life; Ballot Without Bullets" Campaign to promote gun-violence-free and peaceful general elections in 2024. The Commission also mobilised and sensitised 120 blacksmiths on the dangers of illicit arms production and proliferation. In 2025, the Commission will continue to implement comprehensive programmes aimed at preventing, combating and eradicating the illicit proliferation and misuse of small arms and light weapons.
737. Mr. Speaker, the Ghana National Fire Service (GNFS) responded to 6,436 fire outbreaks, intensified fire safety education, organisational fire audits, and increased patrols in markets nationwide. This proactive approach saved properties worth millions of Ghana Cedis. Additionally, the Service attended to 579 road traffic collisions, resulting in 2,394 injured and 280 fatalities, as well as 162 rescue incidents, which led to 96 injured and 34 deaths.
738. To ensure compliance with fire safety standards, the Service conducted 16,646 fire audits and inspections at public and residential premises. Furthermore, 21,627 fire certificates were issued, including 16,097 renewals for existing buildings. The Ministry completed Phase I of the Fire Colleges at Akwadum in the Eastern Region, Wungu in the North East Region and Duayaw Nkwanta in the Ahafo Region. The Ministry will work to complete ongoing projects including the construction of the training school and fire station at Bogoso, sponsored by the chiefs and community.
739. Mr. Speaker, the National Peace Council (NPC) undertook various initiatives to promote electoral peace, conflict resolution, and institutional strengthening ahead of the 2024 general elections. A total of 191 election observers were deployed to monitor the conduct of the elections at selected hotspots and constituencies to ensure transparency and fairness. In 2025, the National Peace Council will continue to undertake Peace Education and Advocacy against the threat of violent extremism, terrorism and vigilantism, and sensitisation on hate speech and other forms of indecent language across the country.

740. Mr. Speaker, the National Disaster Management Organization (NADMO) conducted 8,206 public education and sensitisation campaigns nationwide, focusing on good sanitation practices, flood prevention, earthquakes, and other disaster-related topics. Additionally, NADMO engaged in 6,950 community discussions and outreach programmes to promote disaster risk reduction and facilitated information sharing on disaster risk management.
741. NADMO conducted 6,815 field trips to assess the extent of destruction and gathered vital data for informed decision-making, and responded to 1,179 emergencies nationwide and supported 52,500 victims of disasters. In 2025, NADMO will intensify public education in communities for disaster risk reduction, resilience and continue engagement with key stakeholders to enhance information sharing and transmit early warning signals for disaster preparedness and response.
742. Mr. Speaker, to further bolster security, the Ghana Police Service, activated the Emergency Command Centre (ECC) at the National Police Headquarters. The ECC is a 24-hour operational centre to monitor events of national interest across the nation. The Police Administration also actively engaged stakeholders, including the Electoral Commission and the Ghana Pentecostal and Charismatic Council, to ensure cooperation and maximum security before, during, and after the 2024 general elections.
743. Mr. Speaker, to combat robbery and violent crimes, the Police deployed additional personnel to key areas, especially major highways and intensified peace-building efforts in conflict zones such as Yendi, Tamale, and Bawku. In addition, the Service completed the Tema Police Divisional Headquarters and inaugurated an ultra-modern police station in Kwahu Asakraka and 320 homes for police personnel in Tesano, Accra.
744. In 2025, the Police Service will continue to enhance its operational effectiveness and ensure the safety and security of Ghanaians. The Service will increase its presence in communities and on highways to ensure visibility and accessibility to the public. In addition, the Service will extend its horses and dogs patrols to selected Police regions.
745. Mr. Speaker, the Narcotics Control Commission (NACOC), expanded its monitoring and enforcement operations across all 16 regions, intensifying efforts in key districts such as Bibiani, Dadeaso, Debiso, Tema, and Abokobi. In addition, extensive public education campaigns were organised to sensitise 342,359 individuals across 1,367 institutions, including schools, faith-based organisations, and corporate bodies. Counselling and treatment interventions were also extended to 866 individuals in prison facilities and rehabilitation centres.
746. Mr. Speaker, the Commission, through surveillance and intelligence gathering, intercepted 3,758 kg of various narcotic drugs, with tramadol constituting 86.8 percent of the total seizures. These operations prevented illegal drugs worth over US\$31.5 million from entering the financial networks of drug trafficking organisations. A total of 41 drug-related seizures were made, resulting in 35 arrests. Eleven drug-related cases were prosecuted, alongside 7 narcotics-related criminal cases involving 13 individuals.

747. In 2025, the Commission will continue its drug supply reduction efforts by enhancing land border controls, gathering intelligence on new psychoactive substances, and conducting effective interdictions at airports and seaports.
748. Mr. Speaker, the Ghana Immigration Service (GIS) remains vigilant in securing Ghana's borders against unauthorised entry, illicit activities, and other security threats. The Service intercepted multiple smuggling attempts, including cocoa beans and fuel at various entry points. GIS also facilitated legitimate migration, recording 104,963 arrivals and 127,911 departures during the reporting period, and issuing a total of 20,668 permits and visas.
749. To address accommodation challenges, GIS completed office and residential projects at Yaakrom, Gonokrom, Savelugu, Elubo, and Sampa. The Service will continue ongoing projects including the construction of municipal offices in Ga West and Ashaiman, a four-storey residential block in Takoradi, and office renovations at Abokobi in the Greater Accra Region.
750. In 2025, the Service will deploy advanced surveillance technology at entry and exit points, upgrade border infrastructure, and provide specialised training on migration laws, risk profiling, and border surveillance. Efforts will also be made to strengthen counterterrorism measures, intelligence operations, and inter-agency collaborations. Additionally, the Service will digitalise visa and permit processing and enforce migration laws.
751. Mr. Speaker, the Ghana Refugee Board (GRB), received, screened, and registered 6,686 asylum seekers. In collaboration with the National Identification Authority, 663 Non-Citizen Identity Cards were issued to refugees, facilitating their integration and access to essential services. Additionally, 42 refugees and students under the Accelerated Learning Scheme (ALS) were supported to pursue tertiary education.
752. To improve living conditions of asylum seekers, 62 shelters at the Krisan Refugee Camp were renovated to accommodate displaced persons. In response to the growing influx of asylum seekers from Burkina Faso, stakeholder engagements were held in the Upper East and West Regions to assess and address emerging challenges. In 2025, the Board will continue to protect all refugees and asylum seekers and intensify sensitisation and community engagement efforts to ensure their security.
753. Mr. Speaker, the Ghana Gaming Commission undertook 53 Anti-Money Laundering (AML) inspections across 24 casinos and 23 sports betting companies. Additionally, 73 monitoring exercises were conducted nationwide to ensure compliance with the Gaming Act, leading to the closure of three illegal land-based gaming operators and five online operators.
754. The Commission, in collaboration with the Financial Intelligence Centre (FIC), trained 70 gaming operators on AML regulations and suspicious transaction reporting. Additionally, an underage gambling sensitisation campaign reached over 8,000 students across Greater Accra, Ashanti, Central, Northern, and Bono Regions. In 2025, the Commission plans to finalise and implement the Responsible Gaming Policy for the gaming industry. It will also engage stakeholders regarding the draft Gaming Authority Bill and undertake a comprehensive nationwide operational tour of gaming facilities.

**Office of the Special Prosecutor**

755. Mr. Speaker, the Office of the Special Prosecutor (OSP) concluded four investigations into bribery and corruption related cases against public officers and private individuals. Currently, nine investigations are ongoing, and three prosecutions are at various courts. The Office released a comprehensive report on a nationwide investigation into the Government of Ghana Payroll leading to a savings of GH¢34.25 million. The Office also recovered a total of GH¢ 2,854,144.80 and initiated the following key corruption prevention interventions: Youth against Corruption (YAC) Initiative; Engagement with Religious Bodies; and Engagement with Professional Bodies.
756. In 2025, the Office will continue and complete investigations already started. Furthermore, the Office will execute high-impact anti-corruption initiatives and recoveries from corruption-related offenses such as investigations and asset recovery operations; aggressive nationwide anti-corruption education campaigns; and support for intelligence gathering and inter-agency collaborations.

## SECTION 7: CONCLUSION

757. Mr. Speaker, the state of the economy as I have just presented, does not reflect an economy that has turned the corner; it reflects an economy in severe distress, burdened by debt repayment humps, mismanagement and a lack of accountability.
758. This budget sets Ghana on a path of fiscal responsibility, debt sustainability, macroeconomic stability and job creation. It is about resetting the economy and restoring hope.
759. Ghanaians reaffirmed their faith in a better future when they actively participated in the National Economic Dialogue on 3rd and 4th March, 2025.
760. A key outcome of the Dialogue was the confirmation that the fundamental problem with our economy is fiscal indiscipline.
761. The NPP administration awarded contracts outside the expenditure framework.
762. They borrowed over and above Ghana's capacity to repay.
763. Mr. Speaker, H.E John Mahama's administration will be fiscally disciplined and deliver improved public services to our people in a cost-effective manner.
764. We remain steadfast in meeting the IMF programme targets while restoring Ghana's creditworthiness.
765. We have achieved a lot in a short time, but this is only the beginning. Our commitment to reform will not waver.
766. Those who doubt our resolve underestimate the determination of the people of Ghana, who will no longer tolerate ineffective governance.
767. Together, we will navigate these turbulent times and emerge stronger.
768. Mr. Speaker, we are making progress:
- i. We committed to running a lean and efficient government of 60 ministers – We have delivered!
  - ii. We committed to Scrapping the E-Levy – We have delivered!
  - iii. We committed to scrapping the Betting (winnings) tax – We have delivered!
  - iv. We committed to eliminate academic fees for first year public tertiary students – We have delivered!
  - v. We committed to providing free tertiary education for all People with Disability – We have delivered!
  - vi. We committed to having a dedicated source of funding for free secondary education – We have delivered!

- vii. We committed to distributing sanitary pads to our school girls - We have delivered!
  - viii. We committed to uncap the GETFund– We have delivered!
  - ix. We committed to uncap the NHIL– We have delivered!
  - x. We committed to uncap the Road Fund– We have delivered!
  - xi. We committed to hold a National Forum on Education – We have delivered!
  - xii. We committed to hold a National Dialogue on the Economy – We have delivered!
  - xiii. We committed to deliver Free Primary Healthcare – We are delivering!
  - xiv. We committed to deliver the MahamaCares programme to finance the treatment of non-communicable diseases – We are delivering!
  - xv. We committed to deliver free textbooks to school children – We are delivering!
  - xvi. We committed to sustainable debt management – We are delivering!
  - xvii. We committed to implement the US\$10 billion Big Push Programme for accelerated infrastructure development – We are delivering!
  - xviii. We committed to a Constitution Review process – We are delivering!
  - xix. We committed to build the Ghana we want together – We are delivering!
  - xx. We committed to Recover All Looted State Funds under our Operation Recover All Loot programme – We are delivering!
  - xxi. We committed to Reset Ghana – We are delivering!
769. Mr. Speaker, I call on Parliament, the business community, civil society, investors, and all citizens to support the bold reforms outlined in this budget.
770. Together, we have the power to build a resilient economy that not only tackles today's challenges but secures a prosperous future.
771. This budget is a foundation upon which we will build a more resilient and equitable society.
772. This budget is not just about numbers—it is a blueprint for growth, stability, and opportunity.
773. With unity and determination, we can restore faith in our economy, foster innovation, and uplift every Ghanaian.



774. Mr Speaker, on behalf of His Excellency President John Dramani Mahama, I invite this august House to join hands as we work to build the Ghana we want together.

775. Mr. Speaker, I so move

## APPENDICES

## Appendix 1A: Gross Domestic Product (GDP) at Constant 2013 Prices by Economic Activity (Gh¢ Million)

S/N	ITEMS	2019	2020	2021*	2022*	2023*	2024*	2025**	2026**	2027**	2028**	2029**
<b>1.</b>	<b>AGRICULTURE</b>	<b>31,271</b>	<b>33,549</b>	<b>36,386</b>	<b>37,900</b>	<b>40,124</b>	<b>41,255</b>	<b>43,221</b>	<b>45,823</b>	<b>48,195</b>	<b>50,541</b>	<b>53,017</b>
1.01	Crops	23,636	25,677	27,963	29,025	30,969	31,971	33,601	35,718	37,575	39,379	41,308
	o.w. Cocoa	2,768	2,807	3,099	3,127	3,116	2,418	2,552	2,763	2,890	2,896	2,914
1.02	Livestock	4,184	4,412	4,653	4,909	5,228	5,411	5,660	5,943	6,246	6,565	6,887
1.03	Forestry and Logging	2,037	1,846	1,927	1,960	1,839	1,732	1,812	1,904	2,001	2,103	2,206
1.04	Fishing	1,414	1,614	1,843	2,006	2,088	2,140	2,148	2,257	2,372	2,493	2,616
<b>2.</b>	<b>INDUSTRY</b>	<b>61,537</b>	<b>60,001</b>	<b>59,714</b>	<b>60,069</b>	<b>59,020</b>	<b>63,214</b>	<b>65,604</b>	<b>69,638</b>	<b>73,121</b>	<b>76,979</b>	<b>81,713</b>
2.01	Mining and Quarrying	27,240	24,737	21,722	23,651	24,057	26,317	27,107	29,059	30,250	31,714	34,061
	o.w. Oil & Gas	13,932	13,288	11,617	10,627	10,255	10,369	9,284	10,315	10,234	10,989	13,321
	o.w. Gold	9,815	8,621	5,927	7,842	8,366	9,968	10,258	11,109	11,052	10,837	11,396
2.02	Manufacturing	19,066	19,431	21,013	20,492	20,684	21,501	22,361	23,389	24,605	25,860	27,127
2.03	Electricity	2,012	2,210	2,385	2,301	2,052	2,094	2,177	2,277	2,396	2,518	2,641
2.04	Water and Sewerage	731	747	941	895	917	909	946	989	1,040	1,094	1,143
2.05	Construction	12,488	12,876	13,653	12,729	11,309	12,394	13,013	13,924	14,829	15,793	16,741
<b>3.</b>	<b>SERVICES</b>	<b>64,317</b>	<b>64,754</b>	<b>70,820</b>	<b>75,259</b>	<b>79,560</b>	<b>84,244</b>	<b>87,431</b>	<b>90,778</b>	<b>95,160</b>	<b>99,863</b>	<b>104,089</b>
3.01	Trade; Repair Of Vehicles, Household Good	16,330	15,856	16,861	17,087	17,131	17,755	18,430	19,158	20,116	21,141	22,029
3.02	Hotels and Restaurants	5,950	3,749	3,925	3,926	4,084	4,278	4,445	4,621	4,852	5,099	5,313
3.03	Transport and Storage	8,903	9,270	9,933	10,330	10,736	11,355	11,798	12,264	12,877	13,534	14,102
3.04	Information and communication	5,158	6,267	8,252	9,999	11,951	13,843	14,383	14,951	15,699	16,499	17,242
3.05	Financial and Insurance Activities	6,681	7,299	7,474	8,205	8,648	9,319	9,682	10,065	10,568	11,107	11,574
3.06	Real Estate	1,448	1,617	1,762	1,692	1,761	1,787	1,857	1,930	2,027	2,130	2,220
3.07	Professional, Administrative & Support Serv	1,879	1,764	1,955	1,803	1,879	1,901	1,975	2,053	2,155	2,265	2,360
3.08	Public Administration & Defence; Social Ser	5,287	5,816	7,301	7,746	8,095	8,312	8,586	8,844	9,153	9,620	10,024
3.09	Education	6,535	7,045	6,772	7,461	7,786	7,994	8,290	8,605	8,992	9,397	9,792
3.10	Health and Social Work	4,256	4,507	4,847	5,295	5,736	5,986	6,208	6,444	6,766	7,037	7,318
3.11	Other Service Activities	1,890	1,565	1,739	1,716	1,752	1,714	1,777	1,845	1,956	2,034	2,115
<b>4.</b>	<b>GDP at basic prices</b>	<b>157,125</b>	<b>158,304</b>	<b>166,920</b>	<b>173,228</b>	<b>178,703</b>	<b>188,713</b>	<b>196,255</b>	<b>206,240</b>	<b>216,476</b>	<b>227,383</b>	<b>238,819</b>
	Net indirect Taxes	8,182	7,853	7,672	8,007	8,223	8,839	9,166	9,512	10,082	10,536	10,979
<b>5.</b>	<b>GDP in purchasers' value</b>	<b>165,308</b>	<b>166,157</b>	<b>174,592</b>	<b>181,235</b>	<b>186,926</b>	<b>197,553</b>	<b>205,422</b>	<b>215,752</b>	<b>226,558</b>	<b>237,919</b>	<b>249,798</b>
	o.w. Informal GDP at purchasers' value	45,367	45,014	47,049	49,083	51,824	53,911	56,090	58,830	61,781	64,859	68,739
<b>6.</b>	<b>Non-Oil GDP</b>	<b>151,375</b>	<b>152,869</b>	<b>162,975</b>	<b>170,608</b>	<b>176,671</b>	<b>187,184</b>	<b>196,137</b>	<b>205,436</b>	<b>216,324</b>	<b>226,930</b>	<b>236,477</b>

\* Provisional

\*\* Projection

**Appendix 1B: Gross Domestic Product (GDP) at Current Market Prices by Economic Activity (Gh¢ Million)**

S/N	ITEMS	2019	2020	2021*	2022*	2023*	2024*	2025**	2026**	2027**	2028**	2029**
<b>1.</b>	<b>AGRICULTURE</b>	<b>61,765</b>	<b>73,896</b>	<b>90,758</b>	<b>119,879</b>	<b>185,922</b>	<b>243,743</b>	<b>297,388</b>	<b>349,360</b>	<b>395,384</b>	<b>446,658</b>	<b>504,995</b>
1.01	Crops	48,925	59,816	74,173	101,087	161,839	217,280	267,183	313,837	355,249	401,229	453,718
	<i>o.w. Cocoa</i>	5,793	6,627	9,364	10,643	14,890	15,341	18,044	21,332	24,100	26,502	29,269
1.02	Livestock	5,655	6,134	7,080	7,510	10,117	10,672	12,168	14,246	16,095	18,218	20,563
1.03	Forestry and Logging	4,257	4,395	4,947	5,902	6,956	7,830	9,091	10,605	11,982	13,563	15,309
1.04	Fishing	2,929	3,551	4,557	5,381	7,010	7,961	8,946	10,672	12,058	13,648	15,405
<b>2.</b>	<b>INDUSTRY</b>	<b>110,913</b>	<b>117,099</b>	<b>131,145</b>	<b>193,332</b>	<b>261,589</b>	<b>338,817</b>	<b>391,126</b>	<b>451,385</b>	<b>508,631</b>	<b>576,347</b>	<b>657,925</b>
2.01	Mining and Quarrying	47,460	41,715	41,582	77,245	106,417	152,754	174,502	200,161	222,954	251,507	289,567
	<i>o.w. Oil &amp; Gas</i>	21,335	13,793	21,082	32,939	37,275	48,015	49,442	57,350	59,286	66,987	85,450
	<i>o.w. Gold</i>	22,737	27,233	18,636	42,904	65,580	88,052	98,594	115,101	123,666	134,595	157,115
2.02	Manufacturing	36,229	42,929	50,257	70,553	98,908	118,480	138,006	158,934	180,073	204,019	230,650
2.03	Electricity	4,377	4,808	5,458	5,363	6,428	6,836	7,891	9,244	10,474	11,856	13,388
2.04	Water and Sewerage	2,294	2,539	3,931	4,581	6,428	6,589	7,606	8,752	9,916	11,224	12,632
2.05	Construction	20,552	25,108	29,916	35,590	43,409	54,157	63,121	74,293	85,214	97,741	111,687
<b>3.</b>	<b>SERVICES</b>	<b>160,948</b>	<b>177,111</b>	<b>209,249</b>	<b>262,789</b>	<b>382,733</b>	<b>515,853</b>	<b>613,055</b>	<b>697,148</b>	<b>786,443</b>	<b>888,706</b>	<b>996,031</b>
3.01	Trade; Repair Of Vehicles, Household Goods	53,766	62,201	73,634	99,820	163,890	244,662	290,783	331,892	374,623	423,652	474,775
3.02	Hotels and Restaurants	12,473	8,716	10,013	11,823	15,970	18,631	22,164	25,297	28,555	32,292	36,188
3.03	Transport and Storage	23,530	26,567	32,685	36,958	49,110	65,919	78,421	89,507	101,031	114,254	128,041
3.04	Information and Communication	10,177	13,807	17,745	21,970	27,184	31,989	38,056	43,516	49,118	55,547	62,429
3.05	Financial and Insurance activities	12,637	14,363	15,770	21,760	31,366	39,067	46,476	53,143	59,985	67,836	76,022
3.06	Real Estate	9,006	10,087	11,297	11,885	16,979	20,600	24,507	27,513	31,055	35,119	39,357
3.07	Professional, Administrative & Support Services	5,016	5,169	5,986	7,172	10,502	12,706	15,115	17,205	19,456	22,003	24,658
3.08	Public Administration & Defence; Social Security	11,643	14,237	18,698	21,863	29,204	35,722	42,251	47,217	52,633	59,521	66,704
3.09	Education	12,155	11,255	10,987	13,270	16,835	20,401	24,223	27,105	30,591	34,397	38,547
3.10	Health and Social Work	7,234	7,704	8,860	11,666	15,722	19,134	22,719	25,422	28,749	32,171	35,984
3.11	Other Service Activities	3,312	3,005	3,573	4,603	5,969	7,023	8,339	9,331	10,648	11,915	13,327
<b>4.</b>	<b>GDP at basic prices</b>	<b>333,626</b>	<b>368,106</b>	<b>431,152</b>	<b>576,000</b>	<b>830,244</b>	<b>1,098,413</b>	<b>1,301,570</b>	<b>1,497,893</b>	<b>1,690,458</b>	<b>1,911,711</b>	<b>2,158,951</b>
	Net indirect Taxes	22,918	23,835	30,543	38,336	57,504	77,807	98,436	114,910	134,423	152,442	172,543
<b>5.</b>	<b>GDP in purchasers' value</b>	<b>356,544</b>	<b>391,941</b>	<b>461,695</b>	<b>614,336</b>	<b>887,748</b>	<b>1,176,220</b>	<b>1,400,006</b>	<b>1,612,803</b>	<b>1,824,881</b>	<b>2,064,153</b>	<b>2,331,494</b>
	<i>o.w. Informal GDP at purchasers' value</i>	90,000	101,887	119,434	163,016	242,297	320,046	377,935	427,640	485,021	549,919	635,270
<b>6.</b>	<b>Non-Oil GDP</b>	<b>335,210</b>	<b>378,148</b>	<b>440,613</b>	<b>581,397</b>	<b>850,473</b>	<b>1,128,205</b>	<b>1,350,564</b>	<b>1,555,453</b>	<b>1,765,595</b>	<b>1,997,166</b>	<b>2,246,044</b>

\* Provisional

\*\* Projection

**Appendix 1C: Growth Rates of Gross Domestic Product at Constant 2013 Prices (percent)**

S/N	ITEMS	2019	2020	2021*	2022*	2023*	2024*	2025**	2026**	2027**	2028**	2029**
<b>1.</b>	<b>AGRICULTURE</b>	<b>4.7</b>	<b>7.3</b>	<b>8.5</b>	<b>4.2</b>	<b>5.9</b>	<b>2.8</b>	<b>4.8</b>	<b>6.0</b>	<b>5.2</b>	<b>4.9</b>	<b>4.9</b>
1	Crops	5.3	8.6	8.9	3.8	6.7	3.2	5.1	6.3	5.2	4.8	4.9
	<i>o.w. Cocoa</i>	5.4	1.4	10.4	0.9	-0.3	-22.4	5.6	8.3	4.6	0.2	0.6
1	Livestock	5.4	5.4	5.5	5.5	6.5	3.5	4.6	5.0	5.1	5.1	4.9
1	Forestry and Logging	-1.7	-9.4	4.4	1.7	-6.2	-5.8	4.6	5.1	5.1	5.1	4.9
1	Fishing	1.7	14.1	14.2	8.8	4.1	2.5	0.3	5.1	5.1	5.1	4.9
<b>2.</b>	<b>INDUSTRY</b>	<b>6.4</b>	<b>-2.5</b>	<b>-0.5</b>	<b>0.6</b>	<b>-1.7</b>	<b>7.1</b>	<b>3.8</b>	<b>6.2</b>	<b>5.0</b>	<b>5.3</b>	<b>6.1</b>
2	Mining and Quarrying	12.6	-9.2	-12.2	8.9	1.7	9.4	3.0	7.2	4.1	4.8	7.4
	<i>o.w. Oil &amp; Gas</i>	14.4	-4.6	-12.6	-8.5	-3.5	1.1	-10.5	11.1	-0.8	7.4	21.2
	<i>o.w. Gold</i>	1.2	-12.2	-31.2	32.3	6.7	19.1	2.9	8.3	-0.5	-1.9	5.2
2	Manufacturing	6.3	1.9	8.1	-2.5	0.9	3.9	4.0	4.6	5.2	5.1	4.9
2	Electricity	6.0	9.9	7.9	-3.5	-10.8	2.0	4.0	4.6	5.2	5.1	4.9
2	Water and Sewerage	-4.4	2.2	26.0	-4.8	2.5	-0.9	4.0	4.6	5.2	5.1	4.5
2.1	Construction	-4.4	3.1	6.0	-6.8	-11.2	9.6	5.0	7.0	6.5	6.5	6.0
<b>3.</b>	<b>SERVICES</b>	<b>7.6</b>	<b>0.7</b>	<b>9.4</b>	<b>6.3</b>	<b>5.7</b>	<b>5.9</b>	<b>3.8</b>	<b>3.8</b>	<b>4.8</b>	<b>4.9</b>	<b>4.2</b>
3.01	Trade; Repair of Vehicles, Household Goods	3.7	-2.9	6.3	1.3	0.3	3.6	3.8	4.0	5.0	5.1	4.2
3.02	Hotels and Restaurants	6.0	-37.0	4.7	0.0	4.0	4.8	3.9	4.0	5.0	5.1	4.2
3.03	Transport and Storage	4.3	4.1	7.2	4.0	3.9	5.8	3.9	4.0	5.0	5.1	4.2
3.04	Information and communication	46.5	21.5	31.7	21.2	19.5	15.8	3.9	4.0	5.0	5.1	4.5
3.05	Financial and Insurance Activities	1.6	9.3	2.4	9.8	5.4	7.8	3.9	4.0	5.0	5.1	4.2
3.06	Real Estate	19.9	11.7	8.9	-3.9	4.1	1.5	3.9	4.0	5.0	5.1	4.2
3.07	Professional, Administrative & Support Services	5.1	-6.2	10.8	-7.8	4.2	1.1	3.9	4.0	5.0	5.1	4.2
3.08	Public Administration & Defence; Social Security	3.7	10.0	25.5	6.1	4.5	2.7	3.3	3.0	3.5	5.1	4.2
3.09	Education	9.4	7.8	-3.9	10.2	4.4	2.7	3.7	3.8	4.5	4.5	4.2
3.10	Health and Social Work	10.4	5.9	7.6	9.2	8.3	4.4	3.7	3.8	5.0	4.0	4.0
3.11	Other Service Activities	2.6	-17.2	11.1	-1.3	2.0	-2.1	3.7	3.8	6.0	4.0	4.0
<b>4.</b>	<b>GDP at basic prices</b>	<b>6.5</b>	<b>0.8</b>	<b>5.4</b>	<b>3.8</b>	<b>3.2</b>	<b>5.6</b>	<b>4.0</b>	<b>5.1</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
	Net indirect Taxes	6.1	-4.0	-2.3	4.4	2.7	7.5	3.7	3.8	6.0	4.5	4.2
<b>5.</b>	<b>GDP in purchasers' value</b>	<b>6.5</b>	<b>0.5</b>	<b>5.1</b>	<b>3.8</b>	<b>3.1</b>	<b>5.7</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
	<i>o.w. Informal GDP at purchasers' value</i>	5.9	-0.8	4.5	4.3	5.6	4.0	4.0	4.9	5.0	5.0	6.0
<b>6.</b>	<b>Non-Oil GDP</b>	<b>5.8</b>	<b>1.0</b>	<b>6.6</b>	<b>4.7</b>	<b>3.6</b>	<b>6.0</b>	<b>4.8</b>	<b>4.7</b>	<b>5.3</b>	<b>4.9</b>	<b>4.2</b>

\* Provisional

\*\* Projection

## Appendix 2A: Summary of Central Government Operations

<i>In GH¢ unless otherwise stated</i>	2024 Budget	2024 Rev. Budget	2024 Prov Outturn
<b>I. REVENUES</b>			
<b>Total Revenue &amp; Grants</b>	<b>176,414,155,254</b>	<b>177,219,817,919</b>	<b>186,593,303,483</b>
(per cent of GDP)	16.8	17.4	15.9
<b>Domestic Revenue</b>	<b>173,299,282,558</b>	<b>174,104,945,222</b>	<b>184,877,626,145</b>
<b>Tax Revenue</b>	<b>143,169,831,428</b>	<b>143,175,494,092</b>	<b>151,155,011,888</b>
<b>Taxes on Income and Property</b>	<b>65,811,144,460</b>	<b>67,237,519,600</b>	<b>78,742,005,811</b>
Personal	23,254,105,822	22,686,447,637	23,604,502,170
Company Taxes	28,587,584,536	30,003,888,865	33,919,446,366
Company Taxes on Oil	4,274,664,109	4,274,664,109	7,356,787,744
Other Direct Taxes	9,694,789,994	10,272,518,990	13,861,269,532
<b>Taxes on Domestic Goods and Services</b>	<b>68,933,237,368</b>	<b>67,098,858,552</b>	<b>60,499,188,999</b>
Excises	9,253,360,102	9,277,867,648	6,799,913,193
VAT	37,019,860,572	35,478,608,901	33,683,757,718
National Health Insurance Levy (NHIL)	7,932,327,340	7,631,552,097	7,160,292,923
GETFund Levy	7,932,327,334	7,631,993,585	7,160,618,236
Communication Service Tax	1,520,474,274	1,571,910,944	931,051,264
E-Transaction Levy	2,101,956,527	2,134,293,182	2,024,143,128
Covid-19 Health Levy	3,172,931,219	3,372,632,194	2,739,412,537
<b>International Trade Taxes</b>	<b>18,498,924,096</b>	<b>18,913,010,119</b>	<b>19,917,470,582</b>
Import Duties	18,498,924,096	18,913,010,119	19,917,470,582
<b>Tax Refunds</b>	<b>-10,073,474,497</b>	<b>-10,073,894,179</b>	<b>-8,003,653,504</b>
<b>Social Contributions</b>	<b>919,980,826</b>	<b>919,980,826</b>	<b>1,060,494,223</b>
<b>Non-Tax Revenue</b>	<b>22,565,158,546</b>	<b>23,365,158,546</b>	<b>27,733,642,353</b>
<b>Other Revenue</b>	<b>6,644,311,758</b>	<b>6,644,311,758</b>	<b>4,928,477,681</b>
<b>Grants</b>	<b>3,114,872,697</b>	<b>3,114,872,697</b>	<b>1,715,677,339</b>
Project Grants	2,388,553,791	2,388,553,791	1,715,677,339
Programme Grants	726,318,905	726,318,905	0
<b>II. EXPENDITURE</b>	<b>238,293,899,509</b>	<b>231,362,250,080</b>	<b>248,003,950,880</b>
<b>Total Expenditure</b>	<b>226,680,899,509</b>	<b>219,749,250,080</b>	<b>226,243,542,989</b>
(percent of GDP)	21.6	21.5	19.2
Compensation of Employees	63,683,181,155	63,683,181,155	67,188,967,687
Wages & Salaries	57,005,407,565	57,005,407,565	60,351,585,061
(percent of GDP)	5.4	5.6	5.1
Social Contributions	6,677,773,591	6,677,773,591	6,837,382,625
Use of Goods and Services	11,065,396,663	12,081,580,297	11,509,023,088
Interest Payment	55,932,447,620	47,998,853,338	46,792,261,566
Domestic	36,893,000,000	41,532,561,026	40,058,363,257
External	19,039,447,620	6,466,292,312	6,733,898,308
Subsidies	426,132,222	308,093,253	208,895,550
Grants to Other Government Units	39,588,951,873	40,919,819,723	46,425,528,893
Social Benefits	870,000,000	870,000,000	736,835,000
Other Expenditure	26,395,018,327	25,378,834,693	23,993,349,837
<i>o/w Energy Sector Payment Shortfalls</i>	<i>17,483,819,483</i>	<i>18,483,819,483</i>	<i>18,477,299,765</i>
Capital Expenditure	28,719,771,649	28,508,887,621	29,388,681,369
Domestic Financed	18,238,747,005	18,027,862,977	14,732,560,984
Foreign Financed	10,481,024,644	10,481,024,644	14,656,120,386
<b>Other Outstanding Expenditure Claims</b>	<b>0</b>	<b>0</b>	<b>49,237,228,625</b>
<i>o/w Unreleased Claims</i>	<i>0</i>	<i>0</i>	<i>49,237,228,625</i>
<i>o/w Goods and Services</i>	<i>0</i>	<i>0</i>	<i>17,020,821,660</i>
<i>o/w Domestic Financed CAPEX</i>	<i>0</i>	<i>0</i>	<i>31,753,063,639</i>
<i>o/w Others</i>	<i>0</i>	<i>0</i>	<i>463,343,326</i>
<b>Discrepancy</b>	<b>0</b>	<b>0</b>	<b>-3,759,770,114</b>
<b>Overall Balance (Commitment, discrepancy)</b>	<b>-50,266,744,255</b>	<b>-42,529,432,161</b>	<b>-88,887,468,131</b>
(percent of GDP)	-4.8	-4.2	-7.6
<b>Primary Balance (Commitment, discrepancy)</b>	<b>5,665,703,365</b>	<b>5,469,421,176</b>	<b>-42,095,206,565</b>
(percent of GDP)	0.5	0.5	-3.6
<b>Payables/Arrears Clearance (Net)</b>	<b>-11,613,000,000</b>	<b>-11,613,000,000</b>	<b>31,236,590,848</b>
<i>o/w Clearance of Arrears</i>	<i>-11,613,000,000</i>	<i>-11,613,000,000</i>	<i>-36,279,474,329</i>
<i>o/w Payables build-up</i>	<i>0</i>	<i>0</i>	<i>67,516,065,177</i>
<i>o/w Change in payables build-up reported in GIFN</i>	<i>0</i>	<i>0</i>	<i>18,278,836,553</i>
<i>o/w Unreleased Claims</i>	<i>0</i>	<i>0</i>	<i>49,237,228,625</i>
Overall Balance (Cash)	0	0	-57,650,877,283
<b>Overall balance (incl. Divestiture and Discrepancy)</b>	<b>-61,879,744,255</b>	<b>-54,142,432,161</b>	<b>-61,410,647,397</b>

**Appendix 2A: Summary of Central Government Operations**

<i>In GH¢ unless otherwise stated</i>	2024 Budget	2024 Rev. Budget	2024 Prov Outturn
<b>Financing</b>	<b>61,879,744,255</b>	<b>54,142,432,161</b>	<b>61,410,647,397</b>
<b>Foreign (net)</b>	<b>463,506,594</b>	<b>15,222,190,238</b>	<b>21,817,117,395</b>
Borrowing	21,222,081,834	21,222,081,834	29,994,229,577
Project Loans	8,092,470,853	8,092,470,853	12,940,443,047
Programme Loans	13,129,610,981	13,129,610,981	17,053,786,530
o/w IMF	8,939,309,604	8,939,309,604	13,198,156,530
o/w World Bank DPO	4,190,301,377	4,190,301,377	3,855,630,000
Sovereign (Eurobonds, Green Bonds, Term Loans, Ot)	0	0	0
Amortisation (due)	-20,758,575,240	-5,999,891,596	-8,177,112,182
<b>Domestic (net)</b>	<b>62,690,580,872</b>	<b>40,194,585,134</b>	<b>41,536,738,959</b>
Banking	48,100,560,329	39,332,043,494	-6,657,368,225
Bank of Ghana <sup>1</sup>	0	0	-7,719,945,018
Comm. Banks	48,100,560,329	39,332,043,494	1,062,576,793
Non-banks	46,343,134,771	32,615,655,868	48,194,107,184
Other Domestic	<b>-31,753,114,228</b>	<b>-31,753,114,228</b>	<b>0</b>
o/w Buffer for Auction Shortfalls	-31,753,114,228	-31,753,114,228	0
<b>Ghana Petroleum Funds</b>	<b>-1,033,251,251</b>	<b>-1,033,251,251</b>	<b>-1,805,640,707</b>
Transfer to Ghana Petroleum Funds	-3,444,170,838	-3,444,170,838	-4,641,971,885
o/w Stabilisation Fund	-2,410,919,587	-2,410,919,587	-3,249,380,320
o/w Heritage Fund	-1,033,251,251	-1,033,251,251	-1,392,591,566
Net Transfer from Ghana Stabilisation Fund	2,410,919,587	2,410,919,587	2,836,331,178
<b>Sinking Fund</b>	<b>-241,091,959</b>	<b>-241,091,959</b>	<b>-137,568,249</b>
<b>Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Memorandum items</b>			
Domestic Revenue	173,299,282,558	174,104,945,222	184,877,626,145
(percent of GDP)	16.5	17.1	15.7
Domestic expenditure	160,267,427,246	161,269,372,098	168,554,931,152
(percent of GDP)	15.2	15.8	14.3
Domestic Primary Balance	13,031,855,312	12,835,573,124	16,322,694,992
(percent of GDP)	1.2	1.3	1.4
Primary Balance (Commitment, discrepancy)	5,665,703,365	5,469,421,176	-45,854,976,680
(percent of GDP)	0.5	0.5	-3.9
Primary Balance (Cash)	-5,947,296,635	-6,143,578,824	-14,618,385,831
(percent of GDP)	-0.6	-0.6	-1.2
Non-oil Primary Balance	15,536,522,848	11,340,240,660	-34,452,211,426
(percent of GDP)	1.5	1.1	-2.9
Overall Balance (Commitment, discrepancy)	-50,266,744,255	-42,529,432,161	-92,647,238,245
(percent of GDP)	-4.8	-4.2	-7.9
Overall Balance (Cash, discrepancy)	-61,879,744,255	-54,142,432,161	-61,410,647,397
(percent of GDP)	-5.9	-5.3	-5.2
Oil Revenue	14,978,236,509	14,978,236,509	19,833,825,594
(percent of GDP)	1.4	1.5	1.7
Non-Oil Revenue and Grants	161,435,918,745	162,241,581,410	166,759,477,889
(percent of GDP)	15.4	15.9	14.2
Benchmark Oil Revenue	11,480,569,460	11,480,569,460	15,473,239,617
(percent of GDP)	1.1	1.1	1.3
Annual Budget Funding Amount (ABFA)	8,036,398,622	7,526,368,294	10,831,267,732
(percent of GDP)	0.8	0.7	0.9
<b>Nominal GDP</b>	<b>1,050,978,263,557</b>	<b>1,020,179,905,409</b>	<b>1,176,219,900,567</b>
<b>Non-Oil Nominal GDP</b>	<b>979,407,741,110</b>	<b>904,452,902,854</b>	<b>1,128,205,130,431</b>

## Appendix 2B: Economic Classification of Central Gov't Revenue – 2024

<i>In GH¢ unless otherwise stated</i>	2024 Budget	2024 Rev. Budget	2024 Prov Outturn
<b>TAX REVENUE</b>	<b>143,169,831,428</b>	<b>143,175,494,092</b>	<b>151,155,011,888</b>
<b>TAXES ON INCOME &amp; PROPERTY</b>	<b>65,811,144,460</b>	<b>67,237,519,600</b>	<b>78,742,005,811</b>
Personal	23,254,105,822	22,686,447,637	23,604,502,170
PAYE	21,641,423,584	21,113,599,022	22,147,410,759
Self Employed	1,612,682,238	1,572,848,615	1,457,091,410
Companies	28,587,584,536	30,003,888,865	33,919,446,366
Company Taxes on Oil	4,274,664,109	4,274,664,109	7,356,787,744
Others	9,694,789,994	10,272,518,990	13,861,269,532
Other Direct Taxes	6,693,650,850	6,072,585,466	10,568,026,882
o/w Royalties from Oil	2,976,257,805	2,976,257,805	2,814,876,359
o/w Mineral Royalties	3,063,893,046	3,096,265,481	5,215,412,332
Growth and Sustainability Levy	1,183,604,228	2,126,298,114	821,442,721
Finsec clean-up Levy	448,309,954	724,115,872	862,204,976
Airport Tax	1,369,224,962	1,349,519,538	1,609,594,954
<b>TAXES ON DOMESTIC GOODS AND SERVICES</b>	<b>68,933,237,368</b>	<b>67,098,858,552</b>	<b>60,499,188,999</b>
<b>Excises</b>	<b>9,253,360,102</b>	<b>9,277,867,648</b>	<b>6,799,913,193</b>
Excise Duty	2,433,106,305	2,474,833,512	1,292,224,968
Petroleum Tax	6,820,253,797	6,803,034,136	5,507,688,224
o/w Energy Fund levy	64,910,389	53,798,338	55,906,792
o/w Road Fund levy	2,889,942,519	2,535,083,087	2,646,750,430
<b>VAT</b>	<b>37,019,860,572</b>	<b>35,478,608,901</b>	<b>33,683,757,718</b>
Domestic	24,127,127,161	22,650,706,444	16,745,334,111
External	12,892,733,412	12,827,902,457	16,938,423,608
<b>National Health Insurance Levy (NHIL)</b>	<b>7,932,327,340</b>	<b>7,631,552,097</b>	<b>7,160,292,923</b>
Customs Collection	3,070,931,765	2,924,978,945	2,528,250,052
Domestic Collection	4,861,395,575	4,706,573,152	4,632,042,871
<b>GETFund Levy</b>	<b>7,932,327,334</b>	<b>7,631,993,585</b>	<b>7,160,618,236</b>
Customs Collection	3,072,227,715	2,926,678,300	2,528,575,365
Domestic Collection	4,860,099,619	4,705,315,286	4,632,042,871
<b>Communication Service Tax</b>	<b>1,520,474,274</b>	<b>1,571,910,944</b>	<b>931,051,264</b>
<b>E-Transaction Levy</b>	<b>2,101,956,527</b>	<b>2,134,293,182</b>	<b>2,024,143,128</b>
<b>Covid-19 Health Levy</b>	<b>3,172,931,219</b>	<b>3,372,632,194</b>	<b>2,739,412,537</b>
<b>TAXES ON INTERNATIONAL TRADE</b>	<b>18,498,924,096</b>	<b>18,913,010,119</b>	<b>19,917,470,582</b>
<b>Imports</b>	<b>18,498,924,096</b>	<b>18,913,010,119</b>	<b>19,917,470,582</b>
Import Duty	18,498,924,096	18,913,010,119	19,917,470,582
<b>Tax Refunds</b>	<b>-10,073,474,497</b>	<b>-10,073,894,179</b>	<b>-8,003,653,504</b>
<b>SOCIAL CONTRIBUTIONS</b>	<b>919,980,826</b>	<b>919,980,826</b>	<b>1,060,494,223</b>
<b>NON-TAX REVENUE</b>	<b>22,565,158,546</b>	<b>23,365,158,546</b>	<b>27,733,642,353</b>
Retention	12,339,429,874	12,339,429,874	15,342,029,731
Lodgement	10,225,728,672	11,025,728,672	12,391,612,622
Fees & Charges	1,625,489,890	1,625,489,890	1,301,220,222
Dividend/Interest & Profits (Others)	644,059,508	1,444,059,508	1,156,292,766
Dividend/Interest & Profits from Oil	7,716,715,854	7,716,715,854	9,483,040,592
Surface Rentals from Oil/PHF Interest	10,598,742	10,598,742	179,120,899
Yield from Capping Policy	228,864,678	228,864,678	271,938,144
<b>OTHER REVENUE</b>	<b>6,644,311,758</b>	<b>6,526,272,788</b>	<b>4,928,477,681</b>
ESLA Proceeds	6,644,311,758	6,526,272,788	4,928,477,681
Energy Debt Recovery Levy	3,874,373,609	3,632,365,353	1,357,579,271
Public Lighting Levy	238,104,097	488,444,859	103,006,412
National Electrification Scheme Levy	159,522,804	328,248,752	68,670,941
Price Stabilisation & Recovery Levy	1,065,330,556	770,233,132	1,683,999,780
Delta Fund	858,711,327	858,711,327	1,163,805,279
Pollution and Sanitation Levy	448,269,365	566,308,334	551,415,997
<b>DOMESTIC REVENUE</b>	<b>173,299,282,558</b>	<b>173,986,906,253</b>	<b>184,877,626,145</b>
<b>GRANTS</b>	<b>3,114,872,697</b>	<b>3,114,872,697</b>	<b>1,715,677,339</b>
Project Grants	2,388,553,791	2,388,553,791	1,715,677,339
Programme Grants	726,318,905	726,318,905	0
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>176,414,155,254</b>	<b>177,101,778,949</b>	<b>186,593,303,483</b>
<b>Memorandum items</b>			
Taxes on Income and Property (% of GDP)	6.3	6.6	6.7
Non-oil Taxes on Income and Property (% of non-oil)	5.6	5.9	6.1
Taxes on Goods and Services (% of GDP)	6.6	6.6	5.1
Taxes on International Trade (% of GDP)	1.8	1.9	1.7
Tax Revenue (Net of Tax Refunds, % of GDP)	13.6	14.0	12.9
Non-Oil Tax Revenue (Net of Tax Refunds, % of non	13.9	15.0	12.5
Non-Oil Tax Revenue (Gross, % of GDP)	13.9	14.3	12.7
Non-Tax Revenue (% of GDP)	2.1	2.3	2.4
Domestic Revenue (% of GDP)	16.5	17.1	15.7
Non-Oil Domestic Revenue	15.1	15.6	14.0
Grants (% of GDP)	0.3	0.3	0.1
Total Oil Receipts	14,978,236,509	14,978,236,509	19,833,825,594
Non-Oil Tax Revenue (Gross)	145,992,384,011	145,998,466,358	148,987,001,289
Non-Oil Tax Revenue (Net)	135,918,909,514	135,924,572,179	140,983,347,785
Non-oil Taxes on Income and Property	58,560,222,547	59,986,597,687	68,570,341,708
Import Exemptions	3,910,610,000	3,910,610,000	2,445,702,970
Benchmark Oil Revenue	11,480,569,460	11,480,569,460	15,473,239,617
Non-Oil Public Revenue <sup>1</sup>	150,756,753,465	151,562,416,130	159,054,828,647
<b>Nominal GDP</b>	<b>1,050,978,263,557</b>	<b>1,020,179,905,409</b>	<b>1,176,219,900,567</b>
<b>Non-Oil Nominal GDP</b>	<b>979,407,741,110</b>	<b>904,452,902,854</b>	<b>1,128,205,130,431</b>

## Appendix 2C: Economic Classification of Central Gov't Expenditure – 2024

<i>In GH¢ unless otherwise stated</i>	2024 Budget	2024 Rev. Budget	2024 Prov Outturn
<b>II EXPENDITURE</b>			
<b>Compensation of Employees</b>	<b>63,683,181,155</b>	<b>63,683,181,155</b>	<b>67,188,967,687</b>
Wages & Salaries	57,005,407,565	57,005,407,565	60,351,585,061
Social Contributions	6,677,773,591	6,677,773,591	6,837,382,625
Pensions	2,563,967,644	2,563,967,644	2,318,782,534
Gratuities	384,595,147	384,595,147	851,960,497
Social Security	3,729,210,800	3,729,210,800	3,666,639,594
<b>Use of Goods and Services</b>	<b>11,065,396,663</b>	<b>12,081,580,297</b>	<b>11,509,023,088</b>
o/w Non-ABFA	8,654,477,077	9,670,660,711	9,101,431,613
o/w ABFA	2,410,919,587	2,410,919,587	2,407,591,475
<b>Interest Payment</b>	<b>55,932,447,620</b>	<b>47,998,853,338</b>	<b>46,792,261,566</b>
Domestic	36,893,000,000	41,532,561,026	40,058,363,257
External (Due)	19,039,447,620	6,466,292,312	6,733,898,308
<b>Subsidies</b>	<b>426,132,222</b>	<b>308,093,253</b>	<b>208,895,550</b>
Subsidies on Petroleum products	426,132,222	308,093,253	208,895,550
<b>Grants to Other Government Units</b>	<b>39,588,951,873</b>	<b>40,727,059,527</b>	<b>46,425,528,893</b>
National Health Fund (NHF)	6,523,029,740	6,523,029,740	5,931,844,849
Ghana Education Trust Fund (GETF)	3,273,770,485	4,299,905,766	4,667,099,157
Road Fund	1,192,715,344	1,059,344,691	1,174,637,639
Energy Fund	26,789,328	22,480,913	25,550,837
Dist. Ass. Common Fund	5,758,254,325	5,756,009,298	5,864,055,702
o/w ABFA	401,819,931	401,819,931	289,702,542
Ghana Infrastructure Fund (ABFA Capex)	1,125,095,807	1,406,369,759	1,163,930,462
Retention of Internally-Generated Funds (IGFs)	12,339,429,874	12,339,429,874	15,342,029,731
Transfer to the National Oil Company from Oil Revent	1,443,530,842	1,461,583,267	4,064,276,262
<b>Other Earmarked Funds</b>	<b>7,906,336,129</b>	<b>8,051,666,415</b>	<b>8,192,104,254</b>
Youth Employment Agency	680,606,080	708,498,387	594,874,979
Student's Loan Trust Fund	6,275,187	6,568,603	6,811,079
Ghana EXIM Bank Ltd	508,155,718	615,494,635	576,255,267
Ghana Airport Company Ltd.	1,369,224,962	1,349,519,538	1,609,594,954
Mineral Development Fund	252,901,379	258,769,617	270,721,462
Mineral Income Investment Fund	1,011,605,518	1,035,078,469	1,082,885,849
GRA Retention	4,077,567,285	4,077,737,165	4,050,960,664
<b>Social Benefits</b>	<b>870,000,000</b>	<b>870,000,000</b>	<b>736,835,000</b>
Lifeline Consumers of Electricity	150,000,000	150,000,000	16,835,000
Transfers for Social Protection (LEAP, GSFP, CG, Other)	720,000,000	720,000,000	720,000,000
<b>Other Expenditure</b>	<b>26,395,018,327</b>	<b>25,378,834,693</b>	<b>23,993,349,837</b>
ESLA Transfers	4,911,198,844	3,395,015,210	3,416,050,072
Energy Sector Payment Shortfalls	17,483,819,483	18,483,819,483	18,477,299,765
Finsec & Others	4,000,000,000	3,500,000,000	2,100,000,000
<b>Capital Expenditure</b>	<b>28,719,771,649</b>	<b>28,508,887,621</b>	<b>29,388,681,369</b>
<b>Domestic Financed</b>	<b>18,238,747,005</b>	<b>18,027,862,977</b>	<b>14,732,560,984</b>
o/w MDAs Normal CAPEX	14,140,183,707	14,210,573,631	10,673,036,210
o/w MDAs ABFA CAPEX	4,098,563,297	3,817,289,345	4,059,524,774
o/w ABFA-GIIF	1,669,136,715	1,669,136,715	
<b>Foreign Financed</b>	<b>10,481,024,644</b>	<b>10,481,024,644</b>	<b>14,656,120,386</b>
<b>TOTAL EXPENDITURE &amp; NET LENDING</b>	<b>226,680,899,509</b>	<b>219,749,250,080</b>	<b>226,243,542,989</b>
<b>APPROPRIATION</b>	<b>259,052,474,750</b>	<b>237,362,141,676</b>	<b>250,335,850,704</b>
<b>Total Expenditure (Cash)</b>	226,680,899,509	219,749,250,080	226,243,542,989
<b>Clearance of Arrears</b>	11,613,000,000	11,613,000,000	15,777,030,000
<b>Amortisation</b>	20,758,575,240	5,999,891,596	8,315,277,715
<b>Memorandum items:</b>			
Compensation of Employees	6.1	6.2	5.7
Wage and Salaries	5.4	5.6	5.1
Wage and Salaries (% of Tax Revenue)	51.8	51.8	521.6
Goods and Services	1.1	1.2	1.0
Interest Payments	5.3	4.7	4.0
Subsidies	0.0	0.0	0.0
Recurrent Expenditure	16.9	16.6	14.6
Capital Expenditure	2.7	2.8	2.5
Total Capital Expenditure (including those under Grants t	4.6	5.6	3.7
Total Expenditure	21.6	21.5	19.2
Primary Expenditure	170,748,451,889.7	171,750,396,742.5	179,451,281,423.6
<b>Total Capital Exp (incl those under Grants to other c</b>	<b>38,954,465,091</b>	<b>39,695,457,845</b>	<b>42,935,880,747</b>
<b>ABFA CAPEX</b>	<b>5,625,479,035</b>	<b>5,625,479,035</b>	<b>7,581,887,412</b>
<b>Annual Budget Funding Amount (ABFA)</b>	<b>8,036,398,622</b>	<b>8,036,398,622</b>	<b>10,831,267,732</b>
<b>Benchmark Oil Revenue</b>	<b>11,480,569,460</b>	<b>11,480,569,460</b>	<b>15,473,239,617</b>
<b>Nominal GDP</b>	<b>1,050,978,263,557</b>	<b>1,020,179,905,409</b>	<b>1,176,219,900,567</b>
<b>Non-Oil Nominal GDP</b>	<b>979,407,741,110</b>	<b>904,452,902,854</b>	<b>1,128,205,130,431</b>



## Appendix 3A: Summary of Central Government Operations – 2025

<i>In GH¢ unless otherwise stated</i>	2025 Budget	2026 Indicative	2027 Indicative	2028 Indicative
<b>I. REVENUES</b>				
<b>Total Revenue &amp; Grants</b>	<b>224,933,627,149</b>	<b>271,695,158,846</b>	<b>307,841,782,945</b>	<b>349,432,685,194</b>
(per cent of GDP)	16.1	16.8	16.9	16.9
<b>Domestic Revenue</b>	<b>222,258,995,650</b>	<b>268,629,205,017</b>	<b>304,430,876,261</b>	<b>346,021,778,510</b>
<b>Tax Revenue</b>	<b>189,964,641,375</b>	<b>229,931,674,484</b>	<b>262,107,600,056</b>	<b>300,536,752,681</b>
<b>Taxes on Income and Property</b>	<b>97,761,915,183</b>	<b>120,627,375,243</b>	<b>138,076,083,294</b>	<b>156,278,570,175</b>
Personal	29,051,108,792	35,393,722,659	41,087,857,543	46,476,828,940
Company Taxes	45,870,846,143	54,442,567,465	61,797,762,116	69,902,988,145
Company Taxes on Oil	5,220,300,253	7,747,586,999	9,272,907,219	10,890,772,404
Other Direct Taxes	17,619,659,994	23,043,498,120	25,917,556,415	29,007,980,686
<b>Taxes on Domestic Goods and Services</b>	<b>73,757,074,100</b>	<b>87,327,701,545</b>	<b>99,125,680,097</b>	<b>116,255,039,668</b>
Excises	8,140,112,488	11,149,106,236	12,655,351,264	15,347,269,032
VAT	42,984,850,036	52,731,549,415	59,855,585,408	67,706,080,835
National Health Insurance Levy (NHIL)	8,571,519,693	9,871,877,297	11,205,568,606	13,707,336,833
GETFund Levy	8,571,909,122	9,872,325,805	11,206,077,708	13,707,912,707
Communication Service Tax	1,114,552,761	3,702,842,791	4,203,097,110	5,786,440,262
E-Transaction Levy	517,700,000	0	0	0
Covid-19 Health Levy	3,856,430,000	0	0	0
<b>International Trade Taxes</b>	<b>26,013,027,194</b>	<b>31,088,341,892</b>	<b>35,288,379,044</b>	<b>39,916,706,649</b>
Import Duties	26,013,027,194	31,088,341,892	35,288,379,044	39,916,706,649
<b>Tax Refunds</b>	<b>-7,567,375,101</b>	<b>-9,111,744,196</b>	<b>-10,382,542,379</b>	<b>-11,913,563,812</b>
<b>Social Contributions</b>	<b>1,193,452,595</b>	<b>1,396,339,536</b>	<b>1,591,827,071</b>	<b>1,798,764,590</b>
<b>Non-Tax Revenue</b>	<b>24,401,218,495</b>	<b>30,106,551,186</b>	<b>32,931,041,608</b>	<b>34,856,937,255</b>
<b>Other Revenue</b>	<b>6,699,683,185</b>	<b>7,194,639,811</b>	<b>7,800,407,527</b>	<b>8,829,323,984</b>
<b>Grants</b>	<b>2,674,631,499</b>	<b>3,065,953,829</b>	<b>3,410,906,684</b>	<b>3,410,906,684</b>
Project Grants	2,674,631,499	3,065,953,829	3,410,906,684	3,410,906,684
Programme Grants	0	0	0	0
<b>II. EXPENDITURE</b>	<b>281,844,921,039</b>	<b>302,139,595,277</b>	<b>333,119,289,516</b>	<b>363,970,559,784</b>
<b>Total Expenditure</b>	<b>268,777,333,552</b>	<b>282,072,007,790</b>	<b>315,805,989,799</b>	<b>346,902,969,297</b>
(percent of GDP)	19.2	17.5	17.3	16.8
Compensation of Employees	76,640,115,760	89,668,935,439	102,222,586,400	115,511,522,632
Wages & Salaries	68,197,291,119	79,790,830,609	90,961,546,895	102,786,547,991
(percent of GDP)	4.9	4.9	5.0	5.0
Social Contributions	8,442,824,641	9,878,104,829	11,261,039,506	12,724,974,641
Use of Goods and Services	6,971,071,606	8,791,071,606	11,791,071,606	13,734,357,335
Interest Payment	64,163,490,789	34,951,547,098	35,251,903,057	29,147,188,695
Domestic	56,247,463,165	26,506,814,467	24,168,208,339	18,181,055,231
External	7,916,027,624	8,444,732,631	11,083,694,719	10,966,133,463
Subsidies	342,028,321	358,331,454	375,433,572	393,372,078
Grants to Other Government Units	54,467,468,562	66,766,160,291	74,993,947,406	86,275,661,637
Social Benefits	3,236,991,550	4,055,690,705	4,376,145,961	4,722,237,638
Other Expenditure	30,044,568,789	35,020,034,034	36,264,684,073	37,085,228,541
<i>o/w Finsec &amp; Others</i>	450,000,000	0	0	0
Capital Expenditure	32,991,598,174	42,460,237,163	50,530,217,723	60,033,400,741
Domestic Financed	21,256,120,940	34,114,283,334	41,539,311,038	50,712,494,057
Foreign Financed	11,655,477,234	8,345,953,829	8,990,906,684	9,320,906,684
<b>Discrepancy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Overall Balance (Commitment, discrepancy)</b>	<b>-43,843,706,403</b>	<b>-10,376,848,945</b>	<b>-7,964,206,854</b>	<b>2,529,715,896</b>
(percent of GDP)	-3.1	-0.6	-0.4	0.1
<b>Primary Balance (Commitment, discrepancy)</b>	<b>20,319,784,386</b>	<b>24,574,698,154</b>	<b>27,287,696,204</b>	<b>31,676,904,591</b>
(percent of GDP)	1.5	1.5	1.5	1.5
<b>Payables/Arrears Clearance (Net)</b>	<b>-13,067,587,487</b>	<b>-20,067,587,487</b>	<b>-17,313,299,717</b>	<b>-17,067,590,487</b>
<i>o/w Clearance of Arrears</i>	-13,067,587,487	-20,067,587,487	-17,313,299,717	-17,067,590,487
<i>o/w Payables build-up</i>	0	0	0	0
Overall Balance (Cash)	-56,911,293,890	-30,444,436,431	-25,277,506,571	-14,537,874,590
<b>Overall balance (incl. Divestiture and Discrepancy)</b>	<b>-56,911,293,890</b>	<b>-30,444,436,431</b>	<b>-25,277,506,571</b>	<b>-14,537,874,590</b>

**Appendix 3A: Summary of Central Government Operations – 2025**

<i>In GH¢ unless otherwise stated</i>	2025 Budget	2026 Indicative	2027 Indicative	2028 Indicative
<b>Financing</b>	<b>56,911,293,890</b>	<b>30,444,436,431</b>	<b>25,277,506,571</b>	<b>14,537,874,590</b>
<b>Foreign (net)</b>	<b>21,408,584,102</b>	<b>-11,389,788,886</b>	<b>-31,208,748,872</b>	<b>-30,516,260,644</b>
Borrowing	30,534,875,498	11,616,000,000	5,580,000,000	5,910,000,000
Project Loans	8,980,845,735	5,280,000,000	5,580,000,000	5,910,000,000
Programme Loans	21,554,029,763	6,336,000,000	0	0
o/w IMF	11,756,743,507	6,336,000,000	0	0
o/w World Bank DPO	9,797,286,256	0	0	0
Sovereign (Eurobonds, Green Bonds, Term Loans, Of	0	0	0	0
Amortisation (due)	-9,126,291,396	-23,005,788,886	-36,788,748,872	-36,426,260,644
<b>Domestic (net)</b>	<b>36,986,588,280</b>	<b>43,749,596,732</b>	<b>58,637,661,315</b>	<b>47,370,463,588</b>
Banking	18,669,042,036	31,320,550,468	47,174,997,267	31,130,655,453
Bank of Ghana <sup>1</sup>	0	0	0	0
Comm. Banks	18,669,042,036	31,320,550,468	47,174,997,267	31,130,655,453
Non-banks	18,317,546,244	12,429,046,264	11,462,664,048	16,239,808,135
<b>Ghana Petroleum Funds</b>	<b>-1,203,144,723</b>	<b>-1,553,003,849</b>	<b>-1,744,383,139</b>	<b>-1,878,104,071</b>
Transfer to Ghana Petroleum Funds	-4,010,482,411	-5,176,679,498	-5,814,610,463	-6,260,346,903
o/w Stabilisation Fund	-2,807,337,688	-3,623,675,649	-4,070,227,324	-4,382,242,832
o/w Heritage Fund	-1,203,144,723	-1,553,003,849	-1,744,383,139	-1,878,104,071
Net Transfer from Ghana Stabilisation Fund	2,807,337,688	3,623,675,649	4,070,227,324	4,382,242,832
<b>Sinking Fund</b>	<b>-280,733,769</b>	<b>-362,367,565</b>	<b>-407,022,732</b>	<b>-438,224,283</b>
<b>Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Memorandum items</b>				
Domestic Revenue	222,258,995,650	268,629,205,017	304,430,876,261	346,021,778,510
(percent of GDP)	15.9	16.7	16.7	16.8
Domestic expenditure	192,958,365,529	238,774,506,863	271,563,180,058	308,434,873,918
(percent of GDP)	13.8	14.8	14.9	14.9
Domestic Primary Balance	29,300,630,121	29,854,698,154	32,867,696,204	37,586,904,591
(percent of GDP)	2.1	1.9	1.8	1.8
Primary Balance (Commitment, discrepancy)	20,319,784,386	24,574,698,154	27,287,696,204	31,676,904,591
(percent of GDP)	1.5	1.5	1.5	1.5
Primary Balance (Cash)	7,252,196,900	4,507,110,667	9,974,396,486	14,609,314,104
(percent of GDP)	0.5	0.3	0.5	0.7
Non-oil Primary Balance	7,702,196,900	4,507,110,667	9,974,396,486	14,609,314,104
(percent of GDP)	0.6	0.3	0.5	0.7
Overall Balance (Commitment, discrepancy)	-43,843,706,403	-10,376,848,945	-7,964,206,854	2,529,715,896
(percent of GDP)	-3.1	-0.6	-0.4	0.1
Overall Balance (Cash, discrepancy)	-56,911,293,890	-30,444,436,431	-25,277,506,571	-14,537,874,590
(percent of GDP)	-4.1	-1.9	-1.4	-0.7
Oil Revenue	16,514,285,919	20,409,546,252	22,493,093,620	24,358,421,486
(percent of GDP)	1.2	1.3	1.2	1.2
Non-Oil Revenue and Grants	208,419,341,230	251,285,612,593	285,348,689,325	325,074,263,708
(percent of GDP)	14.9	15.6	15.6	15.7
Benchmark Oil Revenue	13,368,274,704	17,255,598,327	19,382,034,878	20,867,823,011
(percent of GDP)	1.0	1.1	1.1	1.0
Annual Budget Funding Amount (ABFA)	9,357,792,293	12,078,918,829	13,567,424,415	14,607,476,108
(percent of GDP)	0.7	0.7	0.7	0.7
<b>Nominal GDP</b>	<b>1,400,006,085,635</b>	<b>1,612,803,217,641</b>	<b>1,824,880,982,424</b>	<b>2,064,152,784,559</b>
<b>Non-Oil Nominal GDP</b>	<b>1,350,563,810,390</b>	<b>1,555,453,489,592</b>	<b>1,765,595,364,215</b>	<b>1,997,166,039,477</b>

## Appendix 3B: Economic Classification of Central Gov't Revenue – 2025

<i>In GH¢ unless otherwise stated</i>	2025 Budget	2026 Indicative	2027 Indicative	2028 Indicative
<b>TAX REVENUE</b>	<b>189,964,641,375</b>	<b>229,931,674,484</b>	<b>262,107,600,056</b>	<b>300,536,752,681</b>
<b>TAXES ON INCOME &amp; PROPERTY</b>	<b>97,761,915,183</b>	<b>120,627,375,243</b>	<b>138,076,083,294</b>	<b>156,278,570,175</b>
Personal	29,051,108,792	35,393,722,659	41,087,857,543	46,476,828,940
PAYE	27,486,458,292	32,462,741,826	36,848,460,504	41,681,404,142
Self Employed	1,564,650,500	2,930,980,833	4,239,397,039	4,795,424,798
Companies	45,870,846,143	54,442,567,465	61,797,762,116	69,902,988,145
Company Taxes on Oil	5,220,300,253	7,747,586,999	9,272,907,219	10,890,772,404
Others	17,619,659,994	23,043,498,120	25,917,556,415	29,007,980,686
Other Direct Taxes	10,086,970,017	11,465,002,252	12,774,804,951	14,141,461,764
o/w Royalties from Oil	3,127,338,690	3,502,226,786	3,653,675,749	3,720,448,800
o/w Mineral Royalties	6,243,321,326	7,190,475,466	8,161,909,201	9,232,402,964
Growth and Sustainability Levy	4,573,721,399	8,170,631,711	9,274,484,623	10,490,900,746
Finsec clean-up Levy	1,032,137,513	1,188,719,766	1,349,315,889	1,526,288,483
Airport Tax	1,926,831,066	2,219,144,391	2,518,950,953	2,849,329,694
<b>TAXES ON DOMESTIC GOODS AND SERVICES</b>	<b>73,757,074,100</b>	<b>87,327,701,545</b>	<b>99,125,680,097</b>	<b>116,255,039,668</b>
<b>Excises</b>	<b>8,140,112,488</b>	<b>11,149,106,236</b>	<b>12,655,351,264</b>	<b>15,347,269,032</b>
Excise Duty	1,546,910,424	2,587,988,824	2,937,626,294	4,354,993,744
Petroleum Tax	6,593,202,064	8,561,117,412	9,717,724,970	10,992,275,288
o/w Energy Fund Levy	59,306,803	63,250,874	67,031,998	72,751,834
o/w Road Fund Levy	2,814,916,075	3,006,886,275	3,192,838,215	3,469,763,037
<b>VAT</b>	<b>42,984,850,036</b>	<b>52,731,549,415</b>	<b>59,855,585,408</b>	<b>67,706,080,835</b>
Domestic	22,708,021,547	27,765,785,465	31,516,945,013	35,650,621,611
External	20,276,828,488	24,965,763,950	28,338,640,396	32,055,459,224
<b>National Health Insurance Levy (NHIL)</b>	<b>8,571,519,693</b>	<b>9,871,877,297</b>	<b>11,205,568,606</b>	<b>13,707,336,833</b>
Customs Collection	3,026,544,492	3,485,691,794	3,956,608,998	5,507,623,442
Domestic Collection	5,544,975,201	6,386,185,503	7,248,959,608	8,199,713,391
<b>GETFund Levy</b>	<b>8,571,909,122</b>	<b>9,872,325,805</b>	<b>11,206,077,708</b>	<b>13,707,912,707</b>
Customs Collection	3,026,933,921	3,486,140,303	3,957,118,100	5,508,199,316
Domestic Collection	5,544,975,201	6,386,185,503	7,248,959,608	8,199,713,391
<b>Communication Service Tax</b>	<b>1,114,552,761</b>	<b>3,702,842,791</b>	<b>4,203,097,110</b>	<b>5,786,440,262</b>
<b>E-Transaction Levy</b>	<b>517,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Covid-19 Health Levy</b>	<b>3,856,430,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TAXES ON INTERNATIONAL TRADE</b>	<b>26,013,027,194</b>	<b>31,088,341,892</b>	<b>35,288,379,044</b>	<b>39,916,706,649</b>
<b>Imports</b>	<b>26,013,027,194</b>	<b>31,088,341,892</b>	<b>35,288,379,044</b>	<b>39,916,706,649</b>
Import Duty	26,013,027,194	31,088,341,892	35,288,379,044	39,916,706,649
<b>Tax Refunds</b>	<b>-7,567,375,101</b>	<b>-9,111,744,196</b>	<b>-10,382,542,379</b>	<b>-11,913,563,812</b>
<b>SOCIAL CONTRIBUTIONS</b>	<b>1,193,452,595</b>	<b>1,396,339,536</b>	<b>1,591,827,071</b>	<b>1,798,764,590</b>
<b>NON-TAX REVENUE</b>	<b>24,401,218,495</b>	<b>30,106,551,186</b>	<b>32,931,041,608</b>	<b>34,856,937,255</b>
Retention	13,572,771,499	18,180,717,613	20,404,830,503	21,937,366,760
Lodgement	10,828,446,995	11,925,833,573	12,526,211,105	12,919,570,496
Fees & Charges	1,455,090,994	1,558,050,275	1,510,039,457	1,432,777,017
Dividend/Interest & Profits (Others)	932,071,412	878,485,694	1,054,182,833	1,265,019,400
Dividend/Interest & Profits from Oil	8,097,780,541	9,085,504,815	9,488,065,519	9,664,115,921
Surface Rentals from Oil/PHF Interest	68,866,435	74,227,652	78,445,132	83,084,360
Yield from Capping Policy	274,637,614	329,565,136	395,478,164	474,573,797
<b>OTHER REVENUE</b>	<b>6,699,683,185</b>	<b>7,194,639,811</b>	<b>7,800,407,527</b>	<b>8,829,323,984</b>
ESLA Proceeds	6,699,683,185	7,194,639,811	7,800,407,527	8,829,323,984
Energy Debt Recovery Levy	3,132,444,142	3,412,170,402	3,791,965,998	4,526,521,467
Public Lighting Levy	575,303,763	608,158,449	648,564,705	694,668,648
National Electrification Scheme Levy	377,541,931	399,178,404	425,769,010	456,101,777
Price Stabilisation & Recovery Levy	855,070,803	895,828,635	938,583,930	983,430,194
Delta Fund	1,172,881,698	1,252,869,281	1,330,349,256	1,445,734,599
Pollution and Sanitation Levy	586,440,849	626,434,641	665,174,628	722,867,299
<b>DOMESTIC REVENUE</b>	<b>222,258,995,650</b>	<b>268,629,205,017</b>	<b>304,430,876,261</b>	<b>346,021,778,510</b>
<b>GRANTS</b>	<b>2,674,631,499</b>	<b>3,065,953,829</b>	<b>3,410,906,684</b>	<b>3,410,906,684</b>
Project Grants	2,674,631,499	3,065,953,829	3,410,906,684	3,410,906,684
Programme Grants	0	0	0	0
<b>TOTAL REVENUE &amp; GRANTS</b>	<b>224,933,627,149</b>	<b>271,695,158,846</b>	<b>307,841,782,945</b>	<b>349,432,685,194</b>
<i>Memorandum items</i>				
Taxes on Income and Property (% of GDP)	7.0	7.5	7.6	7.6
Non-oil Taxes on Income and Property (% of non-oil)	6.6	7.0	7.1	7.1
Taxes on Goods and Services (% of GDP)	5.3	5.4	5.4	5.6
Taxes on International Trade (% of GDP)	1.9	1.9	1.9	1.9
Tax Revenue (Net of Tax Refunds, % of GDP)	13.6	14.3	14.4	14.6
Non-Oil Tax Revenue (Net of Tax Refunds, % of non-oil)	13.4	14.1	14.1	14.3
Non-Oil Tax Revenue (Gross, % of GDP)	13.5	14.1	14.2	14.4
Non-Tax Revenue (% of GDP)	1.7	1.9	1.8	1.7
Domestic Revenue (% of GDP)	15.9	16.7	16.7	16.8
Non-Oil Domestic Revenue	14.7	15.4	15.4	15.6
Grants (% of GDP)	0.5	0.6	0.7	0.7
Total Oil Receipts	16,514,285,919	20,409,546,252	22,493,093,620	24,358,421,486
Non-Oil Tax Revenue (Gross)	189,184,377,533	227,793,604,894	259,563,559,466	297,839,095,288
Non-Oil Tax Revenue (Net)	181,617,002,432	218,681,860,699	249,181,017,087	285,925,531,477
Non-oil Taxes on Income and Property	89,414,276,239	109,377,561,458	125,149,500,325	141,667,348,971
Import Exemptions	5,291,650,000	5,291,650,000	5,291,650,000	5,291,650,000
Benchmark Oil Revenue	13,368,274,704	17,255,598,327	19,382,034,878	20,867,823,011
Non-Oil Public Revenue <sup>1</sup>	197,851,573,951	239,628,679,417	272,545,548,044	311,035,268,450
<b>Nominal GDP</b>	<b>1,400,006,085,635</b>	<b>1,612,803,217,641</b>	<b>1,824,880,982,424</b>	<b>2,064,152,784,559</b>
<b>Non-Oil Nominal GDP</b>	<b>1,350,563,810,390</b>	<b>1,555,453,489,592</b>	<b>1,765,595,364,215</b>	<b>1,997,166,039,477</b>

## Appendix 3C: - Economic Classification of Central Gov't Expenditure

<i>In GH¢ unless otherwise stated</i>	2025 Budget	2026 Indicative	2027 Indicative	2028 Indicative
<b>II EXPENDITURE</b>				
<b>Compensation of Employees</b>	<b>76,640,115,760</b>	<b>89,668,935,439</b>	<b>102,222,586,400</b>	<b>115,511,522,632</b>
Wages & Salaries	68,197,291,119	79,790,830,609	90,961,546,895	102,786,547,991
Social Contributions	8,442,824,641	9,878,104,829	11,261,039,506	12,724,974,641
Pensions	3,055,238,642	3,574,629,211	4,075,077,301	4,604,837,350
Gratuities	954,762,076	1,117,071,629	1,273,461,657	1,439,011,672
Social Security	4,432,823,923	5,186,403,990	5,912,500,548	6,681,125,619
<b>Use of Goods and Services</b>	<b>6,971,071,606</b>	<b>8,791,071,606</b>	<b>11,791,071,606</b>	<b>13,734,357,335</b>
o/w Non-ABFA	6,971,071,606	8,791,071,606	11,791,071,606	13,734,357,335
o/w ABFA	0	0	0	0
<b>Interest Payment</b>	<b>64,163,490,789</b>	<b>34,951,547,098</b>	<b>35,251,903,057</b>	<b>29,147,188,695</b>
Domestic	56,247,463,165	26,506,814,467	24,168,208,339	18,181,055,231
External (Due)	7,916,027,624	8,444,732,631	11,083,694,719	10,966,133,463
<b>Subsidies</b>	<b>342,028,321</b>	<b>358,331,454</b>	<b>375,433,572</b>	<b>393,372,078</b>
Subsidies on Petroleum products	342,028,321	358,331,454	375,433,572	393,372,078
<b>Grants to Other Government Units</b>	<b>54,467,468,562</b>	<b>66,766,160,291</b>	<b>74,993,947,406</b>	<b>86,275,661,637</b>
National Health Fund (NHF)	9,764,972,288	11,268,216,833	12,797,395,677	15,506,101,422
Ghana Education Trust Fund (GETF)	8,571,909,122	9,872,325,805	11,206,077,708	13,707,912,707
Road Fund	2,814,916,075	3,006,886,275	3,192,838,215	3,469,763,037
Energy Fund	32,142,088	33,597,306	36,248,912	39,085,172
Dist. Ass. Common Fund	7,576,230,255	9,095,429,085	10,365,629,664	11,780,485,402
o/w ABFA	467,889,615	603,945,941	678,371,221	730,373,805
Ghana Infrastructure Fund (ABFA Capex)	0	0	0	0
Retention of Internally-Generated Funds (IGFs)	13,572,771,499	18,180,717,613	20,404,830,503	21,937,366,760
Transfer to the National Oil Company from Oil Revent	3,146,011,215	3,153,947,926	3,111,058,742	3,490,598,474
<b>Other Earmarked Funds</b>	<b>8,988,516,019</b>	<b>12,155,039,448</b>	<b>13,879,867,986</b>	<b>16,344,348,663</b>
Youth Employment Agency	585,338,310	1,920,683,876	2,204,365,405	3,022,511,228
Student's Loan Trust Fund	6,040,463	19,668,589	22,729,100	31,087,053
Ghana EXIM Bank Ltd	526,955,379	594,818,020	687,374,084	772,451,846
Ghana Airport Company Ltd.	1,926,831,066	2,219,144,391	2,518,950,953	2,849,329,694
Mineral Development Fund	676,729,724	763,880,683	882,743,574	992,002,636
Mineral Income Investment Fund	67,672,972	76,388,068	88,274,357	99,200,264
GRA Retention	5,198,948,106	6,560,455,821	7,475,430,513	8,577,765,944
<b>Social Benefits</b>	<b>3,236,991,550</b>	<b>4,055,690,705</b>	<b>4,376,145,961</b>	<b>4,722,237,638</b>
Lifeline Consumers of Electricity	50,000,000	50,000,000	50,000,000	50,000,000
Transfers for Social Protection (LEAP, GSFP, CG, Other:	3,186,991,550	4,005,690,705	4,326,145,961	4,672,237,638
<b>Other Expenditure</b>	<b>30,044,568,789</b>	<b>35,020,034,034</b>	<b>36,264,684,073</b>	<b>37,085,228,541</b>
ESLA Transfers	1,465,888,175	1,544,834,034	1,637,484,073	1,740,828,541
Energy Sector Payment Shortfalls	28,128,680,614	33,475,200,000	34,627,200,000	35,344,400,000
Finsec & Others	450,000,000	0	0	0
<b>Capital Expenditure</b>	<b>32,911,598,174</b>	<b>42,460,237,163</b>	<b>50,530,217,723</b>	<b>60,033,400,741</b>
<b>Domestic Financed</b>	<b>21,256,120,940</b>	<b>34,114,283,334</b>	<b>41,539,311,038</b>	<b>50,712,494,057</b>
o/w MDAs Normal CAPEX	7,496,427,627	17,030,739,583	22,283,968,668	29,634,117,443
o/w MDAs ABFA CAPEX	0	0	0	0
o/w Big Push Capex	13,759,693,313	17,083,543,750	19,255,342,371	21,078,376,615
o/w ABFA	8,889,902,678	11,474,972,887	12,889,053,194	13,877,102,302
o/w Mineral Royalties	4,869,790,634	5,608,570,863	6,366,289,177	7,201,274,312
<b>Foreign Financed</b>	<b>11,655,477,234</b>	<b>8,345,953,829</b>	<b>8,990,906,684</b>	<b>9,320,906,684</b>
<b>TOTAL EXPENDITURE &amp; NET LENDING</b>	<b>268,777,333,552</b>	<b>282,072,007,790</b>	<b>315,805,989,799</b>	<b>346,902,969,297</b>
<b>APPROPRIATION</b>	<b>290,971,212,435</b>	<b>325,145,384,163</b>	<b>369,908,038,389</b>	<b>400,396,820,428</b>
<b>Total Expenditure (Cash)</b>	<b>268,777,333,552</b>	<b>282,072,007,790</b>	<b>315,805,989,799</b>	<b>346,902,969,297</b>
<b>Clearance of Arrears</b>	<b>13,067,587,487</b>	<b>20,067,587,487</b>	<b>17,313,299,717</b>	<b>17,067,590,487</b>
<b>Amortisation</b>	<b>9,126,291,396</b>	<b>23,005,788,886</b>	<b>36,788,748,872</b>	<b>36,426,260,644</b>
<b>Memorandum items:</b>				
Compensation of Employees	5.5	5.6	5.6	5.6
Wage and Salaries	4.9	4.9	5.0	5.0
Wage and Salaries (% of Tax Revenue)	35.9	34.7	34.7	34.2
Goods and Services	0.5	0.5	0.6	0.7
Interest Payments	4.6	2.2	1.9	1.4
Subsidies	0.0	0.0	0.0	0.0
Recurrent Expenditure	14.6	12.5	12.2	11.5
Capital Expenditure	2.4	2.6	2.8	2.9
Total Capital Expenditure (including those under Grants t	3.6	3.9	4.0	4.2
Total Expenditure	19.2	17.5	17.3	16.8
Primary Expenditure	204,613,842,762.8	247,120,460,692.0	280,554,086,741.8	317,755,780,602.6
<b>Total Capital Exp (incl those under Grants to other C</b>	<b>50,678,851,509</b>	<b>62,563,108,436</b>	<b>72,830,701,186</b>	<b>85,992,408,438</b>
<b>ABFA CAPEX</b>	<b>6,550,454,605</b>	<b>8,455,243,180</b>	<b>9,497,197,090</b>	<b>10,225,233,276</b>
<b>Annual Budget Funding Amount (ABFA)</b>	<b>9,357,792,293</b>	<b>12,078,918,829</b>	<b>13,567,424,415</b>	<b>14,607,476,108</b>
<b>Benchmark Oil Revenue</b>	<b>13,368,274,704</b>	<b>17,255,598,327</b>	<b>19,382,034,878</b>	<b>20,867,823,011</b>
<b>Nominal GDP</b>	<b>1,400,006,085,635</b>	<b>1,612,803,217,641</b>	<b>1,824,880,982,424</b>	<b>2,064,152,784,559</b>
<b>Non-Oil Nominal GDP</b>	<b>1,350,563,810,390</b>	<b>1,555,453,489,592</b>	<b>1,765,595,364,215</b>	<b>1,997,166,039,477</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025**

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Administration</b>	<b>9,021,992,920</b>	<b>1,658,201,368</b>	<b>636,477,062</b>	<b>11,316,671,350</b>
1	Office of Government Machinery	2,711,100,839	847,964,846	269,755,853	3,828,821,538
	<i>o/w OGM Hqtrs and Agencies</i>	<i>2,711,100,839</i>	<i>283,937,234</i>	<i>100,000,000</i>	<i>3,095,038,074</i>
	<i>o/w Council of State</i>		<i>5,223,796</i>	-	<i>5,223,796</i>
	<i>o/w National Security</i>		<i>550,000,000</i>	<i>99,755,853</i>	<i>649,755,853</i>
	<i>o/w Research Department</i>		<i>50,000,000</i>	<i>20,000,000</i>	<i>70,000,000</i>
	<i>o/w Government Communication</i>		<i>8,803,815</i>	<i>70,000,000</i>	<i>78,803,815</i>
2	Office of the Head of Civil Service	56,157,436	6,339,871	5,000,000	67,497,307
3	Parliament of Ghana	584,569,511	450,000,000	80,000,000	1,114,569,511
4	Audit Service	710,735,897	83,780,978	38,962,990	833,479,865
5	Public Services Commission	11,760,357	3,155,150	5,000,000	19,915,507
6	Electoral Commission	101,000,003	73,725,544	2,653,679	177,379,225
7	Ministry of Foreign Affairs	1,162,486,887	12,033,950	10,334,128	1,184,854,965
8	Ministry of Finance	942,102,324	122,011,900	67,470,412	1,131,584,636
	<i>o/w MoF Hqtrs and Agencies</i>	<i>942,102,324</i>	<i>45,105,875</i>	<i>61,470,412</i>	<i>1,048,678,611</i>
	<i>o/w Public Interest and Accountability Committee</i>		<i>4,637,845</i>	-	<i>4,637,845</i>
	<i>o/w Seed Capital - Women's Development Bank</i>		<i>51,268,180</i>	-	<i>51,268,180</i>
	<i>o/w State Interests and Governance Authority</i>		<i>15,000,000</i>	-	<i>15,000,000</i>
	<i>o/w Internal Audit Agency</i>		<i>6,000,000</i>	<i>6,000,000</i>	<i>12,000,000</i>
9	Ministry of Local Government, Chieftaincy and Religious Affairs	2,708,564,957	48,643,585	147,300,000	2,904,508,542
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>2,708,564,957</i>	<i>9,124,853</i>	<i>75,800,000</i>	<i>2,793,489,811</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>		<i>26,297,837</i>	<i>30,000,000</i>	<i>56,297,837</i>
	<i>o/w Chieftaincy and Religious Affairs</i>		<i>12,351,788</i>	<i>24,000,000</i>	<i>36,351,788</i>
	<i>o/w Sanitation</i>		<i>869,106</i>	<i>17,500,000</i>	<i>18,369,106</i>
10	National Media Commission	7,668,348	3,000,000	5,000,000	15,668,348
11	National Development Planning Commission	9,904,484	5,125,000	5,000,000	20,029,484
12	Right to Information Commission	15,941,876	2,420,545	-	18,362,421

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Economic Sector – GOG]**

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Economic</b>	<b>1,437,829,013</b>	<b>1,044,891,478</b>	<b>1,139,170,233</b>	<b>3,621,890,724</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	<b>226,613,455</b>	<b>844,776,265</b>	<b>505,000,000</b>	<b>1,576,389,720</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	<i>226,613,455</i>	<i>25,387,967</i>	<i>400,000,000</i>	<i>652,001,421</i>
	<i>o/w Initiatives and Priorities under Agric</i>		<i>819,388,299</i>	<i>105,000,000</i>	<i>924,388,299</i>
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	<b>34,955,746</b>	<b>5,003,714</b>	<b>100,000,000</b>	<b>139,959,460</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	<i>34,955,746</i>	<i>3,101,214</i>	<i>20,000,000</i>	<i>58,056,960</i>
	<i>o/w Anomabo Fisheries College</i>		<i>1,902,500</i>	<i>80,000,000</i>	<i>81,902,500</i>
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>469,698,051</b>	<b>110,943,501</b>	<b>65,140,060</b>	<b>645,781,612</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>469,698,051</i>	<i>20,583,501</i>	<i>5,140,060</i>	<i>495,421,612</i>
	<i>o/w Anti-Galamsey Operations</i>		<i>40,360,000</i>	<i>10,000,000</i>	<i>50,360,000</i>
	<i>o/w Make Ghana Green Project (T4L Policy)</i>		<i>20,000,000</i>	<i>50,000,000</i>	<i>70,000,000</i>
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>		<i>30,000,000</i>	<i>-</i>	<i>30,000,000</i>
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>130,400,894</b>	<b>25,173,606</b>	<b>8,000,000</b>	<b>163,574,501</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	<i>130,400,894</i>	<i>3,898,606</i>	<i>8,000,000</i>	<i>142,299,501</i>
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>		<i>1,275,000</i>	<i>-</i>	<i>1,275,000</i>
	<i>o/w Greater Kumasi</i>		<i>20,000,000</i>	<i>-</i>	<i>20,000,000</i>
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	<b>108,363,740</b>	<b>7,500,000</b>	<b>51,030,173</b>	<b>166,893,913</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>452,445,220</b>	<b>12,822,745</b>	<b>110,000,000</b>	<b>575,267,965</b>
	<i>o/w MEST Hqtrs and Agencies</i>	<i>452,445,220</i>	<i>11,572,745</i>	<i>60,000,000</i>	<i>524,017,965</i>
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>		<i>1,250,000</i>	<i>50,000,000</i>	<i>51,250,000</i>
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>15,351,908</b>	<b>38,671,646</b>	<b>300,000,000</b>	<b>354,023,554</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>15,351,908</i>	<i>38,671,646</i>	<i>200,000,000</i>	<i>254,023,554</i>
	<i>o/w Rural Electrification</i>		<i>-</i>	<i>100,000,000</i>	<i>100,000,000</i>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Infrastructure Sector – GOG]**

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Infrastructure</b>	<b>284,367,768</b>	<b>95,386,751</b>	<b>3,310,145,929</b>	<b>3,689,900,448</b>
20	Ministry of Works, Housing and Water Resources	67,363,021	8,244,994	651,500,000	727,108,015
	<i>o/w MoWH Hqtrs and Agencies</i>	<i>67,363,021</i>	<i>5,744,994</i>	<i>211,500,000</i>	<i>284,608,015</i>
	<i>o/w Coastal Protection</i>		-	<i>200,000,000</i>	<i>200,000,000</i>
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>		2,500,000	240,000,000	242,500,000
21	Ministry of Roads and Highways	126,872,669	3,693,419	2,275,132,105	2,405,698,192
22	Ministry of Communication, Digital Technology and Innovations	64,113,630	80,389,203	220,000,000	364,502,833
	<i>o/w MoC Hqtrs and Agencies</i>	<i>64,113,630</i>	<i>20,389,203</i>	-	<i>84,502,833</i>
	<i>o/w Rural Telephony</i>		-	<i>100,000,000</i>	<i>100,000,000</i>
	<i>o/w Digital Youth Village</i>		-	<i>80,000,000</i>	<i>80,000,000</i>
	<i>o/w CODERS (One Million Coders Programme)</i>		<i>60,000,000</i>	<i>40,000,000</i>	<i>100,000,000</i>
23	Ministry of Transport	26,018,448	3,059,135	163,513,824	192,591,407
	<i>o/w MoT Hqtrs and Agencies</i>	<i>26,018,448</i>	<i>2,366,140</i>	<i>43,513,824</i>	<i>71,898,412</i>
	<i>o/w Railways Development</i>		<i>692,995</i>	<i>120,000,000</i>	<i>120,692,995</i>

## Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Social Sector – GOG]

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Social</b>	<b>39,751,371,152</b>	<b>4,602,027,947</b>	<b>494,499,900</b>	<b>44,847,898,999</b>
<b>24</b>	<b>Ministry of Education</b>	<b>27,149,518,449</b>	<b>1,123,519,342</b>	<b>120,000,000</b>	<b>28,393,037,791</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>26,941,684,849</i>	<i>19,461,456</i>	<i>20,000,000</i>	<i>26,981,146,305</i>
	<i>o/w Existing Interventions in Education</i>		<i>133,272,486</i>	-	<i>133,272,486</i>
	<i>o/w Construction of Regional STEM Centres</i>		-	<i>100,000,000</i>	<i>100,000,000</i>
	<i>o/w Capitation Grant</i>		<i>145,511,700</i>	-	<i>145,511,700</i>
	<i>o/w WAEC / Exam Fee</i>		<i>25,215,596</i>	-	<i>25,215,596</i>
	<i>o/w Teacher Trainee Allowances</i>	<i>207,833,600</i>	-	-	<i>207,833,600</i>
	<i>o/w Initiatives and Priorities in Education</i>		<i>800,058,104</i>	-	<i>800,058,104</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>77,335,717</b>	<b>17,629,751</b>	-	<b>94,965,468</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>36,989,566</b>	<b>24,780,000</b>	-	<b>61,769,566</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>118,907,015</b>	<b>3,636,649</b>	-	<b>122,543,664</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>38,014,656</b>	<b>526,190,598</b>	<b>60,000,000</b>	<b>624,205,254</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>38,014,656</i>	<i>1,200,000</i>	-	<i>39,214,656</i>
	<i>o/w Scholarship Secretariat</i>		<i>174,990,598</i>	-	<i>174,990,598</i>
	<i>o/w National Entrepreneurs Programme (NEIP)</i>	-	<i>350,000,000</i>	<i>60,000,000</i>	<i>410,000,000</i>
	<i>o/w Adwumawura</i>		<i>80,000,000</i>	<i>20,000,000</i>	<i>100,000,000</i>
	<i>o/w National Apprenticeship Programme</i>		<i>260,000,000</i>	<i>40,000,000</i>	<i>300,000,000</i>
<b>29</b>	<b>Ministry of Health</b>	<b>12,207,545,744</b>	<b>157,632,543</b>	<b>310,272,900</b>	<b>12,675,451,187</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>11,436,587,344</i>	<i>52,671,527</i>	<i>30,272,900</i>	<i>11,519,531,771</i>
	<i>o/w Mental Health</i>		<i>3,145,703</i>	-	<i>3,145,703</i>
	<i>o/w Health Infrastructure</i>		-	<i>200,000,000</i>	<i>200,000,000</i>
	<i>o/w e-Health Project</i>		<i>1,250,000</i>	-	<i>1,250,000</i>
	<i>o/w Ghana Psychological Council</i>		<i>565,313</i>	-	<i>565,313</i>
	<i>o/w La General Hospital</i>		-	<i>60,000,000</i>	<i>60,000,000</i>
	<i>o/w Nursing Trainee Allowances</i>	<i>770,958,400</i>	-	-	<i>770,958,400</i>
	<i>o/w Global Fund</i>		<i>100,000,000</i>	-	<i>100,000,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>		-	<i>20,000,000</i>	<i>20,000,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>111,788,273</b>	<b>2,745,889,337</b>	<b>1,600,000</b>	<b>2,859,277,610</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>111,788,273</i>	<i>3,574,302</i>	-	<i>115,362,575</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>		<i>953,470,370</i>	-	<i>953,470,370</i>
	<i>o/w School Feeding Programme</i>		<i>1,788,009,480</i>	<i>1,600,000</i>	<i>1,789,609,480</i>
	<i>o/w Domestic Violence Fund</i>		<i>337,500</i>	-	<i>337,500</i>
	<i>o/w Child / Human Trafficking Fund</i>		<i>497,685</i>	-	<i>497,685</i>
<b>31</b>	<b>National Labour Commission</b>	<b>11,271,732</b>	<b>2,749,728</b>	<b>2,627,000</b>	<b>16,648,460</b>



**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Public Safety Sector – GOG]**

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Public Safety</b>	<b>16,701,730,266</b>	<b>876,853,588</b>	<b>512,247,737</b>	<b>18,090,831,590</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>222,008,685</b>	<b>25,000,000</b>	<b>20,000,000</b>	<b>267,008,685</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>222,008,685</i>	<i>25,000,000</i>	<i>20,000,000</i>	<i>267,008,685</i>
	<i>o/w Office of the Registrar of Companies</i>		-	-	-
<b>33</b>	<b>Office of the Legal Aid Commission</b>	<b>30,751,455</b>	<b>4,006,550</b>	<b>5,343,819</b>	<b>40,101,825</b>
<b>34</b>	<b>Ministry of Defence</b>	<b>5,691,168,726</b>	<b>379,748,309</b>	<b>260,000,000</b>	<b>6,330,917,035</b>
	<i>o/w MoD Hqtrs and Agencies</i>	<i>5,691,168,726</i>	<i>367,248,309</i>	<i>160,000,000</i>	<i>6,218,417,035</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>		-	<i>100,000,000</i>	<i>100,000,000</i>
	<i>o/w Defence Advisory Services</i>		<i>12,500,000</i>	-	<i>12,500,000</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>	<b>69,436,508</b>	<b>8,682,759</b>	<b>15,987,096</b>	<b>94,106,363</b>
<b>36</b>	<b>Judicial Service</b>	<b>676,560,833</b>	<b>95,018,329</b>	<b>89,791,651</b>	<b>861,370,813</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>676,560,833</i>	<i>21,642,000</i>	<i>19,791,651</i>	<i>717,994,484</i>
	<i>o/w Judiciary</i>		<i>73,376,329</i>	<i>70,000,000</i>	<i>143,376,329</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>9,939,964,121</b>	<b>309,487,290</b>	<b>101,125,170</b>	<b>10,350,576,580</b>
	<i>o/w Ministry of the Interior</i>	<i>9,939,964,121</i>	<i>301,505,218</i>	<i>80,000,000</i>	<i>10,321,469,339</i>
	<i>o/w National Identification Authority</i>		<i>7,982,072</i>	<i>21,125,170</i>	<i>29,107,242</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>	<b>71,839,938</b>	<b>54,910,351</b>	<b>20,000,000</b>	<b>146,750,289</b>
	<b>Sub-Total MDAs</b>	<b>67,197,291,119</b>	<b>8,277,361,131</b>	<b>6,092,540,860</b>	<b>81,567,193,110</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Multi-Sectoral Sector – GOG]**

Sn	Covered Entity	GoG			
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total
	<b>Multi-Sectoral</b>	<b>9,442,824,641</b>	<b>1,880,702,026</b>	<b>15,163,580,080</b>	<b>26,487,106,747</b>
39	General Government Services	1,000,000,000	1,558,867,900	1,033,886,768	3,592,754,668
	<i>o/w Other General Government Services Expenditures</i>	<i>1,000,000,000</i>	<i>743,867,900</i>	<i>582,643,384</i>	<i>2,326,511,284</i>
	<i>o/w Project Development Facility</i>		<i>5,000,000</i>	-	<i>5,000,000</i>
	<i>o/w Millenium Development Authority</i>		<i>50,000,000</i>	<i>50,000,000</i>	<i>100,000,000</i>
	<i>o/w Judgement Debt</i>		<i>460,000,000</i>	<i>201,243,384</i>	<i>661,243,384</i>
	<i>o/w Land Compensation</i>		<i>300,000,000</i>	<i>200,000,000</i>	<i>500,000,000</i>
40	Big Push CAPEX	-	-	13,852,649,522	13,852,649,522
	<i>o/w ABFA</i>		-	<i>8,889,902,678</i>	<i>8,889,902,678</i>
	<i>o/w Mineral Royalties</i>		-	<i>4,962,746,843</i>	<i>4,962,746,843</i>
41	Foreign Loans and Grants		-	-	-
42	Subscription		158,914,788	-	158,914,788
43	Contingency		162,919,338	277,043,791	439,963,129
44	Pensions	3,055,238,642	-	-	3,055,238,642
45	Gratuities	954,762,076	-	-	954,762,076
46	Social Security	4,432,823,923	-	-	4,432,823,923
47	Interest Payments		-	-	-
48	Subsidies on Petroleum products		-	-	-
49	National Health Fund		-	-	-
50	Education Trust Fund		-	-	-
51	Road Fund		-	-	-
52	Energy Fund		-	-	-
53	Dist. Ass. Common Fund		-	-	-
	<i>o/w ABFA</i>		-	-	-
54	Transfer to the National Oil Company from Oil Revenue		-	-	-
55	Other Earmarked Funds		-	-	-
56	Social Benefits		-	-	-
	<i>o/w Lifeline Consumers of Electricity</i>		-	-	-
	<i>o/w Transfers for Social Protection (LEAP)</i>		-	-	-
57	Other Expenditures	-	-	-	-
	<i>ESLA Transfers</i>		-	-	-
	<i>Energy Sector Payment Shortfalls</i>		-	-	-
	<i>Finsec &amp; Others</i>		-	-	-
58	Clearance of Arrears		-	-	-
59	Amortisation		-	-	-
	<b>GRAND TOTAL</b>	<b>76,640,115,760</b>	<b>10,158,063,156</b>	<b>21,256,120,940</b>	<b>108,054,299,856</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Administration Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total	FGL & IGF	All Funding Sources
	<b>Administration</b>	<b>45,034,569</b>	<b>1,217,527,609</b>	<b>151,720,436</b>	<b>1,414,282,613</b>	<b>2,033,488,212</b>	<b>795,114,000</b>	<b>2,828,602,212</b>	<b>4,242,884,825</b>	<b>15,559,556,175</b>
1	Office of Government Machinery	-	285,526,338	10,499,909	296,026,247	-	-	-	296,026,247	4,124,847,785
	<i>o/w OGM Hqtrs and Agencies</i>	-	285,526,338	10,499,909	296,026,247			-	296,026,247	3,391,064,320
	<i>o/w Council of State</i>				-			-	-	5,223,796
	<i>o/w National Security</i>				-			-	-	649,755,853
	<i>o/w Research Department</i>				-			-	-	70,000,000
	<i>o/w Government Communication</i>				-			-	-	78,803,815
2	Office of the Head of Civil Service	-	8,279,129	528,361	8,807,490			-	8,807,490	76,304,797
3	Parliament of Ghana				-	1,630,000	-	1,630,000	1,630,000	1,116,199,511
4	Audit Service				-	4,890,000	-	4,890,000	4,890,000	838,369,865
5	Public Services Commission	-	62,810	-	62,810	1,630,000	-	1,630,000	1,692,810	21,608,317
6	Electoral Commission	-	267,820	-	267,820			-	267,820	177,647,045
7	Ministry of Foreign Affairs	421,692	215,148,275	85,774,844	301,344,812			-	301,344,812	1,486,199,777
8	Ministry of Finance	40,612,877	690,412,537	54,817,321	785,842,734	1,413,536,000	285,739,000	1,699,275,000	2,485,117,734	3,616,702,370
	<i>o/w MoF Hqtrs and Agencies</i>	40,612,877	690,412,537	54,817,321	785,842,734	1,413,536,000	285,739,000	1,699,275,000	2,485,117,734	3,533,796,346
	<i>o/w Public Interest and Accountability Committee</i>				-			-	-	4,637,845
	<i>o/w Seed Capital - Women's Development Bank</i>				-			-	-	51,268,180
	<i>o/w State Interests and Governance Authority</i>				-			-	-	15,000,000
	<i>o/w Internal Audit Agency</i>				-			-	-	12,000,000
9	Ministry of Local Government, Chieftaincy and Religious Affairs	4,000,000	17,830,700	100,000	21,930,700	608,542,213	509,375,000	1,117,917,213	1,139,847,913	4,044,356,455
	<i>o/w MLGDRD Hqtrs and Agencies</i>	4,000,000	17,830,700	100,000	21,930,700	608,542,213	509,375,000	1,117,917,213	1,139,847,913	3,933,337,723
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>				-			-	-	56,297,837
	<i>o/w Chieftaincy and Religious Affairs</i>				-			-	-	36,351,788
	<i>o/w Sanitation</i>				-			-	-	18,369,106
10	National Media Commission				-			-	-	15,668,348
11	National Development Planning Commission				-	3,260,000	-	3,260,000	3,260,000	23,289,484
12	Right to Information Commission				-			-	-	18,362,421

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Economic Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total FGL	FGL & IGF	All Funding Sources
	<b>Economic</b>	<b>765,999,135</b>	<b>1,064,596,710</b>	<b>502,503,366</b>	<b>2,333,099,211</b>	<b>448,126,886</b>	<b>1,600,567,123</b>	<b>2,048,694,009</b>	<b>4,381,793,221</b>	<b>8,003,683,944</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	-	<b>22,687,983</b>	<b>6,969,415</b>	<b>29,657,398</b>	<b>261,100,686</b>	<b>1,037,757,177</b>	<b>1,298,857,863</b>	<b>1,328,515,261</b>	<b>2,904,904,981</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	-	<i>22,687,983</i>	<i>6,969,415</i>	<i>29,657,398</i>	<i>261,100,686</i>	<i>1,037,757,177</i>	<i>1,298,857,863</i>	<i>1,328,515,261</i>	<i>1,980,516,682</i>
	<i>o/w Initiatives and Priorities under Agric</i>				-			-	-	<i>924,388,299</i>
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	-	<b>61,065,151</b>	<b>63,056,802</b>	<b>124,121,953</b>	-	-	-	<b>124,121,953</b>	<b>264,081,412</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	-	<i>61,065,151</i>	<i>63,056,802</i>	<i>124,121,953</i>	-	-	-	<i>124,121,953</i>	<i>182,178,912</i>
	<i>o/w Anomabo Fisheries College</i>				-			-	-	<i>81,902,500</i>
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>266,414,326</b>	<b>468,309,702</b>	<b>151,693,999</b>	<b>886,418,027</b>	<b>105,950,000</b>	<b>179,300,000</b>	<b>285,250,000</b>	<b>1,171,668,027</b>	<b>1,817,449,639</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>266,414,326</i>	<i>468,309,702</i>	<i>151,693,999</i>	<i>886,418,027</i>	<i>105,950,000</i>	<i>179,300,000</i>	<i>285,250,000</i>	<i>1,171,668,027</i>	<i>1,667,089,639</i>
	<i>o/w Anti-Galamsey Operations</i>				-			-	-	<i>50,360,000</i>
	<i>o/w Make Ghana Green Project (T4L Policy)</i>				-			-	-	<i>70,000,000</i>
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>				-			-	-	<i>30,000,000</i>
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>57,701,464</b>	<b>182,719,155</b>	<b>86,525,011</b>	<b>326,945,630</b>	<b>55,974,200</b>	-	<b>55,974,200</b>	<b>382,919,830</b>	<b>546,494,331</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	<i>57,701,464</i>	<i>182,719,155</i>	<i>86,525,011</i>	<i>326,945,630</i>	<i>55,974,200</i>		<i>55,974,200</i>	<i>382,919,830</i>	<i>525,219,331</i>
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>				-			-	-	<i>1,275,000</i>
	<i>o/w Greater Kumasi</i>				-			-	-	<i>20,000,000</i>
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	-	<b>29,079,853</b>	<b>8,624,074</b>	<b>37,703,927</b>			-	<b>37,703,927</b>	<b>204,597,840</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>139,050,786</b>	<b>149,991,171</b>	<b>71,388,484</b>	<b>360,430,441</b>	<b>25,102,000</b>	<b>24,450,000</b>	<b>49,552,000</b>	<b>409,982,441</b>	<b>985,250,406</b>
	<i>o/w MEST Hqtrs and Agencies</i>	<i>139,050,786</i>	<i>149,991,171</i>	<i>71,388,484</i>	<i>360,430,441</i>	<i>25,102,000</i>	<i>24,450,000</i>	<i>49,552,000</i>	<i>409,982,441</i>	<i>934,000,406</i>
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>				-			-	-	<i>51,250,000</i>
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>302,832,559</b>	<b>150,743,696</b>	<b>114,245,580</b>	<b>567,821,835</b>	-	<b>359,059,946</b>	<b>359,059,946</b>	<b>926,881,781</b>	<b>1,280,905,335</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>302,832,559</i>	<i>150,743,696</i>	<i>114,245,580</i>	<i>567,821,835</i>	-	<i>359,059,946</i>	<i>359,059,946</i>	<i>926,881,781</i>	<i>1,180,905,335</i>
	<i>o/w Rural Electrification</i>				-			-	-	<i>100,000,000</i>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Infrastructure Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total	FGL & IGF	All Funding Sources
	<b>Infrastructure</b>	<b>494,271,225</b>	<b>558,952,894</b>	<b>258,732,459</b>	<b>1,311,956,578</b>	<b>35,045,000</b>	<b>1,056,729,000</b>	<b>1,091,774,000</b>	<b>2,403,730,578</b>	<b>6,093,631,026</b>
20	Ministry of Works, Housing and Water Resources	-	49,381,105	13,649,028	63,030,133	2,445,000	125,510,000	127,955,000	190,985,133	918,093,148
	<i>o/w MoWH Hqtrs and Agencies</i>	-	49,381,105	13,649,028	63,030,133	2,445,000	125,510,000	127,955,000	190,985,133	475,593,148
	<i>o/w Coastal Protection</i>				-			-	-	200,000,000
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>				-			-	-	242,500,000
21	Ministry of Roads and Highways	-	49,406,052	5,356,456	54,762,508	-	784,519,000	784,519,000	839,281,508	3,244,979,700
22	Ministry of Communication, Digital Technology and Innovations	186,858,319	119,207,698	86,616,571	392,682,588	16,300,000	65,200,000	81,500,000	474,182,588	838,685,421
	<i>o/w MoC Hqtrs and Agencies</i>	186,858,319	119,207,698	86,616,571	392,682,588	16,300,000	65,200,000	81,500,000	474,182,588	558,685,421
	<i>o/w Rural Telephony</i>				-			-	-	100,000,000
	<i>o/w Digital Youth Village</i>				-			-	-	80,000,000
	<i>o/w CODERS (One Million Coders Programme)</i>				-			-	-	100,000,000
23	Ministry of Transport	307,412,905	340,958,039	153,110,405	801,481,350	16,300,000	81,500,000	97,800,000	899,281,350	1,091,872,757
	<i>o/w MoT Hqtrs and Agencies</i>	307,412,905	340,958,039	153,110,405	801,481,350	16,300,000	81,500,000	97,800,000	899,281,350	971,179,762
	<i>o/w Railways Development</i>				-			-	-	120,692,995

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Social Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total FGL	FGL & IGF	All Funding Sources
	<b>Social</b>	<b>1,779,523,154</b>	<b>4,459,195,121</b>	<b>1,470,098,350</b>	<b>7,708,816,626</b>	<b>841,906,410</b>	<b>341,258,021</b>	<b>1,183,164,431</b>	<b>8,891,981,057</b>	<b>53,739,880,056</b>
<b>24</b>	<b>Ministry of Education</b>	<b>803,161,825</b>	<b>1,401,310,976</b>	<b>780,329,568</b>	<b>2,984,802,369</b>	<b>265,266,200</b>	<b>129,358,021</b>	<b>394,624,221</b>	<b>3,379,426,591</b>	<b>31,772,464,382</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>803,161,825</i>	<i>1,401,310,976</i>	<i>780,329,568</i>	<i>2,984,802,369</i>	<i>265,266,200</i>	<i>129,358,021</i>	<i>394,624,221</i>	<i>3,379,426,591</i>	<i>30,360,572,896</i>
	<i>o/w Existing Interventions in Education</i>				-			-	-	<i>133,272,486</i>
	<i>o/w Construction of Regional STEM Centres</i>				-			-	-	<i>100,000,000</i>
	<i>o/w Capitation Grant</i>				-			-	-	<i>145,511,700</i>
	<i>o/w WAEC / Exam Fee</i>				-			-	-	<i>25,215,596</i>
	<i>o/w Teacher Trainee Allowances</i>				-			-	-	<i>207,833,600</i>
	<i>o/w Initiatives and Priorities in Education</i>				-			-	-	<i>800,058,104</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>82,449,587</b>	<b>79,982,552</b>	<b>85,883,988</b>	<b>248,316,127</b>	<b>68,508,900</b>	<b>-</b>	<b>68,508,900</b>	<b>316,825,027</b>	<b>411,790,495</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>-</b>	<b>4,129,890</b>	<b>-</b>	<b>4,129,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,129,890</b>	<b>65,899,456</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,543,664</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>-</b>	<b>10,851,841</b>	<b>7,223,561</b>	<b>18,075,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,075,401</b>	<b>642,280,655</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>-</i>	<i>10,851,841</i>	<i>7,223,561</i>	<i>18,075,401</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>18,075,401</i>	<i>57,290,057</i>
	<i>o/w Scholarship Secretariat</i>				-			-	-	<i>174,990,598</i>
	<i>o/w National Entrepreneurship Programme (NEIP)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>410,000,000</i>
	<i>o/w Adwumawura</i>				-			-	-	<i>100,000,000</i>
	<i>o/w National Apprenticeship Programme</i>				-			-	-	<i>300,000,000</i>
<b>29</b>	<b>Ministry of Health</b>	<b>893,911,742</b>	<b>2,961,734,165</b>	<b>596,661,234</b>	<b>4,452,307,141</b>	<b>477,161,310</b>	<b>211,900,000</b>	<b>689,061,310</b>	<b>5,141,368,451</b>	<b>17,816,819,638</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>893,911,742</i>	<i>2,961,734,165</i>	<i>596,661,234</i>	<i>4,452,307,141</i>	<i>477,161,310</i>	<i>211,900,000</i>	<i>689,061,310</i>	<i>5,141,368,451</i>	<i>16,660,900,222</i>
	<i>o/w Mental Health</i>				-			-	-	<i>3,145,703</i>
	<i>o/w Health Infrastructure</i>				-			-	-	<i>200,000,000</i>
	<i>o/w e-Health Project</i>				-			-	-	<i>1,250,000</i>
	<i>o/w Ghana Psychological Council</i>				-			-	-	<i>565,313</i>
	<i>o/w La General Hospital</i>				-			-	-	<i>60,000,000</i>
	<i>o/w Nursing Trainee Allowances</i>				-			-	-	<i>770,958,400</i>
	<i>o/w Global Fund</i>				-			-	-	<i>100,000,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>				-			-	-	<i>20,000,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>-</b>	<b>1,185,697</b>	<b>-</b>	<b>1,185,697</b>	<b>30,970,000</b>	<b>-</b>	<b>30,970,000</b>	<b>32,155,697</b>	<b>2,891,433,307</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>-</i>	<i>1,185,697</i>	<i>-</i>	<i>1,185,697</i>	<i>30,970,000</i>	<i>-</i>	<i>30,970,000</i>	<i>32,155,697</i>	<i>147,518,272</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>				-			-	-	<i>953,470,370</i>
	<i>o/w School Feeding Programme</i>				-			-	-	<i>1,789,609,480</i>
	<i>o/w Domestic Violence Fund</i>				-			-	-	<i>337,500</i>
	<i>o/w Child / Human Trafficking Fund</i>				-			-	-	<i>497,685</i>
<b>31</b>	<b>National Labour Commission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,648,460</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Public Safety Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total FGL	FGL & IGF	All Funding Sources
	<b>Public Safety</b>	<b>57,184,836</b>	<b>514,873,085</b>	<b>75,935,754</b>	<b>647,993,675</b>	-	-	-	<b>647,993,675</b>	<b>18,738,825,265</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>15,511,512</b>	<b>101,642,216</b>	<b>52,594,558</b>	<b>169,748,287</b>	-	-	-	<b>169,748,287</b>	<b>436,756,971</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>15,511,512</i>	<i>36,453,238</i>	<i>16,068,794</i>	<i>68,033,544</i>				<i>68,033,544</i>	<i>335,042,229</i>
	<i>o/w Office of the Registrar of Companies</i>		<i>65,188,979</i>	<i>36,525,764</i>	<i>101,714,743</i>				<i>101,714,743</i>	<i>101,714,743</i>
<b>33</b>	<b>Office of the Legal Aid Commission</b>	-	<b>158,696</b>	-	<b>158,696</b>				<b>158,696</b>	<b>40,260,520</b>
<b>34</b>	<b>Ministry of Defence</b>	-	<b>40,550,563</b>	-	<b>40,550,563</b>	-	-	-	<b>40,550,563</b>	<b>6,371,467,598</b>
	<i>o/w MoD Hqtrs and Agencies</i>	-	<i>40,550,563</i>	-	<i>40,550,563</i>				<i>40,550,563</i>	<i>6,258,967,598</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>				-				-	<i>100,000,000</i>
	<i>o/w Defence Advisory Services</i>				-				-	<i>12,500,000</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>				-				-	<b>94,106,363</b>
<b>36</b>	<b>Judicial Service</b>	<b>20,034,161</b>	<b>22,896,184</b>	<b>14,310,115</b>	<b>57,240,460</b>	-	-	-	<b>57,240,460</b>	<b>918,611,273</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>20,034,161</i>	<i>22,896,184</i>	<i>14,310,115</i>	<i>57,240,460</i>				<i>57,240,460</i>	<i>775,234,944</i>
	<i>o/w Judiciary</i>				-				-	<i>143,376,329</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>21,639,162</b>	<b>349,625,427</b>	<b>9,031,081</b>	<b>380,295,670</b>	-	-	-	<b>380,295,670</b>	<b>10,730,872,251</b>
	<i>o/w Ministry of the Interior</i>	<i>21,639,162</i>	<i>349,625,427</i>	<i>9,031,081</i>	<i>380,295,670</i>	-	-	-	<i>380,295,670</i>	<i>10,701,765,009</i>
	<i>o/w National Identification Authority</i>				-				-	<i>29,107,242</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>				-				-	<b>146,750,289</b>
	<b>Sub-Total MDAs</b>	<b>3,142,012,919</b>	<b>7,815,145,419</b>	<b>2,458,990,365</b>	<b>13,416,148,703</b>	<b>3,358,566,508</b>	<b>3,793,668,145</b>	<b>7,152,234,653</b>	<b>20,568,383,357</b>	<b>102,135,576,466</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Multi-Sectoral Sector – IGF and FGL]**

Sn	Covered Entity	Retained IGF				Foreign Loans and Grants (FLG)			Sub-Total	Other Government Obligations	Grand Total
		Compensation of Employees	Goods and Services	CAPEX	Sub-Total	G & S	CAPEX	Sub-Total	FGL & IGF		All Funding Sources
	<b>Multi-Sectoral</b>	<b>72,287,444</b>	<b>84,335,351</b>	<b>-</b>	<b>156,622,796</b>	<b>428,242,581</b>	<b>4,075,000,000</b>	<b>4,503,242,581</b>	<b>4,659,865,376</b>	<b>157,688,663,845</b>	<b>188,835,635,968</b>
39	General Government Services	-	-	-	-	-	-	-	-	-	3,592,754,668
	<i>o/w Other General Government Services Expenditures</i>										2,326,511,284
	<i>o/w Project Development Facility</i>										5,000,000
	<i>o/w Millenium Development Authority</i>										100,000,000
	<i>o/w Judgement Debt</i>										661,243,384
	<i>o/w Land Compensation</i>										500,000,000
40	Big Push CAPEX	-	-	-	-	-	-	-	-	-	13,852,649,522
	<i>o/w ABFA</i>										8,889,902,678
	<i>o/w Mineral Royalties</i>										4,962,746,843
41	Foreign Loans and Grants					428,242,581	4,075,000,000	4,503,242,581	4,503,242,581		4,503,242,581
42	Subscription										158,914,788
43	Contingency	-	-	-	-	-	-	-	-	-	439,963,129
44	Pensions										3,055,238,642
45	Gratuities										954,762,076
46	Social Security										4,432,823,923
47	Interest Payments									64,163,490,789	64,163,490,789
48	Subsidies on Petroleum products									342,028,321	342,028,321
49	National Health Fund	72,287,444	84,335,351	-	156,622,796				156,622,796	9,764,972,288	9,921,595,083
50	Education Trust Fund									8,571,909,122	8,571,909,122
51	Road Fund									2,814,916,075	2,814,916,075
52	Energy Fund									32,142,088	32,142,088
53	Dist. Ass. Common Fund									7,576,230,255	7,576,230,255
	<i>o/w ABFA</i>									467,889,615	467,889,615
54	Transfer to the National Oil Company from Oil Revenue									3,146,011,215	3,146,011,215
55	Other Earmarked Funds									8,988,516,019	8,988,516,019
56	Social Benefits	-	-	-	-	-	-	-	-	3,236,991,550	3,236,991,550
	<i>o/w Lifeline Consumers of Electricity</i>									50,000,000	50,000,000
	<i>o/w Transfers for Social Protection (LEAP)</i>									3,186,991,550	3,186,991,550
57	Other Expenditures	-	-	-	-	-	-	-	-	30,044,568,789	30,044,568,789
	<i>ESLA Transfers</i>									1,465,888,175	1,465,888,175
	<i>Energy Sector Payment Shortfalls</i>									28,128,680,614	28,128,680,614
	<i>Finsec &amp; Others</i>									450,000,000	450,000,000
58	Clearance of Arrears									13,067,587,487	13,067,587,487
59	Amortisation									9,126,291,396	9,126,291,396
	<b>GRAND TOTAL</b>	<b>3,214,300,363</b>	<b>7,899,480,771</b>	<b>2,458,990,365</b>	<b>13,572,771,499</b>	<b>3,786,809,089</b>	<b>7,868,668,145</b>	<b>11,655,477,234</b>	<b>25,228,248,733</b>	<b>157,688,663,845</b>	<b>290,971,212,434</b>



**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Administration Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
		GoG	GoG	GoG			
	<b>Administration</b>	<b>9,021,992,920</b>	<b>1,658,201,368</b>	<b>636,477,062</b>	<b>1,414,282,613</b>	<b>2,828,602,212</b>	<b>15,559,556,175</b>
1	Office of Government Machinery	2,711,100,839	847,964,846	269,755,853	296,026,247	-	4,124,847,785
	<i>o/w OGM Hqtrs and Agencies</i>	<i>2,711,100,839</i>	<i>283,937,234</i>	<i>100,000,000</i>	<i>296,026,247</i>	-	<i>3,391,064,320</i>
	<i>o/w Council of State</i>	-	<i>5,223,796</i>	-	-	-	<i>5,223,796</i>
	<i>o/w National Security</i>	-	<i>550,000,000</i>	<i>99,755,853</i>	-	-	<i>649,755,853</i>
	<i>o/w Research Department</i>	-	<i>50,000,000</i>	<i>20,000,000</i>	-	-	<i>70,000,000</i>
	<i>o/w Government Communication</i>	-	<i>8,803,815</i>	<i>70,000,000</i>	-	-	<i>78,803,815</i>
2	Office of the Head of Civil Service	56,157,436	6,339,871	5,000,000	8,807,490	-	76,304,797
3	Parliament of Ghana	584,569,511	450,000,000	80,000,000	-	1,630,000	1,116,199,511
4	Audit Service	710,735,897	83,780,978	38,962,990	-	4,890,000	838,369,865
5	Public Services Commission	11,760,357	3,155,150	5,000,000	62,810	1,630,000	21,608,317
6	Electoral Commission	101,000,003	73,725,544	2,653,679	267,820	-	177,647,045
7	Ministry of Foreign Affairs	1,162,486,887	12,033,950	10,334,128	301,344,812	-	1,486,199,777
8	Ministry of Finance	942,102,324	122,011,900	67,470,412	785,842,734	1,699,275,000	3,616,702,370
	<i>o/w MoF Hqtrs and Agencies</i>	<i>942,102,324</i>	<i>45,105,875</i>	<i>61,470,412</i>	<i>785,842,734</i>	<i>1,699,275,000</i>	<i>3,533,796,346</i>
	<i>o/w Public Interest and Accountability Committee</i>	-	<i>4,637,845</i>	-	-	-	<i>4,637,845</i>
	<i>o/w Seed Capital - Women's Development Bank</i>	-	<i>51,268,180</i>	-	-	-	<i>51,268,180</i>
	<i>o/w State Interests and Governance Authority</i>	-	<i>15,000,000</i>	-	-	-	<i>15,000,000</i>
	<i>o/w Internal Audit Agency</i>	-	<i>6,000,000</i>	<i>6,000,000</i>	-	-	<i>12,000,000</i>
9	Ministry of Local Government, Chieftaincy and Religious Affairs	2,708,564,957	48,643,585	147,300,000	21,930,700	1,117,917,213	4,044,356,455
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>2,708,564,957</i>	<i>9,124,853</i>	<i>75,800,000</i>	<i>21,930,700</i>	<i>1,117,917,213</i>	<i>3,933,337,723</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>	-	<i>26,297,837</i>	<i>30,000,000</i>	-	-	<i>56,297,837</i>
	<i>o/w Chieftaincy and Religious Affairs</i>	-	<i>12,351,788</i>	<i>24,000,000</i>	-	-	<i>36,351,788</i>
	<i>o/w Sanitation</i>	-	<i>869,106</i>	<i>17,500,000</i>	-	-	<i>18,369,106</i>
10	National Media Commission	7,668,348	3,000,000	5,000,000	-	-	15,668,348
11	National Development Planning Commission	9,904,484	5,125,000	5,000,000	-	3,260,000	23,289,484
12	Right to Information Commission	15,941,876	2,420,545	-	-	-	18,362,421

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Economic Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
		GoG	GoG	GoG			
	<b>Economic</b>	<b>1,437,829,013</b>	<b>1,044,891,478</b>	<b>1,139,170,233</b>	<b>2,333,099,211</b>	<b>2,048,694,009</b>	<b>8,003,683,944</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	<b>226,613,455</b>	<b>844,776,265</b>	<b>505,000,000</b>	<b>29,657,398</b>	<b>1,298,857,863</b>	<b>2,904,904,981</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	226,613,455	25,387,967	400,000,000	29,657,398	1,298,857,863	1,980,516,682
	<i>o/w Initiatives and Priorities under Agric</i>	-	819,388,299	105,000,000	-	-	924,388,299
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	<b>34,955,746</b>	<b>5,003,714</b>	<b>100,000,000</b>	<b>124,121,953</b>	<b>-</b>	<b>264,081,412</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	34,955,746	3,101,214	20,000,000	124,121,953	-	182,178,912
	<i>o/w Anomabo Fisheries College</i>	-	1,902,500	80,000,000	-	-	81,902,500
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>469,698,051</b>	<b>110,943,501</b>	<b>65,140,060</b>	<b>886,418,027</b>	<b>285,250,000</b>	<b>1,817,449,639</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	469,698,051	20,583,501	5,140,060	886,418,027	285,250,000	1,667,089,639
	<i>o/w Anti-Galamsey Operations</i>	-	40,360,000	10,000,000	-	-	50,360,000
	<i>o/w Make Ghana Green Project (T4L Policy)</i>	-	20,000,000	50,000,000	-	-	70,000,000
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>	-	30,000,000	-	-	-	30,000,000
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>130,400,894</b>	<b>25,173,606</b>	<b>8,000,000</b>	<b>326,945,630</b>	<b>55,974,200</b>	<b>546,494,331</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	130,400,894	3,898,606	8,000,000	326,945,630	55,974,200	525,219,331
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>	-	1,275,000	-	-	-	1,275,000
	<i>o/w Greater Kumasi</i>	-	20,000,000	-	-	-	20,000,000
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	<b>108,363,740</b>	<b>7,500,000</b>	<b>51,030,173</b>	<b>37,703,927</b>	<b>-</b>	<b>204,597,840</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>452,445,220</b>	<b>12,822,745</b>	<b>110,000,000</b>	<b>360,430,441</b>	<b>49,552,000</b>	<b>985,250,406</b>
	<i>o/w MEST Hqtrs and Agencies</i>	452,445,220	11,572,745	60,000,000	360,430,441	49,552,000	934,000,406
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>	-	1,250,000	50,000,000	-	-	51,250,000
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>15,351,908</b>	<b>38,671,646</b>	<b>300,000,000</b>	<b>567,821,835</b>	<b>359,059,946</b>	<b>1,280,905,335</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	15,351,908	38,671,646	200,000,000	567,821,835	359,059,946	1,180,905,335
	<i>o/w Rural Electrification</i>	-	-	100,000,000	-	-	100,000,000

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Infrastructure Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
		GoG	GoG	GoG			
	<b>Infrastructure</b>	<b>284,367,768</b>	<b>95,386,751</b>	<b>3,310,145,929</b>	<b>1,311,956,578</b>	<b>1,091,774,000</b>	<b>6,093,631,026</b>
20	Ministry of Works, Housing and Water Resources	67,363,021	8,244,994	651,500,000	63,030,133	127,955,000	918,093,148
	<i>o/w MoWH Hqtrs and Agencies</i>	<i>67,363,021</i>	<i>5,744,994</i>	<i>211,500,000</i>	<i>63,030,133</i>	<i>127,955,000</i>	<i>475,593,148</i>
	<i>o/w Coastal Protection</i>	-	-	<i>200,000,000</i>	-	-	<i>200,000,000</i>
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>	-	2,500,000	240,000,000	-	-	242,500,000
21	Ministry of Roads and Highways	126,872,669	3,693,419	2,275,132,105	54,762,508	784,519,000	3,244,979,700
22	Ministry of Communication, Digital Technology and Innovations	64,113,630	80,389,203	220,000,000	392,682,588	81,500,000	838,685,421
	<i>o/w MoC Hqtrs and Agencies</i>	<i>64,113,630</i>	<i>20,389,203</i>	-	<i>392,682,588</i>	<i>81,500,000</i>	<i>558,685,421</i>
	<i>o/w Rural Telephony</i>	-	-	<i>100,000,000</i>	-	-	<i>100,000,000</i>
	<i>o/w Digital Youth Village</i>	-	-	<i>80,000,000</i>	-	-	<i>80,000,000</i>
	<i>o/w CODERS (One Million Coders Programme)</i>	-	<i>60,000,000</i>	<i>40,000,000</i>	-	-	<i>100,000,000</i>
23	Ministry of Transport	26,018,448	3,059,135	163,513,824	801,481,350	97,800,000	1,091,872,757
	<i>o/w MoT Hqtrs and Agencies</i>	<i>26,018,448</i>	<i>2,366,140</i>	<i>43,513,824</i>	<i>801,481,350</i>	<i>97,800,000</i>	<i>971,179,762</i>
	<i>o/w Railways Development</i>	-	<i>692,995</i>	<i>120,000,000</i>	-	-	<i>120,692,995</i>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Social Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
		GoG	GoG	GoG			
	<b>Social</b>	<b>39,751,371,152</b>	<b>4,602,027,947</b>	<b>494,499,900</b>	<b>7,708,816,626</b>	<b>1,183,164,431</b>	<b>53,739,880,056</b>
<b>24</b>	<b>Ministry of Education</b>	<b>27,149,518,449</b>	<b>1,123,519,342</b>	<b>120,000,000</b>	<b>2,984,802,369</b>	<b>394,624,221</b>	<b>31,772,464,382</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>26,941,684,849</i>	<i>19,461,456</i>	<i>20,000,000</i>	<i>2,984,802,369</i>	<i>394,624,221</i>	<i>30,360,572,896</i>
	<i>o/w Existing Interventions in Education</i>	-	<i>133,272,486</i>	-	-	-	<i>133,272,486</i>
	<i>o/w Construction of Regional STEM Centres</i>	-	-	<i>100,000,000</i>	-	-	<i>100,000,000</i>
	<i>o/w Capitation Grant</i>	-	<i>145,511,700</i>	-	-	-	<i>145,511,700</i>
	<i>o/w WAEC / Exam Fee</i>	-	<i>25,215,596</i>	-	-	-	<i>25,215,596</i>
	<i>o/w Teacher Trainee Allowances</i>	<i>207,833,600</i>	-	-	-	-	<i>207,833,600</i>
	<i>o/w Initiatives and Priorities in Education</i>	-	<i>800,058,104</i>	-	-	-	<i>800,058,104</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>77,335,717</b>	<b>17,629,751</b>	-	<b>248,316,127</b>	<b>68,508,900</b>	<b>411,790,495</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>36,989,566</b>	<b>24,780,000</b>	-	<b>4,129,890</b>	-	<b>65,899,456</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>118,907,015</b>	<b>3,636,649</b>	-	-	-	<b>122,543,664</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>38,014,656</b>	<b>526,190,598</b>	<b>60,000,000</b>	<b>18,075,401</b>	-	<b>642,280,655</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>38,014,656</i>	<i>1,200,000</i>	-	<i>18,075,401</i>	-	<i>57,290,057</i>
	<i>o/w Scholarship Secretariat</i>	-	<i>174,990,598</i>	-	-	-	<i>174,990,598</i>
	<i>o/w National Entrepreneurship Programme (NEIP)</i>	-	<i>350,000,000</i>	<i>60,000,000</i>	-	-	<i>410,000,000</i>
	<i>o/w Advumawura</i>	-	<i>80,000,000</i>	<i>20,000,000</i>	-	-	<i>100,000,000</i>
	<i>o/w National Apprenticeship Programme</i>	-	<i>260,000,000</i>	<i>40,000,000</i>	-	-	<i>300,000,000</i>
<b>29</b>	<b>Ministry of Health</b>	<b>12,207,545,744</b>	<b>157,632,543</b>	<b>310,272,900</b>	<b>4,452,307,141</b>	<b>689,061,310</b>	<b>17,816,819,638</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>11,436,587,344</i>	<i>52,671,527</i>	<i>30,272,900</i>	<i>4,452,307,141</i>	<i>689,061,310</i>	<i>16,660,900,222</i>
	<i>o/w Mental Health</i>	-	<i>3,145,703</i>	-	-	-	<i>3,145,703</i>
	<i>o/w Health Infrastructure</i>	-	-	<i>200,000,000</i>	-	-	<i>200,000,000</i>
	<i>o/w e-Health Project</i>	-	<i>1,250,000</i>	-	-	-	<i>1,250,000</i>
	<i>o/w Ghana Psychological Council</i>	-	<i>565,313</i>	-	-	-	<i>565,313</i>
	<i>o/w La General Hospital</i>	-	-	<i>60,000,000</i>	-	-	<i>60,000,000</i>
	<i>o/w Nursing Trainee Allowances</i>	<i>770,958,400</i>	-	-	-	-	<i>770,958,400</i>
	<i>o/w Global Fund</i>	-	<i>100,000,000</i>	-	-	-	<i>100,000,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>	-	-	<i>20,000,000</i>	-	-	<i>20,000,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>111,788,273</b>	<b>2,745,889,337</b>	<b>1,600,000</b>	<b>1,185,697</b>	<b>30,970,000</b>	<b>2,891,433,307</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>111,788,273</i>	<i>3,574,302</i>	-	<i>1,185,697</i>	<i>30,970,000</i>	<i>147,518,272</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>	-	<i>953,470,370</i>	-	-	-	<i>953,470,370</i>
	<i>o/w School Feeding Programme</i>	-	<i>1,788,009,480</i>	<i>1,600,000</i>	-	-	<i>1,789,609,480</i>
	<i>o/w Domestic Violence Fund</i>	-	<i>337,500</i>	-	-	-	<i>337,500</i>
	<i>o/w Child / Human Trafficking Fund</i>	-	<i>497,685</i>	-	-	-	<i>497,685</i>
<b>31</b>	<b>National Labour Commission</b>	<b>11,271,732</b>	<b>2,749,728</b>	<b>2,627,000</b>	-	-	<b>16,648,460</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Public Safety Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
		GoG	GoG	GoG			
	<b>Public Safety</b>	<b>16,701,730,266</b>	<b>876,853,588</b>	<b>512,247,737</b>	<b>647,993,675</b>	<b>-</b>	<b>18,738,825,265</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>222,008,685</b>	<b>25,000,000</b>	<b>20,000,000</b>	<b>169,748,287</b>	<b>-</b>	<b>436,756,971</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>222,008,685</i>	<i>25,000,000</i>	<i>20,000,000</i>	<i>68,033,544</i>	<i>-</i>	<i>335,042,229</i>
	<i>o/w Office of the Registrar of Companies</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>101,714,743</i>	<i>-</i>	<i>101,714,743</i>
<b>33</b>	<b>Office of the Legal Aid Commission</b>	<b>30,751,455</b>	<b>4,006,550</b>	<b>5,343,819</b>	<b>158,696</b>	<b>-</b>	<b>40,260,520</b>
<b>34</b>	<b>Ministry of Defence</b>	<b>5,691,168,726</b>	<b>379,748,309</b>	<b>260,000,000</b>	<b>40,550,563</b>	<b>-</b>	<b>6,371,467,598</b>
	<i>o/w MoD Hqtrs and Agencies</i>	<i>5,691,168,726</i>	<i>367,248,309</i>	<i>160,000,000</i>	<i>40,550,563</i>	<i>-</i>	<i>6,258,967,598</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>	<i>-</i>	<i>-</i>	<i>100,000,000</i>	<i>-</i>	<i>-</i>	<i>100,000,000</i>
	<i>o/w Defence Advisory Services</i>	<i>-</i>	<i>12,500,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,500,000</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>	<b>69,436,508</b>	<b>8,682,759</b>	<b>15,987,096</b>	<b>-</b>	<b>-</b>	<b>94,106,363</b>
<b>36</b>	<b>Judicial Service</b>	<b>676,560,833</b>	<b>95,018,329</b>	<b>89,791,651</b>	<b>57,240,460</b>	<b>-</b>	<b>918,611,273</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>676,560,833</i>	<i>21,642,000</i>	<i>19,791,651</i>	<i>57,240,460</i>	<i>-</i>	<i>775,234,944</i>
	<i>o/w Judiciary</i>	<i>-</i>	<i>73,376,329</i>	<i>70,000,000</i>	<i>-</i>	<i>-</i>	<i>143,376,329</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>9,939,964,121</b>	<b>309,487,290</b>	<b>101,125,170</b>	<b>380,295,670</b>	<b>-</b>	<b>10,730,872,251</b>
	<i>o/w Ministry of the Interior</i>	<i>9,939,964,121</i>	<i>301,505,218</i>	<i>80,000,000</i>	<i>380,295,670</i>	<i>-</i>	<i>10,701,765,009</i>
	<i>o/w National Identification Authority</i>	<i>-</i>	<i>7,982,072</i>	<i>21,125,170</i>	<i>-</i>	<i>-</i>	<i>29,107,242</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>	<b>71,839,938</b>	<b>54,910,351</b>	<b>20,000,000</b>	<b>-</b>	<b>-</b>	<b>146,750,289</b>
	<b>Sub-Total MDAs</b>	<b>67,197,291,119</b>	<b>8,277,361,131</b>	<b>6,092,540,860</b>	<b>13,416,148,703</b>	<b>7,152,234,653</b>	<b>102,135,576,466</b>

**Appendix 4A: MDA Expenditure Allocation (GH¢) – 2025 [Multi-Sectoral Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Other Government Obligations	Grand Total
		GoG	GoG	GoG				
	<b>Multi-Sectoral</b>	<b>9,442,824,641</b>	<b>1,880,702,026</b>	<b>15,163,580,080</b>	<b>156,622,796</b>	<b>4,503,242,581</b>	<b>157,688,663,845</b>	<b>188,835,635,968</b>
39	General Government Services	1,000,000,000	1,558,867,900	1,033,886,768	-	-	-	3,592,754,668
	<i>o/w Other General Government Services Expenditures</i>	<i>1,000,000,000</i>	<i>743,867,900</i>	<i>582,643,384</i>	-	-	-	<i>2,326,511,284</i>
	<i>o/w Project Development Facility</i>	-	<i>5,000,000</i>	-	-	-	-	<i>5,000,000</i>
	<i>o/w Millenium Development Authority</i>	-	<i>50,000,000</i>	<i>50,000,000</i>	-	-	-	<i>100,000,000</i>
	<i>o/w Judgement Debt</i>	-	<i>460,000,000</i>	<i>201,243,384</i>	-	-	-	<i>661,243,384</i>
	<i>o/w Land Compensation</i>	-	<i>300,000,000</i>	<i>200,000,000</i>	-	-	-	<i>500,000,000</i>
40	Big Push CAPEX	-	-	13,852,649,522	-	-	-	13,852,649,522
	<i>o/w ABFA</i>	-	-	8,889,902,678	-	-	-	<i>8,889,902,678</i>
	<i>o/w Mineral Royalties</i>	-	-	4,962,746,843	-	-	-	<i>4,962,746,843</i>
41	Foreign Loans and Grants	-	-	-	-	4,503,242,581	-	4,503,242,581
42	Subscription	-	158,914,788	-	-	-	-	158,914,788
43	Contingency	-	162,919,338	277,043,791	-	-	-	439,963,129
44	Pensions	3,055,238,642	-	-	-	-	-	3,055,238,642
45	Gratuities	954,762,076	-	-	-	-	-	954,762,076
46	Social Security	4,432,823,923	-	-	-	-	-	4,432,823,923
47	Interest Payments	-	-	-	-	-	64,163,490,789	64,163,490,789
48	Subsidies on Petroleum products	-	-	-	-	-	342,028,321	342,028,321
49	National Health Fund	-	-	-	156,622,796	-	9,764,972,288	9,921,595,083
50	Education Trust Fund	-	-	-	-	-	8,571,909,122	8,571,909,122
51	Road Fund	-	-	-	-	-	2,814,916,075	2,814,916,075
52	Energy Fund	-	-	-	-	-	32,142,088	32,142,088
53	Dist. Ass. Common Fund	-	-	-	-	-	7,576,230,255	7,576,230,255
	<i>o/w ABFA</i>	-	-	-	-	-	467,889,615	<i>467,889,615</i>
54	Transfer to the National Oil Company from Oil Revenue	-	-	-	-	-	3,146,011,215	3,146,011,215
55	Other Earmarked Funds	-	-	-	-	-	8,988,516,019	8,988,516,019
56	Social Benefits	-	-	-	-	-	3,236,991,550	3,236,991,550
	<i>o/w Lifeline Consumers of Electricity</i>	-	-	-	-	-	50,000,000	<i>50,000,000</i>
	<i>o/w Transfers for Social Protection (LEAP)</i>	-	-	-	-	-	3,186,991,550	<i>3,186,991,550</i>
57	Other Expenditures	-	-	-	-	-	30,044,568,789	30,044,568,789
	<i>ESLA Transfers</i>	-	-	-	-	-	1,465,888,175	<i>1,465,888,175</i>
	<i>Energy Sector Payment Shortfalls</i>	-	-	-	-	-	28,128,680,614	<i>28,128,680,614</i>
	<i>Finsec &amp; Others</i>	-	-	-	-	-	450,000,000	<i>450,000,000</i>
58	Clearance of Arrears	-	-	-	-	-	13,067,587,487	13,067,587,487
59	Amortisation	-	-	-	-	-	9,126,291,396	9,126,291,396
	<b>GRAND TOTAL</b>	<b>76,640,115,760</b>	<b>10,158,063,156</b>	<b>21,256,120,940</b>	<b>13,572,771,499</b>	<b>11,655,477,234</b>	<b>157,688,663,845</b>	<b>290,971,212,434</b>

**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Administration</b>	<b>10,555,731,716</b>	<b>2,089,333,723</b>	<b>1,412,979,077</b>	<b>1,813,934,705</b>	<b>1,361,627,386</b>	<b>17,233,606,608</b>
1	Office of Government Machinery	3,171,987,982	1,068,435,706	598,857,994	550,070,250	-	5,389,351,932
	<i>o/w OGM Hqtrs and Agencies</i>	<i>3,171,987,982</i>	<i>357,760,915</i>	<i>222,000,000</i>	<i>550,070,250</i>		<i>4,301,819,147</i>
	<i>o/w Council of State</i>	-	<i>6,581,983</i>	-			<i>6,581,983</i>
	<i>o/w National Security</i>	-	<i>693,000,000</i>	<i>221,457,994</i>			<i>914,457,994</i>
	<i>o/w Research Department</i>	-	<i>63,000,000</i>	<i>44,400,000</i>			<i>107,400,000</i>
	<i>o/w Government Communication</i>	-	<i>11,092,807</i>	<i>155,400,000</i>			<i>166,492,807</i>
2	Office of the Head of Civil Service	65,704,200	7,988,237	11,100,000	9,463,890		94,256,327
3	Parliament of Ghana	683,946,328	567,000,000	177,600,000		1,630,000	1,430,176,328
4	Audit Service	831,561,000	105,564,032	86,497,838		14,450,000	1,038,072,870
5	Public Services Commission	13,759,618	3,975,489	11,100,000	65,950	5,150,000	34,051,057
6	Electoral Commission	118,170,004	92,894,185	5,891,166	275,500		217,230,855
7	Ministry of Foreign Affairs	1,360,109,657	15,162,777	22,941,765	482,474,328		1,880,688,527
8	Ministry of Finance	1,102,259,720	153,734,993	149,784,315	745,857,437	994,213,057	3,145,849,522
	<i>o/w MoF Hqtrs and Agencies</i>	<i>1,102,259,720</i>	<i>56,833,403</i>	<i>136,464,315</i>	<i>745,857,437</i>	<i>994,213,057</i>	<i>3,035,627,931</i>
	<i>o/w Public Interest and Accountability Committee</i>		<i>5,843,685</i>	-			<i>5,843,685</i>
	<i>o/w Seed Capital - Women's Development Bank</i>		<i>64,597,906</i>	-			<i>64,597,906</i>
	<i>o/w State Interests and Governance Authority</i>		<i>18,900,000</i>	-			<i>18,900,000</i>
	<i>o/w Internal Audit Agency</i>		<i>7,560,000</i>	<i>13,320,000</i>			<i>20,880,000</i>
9	Ministry of Local Government, Chieftaincy and Religious Affairs	3,169,021,000	61,290,917	327,006,000	25,727,350	329,884,328	3,912,929,595
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>3,169,021,000</i>	<i>11,497,315</i>	<i>168,276,000</i>	<i>25,727,350</i>	<i>329,884,328</i>	<i>3,704,405,993</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>		<i>33,135,275</i>	<i>66,600,000</i>			<i>99,735,275</i>
	<i>o/w Chieftaincy and Religious Affairs</i>		<i>15,563,253</i>	<i>53,280,000</i>			<i>68,843,253</i>
	<i>o/w Sanitation</i>		<i>1,095,074</i>	<i>38,850,000</i>			<i>39,945,074</i>
10	National Media Commission	8,971,967	3,780,000	11,100,000			23,851,967
11	National Development Planning Commission	11,588,246	6,457,500	11,100,000		16,300,000	45,445,746
12	Right to Information Commission	18,651,995	3,049,887	-			21,701,882

**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026 [Economic Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Economic</b>	<b>1,682,259,946</b>	<b>1,316,563,262</b>	<b>2,528,957,917</b>	<b>3,023,046,434</b>	<b>1,402,934,843</b>	<b>9,953,762,402</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	<b>265,137,742</b>	<b>1,064,418,094</b>	<b>1,121,100,000</b>	<b>32,330,688</b>	<b>710,200,000</b>	<b>3,193,186,524</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	<i>265,137,742</i>	<i>31,988,838</i>	<i>888,000,000</i>	<i>32,330,688</i>	<i>710,200,000</i>	<i>1,927,657,268</i>
	<i>o/w Initiatives and Priorities under Agric</i>		<i>1,032,429,256</i>	<i>233,100,000</i>			<i>1,265,529,256</i>
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	<b>40,898,223</b>	<b>6,304,680</b>	<b>222,000,000</b>	<b>124,789,997</b>	<b>-</b>	<b>393,992,899</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	<i>40,898,223</i>	<i>3,907,530</i>	<i>44,400,000</i>	<i>124,789,997</i>		<i>213,995,749</i>
	<i>o/w Anomabo Fisheries College</i>		<i>2,397,150</i>	<i>177,600,000</i>			<i>179,997,150</i>
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>549,546,719</b>	<b>139,788,811</b>	<b>144,610,933</b>	<b>1,202,768,179</b>	<b>289,000,000</b>	<b>2,325,714,643</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>549,546,719</i>	<i>25,935,211</i>	<i>11,410,933</i>	<i>1,202,768,179</i>	<i>289,000,000</i>	<i>2,078,661,043</i>
	<i>o/w Anti-Galamsey Operations</i>		<i>50,853,600</i>	<i>22,200,000</i>			<i>73,053,600</i>
	<i>o/w Make Ghana Green Project (T4L Policy)</i>		<i>25,200,000</i>	<i>111,000,000</i>			<i>136,200,000</i>
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>		<i>37,800,000</i>	<i>-</i>			<i>37,800,000</i>
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>152,569,046</b>	<b>31,718,744</b>	<b>17,760,000</b>	<b>347,551,556</b>	<b>240,734,843</b>	<b>790,334,190</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	<i>152,569,046</i>	<i>4,912,244</i>	<i>17,760,000</i>	<i>347,551,556</i>	<i>240,734,843</i>	<i>763,527,690</i>
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>		<i>1,606,500</i>	<i>-</i>			<i>1,606,500</i>
	<i>o/w Greater Kumasi</i>		<i>25,200,000</i>	<i>-</i>			<i>25,200,000</i>
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	<b>126,785,576</b>	<b>9,450,000</b>	<b>113,286,984</b>	<b>38,264,726</b>		<b>287,787,286</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>529,360,907</b>	<b>16,156,659</b>	<b>244,200,000</b>	<b>411,669,360</b>	<b>163,000,000</b>	<b>1,364,386,926</b>
	<i>o/w MEST Hqtrs and Agencies</i>	<i>529,360,907</i>	<i>14,581,659</i>	<i>133,200,000</i>	<i>411,669,360</i>	<i>163,000,000</i>	<i>1,251,811,926</i>
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>		<i>1,575,000</i>	<i>111,000,000</i>			<i>112,575,000</i>
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>17,961,732</b>	<b>48,726,274</b>	<b>666,000,000</b>	<b>865,671,929</b>	<b>-</b>	<b>1,598,359,935</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>17,961,732</i>	<i>48,726,274</i>	<i>444,000,000</i>	<i>865,671,929</i>		<i>1,376,359,935</i>
	<i>o/w Rural Electrification</i>		<i>-</i>	<i>222,000,000</i>			<i>222,000,000</i>



**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026[Infrastructure Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Infrastructure</b>	<b>332,710,289</b>	<b>120,187,306</b>	<b>7,348,523,962</b>	<b>1,884,246,398</b>	<b>904,000,000</b>	<b>10,589,667,954</b>
20	Ministry of Works, Housing and Water Resources	78,814,735	10,388,692	1,446,330,000	120,429,303	244,500,000	1,900,462,730
	<i>o/w MoWH Hqtrs and Agencies</i>	<i>78,814,735</i>	<i>7,238,692</i>	<i>469,530,000</i>	<i>120,429,303</i>	<i>244,500,000</i>	<i>920,512,730</i>
	<i>o/w Coastal Protection</i>		-	<i>444,000,000</i>			<i>444,000,000</i>
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>		3,150,000	532,800,000			535,950,000
21	Ministry of Roads and Highways	148,441,022	4,653,707	5,050,793,273	75,070,313	326,000,000	5,604,958,315
22	Ministry of Communication, Digital Technology and Innovations	75,012,947	101,290,396	488,400,000	608,139,172	333,500,000	1,606,342,516
	<i>o/w MoC Hqtrs and Agencies</i>	<i>75,012,947</i>	<i>25,690,396</i>	-	<i>608,139,172</i>	<i>333,500,000</i>	<i>1,042,342,516</i>
	<i>o/w Rural Telephony</i>		-	<i>222,000,000</i>			<i>222,000,000</i>
	<i>o/w Digital Youth Village</i>		-	<i>177,600,000</i>			<i>177,600,000</i>
	<i>o/w CODERS (One Million Coders Programme)</i>		<i>75,600,000</i>	<i>88,800,000</i>			<i>164,400,000</i>
23	Ministry of Transport	30,441,585	3,854,510	363,000,689	1,080,607,610	-	1,477,904,393
	<i>o/w MoT Hqtrs and Agencies</i>	<i>30,441,585</i>	<i>2,981,337</i>	<i>96,600,689</i>	<i>1,080,607,610</i>		<i>1,210,631,220</i>
	<i>o/w Railways Development</i>		<i>873,173</i>	<i>266,400,000</i>			<i>267,273,173</i>

**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026 [Social Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Social</b>	<b>46,509,104,247</b>	<b>5,839,036,565</b>	<b>1,097,789,778</b>	<b>10,449,447,874</b>	<b>602,391,600</b>	<b>64,497,770,063</b>
<b>24</b>	<b>Ministry of Education</b>	<b>31,764,936,585</b>	<b>1,399,628,084</b>	<b>266,400,000</b>	<b>3,573,009,030</b>	<b>263,400,000</b>	<b>37,267,373,700</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>31,764,936,585</i>	<i>24,521,435</i>	<i>44,400,000</i>	<i>3,573,009,030</i>	<i>263,400,000</i>	<i>35,670,267,050</i>
	<i>o/w Existing Interventions in Education</i>		<i>167,923,332</i>	<i>-</i>			<i>167,923,332</i>
	<i>o/w Construction of Regional STEM Centres</i>		<i>-</i>	<i>222,000,000</i>			<i>222,000,000</i>
	<i>o/w Capitation Grant</i>		<i>167,338,455</i>	<i>-</i>			<i>167,338,455</i>
	<i>o/w WAEC / Exam Fee</i>		<i>31,771,651</i>	<i>-</i>			<i>31,771,651</i>
	<i>o/w Teacher Trainee Allowances</i>		<i>-</i>	<i>-</i>			<i>-</i>
	<i>o/w Initiatives and Priorities in Education</i>		<i>1,008,073,211</i>	<i>-</i>			<i>1,008,073,211</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>90,482,789</b>	<b>22,213,486</b>	<b>-</b>	<b>297,359,992</b>	<b>31,491,600</b>	<b>441,547,867</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>43,277,792</b>	<b>31,222,800</b>	<b>-</b>	<b>4,745,375</b>		<b>79,245,967</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>139,121,208</b>	<b>4,582,178</b>	<b>-</b>	<b>-</b>		<b>143,703,386</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>44,477,147</b>	<b>651,535,351</b>	<b>133,200,000</b>	<b>19,479,526</b>	<b>-</b>	<b>848,692,024</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>44,477,147</i>	<i>1,512,000</i>	<i>-</i>	<i>19,479,526</i>		<i>65,468,674</i>
	<i>o/w Scholarship Secretariat</i>		<i>220,488,153</i>	<i>-</i>			<i>220,488,153</i>
	<i>o/w National Entrepreneurship Programme (NEIP)</i>	<i>-</i>	<i>429,535,198</i>	<i>133,200,000</i>	<i>-</i>	<i>-</i>	<i>562,735,197</i>
	<i>o/w Adwumawura</i>		<i>100,800,000</i>	<i>44,400,000</i>			<i>145,200,000</i>
	<i>o/w National Apprenticeship Programme</i>		<i>316,135,198</i>	<i>88,800,000</i>			<i>404,935,198</i>
<b>29</b>	<b>Ministry of Health</b>	<b>14,282,828,521</b>	<b>198,617,004</b>	<b>688,805,838</b>	<b>6,553,449,652</b>	<b>307,500,000</b>	<b>22,031,201,015</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>14,282,828,521</i>	<i>66,366,124</i>	<i>67,205,838</i>	<i>6,553,449,652</i>	<i>307,500,000</i>	<i>21,277,350,135</i>
	<i>o/w Mental Health</i>		<i>3,963,586</i>	<i>-</i>			<i>3,963,586</i>
	<i>o/w Health Infrastructure</i>		<i>-</i>	<i>444,000,000</i>			<i>444,000,000</i>
	<i>o/w e-Health Project</i>		<i>1,575,000</i>	<i>-</i>			<i>1,575,000</i>
	<i>o/w Ghana Psychological Council</i>		<i>712,294</i>	<i>-</i>			<i>712,294</i>
	<i>o/w La General Hospital</i>		<i>-</i>	<i>133,200,000</i>			<i>133,200,000</i>
	<i>o/w Nursing Trainee Allowances</i>		<i>-</i>	<i>-</i>			<i>-</i>
	<i>o/w Global Fund</i>		<i>126,000,000</i>	<i>-</i>			<i>126,000,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>		<i>-</i>	<i>44,400,000</i>			<i>44,400,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>130,792,279</b>	<b>3,527,773,005</b>	<b>3,552,000</b>	<b>1,404,298</b>	<b>-</b>	<b>3,663,521,583</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>130,792,279</i>	<i>4,503,621</i>	<i>-</i>	<i>1,404,298</i>		<i>136,700,198</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>		<i>1,144,164,444</i>	<i>-</i>			<i>1,144,164,444</i>
	<i>o/w School Feeding Programme</i>		<i>2,378,052,608</i>	<i>3,552,000</i>			<i>2,381,604,608</i>
	<i>o/w Domestic Violence Fund</i>		<i>425,250</i>	<i>-</i>			<i>425,250</i>
	<i>o/w Child / Human Trafficking Fund</i>		<i>627,083</i>	<i>-</i>			<i>627,083</i>
<b>31</b>	<b>National Labour Commission</b>	<b>13,187,926</b>	<b>3,464,657</b>	<b>5,831,940</b>			<b>22,484,523</b>

**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026 [Public Safety Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Public Safety</b>	<b>19,541,024,411</b>	<b>1,104,835,521</b>	<b>1,137,189,975</b>	<b>760,736,147</b>	<b>-</b>	<b>22,543,786,054</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>259,750,161</b>	<b>31,500,000</b>	<b>44,400,000</b>	<b>258,886,073</b>	<b>-</b>	<b>594,536,234</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>259,750,161</i>	<i>31,500,000</i>	<i>44,400,000</i>	<i>78,429,753</i>		<i>414,079,914</i>
	<i>o/w Office of the Registrar of Companies</i>		<i>-</i>	<i>-</i>	<i>180,456,320</i>		<i>180,456,320</i>
<b>33</b>	<b>Office of the Legal Aid Commission</b>	<b>35,979,203</b>	<b>5,048,253</b>	<b>11,863,279</b>	<b>124,550</b>		<b>53,015,285</b>
<b>34</b>	<b>Ministry of Defence</b>	<b>6,658,667,409</b>	<b>478,482,870</b>	<b>577,200,000</b>	<b>51,461,830</b>	<b>-</b>	<b>7,765,812,109</b>
	<i>o/w MoD Hqtrs and Agencies</i>	<i>6,658,667,409</i>	<i>462,732,870</i>	<i>355,200,000</i>	<i>51,461,830</i>		<i>7,528,062,109</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>		<i>-</i>	<i>222,000,000</i>			<i>222,000,000</i>
	<i>o/w Defence Advisory Services</i>		<i>15,750,000</i>	<i>-</i>			<i>15,750,000</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>	<b>81,240,714</b>	<b>10,940,277</b>	<b>35,491,354</b>	<b>-</b>		<b>127,672,344</b>
<b>36</b>	<b>Judicial Service</b>	<b>791,576,175</b>	<b>119,723,095</b>	<b>199,337,465</b>	<b>57,503,260</b>	<b>-</b>	<b>1,168,139,994</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>791,576,175</i>	<i>27,268,920</i>	<i>43,937,465</i>	<i>57,503,260</i>		<i>920,285,820</i>
	<i>o/w Judiciary</i>		<i>92,454,175</i>	<i>155,400,000</i>			<i>247,854,175</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>11,629,758,021</b>	<b>389,953,985</b>	<b>224,497,877</b>	<b>392,760,434</b>	<b>-</b>	<b>12,636,970,318</b>
	<i>o/w Ministry of the Interior</i>	<i>11,629,758,021</i>	<i>379,896,575</i>	<i>177,600,000</i>	<i>392,760,434</i>		<i>12,580,015,030</i>
	<i>o/w National Identification Authority</i>		<i>10,057,410</i>	<i>46,897,877</i>			<i>56,955,288</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>	<b>84,052,728</b>	<b>69,187,042</b>	<b>44,400,000</b>			<b>197,639,769</b>
	<b>Sub-Total MDAs</b>	<b>78,620,830,609</b>	<b>10,469,956,377</b>	<b>13,525,440,709</b>	<b>17,931,411,558</b>	<b>4,270,953,829</b>	<b>124,818,593,081</b>

**Appendix 4B: MDA Expenditure Allocation (GH¢) – 2026 [Multi-Sectoral Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Other Government Obligations	Grand Total
	<b>Multi-Sectoral</b>	<b>11,048,104,829</b>	<b>2,326,805,935</b>	<b>20,588,842,625</b>	<b>249,306,054</b>	<b>4,075,000,000</b>	<b>162,038,731,637</b>	<b>200,326,791,082</b>
39	General Government Services	1,170,000,000	1,964,173,554	2,295,228,625	-	-	-	5,429,402,179
	<i>o/w Other General Government Services Expenditures</i>	<i>1,170,000,000</i>	<i>937,273,554</i>	<i>1,293,468,312</i>				<i>3,400,741,866</i>
	<i>o/w Project Development Facility</i>		<i>6,300,000</i>	-				<i>6,300,000</i>
	<i>o/w Millenium Development Authority</i>		<i>63,000,000</i>	<i>111,000,000</i>				<i>174,000,000</i>
	<i>o/w Judgement Debt</i>		<i>579,600,000</i>	<i>446,760,312</i>				<i>1,026,360,312</i>
	<i>o/w Land Compensation</i>		<i>378,000,000</i>	<i>444,000,000</i>				<i>822,000,000</i>
40	Big Push CAPEX	-	-	17,189,462,695	-	-	-	17,189,462,695
	<i>o/w ABFA</i>			<i>11,474,972,887</i>				<i>11,474,972,887</i>
	<i>o/w Mineral Royalties</i>			<i>5,714,489,807</i>				<i>5,714,489,807</i>
41	Foreign Loans and Grants		-	-		4,075,000,000		4,075,000,000
42	Subscription		200,232,633	-				200,232,633
43	Contingency	-	162,399,749	1,104,151,306			-	1,266,551,055
44	Pensions	3,574,629,211	-	-				3,574,629,211
45	Gratuities	1,117,071,629	-	-				1,117,071,629
46	Social Security	5,186,403,990	-	-				5,186,403,990
47	Interest Payments		-	-			34,951,547,098	34,951,547,098
48	Subsidies on Petroleum products		-	-			358,331,454	358,331,454
49	National Health Fund		-	-	249,306,054		11,268,216,833	11,517,522,887
50	Education Trust Fund		-	-			9,872,325,805	9,872,325,805
51	Road Fund		-	-			3,006,886,275	3,006,886,275
52	Energy Fund		-	-			33,597,306	33,597,306
53	Dist. Ass. Common Fund	-	-	-			9,095,429,085	9,095,429,085
	<i>o/w ABFA</i>		-	-			<i>603,945,941</i>	<i>603,945,941</i>
54	Transfer to the National Oil Company from Oil Revenue		-	-			3,153,947,926	3,153,947,926
55	Other Earmarked Funds		-	-			12,155,039,448	12,155,039,448
56	Social Benefits	-	-	-			4,055,690,705	4,055,690,705
	<i>o/w Lifeline Consumers of Electricity</i>		-	-			<i>50,000,000</i>	<i>50,000,000</i>
	<i>o/w Transfers for Social Protection (LEAP)</i>		-	-			<i>4,005,690,705</i>	<i>4,005,690,705</i>
57	Other Expenditures	-	-	-	-	-	35,020,034,034	35,020,034,034
	<i>ESLA Transfers</i>		-	-			<i>1,544,834,034</i>	<i>1,544,834,034</i>
	<i>Energy Sector Payment Shortfalls</i>		-	-			<i>33,475,200,000</i>	<i>33,475,200,000</i>
	<i>Finsec &amp; Others</i>						-	-
58	Clearance of Arrears		-	-			20,067,587,487	20,067,587,487
59	Amortisation		-	-			23,005,788,886	23,005,788,886
	<b>GRAND TOTAL</b>	<b>89,668,935,439</b>	<b>12,796,762,312</b>	<b>34,114,283,334</b>	<b>18,180,717,613</b>	<b>8,345,953,829</b>	<b>162,038,731,637</b>	<b>325,145,384,164</b>

**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Administration</b>	<b>12,033,534,157</b>	<b>2,799,707,189</b>	<b>1,836,872,801</b>	<b>1,957,684,875</b>	<b>-</b>	<b>18,627,799,022</b>
1	Office of Government Machinery	3,616,066,299	1,431,703,846	778,515,392	601,008,209	-	6,427,293,746
	<i>o/w OGM Hqtrs and Agencies</i>	<i>3,616,066,299</i>	<i>479,399,626</i>	<i>288,600,000</i>	<i>601,008,209</i>		<i>4,985,074,135</i>
	<i>o/w Council of State</i>		<i>8,819,858</i>	<i>-</i>			<i>8,819,858</i>
	<i>o/w National Security</i>		<i>928,620,000</i>	<i>287,895,392</i>			<i>1,216,515,392</i>
	<i>o/w Research Department</i>		<i>84,420,000</i>	<i>57,720,000</i>			<i>142,140,000</i>
	<i>o/w Government Communication</i>		<i>14,864,362</i>	<i>202,020,000</i>			<i>216,884,362</i>
2	Office of the Head of Civil Service	74,902,788	10,704,238	14,430,000	10,488,880		110,525,906
3	Parliament of Ghana	779,698,814	759,780,000	230,880,000			1,770,358,814
4	Audit Service	947,979,540	141,455,803	112,447,189			1,201,882,532
5	Public Services Commission	15,685,964	5,327,155	14,430,000	69,250		35,512,370
6	Electoral Commission	134,713,804	124,478,208	7,658,516	453,770		267,304,299
7	Ministry of Foreign Affairs	1,550,525,009	20,318,121	29,824,294	526,049,846		2,126,717,271
8	Ministry of Finance	1,256,576,080	206,004,891	194,719,609	790,156,270	-	2,447,456,851
	<i>o/w MoF Hqtrs and Agencies</i>	<i>1,256,576,080</i>	<i>76,156,759</i>	<i>177,403,609</i>	<i>790,156,270</i>		<i>2,300,292,719</i>
	<i>o/w Public Interest and Accountability Committee</i>		<i>7,830,537</i>	<i>-</i>			<i>7,830,537</i>
	<i>o/w Seed Capital - Women's Development Bank</i>		<i>86,561,194</i>	<i>-</i>			<i>86,561,194</i>
	<i>o/w State Interests and Governance Authority</i>		<i>25,326,000</i>	<i>-</i>			<i>25,326,000</i>
	<i>o/w Internal Audit Agency</i>		<i>10,130,400</i>	<i>17,316,000</i>			<i>27,446,400</i>
9	Ministry of Local Government, Chieftaincy and Religious	3,612,683,940	82,129,828	425,107,800	29,458,650	-	4,149,380,218
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>3,612,683,940</i>	<i>15,406,402</i>	<i>218,758,800</i>	<i>29,458,650</i>		<i>3,876,307,792</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>		<i>44,401,268</i>	<i>86,580,000</i>			<i>130,981,268</i>
	<i>o/w Chieftaincy and Religious Affairs</i>		<i>20,854,759</i>	<i>69,264,000</i>			<i>90,118,759</i>
	<i>o/w Sanitation</i>		<i>1,467,399</i>	<i>50,505,000</i>			<i>51,972,399</i>
10	National Media Commission	10,228,042	5,065,200	14,430,000			29,723,242
11	National Development Planning Commission	13,210,601	8,653,050	14,430,000			36,293,651
12	Right to Information Commission	21,263,274	4,086,848	-			25,350,122

**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027 [Economic Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Economic</b>	<b>1,917,776,338</b>	<b>1,764,194,771</b>	<b>3,287,645,292</b>	<b>3,233,204,477</b>	<b>-</b>	<b>10,202,820,877</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	<b>302,257,026</b>	<b>1,426,320,246</b>	<b>1,457,430,000</b>	<b>35,384,839</b>	<b>-</b>	<b>3,221,392,111</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	<i>302,257,026</i>	<i>42,865,043</i>	<i>1,154,400,000</i>	<i>35,384,839</i>		<i>1,534,906,908</i>
	<i>o/w Initiatives and Priorities under Agric</i>		<i>1,383,455,203</i>	<i>303,030,000</i>			<i>1,686,485,203</i>
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	<b>46,623,974</b>	<b>8,448,271</b>	<b>288,600,000</b>	<b>134,020,467</b>	<b>-</b>	<b>477,692,711</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	<i>46,623,974</i>	<i>5,236,090</i>	<i>57,720,000</i>	<i>134,020,467</i>		<i>243,600,530</i>
	<i>o/w Anomabo Fisheries College</i>		<i>3,212,181</i>	<i>230,880,000</i>			<i>234,092,181</i>
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>626,483,260</b>	<b>187,317,007</b>	<b>187,994,213</b>	<b>1,316,183,061</b>	<b>-</b>	<b>2,317,977,542</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>626,483,260</i>	<i>34,753,183</i>	<i>14,834,213</i>	<i>1,316,183,061</i>		<i>1,992,253,718</i>
	<i>o/w Anti-Galamsey Operations</i>		<i>68,143,824</i>	<i>28,860,000</i>			<i>97,003,824</i>
	<i>o/w Make Ghana Green Project (T4L Policy)</i>		<i>33,768,000</i>	<i>144,300,000</i>			<i>178,068,000</i>
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>		<i>50,652,000</i>	<i>-</i>			<i>50,652,000</i>
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>173,928,713</b>	<b>42,503,117</b>	<b>23,088,000</b>	<b>376,370,740</b>	<b>-</b>	<b>615,890,570</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	<i>173,928,713</i>	<i>6,582,407</i>	<i>23,088,000</i>	<i>376,370,740</i>		<i>579,969,860</i>
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>		<i>2,152,710</i>	<i>-</i>			<i>2,152,710</i>
	<i>o/w Greater Kumasi</i>		<i>33,768,000</i>	<i>-</i>			<i>33,768,000</i>
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	<b>144,535,557</b>	<b>12,663,000</b>	<b>147,273,079</b>	<b>40,779,557</b>		<b>345,251,192</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>603,471,434</b>	<b>21,649,923</b>	<b>317,460,000</b>	<b>441,733,790</b>	<b>-</b>	<b>1,384,315,147</b>
	<i>o/w MEST Hqtrs and Agencies</i>	<i>603,471,434</i>	<i>19,539,423</i>	<i>173,160,000</i>	<i>441,733,790</i>		<i>1,237,904,647</i>
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>		<i>2,110,500</i>	<i>144,300,000</i>			<i>146,410,500</i>
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>20,476,374</b>	<b>65,293,207</b>	<b>865,800,000</b>	<b>888,732,023</b>	<b>-</b>	<b>1,840,301,604</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>20,476,374</i>	<i>65,293,207</i>	<i>577,200,000</i>	<i>888,732,023</i>		<i>1,551,701,604</i>
	<i>o/w Rural Electrification</i>		<i>-</i>	<i>288,600,000</i>			<i>288,600,000</i>

**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027 [Infrastructure Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Infrastructure</b>	<b>379,289,730</b>	<b>161,050,990</b>	<b>9,553,081,150</b>	<b>2,039,427,113</b>	<b>-</b>	<b>12,132,848,983</b>
20	Ministry of Works, Housing and Water Resources	89,848,798	13,920,848	1,880,229,000	123,566,050	-	2,107,564,696
	<i>o/w MoWH Hqtrs and Agencies</i>	<i>89,848,798</i>	<i>9,699,848</i>	<i>610,389,000</i>	<i>123,566,050</i>		<i>833,503,696</i>
	<i>o/w Coastal Protection</i>		-	<i>577,200,000</i>			<i>577,200,000</i>
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>		4,221,000	692,640,000			696,861,000
21	Ministry of Roads and Highways	169,222,766	6,235,968	6,566,031,255	79,547,403		6,821,037,391
22	Ministry of Communication, Digital Technology and Innovations	85,514,760	135,729,131	634,920,000	655,116,731	-	1,511,280,621
	<i>o/w MoC Hqtrs and Agencies</i>	<i>85,514,760</i>	<i>34,425,131</i>	-	<i>655,116,731</i>		<i>775,056,621</i>
	<i>o/w Rural Telephony</i>		-	<i>288,600,000</i>			<i>288,600,000</i>
	<i>o/w Digital Youth Village</i>		-	<i>230,880,000</i>			<i>230,880,000</i>
	<i>o/w CODERS (One Million Coders Programme)</i>		<i>101,304,000</i>	<i>115,440,000</i>			<i>216,744,000</i>
23	Ministry of Transport	34,703,407	5,165,044	471,900,895	1,181,196,930	-	1,692,966,275
	<i>o/w MoT Hqtrs and Agencies</i>	<i>34,703,407</i>	<i>3,994,991</i>	<i>125,580,895</i>	<i>1,181,196,930</i>		<i>1,345,476,223</i>
	<i>o/w Railways Development</i>		<i>1,170,052</i>	<i>346,320,000</i>			<i>347,490,052</i>

**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027 [Social Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Social</b>	<b>53,020,378,842</b>	<b>6,782,829,415</b>	<b>1,427,126,711</b>	<b>12,101,144,826</b>	<b>-</b>	<b>73,331,479,793</b>
<b>24</b>	<b>Ministry of Education</b>	<b>36,212,027,707</b>	<b>1,831,993,634</b>	<b>346,320,000</b>	<b>4,109,853,042</b>	<b>-</b>	<b>42,500,194,383</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>36,212,027,707</i>	<i>32,858,723</i>	<i>57,720,000</i>	<i>4,109,853,042</i>		<i>40,412,459,472</i>
	<i>o/w Existing Interventions in Education</i>		<i>225,017,265</i>	<i>-</i>			<i>225,017,265</i>
	<i>o/w Construction of Regional STEM Centres</i>		<i>-</i>	<i>288,600,000</i>			<i>288,600,000</i>
	<i>o/w Capitation Grant</i>		<i>180,725,531</i>	<i>-</i>			<i>180,725,531</i>
	<i>o/w WAEC / Exam Fee</i>		<i>42,574,012</i>	<i>-</i>			<i>42,574,012</i>
	<i>o/w Teacher Trainee Allowances</i>		<i>-</i>	<i>-</i>			<i>-</i>
	<i>o/w Initiatives and Priorities in Education</i>		<i>1,350,818,103</i>	<i>-</i>			<i>1,350,818,103</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>103,150,379</b>	<b>29,766,072</b>	<b>-</b>	<b>354,196,513</b>		<b>487,112,963</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>49,336,683</b>	<b>41,838,552</b>	<b>-</b>	<b>5,330,919</b>		<b>96,506,154</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>158,598,177</b>	<b>6,140,118</b>	<b>-</b>			<b>164,738,295</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>50,703,948</b>	<b>825,187,154</b>	<b>173,160,000</b>	<b>21,584,683</b>	<b>-</b>	<b>1,070,635,783</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>50,703,948</i>	<i>2,026,080</i>	<i>-</i>			<i>52,730,028</i>
	<i>o/w Scholarship Secretariat</i>		<i>295,454,126</i>	<i>-</i>			<i>295,454,126</i>
	<i>o/w National Entrepreneurs Programme (NEIP)</i>	<i>-</i>	<i>527,706,948</i>	<i>173,160,000</i>	<i>-</i>		<i>722,451,630</i>
	<i>o/w Adwumawura</i>		<i>135,072,000</i>	<i>57,720,000</i>			<i>192,792,000</i>
	<i>o/w National Apprenticeship Programme</i>		<i>375,750,947</i>	<i>115,440,000</i>			<i>491,190,947</i>
<b>29</b>	<b>Ministry of Health</b>	<b>16,282,424,513</b>	<b>266,146,785</b>	<b>895,447,589</b>	<b>7,608,622,918</b>	<b>-</b>	<b>25,052,641,806</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>16,282,424,513</i>	<i>88,930,606</i>	<i>87,367,589</i>	<i>7,608,622,918</i>		<i>24,067,345,627</i>
	<i>o/w Mental Health</i>		<i>5,311,205</i>	<i>-</i>			<i>5,311,205</i>
	<i>o/w Health Infrastructure</i>		<i>-</i>	<i>577,200,000</i>			<i>577,200,000</i>
	<i>o/w e-Health Project</i>		<i>2,110,500</i>	<i>-</i>			<i>2,110,500</i>
	<i>o/w Ghana Psychological Council</i>		<i>954,474</i>	<i>-</i>			<i>954,474</i>
	<i>o/w La General Hospital</i>		<i>-</i>	<i>173,160,000</i>			<i>173,160,000</i>
	<i>o/w Nursing Trainee Allowances</i>		<i>-</i>	<i>-</i>			<i>-</i>
	<i>o/w Global Fund</i>		<i>168,840,000</i>	<i>-</i>			<i>168,840,000</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>		<i>-</i>	<i>57,720,000</i>			<i>57,720,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>149,103,199</b>	<b>3,777,114,460</b>	<b>4,617,600</b>	<b>1,556,752</b>	<b>-</b>	<b>3,932,392,011</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>149,103,199</i>	<i>6,034,851</i>	<i>-</i>	<i>1,556,752</i>		<i>156,694,802</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>		<i>1,201,372,666</i>	<i>-</i>			<i>1,201,372,666</i>
	<i>o/w School Feeding Programme</i>		<i>2,568,296,817</i>	<i>4,617,600</i>			<i>2,572,914,417</i>
	<i>o/w Domestic Violence Fund</i>		<i>569,835</i>	<i>-</i>			<i>569,835</i>
	<i>o/w Child / Human Trafficking Fund</i>		<i>840,291</i>	<i>-</i>			<i>840,291</i>
<b>31</b>	<b>National Labour Commission</b>	<b>15,034,236</b>	<b>4,642,640</b>	<b>7,581,522</b>			<b>27,258,398</b>



**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027 [Public Safety Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Public Safety</b>	<b>22,276,767,828</b>	<b>1,480,479,598</b>	<b>1,478,346,968</b>	<b>820,847,855</b>	<b>-</b>	<b>26,056,442,248</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>296,115,184</b>	<b>42,210,000</b>	<b>57,720,000</b>	<b>273,882,668</b>	<b>-</b>	<b>669,927,851</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>296,115,184</i>	<i>42,210,000</i>	<i>57,720,000</i>	<i>88,240,558</i>		<i>484,285,741</i>
	<i>o/w Office of the Registrar of Companies</i>		<i>-</i>	<i>-</i>	<i>185,642,110</i>		<i>185,642,110</i>
<b>33</b>	<b>Office of the Legal Aid Commission</b>	<b>41,016,291</b>	<b>6,764,659</b>	<b>15,422,262</b>	<b>132,846</b>		<b>63,336,058</b>
<b>34</b>	<b>Ministry of Defence</b>	<b>7,590,880,846</b>	<b>641,167,046</b>	<b>750,360,000</b>	<b>54,181,970</b>	<b>-</b>	<b>9,036,589,862</b>
	<i>o/w MoD Hqtrs and Agencies</i>	<i>7,590,880,846</i>	<i>620,062,046</i>	<i>461,760,000</i>	<i>54,181,970</i>		<i>8,726,884,862</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>		<i>-</i>	<i>288,600,000</i>			<i>288,600,000</i>
	<i>o/w Defence Advisory Services</i>		<i>21,105,000</i>	<i>-</i>			<i>21,105,000</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>	<b>92,614,414</b>	<b>14,659,971</b>	<b>46,138,760</b>			<b>153,413,145</b>
<b>36</b>	<b>Judicial Service</b>	<b>902,396,839</b>	<b>160,428,947</b>	<b>259,138,705</b>	<b>57,776,620</b>	<b>-</b>	<b>1,379,741,111</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>902,396,839</i>	<i>36,540,353</i>	<i>57,118,705</i>	<i>57,776,620</i>		<i>1,053,832,517</i>
	<i>o/w Judiciary</i>		<i>123,888,594</i>	<i>202,020,000</i>			<i>325,908,594</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>13,257,924,144</b>	<b>522,538,340</b>	<b>291,847,241</b>	<b>434,873,752</b>	<b>-</b>	<b>14,507,183,476</b>
	<i>o/w Ministry of the Interior</i>	<i>13,257,924,144</i>	<i>509,061,410</i>	<i>230,880,000</i>	<i>434,873,752</i>		<i>14,432,739,306</i>
	<i>o/w National Identification Authority</i>		<i>13,476,930</i>	<i>60,967,241</i>			<i>74,444,170</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>	<b>95,820,110</b>	<b>92,710,636</b>	<b>57,720,000</b>			<b>246,250,745</b>
	<b>Sub-Total MDAs</b>	<b>89,627,746,895</b>	<b>12,988,261,962</b>	<b>17,583,072,921</b>	<b>20,152,309,146</b>	<b>-</b>	<b>140,351,390,923</b>

**Appendix 4C: MDA Expenditure Allocation (GH¢) – 2027 [Multi-Sectoral – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Other Government Obligations	Grand Total
	<b>Multi-Sectoral</b>	<b>12,594,839,506</b>	<b>3,128,955,606</b>	<b>23,956,238,117</b>	<b>252,521,357</b>	<b>8,990,906,684</b>	<b>180,633,186,195</b>	<b>229,556,647,465</b>
39	General Government Services	1,333,800,000	2,631,992,562	2,983,797,212	-	-	-	6,949,589,774
	<i>o/w Other General Government Services Expenditures</i>	<i>1,333,800,000</i>	<i>1,255,946,562</i>	<i>1,681,508,806</i>				<i>4,271,255,368</i>
	<i>o/w Project Development Facility</i>		<i>8,442,000</i>	<i>-</i>				<i>8,442,000</i>
	<i>o/w Millenium Development Authority</i>		<i>84,420,000</i>	<i>144,300,000</i>				<i>228,720,000</i>
	<i>o/w Judgement Debt</i>		<i>776,664,000</i>	<i>580,788,406</i>				<i>1,357,452,406</i>
	<i>o/w Land Compensation</i>		<i>506,520,000</i>	<i>577,200,000</i>				<i>1,083,720,000</i>
40	Big Push CAPEX		-	19,382,514,953		-	-	19,382,514,953
	<i>o/w ABFA</i>			<i>12,889,053,194</i>				<i>12,889,053,194</i>
	<i>o/w Mineral Royalties</i>			<i>6,493,461,759</i>				<i>6,493,461,759</i>
41	Foreign Loans and Grants		-	-		8,990,906,684		8,990,906,684
42	Subscription		268,311,728	-				268,311,728
43	Contingency		228,651,316	1,589,925,952		-	-	1,818,577,268
44	Pensions	4,075,077,301	-	-				4,075,077,301
45	Gratuities	1,273,461,657	-	-				1,273,461,657
46	Social Security	5,912,500,548	-	-				5,912,500,548
47	Interest Payments		-	-			35,251,903,057	35,251,903,057
48	Subsidies on Petroleum products		-	-			375,433,572	375,433,572
49	National Health Fund		-	-	252,521,357		12,797,395,677	13,049,917,034
50	Education Trust Fund		-	-			11,206,077,708	11,206,077,708
51	Road Fund		-	-			3,192,838,215	3,192,838,215
52	Energy Fund		-	-			36,248,912	36,248,912
53	Dist. Ass. Common Fund		-	-			10,365,629,664	10,365,629,664
	<i>o/w ABFA</i>		-	-			678,371,221	<i>678,371,221</i>
54	Transfer to the National Oil Company from Oil Revenue		-	-			3,111,058,742	3,111,058,742
55	Other Earmarked Funds		-	-			13,879,867,986	13,879,867,986
56	Social Benefits		-	-			4,376,145,961	4,376,145,961
	<i>o/w Lifeline Consumers of Electricity</i>		-	-			50,000,000	<i>50,000,000</i>
	<i>o/w Transfers for Social Protection (LEAP)</i>		-	-			4,326,145,961	<i>4,326,145,961</i>
57	Other Expenditures	-	-	-	-	-	36,264,684,073	36,264,684,073
	<i>ESLA Transfers</i>		-	-			1,637,484,073	<i>1,637,484,073</i>
	<i>Energy Sector Payment Shortfalls</i>		-	-			34,627,200,000	<i>34,627,200,000</i>
	<i>Finsec &amp; Others</i>		-	-			-	<i>-</i>
58	Clearance of Arrears		-	-			17,313,299,717	17,313,299,717
59	Amortisation		-	-			36,788,748,872	36,788,748,872
	<b>GRAND TOTAL</b>	<b>102,222,586,400</b>	<b>16,117,217,567</b>	<b>41,539,311,038</b>	<b>20,404,830,503</b>	<b>8,990,906,684</b>	<b>180,633,186,195</b>	<b>369,886,453,705</b>

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Administration</b>	<b>13,597,893,597</b>	<b>3,247,660,339</b>	<b>2,387,934,641</b>	<b>2,131,153,268</b>	<b>-</b>	<b>21,364,641,845</b>
1	Office of Government Machinery	4,086,154,918	1,660,776,461	1,012,070,009	653,995,209	-	7,412,996,598
	<i>o/w OGM Hqtrs and Agencies</i>	<i>4,086,154,918</i>	<i>556,103,567</i>	<i>375,180,000</i>	<i>653,995,209</i>		<i>5,671,433,694</i>
	<i>o/w Council of State</i>		<i>10,231,035</i>	<i>-</i>			<i>10,231,035</i>
	<i>o/w National Security</i>		<i>1,077,199,200</i>	<i>374,264,009</i>			<i>1,451,463,209</i>
	<i>o/w Research Department</i>		<i>97,927,200</i>	<i>75,036,000</i>			<i>172,963,200</i>
	<i>o/w Government Communication</i>		<i>17,242,660</i>	<i>262,626,000</i>			<i>279,868,660</i>
2	Office of the Head of Civil Service	84,640,151	12,416,916	18,759,000	12,037,060		127,853,126
3	Parliament of Ghana	881,059,660	881,344,800	300,144,000			2,062,548,460
4	Audit Service	1,071,216,880	164,088,732	146,181,346			1,381,486,958
5	Public Services Commission	17,725,140	6,179,500	18,759,000	72,710		42,736,350
6	Electoral Commission	152,226,599	144,394,721	9,956,071	6,891,470		313,468,861
7	Ministry of Foreign Affairs	1,752,093,261	23,569,021	38,771,583	573,525,149		2,387,959,013
8	Ministry of Finance	1,419,930,971	238,965,674	253,135,492	849,409,820	-	2,761,441,956
	<i>o/w MoF Hqtrs and Agencies</i>	<i>1,419,930,971</i>	<i>88,341,841</i>	<i>230,624,692</i>	<i>849,409,820</i>		<i>2,588,307,323</i>
	<i>o/w Public Interest and Accountability Committee</i>		<i>9,083,423</i>	<i>-</i>			<i>9,083,423</i>
	<i>o/w Seed Capital - Women's Development Bank</i>		<i>100,410,986</i>	<i>-</i>			<i>100,410,986</i>
	<i>o/w State Interests and Governance Authority</i>		<i>29,378,160</i>	<i>-</i>			<i>29,378,160</i>
	<i>o/w Internal Audit Agency</i>		<i>11,751,264</i>	<i>22,510,800</i>			<i>34,262,064</i>
9	Ministry of Local Government, Chieftaincy and Religious	4,082,332,852	95,270,601	552,640,140	35,221,850	-	4,765,465,443
	<i>o/w MLGDRD Hqtrs and Agencies</i>	<i>4,082,332,852</i>	<i>17,871,426</i>	<i>284,386,440</i>	<i>35,221,850</i>		<i>4,419,812,569</i>
	<i>o/w Local Government Service (incl. RCCs and MMDAs)</i>		<i>51,505,471</i>	<i>112,554,000</i>			<i>164,059,471</i>
	<i>o/w Chieftaincy and Religious Affairs</i>		<i>24,191,520</i>	<i>90,043,200</i>			<i>114,234,720</i>
	<i>o/w Sanitation</i>		<i>1,702,183</i>	<i>65,656,500</i>			<i>67,358,683</i>
10	National Media Commission	11,557,688	5,875,632	18,759,000			36,192,320
11	National Development Planning Commission	14,927,979	10,037,538	18,759,000			43,724,517
12	Right to Information Commission	24,027,500	4,740,744	-			28,768,244

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028 [Economic Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Economic</b>	<b>2,167,087,262</b>	<b>2,046,465,934</b>	<b>4,273,938,879</b>	<b>3,385,103,472</b>	<b>-</b>	<b>11,872,595,547</b>
<b>13</b>	<b>Ministry of Food and Agriculture</b>	<b>341,550,439</b>	<b>1,654,531,485</b>	<b>1,894,659,000</b>	<b>38,668,395</b>	<b>-</b>	<b>3,929,409,320</b>
	<i>o/w MoFA Hqtrs and Agencies</i>	<i>341,550,439</i>	<i>49,723,449</i>	<i>1,500,720,000</i>	<i>38,668,395</i>		<i>1,930,662,284</i>
	<i>o/w Initiatives and Priorities under Agric</i>		<i>1,604,808,036</i>	<i>393,939,000</i>			<i>1,998,747,036</i>
<b>14</b>	<b>Ministry of Fisheries and Aquaculture Development</b>	<b>52,685,090</b>	<b>9,799,994</b>	<b>375,180,000</b>	<b>142,822,497</b>	<b>-</b>	<b>580,487,581</b>
	<i>o/w MoFAD Hqtrs and Agencies</i>	<i>52,685,090</i>	<i>6,073,864</i>	<i>75,036,000</i>	<i>142,822,497</i>		<i>276,617,451</i>
	<i>o/w Anomabo Fisheries College</i>		<i>3,726,130</i>	<i>300,144,000</i>			<i>303,870,130</i>
<b>15</b>	<b>Ministry of Lands and Natural Resources</b>	<b>707,926,084</b>	<b>217,287,728</b>	<b>244,392,477</b>	<b>1,353,364,119</b>	<b>-</b>	<b>2,522,970,408</b>
	<i>o/w MLNR Hqtrs and Agencies</i>	<i>707,926,084</i>	<i>40,313,692</i>	<i>19,284,477</i>	<i>1,353,364,119</i>		<i>2,120,888,373</i>
	<i>o/w Anti-Galamsey Operations</i>		<i>79,046,836</i>	<i>37,518,000</i>			<i>116,564,836</i>
	<i>o/w Make Ghana Green Project (T4L Policy)</i>		<i>39,170,880</i>	<i>187,590,000</i>			<i>226,760,880</i>
	<i>o/w Alternative Livelihood Project (T4L Policy)</i>		<i>58,756,320</i>	<i>-</i>			<i>58,756,320</i>
<b>16</b>	<b>Ministry of Trade, Agribusiness and Industry</b>	<b>196,539,446</b>	<b>49,303,616</b>	<b>30,014,400</b>	<b>410,494,750</b>	<b>-</b>	<b>686,352,211</b>
	<i>o/w MoTI Hqtrs and Agencies</i>	<i>196,539,446</i>	<i>7,635,592</i>	<i>30,014,400</i>	<i>410,494,750</i>		<i>644,684,188</i>
	<i>o/w Africa Continental Free Trade Area Secretariat (AfCFTA)</i>		<i>2,497,144</i>	<i>-</i>			<i>2,497,144</i>
	<i>o/w Greater Kumasi</i>		<i>39,170,880</i>	<i>-</i>			<i>39,170,880</i>
<b>17</b>	<b>Ministry of Tourism, Culture and Creative Arts</b>	<b>163,325,179</b>	<b>14,689,080</b>	<b>191,455,002</b>	<b>43,784,664</b>		<b>413,253,925</b>
<b>18</b>	<b>Ministry of Environment, Science and Technology</b>	<b>681,922,721</b>	<b>25,113,910</b>	<b>412,698,000</b>	<b>470,731,530</b>	<b>-</b>	<b>1,590,466,161</b>
	<i>o/w MEST Hqtrs and Agencies</i>		<i>22,665,730</i>	<i>225,108,000</i>	<i>470,731,530</i>		<i>718,505,260</i>
	<i>o/w Completion of Foundry and Machine Tooling Centre</i>		<i>2,448,180</i>	<i>187,590,000</i>			<i>190,038,180</i>
<b>19</b>	<b>Ministry of Energy and Green Transition</b>	<b>23,138,303</b>	<b>75,740,120</b>	<b>1,125,540,000</b>	<b>925,237,517</b>	<b>-</b>	<b>2,149,655,940</b>
	<i>o/w MoEN Hqtrs and Agencies</i>	<i>23,138,303</i>	<i>75,740,120</i>	<i>750,360,000</i>	<i>925,237,517</i>		<i>1,774,475,940</i>
	<i>o/w Rural Electrification</i>		<i>-</i>	<i>375,180,000</i>			<i>375,180,000</i>

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028 [Infrastructure Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Infrastructure</b>	<b>428,597,394</b>	<b>186,819,148</b>	<b>12,419,005,495</b>	<b>2,152,972,346</b>	<b>-</b>	<b>15,187,394,384</b>
20	Ministry of Works, Housing and Water Resources	101,529,141	16,148,184	2,444,297,700	130,309,850	-	2,692,284,875
	<i>o/w MoWH Hqtrs and Agencies</i>	<i>101,529,141</i>	<i>11,251,824</i>	<i>793,505,700</i>	<i>130,309,850</i>		<i>1,036,596,515</i>
	<i>o/w Coastal Protection</i>		-	<i>750,360,000</i>			<i>750,360,000</i>
	<i>o/w Resettlement of Victims of Akosombo Dam Spillage</i>		4,896,360	900,432,000			905,328,360
21	Ministry of Roads and Highways	191,221,725	7,233,723	8,535,840,632	85,273,090		8,819,569,169
22	Ministry of Communication, Digital Technology and Innovations	96,631,679	157,445,792	825,396,000	677,293,556	-	1,756,767,026
	<i>o/w MoC Hqtrs and Agencies</i>	<i>96,631,679</i>	<i>39,933,152</i>	-	<i>677,293,556</i>		<i>813,858,386</i>
	<i>o/w Rural Telephony</i>		-	<i>375,180,000</i>			<i>375,180,000</i>
	<i>o/w Digital Youth Village</i>		-	<i>300,144,000</i>			<i>300,144,000</i>
	<i>o/w CODERS (One Million Coders Programme)</i>		<i>117,512,640</i>	<i>150,072,000</i>			<i>267,584,640</i>
23	Ministry of Transport	39,214,849	5,991,450	613,471,164	1,260,095,850	-	1,918,773,313
	<i>o/w MoT Hqtrs and Agencies</i>	<i>39,214,849</i>	<i>4,634,190</i>	<i>163,255,164</i>	<i>1,260,095,850</i>		<i>1,467,200,053</i>
	<i>o/w Railways Development</i>		<i>1,357,261</i>	<i>450,216,000</i>			<i>451,573,261</i>

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028 [Social Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Social</b>	<b>59,913,028,092</b>	<b>7,521,990,444</b>	<b>1,855,264,725</b>	<b>13,136,812,175</b>	-	<b>82,427,095,434</b>
<b>24</b>	<b>Ministry of Education</b>	<b>40,919,591,309</b>	<b>2,110,654,574</b>	<b>450,216,000</b>	<b>4,313,352,267</b>	-	<b>47,793,814,150</b>
	<i>o/w MoE Hqtrs and Agencies</i>	<i>40,919,591,309</i>	<i>38,116,118</i>	<i>75,036,000</i>	<i>4,313,352,267</i>		<i>45,346,095,695</i>
	<i>o/w Existing Interventions in Education</i>		<i>261,020,028</i>	-			<i>261,020,028</i>
	<i>o/w Construction of Regional STEM Centres</i>		-	<i>375,180,000</i>			<i>375,180,000</i>
	<i>o/w Capitation Grant</i>		<i>195,183,574</i>	-			<i>195,183,574</i>
	<i>o/w WAEC / Exam Fee</i>		<i>49,385,854</i>	-			<i>49,385,854</i>
	<i>o/w Teacher Trainee Allowances</i>		-	-			-
	<i>o/w Initiatives and Priorities in Education</i>		<i>1,566,948,999</i>	-			<i>1,566,948,999</i>
<b>25</b>	<b>Ministry of Labour, Jobs, and Employment</b>	<b>116,559,928</b>	<b>34,528,643</b>	-	<b>422,482,901</b>		<b>573,571,473</b>
<b>26</b>	<b>Ministry of Sports and Recreation</b>	<b>55,750,451</b>	<b>48,532,720</b>	-	<b>6,130,557</b>		<b>110,413,728</b>
<b>27</b>	<b>National Commission for Civic Education</b>	<b>179,215,940</b>	<b>7,122,537</b>	-			<b>186,338,477</b>
<b>28</b>	<b>Ministry of Youth Development and Empowerment</b>	<b>57,295,461</b>	<b>927,157,023</b>	<b>225,108,000</b>	<b>23,686,621</b>	-	<b>1,233,247,104</b>
	<i>o/w MoYDE Hqtrs and Agencies</i>	<i>57,295,461</i>	<i>2,350,253</i>	-	<i>23,686,621</i>		<i>83,332,335</i>
	<i>o/w Scholarship Secretariat</i>		<i>342,726,786</i>	-			<i>342,726,786</i>
	<i>o/w National Entrepreneurship Programme (NEIP)</i>	-	<i>582,079,984</i>	<i>225,108,000</i>	-	-	<i>807,187,983</i>
	<i>o/w Adwumawura</i>		<i>156,683,520</i>	<i>75,036,000</i>			<i>231,719,520</i>
	<i>o/w National Apprenticeship Programme</i>		<i>405,811,022</i>	<i>150,072,000</i>			<i>555,883,022</i>
<b>29</b>	<b>Ministry of Health</b>	<b>18,399,139,700</b>	<b>308,730,271</b>	<b>1,164,081,866</b>	<b>8,369,132,538</b>	-	<b>28,241,084,375</b>
	<i>o/w MoH Hqtrs and Agencies</i>	<i>18,399,139,700</i>	<i>103,159,503</i>	<i>113,577,866</i>	<i>8,369,132,538</i>		<i>26,985,009,607</i>
	<i>o/w Mental Health</i>		<i>6,160,998</i>	-			<i>6,160,998</i>
	<i>o/w Health Infrastructure</i>		-	<i>750,360,000</i>			<i>750,360,000</i>
	<i>o/w e-Health Project</i>		<i>2,448,180</i>	-			<i>2,448,180</i>
	<i>o/w Ghana Psychological Council</i>		<i>1,107,189</i>	-			<i>1,107,189</i>
	<i>o/w La General Hospital</i>		-	<i>225,108,000</i>			<i>225,108,000</i>
	<i>o/w Nursing Trainee Allowances</i>		-	-			-
	<i>o/w Global Fund</i>		<i>195,854,400</i>	-			<i>195,854,400</i>
	<i>o/w Construction of two (2) Nursing Training Colleges</i>		-	<i>75,036,000</i>			<i>75,036,000</i>
<b>30</b>	<b>Ministry of Gender, Children and Social Protection</b>	<b>168,486,614</b>	<b>4,079,879,215</b>	<b>6,002,880</b>	<b>2,027,290</b>	-	<b>4,256,395,999</b>
	<i>o/w MGCSOP Hqtrs and Agencies</i>	<i>168,486,614</i>	<i>7,000,428</i>	-	<i>2,027,290</i>		<i>177,514,332</i>
	<i>o/w Livelihood Empowerment Against Poverty</i>		<i>1,297,482,479</i>	-			<i>1,297,482,479</i>
	<i>o/w School Feeding Programme</i>		<i>2,773,760,562</i>	<i>6,002,880</i>			<i>2,779,763,442</i>
	<i>o/w Domestic Violence Fund</i>		<i>661,009</i>	-			<i>661,009</i>
	<i>o/w Child / Human Trafficking Fund</i>		<i>974,737</i>	-			<i>974,737</i>
<b>31</b>	<b>National Labour Commission</b>	<b>16,988,687</b>	<b>5,385,462</b>	<b>9,855,979</b>			<b>32,230,128</b>

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028 [Public Safety Sector – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Grand Total
	<b>Public Safety</b>	<b>25,172,747,646</b>	<b>1,717,356,333</b>	<b>1,921,851,058</b>	<b>870,678,074</b>	<b>-</b>	<b>29,682,633,111</b>
<b>32</b>	<b>Office of the Attorney-General and Ministry of Justice</b>	<b>334,610,157</b>	<b>48,963,600</b>	<b>75,036,000</b>	<b>291,340,928</b>	<b>-</b>	<b>749,950,686</b>
	<i>o/w MoJ Hqtrs and Agencies</i>	<i>334,610,157</i>	<i>48,963,600</i>	<i>75,036,000</i>	<i>99,239,588</i>		<i>557,849,346</i>
	<i>o/w Office of the Registrar of Companies</i>		<i>-</i>	<i>-</i>	<i>192,101,340</i>		<i>192,101,340</i>
<b>33</b>	<b>Office of the Legal Aid Commission</b>	<b>46,348,409</b>	<b>7,847,004</b>	<b>20,048,941</b>	<b>144,031</b>		<b>74,388,386</b>
<b>34</b>	<b>Ministry of Defence</b>	<b>8,577,695,356</b>	<b>743,753,773</b>	<b>975,468,000</b>	<b>59,074,990</b>	<b>-</b>	<b>10,355,992,119</b>
	<i>o/w MoD Hqtrs and Agencies</i>	<i>8,577,695,356</i>	<i>719,271,973</i>	<i>600,288,000</i>	<i>59,074,990</i>		<i>9,956,330,319</i>
	<i>o/w Construction of Forward Operating Base/ Northern Border Security</i>		<i>-</i>	<i>375,180,000</i>			<i>375,180,000</i>
	<i>o/w Defence Advisory Services</i>		<i>24,481,800</i>	<i>-</i>			<i>24,481,800</i>
<b>35</b>	<b>Commission on Human Rights and Administrative Justice</b>	<b>104,654,288</b>	<b>17,005,566</b>	<b>59,980,388</b>			<b>181,640,242</b>
<b>36</b>	<b>Judicial Service</b>	<b>1,019,708,428</b>	<b>186,097,578</b>	<b>336,880,316</b>	<b>58,054,540</b>	<b>-</b>	<b>1,600,740,863</b>
	<i>o/w Judicial Service Hqtrs and Agencies</i>	<i>1,019,708,428</i>	<i>42,386,809</i>	<i>74,254,316</i>	<i>58,054,540</i>		<i>1,194,404,094</i>
	<i>o/w Judiciary</i>		<i>143,710,769</i>	<i>262,626,000</i>			<i>406,336,769</i>
<b>37</b>	<b>Ministry of the Interior</b>	<b>14,981,454,283</b>	<b>606,144,474</b>	<b>379,401,413</b>	<b>462,063,585</b>	<b>-</b>	<b>16,429,063,755</b>
	<i>o/w Ministry of the Interior</i>	<i>14,981,454,283</i>	<i>590,511,236</i>	<i>300,144,000</i>	<i>462,063,585</i>		<i>16,334,173,104</i>
	<i>o/w National Identification Authority</i>		<i>15,633,238</i>	<i>79,257,413</i>			<i>94,890,651</i>
<b>38</b>	<b>Office of the Special Prosecutor</b>	<b>108,276,724</b>	<b>107,544,338</b>	<b>75,036,000</b>			<b>290,857,061</b>
	<b>Sub-Total MDAs</b>	<b>101,279,353,991</b>	<b>14,720,292,199</b>	<b>22,857,994,798</b>	<b>21,676,719,335</b>	<b>-</b>	<b>160,534,360,321</b>

**Appendix 4D: MDA Expenditure Allocation (GH¢) – 2028 [Multi-Sectoral – Summary]**

Sn	Covered Entity	Compensation of Employees	Goods & Services	CAPEX	IGF	Foreign Loans & Grants	Other Government Obligations	Grand Total
	<b>Multi-Sectoral</b>	<b>14,232,168,641</b>	<b>3,686,302,774</b>	<b>27,854,499,260</b>	<b>260,647,425</b>	<b>9,320,906,684</b>	<b>184,507,935,321</b>	<b>239,862,460,106</b>
39	General Government Services	1,507,194,000	3,053,111,372	3,878,936,376	-	-	-	8,439,241,748
	<i>o/w Other General Government Services Expenditures</i>	<i>1,507,194,000</i>	<i>1,456,898,012</i>	<i>2,185,961,448</i>				<i>5,150,053,460</i>
	<i>o/w Project Development Facility</i>		<i>9,792,720</i>	<i>-</i>				<i>9,792,720</i>
	<i>o/w Millenium Development Authority</i>		<i>97,927,200</i>	<i>187,590,000</i>				<i>285,517,200</i>
	<i>o/w Judgement Debt</i>		<i>900,930,240</i>	<i>755,024,928</i>				<i>1,655,955,168</i>
	<i>o/w Land Compensation</i>		<i>587,563,200</i>	<i>750,360,000</i>				<i>1,337,923,200</i>
40	Big Push CAPEX		-	21,222,648,289		-	-	21,222,648,289
	<i>o/w ABFA</i>		-	<i>13,877,102,302</i>				<i>13,877,102,302</i>
	<i>o/w Mineral Royalties</i>		-	<i>7,345,545,987</i>				<i>7,345,545,987</i>
41	Foreign Loans and Grants		-	-		9,320,906,684		9,320,906,684
42	Subscription		311,241,605	-				311,241,605
43	Contingency		321,949,798	2,752,914,594		-	-	3,074,864,392
44	Pensions	4,604,837,350	-	-				4,604,837,350
45	Gratuities	1,439,011,672	-	-				1,439,011,672
46	Social Security	6,681,125,619	-	-				6,681,125,619
47	Interest Payments		-	-			29,147,188,695	29,147,188,695
48	Subsidies on Petroleum products		-	-			393,372,078	393,372,078
49	National Health Fund		-	-	260,647,425		15,506,101,422	15,766,748,847
50	Education Trust Fund		-	-			13,707,912,707	13,707,912,707
51	Road Fund		-	-			3,469,763,037	3,469,763,037
52	Energy Fund		-	-			39,085,172	39,085,172
53	Dist. Ass. Common Fund		-	-			11,780,485,402	11,780,485,402
	<i>o/w ABFA</i>		-	-			730,373,805	<i>730,373,805</i>
54	Transfer to the National Oil Company from Oil Revenue		-	-			3,490,598,474	3,490,598,474
55	Other Earmarked Funds		-	-			16,344,348,663	16,344,348,663
56	Social Benefits		-	-			4,722,237,638	4,722,237,638
	<i>o/w Lifeline Consumers of Electricity</i>		-	-			50,000,000	<i>50,000,000</i>
	<i>o/w Transfers for Social Protection (LEAP)</i>		-	-			4,672,237,638	<i>4,672,237,638</i>
57	Other Expenditures	-	-	-	-	-	37,085,228,541	37,085,228,541
	<i>ESLA Transfers</i>		-	-			1,740,828,541	<i>1,740,828,541</i>
	<i>Energy Sector Payment Shortfalls</i>		-	-			35,344,400,000	<i>35,344,400,000</i>
	<i>Finsec &amp; Others</i>		-	-			-	<i>-</i>
58	Clearance of Arrears		-	-			17,067,590,487	17,067,590,487
59	Amortisation		-	-			36,426,260,644	36,426,260,644
	<b>GRAND TOTAL</b>	<b>115,511,522,632</b>	<b>18,406,594,971</b>	<b>50,712,494,058</b>	<b>21,937,366,760</b>	<b>9,320,906,684</b>	<b>184,507,935,321</b>	<b>400,396,820,426</b>



**Appendix 5A: 2025 Indicative Ceilings (GH¢) – OLGS and RCCs**

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
1	<b>OHLGS</b>	<b>10,555,000</b>	<b>1,308,743</b>	<b>30,000,000</b>
2	<b>GREATER ACCRA RCC</b>	<b>17,515,760</b>	<b>537,531</b>	<b>-</b>
	Office of Regional Coordinating Council	6,128,783	357,037	
	Budget	1,516,527	35,826	-
	Agriculture Department (RADU)	1,308,500	24,278	
	Social Welfare	723,193	21,707	
	Community Development	388,493	21,707	
	Public Works Department	1,962,729	14,424	
	Feeder Roads	1,617,855	14,424	
	Parks and Gardens	2,345,785	14,424	
	Environmental Health	1,174,978	19,279	
	Rural Housing	348,917	14,424	
3	<b>VOLTA RCC</b>	<b>14,426,016</b>	<b>446,362</b>	<b>-</b>
	Office of Regional Coordinating Council	6,018,567	285,632	
	Budget	321,189	34,772	
	Agriculture Department (RADU)	2,142,793	21,707	
	Social Welfare	1,506,790	19,279	
	Community Development	341,889	19,279	
	Public Works Department	1,524,125	12,139	
	Feeder Roads	1,336,531	12,139	
	Parks and Gardens	326,401	12,139	
	Environmental Health	731,846	17,138	
	Rural Housing	175,885	12,139	
4	<b>OTI RCC</b>	<b>4,566,926</b>	<b>446,362</b>	<b>-</b>
	Office of Regional Coordinating Council	1,942,088	285,632	
	Budget	217,418	34,772	
	Agriculture Department (RADU)	379,139	21,707	
	Social Welfare	306,841	19,279	
	Community Development	217,870	19,279	
	Public Works Department	378,201	12,139	
	Feeder Roads	239,725	12,139	
	Parks and Gardens	397,598	12,139	
	Environmental Health	393,498	17,138	
	Rural Housing	94,548	12,139	
5	<b>EASTERN RCC</b>	<b>17,653,576</b>	<b>565,374</b>	<b>-</b>
	Office of Regional Coordinating Council	5,549,033	363,453	
	Budget	357,946	57,252	
	Agriculture Department (RADU)	1,803,720	24,278	
	Social Welfare	4,534,453	21,707	
	Community Development	878,508	21,707	
	Public Works Department	1,529,745	14,424	
	Feeder Roads	1,619,476	14,424	
	Parks and Gardens	1,047,431	14,424	
	Environmental Health	187,088	19,279	
	Rural Housing	146,176	14,424	

**Appendix 5A: 2025 Indicative Ceilings (GH¢) – OLGS and RCCs**

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
<b>6</b>	<b>CENTRAL RCC</b>	<b>11,232,219</b>	<b>533,124</b>	<b>-</b>
	Office of Regional Coordinating Council	4,525,407	349,172	
	Budget	433,734	39,284	
	Agriculture Department (RADU)	1,656,028	24,278	
	Social Welfare	1,003,637	21,707	
	Community Development	569,740	21,707	
	Public Works Department	1,376,496	14,424	
	Feeder Roads	1,280,689	14,424	
	Parks and Gardens	63,722	14,424	
	Environmental Health	259,750	19,279	
	Rural Housing	63,016	14,424	
<b>7</b>	<b>WESTERN RCC</b>	<b>12,135,002</b>	<b>447,293</b>	<b>-</b>
	Office of Regional Coordinating Council	4,672,556	285,632	
	Budget	578,191	36,345	
	Agriculture Department (RADU)	1,255,064	21,707	
	Social Welfare	1,693,750	19,279	
	Community Development	625,929	19,279	
	Public Works Department	1,149,535	12,139	
	Feeder Roads	986,447	12,139	
	Parks and Gardens	898,270	12,139	
	Environmental Health	156,341	16,496	
	Rural Housing	118,919	12,139	
<b>8</b>	<b>WESTERN NORTH RCC</b>	<b>4,360,438</b>	<b>466,894</b>	<b>-</b>
	Office of Regional Coordinating Council	1,735,599	285,632	
	Budget	217,418	55,304	
	Agriculture Department (RADU)	379,139	21,707	
	Social Welfare	306,843	19,279	
	Community Development	217,870	19,279	
	Public Works Department	378,201	12,139	
	Feeder Roads	239,725	12,139	
	Parks and Gardens	397,598	12,139	
	Environmental Health	393,498	17,138	
	Rural Housing	94,547	12,139	
<b>9</b>	<b>ASHANTI RCC</b>	<b>21,910,881</b>	<b>584,214</b>	<b>-</b>
	Office of Regional Coordinating Council	9,926,174	357,036	
	Budget	827,711	61,163	
	Agriculture Department (RADU)	3,411,454	45,623	
	Social Welfare	239,209	21,708	
	Community Development	1,008,329	21,707	
	Public Works Department	2,108,629	14,424	
	Feeder Roads	1,667,581	14,424	
	Parks and Gardens	2,335,410	14,424	
	Environmental Health	198,566	19,279	
	Rural Housing	187,818	14,424	
<b>10</b>	<b>BONO RCC</b>	<b>15,947,115</b>	<b>447,003</b>	<b>-</b>
	Office of Regional Coordinating Council	6,008,389	285,632	
	Budget	452,449	35,414	
	Agriculture Department (RADU)	105,291	21,707	
	Social Welfare	2,518,820	19,279	
	Community Development	755,913	19,279	
	Public Works Department	1,796,828	12,139	
	Feeder Roads	1,743,759	12,139	
	Parks and Gardens	1,615,028	12,139	
	Environmental Health	704,227	17,138	
	Rural Housing	246,411	12,139	
<b>11</b>	<b>BONO EAST RCC</b>	<b>5,599,366</b>	<b>446,361</b>	<b>-</b>
	Office of Regional Coordinating Council	2,974,529	285,631	
	Budget	217,418	34,772	
	Agriculture Department (RADU)	379,139	21,708	
	Social Welfare	306,841	19,279	
	Community Development	217,870	19,279	
	Public Works Department	378,201	12,139	
	Feeder Roads	239,725	12,139	
	Parks and Gardens	397,598	12,139	
	Environmental Health	393,498	17,138	
	Rural Housing	94,547	12,139	

**Appendix 5A: 2025 Indicative Ceilings (GH¢) – OLGS and RCCs**

S/N	INSTITUTION	COMPENSATION	GOODS & SERVICES	CAPEX
<b>12</b>	<b>AHAFO RCC</b>	<b>4,360,438</b>	<b>446,362</b>	<b>-</b>
	Office of Regional Coordinating Council	1,735,594	285,632	
	Budget	217,418	34,772	
	Agriculture Department (RADU)	379,139	21,707	
	Social Welfare	306,848	19,279	
	Community Development	217,870	19,279	
	Public Works Department	378,201	12,139	
	Feeder Roads	239,725	12,139	
	Parks and Gardens	397,598	12,139	
	Environmental Health	393,498	17,138	
	Rural Housing	94,547	12,139	
<b>13</b>	<b>NORTHERN RCC</b>	<b>14,887,386</b>	<b>465,929</b>	<b>-</b>
	Office of Regional Coordinating Council	6,177,493	285,630	
	Budget	339,895	35,773	
	Agriculture Department (RADU)	2,862,106	24,135	
	Social Welfare	410,351	21,707	
	Community Development	803,212	21,707	
	Public Works Department	1,876,154	14,424	
	Feeder Roads	1,256,265	14,424	
	Parks and Gardens	427,435	14,424	
	Environmental Health	456,570	19,279	
	Rural Housing	277,905	14,424	
<b>14</b>	<b>NORTH EAST RCC</b>	<b>4,360,438</b>	<b>494,277</b>	<b>-</b>
	Office of Regional Coordinating Council	1,735,595	314,192	
	Budget	217,418	35,559	
	Agriculture Department (RADU)	379,139	24,135	
	Social Welfare	306,847	21,707	
	Community Development	217,870	21,707	
	Public Works Department	378,201	14,424	
	Feeder Roads	239,725	14,424	
	Parks and Gardens	397,598	14,424	
	Environmental Health	393,498	19,279	
	Rural Housing	94,547	14,424	
<b>15</b>	<b>SAVANNAH RCC</b>	<b>4,566,926</b>	<b>493,635</b>	<b>-</b>
	Office of Regional Coordinating Council	1,942,083	314,192	
	Budget	217,418	34,917	
	Agriculture Department (RADU)	379,139	24,135	
	Social Welfare	306,847	21,707	
	Community Development	217,870	21,707	
	Public Works Department	378,201	14,424	
	Feeder Roads	239,725	14,424	
	Parks and Gardens	397,598	14,424	
	Environmental Health	393,498	19,279	
	Rural Housing	94,547	14,424	
<b>16</b>	<b>UPPER EAST RCC</b>	<b>13,194,811</b>	<b>449,367</b>	<b>-</b>
	Office of Regional Coordinating Council	4,938,567	269,064	
	Budget	386,366	35,777	
	Agriculture Department (RADU)	2,065,311	24,135	
	Social Welfare	2,497,290	21,707	
	Community Development	627,302	21,707	
	Public Works Department	1,288,696	14,424	
	Feeder Roads	731,003	14,424	
	Parks and Gardens	273,645	14,424	
	Environmental Health	200,991	19,279	
	Rural Housing	185,640	14,424	
<b>17</b>	<b>UPPER WEST RCC</b>	<b>8,593,702</b>	<b>448,869</b>	<b>-</b>
	Office of Regional Coordinating Council	4,175,816	266,641	
	Budget	292,891	37,702	
	Agriculture Department (RADU)	1,421,328	24,135	
	Social Welfare	429,952	21,707	
	Community Development	490,393	21,707	
	Public Works Department	147,645	14,424	
	Feeder Roads	729,720	14,424	
	Parks and Gardens	378,950	14,424	
	Environmental Health	405,228	19,279	
	Rural Housing	121,779	14,424	
	<b>GRAND TOTAL</b>	<b>185,866,000</b>	<b>9,027,701</b>	<b>30,000,000</b>

## Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Greater Accra Region

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources					Grand Total			
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD	SIGRA	
GREATER ACCRA REGION																								
101	1	Accra Metro	3	Accra	29,417,137	13,368	16,041	13,368	10,694	8,021	8,021	5,347	5,347	5,347	24,596	110,149	-	41,571	1,355,306			-		1,561,306
102	2	Ada East	1	Ada Foah	5,579,689	-	-	13,368	8,021	-	-	-	4,278	4,010	14,972	44,648	-	41,571	1,344,642			-		1,446,142
103	3	Shai-Osudoku	1	Dodowa	5,320,272	-	-	13,368	8,021	-	-	-	4,278	4,010	14,972	44,648	-	41,571	1,365,971			-		1,467,471
104	4	Ga West	2	Amasaman	5,694,511	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
105	5	Tema Metro	3	Tema	21,292,110	13,368	16,041	13,368	10,694	8,021	8,021	5,347	5,347	5,347	24,596	110,149	-	41,571	1,365,971			-		1,571,971
106	6	Ga East	2	Abokobi	13,713,164	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
107	7	Ga South	2	Amanfrom	10,053,309	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-		1,494,642
108	8	Ashiaman Mun	2	Ashiaman	10,800,179	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
109	9	Adenta	2	Adenta	7,727,251	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
110	10	Ledzokuku	2	Teshie	11,806,359	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
111	11	Ada West	1	Sege	6,268,225	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,291,320			-		1,392,820
112	12	Ningo-Prampram	1	Prampram	10,053,309	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-		1,456,806
113	13	Ga Central	2	Sowutuom	12,828,150	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,312,649			-		1,462,649
114	14	La-Nkwantang	2	Madina	9,505,143	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
115	15	Kpone Katamanso	2	Kpone	6,980,743	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
116	16	La Dade-Kotopon	2	La	10,999,877	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
117	17	Okaikwei North	2	Abeka	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	981,132			-		1,131,132
118	18	Ablekuma North	2	Ablekuma North	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,333,978			-		1,483,978
119	19	Ablekuma West	2	Dansoman	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-		1,494,642
401	20	Ayawaso East	2	Nima	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-		1,494,642
402	21	Ayawaso North	2	NewTown	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	991,796			-		1,141,796
403	22	Ayawaso West	2	Dzonwulu	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
404	23	Ga North	2	Ofankor	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,333,978			-		1,483,978
405	24	Weija-Gbawe	2	Weija	12,701,655	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
406	25	Tema West	2	Tema	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
407	26	Krowor	2	Nungua	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,002,461			-		1,152,461
408	27	Ablekuma Central	2	Lalebiokorshie	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-		1,494,642
409	28	Ayawaso Central	2	Kokomlemle	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,333,978			-		1,483,978
410	29	Korle Klottay	2	Osu	5,918,528	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
TOTAL					261,763,413	291,947	401,026	449,150	274,837	16,041	16,041	10,694	150,786	149,717	502,620	2,262,859	-	1,205,559	38,074,718	-	-	-	-	42,342,718

## Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Volta and Oti Regions

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources					Grand Total			
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD	SIGRA	
<b>VOLTA REGION</b>								0	0	0	0	0	0	0	0									
<b>CODE</b>	<b>No.</b>	<b>MMDAs</b>	<b>Status</b>	<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	1	Central Tongu	1	Adidome	5,630,642	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125			-		1,114,625
121	2	Akatsi South	1	Akatsi	7,362,455	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135
122	3	Ho Mun	2	Ho	11,112,899	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	28,519,521		-		30,035,492
123	4	Hohoe Mun	2	Hohoe	9,719,162	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	19,039,817		-		20,545,123
126	5	Keta Mun	2	Keta	7,320,060	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
127	6	Ketu South	2	Denu	6,859,682	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635			-		1,526,635
131	7	South Tongu	1	Sogakope	6,964,068	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-		1,456,806
132	8	Agorime Ziopie	1	Kpebe	5,803,611	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-		1,435,478
134	9	South Dayi	1	Kpeve	5,544,778	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471
137	10	Ketu North	2	Dzodze	5,863,177	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971
138	11	Akatsi North	1	Ave Dakpa	5,368,512	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-	460,450	1,456,806
139	12	Afadzato South	1	Ve Golokwati	4,777,206	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-		1,456,806
140	13	Adaklu	1	Adaklu Waya	3,984,513	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471
141	14	North Tongu	1	Battor Dugame	5,230,136	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135
128	15	Kpando Mun	2	Kpando	6,385,379	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306
144	16	North Dayi	1	Anibega	4,608,217	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135
143	17	Ho West	1	Dzokokpuita	5,677,601	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471
145	18	Anloga	1	Anloga	3,984,513	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-	460,450	1,467,471
<b>TOTAL</b>					112,196,608	179,660	96,246	256,657	153,994	-	-	-	83,414	80,205	282,323	1,132,499	-	748,278	24,191,970	47,559,338	-	-	920,900	73,869,308
<b>OTI</b>									0	0	0	0	0	0	0									
<b>CODE</b>	<b>No.</b>	<b>MMDAs</b>	<b>Status</b>	<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	1	Jasikan	1	Jasikan	5,836,205	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-		1,435,478
125	2	Kadjebi	1	Kadjebi	6,164,031	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-		1,435,478
129	3	Krachi West	1	Kete Krachi	5,226,889	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461		13,854,119	-		14,958,080
130	4	Nkwanta South	2	Nkwanta	6,196,033	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306		13,543,944	-		15,049,250
133	5	Krachi East	2	Dambai	6,266,603	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	6,260,460	14,164,293	-		21,940,724
135	6	Biakoye	1	Nkonya	4,655,949	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313			-		1,424,813
136	7	Nkwanta North	1	Kpasa	4,480,380	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971		13,621,488	-		15,088,959
142	8	Krachi Nchumuru	1	Chinderi	3,538,949	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461			-		1,103,961
9		Guan	1	Likpe Mate	1,931,080	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313			-		1,424,813
<b>TOTAL</b>					44,296,118	166,000	60,000	235,000	75,393	-	-	-	40,637	38,766	139,023	540,316	-	374,139	11,406,752	6,260,460	55,183,844	-	-	73,861,556

### Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Eastern Region

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources					Grand Total				
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD	SIGRA		
EASTERN REGION									0	0	0	0	0	0	0										
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-								-		
150	1	Kwahu Afram Plains North	1	Donkorkrom	7,025,564	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
151	2	Akwapim North	2	Akwapim	8,718,841	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635			-		1,526,635	
152	3	Nsawam Aadoagyiri Mun	2	Nsawam	11,143,897	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971	
153	4	Asuogyaman	1	Atimpoku	8,739,034	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,023,790			-		1,125,290	
154	5	Birim North	1	New Abirem	9,029,781	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135	
155	6	Birim South	1	Akim Swedru	6,337,865	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-		1,456,806	
156	7	Abuakwa South	2	Kibi	7,206,902	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	9,418,550		-		10,956,850	
157	8	Fanteakwa North	1	Begoro	7,793,869	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796			-		1,093,296	
158	9	Kwaebibirem	2	Kade	7,912,326	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,002,461			-		1,152,461	
159	10	Kwahu South	1	Mpraeso	8,414,214	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-		1,435,478	
160	11	Lower Manya Krobo	2	Odumase	9,048,569	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	20,725,430		-		22,252,065	
161	12	New Juaben South	2	Koforidua	13,513,472	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	28,313,406		-		29,850,706	
162	13	Suhum	2	Suhum	11,682,273	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306			-		1,505,306	
163	14	West Akim	2	Asamakese	10,887,648	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	12,058,498		-		13,574,469	
164	15	Yilo Krobo	2	Somanya	10,360,430	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635			-		1,526,635	
165	16	Atiwa West	1	Kwabeng	6,458,468	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
166	17	Kwahu West	2	Nkawkaw	11,152,621	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635			-		1,526,635	
167	18	Upper Manya Krobo	1	Asesewa	5,975,647	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-		1,456,806	
168	19	Kwahu East	1	Abetifi	6,820,427	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	981,132			-		1,082,632	
169	20	Birim Central	2	Akim Oda	11,252,328	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	16,746,504		-		18,251,810	
170	21	Akyemansa	1	Oboase	6,706,670	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135	
171	22	Denkyembuur	1	Akwatia	6,030,347	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
172	23	Kwahu Afram Plains South	1	Tease	5,787,465	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125			-		1,114,625	
173	24	Ayensuano	1	Coaltar	4,000,929	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-		1,435,478	
174	25	Akuapem South	1	Aburi	8,836,138	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
175	26	Upper West Akim	1	Adeiso	8,667,195	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	970,467			-		1,071,967	
176	27	New Juaben North	2	Efiduase	8,040,123	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-		1,515,971	
177	28	Abuakwa North	2	Kukurantumi	5,413,850	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-		1,494,642	
178	29	Okere	1	Adukrom	3,843,860	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
179	30	Atiwa East	1	Anyinam	4,407,941	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-		1,467,471	
180	31	Fanteakwa South	1	Osino	4,066,764	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-		1,446,142	
181	32	Asene-Manso-Akroso	1	Manso	3,505,567	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135	
182	33	Achiase	1	Achiase	4,000,929	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-		1,478,135	
<b>TOTAL</b>					252,781,956	620,000	390,000	890,000	285,531	-	-	-	155,064	149,717	521,869	2,128,114	-	1,371,843	42,842,654	87,262,387	-	-	-	-	134,085,041

### Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Central Region

REGION / MMDA			COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX		Other Sources					Grand Total		
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD		SIGRA	
CENTRAL REGION																								
CODE	No.	MMDAs	Status	Capital	-	-	-	-	0	0	0	0	0	0	0								-	
190	1	Abura/ Asebu/ Kwamankese	1	Abura Dunkwa	7,830,884	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	970,467			-	1,071,967	
191	2	Agona West	2	Swedru	9,683,058	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	23,753,961		-	25,269,932	
192	3	Ajumako/Enyan/Esiam	1	Ajumako	8,310,716	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
193	4	Asikuma-Odoben-Brakwa-Breman	1	Breman Asikuma	7,661,351	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	981,132			-	1,082,632	
194	5	Assin Fosu	2	Assin Fosu	9,493,839	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	8,887,135		-	10,403,106	
195	6	Efutu	2	Winneba	9,860,255	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-	1,494,642	
196	7	Cape Coast	3	Cape Coast	20,635,109	13,368	16,041	13,368	10,694	8,021	8,021	5,347	5,347	5,347	24,596	110,149	-	41,571	1,355,306			-	1,561,306	
197	8	Gomoa West	1	Apam	6,684,132	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
198	9	Komenda-Edina-Eguafo-Abirim	2	Elmina	8,740,403	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-	1,515,971	
199	10	Mfantiman Mun	2	Saltpond	8,960,112	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	26,278,304		-	27,783,610	
200	11	Twifo Afi Morkwa	1	Twifu Praso	7,376,808	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306			-	1,456,806	
201	12	Upper Denkyira East	2	Kyekwesi	8,708,925	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642			-	1,494,642	
202	13	Assin South	1	Nyankpan	6,419,129	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
203	14	Gomoa Central	1	Afransi	6,170,207	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-	1,435,478	
204	15	Awutu Senya	1	Awutu Beraku	8,254,039	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
205	16	Upper Denkyira West	1	Diaso	4,942,224	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	981,132			-	1,082,632	
206	17	Agona East	1	Nsaba	6,360,676	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
207	18	Awutu Senya East	2	Kasoa	10,024,003	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	52,027,277		-	53,532,583	
208	19	Ekumfi	1	Essarkyir	4,609,481	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-	1,435,478	
209	20	Hemang Lower Denkyira	1	Hemang	5,825,910	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978			-	1,435,478	
210	21	Assin North	1	Assin Bereku	1,366,576	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	1,446,142	
211	22	Gomoa East	1	Polsin	1,490,510	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,291,320			-	1,392,820	
<b>TOTAL</b>					169,408,348	417,000	240,000	585,000	190,354	8,021	8,021	5,347	102,663	98,920	353,973	1,431,397	-	914,562	28,502,258	110,946,676	-	-	-	142,125,934

### Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Western and Western North Regions

REGION / MMDA			COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX	Other Sources					Grand Total																							
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project		UNICEF-ISS SW&CD	SIGRA																					
WESTERN REGION																							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																					
220	1	Ahanta West	2	Agona Nkwanta	8,359,363	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	12,840,194	-	-	-	14,356,165																				
223	2	Jomoro	2	Half-Assini	5,933,640	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,013,125	-	-	-	-	1,163,125																				
225	3	Wassa East	1	Daboase	7,007,568	9,625	-	16,041	8,021	-	-	-	4,278	4,010	14,972	56,946	-	41,571	1,365,971	-	-	-	-	1,472,471																				
226	4	Nzema East Municipal	2	Axim	5,843,275	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,333,978	-	-	-	-	1,483,978																				
228	5	Sekondi Takoradi Metro	3	Sekondi	25,356,725	13,368	16,041	16,041	10,694	8,021	8,021	5,347	5,347	5,347	25,131	113,357	-	41,571	1,365,971	-	-	-	-	1,577,971																				
229	6	Wassa Amenfi West	2	Asankragua	6,317,382	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,013,125	-	-	-	-	1,163,125																				
230	7	Tarkwa Nsualem Municipal	2	Tarkwa	10,244,594	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,002,461	-	-	-	-	1,152,461																				
232	8	Wassa Amenfi East	2	Akropong	6,518,923	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971																				
233	9	Shama	1	Shama	8,041,656	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296																				
234	10	Prestea-Huni-Valley	2	Bogoso	7,185,800	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	-	-	-	-	1,505,306																				
236	11	Ellembelle	1	Nkroful	6,309,859	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	981,132	-	-	-	-	1,082,632																				
238	12	Amenfi Central	1	Manso Amenfi	3,700,436	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296																				
239	13	Mpohor	1	Mpohor	5,064,640	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471																				
	14	Eflia Kwesimintsim	2	Kwesimintim	3,700,436	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	39,405,338	-	-	-	40,931,973																				
<b>TOTAL</b>					109,584,299	275,000	270,000	400,000	127,794	8,021	8,021	5,347	69,511	68,175	236,873	1,029,034	-	581,994	16,889,209	52,245,532	-	-	-	71,059,241																				
WESTERN NORTH REGION																							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																					
221	1	Aowin	2	Enchi	5,698,963	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,013,125	-	-	-	-	1,163,125																				
222	2	Bibiani Anhwiaso Bekwai	2	Bibiani	11,609,430	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,034,454	-	-	-	-	1,184,454																				
224	3	Juaboso	1	Juaboso	5,482,423	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635	-	-	-	-	1,478,135																				
227	4	Sefwi Wiawso Municipal	2	Sefwi Wiawso	6,665,949	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	14,391,584	-	-	-	15,907,555																				
231	5	Bia West	1	Essam-Dabiso	5,627,357	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978	-	-	-	-	1,435,478																				
235	6	Sefwi Akontombra	1	Akontombra	3,934,720	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296																				
237	7	Bia East	1	Adabokrom	3,177,649	9,625	-	16,041	8,021	-	-	-	4,278	4,010	14,972	56,946	-	41,571	1,365,971	-	-	-	-	1,472,471																				
240	8	Suaman	1	Dadieso	8,353,710	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125	-	-	-	-	1,114,625																				
241	9	Bodi	1	Bodi	3,772,421	9,625	-	16,041	8,021	-	-	-	4,278	4,010	14,972	56,946	-	41,571	1,365,971	-	-	-	-	1,472,471																				
<b>TOTAL</b>					54,322,621	168,000	90,000	250,000	76,997	-	-	-	41,707	40,103	141,161	571,596	-	374,139	10,861,026	14,391,584	-	-	-	26,321,610																				

### Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Ashanti Region



REGION / MMDA				COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX		Other Sources				Grand Total		
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD		SIGRA	
ASHANTI REGION									0	0	0	0	0	0	0									
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250	1	Adansi South	1	New Edubiase	6,859,783	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
251	2	Obuasi	2	Obuasi	10,901,005	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	20,734,263	-	-	-	22,250,234
252	3	Sekyere South	1	Agona	11,748,316	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642	-	-	-	-	1,446,142
253	4	Ahafo Ano North	2	Tepa	9,337,094	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	4,861,958	-	-	-	6,367,264
254	5	Ahafo Ano South East	1	Mankranso	4,863,935	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313	-	-	-	-	1,424,813
255	6	Bekwai Municipal	2	Bekwai	11,493,385	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
256	7	Amansie West	1	Nkwanta	6,495,679	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635	-	-	-	-	1,478,135
257	8	Asante Akim / Central Mun	2	Konongo-Odumase	15,333,661	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
258	9	Asante Akim South	2	Juaso	8,933,092	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	-	-	-	-	1,505,306
259	10	Atwima Nwabiagya	2	Nkwawie	10,128,163	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
260	11	Bosomtwe	1	Kuntense	12,368,096	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125	-	-	-	-	1,114,625
261	12	Ejisu	2	Ejisu	12,510,568	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
262	13	Ejura Sekyeredumasi	2	Ejura	12,410,635	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
263	14	Kumasi	3	Kumasi	36,850,315	13,368	16,041	13,368	10,694	8,021	8,021	5,347	5,347	5,347	24,596	110,149	-	41,571	1,355,306	-	-	-	-	1,561,306
264	15	Kwabre East	2	Mamponteng	10,607,707	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	45,125,323	-	-	-	46,662,623
265	16	Offinso Municipal	2	Offinso	11,546,888	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	981,132	-	-	-	-	1,131,132
266	17	Sekyere East	1	Effiduase	9,655,329	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461	-	-	-	-	1,103,961
267	18	Mampong	2	Mampong	13,162,184	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	-	-	-	-	1,505,306
268	19	Adansi North	1	Fomena	7,425,067	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
269	20	Amansie Central	1	Jacobi	8,219,143	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635	-	-	-	-	1,478,135
270	21	Atwima Mponua	1	Nyinahin	7,451,978	9,625	-	13,368	8,021	-	-	-	4,278	4,010	13,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
271	22	Offinso North	1	Akomadan	8,010,183	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296
272	23	Afigya Kwabre South	1	Kodie	12,419,569	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296
273	24	Bosome Freho	1	Asiwa	6,177,326	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
274	25	Atwima Kwanwoma	1	Foase	6,495,679	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
275	26	Sekyere Kumawu	1	Kumawu	5,487,012	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
276	27	Sekyere Central	1	Nsula	8,699,304	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978	-	-	-	-	1,435,478
277	28	Asokore Mampong	2	Asokore	10,949,812	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642	-	-	-	-	1,494,642
278	29	Asante Akim North	1	Agogo	11,318,855	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
279	30	Sekyere Afram Plains	1	Drobonso	3,786,716	9,625	-	14,734	8,021	-	-	-	4,278	4,010	14,972	55,638	-	41,571	1,355,306	-	-	-	-	1,459,361
280	31	Oforikrom	2	Oforikrom	8,501,175	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	-	-	-	-	1,526,635
281	32	Kwadaso	2	Kwadaso	8,613,983	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
282	33	Old Tafo	2	Old Tafo	7,809,630	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	25,904,352	-	-	-	27,420,323
283	34	Asokwa	2	Asokwa	8,851,833	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	28,457,913	-	-	-	29,995,213
284	35	Suame	2	Suame	10,569,294	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	30,869,685	-	-	-	32,374,991
285	36	Juaben	2	Juaben	6,392,723	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
286	37	Ahafo Ano South West	1	Dwinyama	8,588,322	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796	-	-	-	-	1,093,296
287	38	Amansie South	1	Edubia	4,905,663	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
288	39	North	1	Barekese	6,446,046	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
289	40	Akrofuom	1	Akrofuom	4,509,847	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
450	41	Adansi Asokwa	1	Asokwa	5,555,191	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
451	42	Obuasi East	1	Tutuka	7,154,993	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
452	43	Afigya Kwabre North	1	Boaman	4,369,612	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,023,790	-	-	-	-	1,125,290
<b>TOTAL</b>					<b>403,914,793</b>	<b>817,000</b>	<b>570,000</b>	<b>1,167,555</b>	<b>376,430</b>	<b>8,021</b>	<b>8,021</b>	<b>5,347</b>	<b>204,256</b>	<b>197,840</b>	<b>691,904</b>	<b>2,857,744</b>	<b>-</b>	<b>1,787,553</b>	<b>56,000,213</b>	<b>155,953,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>217,298,263</b>

**Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Ahafo, Bono East and Bono Regions**

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER											CAPEX	Other Sources					Grand Total		
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD	SIGRA	Grand Total
<b>AHAFO REGION</b>																								
290	1	Asunafo North Municipal	2	Goaso	10,603,445	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	14,384,018	-	-	-	15,899,989
291	2	Asutifi North	1	Kenyasi	7,259,769	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
230	3	Tano South	2	Bechem	11,381,391	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	-	-	-	-	1,526,635
312	4	Asutifi South	1	Hwiidiem	5,313,704	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,387,300	-	-	-	-	1,488,800
307	5	Asunafo South	1	Kukuom	7,157,332	9,625	-	16,041	8,021	-	-	-	4,278	4,010	14,972	56,946	-	41,571	1,333,978	-	-	-	-	1,440,478
308	6	Tano North	2	Nkwanta	5,313,704	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	-	-	-	-	1,515,971
<b>TOTAL</b>					<b>47,029,344</b>	<b>114,000</b>	<b>90,000</b>	<b>170,000</b>	<b>52,935</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,874</b>	<b>28,072</b>	<b>96,246</b>	<b>406,106</b>	<b>-</b>	<b>249,426</b>	<b>8,195,826</b>	<b>14,384,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,339,344</b>
<b>BONO EAST REGION</b>																								
292	1	Atebubu Amantin	2	Atebubu	8,444,342	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,323,313	-	-	-	-	1,473,313
296	2	Kintampo North Municipal	2	Kintampo	12,339,132	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	981,132	-	-	-	-	1,131,132
297	3	Nkoranza South Municipal	2	Nkoranza	8,218,355	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	11,510,368	-	-	-	13,015,674
298	4	Sene West	1	Kwame Danso	7,665,384	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978	-	-	-	-	1,435,478
301	5	Techiman Municipal	2	Techiman	10,716,161	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	42,880,074	-	-	-	44,417,374
303	6	Pru East	1	Yeji	6,107,468	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642	-	-	-	-	1,446,142
306	10	Kintampo South	1	Jema	8,833,821	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125	-	-	-	-	1,114,625
311	7	Nkoranza North	1	Busunya	6,928,411	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978	-	-	-	-	1,435,478
313	8	Techiman North	1	Tuobodom	8,929,597	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
314	9	Sene East	1	Kajaji	4,981,016	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313	-	-	-	-	1,424,813
317	11	Pru West	1	Prang	2,650,015	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125	-	-	-	-	1,114,625
<b>TOTAL</b>					<b>85,813,702</b>	<b>206,000</b>	<b>120,000</b>	<b>295,000</b>	<b>94,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,331</b>	<b>49,460</b>	<b>173,243</b>	<b>700,727</b>	<b>-</b>	<b>457,281</b>	<b>13,775,183</b>	<b>54,390,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,476,125</b>
<b>BONO REGION</b>																								
293	1	Berekum East	2	Berekum	7,650,651	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,387,300	20,664,275	-	-	-	22,201,575
294	2	Dormaa Central Municipal	2	Dormaa Ahinkro	8,055,709	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	10,177,325	-	-	-	11,703,960
295	3	Jaman South	2	Drobo	8,707,348	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	970,467	-	-	-	-	1,120,467
299	4	Sunyani Municipal	2	Sunyani	10,167,144	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	35,411,690	-	-	-	36,927,661
302	11	Wechi Municipal	2	Wenchi	12,615,236	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	-	-	-	-	1,505,306
304	12	Tain	1	Nsawkaw	9,034,802	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	-	-	-	-	1,456,806
305	5	Jaman North	1	Sampa	7,272,342	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
309	6	Sunyani West	1	Odumasi	12,609,704	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642	-	-	-	-	1,446,142
310	7	Dormaa East	1	Wamfie	6,707,856	9,625	-	16,041	8,021	-	-	-	4,278	4,010	14,972	56,946	-	41,571	1,355,306	-	-	-	-	1,461,806
315	8	Banda	1	Banda Ahenkro	4,172,167	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,312,649	-	-	-	-	1,414,149
316	9	Dormaa West	1	Nkran Nkwanta	5,573,239	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971	-	-	-	-	1,467,471
318	10	Berekum West	1	Jinjini	3,576,275	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642	-	-	-	-	1,446,142
<b>TOTAL</b>					<b>96,142,472</b>	<b>226,000</b>	<b>150,000</b>	<b>330,000</b>	<b>104,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,678</b>	<b>54,807</b>	<b>190,354</b>	<b>783,606</b>	<b>-</b>	<b>498,852</b>	<b>15,900,166</b>	<b>66,253,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,618,955</b>

**Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Northern, Savannah and North East Regions**

REGION / MMDA				COMPENSATION	GOG GOODS AND SERVICE TRANSFER											CAPEX	Other Sources					Grand Total			
CODE	No.	MMDAs	Status	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD	SIGRA	Grand Total	
<b>NORTHERN REGION</b>																									
CODE	No.	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
331	1	Yendi Municipal	2	Yendi	6,892,051	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	14,473,531	14,086,750	-	-	-	30,076,252
334	2	Gushiegu	2	Gushiegu	2,951,507	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635		14,936,924	-	-	-	15,923,569
335	3	Nanumba North	2	Bimbilla	6,689,729	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,023,790		13,931,662	-	-	-	15,105,452
336	4	Saboba	1	Saboba	4,921,831	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	970,467		14,707,099	-	-	-	15,779,066
337	5	Savelugu	2	Savelugu	6,688,279	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971			-	-	-	1,515,971
338	6	Tolon	1	Tolon	10,510,408	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	-	-	1,446,142
339	7	Tamale Metropolis	3	Tamale	25,758,946	13,368	16,041	16,041	10,694	8,021	8,021	5,347	5,347	5,347	24,596	112,822	-	41,571	1,376,635		16,568,146	-	-	-	18,155,781
342	8	Zabzugu	1	Zabzugu	4,455,064	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125			-	-	-	1,114,625
346	9	Karaga	1	Karaga	5,836,825	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461		14,862,186	-	-	-	15,966,147
347	10	Nanumba South	1	Wulensi	4,848,485	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,023,790			-	460,450	-	1,125,290
349	11	Kpandai	1	Kpandai	5,376,210	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	-	-	1,446,142
351	12	Mion	1	Sang	5,323,844	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971			-	460,450	-	1,467,471
352	13	Sagnerigu	2	Sagnerigu	4,631,692	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	63,162,923	16,645,690	-	-	-	81,335,247
353	14	Tatale Sanguii	1	Tatale	4,974,764	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796		15,017,273	-	-	-	16,110,569
355	15	Kumbungu	1	Kumbungu	3,827,777	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125			-	460,450	-	1,114,625
356	16	Nanton	1	Nanton	3,754,220	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635			-	-	-	1,478,135
<b>TOTAL</b>					<b>107,441,633</b>	<b>305,000</b>	<b>180,000</b>	<b>430,000</b>	<b>139,023</b>	<b>8,021</b>	<b>8,021</b>	<b>5,347</b>	<b>74,858</b>	<b>72,185</b>	<b>259,865</b>	<b>1,056,571</b>	<b>-</b>	<b>665,136</b>	<b>19,332,291</b>	<b>77,636,454</b>	<b>120,215,730</b>	<b>-</b>	<b>1,381,350</b>	<b>-</b>	<b>219,160,475</b>
<b>SAVANNAH REGION</b>																									
CODE	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
330	1	Bole	1	Bole	6,250,313	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313		13,776,575	-	-	-	15,201,388
332	2	East Gonja	2	Salaga	5,322,212	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	7,370,084		-	-	-	8,886,055
340	3	West Gonja	1	Damango	4,963,508	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306	7,093,980		-	-	-	8,550,786
343	4	Sawla Tuna Kalba	1	Sawla	5,199,535	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796		14,939,730	-	-	-	16,033,026
345	5	Central Gonja	1	Buipe	4,759,447	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642			-	-	-	1,446,142
350	6	North Gonja	1	Daboya	4,170,067	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796		14,009,206	-	-	-	15,102,502
358	7	North East Gonja	1	Kpalbe	3,001,630	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125		13,699,031	-	-	-	14,813,656
<b>TOTAL</b>					<b>33,666,711</b>	<b>128,000</b>	<b>30,000</b>	<b>180,000</b>	<b>57,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,013</b>	<b>29,409</b>	<b>106,940</b>	<b>405,839</b>	<b>-</b>	<b>290,997</b>	<b>8,385,949</b>	<b>14,464,064</b>	<b>56,424,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,033,555</b>
<b>NORTH EAST REGION</b>																									
CODE	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
333	1	East Mamprusi	2	Gambaga	3,131,793	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642	18,298,482	15,715,166	-	-	-	35,508,290
341	2	West Mamprusi	2	Walewale	3,116,443	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,344,642		15,249,904	-	-	-	16,744,546
344	3	Bunkpurugu Nakpanduri	1	Bunkpurugu	3,670,050	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,013,125		16,025,341	-	-	-	17,139,966
348	4	Chereponi	1	Chereponi	4,831,662	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,376,635		14,319,381	-	-	-	15,797,516
354	5	Mamprugu Moagduri	1	Yagaba	4,363,531	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461		15,094,817	-	-	-	16,198,778
357	6	Yunyoo Nasuan	1	Yunyoo	1,756,448	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971		15,947,797	-	-	-	17,415,268
<b>TOTAL</b>					<b>20,869,927</b>	<b>112,000</b>	<b>60,000</b>	<b>160,000</b>	<b>51,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,805</b>	<b>26,735</b>	<b>94,108</b>	<b>377,500</b>	<b>-</b>	<b>249,426</b>	<b>7,447,476</b>	<b>18,298,482</b>	<b>92,352,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,804,364</b>

**Appendix 6: 2025 MMDAs Indicative Ceilings (GH¢) – Upper East and Upper West Regions**

REGION / MMDA			COMPENSATION		GOG GOODS AND SERVICE TRANSFER										CAPEX		Other Sources					Grand Total																						
CODE	No.	MMDAs	Capital	Amount	Wrks. Dept.	Roads	Agric.	Physical Planning	Budget & Rating Dept.	Waste Mgt. Dept.	Legal Dept.	Dept. of HR	Dept. of Statistics	Social Welfare & Comm. Dev.	Total Goods & Services	Capital Expenditure	DACF-RFG Capacity Grant	DACF-RFG Investment Grant	Secondary Cities	SOCO Project	UNICEF-ISS SW&CD		SIGRA																					
UPPER EAST REGION																														0	0	0	0	0	0	0								
CODE	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-																													
360	1	Bawku	2	Bawku	5,331,788	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,355,306	18,262,695	17,188,495	-	-	36,956,496																				
361	2	Bawku West	1	Zebilla	3,586,176	9,625		13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642		16,335,515	-	-	17,781,657																				
362	3	Bolgatanga	2	Bolgatanga	7,550,012	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,376,635	20,216,258	16,955,864	-	-	38,698,757																				
363	4	Bongo	1	Bongo	2,873,949	9,625		13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	970,467		16,878,321	-	-	17,950,288																				
364	5	Bulsu North	1	Sandema	3,100,273	9,625		13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,002,461		15,792,710	-	-	16,896,671																				
365	6	Kassena Nankana East	2	Navrongo	6,048,439	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971		16,490,602	-	-	18,006,573																				
366	7	Talensi	1	Tongo	7,359,376	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313		16,413,059	-	-	17,837,872																				
367	8	Garu	1	Garu	6,637,832	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,023,790		16,723,233	-	-	17,848,523																				
368	9	Kassena Nankana West	1	Paga	5,779,081	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313		16,257,972	-	-	17,682,785																				
369	10	Binduri	1	Binduri	3,602,595	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971		17,033,408	-	-	18,500,879																				
370	11	Pusiga	1	Pusiga	4,886,043	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,333,978		17,110,952	-	-	18,546,430																				
371	12	Nabdram	1	Nangodi	3,922,254	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642		16,102,884	-	-	17,549,026																				
372	13	Bulsu South	1	Fumbisi	4,476,366	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,365,971		15,870,253	-	-	17,337,724																				
373	14	Bolgatanga East	1	Zuarungu	4,437,724	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642		16,180,428	-	-	17,626,570																				
374	15	Tempene	1	Tempene	4,905,098	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,355,306		16,800,777	-	-	18,257,583																				
TOTAL					74,497,005	276,000	90,000	390,000	125,120	-	-	-	67,372	64,164	230,991	891,883	-	623,565	19,196,408	38,478,953	248,134,473	-	-	307,477,834																				
UPPER WEST REGION																														0	0	0	0	0	0	0								
CODE	MMDAs	Status	Capital	-	-	-	-	-	-	-	-	-	-	-	-																													
380	1	Jirapa	2	Jirapa	7,039,102	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,323,313		14,784,642	-	-	16,257,955																				
381	2	Lawra	2	Lawra	6,246,812	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,333,978		15,637,622	-	-	17,121,600																				
382	3	Nadowli Kaleo	1	Nadowli	7,289,789	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,323,313		14,241,837	-	-	15,666,650																				
383	4	Sissala East	2	Tumu	6,626,536	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,023,790		15,482,535	-	-	16,656,325																				
384	5	Wa	2	Wa	7,644,726	10,694	16,041	16,041	9,625	-	-	-	5,347	5,347	17,110	80,205	-	41,571	1,365,971	32,470,587	14,552,012	-	-	48,538,570																				
385	6	Wa West	1	Wechiaw	5,359,067	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,344,642		15,404,992	-	-	16,851,134																				
386	7	Wa East	1	Funsi	4,415,997	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,301,984		15,327,448	-	-	16,730,932																				
387	8	Sissala West	1	Gwollu	4,521,861	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	991,796		14,474,468	-	-	15,567,764																				
388	9	Lambusie Kari	1	Lambussie	3,781,483	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	970,467		15,172,361	-	-	16,244,328																				
389	10	Nandom	1	Nandom	4,107,970	9,625	-	13,368	8,021	-	-	-	4,278	4,010	14,972	54,272	-	41,571	1,034,454		15,560,079	-	-	16,696,033																				
390	11	Dafama Bussie Issa	1	Issa	4,257,776	9,625	-	6,985	8,021	-	-	-	4,278	4,010	14,972	47,890	-	41,571	981,132		14,629,555	-	-	15,700,251																				
TOTAL					61,291,119	110,149	120,000	283,064	177,000	-	-	-	51,331	49,460	173,243	694,345	-	457,281	12,994,840	32,470,587	165,287,550	-	-	212,031,541																				
GROUND TOTAL					1,935,020,069	4,954,000	3,390,000	7,085,619	4,266,000	90,000	48,123	32,082	1,237,300	1,197,732	4,194,737	17,270,136	-	10,850,031	333,996,939	790,995,758	737,578,546	-	2,302,250	1,894,905,861																				

### Appendix 7A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and (2025-2028) Medium Term Projections

GHS	2024			2025	2026	2027	2028
	Projections	Actual (Jan-Dec)	Dev.	Projections	Projections	Projections	Projections
<b>Total Collections (a+b)</b>	<b>14,837,843,947.07</b>	<b>18,071,480,861.68</b>	<b>22%</b>	<b>16,234,571,518.89</b>	<b>20,946,818,718.78</b>	<b>23,364,530,956.85</b>	<b>25,109,736,973.43</b>
<b>a. Lodgement:</b>	<b>2,498,414,076.31</b>	<b>2,729,451,131.01</b>	<b>9%</b>	<b>2,661,800,019.71</b>	<b>2,766,101,105.93</b>	<b>2,959,700,453.92</b>	<b>3,172,370,213.80</b>
Sale of Goods and Services / Fees and Charges	1,243,823,416.20	954,581,802.85	<b>-23%</b>	1,455,090,993.98	1,558,050,275.05	1,510,039,456.86	1,432,777,017.34
Dividend	344,059,508.00	1,156,292,765.78	<b>236%</b>	932,071,412.00	878,485,694.40	1,054,182,833.28	1,265,019,399.94
Yield from Capping	228,864,678.11	271,938,143.65	<b>19%</b>	274,637,613.73	329,565,136.48	395,478,163.77	474,573,796.53
Other Revenue measures	681,666,474.00	346,638,418.73	<b>-49%</b>				
<b>b. Retention:</b>	<b>12,339,429,870.76</b>	<b>15,342,029,730.67</b>	<b>24%</b>	<b>13,572,771,499.19</b>	<b>18,180,717,612.85</b>	<b>20,404,830,502.94</b>	<b>21,937,366,759.63</b>
Sale of Goods and Services / Fees and Charges	12,339,429,870.76	15,342,029,730.67	<b>24%</b>	13,572,771,499.19	18,180,717,612.85	20,404,830,502.94	21,937,366,759.63

**Appendix 7A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ADMINISTRATION SECTOR</b>		<b>817,844.08</b>	<b>691,363.21</b>	<b>126,480.87</b>	<b>1,148,884.11</b>	<b>1,054,503.99</b>	<b>94,380.11</b>	<b>1,573,120.42</b>	<b>1,427,031.31</b>	<b>146,089.11</b>
<b>Office of Government Machinery</b>		<b>225,854.29</b>	<b>194,596.87</b>	<b>31,257.42</b>	<b>193,130.90</b>	<b>169,611.51</b>	<b>23,519.39</b>	<b>344,836.99</b>	<b>312,178.34</b>	<b>32,658.65</b>
Ghana Investment Promotion Centre	66	80,454.38	53,099.89	27,354.49	64,820.81	47,042.63	17,778.18	74,434.27	49,126.62	25,307.65
National Identification Authority	66	8,804.76	5,811.14	2,993.62	14,275.60	9,421.90	4,853.70	19,316.20	12,748.69	6,567.51
<i>Ghana Card Project</i>	100	90,947.98	90,947.98	-	76,943.64	76,943.64	-	205,334.28	205,334.28	-
Office of the Chief of Staff	33	372.11	122.80	249.32	320.00	105.60	214.40	360.00	118.80	241.20
State Interest and Governance Authority	100	333.00	333.00	-	324.42	324.42	-	351.00	351.00	-
Internal Audit Agency	100	3,403.40	3,403.40	-	3,050.32	3,050.32	-	3,403.40	3,403.40	-
Government Communications		41,538.66	40,878.66	660.00	33,396.11	32,723.00	673.11	41,637.84	41,095.55	542.29
<i>Ghana Broadcasting Corporation</i>	100	40,218.66	40,218.66	-	32,049.89	32,049.89	-	40,217.89	40,217.89	-
<i>Ghana News Agency</i>	50	400.00	200.00	200.00	1,070.74	535.37	535.37	1,166.49	750.93	415.56
<i>Information Service Department</i>	50	920.00	460.00	460.00	275.48	137.74	137.74	253.46	126.73	126.73
<b>Office of the Head of Civil Service</b>		<b>9,559.99</b>	<b>9,203.48</b>	<b>356.52</b>	<b>6,723.26</b>	<b>6,433.50</b>	<b>289.76</b>	<b>9,315.10</b>	<b>8,807.49</b>	<b>507.61</b>
Office of the Head of Civil Service (HQ)	-	30.00	-	30.00	20.03	-	20.03	30.00	-	30.00
<i>Civil Service Training Centre</i>	100	4,414.38	4,414.38	-	2,486.26	2,486.26	-	2,972.92	2,972.92	-
<i>Government Secretarial School</i>	100	1,622.57	1,622.57	-	1,322.82	1,322.82	-	1,560.85	1,560.85	-
<i>Institute of Technical Supervision</i>	100	400.00	400.00	-	218.11	218.11	-	241.24	241.24	-
Public Records & Archives Admin. Dept.	90	2,893.04	2,606.52	286.52	2,654.78	2,389.30	265.48	4,244.03	3,819.63	424.40
Management Services Department	80	200.00	160.00	40.00	21.26	17.01	4.25	266.06	212.85	53.21
<b>Public Services Commission</b>		<b>77.00</b>	<b>25.41</b>	<b>51.59</b>	<b>181.27</b>	<b>59.82</b>	<b>121.45</b>	<b>190.33</b>	<b>62.81</b>	<b>127.52</b>
Public Services Commission	33	77.00	25.41	51.59	181.27	59.82	121.45	190.33	62.81	127.52
<b>Electoral Commission</b>		<b>6,631.43</b>	<b>4,376.74</b>	<b>2,254.69</b>	<b>1,986.85</b>	<b>1,311.32</b>	<b>675.53</b>	<b>405.79</b>	<b>267.82</b>	<b>137.97</b>
Electoral Commission	66	6,631.43	4,376.74	2,254.69	1,986.85	1,311.32	675.53	405.79	267.82	137.97
<b>Ministry of Foreign Affairs</b>		<b>190,424.65</b>	<b>164,616.32</b>	<b>25,808.33</b>	<b>256,727.31</b>	<b>249,932.79</b>	<b>6,794.52</b>	<b>334,329.78</b>	<b>301,344.81</b>	<b>32,984.97</b>
Accra International Conference Center	100	5,271.15	5,271.15	-	7,197.25	7,197.25	-	9,396.16	9,396.16	-
Foreign Affairs Hq.(Finance Bureau)	16	2,210.58	353.69	1,856.89	8,088.72	1,294.20	6,794.52	7,902.84	1,264.45	6,638.39
Missions	66	70,445.40	46,493.97	23,951.44	67,858.94	67,858.94	-	77,489.94	51,143.36	26,346.58
Passport Office	100	112,497.51	112,497.51	-	173,582.40	173,582.40	-	239,540.84	239,540.84	-

## Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ADMINISTRATION SECTOR</b>		<b>817,844.08</b>	<b>691,363.21</b>	<b>126,480.87</b>	<b>1,148,884.11</b>	<b>1,054,503.99</b>	<b>94,380.11</b>	<b>1,573,120.42</b>	<b>1,427,031.31</b>	<b>146,089.11</b>
<b>Ministry of Finance</b>		<b>244,886.84</b>	<b>188,108.94</b>	<b>56,777.90</b>	<b>235,129.53</b>	<b>185,345.80</b>	<b>49,783.73</b>	<b>315,845.00</b>	<b>251,141.40</b>	<b>64,703.60</b>
Controller and Accountant-General's Department	40	93,509.83	37,403.93	56,105.90	86,246.97	36,875.46	49,371.51	106,301.18	42,520.47	63,780.71
General Administration and Finance	100	146,509.62	146,509.62	-	144,486.53	144,486.53	-	203,036.74	203,036.74	-
Ghana Statistical Service	100	28.70	28.70	-	47.16	47.16	-	95.82	95.82	-
Institute of Accountancy Training	100	358.69	358.69	-	114.24	114.24	-	258.66	258.66	-
Public Procurement Authority	85	4,480.00	3,808.00	672.00	4,234.63	3,822.41	412.22	6,152.60	5,229.71	922.89
<b>Ghana Revenue Authority</b>	<b>100</b>	<b>38,956.93</b>	<b>38,956.93</b>	<b>-</b>	<b>336,607.38</b>	<b>336,607.38</b>	<b>-</b>	<b>457,213.20</b>	<b>457,213.20</b>	<b>-</b>
Ghana Revenue Authority	100	38,956.93	38,956.93	-	336,607.38	336,607.38	-	457,213.20	457,213.20	-
<b>Independent Tax Appeals Board</b>		<b>202.50</b>	<b>202.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>202.50</b>	<b>202.50</b>	<b>-</b>
Independent Tax Appeals Board	100	202.50	202.50	-	-	-	-	202.50	202.50	-
<b>Securities and Exchange Commission</b>		<b>73,407.38</b>	<b>73,407.38</b>	<b>-</b>	<b>72,688.44</b>	<b>72,688.44</b>	<b>-</b>	<b>73,882.24</b>	<b>73,882.24</b>	<b>-</b>
Securities and Exchange Commission	100	73,407.38	73,407.38	-	72,688.44	72,688.44	-	73,882.24	73,882.24	-
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>		<b>27,843.07</b>	<b>17,868.64</b>	<b>9,974.43</b>	<b>45,709.17</b>	<b>32,513.44</b>	<b>13,195.73</b>	<b>36,899.49</b>	<b>21,930.70</b>	<b>14,968.79</b>
Births and Deaths Registry	33	13,268.82	4,378.71	8,890.11	18,672.65	6,161.97	12,510.68	20,936.88	6,909.17	14,027.71
Dept. of Parks and Gardens	33	1,618.38	534.07	1,084.32	1,022.46	337.41	685.05	1,404.60	463.52	941.08
Institute of Local Government Studies	100	8,000.00	8,000.00	-	24,509.98	24,509.98	-	9,600.00	9,600.00	-
Land Use and Spatial Planning	100	4,955.87	4,955.87	-	1,504.08	1,504.08	-	4,958.01	4,958.01	-

## Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ECONOMIC SECTOR</b>		<b>2,739,416.84</b>	<b>2,287,259.80</b>	<b>452,157.04</b>	<b>2,817,339.63</b>	<b>2,525,030.12</b>	<b>292,309.51</b>	<b>2,824,594.77</b>	<b>2,333,099.21</b>	<b>491,495.56</b>
<b>Ministry of Food and Agriculture</b>		<b>45,749.66</b>	<b>24,404.00</b>	<b>21,345.66</b>	<b>51,165.63</b>	<b>17,545.28</b>	<b>33,620.35</b>	<b>75,179.58</b>	<b>29,657.40</b>	<b>45,522.18</b>
Animal Production Department	33	1,120.34	369.71	750.63	1,456.75	480.73	976.02	1,369.02	526.16	842.86
Grains and Legumes Development Board	66	851.00	561.66	289.34	632.22	417.27	214.95	867.33	572.44	294.89
Human Resource Dev. and Mgt Directorate:		18,302.60	18,302.60	-	7,866.78	7,866.78	-	10,680.02	10,680.02	-
<i>HRDMD (HQ)</i>	100	337.50	337.50		254.42	254.42	-	267.75	267.75	-
<i>Adidome Farm Institute</i>	100	271.01	271.01		1,054.00	1,054.00	-	1,580.00	1,580.00	-
<i>Animal Health and Production Institute</i>	100	11,280.69	11,280.69		2,229.09	2,229.09	-	3,026.60	3,026.60	-
<i>Asuansi Farm Institute</i>	100	7.00	7.00		62.00	62.00	-	75.60	75.60	-
<i>Damongo Agric College</i>	100	142.50	142.50		67.50	67.50	-	88.80	88.80	-
<i>Ejura Agric College</i>	100	1,382.30	1,382.30		1,158.24	1,158.24	-	1,460.42	1,460.42	-
<i>Kwadaso Agric College</i>	100	2,522.01	2,522.01		2,393.84	2,393.84	-	3,447.99	3,447.99	-
<i>Ohawu Agric College</i>	100	710.50	710.50		485.27	485.27	-	532.80	532.80	-
<i>Wenchi Farm Institute</i>	100	1,649.10	1,649.10		162.42	162.42	-	200.06	200.06	-
Plant Protection and Regulatory Service Directorate	13	14,418.37	1,874.39	12,543.98	14,736.57	1,900.54	12,836.03	15,388.10	2,023.20	13,364.90
Tree Crops Development Authority	66	3,052.93	2,014.93	1,038.00	3,149.74	3,066.54	83.20	14,088.17	9,298.19	4,789.98
Veterinary Services Department	20	8,004.42	1,280.71	6,723.71	23,323.57	3,813.42	19,510.15	32,786.94	6,557.39	26,229.55
<b>Ministry of Fisheries and Aquaculture Dev.</b>		<b>204,374.71</b>	<b>150,103.03</b>	<b>54,271.68</b>	<b>161,433.13</b>	<b>111,790.11</b>	<b>49,643.02</b>	<b>173,176.32</b>	<b>124,121.95</b>	<b>49,054.37</b>
Fisheries Commission	66	124,291.98	82,032.71	42,259.27	133,831.85	88,329.02	45,502.83	132,729.80	89,742.41	42,987.39
National Premix Fuel Secretariat	85	80,082.73	68,070.32	12,012.41	27,601.28	23,461.09	4,140.19	40,446.52	34,379.54	6,066.98
<b>Ministry of Lands and Natural Resources</b>		<b>1,196,567.17</b>	<b>950,718.67</b>	<b>245,848.49</b>	<b>1,176,534.96</b>	<b>1,020,963.50</b>	<b>155,571.46</b>	<b>1,149,954.58</b>	<b>886,418.03</b>	<b>263,536.55</b>
Forestry Commission:	85	218,695.48	185,891.16	32,804.32	215,404.93	215,404.93	-	288,944.97	245,603.23	43,341.74
<i>Corporate Head Office</i>	85	60,201.75	51,171.48	9,030.26	59,278.13	59,278.13	-	70,411.49	59,849.77	10,561.72
<i>Forestry Services Division</i>	85	81,043.00	68,886.55	12,156.45	80,975.28	80,975.28	-	128,478.93	109,207.09	19,271.84
<i>Timber Industry Development Division</i>	85	65,060.16	55,301.14	9,759.02	64,000.00	64,000.00	-	75,000.00	63,750.00	11,250.00
<i>Wildlife Division</i>	85	12,390.58	10,531.99	1,858.59	11,151.52	11,151.52	-	15,054.55	12,796.37	2,258.18
Ghana Geological Survey Authority	66	8,099.82	5,345.88	2,753.94	3,170.81	2,092.73	1,078.08	8,316.41	5,488.83	2,827.58
Ghana Integrated Alliumium Dev. Cooperation	66	6,911.30	4,561.46	2,349.84	4,722.63	3,116.94	1,605.69	9,681.39	6,389.72	3,291.67
Ghana Integrated Iron and Steel Development Corporation	66	2,530.00	1,669.80	860.20	300.00	198.00	102.00	2,530.00	1,669.80	860.20
Ghana School of Survey and Mapping	100	1,909.27	1,909.27		1,731.06	1,731.06	-	2,029.98	2,029.98	-
Lands Commission	33	311,274.13	104,193.94	207,080.19	228,038.35	75,252.66	152,785.69	318,231.88	105,016.52	213,215.36
Minerals Commission	100	630,134.66	630,134.66	-	704,831.38	704,831.38	-	493,226.52	493,226.52	-
Office of the Administrator of Stool Lands	100	17,012.51	17,012.51	-	18,335.80	18,335.80	-	26,993.42	26,993.42	-
<b>Ministry of Trade, Agribusines and Industry</b>		<b>388,599.85</b>	<b>282,179.44</b>	<b>106,420.41</b>	<b>319,140.42</b>	<b>270,827.39</b>	<b>48,313.03</b>	<b>439,591.74</b>	<b>326,945.63</b>	<b>112,646.11</b>
Ghana Export Promotion Authority	66	640.20	422.53	217.67	761.00	502.26	258.74	850.00	561.00	289.00
Ghana Enterprises Agency	66	1,480.16	976.90	503.25	1,091.26	720.23	371.03	2,017.45	1,331.52	685.93
Ghana Free Zones Authority	94	152,987.71	143,808.44	9,179.26	128,827.20	121,097.57	7,729.63	190,220.80	178,807.55	11,413.25
Ghana Standards Authority	59	197,073.54	116,273.39	80,800.15	159,578.58	131,415.93	28,162.65	204,681.42	120,762.04	83,919.38
Ghana Regional Appropriate Technology and Industrial Service (GRATIS)	94	3,390.25	3,186.83	203.41	3,810.57	3,791.59	18.98	8,077.98	7,593.30	484.68
Ministry of Trade and Industry(HQ)	53	32,978.00	17,478.34	15,499.66	25,046.81	13,274.81	11,772.00	33,699.09	17,860.52	15,838.57
Ghana International Trade Commission	66	50.00	33.00	17.00	25.00	25.00	-	45.00	29.70	15.30



**Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ECONOMIC SECTOR</b>		<b>2,739,416.84</b>	<b>2,287,259.80</b>	<b>452,157.04</b>	<b>2,817,339.63</b>	<b>2,525,030.12</b>	<b>292,309.51</b>	<b>2,824,594.77</b>	<b>2,333,099.21</b>	<b>491,495.56</b>
<b>Min. of Tourism, Culture and Creative Arts</b>		<b>44,191.23</b>	<b>28,732.50</b>	<b>15,458.73</b>	<b>42,975.42</b>	<b>38,593.14</b>	<b>4,382.28</b>	<b>57,823.08</b>	<b>37,703.93</b>	<b>20,119.15</b>
Abibigroma Theatre Company	66	127.51	84.16	43.35	61.12	61.12	-	87.00	57.42	29.58
Bureau of Ghana Languages	33	219.92	72.57	147.34	382.58	126.25	256.33	410.47	171.42	239.05
Folklore Board	66	140.00	92.40	47.60	123.35	81.41	41.94	144.00	95.04	48.96
Ghana Dance Ensemble	66	331.20	218.59	112.61	328.35	328.35	-	385.38	254.35	131.03
Ghana Museums and Monuments Board	66	4,184.66	2,761.88	1,422.79	4,086.27	3,216.53	869.74	4,893.99	3,230.03	1,663.96
Ghana Tourism Authority	66	25,312.40	16,706.18	8,606.22	25,228.67	24,917.81	310.86	36,921.38	24,368.11	12,553.27
Hotel, Catering & Tourism Training Institute(HOTCATT)	100	48.00	48.00	-	64.33	64.33	-	198.00	198.00	-
Kwame Nkrumah Memorial Park	66	7,097.00	4,684.02	2,412.98	8,046.52	5,341.88	2,704.64	8,109.71	5,576.08	2,533.63
National Commission on Culture	33	1,143.82	377.46	766.36	1,425.17	1,425.17	-	1,972.12	650.80	1,321.32
National Film Authority	66	697.30	460.22	237.08	155.92	102.91	53.01	298.00	196.68	101.32
National Symphony Orchestra	66	209.15	138.04	71.11	152.53	152.53	-	305.06	201.34	103.72
National Theatre (Main)	66	3,716.65	2,452.99	1,263.66	2,491.90	2,491.90	-	3,617.41	2,387.49	1,229.92
W.E.B. Du Bois Memorial Centre	66	963.62	635.99	327.63	428.71	282.95	145.76	480.56	317.17	163.39
<b>Ministry of Environment, Science and Technology</b>		<b>339,883.05</b>	<b>337,634.23</b>	<b>2,248.82</b>	<b>353,165.42</b>	<b>353,165.42</b>	<b>-</b>	<b>360,430.44</b>	<b>360,430.44</b>	<b>-</b>
Biotech. and Nuclear Agric. Res. Institute	100	1,353.00	1,353.00	-	960.79	960.79	-	1,665.24	1,665.24	-
Council for Scientific and Industrial Research	100	41,048.86	41,048.86	-	42,913.75	42,913.75	-	53,723.43	53,723.43	-
Environmental Protection Agency	100	241,498.29	239,249.47	2,248.82	245,873.09	245,873.09	-	259,561.47	259,561.47	-
E-Waste Fund - Secretariat	100	17,050.00	17,050.00	-	25,543.82	25,543.82	-	2,126.37	2,126.37	-
Ghana Atomic Energy Commission-Secretariat	100	20,961.29	20,961.29	-	20,040.08	20,040.08	-	20,971.51	20,971.51	-
Ghana Space Science and Technology Institute (GSSTI)	100	766.85	766.85	-	784.33	784.33	-	943.71	943.71	-
National Biosafety Authority	100	500.00	500.00	-	549.36	549.36	-	881.47	881.47	-
National Nuclear Research Institute	100	1,861.99	1,861.99	-	1,292.58	1,292.58	-	2,380.20	2,380.20	-
Nuclear Power Institute	100	18.00	18.00	-	0.70	0.70	-	21.00	21.00	-
Nuclear Regulatory Authority	100	7,517.50	7,517.50	-	6,325.16	6,325.16	-	8,017.57	8,017.57	-
Radiation Protection Institute	100	5,195.34	5,195.34	-	5,490.25	5,490.25	-	5,583.15	5,583.15	-
Radiological and Medical Sciences Research Institute (R.A.M.S.R.I.)	100	310.00	310.00	-	225.44	225.44	-	505.53	505.53	-
School of Nuclear and Allied Sciences (SNAS)	100	1,801.92	1,801.92	-	3,166.07	3,166.07	-	4,049.80	4,049.80	-
<b>Ministry of Energy and Green Transition</b>		<b>520,051.18</b>	<b>513,487.94</b>	<b>6,563.24</b>	<b>712,924.66</b>	<b>712,145.28</b>	<b>779.38</b>	<b>568,439.04</b>	<b>567,821.84</b>	<b>617.20</b>
Ministry of Energy (HQ)	-	249.15	-	249.15	779.38	-	779.38	617.20	-	617.20
Energy Commission	100	67,048.62	67,048.62	-	104,223.30	104,223.30	-	83,069.66	83,069.66	-
National Petroleum Authority	100	318,356.69	312,042.60	6,314.09	432,042.60	432,042.60	-	318,124.33	318,124.33	-
Petroleum Commission	100	134,396.72	134,396.72	-	175,879.38	175,879.38	-	166,627.84	166,627.84	-

**Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>INFRASTRUCTURE</b>		<b>1,062,352.79</b>	<b>981,585.68</b>	<b>80,767.11</b>	<b>1,595,814.04</b>	<b>1,526,582.37</b>	<b>69,231.68</b>	<b>1,435,424.58</b>	<b>1,311,956.58</b>	<b>123,468.00</b>
<b>Ministry of Works, Housing and Water Resources</b>		<b>118,361.77</b>	<b>91,981.80</b>	<b>26,379.98</b>	<b>103,949.95</b>	<b>95,460.45</b>	<b>8,489.50</b>	<b>90,125.39</b>	<b>63,030.13</b>	<b>27,095.26</b>
Architect Registration Council	66	666.50	439.89	226.61	770.00	508.20	261.80	888.30	586.28	302.02
Department of Rural Housing	66	228.54	150.83	77.70	49.16	32.45	16.71	57.27	37.80	19.47
Engineering Council	66	15,206.00	10,035.96	5,170.04	1,429.35	943.37	485.98	312.00	205.92	106.08
Ghana Hydrological Authority	66	127.77	84.33	43.44	175.36	115.74	59.62	117.00	87.90	29.10
Ministry of Works & Housing (Hq'ters)	33	3,721.73	1,228.17	2,493.56	2,979.08	983.10	1,995.98	4,224.91	1,394.22	2,830.69
Public Servants Housing Loans Scheme Board	85	1,360.00	1,156.00	204.00	791.89	673.11	118.78	850.00	722.50	127.50
Public Works Department	33	1,261.94	416.44	845.50	479.54	158.25	321.29	624.03	205.93	418.10
Rent Control Department	33	400.00	132.00	268.00	447.48	147.67	299.81	450.00	148.50	301.50
Real Estate Agency Council	66	2,279.75	1,504.64	775.12	-	-	-	51.30	33.86	17.44
Community Water and Sanitation Agency	85	80,953.87	68,810.79	12,143.08	82,329.47	82,329.47	-	58,107.69	42,949.16	15,158.53
Water Resources Commission	66	12,155.69	8,022.75	4,132.93	14,498.62	9,569.09	4,929.53	24,442.90	16,658.07	7,784.83
<b>Ministry of Roads and Highway</b>		<b>51,299.50</b>	<b>42,007.52</b>	<b>9,291.99</b>	<b>80,454.28</b>	<b>66,845.60</b>	<b>13,608.68</b>	<b>66,730.21</b>	<b>54,762.51</b>	<b>11,967.70</b>
<i>Axle Load</i>	100	27,352.66	27,352.66	-	52,410.46	52,410.46	-	38,755.46	38,755.46	-
Department of Feeder Roads	33	1,500.00	495.00	1,005.00	1,880.20	620.47	1,259.73	219.13	152.13	67.00
Department of Urban Roads	33	185.04	61.06	123.97	1,377.33	563.53	813.80	611.00	201.63	409.37
Ghana Highway Authority	66	20,461.81	13,504.79	6,957.02	18,825.41	12,424.77	6,400.64	20,289.61	13,391.14	6,898.47
Ministry of Roads and Highways(HQ)	33	1,800.00	594.00	1,206.00	5,960.88	826.37	5,134.51	6,855.01	2,262.15	4,592.86
<b>Ministry of Communication, Digital Technology, and Innovations</b>		<b>86,245.89</b>	<b>59,987.87</b>	<b>26,258.02</b>	<b>120,835.42</b>	<b>83,374.43</b>	<b>37,460.99</b>	<b>145,359.45</b>	<b>84,763.88</b>	<b>60,595.57</b>
Cyber Security Authority	66	11,394.00	7,520.04	3,873.96	2,393.00	1,579.38	813.62	6,910.00	4,560.60	2,349.40
Ministry of Communication, Digital Technology, and Innovations (HQ)	-	18.00	-	18.00	-	-	-	21.40	-	21.40
Data Protection Commission	100	6,134.04	6,134.04	-	5,720.07	5,720.07	-	6,646.79	6,646.79	-
Ghana Meteorological Agency	66	44,621.21	29,450.00	15,171.21	94,050.56	62,073.37	31,977.19	110,353.30	58,444.12	51,909.18
Ghana-India Kofi Annan Centre of Excellence	81	1,702.89	1,379.34	323.55	1,822.63	1,649.15	173.48	1,887.06	1,528.52	358.54
National Information Technology Agency (NITA)	66	18,623.04	12,291.21	6,331.83	12,862.58	8,876.52	3,986.06	15,520.73	10,243.68	5,277.05
Postal and Courier Services Reg. Comm.	66	1,586.67	1,047.20	539.47	1,501.89	991.25	510.64	2,000.00	1,320.00	680.00
Ghana Investment Fund for Electronic Communications (GIFEC)	100	2,166.04	2,166.04	-	2,484.69	2,484.69	-	2,020.16	2,020.16	-
<b>National Communications Authority</b>		<b>380,873.95</b>	<b>380,873.95</b>	<b>-</b>	<b>330,753.63</b>	<b>330,753.63</b>	<b>-</b>	<b>307,918.71</b>	<b>307,918.71</b>	<b>-</b>
National Communications Authority	100	380,873.95	380,873.95	-	330,753.63	330,753.63	-	307,918.71	307,918.71	-
<b>Ministry of Transport</b>		<b>417,442.39</b>	<b>398,605.27</b>	<b>18,837.12</b>	<b>292,801.68</b>	<b>283,129.18</b>	<b>9,672.50</b>	<b>399,165.79</b>	<b>375,356.31</b>	<b>23,809.48</b>
Ministry of Transport (HQ)	100	91,863.16	91,863.16	-	-	-	-	2,463.84	2,463.84	-
Driver and Vehicle Licensing Authority	100	270,175.92	270,175.92	-	264,353.16	264,353.16	-	341,379.96	336,379.96	5,000.00
National Road Safety Authority	66	46,372.64	30,605.94	15,766.70	23,565.00	15,552.90	8,012.10	47,468.43	31,329.16	16,139.27
Ghana Railway Development Authority	66	9,030.66	5,960.24	3,070.42	4,883.52	3,223.12	1,660.40	7,853.56	5,183.35	2,670.21
<b>Ghana Maritime Authority</b>		<b>8,129.28</b>	<b>8,129.28</b>	<b>-</b>	<b>667,019.08</b>	<b>667,019.08</b>	<b>-</b>	<b>426,125.04</b>	<b>426,125.04</b>	<b>-</b>
Ghana Maritime Authority	100	8,129.28	8,129.28	-	667,019.08	667,019.08	-	426,125.04	426,125.04	-

## Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>		<b>7,985,345.66</b>	<b>7,821,309.51</b>	<b>164,036.15</b>	<b>9,773,235.72</b>	<b>9,626,349.66</b>	<b>146,886.06</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>
<b>Ministry of Education</b>		<b>3,415,655.80</b>	<b>3,415,655.80</b>	-	<b>3,876,305.86</b>	<b>3,876,305.86</b>	-	<b>2,984,802.37</b>	<b>2,984,802.37</b>	-
<b>GES and Others:</b>	<b>100</b>	<b>183,610.53</b>	<b>183,610.53</b>	-	<b>127,937.18</b>	<b>127,937.18</b>	-	<b>147,422.37</b>	<b>147,422.37</b>	-
Centre for Nat. Dist. Learning and Open Schlg	100	250.00	250.00	-	386.16	386.16	-	2,636.16	2,636.16	-
Commission for Technical and Vocational Education and Training	100	58,064.75	58,064.75	-	13,964.84	13,964.84	-	26,821.11	26,821.11	-
Encyclopedia Africana	100	55.00	55.00	-	6.40	6.40	-	55.21	55.21	-
Ghana Academy of Arts and Science	100	1,010.00	1,010.00	-	1,107.80	1,107.80	-	1,318.03	1,318.03	-
Ghana Book Development Council	100	970.76	970.76	-	224.21	224.21	-	1,121.05	1,121.05	-
Ghana Education Service	100	21,258.21	21,258.21	-	34,265.00	34,265.00	-	16,742.92	16,742.92	-
Ghana Library Authority	100	850.00	850.00	-	825.33	825.33	-	862.33	862.33	-
Ghana Science Association	100	600.00	600.00	-	425.00	425.00	-	650.00	650.00	-
National Schools Inspectorate Authority	100	16,083.50	16,083.50	-	8,654.98	8,654.98	-	16,083.50	16,083.50	-
West African Examination Council (National)	100	7,250.45	7,250.45	-	5,068.28	5,068.28	-	7,664.50	7,664.50	-
National Teaching Council	100	77,217.86	77,217.86	-	63,009.18	63,009.18	-	73,467.56	73,467.56	-
<b>Ghana TVET Service:</b>		<b>33,585.59</b>	<b>33,585.59</b>	-	<b>32,299.00</b>	<b>32,299.00</b>	-	<b>32,229.33</b>	<b>32,229.33</b>	-
Ghana TVET Service - Headquarters	100	5,960.88	5,960.88	-	11,219.00	11,219.00	-	5,158.14	5,158.14	-
Ghana TVET Service -Training Institutes	100	27,624.71	27,624.71	-	21,080.00	21,080.00	-	27,071.19	27,071.19	-
<b>Universities:</b>	<b>100</b>	<b>2,554,036.76</b>	<b>2,554,036.76</b>	-	<b>2,991,304.03</b>	<b>2,991,304.03</b>	-	<b>2,170,461.95</b>	<b>2,170,461.95</b>	-
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development	100	116,998.18	116,998.18	-	78,534.75	78,534.75	-	48,776.22	48,776.22	-
C. K. Tedam University of Tech. and Applied Sciences	100	12,151.24	12,151.24	-	16,859.57	16,859.57	-	10,005.93	10,005.93	-
Ghana Communication Technology University	100	58,594.88	58,594.88	-	65,575.02	65,575.02	-	41,236.80	41,236.80	-
Kwame Nkrumah Univ. of Sci. and Tech.	100	686,163.11	686,163.11	-	767,485.98	767,485.98	-	633,731.36	633,731.36	-
S. D. Dombo University of Business and Intergrated Development Studies	100	29,247.13	29,247.13	-	29,076.00	29,076.00	-	24,167.85	24,167.85	-
University for Development Studies	100	97,955.74	97,955.74	-	149,646.82	149,646.82	-	116,346.77	116,346.77	-
University of Cape Coast	100	509,966.06	509,966.06	-	498,496.00	498,496.00	-	267,715.67	267,715.67	-
University of Education, Winneba	100	234,971.94	234,971.94	-	162,083.00	162,083.00	-	171,482.46	171,482.46	-
University of Energy and Natural Resources	100	39,088.63	39,088.63	-	52,466.34	52,466.34	-	25,738.55	25,738.55	-
University of Environment and Sustainable Dev	100	15,662.37	15,662.37	-	8,203.00	8,203.00	-	4,707.46	4,707.46	-
University of Ghana	100	388,338.18	388,338.18	-	875,770.00	875,770.00	-	595,496.12	595,496.12	-
University of Health and Allied Sciences	100	58,580.42	58,580.42	-	59,186.56	59,186.56	-	32,709.21	32,709.21	-
University of Mines and Technology	100	39,062.59	39,062.59	-	20,457.99	20,457.99	-	38,650.44	38,650.44	-
University of Professional Studies	100	210,207.62	210,207.62	-	175,615.00	175,615.00	-	136,196.78	136,196.78	-
University of Media, Arts and Communications (UniMAC)		57,048.66	57,048.66	-	31,848.00	31,848.00	-	23,500.33	23,500.33	-
<b>Technical Universities</b>	<b>100</b>	<b>414,247.95</b>	<b>414,247.95</b>	-	<b>435,358.04</b>	<b>435,358.04</b>	-	<b>408,915.75</b>	<b>408,915.75</b>	-
Accra Technical University	100	81,046.98	81,046.98	-	106,624.85	106,624.85	-	105,789.58	105,789.58	-
Bolgatanga Technical University	100	20,453.73	20,453.73	-	10,563.78	10,563.78	-	9,907.00	9,907.00	-
Cape Coast Technical University	100	20,867.00	20,867.00	-	22,569.53	22,569.53	-	28,754.81	28,754.81	-
Ho Technical University	100	29,944.59	29,944.59	-	37,098.77	37,098.77	-	31,234.29	31,234.29	-
Koforidua Technical University	100	45,858.25	45,858.25	-	35,318.00	35,318.00	-	36,471.58	36,471.58	-
Kumasi Technical University	100	50,876.31	50,876.31	-	69,866.00	69,866.00	-	45,581.14	45,581.14	-
Sunyani Technical University	100	50,558.82	50,558.82	-	40,186.80	40,186.80	-	40,621.52	40,621.52	-
Takoradi Technical University	100	83,948.99	83,948.99	-	75,473.00	75,473.00	-	66,815.44	66,815.44	-
Tamale Technical University	100	24,883.56	24,883.56	-	32,672.64	32,672.64	-	37,121.18	37,121.18	-
Dr. Hilla Limann Technical University	100	5,809.72	5,809.72	-	4,984.68	4,984.68	-	6,619.20	6,619.20	-
<b>Colleges of Education</b>	<b>100</b>	<b>205,037.01</b>	<b>205,037.01</b>	-	<b>252,579.62</b>	<b>252,579.62</b>	-	<b>184,758.36</b>	<b>184,758.36</b>	-
<b>Ghana Tertiary Education Commission</b>	<b>100</b>	<b>25,137.97</b>	<b>25,137.97</b>	-	<b>36,827.98</b>	<b>36,827.98</b>	-	<b>41,014.60</b>	<b>41,014.60</b>	-

**Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>		<b>7,985,345.66</b>	<b>7,821,309.51</b>	<b>164,036.15</b>	<b>9,773,235.72</b>	<b>9,626,349.66</b>	<b>146,886.06</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>
<b>Ministry of Labour, Jobs, and Employment</b>		<b>12,321.90</b>	<b>7,569.18</b>	<b>4,752.73</b>	<b>11,378.96</b>	<b>6,623.97</b>	<b>4,754.99</b>	<b>14,223.87</b>	<b>8,536.56</b>	<b>5,687.31</b>
Department of Co-operatives	33	450.44	148.65	301.79	1,153.05	380.51	772.54	1,038.45	430.53	607.93
Department of Factories Inspectorate	33	3,586.18	1,183.44	2,402.74	4,006.85	1,322.23	2,684.62	4,606.16	1,591.16	3,015.00
Labour Department	33	3,057.00	1,008.81	2,048.19	1,937.06	639.23	1,297.83	3,361.16	1,296.78	2,064.38
Management Development and Productivity Institute	100	5,228.28	5,228.28		4,282.00	4,282.00	-	5,218.10	5,218.10	-
<b>National Pension Regulatory Authority</b>		<b>185,359.99</b>	<b>135,204.49</b>	<b>50,155.50</b>	<b>178,720.92</b>	<b>124,652.06</b>	<b>54,068.86</b>	<b>264,622.21</b>	<b>239,779.57</b>	<b>24,842.65</b>
National Pension Regulatory Authority	91	185,359.99	135,204.49	50,155.50	178,720.92	124,652.06	54,068.86	264,622.21	239,779.57	24,842.65
<b>Ministry of Youth Development and Empowerment</b>		<b>25,159.07</b>	<b>17,610.55</b>	<b>7,548.52</b>	<b>21,744.27</b>	<b>20,986.77</b>	<b>757.50</b>	<b>25,823.43</b>	<b>18,075.40</b>	<b>7,748.03</b>
National Youth Authority	66	20.00	13.20	6.80	8.27	5.46	2.81	25.00	16.50	8.50
National Service Authority	70	25,139.07	17,597.35	7,541.72	21,736.00	20,981.31	754.69	25,798.43	18,058.90	7,739.53
<b>Ministry of Sports and Recreation</b>		<b>5,983.13</b>	<b>3,948.87</b>	<b>2,034.26</b>	<b>2,103.13</b>	<b>1,388.07</b>	<b>715.06</b>	<b>6,257.41</b>	<b>4,129.89</b>	<b>2,127.52</b>
National Sports Authority	66	5,983.13	3,948.87	2,034.26	2,103.13	1,388.07	715.06	6,257.41	4,129.89	2,127.52
<b>Ministry of Health</b>		<b>4,143,320.62</b>	<b>4,045,975.85</b>	<b>97,344.77</b>	<b>5,514,013.71</b>	<b>5,429,831.17</b>	<b>84,182.54</b>	<b>4,559,284.02</b>	<b>4,452,307.14</b>	<b>101,899.13</b>
<b>Ministry of Health (HQ)</b>	<b>100</b>	<b>23,660.05</b>	<b>23,660.05</b>	<b>-</b>	<b>19,206.43</b>	<b>19,206.43</b>	<b>-</b>	<b>20,180.76</b>	<b>20,180.76</b>	<b>-</b>
<b>Ghana Health Service(Health Facilities)</b>	<b>100</b>	<b>1,268,729.56</b>	<b>1,268,729.56</b>	<b>-</b>	<b>2,053,312.52</b>	<b>2,053,312.52</b>	<b>-</b>	<b>1,246,226.20</b>	<b>1,246,226.20</b>	<b>-</b>
<b>Teaching Hospitals:</b>		<b>850,662.48</b>	<b>850,662.48</b>	<b>-</b>	<b>913,677.93</b>	<b>913,677.93</b>	<b>-</b>	<b>938,300.74</b>	<b>938,300.74</b>	<b>-</b>
Cape Coast Teaching Hospital	100	55,107.07	55,107.07	-	55,527.09	55,527.09	-	63,675.83	63,675.83	-
Ho Teaching Hospital	100	56,603.15	56,603.15	-	50,194.86	50,194.86	-	51,887.52	51,887.52	-
Komfo Anokye Teaching Hospital	100	218,847.48	218,847.48	-	222,825.55	222,825.55	-	186,698.05	186,698.05	-
<b>Korle-Bu Teaching Hospital</b>		<b>300,596.68</b>	<b>300,596.68</b>	<b>-</b>	<b>290,532.63</b>	<b>290,532.63</b>	<b>-</b>	<b>272,578.79</b>	<b>272,578.79</b>	<b>-</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	100	226,138.47	226,138.47	-	219,852.31	219,852.31	-	184,890.03	184,890.03	-
<i>Ghana Radiotherapy</i>	100	23,150.60	23,150.60	-	16,520.95	16,520.95	-	25,300.00	25,300.00	-
<i>National Cardiothoracic Centre</i>	100	40,000.00	40,000.00	-	45,506.83	45,506.83	-	51,013.66	51,013.66	-
<i>Plastic and Burn Units</i>	100	9,963.49	9,963.49	-	7,689.82	7,689.82	-	9,963.49	9,963.49	-
<i>Ghana Institute of Clinical Genetics</i>	100	1,344.12	1,344.12	-	962.72	962.72	-	1,411.60	1,411.60	-
National Blood Service	100	12,894.01	12,894.01	-	13,968.58	13,968.58	-	17,529.55	17,529.55	-
Tamale Teaching Hospital	100	63,996.47	63,996.47	-	56,818.44	56,818.44	-	60,933.42	60,933.42	-
Sunyani Teaching Hospital	100			-	-	-	-	49,963.23	49,963.23	-
University of Ghana Medical Centre	100	142,617.61	142,617.61		223,810.78	223,810.78	-	235,034.36	235,034.36	-

**Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>		<b>7,985,345.66</b>	<b>7,821,309.51</b>	<b>164,036.15</b>	<b>9,773,235.72</b>	<b>9,626,349.66</b>	<b>146,886.06</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>
<b>Regulatory Agencies:</b>	<b>100</b>	<b>400,180.99</b>	<b>302,836.22</b>	<b>97,344.77</b>	<b>396,724.87</b>	<b>312,542.33</b>	<b>84,182.54</b>	<b>554,750.57</b>	<b>452,851.44</b>	<b>101,899.13</b>
Food and Drugs Authority	80	250,343.56	175,240.49	75,103.07	262,232.55	198,489.51	63,743.04	374,629.15	299,703.32	74,925.83
Ghana College of Pharmacists	100	3,571.00	3,571.00	-	1,445.83	1,445.83	-	3,643.84	3,643.84	-
Ghana Psychology Council	100	1,611.89	1,611.89	-	969.29	969.29	-	1,600.43	1,600.43	-
Health Facilities Regulatory Agency	80	9,471.00	7,576.80	1,894.20	7,699.87	6,159.90	1,539.97	12,249.50	9,799.60	2,449.90
Medical and Dental Council	80	25,991.57	20,793.25	5,198.31	24,983.05	19,986.44	4,996.61	30,682.71	24,546.17	6,136.54
Nursing and Midwifry Council for Ghana (NMwCG)	90	66,892.05	60,202.84	6,689.20	59,545.64	53,057.82	6,487.81	79,419.63	71,477.66	7,941.96
Pharmacy Council	80	26,597.44	21,277.95	5,319.49	24,678.34	19,742.67	4,935.67	28,806.22	23,044.98	5,761.24
Allied Health Professional Council	80	12,021.12	9,616.89	2,404.22	12,397.16	9,917.73	2,479.43	20,662.73	16,590.35	4,072.38
Traditional Medicine Practice Council	80	3,681.37	2,945.10	736.27	2,773.13	2,773.13	-	3,056.35	2,445.08	611.27
<b>Subvented Agencies:</b>		<b>100,329.32</b>	<b>100,329.32</b>	<b>-</b>	<b>81,804.16</b>	<b>81,804.16</b>	<b>-</b>	<b>121,857.49</b>	<b>121,857.49</b>	<b>-</b>
Centre for Scientific Res. into Plant Medicine	100	60,989.00	60,989.00	-	56,067.86	56,067.86	-	74,535.04	74,535.04	-
Ghana College of Nurses and Midwives	100	12,977.05	12,977.05	-	13,054.45	13,054.45	-	15,366.18	15,366.18	-
Ghana College of Physicians and Surgeons	100	25,530.72	25,530.72	-	12,079.23	12,079.23	-	30,462.77	30,462.77	-
Mortuaries And Funeral Facilities Agency	100	352.50	352.50	-	333.75	333.75	-	1,078.00	1,078.00	-
St John Ambulance	100	480.04	480.04	-	268.88	268.88	-	415.50	415.50	-
<b>Psychiatric Hospitals:</b>		<b>29,920.94</b>	<b>29,920.94</b>	<b>-</b>	<b>23,201.35</b>	<b>23,201.35</b>	<b>-</b>	<b>27,799.02</b>	<b>27,799.02</b>	<b>-</b>
Accra Psychiatric Hospital	100	5,786.49	5,786.49	-	6,175.00	6,175.00	-	6,638.39	6,638.39	-
Ankaful Hospital	100	5,627.85	5,627.85	-	4,271.32	4,271.32	-	6,222.24	6,222.24	-
Pantang Hospital	100	18,506.60	18,506.60	-	12,755.03	12,755.03	-	14,938.39	14,938.39	-
<b>Other Health Institutions:</b>		<b>1,469,837.28</b>	<b>1,469,837.28</b>	<b>-</b>	<b>2,026,086.45</b>	<b>2,026,086.45</b>	<b>-</b>	<b>1,650,169.24</b>	<b>1,645,091.48</b>	<b>-</b>
Ahmadiyya Muslim Health Service Ghana	100	28,240.79	28,240.79	-	26,769.19	26,769.19	-	29,521.82	24,444.07	-
Christian Health Assoc. of Ghana (CHAG)	100	1,117,684.14	1,117,684.14	-	1,160,727.19	1,160,727.19	-	907,543.26	907,543.26	-
Health Training Institutions	100	323,912.35	323,912.35	-	838,590.06	838,590.06	-	713,104.15	713,104.15	-
<b>National Health Insurance Authority</b>		<b>194,151.94</b>	<b>194,151.94</b>	<b>-</b>	<b>165,229.37</b>	<b>165,229.37</b>	<b>-</b>	<b>156,622.80</b>	<b>156,622.80</b>	<b>-</b>
National Health Insurance Authority	100	194,151.94	194,151.94	-	165,229.37	165,229.37	-	156,622.80	156,622.80	-
<b>Min. of Gender, Children &amp; Social Protection</b>		<b>3,393.20</b>	<b>1,192.84</b>	<b>2,200.36</b>	<b>3,739.49</b>	<b>1,332.38</b>	<b>2,407.11</b>	<b>3,356.65</b>	<b>1,185.70</b>	<b>2,170.96</b>
Central Adoption Authority	46	562.17	258.60	303.57	756.55	348.01	408.54	600.00	276.00	324.00
Department of Social Welfare	33	2,501.03	825.34	1,675.69	2,841.34	937.64	1,903.70	2,506.65	827.19	1,679.46
Efua Sutherland Children's Park	33	330.00	108.90	221.10	141.60	46.73	94.87	250.00	82.50	167.50

**Appendix 7B: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2024 Proj Vs Actuals and 2025 Projections (GH¢'000)**

Sector/ Ministry/ Department/ Agency	Capped Retention (%)	2024 Projections			2024 Actual Collection (Jan-Dec)			2025 Projections		
		Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>PUBLIC SAFETY SECTOR</b>		<b>1,133,636.99</b>	<b>557,911.67</b>	<b>575,725.33</b>	<b>1,153,545.64</b>	<b>609,563.59</b>	<b>543,982.05</b>	<b>1,353,343.53</b>	<b>635,244.99</b>	<b>718,098.54</b>
<b>Min. of Justice and Attorney General's Dept.</b>		<b>295,318.69</b>	<b>220,670.14</b>	<b>74,648.55</b>	<b>303,875.51</b>	<b>250,372.29</b>	<b>53,503.23</b>	<b>236,073.34</b>	<b>169,748.29</b>	<b>66,325.06</b>
Council for Law Reporting	66	650.01	429.01	221.00	539.35	355.97	183.38	652.85	430.88	221.97
General Legal Council (Ghana School of Law)	75	60,875.00	45,656.25	15,218.75	59,803.17	51,726.53	8,076.65	63,726.18	50,037.14	13,689.05
<i>Independent Examination Committee</i>						-	-	7,401.50	7,401.50	
Office of the Copyright Administrator	66	1,202.34	793.54	408.80	208.34	137.50	70.84	303.07	200.03	103.04
Registrar General's Department	16	70,000.00	11,200.00	58,800.00	53,776.62	8,604.26	45,172.36	62,275.00	9,964.00	52,311.00
Office of the Registrar of Companies	100	162,591.34	162,591.34	-	189,548.03	189,548.03	-	101,714.74	101,714.74	-
<b>Legal Aid Commission</b>		<b>70.28</b>	<b>70.28</b>	<b>-</b>	<b>111.29</b>	<b>111.29</b>	<b>-</b>	<b>158.70</b>	<b>158.70</b>	<b>-</b>
Legal Aid Commission	100	70.28	70.28	-	111.29	111.29	-	158.70	158.70	-
<b>Ministry of Defence</b>		<b>30,754.90</b>	<b>30,754.90</b>	<b>-</b>	<b>46,295.55</b>	<b>46,295.55</b>	<b>-</b>	<b>40,550.56</b>	<b>40,550.56</b>	<b>-</b>
37 Military Hospital	100	25,878.40	25,878.40	-	38,758.22	38,758.22	-	32,850.10	32,850.10	-
Army	100	840.00	840.00	-	583.38	583.38	-	1,020.00	1,020.00	-
Air Force	100	1,800.00	1,800.00	-	5,250.00	5,250.00	-	3,600.00	3,600.00	-
Navy	100	2,236.50	2,236.50	-	1,703.95	1,703.95	-	3,080.46	3,080.46	-
<b>Judicial Service</b>		<b>170,373.19</b>	<b>51,111.96</b>	<b>119,261.23</b>	<b>125,009.60</b>	<b>39,052.82</b>	<b>85,956.78</b>	<b>190,801.53</b>	<b>57,240.46</b>	<b>133,561.07</b>
Judicial Service	30	170,373.19	51,111.96	119,261.23	125,009.60	39,052.82	85,956.78	190,801.53	57,240.46	133,561.07
<b>Ministry of Interior</b>		<b>637,119.94</b>	<b>255,304.39</b>	<b>381,815.54</b>	<b>678,253.69</b>	<b>273,731.65</b>	<b>404,522.04</b>	<b>885,759.40</b>	<b>367,546.98</b>	<b>518,212.42</b>
Criminal Investigations Department	33	11,489.31	3,791.47	7,697.84	10,486.00	3,460.38	7,025.62	11,087.90	3,659.01	7,428.89
Gaming Commission	40	78,185.34	31,274.13	46,911.20	106,442.95	43,678.99	62,763.96	136,384.17	61,335.49	75,048.67
Ghana Immigration Service	40	501,774.67	200,709.87	301,064.80	509,098.75	203,639.50	305,459.25	676,327.27	271,856.18	404,471.09
Ghana National Fire Service	33	3,469.58	1,144.96	2,324.62	4,767.23	1,573.19	3,194.04	5,469.09	2,091.71	3,377.38
Ghana Prisons Service	60	860.00	516.00	344.00	466.26	279.76	186.50	628.08	376.85	251.23
Interior Headquarters	33	33,144.44	10,937.67	22,206.78	36,832.32	12,154.67	24,677.65	40,163.49	14,069.34	26,094.15
Narcotics Control Commission	33	1,890.02	623.70	1,266.31	1,813.46	598.44	1,215.02	2,300.00	759.00	1,541.00
Ghana Police Service (HQ/MTTD)	100							410.64	410.64	
Police Hospital	100	6,306.59	6,306.59	-	8,346.72	8,346.72	-	12,988.76	12,988.76	
<b>MULTISECTORIAL</b>		<b>1,099,247.58</b>	<b>-</b>	<b>1,099,247.58</b>	<b>1,582,661.72</b>	<b>-</b>	<b>1,582,661.72</b>	<b>1,038,173.22</b>	<b>-</b>	<b>1,038,173.22</b>
Accra City Revenue/Refund etc	-	15.29		15.29	26.33	-	26.33	32.86		32.86
Auction Sales	-	11,364.66		11,364.66	24,197.19	-	24,197.19	31,821.04		31,821.04
Dividend Payment	-	344,059.51		344,059.51	1,156,292.77	-	1,156,292.77	932,071.41		932,071.41
Interest on Loans/CAGD Loans Repayment	-	7,739.89		7,739.89	2,526.08	-	2,526.08	8,900.88		8,900.88
Proceeds from International Incoming Telephone Traffic (ITF) - CF's Share	-	34,156.75		34,156.75	39,181.65	-	39,181.65	39,780.26		39,780.26
NLA net income	-	20,240.00		20,240.00	-	-	-	10,276.00		10,276.00
Value Books Sales	-	5.02		5.02	0.19	-	0.19	5.77		5.77
Yield from capping policy	-	-		-	-	-	-	-		-
Revised Retention	-	-		-	-	-	-	-		-
Rent Deductions	-	-		-	13,799.10	-	13,799.10	15,284.99		15,284.99
Other Revenue Measures	-	681,666.47		681,666.47	346,638.42		346,638.42	-		-
<b>GRAND TOTAL</b>		<b>14,837,843.95</b>	<b>12,339,429.87</b>	<b>2,498,414.07</b>	<b>18,071,480.86</b>	<b>15,342,029.73</b>	<b>2,729,451.13</b>	<b>16,239,649.28</b>	<b>13,572,771.50</b>	<b>2,661,800.02</b>

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ADMINISTRATION SECTOR</b>	<b>1,573,120.42</b>	<b>1,427,031.31</b>	<b>146,089.11</b>	<b>1,990,591.27</b>	<b>1,830,680.75</b>	<b>159,910.52</b>	<b>2,142,594.03</b>	<b>1,976,105.52</b>	<b>166,488.51</b>	<b>2,342,497.98</b>	<b>2,153,258.04</b>	<b>189,239.93</b>
<b>Office of Government Machinery</b>	<b>344,836.99</b>	<b>312,178.34</b>	<b>32,658.65</b>	<b>607,327.36</b>	<b>570,560.03</b>	<b>36,767.33</b>	<b>658,217.34</b>	<b>619,428.85</b>	<b>38,788.48</b>	<b>717,568.37</b>	<b>676,099.98</b>	<b>41,468.39</b>
Ghana Investment Promotion Centre	74,434.27	49,126.62	25,307.65	80,191.24	52,926.22	27,265.02	83,342.12	55,005.80	28,336.32	85,342.12	56,325.80	29,016.32
National Identification Authority	19,316.20	12,748.69	6,567.51	25,372.79	16,746.04	8,626.75	27,910.07	18,420.65	9,489.42	33,492.08	22,104.77	11,387.31
<i>Ghana Card Project</i>	205,334.28	205,334.28	-	451,735.41	451,735.41	-	496,908.95	496,908.95	-	546,599.85	546,599.85	-
Office of the Chief of Staff	360.00	118.80	241.20	405.00	133.65	271.35	450.00	148.50	301.50	510.00	168.30	341.70
State Interest and Governance Authority	351.00	351.00	-	358.02	358.02	-	365.04	365.04	-	372.06	372.06	-
Internal Audit Agency	3,403.40	3,403.40	-	3,743.74	3,743.74	-	4,118.11	4,118.11	-	4,529.93	4,529.93	-
Government Communications	41,637.84	41,095.55	542.29	45,521.16	44,916.95	604.21	45,123.05	44,461.81	661.24	46,722.33	45,999.27	723.06
<i>Ghana Broadcasting Corporation</i>	40,217.89	40,217.89	-	44,312.74	44,312.74	-	43,800.57	43,800.57	-	45,276.21	45,276.21	-
<i>Ghana News Agency</i>	1,166.49	750.93	415.56	938.96	469.48	469.48	1,046.82	523.41	523.41	1,154.66	577.33	577.33
<i>Information Service Department</i>	253.46	126.73	126.73	269.46	134.73	134.73	275.66	137.83	137.83	291.46	145.73	145.73
<b>Office of the Head of Civil Service</b>	<b>9,315.10</b>	<b>8,807.49</b>	<b>507.61</b>	<b>9,995.67</b>	<b>9,463.89</b>	<b>531.78</b>	<b>11,034.77</b>	<b>10,488.88</b>	<b>545.89</b>	<b>12,594.41</b>	<b>12,037.06</b>	<b>557.35</b>
Office of the Head of Civil Service (HQ)	30.00	-	30.00	31.75	-	31.75	35.00	-	35.00	35.00	-	35.00
<i>Civil Service Training Centre</i>	2,972.92	2,972.92	-	3,025.93	3,025.93	-	3,191.78	3,191.78	-	3,358.79	3,358.79	-
<i>Government Secretarial School</i>	1,560.85	1,560.85	-	1,935.46	1,935.46	-	2,669.77	2,669.77	-	3,920.68	3,920.68	-
<i>Institute of Technical Supervision</i>	241.24	241.24	-	274.24	274.24	-	307.24	307.24	-	340.24	340.24	-
Public Records & Archives Admin. Dept.	4,244.03	3,819.63	424.40	4,456.31	4,010.68	445.63	4,553.09	4,097.78	455.31	4,655.90	4,190.31	465.59
Management Services Department	266.06	212.85	53.21	271.98	217.58	54.40	277.89	222.31	55.58	283.80	227.04	56.76
<b>Public Services Commission</b>	<b>190.33</b>	<b>62.81</b>	<b>127.52</b>	<b>199.85</b>	<b>65.95</b>	<b>133.90</b>	<b>209.84</b>	<b>69.25</b>	<b>140.59</b>	<b>220.33</b>	<b>72.71</b>	<b>147.62</b>
Public Services Commission	190.33	62.81	127.52	199.85	65.95	133.9	209.84	69.25	140.59	220.33	72.71	147.62
<b>Electoral Commission</b>	<b>405.79</b>	<b>267.82</b>	<b>137.97</b>	<b>417.42</b>	<b>275.50</b>	<b>141.92</b>	<b>687.53</b>	<b>453.77</b>	<b>233.76</b>	<b>10,441.62</b>	<b>6,891.47</b>	<b>3,550.15</b>
Electoral Commission	405.79	267.82	137.97	417.42	275.50	141.92	687.53	453.77	233.76	10,441.62	6,891.47	3,550.15
<b>Ministry of Foreign Affairs</b>	<b>334,329.78</b>	<b>301,344.81</b>	<b>32,984.97</b>	<b>519,193.33</b>	<b>482,474.33</b>	<b>36,719.00</b>	<b>563,626.97</b>	<b>526,049.85</b>	<b>37,577.12</b>	<b>612,114.22</b>	<b>573,525.15</b>	<b>38,589.07</b>
Accra International Conference Center	9,396.16	9,396.16	-	7,873.57	7,873.57	-	8,091.40	8,091.40	-	8,332.86	8,332.86	-
Foreign Affairs Hq. (Finance Bureau)	7,902.84	1,264.45	6,638.39	9,211.62	1,473.86	7,737.76	9,211.62	1,473.86	7,737.76	9,606.80	1,537.09	8,069.71
Missions	77,489.94	51,143.36	26,346.58	85,238.94	56,257.70	28,981.24	87,762.83	57,923.47	29,839.36	89,762.83	59,243.47	30,519.36
Passport Office	239,540.84	239,540.84	-	416,869.20	416,869.20	-	458,561.12	458,561.12	-	504,411.73	504,411.73	-
<b>Ministry of Finance</b>	<b>315,845.00</b>	<b>251,141.40</b>	<b>64,703.60</b>	<b>329,228.85</b>	<b>260,379.03</b>	<b>68,849.82</b>	<b>335,344.16</b>	<b>265,412.33</b>	<b>69,931.83</b>	<b>360,491.01</b>	<b>278,026.74</b>	<b>82,464.27</b>
Controller and Accountant-General's Department	106,301.18	42,520.47	63,780.71	112,655.85	45,062.34	67,593.51	113,655.85	45,462.34	68,193.51	133,625.85	53,450.34	80,175.51
General Administration and Finance	203,036.74	203,036.74	-	207,876.25	207,876.25	-	209,752.81	209,752.81	-	211,240.45	211,240.45	-
Ghana Statistical Service	95.82	95.82	-	47.66	47.66	-	46.66	46.66	-	45.66	45.66	-
Institute of Accountancy Training	258.66	258.66	-	273.69	273.69	-	300.04	300.04	-	320.65	320.65	-
Public Procurement Authority	6,152.60	5,229.71	922.89	8,375.40	7,119.09	1,256.31	11,588.80	9,850.48	1,738.32	15,258.40	12,969.64	2,288.76

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ADMINISTRATION SECTOR</b>	<b>1,573,120.42</b>	<b>1,427,031.31</b>	<b>146,089.11</b>	<b>1,990,591.27</b>	<b>1,830,680.75</b>	<b>159,910.52</b>	<b>2,142,594.03</b>	<b>1,976,105.52</b>	<b>166,488.51</b>	<b>2,342,497.98</b>	<b>2,153,258.04</b>	<b>189,239.93</b>
<b>Ghana Revenue Authority</b>	<b>457,213.20</b>	<b>457,213.20</b>	<b>-</b>	<b>407,294.92</b>	<b>407,294.92</b>	<b>-</b>	<b>448,024.41</b>	<b>448,024.41</b>	<b>-</b>	<b>492,826.86</b>	<b>492,826.86</b>	<b>-</b>
Ghana Revenue Authority	457,213.20	457,213.20	-	407,294.92	407,294.92	-	448,024.41	448,024.41	-	492,826.86	492,826.86	-
<b>Independent Tax Appeals Board</b>	<b>202.50</b>	<b>202.50</b>	<b>-</b>	<b>286.50</b>	<b>286.50</b>	<b>-</b>	<b>370.50</b>	<b>370.50</b>	<b>-</b>	<b>454.50</b>	<b>454.50</b>	<b>-</b>
Independent Tax Appeals Board	202.50	202.50	-	286.50	286.50	-	370.50	370.50	-	454.50	454.50	-
<b>Securities and Exchange Commission</b>	<b>73,882.24</b>	<b>73,882.24</b>	<b>-</b>	<b>74,153.25</b>	<b>74,153.25</b>	<b>-</b>	<b>76,349.03</b>	<b>76,349.03</b>	<b>-</b>	<b>78,101.72</b>	<b>78,101.72</b>	<b>-</b>
Securities and Exchange Commission	73,882.24	73,882.24	-	74,153.25	74,153.25	-	76,349.03	76,349.03	-	78,101.72	78,101.72	-
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>	<b>36,899.49</b>	<b>21,930.70</b>	<b>14,968.79</b>	<b>42,494.12</b>	<b>25,727.35</b>	<b>16,766.77</b>	<b>48,729.48</b>	<b>29,458.65</b>	<b>19,270.83</b>	<b>57,684.93</b>	<b>35,221.85</b>	<b>22,463.08</b>
Births and Deaths Registry	20,936.88	6,909.17	14,027.71	23,409.36	7,725.09	15,684.27	27,264.85	8,997.40	18,267.45	31,060.57	10,249.99	20,810.58
Dept. of Parks and Gardens	1,404.60	463.52	941.08	1,615.67	533.17	1,082.50	1,497.58	494.20	1,003.38	2,466.42	813.92	1,652.50
Institute of Local Government Studies	9,600.00	9,600.00	-	11,520.00	11,520.00	-	13,824.00	13,824.00	-	16,588.80	16,588.80	-
Land Use and Spatial Planning	4,958.01	4,958.01	-	5,949.09	5,949.09	-	6,143.05	6,143.05	-	7,569.14	7,569.14	-
<b>ECONOMIC SECTOR</b>	<b>2,824,594.77</b>	<b>2,333,099.21</b>	<b>491,495.56</b>	<b>3,555,368.14</b>	<b>3,023,046.43</b>	<b>532,321.70</b>	<b>3,819,185.79</b>	<b>3,233,204.48</b>	<b>585,981.32</b>	<b>4,063,728.57</b>	<b>3,385,103.47</b>	<b>678,625.10</b>
<b>Ministry of Food and Agriculture</b>	<b>75,179.58</b>	<b>29,657.40</b>	<b>45,522.18</b>	<b>82,172.33</b>	<b>32,330.69</b>	<b>49,841.64</b>	<b>89,405.07</b>	<b>35,384.84</b>	<b>54,020.23</b>	<b>98,453.43</b>	<b>38,668.40</b>	<b>59,785.03</b>
Animal Production Department	1,369.02	526.16	842.86	1,509.61	498.17	1,011.44	1,660.57	547.99	1,112.58	1,826.63	602.79	1,223.84
Grains and Legumes Development Board	867.33	572.44	294.89	919.81	607.07	312.74	1,046.29	690.55	355.74	1,256.29	829.15	427.14
Human Resource Dev. and Mgt Directorate:	10,680.02	10,680.02	-	11,607.89	11,607.89	-	12,730.19	12,730.19	-	13,623.49	13,623.49	-
<i>HRDMD (HQ)</i>	267.75	267.75	-	268.50	268.50	-	288.05	288.05	-	302.00	302.00	-
<i>Adidome Farm Institute</i>	1,580.00	1,580.00	-	1,635.00	1,635.00	-	1,782.00	1,782.00	-	1,823.12	1,823.12	-
<i>Animal Health and Production Institute</i>	3,026.60	3,026.60	-	3,381.76	3,381.76	-	3,734.10	3,734.10	-	3,913.50	3,913.50	-
<i>Asuansi Farm Institute</i>	75.60	75.60	-	91.00	91.00	-	104.72	104.72	-	115.33	115.33	-
<i>Damongo Agric College</i>	88.80	88.80	-	101.20	101.20	-	114.60	114.60	-	129.20	129.20	-
<i>Ejura Agric College</i>	1,460.42	1,460.42	-	1,533.44	1,533.44	-	1,610.11	1,610.11	-	1,690.61	1,690.61	-
<i>Kwadaso Agric College</i>	3,447.99	3,447.99	-	3,792.79	3,792.79	-	4,172.07	4,172.07	-	4,589.27	4,589.27	-
<i>Ohawu Agric College</i>	532.80	532.80	-	557.00	557.00	-	618.00	618.00	-	679.00	679.00	-
<i>Wenchi Farm Institute</i>	200.06	200.06	-	247.20	247.20	-	306.54	306.54	-	381.46	381.46	-
Plant Protection and Regulatory Service Directorate	15,388.10	2,023.20	13,364.90	16,257.94	2,113.53	14,144.41	17,413.85	2,263.80	15,150.05	19,458.14	2,529.56	16,928.58
Tree Crops Development Authority	14,088.17	9,298.19	4,789.98	15,496.99	10,228.01	5,268.98	17,046.68	11,250.81	5,795.87	18,751.36	12,375.90	6,375.46
Veterinary Services Department	32,786.94	6,557.39	26,229.55	36,380.09	7,276.02	29,104.07	39,507.49	7,901.50	31,605.99	43,537.52	8,707.50	34,830.02
<b>Ministry of Fisheries and Aquaculture Dev.</b>	<b>173,176.32</b>	<b>124,121.95</b>	<b>49,054.37</b>	<b>175,685.50</b>	<b>124,790.00</b>	<b>50,895.50</b>	<b>187,662.53</b>	<b>134,020.47</b>	<b>53,642.06</b>	<b>198,689.12</b>	<b>142,822.50</b>	<b>55,866.62</b>
Fisheries Commission	132,729.80	89,742.41	42,987.39	129,172.01	85,253.53	43,918.48	134,172.01	88,553.53	45,618.48	137,175.01	90,535.51	46,639.50
National Premix Fuel Secretariat	40,446.52	34,379.54	6,066.98	46,513.49	39,536.47	6,977.02	53,490.52	45,466.94	8,023.58	61,514.11	52,286.99	9,227.12



**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ECONOMIC SECTOR</b>	<b>2,824,594.77</b>	<b>2,333,099.21</b>	<b>491,495.56</b>	<b>3,555,368.14</b>	<b>3,023,046.43</b>	<b>532,321.70</b>	<b>3,819,185.79</b>	<b>3,233,204.48</b>	<b>585,981.32</b>	<b>4,063,728.57</b>	<b>3,385,103.47</b>	<b>678,625.10</b>
<b>Ministry of Lands and Natural Resources</b>	<b>1,149,954.58</b>	<b>886,418.03</b>	<b>263,536.55</b>	<b>1,492,987.48</b>	<b>1,202,768.18</b>	<b>290,219.30</b>	<b>1,644,678.23</b>	<b>1,316,183.06</b>	<b>328,495.17</b>	<b>1,756,391.94</b>	<b>1,353,364.12</b>	<b>403,027.82</b>
Forestry Commission:	288,944.97	245,603.23	43,341.74	330,976.72	281,330.21	49,646.51	390,581.74	331,994.47	58,587.27	407,447.09	305,888.40	101,558.69
Corporate Head Office	70,411.49	59,849.77	10,561.72	73,932.13	62,842.31	11,089.82	77,628.37	65,984.11	11,644.26	81,509.66	69,283.21	12,226.45
Forestry Services Division	128,478.93	109,207.09	19,271.84	160,598.67	136,508.87	24,089.80	208,778.27	177,461.53	31,316.74	212,850.66	140,481.44	72,369.22
Timber Industry Development Division	75,000.00	63,750.00	11,250.00	76,875.00	65,343.75	11,531.25	78,732.91	66,922.97	11,809.94	80,011.92	68,010.13	12,001.79
Wildlife Division	15,054.55	12,796.37	2,258.18	19,570.92	16,635.28	2,935.64	25,442.19	21,625.86	3,816.33	33,074.85	28,113.62	4,961.23
Ghana Geological Survey Authority	8,316.41	5,488.83	2,827.58	8,653.00	5,710.98	2,942.02	9,377.14	6,188.91	3,188.23	11,164.77	7,368.75	3,796.02
Ghana Integrated Alliumium Dev. Cooperation	9,681.39	6,389.72	3,291.67	5,194.89	3,428.63	1,766.26	6,876.29	4,538.35	2,337.94	8,896.29	5,871.55	3,024.74
Ghana Integrated Iron and Steel Development Corporation	2,530.00	1,669.80	860.20	2,763.15	1,823.68	939.47	3,016.00	1,990.56	1,025.44	3,480.70	2,297.26	1,183.44
Ghana School of Survey and Mapping	2,029.98	2,029.98	-	2,365.57	2,365.57	-	2,808.90	2,808.90	-	3,682.94	3,682.94	-
Lands Commission	318,231.88	105,016.52	213,215.36	350,634.39	115,709.35	234,925.04	393,069.09	129,712.80	263,356.29	438,007.36	144,542.43	293,464.93
Minerals Commission	493,226.52	493,226.52	-	755,728.15	755,728.15	-	793,109.56	793,109.56	-	832,372.54	832,372.54	-
Office of the Administrator of Stool Lands	26,993.42	26,993.42	-	36,671.61	36,671.61	-	45,839.51	45,839.51	-	51,340.25	51,340.25	-
<b>Ministry of Trade, Agribusiness and Industry</b>	<b>439,591.74</b>	<b>326,945.63</b>	<b>112,646.11</b>	<b>467,443.60</b>	<b>347,551.56</b>	<b>119,892.04</b>	<b>503,338.23</b>	<b>376,370.74</b>	<b>126,967.49</b>	<b>545,923.49</b>	<b>410,494.75</b>	<b>135,428.74</b>
Ghana Export Promotion Authority	850.00	561.00	289.00	870.00	574.20	295.80	880.00	580.80	299.20	900.00	594.00	306.00
Ghana Enterprises Agency	2,017.45	1,331.52	685.93	2,092.16	1,380.83	711.33	2,118.45	1,398.18	720.27	2,143.03	1,414.40	728.63
Ghana Free Zones Authority	190,220.80	178,807.55	11,413.25	202,320.00	190,180.80	12,139.20	224,550.40	211,077.38	13,473.02	250,400.00	235,376.00	15,024.00
Ghana Standards Authority	204,681.42	120,762.04	83,919.38	217,835.61	128,523.01	89,312.60	228,109.47	134,584.59	93,524.88	241,271.46	142,350.16	98,921.30
Ghana Regional Appropriate Technology and Industrial Service (GRATIS)	8,077.98	7,593.30	484.68	8,276.92	7,780.30	496.62	8,420.21	7,915.00	505.21	8,808.83	8,280.30	528.53
Ministry of Trade and Industry(HQ)	33,699.09	17,860.52	15,838.57	35,998.91	19,079.42	16,919.49	39,204.70	20,778.49	18,426.21	42,340.17	22,440.29	19,899.88
Ghana International Trade Commission	45.00	29.70	15.30	50.00	33.00	17.00	55.00	36.30	18.70	60.00	39.60	20.40
<b>Min. of Tourism, Culture and Creative Arts</b>	<b>57,823.08</b>	<b>37,703.93</b>	<b>20,119.15</b>	<b>59,090.94</b>	<b>38,264.73</b>	<b>20,826.22</b>	<b>62,960.92</b>	<b>40,779.56</b>	<b>22,181.36</b>	<b>67,597.05</b>	<b>43,784.66</b>	<b>23,812.39</b>
Abibigroma Theatre Company	87.00	57.42	29.58	87.58	57.80	29.78	88.50	58.41	30.09	89.00	58.74	30.26
Bureau of Ghana Languages	410.47	171.42	239.05	439.04	144.88	294.16	551.66	183.70	367.96	702.48	231.82	470.66
Folklore Board	144.00	95.04	48.96	156.00	102.96	53.04	168.00	110.88	57.12	180.00	118.80	61.20
Ghana Dance Ensemble	385.38	254.35	131.03	455.45	300.60	154.85	525.52	346.84	178.68	595.59	393.09	202.50
Ghana Museums and Monuments Board	4,893.99	3,230.03	1,663.96	5,254.21	3,467.78	1,786.43	6,020.04	3,973.23	2,046.81	7,248.46	4,783.98	2,464.48
Ghana Tourism Authority	36,921.38	24,368.11	12,553.27	37,321.35	24,632.09	12,689.26	39,121.25	25,820.03	13,301.23	41,191.25	27,186.23	14,005.03
Hotel, Catering & Tourism Training Institute(HOTCATT)	198.00	198.00	-	231.00	231.00	-	264.00	264.00	-	297.00	297.00	-
Kwame Nkrumah Memorial Park	8,109.71	5,576.08	2,533.63	7,824.42	5,164.12	2,660.30	8,215.65	5,422.33	2,793.32	8,626.45	5,693.46	2,932.99
National Commission on Culture	1,972.12	650.80	1,321.32	2,027.15	668.96	1,358.19	2,072.79	684.02	1,388.77	2,116.84	698.56	1,418.28
National Film Authority	298.00	196.68	101.32	356.00	234.96	121.04	416.00	274.56	141.44	562.00	370.92	191.08
National Symphony Orchestra	305.06	201.34	103.72	457.60	302.02	155.58	610.13	402.69	207.44	613.58	404.96	208.62
National Theatre (Main)	3,617.41	2,387.49	1,229.92	3,979.15	2,626.24	1,352.91	4,377.04	2,888.85	1,488.19	4,814.74	3,177.73	1,637.01
W.E.B. Du Bois Memorial Centre	480.56	317.17	163.39	501.99	331.32	170.68	530.34	350.02	180.31	559.67	369.38	190.29

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>ECONOMIC SECTOR</b>	<b>2,824,594.77</b>	<b>2,333,099.21</b>	<b>491,495.56</b>	<b>3,555,368.14</b>	<b>3,023,046.43</b>	<b>532,321.70</b>	<b>3,819,185.79</b>	<b>3,233,204.48</b>	<b>585,981.32</b>	<b>4,063,728.57</b>	<b>3,385,103.47</b>	<b>678,625.10</b>
<b>Min. of Env., Science, Tech.and Innovation</b>	<b>360,430.44</b>	<b>360,430.44</b>	<b>-</b>	<b>411,669.36</b>	<b>411,669.36</b>	<b>-</b>	<b>441,733.79</b>	<b>441,733.79</b>	<b>-</b>	<b>470,731.53</b>	<b>470,731.53</b>	<b>-</b>
Biotech. and Nuclear Agric. Res. Institute	1,665.24	1,665.24	-	1,802.80	1,802.80	-	1,938.50	1,938.50	-	2,066.40	2,066.40	-
Council for Scientific and Industrial Research	53,723.43	53,723.43	-	63,441.64	63,441.64	-	76,502.60	76,502.60	-	89,304.06	89,304.06	-
Environmental Protection Agency	259,561.47	259,561.47	-	299,000.00	299,000.00	-	312,000.00	312,000.00	-	325,000.00	325,000.00	-
E-Waste Fund - Secretariat	2,126.37	2,126.37	-	2,236.72	2,236.72	-	2,415.92	2,415.92	-	2,701.42	2,701.42	-
Ghana Atomic Energy Commission-Secretariat	20,971.51	20,971.51	-	21,647.59	21,647.59	-	22,301.63	22,301.63	-	23,067.54	23,067.54	-
Ghana Space Science and Technology Institute (GSSTI)	943.71	943.71	-	982.38	982.38	-	1,011.86	1,011.86	-	1,042.22	1,042.22	-
National Biosafety Authority	881.47	881.47	-	891.55	891.55	-	950.99	950.99	-	1,010.42	1,010.42	-
National Nuclear Research Institute	2,380.20	2,380.20	-	2,963.70	2,963.70	-	3,538.45	3,538.45	-	3,699.25	3,699.25	-
Nuclear Power Institute	21.00	21.00	-	22.40	22.40	-	24.50	24.50	-	28.00	28.00	-
Nuclear Regulatory Authority	8,017.57	8,017.57	-	9,507.20	9,507.20	-	10,979.00	10,979.00	-	11,140.40	11,140.40	-
Radiation Protection Institute	5,583.15	5,583.15	-	5,833.38	5,833.38	-	6,515.66	6,515.66	-	7,792.68	7,792.68	-
Radiological and Medical Sciences Research Institute (R.A.M.S.R.I.)	505.53	505.53	-	559.30	559.30	-	665.19	665.19	-	773.45	773.45	-
School of Nuclear and Allied Sciences (SNAS)	4,049.80	4,049.80	-	2,780.70	2,780.70	-	2,889.49	2,889.49	-	3,105.69	3,105.69	-
<b>Ministry of Energy and Green Transition</b>	<b>568,439.04</b>	<b>567,821.84</b>	<b>617.20</b>	<b>866,318.93</b>	<b>865,671.93</b>	<b>647.00</b>	<b>889,407.02</b>	<b>888,732.02</b>	<b>675.00</b>	<b>925,942.02</b>	<b>925,237.52</b>	<b>704.50</b>
Ministry of Energy (HQ)	617.20	-	617.20	647.00	-	647.00	675.00	-	675.00	704.50	-	704.50
Energy Commission	83,069.66	83,069.66	-	124,468.97	124,468.97	-	133,362.77	133,362.77	-	148,035.32	148,035.32	-
National Petroleum Authority	318,124.33	318,124.33	-	508,132.99	508,132.99	-	514,255.38	514,255.38	-	516,990.02	516,990.02	-
Petroleum Commission	166,627.84	166,627.84	-	233,069.97	233,069.97	-	241,113.87	241,113.87	-	260,212.18	260,212.18	-

## Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>INFRASTRUCTURE</b>	<b>1,478,373.74</b>	<b>1,311,956.58</b>	<b>123,468.00</b>	<b>2,023,204.38</b>	<b>1,884,246.40</b>	<b>138,957.99</b>	<b>2,187,989.79</b>	<b>2,039,427.11</b>	<b>148,562.68</b>	<b>2,313,911.63</b>	<b>2,152,972.35</b>	<b>160,939.29</b>
<b>Ministry of Works, Housing and Water Resources</b>	<b>133,074.55</b>	<b>63,030.13</b>	<b>27,095.26</b>	<b>152,443.97</b>	<b>120,429.30</b>	<b>32,014.67</b>	<b>156,769.69</b>	<b>123,566.05</b>	<b>33,203.64</b>	<b>166,507.09</b>	<b>130,309.85</b>	<b>36,197.24</b>
Architect Registration Council	888.30	586.28	302.02	963.27	635.76	327.51	999.82	659.88	339.94	1,281.50	845.79	435.71
Department of Rural Housing	57.27	37.80	19.47	62.99	41.57	19.47	65.86	43.47	22.39	68.24	45.04	23.20
Engineering Council	312.00	205.92	106.08	350.45	231.30	119.15	405.10	267.37	137.73	480.55	317.16	163.39
Ghana Hydrological Authority	117.00	87.90	29.10	209.44	138.23	71.21	126.85	83.72	43.13	271.94	179.48	92.46
Ministry of Works & Housing (Hq'ters)	4,224.91	1,394.22	2,830.69	5,798.85	1,913.62	3,885.23	6,110.73	2,016.54	4,094.19	6,810.73	2,247.54	4,563.19
Public Servants Housing Loans Scheme Board	850.00	722.50	127.50	935.00	794.75	140.25	1,028.50	874.23	154.28	1,131.35	961.65	169.70
Public Works Department	624.03	205.93	418.10	686.43	226.52	459.91	755.08	249.18	505.90	830.58	274.09	556.49
Rent Control Department	450.00	148.50	301.50	500.00	165.00	335.00	550.00	181.50	368.50	600.00	198.00	402.00
Real Estate Agency Council	51.30	33.86	17.44	57.00	37.62	19.38	62.70	41.38	21.32	68.40	45.14	23.26
Community Water and Sanitation Agency	101,056.84	42,949.16	15,158.53	115,493.53	98,169.50	17,324.03	117,630.80	99,986.18	17,644.62	120,630.80	102,536.18	18,094.62
Water Resources Commission	24,442.90	16,658.07	7,784.83	27,387.01	18,075.43	9,311.58	29,034.26	19,162.61	9,871.65	34,333.00	22,659.78	11,673.22
<b>Ministry of Roads and Highway</b>	<b>66,730.21</b>	<b>54,762.51</b>	<b>11,967.70</b>	<b>88,215.70</b>	<b>75,070.31</b>	<b>13,145.39</b>	<b>94,121.34</b>	<b>79,547.40</b>	<b>14,573.94</b>	<b>101,607.74</b>	<b>85,273.09</b>	<b>16,334.65</b>
<i>Axle Load</i>	38,755.46	38,755.46	-	58,109.79	58,109.79	-	61,242.97	61,242.97	-	65,119.13	65,119.13	-
<b>Department of Feeder Roads</b>	<b>219.13</b>	<b>152.13</b>	<b>67.00</b>	<b>165.03</b>	<b>54.46</b>	<b>110.57</b>	<b>330.00</b>	<b>108.90</b>	<b>221.10</b>	<b>495.00</b>	<b>163.35</b>	<b>331.65</b>
Department of Urban Roads	611.00	201.63	409.37	768.00	253.44	514.56	893.00	294.69	598.31	984.00	324.72	659.28
Ghana Highway Authority	20,289.61	13,391.14	6,898.47	21,289.61	14,051.14	7,238.47	22,589.61	14,909.14	7,680.47	24,584.00	16,225.44	8,358.56
Ministry of Roads and Highways(HQ)	6,855.01	2,262.15	4,592.86	7,883.27	2,601.48	5,281.79	9,065.76	2,991.70	6,074.06	10,425.61	3,440.45	6,985.16
<b>Ministry of Communication, Digital Technology, and Innovations</b>	<b>145,359.45</b>	<b>84,763.88</b>	<b>60,595.57</b>	<b>197,555.91</b>	<b>134,145.29</b>	<b>63,410.62</b>	<b>207,874.70</b>	<b>141,589.35</b>	<b>66,285.35</b>	<b>217,027.55</b>	<b>148,398.72</b>	<b>68,628.84</b>
Cyber Security Authority	6,910.00	4,560.60	2,349.40	9,134.00	6,028.44	3,105.56	9,614.00	6,345.24	3,268.76	9,984.00	6,589.44	3,394.56
Ministry of Communication, Digital Technology, and Innovations (HQ)	21.40	-	21.40	23.31	-	23.31	25.00	-	25.00	27.34	-	27.34
Data Protection Commission	6,646.79	6,646.79	-	7,976.15	7,976.15	-	9,571.38	9,571.38	-	11,485.66	11,485.66	-
Ghana Meteorological Agency	110,353.30	58,444.12	51,909.18	156,428.56	103,242.85	53,185.71	161,126.82	106,343.70	54,783.12	165,873.32	109,476.39	56,396.93
Ghana-India Kofi Annan Centre of Excellence	1,887.06	1,528.52	358.54	1,950.69	1,580.06	370.63	2,053.83	1,663.60	390.23	2,227.75	1,804.48	423.27
National Information Technology Agency (NITA)	15,520.73	10,243.68	5,277.05	17,580.41	11,603.07	5,977.34	20,594.85	13,592.60	7,002.25	22,067.11	14,564.29	7,502.82
Postal and Courier Services Reg. Comm.	2,000.00	1,320.00	680.00	2,200.21	1,452.14	748.07	2,399.98	1,583.99	815.99	2,599.76	1,715.84	883.92
<b>Ghana Investment Fund for Electronic Communications (GIFEC)</b>	<b>2,020.16</b>	<b>2,020.16</b>		<b>2,262.58</b>	<b>2,262.58</b>		<b>2,488.84</b>	<b>2,488.84</b>		<b>2,762.61</b>	<b>2,762.61</b>	
<b>National Communications Authority</b>	<b>307,918.71</b>	<b>307,918.71</b>	<b>-</b>	<b>473,993.88</b>	<b>473,993.88</b>	<b>-</b>	<b>513,527.38</b>	<b>513,527.38</b>	<b>-</b>	<b>528,894.84</b>	<b>528,894.84</b>	<b>-</b>
National Communications Authority	307,918.71	307,918.71	-	473,993.88	473,993.88	-	513,527.38	513,527.38	-	528,894.84	528,894.84	-
<b>Ministry of Transport</b>	<b>399,165.79</b>	<b>375,356.31</b>	<b>23,809.48</b>	<b>459,019.33</b>	<b>428,632.02</b>	<b>30,387.31</b>	<b>526,262.73</b>	<b>491,762.98</b>	<b>34,499.75</b>	<b>605,448.70</b>	<b>565,670.14</b>	<b>39,778.56</b>
Ministry of Transport (HQ)	2,463.84	2,463.84	-	434.65	434.65	-	456.00	456.00	-	472.00	472.00	-
Driver and Vehicle Licensing Authority	341,379.96	336,379.96	5,000.00	394,902.07	386,166.85	8,735.22	453,882.47	443,836.97	10,045.50	521,958.37	510,406.04	11,552.33
National Road Safety Authority	47,468.43	31,329.16	16,139.27	55,343.70	36,526.84	18,816.86	63,049.79	41,612.86	21,436.93	73,558.09	48,548.34	25,009.75
Ghana Railway Development Authority	7,853.56	5,183.35	2,670.21	8,338.91	5,503.68	2,835.23	8,874.47	5,857.15	3,017.32	9,460.24	6,243.76	3,216.48
<b>Ghana Maritime Authority</b>	<b>426,125.04</b>	<b>426,125.04</b>	<b>-</b>	<b>651,975.59</b>	<b>651,975.59</b>	<b>-</b>	<b>689,433.95</b>	<b>689,433.95</b>	<b>-</b>	<b>694,425.71</b>	<b>694,425.71</b>	<b>-</b>
Ghana Maritime Authority	426,125.04	426,125.04	-	651,975.59	651,975.59	-	689,433.95	689,433.95	-	694,425.71	694,425.71	-

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>	<b>10,879,266.26</b>	<b>10,698,753.93</b>	<b>180,512.33</b>	<b>12,563,022.79</b>	<b>12,353,666.18</b>	<b>209,356.61</b>	<b>13,642,733.06</b>	<b>13,397,459.60</b>	<b>245,273.46</b>
<b>Ministry of Education</b>	<b>2,984,802.37</b>	<b>2,984,802.37</b>	<b>-</b>	<b>3,573,009.03</b>	<b>3,573,009.03</b>	<b>-</b>	<b>4,109,853.04</b>	<b>4,109,853.04</b>	<b>-</b>	<b>4,313,352.27</b>	<b>4,313,352.27</b>	<b>-</b>
<b>GES and Others:</b>	<b>147,422.37</b>	<b>147,422.37</b>	<b>-</b>	<b>225,000.40</b>	<b>225,000.40</b>	<b>-</b>	<b>248,646.05</b>	<b>248,646.05</b>	<b>-</b>	<b>275,688.83</b>	<b>275,688.83</b>	<b>-</b>
Centre for Nat. Dist. Learning and Open Sch	2,636.16	2,636.16	-	2,720.00	2,720.00	-	2,940.00	2,940.00	-	3,160.00	3,160.00	-
Commission for Technical and Vocational Education and Training	26,821.11	26,821.11	-	64,370.67	64,370.67	-	77,244.80	77,244.80	-	92,693.76	92,693.76	-
Encyclopedia Africana	55.21	55.21	-	56.24	56.24	-	58.10	58.10	-	86.84	86.84	-
Ghana Academy of Arts and Science	1,318.03	1,318.03	-	1,390.43	1,390.43	-	1,480.71	1,480.71	-	1,482.90	1,482.90	-
Ghana Book Development Council	1,121.05	1,121.05	-	1,219.70	1,219.70	-	1,372.16	1,372.16	-	1,300.42	1,300.42	-
Ghana Education Service	16,742.92	16,742.92	-	37,710.49	37,710.49	-	42,702.12	42,702.12	-	47,693.75	47,693.75	-
Ghana Library Authority	862.33	862.33	-	905.45	905.45	-	950.72	950.72	-	998.26	998.26	-
Ghana Science Association	650.00	650.00	-	733.14	733.14	-	828.41	828.41	-	909.28	909.28	-
National Schools Inspectorate Authority	16,083.50	16,083.50	-	17,691.85	17,691.85	-	19,460.00	19,460.00	-	21,407.14	21,407.14	-
West African Examination Council (National)	7,664.50	7,664.50	-	8,522.51	8,522.51	-	9,508.81	9,508.81	-	10,644.23	10,644.23	-
National Teaching Council	73,467.56	73,467.56	-	89,679.92	89,679.92	-	92,100.23	92,100.23	-	95,312.26	95,312.26	-
<b>Ghana TVET Service:</b>	<b>32,229.33</b>	<b>32,229.33</b>	<b>-</b>	<b>32,811.64</b>	<b>32,811.64</b>	<b>-</b>	<b>33,644.68</b>	<b>33,644.68</b>	<b>-</b>	<b>34,308.28</b>	<b>34,308.28</b>	<b>-</b>
Ghana TVET Service - Headquarters	5,158.14	5,158.14	-	5,196.54	5,196.54	-	5,483.59	5,483.59	-	5,534.77	5,534.77	-
Ghana TVET Service -Training Institutes	27,071.19	27,071.19	-	27,615.10	27,615.10	-	28,161.09	28,161.09	-	28,773.52	28,773.52	-
<b>Universities:</b>	<b>2,170,461.95</b>	<b>2,170,461.95</b>	<b>-</b>	<b>2,507,153.22</b>	<b>2,507,153.22</b>	<b>-</b>	<b>2,852,757.60</b>	<b>2,852,757.60</b>	<b>-</b>	<b>3,001,752.02</b>	<b>3,001,752.02</b>	<b>-</b>
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development	48,776.22	48,776.22	-	96,233.43	96,233.43	-	97,760.65	97,760.65	-	99,624.80	99,624.80	-
C. K. Tedam University of Tech. and Applied Sciences	10,005.93	10,005.93	-	20,721.33	20,721.33	-	23,134.72	23,134.72	-	26,908.86	26,908.86	-
Ghana Communication Technology University	41,236.80	41,236.80	-	77,269.04	77,269.04	-	84,995.95	84,995.95	-	97,745.34	97,745.34	-
Kwame Nkrumah Univ. of Sci. and Tech.	633,731.36	633,731.36	-	636,562.55	636,562.55	-	703,255.97	703,255.97	-	720,659.06	720,659.06	-
S. D. Dombo University of Business and Intergrated Development Studies	24,167.85	24,167.85	-	41,615.10	41,615.10	-	46,678.43	46,678.43	-	52,463.99	52,463.99	-
University for Development Studies	116,346.77	116,346.77	-	146,565.19	146,565.19	-	147,028.13	147,028.13	-	149,635.62	149,635.62	-
University of Cape Coast	267,715.67	267,715.67	-	327,094.56	327,094.56	-	397,206.86	397,206.86	-	405,041.28	405,041.28	-
University of Education, Winneba	171,482.46	171,482.46	-	226,991.97	226,991.97	-	300,648.73	300,648.73	-	339,590.38	339,590.38	-
University of Energy and Natural Resources	25,738.55	25,738.55	-	49,949.62	49,949.62	-	55,306.89	55,306.89	-	65,923.10	65,923.10	-
University of Environment and Sustainable D	4,707.46	4,707.46	-	8,630.25	8,630.25	-	9,650.74	9,650.74	-	10,857.83	10,857.83	-
University of Ghana	595,496.12	595,496.12	-	393,636.29	393,636.29	-	474,413.30	474,413.30	-	483,322.49	483,322.49	-
University of Health and Allied Sciences	32,709.21	32,709.21	-	63,971.42	63,971.42	-	76,919.66	76,919.66	-	91,956.95	91,956.95	-
University of Mines and Technology	38,650.44	38,650.44	-	74,279.75	74,279.75	-	80,178.97	80,178.97	-	86,523.79	86,523.79	-
University of Professional Studies	136,196.78	136,196.78	-	289,581.96	289,581.96	-	293,420.23	293,420.23	-	300,016.40	300,016.40	-
University of Media, Arts and Communications (UniMAC)	23,500.33	23,500.33	-	54,050.76	54,050.76	-	62,158.37	62,158.37	-	71,482.13	71,482.13	-
<i>Ghana Institute of Journalism</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ghana Institute of Languages</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>National Film and Television Institute (NAFTI)</i>	-	-	-	-	-	-	-	-	-	-	-	-

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>	<b>10,879,266.26</b>	<b>10,698,753.93</b>	<b>180,512.33</b>	<b>12,563,022.79</b>	<b>12,353,666.18</b>	<b>209,356.61</b>	<b>13,642,733.06</b>	<b>13,397,459.60</b>	<b>245,273.46</b>
<b>Ministry of Education</b>	<b>2,984,802.37</b>	<b>2,984,802.37</b>	<b>-</b>	<b>3,573,009.03</b>	<b>3,573,009.03</b>	<b>-</b>	<b>4,109,853.04</b>	<b>4,109,853.04</b>	<b>-</b>	<b>4,313,352.27</b>	<b>4,313,352.27</b>	<b>-</b>
<b>Technical Universities</b>	<b>408,915.75</b>	<b>408,915.75</b>	<b>-</b>	<b>562,134.28</b>	<b>562,134.28</b>	<b>-</b>	<b>598,577.60</b>	<b>598,577.60</b>	<b>-</b>	<b>639,594.01</b>	<b>639,594.01</b>	<b>-</b>
Accra Technical University	105,789.58	105,789.58	-	123,347.66	123,347.66	-	125,968.01	125,968.01	-	128,702.46	128,702.46	-
Bolgatanga Technical University	9,907.00	9,907.00	-	11,417.90	11,417.90	-	14,519.13	14,519.13	-	18,511.98	18,511.98	-
Cape Coast Technical University	28,754.81	28,754.81	-	42,892.30	42,892.30	-	43,758.35	43,758.35	-	45,298.39	45,298.39	-
Ho Technical University	31,234.29	31,234.29	-	43,934.04	43,934.04	-	46,387.73	46,387.73	-	48,939.80	48,939.80	-
Koforidua Technical University	36,471.58	36,471.58	-	51,371.33	51,371.33	-	53,590.82	53,590.82	-	56,753.79	56,753.79	-
Kumasi Technical University	45,581.14	45,581.14	-	65,200.82	65,200.82	-	71,720.90	71,720.90	-	78,892.96	78,892.96	-
Sunyani Technical University	40,621.52	40,621.52	-	59,003.93	59,003.93	-	64,904.32	64,904.32	-	71,394.76	71,394.76	-
Takoradi Technical University	66,815.44	66,815.44	-	89,306.71	89,306.71	-	91,037.77	91,037.77	-	94,232.59	94,232.59	-
Tamale Technical University	37,121.18	37,121.18	-	68,758.23	68,758.23	-	78,754.02	78,754.02	-	87,740.24	87,740.24	-
Dr. Hilla Limann Technical University	6,619.20	6,619.20	-	6,901.35	6,901.35	-	7,936.55	7,936.55	-	9,127.03	9,127.03	-
<b>Colleges of Education</b>	<b>184,758.36</b>	<b>184,758.36</b>	<b>-</b>	<b>203,234.20</b>	<b>203,234.20</b>	<b>-</b>	<b>326,155.26</b>	<b>326,155.26</b>	<b>-</b>	<b>303,052.02</b>	<b>303,052.02</b>	<b>-</b>
<b>Ghana Tertiary Education Commission</b>	<b>41,014.60</b>	<b>41,014.60</b>	<b>-</b>	<b>42,675.30</b>	<b>42,675.30</b>	<b>-</b>	<b>50,071.85</b>	<b>50,071.85</b>	<b>-</b>	<b>58,957.10</b>	<b>58,957.10</b>	<b>-</b>
<b>Ministry of Labour, Jobs, and Employment</b>	<b>14,223.87</b>	<b>8,536.56</b>	<b>5,687.31</b>	<b>15,394.89</b>	<b>8,777.44</b>	<b>6,617.45</b>	<b>17,368.20</b>	<b>9,596.13</b>	<b>7,772.07</b>	<b>19,852.32</b>	<b>10,650.39</b>	<b>9,201.93</b>
Department of Co-operatives	1,038.45	430.53	607.93	1,076.65	355.29	721.35	1,278.58	421.93	856.65	1,519.57	501.46	1,018.11
Department of Factories Inspectorate	4,606.16	1,591.16	3,015.00	5,625.00	1,856.25	3,768.75	7,031.25	2,320.31	4,710.94	8,789.06	2,900.39	5,888.67
Labour Department	3,361.16	1,296.78	2,064.38	3,175.14	1,047.80	2,127.35	3,290.27	1,085.79	2,204.48	3,425.59	1,130.44	2,295.14
Management Development and Productivity Institute	5,218.10	5,218.10	-	5,518.10	5,518.10	-	5,768.10	5,768.10	-	6,118.10	6,118.10	-
<b>National Pension Regulatory Authority</b>	<b>264,622.21</b>	<b>239,779.57</b>	<b>24,842.65</b>	<b>320,647.28</b>	<b>288,582.55</b>	<b>32,064.73</b>	<b>382,889.31</b>	<b>344,600.38</b>	<b>38,288.93</b>	<b>457,591.68</b>	<b>411,832.51</b>	<b>45,759.17</b>
National Pension Regulatory Authority	264,622.21	239,779.57	24,842.65	320,647.28	288,582.55	32,064.73	382,889.31	344,600.38	38,288.93	457,591.68	411,832.51	45,759.17
<b>Ministry of Youth Development and Empowerment</b>	<b>25,823.43</b>	<b>18,075.40</b>	<b>7,748.03</b>	<b>27,829.68</b>	<b>19,479.53</b>	<b>8,350.15</b>	<b>30,837.49</b>	<b>21,584.68</b>	<b>9,252.81</b>	<b>33,840.43</b>	<b>23,686.62</b>	<b>10,153.81</b>
National Youth Authority	25.00	16.50	8.50	31.25	20.63	10.63	39.06	25.78	13.28	42.00	27.72	14.28
National Service Authority	25,798.43	18,058.90	7,739.53	27,798.43	19,458.90	8,339.53	30,798.43	21,558.90	9,239.53	33,798.43	23,658.90	10,139.53
<b>Ministry of Sports and Recreation</b>	<b>6,257.41</b>	<b>4,129.89</b>	<b>2,127.52</b>	<b>7,189.96</b>	<b>4,745.37</b>	<b>2,444.59</b>	<b>8,077.15</b>	<b>5,330.92</b>	<b>2,746.23</b>	<b>9,288.72</b>	<b>6,130.56</b>	<b>3,158.17</b>
National Sports Authority	6,257.41	4,129.89	2,127.52	7,189.96	4,745.37	2,444.59	8,077.15	5,330.92	2,746.23	9,288.72	6,130.56	3,158.17

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>	<b>10,879,266.26</b>	<b>10,698,753.93</b>	<b>180,512.33</b>	<b>12,563,022.79</b>	<b>12,353,666.18</b>	<b>209,356.61</b>	<b>13,642,733.06</b>	<b>13,397,459.60</b>	<b>245,273.46</b>
<b>Ministry of Health</b>	<b>4,559,284.02</b>	<b>4,452,307.14</b>	<b>101,899.13</b>	<b>6,681,987.02</b>	<b>6,553,449.65</b>	<b>128,537.37</b>	<b>7,757,118.67</b>	<b>7,608,622.92</b>	<b>148,495.75</b>	<b>8,542,380.90</b>	<b>8,369,132.54</b>	<b>173,248.36</b>
Ministry of Health (HQ)	20,180.76	20,180.76	-	22,498.84	22,498.84	-	24,558.70	24,558.70	-	27,700.16	27,700.16	-
Ghana Health Service(Health Facilities)	1,246,226.20	1,246,226.20	-	1,776,750.30	1,776,750.30	-	1,989,960.34	1,989,960.34	-	2,448,305.65	2,448,305.65	-
<b>Teaching Hospitals:</b>	<b>938,300.74</b>	<b>938,300.74</b>	<b>-</b>	<b>1,394,821.37</b>	<b>1,394,821.37</b>	<b>-</b>	<b>1,643,661.67</b>	<b>1,643,661.67</b>	<b>-</b>	<b>1,906,167.76</b>	<b>1,906,167.76</b>	<b>-</b>
Cape Coast Teaching Hospital	63,675.83	63,675.83	-	89,256.21	89,256.21	-	98,181.83	98,181.83	-	109,963.65	109,963.65	-
Ho Teaching Hospital	51,887.52	51,887.52	-	87,929.57	87,929.57	-	90,642.47	90,642.47	-	91,063.33	91,063.33	-
Komfo Anokye Teaching Hospital	186,698.05	186,698.05	-	259,302.84	259,302.84	-	287,826.16	287,826.16	-	316,608.77	316,608.77	-
<b>Korle-Bu Teaching Hospital</b>	<b>272,578.79</b>	<b>272,578.79</b>	<b>-</b>	<b>409,303.47</b>	<b>409,303.47</b>	<b>-</b>	<b>497,912.81</b>	<b>497,912.81</b>	<b>-</b>	<b>613,777.62</b>	<b>613,777.62</b>	<b>-</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	184,890.03	184,890.03	-	319,323.03	319,323.03	-	396,234.92	396,234.92	-	499,898.38	499,898.38	-
<i>Ghana Radiotherapy</i>	25,300.00	25,300.00	-	27,830.00	27,830.00	-	31,447.90	31,447.90	-	35,221.65	35,221.65	-
<i>National Cardiothoracic Centre</i>	51,013.66	51,013.66	-	49,637.84	49,637.84	-	56,090.76	56,090.76	-	62,821.65	62,821.65	-
<i>Plastic and Burn Units</i>	9,963.49	9,963.49	-	10,959.84	10,959.84	-	12,384.62	12,384.62	-	13,870.77	13,870.77	-
<i>Ghana Institute of Clinical Genetics</i>	1,411.60	1,411.60	-	1,552.76	1,552.76	-	1,754.62	1,754.62	-	1,965.17	1,965.17	-
National Blood Service	17,529.55	17,529.55	-	18,143.59	18,143.59	-	21,421.58	21,421.58	-	23,781.72	23,781.72	-
Tamale Teaching Hospital	60,933.42	60,933.42	-	75,342.46	75,342.46	-	78,045.20	78,045.20	-	81,454.24	81,454.24	-
Sunyani Teaching Hospital	49,963.23	49,963.23	-	75,571.02	75,571.02	-	102,265.80	102,265.80	-	150,742.38	150,742.38	-
University of Ghana Medical Centre	235,034.36	235,034.36	-	379,972.21	379,972.21	-	467,365.82	467,365.82	-	518,776.06	518,776.06	-
<b>Regulatory Agencies:</b>	<b>554,750.57</b>	<b>452,851.44</b>	<b>101,899.13</b>	<b>693,187.66</b>	<b>564,650.29</b>	<b>128,537.37</b>	<b>800,296.16</b>	<b>651,800.40</b>	<b>148,495.75</b>	<b>930,784.29</b>	<b>757,535.93</b>	<b>173,248.36</b>
Food and Drugs Authority	374,629.15	299,703.32	74,925.83	484,072.13	387,257.70	96,814.43	547,001.50	437,601.20	109,400.30	601,701.65	481,361.32	120,340.33
Ghana College of Pharmacists	3,643.84	3,643.84	-	4,008.23	4,008.23	-	4,409.05	4,409.05	-	4,849.98	4,849.98	-
Ghana Psychology Council	1,600.43	1,600.43	-	2,017.63	2,017.63	-	2,706.85	2,706.85	-	2,906.85	2,906.85	-
Health Facilities Regulatory Agency	12,249.50	9,799.60	2,449.90	14,699.00	11,759.20	2,939.80	17,638.50	14,110.80	3,527.70	21,165.50	16,932.40	4,233.10
Medical and Dental Council	30,682.71	24,546.17	6,136.54	35,285.12	28,228.10	7,057.02	38,813.63	31,050.91	7,762.73	42,695.00	34,156.00	8,539.00
Nursing and Midwifery Council for Ghana (NMwCG)	79,419.63	71,477.66	7,941.96	88,949.98	80,054.98	8,895.00	101,402.98	91,262.68	10,140.30	113,571.34	102,214.20	11,357.13
Pharmacy Council	28,806.22	23,044.98	5,761.24	37,599.98	30,079.98	7,520.00	59,161.25	47,329.00	11,832.25	111,575.36	89,260.28	22,315.07
Allied Health Professional Council	20,662.73	16,590.35	4,072.38	22,654.03	18,123.23	4,530.81	24,870.67	19,896.54	4,974.13	26,739.78	21,391.82	5,347.96
Traditional Medicine Practice Council	3,056.35	2,445.08	611.27	3,901.56	3,121.25	780.31	4,291.71	3,433.37	858.34	5,578.84	4,463.07	1,115.77

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry / Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>SOCIAL SECTOR</b>	<b>8,014,992.76</b>	<b>7,865,439.42</b>	<b>144,475.59</b>	<b>10,879,266.26</b>	<b>10,698,753.93</b>	<b>180,512.33</b>	<b>12,563,022.79</b>	<b>12,353,666.18</b>	<b>209,356.61</b>	<b>13,642,733.06</b>	<b>13,397,459.60</b>	<b>245,273.46</b>
<b>Ministry of Health</b>	<b>4,559,284.02</b>	<b>4,452,307.14</b>	<b>101,899.13</b>	<b>6,681,987.02</b>	<b>6,553,449.65</b>	<b>128,537.37</b>	<b>7,757,118.67</b>	<b>7,608,622.92</b>	<b>148,495.75</b>	<b>8,542,380.90</b>	<b>8,369,132.54</b>	<b>173,248.36</b>
<b>Subvented Agencies:</b>	<b>121,857.49</b>	<b>121,857.49</b>	<b>-</b>	<b>134,796.53</b>	<b>134,796.53</b>	<b>-</b>	<b>146,599.22</b>	<b>146,599.22</b>	<b>-</b>	<b>160,455.74</b>	<b>160,455.74</b>	<b>-</b>
Centre for Scientific Res. into Plant Medicine	74,535.04	74,535.04	-	80,149.41	80,149.41	-	85,746.17	85,746.17	-	91,342.18	91,342.18	-
Ghana College of Nurses and Midwives	15,366.18	15,366.18	-	17,722.81	17,722.81	-	20,682.80	20,682.80	-	25,615.92	25,615.92	-
Ghana College of Physicians and Surgeons	30,462.77	30,462.77	-	35,144.92	35,144.92	-	38,213.43	38,213.43	-	41,281.93	41,281.93	-
Mortuaries And Funeral Facilities Agency	1,078.00	1,078.00	-	1,304.38	1,304.38	-	1,434.82	1,434.82	-	1,635.70	1,635.70	-
St John Ambulance	415.50	415.50	-	475.00	475.00	-	522.00	522.00	-	580.00	580.00	-
<b>Psychiatric Hospitals:</b>	<b>27,799.02</b>	<b>27,799.02</b>	<b>-</b>	<b>37,058.82</b>	<b>37,058.82</b>	<b>-</b>	<b>45,157.24</b>	<b>45,157.24</b>	<b>-</b>	<b>48,672.74</b>	<b>48,672.74</b>	<b>-</b>
Accra Psychiatric Hospital	6,638.39	6,638.39	-	10,685.70	10,685.70	-	15,163.00	15,163.00	-	16,668.67	16,668.67	-
Ankaful Hospital	6,222.24	6,222.24	-	8,162.45	8,162.45	-	9,094.25	9,094.25	-	10,254.21	10,254.21	-
Pantang Hospital	14,938.39	14,938.39	-	18,210.67	18,210.67	-	20,899.99	20,899.99	-	21,749.86	21,749.86	-
<b>Other Health Institutions:</b>	<b>1,650,169.24</b>	<b>1,645,091.48</b>	<b>-</b>	<b>2,622,873.50</b>	<b>2,622,873.50</b>	<b>-</b>	<b>3,106,885.35</b>	<b>3,106,885.35</b>	<b>-</b>	<b>3,020,294.56</b>	<b>3,020,294.56</b>	<b>-</b>
Ahmadiyya Muslim Health Service Ghana	29,521.82	24,444.07	-	35,154.30	35,154.30	-	40,882.70	40,882.70	-	42,283.56	42,283.56	-
Christian Health Assoc. of Ghana (CHAG)	907,543.26	907,543.26	-	1,785,699.17	1,785,699.17	-	1,433,225.39	1,433,225.39	-	1,667,737.94	1,667,737.94	-
Health Training Institutions	713,104.15	713,104.15	-	802,020.03	802,020.03	-	1,632,777.27	1,632,777.27	-	1,310,273.06	1,310,273.06	-
<b>National Health Insurance Authority</b>	<b>156,622.80</b>	<b>156,622.80</b>	<b>-</b>	<b>249,306.05</b>	<b>249,306.05</b>	<b>-</b>	<b>252,521.36</b>	<b>252,521.36</b>	<b>-</b>	<b>260,647.42</b>	<b>260,647.42</b>	<b>-</b>
National Health Insurance Authority	156,622.80	156,622.80	-	249,306.05	249,306.05	-	252,521.36	252,521.36	-	260,647.42	260,647.42	-
<b>Min. of Gender, Children &amp; Social Protection</b>	<b>3,356.65</b>	<b>1,185.70</b>	<b>2,170.96</b>	<b>3,902.35</b>	<b>1,404.30</b>	<b>2,498.05</b>	<b>4,357.57</b>	<b>1,556.75</b>	<b>2,800.81</b>	<b>5,779.33</b>	<b>2,027.29</b>	<b>3,752.04</b>
Central Adoption Authority	600.00	276.00	324.00	896.34	412.32	484.02	913.50	420.21	493.29	923.94	425.01	498.93
Department of Social Welfare	2,506.65	827.19	1,679.46	2,746.00	906.18	1,839.82	3,163.72	1,044.03	2,119.69	4,559.04	1,504.48	3,054.56
Efua Sutherland Children's Park	250.00	82.50	167.50	260.00	85.80	174.20	280.35	92.52	187.83	296.35	97.80	198.55

**Appendix 8A: Non-Tax Revenue / Internally Generated Funds (NTR/IGF) 2025-2028 Medium-Term Estimates (GH¢'000)**

Sector/Ministry/ Department/Agency	2025 Projections			2026 Projections			2027 Projections			2028 Projections		
	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement	Collection	Retention	Lodgement
<b>PUBLIC SAFETY SECTOR</b>	<b>1,353,343.53</b>	<b>635,244.99</b>	<b>718,098.54</b>	<b>1,496,620.56</b>	<b>743,990.11</b>	<b>752,630.45</b>	<b>1,620,364.95</b>	<b>802,427.21</b>	<b>817,937.74</b>	<b>1,699,765.40</b>	<b>848,573.30</b>	<b>851,192.10</b>
<b>Min. of Justice and Attorney General's Dept.</b>	<b>236,073.34</b>	<b>169,748.29</b>	<b>66,325.06</b>	<b>324,643.93</b>	<b>258,886.07</b>	<b>65,757.85</b>	<b>346,504.24</b>	<b>273,882.67</b>	<b>72,621.57</b>	<b>368,595.70</b>	<b>291,340.93</b>	<b>77,254.77</b>
Council for Law Reporting	652.85	430.88	221.97	655.62	432.71	222.91	657.11	433.69	223.42	658.40	434.54	223.86
General Legal Council (Ghana School of Law)	63,726.18	50,037.14	13,689.05	69,693.25	59,239.26	10,453.99	79,759.68	67,795.73	11,963.95	91,800.41	78,030.35	13,770.06
<i>Independent Examination Committee</i>	7,401.50	7,401.50	-	8,049.17	8,049.17	-	8,249.17	8,249.17	-	8,452.17	8,452.17	-
Office of the Copyright Administrator	303.07	200.03	103.04	364.57	240.62	123.95	421.17	277.97	143.20	458.38	302.53	155.85
Registrar General's Department	62,275.00	9,964.00	52,311.00	65,425.00	10,468.00	54,957.00	71,775.00	11,484.00	60,291.00	75,125.00	12,020.00	63,105.00
Office of the Registrar of Companies	101,714.74	101,714.74	-	180,456.32	180,456.32	-	185,642.11	185,642.11	-	192,101.34	192,101.34	-
<b>Legal Aid Commission</b>	<b>158.70</b>	<b>158.70</b>	<b>-</b>	<b>124.55</b>	<b>124.55</b>	<b>-</b>	<b>132.85</b>	<b>132.85</b>	<b>-</b>	<b>144.03</b>	<b>144.03</b>	<b>-</b>
Legal Aid Commission	158.70	158.70	-	124.55	124.55	-	132.85	132.85	-	144.03	144.03	-
<b>Ministry of Defence</b>	<b>40,550.56</b>	<b>40,550.56</b>	<b>-</b>	<b>51,461.83</b>	<b>51,461.83</b>	<b>-</b>	<b>54,181.97</b>	<b>54,181.97</b>	<b>-</b>	<b>59,074.99</b>	<b>59,074.99</b>	<b>-</b>
37 Military Hospital	32,850.10	32,850.10	-	43,376.35	43,376.35	-	46,265.21	46,265.21	-	50,160.74	50,160.74	-
Army	1,020.00	1,020.00	-	1,071.00	1,071.00	-	1,124.55	1,124.55	-	1,180.78	1,180.78	-
Air Force	3,600.00	3,600.00	-	3,780.00	3,780.00	-	3,396.00	3,396.00	-	4,167.45	4,167.45	-
Navy	3,080.46	3,080.46	-	3,234.48	3,234.48	-	3,396.21	3,396.21	-	3,566.02	3,566.02	-
<b>Judicial Service</b>	<b>190,801.53</b>	<b>57,240.46</b>	<b>133,561.07</b>	<b>191,677.53</b>	<b>57,503.26</b>	<b>134,174.27</b>	<b>192,588.73</b>	<b>57,776.62</b>	<b>134,812.11</b>	<b>193,515.13</b>	<b>58,054.54</b>	<b>135,460.59</b>
Judicial Service	190,801.53	57,240.46	133,561.07	191,677.53	57,503.26	134,174.27	192,588.73	57,776.62	134,812.11	193,515.13	58,054.54	135,460.59
<b>Ministry of Interior</b>	<b>885,759.40</b>	<b>367,546.98</b>	<b>518,212.42</b>	<b>928,712.73</b>	<b>376,014.39</b>	<b>552,698.33</b>	<b>1,026,957.17</b>	<b>416,453.11</b>	<b>610,504.07</b>	<b>1,078,435.55</b>	<b>439,958.81</b>	<b>638,476.74</b>
Criminal Investigations Department	11,087.90	3,659.01	7,428.89	11,735.43	3,872.69	7,862.74	12,517.01	4,130.61	8,386.40	13,570.94	4,478.41	9,092.53
Gaming Commission	136,384.17	61,335.49	75,048.67	131,335.17	52,534.07	78,801.10	137,901.95	55,160.78	82,741.17	144,797.03	57,918.81	86,878.22
Ghana Immigration Service	676,327.27	271,856.18	404,471.09	721,128.77	288,451.51	432,677.26	805,826.20	322,330.48	483,495.72	838,805.19	335,522.08	503,283.11
Ghana National Fire Service	5,469.09	2,091.71	3,377.38	5,335.26	1,760.63	3,574.62	5,690.58	1,877.89	3,812.69	6,169.73	2,036.01	4,133.72
Ghana Prisons Service	628.08	376.85	251.23	788.41	473.05	315.36	979.11	587.47	391.64	1,221.46	732.88	488.58
Interior Headquarters	40,163.49	14,069.34	26,094.15	41,220.97	13,602.92	27,618.05	43,966.28	14,508.87	29,457.41	47,668.25	15,730.52	31,937.73
Narcotics Control Commission	2,300.00	759.00	1,541.00	2,760.00	910.80	1,849.20	3,312.00	1,092.96	2,219.04	3,974.40	1,311.55	2,662.85
Ghana Police Service (HQ)/MTTD	410.64	410.64	-	472.24	472.24	-	543.07	543.07	-	624.53	624.53	-
Police Hospital	12,988.76	12,988.76	-	13,936.48	13,936.48	-	16,220.97	16,220.97	-	21,604.02	21,604.02	-
<b>MULTISECTORIAL</b>	<b>1,038,173.22</b>	<b>-</b>	<b>1,038,173.22</b>	<b>1,001,768.11</b>	<b>-</b>	<b>1,001,768.11</b>	<b>1,031,440.83</b>	<b>-</b>	<b>1,031,440.83</b>	<b>1,047,117.98</b>	<b>-</b>	<b>1,047,117.98</b>
Accra City Revenue/Refund etc	32.86	-	32.86	40.42	-	40.42	57.00	-	57.00	75.47	-	75.47
Auction Sales	31,821.04	-	31,821.04	39,139.88	-	39,139.88	43,187.23	-	43,187.23	47,184.22	-	47,184.22
Dividend Payment	932,071.41	-	932,071.41	878,485.69	-	878,485.69	894,182.83	-	894,182.83	895,019.40	-	895,019.40
Interest on Loans/CAGD Loans Repayment	8,900.88	-	8,900.88	10,948.08	-	10,948.08	15,436.79	-	15,436.79	20,439.85	-	20,439.85
Proceeds from International Incoming Telephone Traffic (IITT) - CF's Share	39,780.26	-	39,780.26	42,929.72	-	42,929.72	44,530.91	-	44,530.91	48,963.38	-	48,963.38
NLA net income	10,276.00	-	10,276.00	12,639.48	-	12,639.48	13,821.67	-	13,821.67	14,301.27	-	14,301.27
Value Books Sales	5.77	-	5.77	7.10	-	7.10	10.00	-	10.00	13.25	-	13.25
Yield from capping policy	-	-	-	-	-	-	-	-	-	-	-	-
Revised Retention	-	-	-	-	-	-	-	-	-	-	-	-
Rent Deductions	15,284.99	-	15,284.99	17,577.74	-	17,577.74	20,214.40	-	20,214.40	21,121.15	-	21,121.15
Other Revenue Measures	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>16,282,598.43</b>	<b>13,572,771.50</b>	<b>2,661,800.02</b>	<b>20,946,818.72</b>	<b>18,180,717.61</b>	<b>2,766,101.11</b>	<b>23,364,598.19</b>	<b>20,404,830.50</b>	<b>2,959,767.69</b>	<b>25,109,754.63</b>	<b>21,937,366.76</b>	<b>3,172,387.87</b>



## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ADMINISTRATION SECTOR</b>	<b>45,034,569</b>	<b>1,217,527,609</b>	<b>151,720,436</b>	<b>1,414,282,613</b>
<b>Office of Government Machinery</b>	-	<b>285,526,338</b>	<b>10,499,909</b>	<b>296,026,247</b>
Ghana Investment Promotion Centre	-	46,670,289	2,456,331	49,126,620
<i>Ghana Card Project</i>	-	205,334,280	-	205,334,280
Office of the Chief of Staff	-	118,800	-	118,800
State Interest and Governance Authority	-	351,000	-	351,000
Government Communications	-	33,051,969	8,043,578	41,095,547
<i>Ghana Broadcasting Corporation</i>	-	32,174,312	8,043,578	40,217,890
<i>Ghana News Agency</i>	-	750,927	-	750,927
<i>Information Service Department</i>	-	126,730	-	126,730
<b>Office of the Head of Civil Service</b>	-	<b>8,279,129</b>	<b>528,361</b>	<b>8,807,490</b>
<i>Civil Service Training Centre</i>	-	2,972,920	-	2,972,920
<i>Government Secretarial School</i>	-	1,248,680	312,170	1,560,850
<i>Institute of Technical Supervision</i>	-	241,240	-	241,240
Public Records & Archives Admin. Dept.	-	3,603,439	216,191	3,819,630
Management Services Department	-	212,850	-	212,850
<b>Public Services Commission</b>	-	<b>62,810</b>	-	<b>62,810</b>
Public Services Commission	-	62,810	-	62,810
<b>Electoral Commission</b>	-	<b>267,820</b>	-	<b>267,820</b>
Electoral Commission	-	267,820	-	267,820
<b>Ministry of Foreign Affairs</b>	<b>421,692</b>	<b>215,148,275</b>	<b>85,774,844</b>	<b>301,344,812</b>
Foreign Affairs and Regional Integration (Finance Bureau)	-	814,053	450,397	1,264,450
Accra International Conference Center	421,692	8,974,470	-	9,396,162
Passport Office	-	154,216,393	85,324,447	239,540,840
Missions	-	51,143,360	-	51,143,360
<b>Ministry of Finance</b>	-	<b>208,615,701</b>	<b>45,929,097</b>	<b>254,544,798</b>
Controller and Accountant General's Department (CAGD)	-	29,764,329	12,756,141	42,520,470
General Administration and Finance	-	172,164,854	30,871,884	203,036,738
Ghana Statistical Service	-	95,820	-	95,820
Institute of Accountancy Training	-	258,660	-	258,660
Internal Audit Agency	-	3,403,400	-	3,403,400
Public Procurement Authority	-	2,928,638	2,301,072	5,229,710
<b>Ghana Revenue Authority</b>	-	<b>457,213,197</b>	-	<b>457,213,197</b>
Ghana Revenue Authority	-	457,213,197	-	457,213,197
<b>Independent Tax Appeals Board</b>	-	<b>202,500</b>	-	<b>202,500</b>
Independent Tax Appeals Board	-	202,500	-	202,500
<b>Securities and Exchange Commission</b>	<b>40,612,877</b>	<b>24,381,139</b>	<b>8,888,224</b>	<b>73,882,240</b>
Securities and Exchange Commission	40,612,877	24,381,139	8,888,224	73,882,240
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>	<b>4,000,000</b>	<b>17,830,700</b>	<b>100,000</b>	<b>21,930,700</b>
Births and Deaths Registry	-	6,909,170	-	6,909,170
Dept. of Parks and Gardens	-	463,520	-	463,520
Institute of Local Government Studies	4,000,000	5,500,000	100,000	9,600,000
Land Use and Spatial Planning	-	4,958,010	-	4,958,010

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>765,999,135</b>	<b>1,064,596,710</b>	<b>502,503,366</b>	<b>2,333,099,211</b>
<b>Ministry of Food and Agriculture</b>	<b>-</b>	<b>22,687,983</b>	<b>6,969,415</b>	<b>29,657,398</b>
Animal Production Department	-	526,157	-	526,157
Grains and Legumes Development Board	-	457,952	114,488	572,440
Human Resource Dev. & Management Directorate: <i>HRDMD (HQ)</i>	-	<b>8,532,988</b>	<b>2,147,032</b>	<b>10,680,020</b>
<i>Adidome Farm Institute</i>	-	267,750	-	267,750
<i>Animal Health and Production</i>	-	1,264,000	316,000	1,580,000
<i>Asuansi Farm Institute</i>	-	2,300,216	726,384	3,026,600
<i>Damongo Agric College</i>	-	68,040	7,560	75,600
<i>Ejura Agric College</i>	-	88,800	-	88,800
<i>Kwadaso Agric College</i>	-	1,460,420	-	1,460,420
<i>Ohawu Agric College</i>	-	2,350,902	1,097,088	3,447,990
<i>Wenchi Farm Institute</i>	-	532,800	-	532,800
Plant Protection and Regulatory Service Directorate	-	200,060	-	200,060
Veterinary Services Department	-	1,416,242	606,961	2,023,202
Tree Crops Development Authority	-	5,245,911	1,311,478	6,557,389
	-	6,508,733	2,789,457	9,298,190
<b>Min. of Fisheries &amp; Aquaculture Develoement</b>	<b>-</b>	<b>61,065,151</b>	<b>63,056,802</b>	<b>124,121,953</b>
Fisheries Commission	-	53,845,448	35,896,965	89,742,413
National Premix Fuel Secretariat	-	7,219,703	27,159,837	34,379,540
<b>Ministry of Lands and Natural Resources</b>	<b>266,414,326</b>	<b>468,309,702</b>	<b>151,693,999</b>	<b>886,418,027</b>
Forestry Commission:	-	215,146,643	30,456,587	245,603,230
<i>Corporate Head Office</i>	-	47,879,816	11,969,954	59,849,770
<i>Forestry Services Division</i>	-	101,562,594	7,644,496	109,207,090
<i>Timber Industry Development Division</i>	-	54,187,500	9,562,500	63,750,000
<i>Wild Life Division</i>	-	11,516,733	1,279,637	12,796,370
Ghana Geological Survey Authority	-	1,921,091	3,567,739	5,488,830
Ghana Integrated Alliumium Dev. Cooperation	-	6,389,720	-	6,389,720
Ghana School of Survey and Mapping	-	1,217,988	811,992	2,029,980
Lands Commission	-	68,260,738	36,755,782	105,016,520
Minerals Commission	266,414,326	154,808,325	72,003,872	493,226,523
Office of the Administrator of Stool Lands	-	18,895,397	8,098,027	26,993,424
Ghana Integrated Iron and Steel Development Corporation	-	1,669,800	-	1,669,800
<b>Ministry of Trade, Agribusiness and Industry</b>	<b>57,701,464</b>	<b>182,719,155</b>	<b>86,525,011</b>	<b>326,945,630</b>
Ghana Export Promotion Authority	-	561,000	-	561,000
Ghana Enterprises Agency	-	1,224,998	106,522	1,331,520
Ghana Free Zones Authority	57,218,416	85,827,624	35,761,510	178,807,550
Ghana Standards Authority	483,048	72,167,395	48,111,597	120,762,040
GRATIS Foundation	-	6,833,970	759,330	7,593,300
Ministry of Trade and Industry(HQ)	-	16,074,468	1,786,052	17,860,520
Ghana International Trade Commission	-	29,700	-	29,700

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>765,999,135</b>	<b>1,064,596,710</b>	<b>502,503,366</b>	<b>2,333,099,211</b>
<b>Min. of Tourism, Culture and Creative Arts</b>	<b>-</b>	<b>29,079,853</b>	<b>8,624,074</b>	<b>37,703,927</b>
Abibigroma Theatre Company	-	40,194	17,226	57,420
Bureau of Ghana Languages	-	102,850	68,567	171,417
Folklore Board	-	57,024	38,016	95,040
Ghana Dance Ensemble	-	203,480	50,870	254,350
Ghana Museums & Monuments Board	-	1,711,916	1,518,114	3,230,030
Ghana Tourism Authority	-	18,276,082	6,092,028	24,368,110
Hotel, Catering & Tourism Training Institute(HOTCATT)	-	198,000	-	198,000
Kwame Nkrumah Memorial Park	-	5,576,080	-	5,576,080
National Commission on Culture	-	455,560	195,240	650,800
National Film Authority	-	118,008	78,672	196,680
National Symphony Orchestra	-	161,072	40,268	201,340
National Theatre	-	1,909,992	477,498	2,387,490
W.E.B. Du Bois Memorial Centre	-	269,595	47,576	317,170
<b>Min. of Env., Science, Tech.&amp; Innovation</b>	<b>139,050,786</b>	<b>149,991,171</b>	<b>71,388,484</b>	<b>360,430,441</b>
Biotech. and Nuclear Agric. Res. Institute	-	1,165,668	499,572	1,665,240
Council for Scientific and Industrial Research	-	42,978,742	10,744,686	53,723,428
Environmental Protection Agency	139,050,786	74,160,420	46,350,262	259,561,468
Ghana Atomic Energy Commission	-	14,680,057	6,291,453	20,971,510
Ghana Space Science and Technology Institute (GSSTI)	-	660,598	283,114	943,712
National Biosafety Authority	-	705,176	176,294	881,470
National Nuclear Research Institute	-	1,428,120	952,080	2,380,200
Nuclear Regulatory Authority	-	5,612,299	2,405,271	8,017,570
Radiation Protection Institute	-	3,908,203	1,674,944	5,583,147
Radiological and Medical Sciences Research Institute (RAMSRI)	-	353,871	151,659	505,530
School of Nuclear and Allied Sciences (SNAS)	-	2,834,857	1,214,939	4,049,796
Nuclear Power Institute	-	14,700	6,300	21,000
E-Waste Fund Secretariat	-	1,488,459	637,911	2,126,370
<b>Ministry of Energy and Green Transition</b>	<b>302,832,559</b>	<b>150,743,696</b>	<b>114,245,580</b>	<b>567,821,835</b>
Energy Commission	45,748,508	26,485,978	10,835,173	83,069,659
National Petroleum Authority	146,826,615	85,648,859	85,648,859	318,124,333
Petroleum Commission	110,257,436	38,608,859	17,761,548	166,627,843

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>INFRASTRUCTURE</b>	<b>494,271,225</b>	<b>558,952,894</b>	<b>258,732,459</b>	<b>1,311,956,578</b>
<b>Ministry of Works, Housing and Water Resources</b>	<b>-</b>	<b>49,381,105</b>	<b>13,649,028</b>	<b>63,030,133</b>
Architect Registration Council	-	586,280	-	586,280
Department of Rural Housing	-	37,800	-	37,800
Engineering Council	-	144,144	61,776	205,920
Ministry of Works & Housing (Hq'ters)**	-	1,394,219	-	1,394,219
Public Servants Housing Loans Scheme Board	-	722,500	-	722,500
Public Works Department	-	205,930	-	205,930
Rent Control Department	-	148,500	-	148,500
Real Estate Agency Council	-	33,860	-	33,860
Ghana Hydrological Authority	-	87,899	-	87,899
Community Water and Sanitation Agency	-	34,359,324	8,589,831	42,949,155
Water Resources Commission	-	11,660,649	4,997,421	16,658,070
<b>Ministry of Roads and Highways</b>	<b>-</b>	<b>49,406,052</b>	<b>5,356,456</b>	<b>54,762,508</b>
Department of Feeder Roads	-	152,130	-	152,130
Department of Urban Roads	-	201,630	-	201,630
Ghana Highway Authority	-	8,034,684	5,356,456	13,391,140
Axle Load	-	38,755,458	-	38,755,458
Ministry of Roads and Highways(HQ)	-	2,262,150	-	2,262,150
<b>Ministry of Communication, Digital Technology, and Innovations</b>	<b>2,991,055</b>	<b>41,272,491</b>	<b>40,500,329</b>	<b>84,763,876</b>
Cyber Security Authority	-	2,736,360	1,824,240	4,560,600
Data Protection Commission	2,991,055	2,326,376	1,329,358	6,646,790
Ghana Meteorological Agency	-	23,757,536	34,686,587	58,444,123
Ghana-India Kofi Annan Centre of Excellence	-	917,112	611,408	1,528,520
National Information Technology Agency (NITA)	-	8,194,944	2,048,736	10,243,680
Postal and Courier Services Regulatory Commission	-	1,320,000	-	1,320,000
Ghana Investment Fund for Electronic Communications (GIFEC)	-	2,020,163	-	2,020,163
<b>National Communications Authority</b>	<b>183,867,264</b>	<b>77,935,207</b>	<b>46,116,241</b>	<b>307,918,712</b>
National Communications Authority	183,867,264	77,935,207	46,116,241	307,918,712
<b>Ministry of Transport</b>	<b>110,739,811</b>	<b>219,676,298</b>	<b>44,940,203</b>	<b>375,356,313</b>
Ministry of Transport (HQ)	-	2,463,840	-	2,463,840
Driver and Vehicle Licensing Authority	110,739,811	191,135,363	34,504,784	336,379,959
National Road Safety Authority	-	21,930,415	9,398,749	31,329,164
Ghana Railway Development Authority	-	4,146,680	1,036,670	5,183,350
<b>Ghana Maritime Authority</b>	<b>196,673,094</b>	<b>121,281,741</b>	<b>108,170,202</b>	<b>426,125,037</b>
Ghana Maritime Authority	196,673,094	121,281,741	108,170,202	426,125,037

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>1,851,810,598</b>	<b>4,543,530,472</b>	<b>1,470,098,350</b>	<b>7,865,439,421</b>
<b>Ministry of Education</b>	<b>803,161,825</b>	<b>1,401,310,976</b>	<b>780,329,568</b>	<b>2,984,802,369</b>
<b>GES and Others:</b>	<b>1,532,218</b>	<b>128,250,784</b>	<b>17,639,371</b>	<b>147,422,373</b>
Centre for National Distance Learning and Open Schooling	-	2,636,164		2,636,164
Commission for Technical and Vocational Education and Training	-	21,639,001	5,182,111	26,821,112
Encyclopedia Afrikana	-	55,210	-	55,210
Ghana Academy of Arts and Science	-	1,318,031	-	1,318,031
Ghana Book Devt. Council	-	1,121,048	-	1,121,048
Ghana Education Service	331,543	15,748,288	663,085	16,742,917
Ghana Library Authority	-	862,330		862,330
Ghana Science Association	-	650,000		650,000
National Schools Inspectorate Authority	-	13,999,078	2,084,422	16,083,500
West African Examination Council (National)	-	6,131,603	1,532,901	7,664,503
National Teaching Council	1,200,675	64,090,031	8,176,852	73,467,558
<b>Ghana TVET Service</b>	<b>-</b>	<b>28,039,516</b>	<b>4,189,813</b>	<b>32,229,329</b>
Ghana TVET Service - Headquarters	-	4,487,584	670,558	5,158,142
Ghana TVET Service -Training Institutes	-	23,551,933	3,519,254	27,071,187
<b>Universities:</b>	<b>692,281,015</b>	<b>849,656,168</b>	<b>628,524,768</b>	<b>2,170,461,952</b>
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development(AMMUSTED) Sciences	11,980,125	17,970,188	18,825,911	48,776,224
Ghana Communication Technology University	1,843,911	4,609,778	3,552,240	10,005,929
Kwame Nkrumah University of Science and Technology	5,248,881	16,890,408	19,097,511	41,236,801
Studies	393,350,499	109,264,027	131,116,833	633,731,359
University for Development Studies	11,154,391	9,295,326	3,718,130	24,167,847
University of Cape Coast	35,508,864	37,481,578	43,356,323	116,346,765
University of Education, Winneba	15,595,088	129,959,065	122,161,521	267,715,674
University of Energy and Natural Resources	41,973,122	89,034,921	40,474,413	171,482,456
University of Environment and Sustainable Devt.	3,367,661	11,065,171	11,305,718	25,738,551
University of Ghana	1,569,248	2,927,772	210,444	4,707,464
University of Health and Allied Sciences	155,346,813	336,584,761	103,564,542	595,496,117
University of Mines and Technology	3,438,184	18,894,526	10,376,502	32,709,213
University of Professional Studies	8,150,773	21,103,445	9,396,222	38,650,441
University of Media, Arts and Communications (UniMAC)	3,753,455	25,469,870	106,973,456	136,196,781
<b>Technical Universities</b>	<b>-</b>	<b>19,105,330</b>	<b>4,395,000</b>	<b>23,500,330</b>
Accra Technical University	89,738,492	236,568,921	82,608,342	408,915,754
Bolgatanga Technical University	10,290,941	73,715,665	21,782,979	105,789,585
Cape Coast Technical University	3,269,310	5,746,060	891,630	9,907,000
Ho Technical University	3,571,779	20,557,574	4,625,454	28,754,807
Koforidua Technical University	6,681,132	19,584,069	4,969,092	31,234,294
Kumasi Technical University	10,038,051	20,410,703	6,022,830	36,471,584
Sunyani Technical University	13,632,851	21,990,381	9,957,908	45,581,140
Takoradi Technical University	10,245,228	17,685,087	12,691,209	40,621,524
Tamale Technical University	18,240,819	35,621,800	12,952,824	66,815,443
Dr. Hilla Limann Technical University	11,432,141	17,558,225	8,130,809	37,121,175
<b>Colleges of Education</b>	<b>2,336,241</b>	<b>3,699,356</b>	<b>583,606</b>	<b>6,619,203</b>
<b>Ghana Tertiary Education Commission</b>	<b>19,610,100</b>	<b>130,085,367</b>	<b>35,062,895</b>	<b>184,758,361</b>
<b>Ministry of Labour, Jobs, and Employment</b>	<b>-</b>	<b>28,710,220</b>	<b>12,304,380</b>	<b>41,014,600</b>
Department of Co-operatives	-	430,526	-	430,526
Department of Factories Inspectorate	-	1,591,158	-	1,591,158
Labour Department	-	1,167,100	129,678	1,296,778
Management Dev.& Productivity Institute (MDPI)	-	4,435,385	782,715	5,218,100

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>1,851,810,598</b>	<b>4,543,530,472</b>	<b>1,470,098,350</b>	<b>7,865,439,421</b>
<b>National Pension Regulatory Authority</b>	<b>82,449,587</b>	<b>72,358,384</b>	<b>84,971,595</b>	<b>239,779,566</b>
National Pension Regulatory Authority	82,449,587	72,358,384	84,971,595	239,779,566
<b>Ministry of Youth Development and Empowerment</b>	<b>-</b>	<b>10,851,841</b>	<b>7,223,561</b>	<b>18,075,401</b>
National Youth Authority	-	16,500	-	16,500
National Service Authority	-	10,835,341	7,223,561	18,058,901
<b>Ministry of Sports and Recreation</b>	<b>-</b>	<b>4,129,890</b>	<b>-</b>	<b>4,129,890</b>
National Sports Authority	-	4,129,890	-	4,129,890
<b>Ministry of Health</b>	<b>893,911,742</b>	<b>2,961,734,165</b>	<b>596,661,234</b>	<b>4,452,307,141</b>
Ministry of Health (HQ)		20,180,765		20,180,765
Ghana Health Service (Health Facilities)	323,722,845	891,160,291	31,343,067	1,246,226,203
<b>Teaching Hospitals:</b>	<b>156,021,418</b>	<b>676,030,529</b>	<b>106,248,792</b>	<b>938,300,740</b>
Cape Coast Teaching Hospital	6,242,729	51,190,377	6,242,729	63,675,834
Ho Teaching Hospital	9,377,262	35,008,444	7,501,809	51,887,515
Komfo Anokye Teaching Hospital	31,567,303	122,661,519	32,469,226	186,698,048
<b>Korlebu Teaching Hospital:</b>	<b>24,407,816</b>	<b>235,502,743</b>	<b>12,668,225</b>	<b>272,578,785</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	<i>13,661,825</i>	<i>163,941,902</i>	<i>7,286,307</i>	<i>184,890,034</i>
<i>Ghana Radiotherapy</i>	<i>3,446,348</i>	<i>21,418,368</i>	<i>435,283</i>	<i>25,300,000</i>
<i>National Cardiothoracic Centre</i>	<i>5,611,503</i>	<i>42,341,341</i>	<i>3,060,820</i>	<i>51,013,664</i>
<i>Plastic and Burn Units</i>	<i>1,456,940</i>	<i>6,958,733</i>	<i>1,547,815</i>	<i>9,963,488</i>
<i>Ghana Institute of Clinical Genetics</i>	<i>231,200</i>	<i>842,400</i>	<i>338,000</i>	<i>1,411,600</i>
National Blood Bank	2,629,432	13,147,159	1,752,955	17,529,545
Tamale Teaching Hospital	10,586,888	41,171,230	9,175,303	60,933,421
Sunyani Teaching Hospital	9,896,676	35,306,549	4,760,001	49,963,227
University of Ghana Medical Centre	61,313,313	142,042,507	31,678,545	235,034,365
<b>Regulatory Agencies:</b>	<b>105,770,032</b>	<b>240,984,597</b>	<b>106,096,812</b>	<b>452,851,441</b>
Food and Drugs Authority	89,910,996	149,851,660	59,940,664	299,703,320
Ghana College of Pharmacists	900,000	1,801,750	942,093	3,643,843
Ghana Psychology Council	208,056	1,120,304	272,074	1,600,434
Health Facilities Regulatory Agency	1,469,940	6,369,740	1,959,920	9,799,600
Medical and Dental Council	2,454,617	17,182,320	4,909,234	24,546,171
Nursing and Midwifery Council of Ghana (NMwCG)	5,003,436	39,312,715	27,161,512	71,477,663
Pharmacy Council	2,995,847	14,287,888	5,761,245	23,044,980
Allied Health Professional Council	2,215,869	10,226,894	4,147,587	16,590,350
Traditional Medicine Practice Council	611,270	831,327	1,002,483	2,445,079
<b>Subvented Agencies:</b>	<b>27,731,266</b>	<b>76,047,013</b>	<b>18,079,214</b>	<b>121,857,493</b>
Centre for Scientific Research into Plant Medicine	6,778,992	61,944,324	5,811,725	74,535,040
College of Nurses and Midwives	1,536,618	10,756,325	3,073,236	15,366,179
Ghana College of Physicians and Surgeons	19,012,756	2,385,000	9,065,014	30,462,770
Mortuaries And Funeral Facilities Agency	353,040	628,964	96,000	1,078,004
St John Ambulance	49,860	332,400	33,240	415,500
<b>Psychiatric Hospitals:</b>	<b>6,430,270</b>	<b>18,774,243</b>	<b>2,594,506</b>	<b>27,799,019</b>
Accra Psychiatric Hospital	1,199,708	4,798,833	639,844	6,638,385
Ankafu Hospital	1,673,802	4,016,481	531,958	6,222,240
Pantang Hospital	3,556,760	9,958,929	1,422,704	14,938,393
<b>Others</b>	<b>274,235,912</b>	<b>1,038,556,728</b>	<b>332,298,841</b>	<b>1,645,091,481</b>
Ahmadiyya Muslim Health Service Ghana	4,133,055	17,004,571	3,306,444	24,444,071
Christian Health Associations of Ghana (CHAG)	169,200,772	629,338,988	109,003,498	907,543,257
Health Training Institutions	100,902,085	392,213,170	219,988,899	713,104,154
<b>National Health Insurance Authority</b>	<b>72,287,444</b>	<b>84,335,351</b>	<b>-</b>	<b>156,622,796</b>
National Health Insurance Authority (NHIA)	72,287,444	84,335,351	-	156,622,796
<b>Min. of Gender, Children and Social Protection</b>	<b>-</b>	<b>1,185,697</b>	<b>-</b>	<b>1,185,697</b>
Central Adoption Authority	-	276,002	-	276,002
Department of Social Welfare	-	827,194	-	827,194
Efua Sutherland Children's Park	-	82,501	-	82,501

## Appendix 8B: 2025 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>PUBLIC SAFETY SECTOR</b>	<b>57,184,836</b>	<b>514,873,086</b>	<b>75,935,754</b>	<b>647,993,675</b>
<b>Min. of Justice and Attorney General's Dept.</b>	<b>15,511,512</b>	<b>101,642,217</b>	<b>52,594,558</b>	<b>169,748,287</b>
Council for Law Reporting	-	387,793	43,088	430,881
General Legal Council (Ghana School of Law)	15,511,512	24,017,826	10,507,799	50,037,137
<i>Independent Examination Committee</i>		5,921,200	1,480,300	7,401,500
Office of the Copyright Administrator	-	148,019	52,007	200,026
Registrar General's Department	-	5,978,400	3,985,600	9,964,000
Office of the Registrar of Companies	-	65,188,979	36,525,764	101,714,743
<b>Legal Aid Commission</b>	<b>-</b>	<b>158,696</b>	<b>-</b>	<b>158,696</b>
Legal Aid Commission		158,696		158,696
<b>Ministry of Defence</b>	<b>-</b>	<b>40,550,563</b>	<b>-</b>	<b>40,550,563</b>
37 Military Hospital		32,850,103		32,850,103
Army		1,020,000		1,020,000
Air Force		3,600,000		3,600,000
Navy		3,080,460		3,080,460
<b>Judicial Service</b>	<b>20,034,161</b>	<b>22,896,184</b>	<b>14,310,115</b>	<b>57,240,460</b>
Judicial Service	20,034,161	22,896,184	14,310,115	57,240,460
<b>Ministry of Interior</b>	<b>21,639,162</b>	<b>349,625,427</b>	<b>9,031,081</b>	<b>380,295,670</b>
Criminal Investigations Department	-	3,659,006	-	3,659,006
Gaming Commission	21,639,162	35,764,726	3,931,605	61,335,494
Ghana Immigration Service	-	271,856,180	-	271,856,180
Ghana National Fire Service	-	2,091,711	-	2,091,711
Ghana Prisons Service	-	376,850	-	376,850
Interior Headquarters	-	14,069,340	-	14,069,340
Narcotics Control Board	-	759,000	-	759,000
Ghana Police Service (HQ/MTTD)		410,640		410,640
Police Hospital	-	12,988,760	-	12,988,760
National Identification Authority	-	7,649,214	5,099,476	12,748,690
<b>GRAND TOTAL</b>	<b>3,214,300,363</b>	<b>7,899,480,771</b>	<b>2,458,990,365</b>	<b>13,572,771,499</b>

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	EMPLOYEE COMPENSATIO	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>ADMINISTRATION SECTOR</b>	<b>47,382,295.26</b>	<b>1,581,229,230.16</b>	<b>185,323,179.78</b>	<b>1,813,934,705.20</b>
<b>Office of Government Machinery</b>	-	<b>538,561,391</b>	<b>11,508,859</b>	<b>550,070,250</b>
Ghana Investment Promotion Centre	-	50,279,909.00	2,646,311.00	52,926,220.00
<i>Ghana Card Project</i>	-	451,735,410.00	-	451,735,410.00
Office of the Chief of Staff	-	133,650.00	-	133,650.00
State Interest and Governance Authority	-	358,020.00	-	358,020.00
Government Communications	-	36,054,402.00	8,862,548.00	44,916,950.00
<i>Ghana Broadcasting Corporation</i>	-	35,450,192.00	8,862,548.00	44,312,740.00
<i>Ghana News Agency</i>	-	469,480.00	-	469,480.00
<i>Information Service Department</i>	-	134,730.00	-	134,730.00
<b>Office of the Head of Civil Service</b>	-	<b>8,849,794</b>	<b>614,096</b>	<b>9,463,890</b>
<i>Civil Service Training Centre</i>	-	3,025,930.00	-	3,025,930.00
<i>Government Secretarial School</i>	-	1,548,368.00	387,092.00	1,935,460.00
<i>Institute of Technical Supervision</i>	-	274,240.00	-	274,240.00
Public Records & Archives Admin. Dept.	-	3,783,675.51	227,004.49	4,010,680.00
Management Services Department	-	217,580.00	-	217,580.00
<b>Public Services Commission</b>	-	<b>65,950</b>	-	<b>65,950</b>
Public Services Commission	-	65,950.00	-	65,950.00
<b>Electoral Commission</b>	-	<b>275,500</b>	-	<b>275,500</b>
Electoral Commission	-	275,500.00	-	275,500.00
<b>Ministry of Foreign Affairs</b>	<b>314,943</b>	<b>333,145,588</b>	<b>149,013,798</b>	<b>482,474,328</b>
Foreign Affairs and Regional Integration (Finance Bureau)	-	948,870.55	524,988.65	1,473,859.20
Accra International Conference Center	314,942.76	7,558,626.24	-	7,873,569.00
Passport Office	-	268,380,390.96	148,488,809.04	416,869,200.00
Missions	-	56,257,700.00	-	56,257,700.00
<b>Ministry of Finance</b>	-	<b>247,471,665</b>	<b>16,651,102</b>	<b>264,122,767</b>
Controller and Accountant General's Department (CAGD)	-	31,543,638.00	13,518,702.00	45,062,340.00
General Administration and Finance	-	207,876,247.00	-	207,876,247.00
Ghana Statistical Service	-	47,660.00	-	47,660.00
Institute of Accountancy Training	-	273,690.00	-	273,690.00
Internal Audit Agency	-	3,743,740.00	-	3,743,740.00
Public Procurement Authority	-	3,986,690.40	3,132,399.60	7,119,090.00
<b>Ghana Revenue Authority</b>	-	<b>407,294,920</b>	-	<b>407,294,920</b>
Ghana Revenue Authority	-	407,294,920.00	-	407,294,920.00
<b>Independent Tax Appeals Board</b>	-	<b>286,500</b>	-	<b>286,500</b>
Independent Tax Appeals Board	-	286,500.00	-	286,500.00
<b>Securities and Exchange Commission</b>	<b>42,267,352</b>	<b>24,470,572</b>	<b>7,415,325</b>	<b>74,153,250</b>
Securities and Exchange Commission	42,267,352.50	24,470,572.50	7,415,325.00	74,153,250.00
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>	<b>4,800,000</b>	<b>20,807,350</b>	<b>120,000</b>	<b>25,727,350</b>
Births and Deaths Registry	-	7,725,090.00	-	7,725,090.00
Dept. of Parks and Gardens	-	533,170.00	-	533,170.00
Institute of Local Government Studies	4,800,000.00	6,600,000.00	120,000.00	11,520,000.00
Land Use and Spatial Planning	-	5,949,090.00	-	5,949,090.00



## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	EMPLOYEE COMPENSATIO	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>ECONOMIC SECTOR</b>	<b>798,453,754</b>	<b>1,484,794,259</b>	<b>739,798,422</b>	<b>3,023,046,434</b>
<b>Ministry of Food and Agriculture</b>	<b>-</b>	<b>24,697,089</b>	<b>7,633,599</b>	<b>32,330,688</b>
Animal Production Department	-	498,170.00	-	498,170.00
Grains and Legumes Development Board	-	485,656.00	121,414.00	607,070.00
Human Resource Dev. & Management Directorate: <i>HRDMD (HQ)</i>	-	9,253,370.78	2,354,519.22	11,607,890.00
<i>Addome Farm Institute</i>	-	268,500.00	-	268,500.00
<i>Animal Health and Production</i>	-	1,308,000.00	327,000.00	1,635,000.00
<i>Asuansi Farm Institute</i>	-	2,570,137.60	811,622.40	3,381,760.00
<i>Damongo Agric College</i>	-	81,900.00	9,100.00	91,000.00
<i>Ejura Agric College</i>	-	101,200.00	-	101,200.00
<i>Kwadaso Agric College</i>	-	1,533,440.00	-	1,533,440.00
<i>Ohawu Agric College</i>	-	2,585,993.18	1,206,796.82	3,792,790.00
<i>Wenchi Farm Institute</i>	-	557,000.00	-	557,000.00
Plant Protection and Regulatory Service Directorate	-	247,200.00	-	247,200.00
Veterinary Services Department	-	1,479,471.00	634,059.00	2,113,530.00
Tree Crops Development Authority	-	5,820,814.40	1,455,203.60	7,276,018.00
	-	7,159,607.00	3,068,403.00	10,228,010.00
<b>Min. of Fisheries &amp; Aquaculture Devevelopment</b>	<b>-</b>	<b>59,454,775</b>	<b>65,335,222</b>	<b>124,789,997</b>
Fisheries Commission	-	51,152,115.96	34,101,410.64	85,253,526.60
National Premix Fuel Secretariat	-	8,302,658.70	31,233,811.30	39,536,470.00
<b>Ministry of Lands and Natural Resources</b>	<b>279,619,415</b>	<b>682,255,840</b>	<b>240,892,923</b>	<b>1,202,768,179</b>
Forestry Commission:	-	247,741,036.50	33,589,173.50	281,330,210.00
<i>Corporate Head Office</i>	-	50,273,848.00	12,568,462.00	62,842,310.00
<i>Forestry Services Division</i>	-	126,953,249.00	9,555,621.00	136,508,870.00
<i>Timber Industry Development Division</i>	-	55,542,187.50	9,801,562.50	65,343,750.00
<i>Wild Life Division</i>	-	14,971,752.00	1,663,528.00	16,635,280.00
Ghana Geological Survey Authority	-	1,998,843.52	3,712,136.48	5,710,980.00
Ghana Integrated Alliumium Dev. Cooperation	-	3,428,630.00	-	3,428,630.00
Ghana School of Survey and Mapping	-	1,419,342.00	946,228.00	2,365,570.00
Lands Commission	-	75,211,077.50	40,498,272.50	115,709,350.00
Minerals Commission	279,619,415.08	324,963,104.92	151,145,630.00	755,728,150.00
Office of the Administrator of Stool Lands	-	25,670,127.00	11,001,483.00	36,671,610.00
Ghana Integrated Iron and Steel Development Corporation	-	1,823,679.00	-	1,823,679.00
<b>Ministry of Trade, Agribusiness and Industry</b>	<b>61,371,948</b>	<b>194,143,442</b>	<b>92,036,165</b>	<b>347,551,556</b>
Ghana Export Promotion Authority	-	574,200.00	-	574,200.00
Ghana Enterprises Agency	-	1,270,359.14	110,466.46	1,380,825.60
Ghana Free Zones Authority	60,857,856.00	91,286,784.00	38,036,160.00	190,180,800.00
Ghana Standards Authority	514,092.00	76,805,351.00	51,203,567.00	128,523,010.00
GRATIS Foundation	-	7,002,270.00	778,030.00	7,780,300.00
Ministry of Trade and Industry(HQ)	-	17,171,478.00	1,907,942.00	19,079,420.00
Ghana International Trade Commission	-	33,000.00	-	33,000.00
<b>Min. of Tourism, Culture and Creative Arts</b>	<b>-</b>	<b>29,370,228</b>	<b>8,894,498</b>	<b>38,264,726</b>
Abbigroma Theatre Company	-	40,460.00	17,340.00	57,800.00
Bureau of Ghana Languages	-	86,928.00	57,952.00	144,880.00
Folklore Board	-	61,776.00	41,184.00	102,960.00
Ghana Dance Ensemble	-	240,480.00	60,120.00	300,600.00
Ghana Museums & Monuments Board	-	1,837,923.00	1,629,857.00	3,467,780.00
Ghana Tourism Authority	-	18,474,067.74	6,158,023.26	24,632,091.00
Hotel, Catering & Tourism Training Institute(HOTCATT)	-	231,000.00	-	231,000.00
Kwame Nkrumah Memorial Park	-	5,164,120.00	-	5,164,120.00
National Commission on Culture	-	468,272.00	200,688.00	668,960.00
National Film Authority	-	140,976.00	93,984.00	234,960.00
National Symphony Orchestra	-	241,616.00	60,404.00	302,020.00
National Theatre	-	2,100,992.00	525,248.00	2,626,240.00
W.E.B. Du Bois Memorial Centre	-	281,617.75	49,697.25	331,315.00

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	EMPLOYEE COMPENSATIO	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>Min. of Env., Science, Tech.&amp; Innovation</b>	<b>143,519,999</b>	<b>180,685,502</b>	<b>87,463,859</b>	<b>411,669,360</b>
Biotech. and Nuclear Agric. Res. Institute	-	1,261,960.00	540,840.00	1,802,800.00
Council for Scientific and Industrial Research	-	50,753,312.00	12,688,328.00	63,441,640.00
Environmental Protection Agency	143,519,999.37	95,680,000.63	59,800,000.00	299,000,000.00
Ghana Atomic Energy Commission	-	15,153,313.00	6,494,277.00	21,647,590.00
Ghana Space Science and Technology Institute (GSSTI)	-	687,666.00	294,714.00	982,380.00
National Biosafety Authority	-	713,240.00	178,310.00	891,550.00
National Nuclear Research Institute	-	1,778,220.00	1,185,480.00	2,963,700.00
Nuclear Regulatory Authority	-	6,655,040.00	2,852,160.00	9,507,200.00
Radiation Protection Institute	-	4,083,366.00	1,750,014.00	5,833,380.00
Radiological and Medical Sciences Research Institute (RAMSRI)	-	391,510.00	167,790.00	559,300.00
School of Nuclear and Allied Sciences (SNAS)	-	1,946,490.00	834,210.00	2,780,700.00
Nuclear Power Institute	-	15,680.00	6,720.00	22,400.00
E-Waste Fund Secretariat	-	1,565,704.00	671,016.00	2,236,720.00
<b>Ministry of Energy and Green Transition</b>	<b>313,942,392</b>	<b>314,187,382</b>	<b>237,542,155</b>	<b>865,671,929</b>
Energy Commission	47,298,208.81	54,766,346.39	22,404,414.81	124,468,970.00
National Petroleum Authority	152,439,895.55	177,846,544.81	177,846,544.81	508,132,985.18
Petroleum Commission	114,204,287.30	81,574,490.93	37,291,195.86	233,069,974.09

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	EMPLOYEE COMPENSATIO	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>INFRASTRUCTURE</b>	<b>527,384,040</b>	<b>893,512,548</b>	<b>463,349,809</b>	<b>1,884,246,398</b>
<b>Ministry of Works, Housing and Water Resources</b>	<b>-</b>	<b>95,303,384</b>	<b>25,125,919</b>	<b>120,429,303</b>
Architect Registration Council	-	635,760.00	-	635,760.00
Department of Rural Housing	-	41,570.00	-	41,570.00
Engineering Council	-	161,910.00	69,390.00	231,300.00
Ministry of Works & Housing (Hq'ters)**	-	138,230.00	-	138,230.00
Public Servants Housing Loans Scheme Board	-	1,913,619.90	-	1,913,619.90
Public Works Department	-	794,750.00	-	794,750.00
Rent Control Department	-	226,522.89	-	226,522.89
Real Estate Agency Council	-	165,000.00	-	165,000.00
Ghana Hydrological Service Authority	-	37,620.00	-	37,620.00
Community Water and Sanitation Agency	-	78,535,600.00	19,633,900.00	98,169,500.00
Water Resources Commission	-	12,652,801.00	5,422,629.00	18,075,430.00
<b>Ministry of Roads and Highways</b>	<b>-</b>	<b>74,968,937</b>	<b>101,376</b>	<b>75,070,313</b>
Department of Feeder Roads	-	58,109,790.00	-	58,109,790.00
Department of Urban Roads	-	54,460.00	-	54,460.00
Ghana Highway Authority	-	152,064.00	101,376.00	253,440.00
Axle Load	-	14,051,142.60	-	14,051,142.60
Ministry of Roads and Highways(HQ)	-	2,601,480.00	-	2,601,480.00
<b>Ministry of Communication, Digital Technology, and Innovations</b>	<b>3,589,267</b>	<b>62,322,149</b>	<b>68,233,875</b>	<b>134,145,292</b>
Cyber Security Authority	-	3,617,064.00	2,411,376.00	6,028,440.00
Data Protection Commission	3,589,267.50	2,791,652.50	1,595,230.00	7,976,150.00
Ghana Meteorological Agency	-	41,968,218.53	61,274,631.48	103,242,850.00
Ghana-India Kofi Annan Centre of Excellence	-	948,036.00	632,024.00	1,580,060.00
National Information Technology Agency (NITA)	-	9,282,456.00	2,320,614.00	11,603,070.00
Postal and Courier Services Regulatory Commission	-	1,452,140.00	-	1,452,140.00
Ghana Investment Fund for Electronic Communications (GIFEC)	-	2,262,582.32	-	2,262,582.32
<b>National Communications Authority</b>	<b>201,754,579</b>	<b>171,034,087</b>	<b>101,205,214</b>	<b>473,993,880</b>
National Communications Authority	201,754,579.22	171,034,086.89	101,205,213.89	473,993,880.00
<b>Ministry of Transport</b>	<b>126,447,516</b>	<b>248,653,024</b>	<b>53,531,480</b>	<b>428,632,020</b>
Ministry of Transport (HQ)	-	434,650.00	-	434,650.00
Driver and Vehicle Licensing Authority	126,447,516.11	218,246,641.56	41,472,692.33	386,166,850.00
National Road Safety Authority	-	25,568,788.00	10,958,052.00	36,526,840.00
Ghana Railway Development Authority	-	4,402,944.00	1,100,736.00	5,503,680.00
<b>Ghana Maritime Authority</b>	<b>195,592,677</b>	<b>241,230,968</b>	<b>215,151,945</b>	<b>651,975,590</b>
Ghana Maritime Authority	195,592,677.00	241,230,968.30	215,151,944.70	651,975,590.00

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	EMPLOYEE COMPENSATION	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>SOCIAL SECTOR</b>	<b>1,917,971,802</b>	<b>6,754,512,628</b>	<b>2,026,269,498</b>	<b>10,698,753,928</b>
<b>Ministry of Education</b>	<b>722,712,397</b>	<b>1,757,168,996</b>	<b>1,093,127,637</b>	<b>3,573,009,030</b>
<b>GES and Others:</b>	<b>1,115,958.79</b>	<b>201,878,085.79</b>	<b>22,006,352.36</b>	<b>225,000,396.94</b>
Centre for National Distance Learning and Open Schooling	-	2,720,000.00	-	2,720,000.00
Commission for Technical and Vocational Education and Training	-	57,933,601.92	6,437,066.90	64,370,668.82
Encyclopedia Africana	-	56,244.00	-	56,244.00
Ghana Academy of Arts and Science	-	1,390,432.80	-	1,390,432.80
Ghana Book Devt. Council	-	1,219,699.68	-	1,219,699.68
Ghana Education Service	377,104.89	35,824,964.22	1,508,418.41	37,710,487.52
Ghana Library Authority	-	905,450.00	-	905,450.00
Ghana Science Association	-	733,140.00	-	733,140.00
National Schools Inspectorate Authority	-	15,398,986.24	2,292,863.76	17,691,850.00
West African Examination Council (National)	-	6,818,004.90	1,704,501.22	8,522,506.12
National Teaching Council	738,853.91	78,877,562.03	10,063,502.07	89,679,918.00
<b>Ghana TVET Service</b>	<b>-</b>	<b>28,546,125.06</b>	<b>4,265,512.94</b>	<b>32,811,638.00</b>
Ghana TVET Service - Headquarters	-	4,520,985.45	675,549.55	5,196,535.00
Ghana TVET Service -Training Institutes	-	24,025,139.61	3,589,963.39	27,615,103.00
<b>Universities:</b>	<b>602,291,815.83</b>	<b>1,012,100,029.70</b>	<b>892,761,374.96</b>	<b>2,507,153,220.50</b>
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development(AMMUSTED)	13,472,680.83	40,418,042.50	42,342,711.18	96,233,434.51
C. K. Tedam University of Tech. and Applied Sciences	2,103,060.38	10,515,301.95	8,102,967.97	20,721,330.30
Ghana Communication Technology University	5,251,893.61	33,800,202.99	38,216,943.41	77,269,040.00
Kwame Nkrumah University of Science and Technology	367,247,625.53	122,415,875.18	146,899,050.22	636,562,550.93
S. D. Dombo University of Bus. and Int. Devt. Studies	12,484,529.17	20,807,548.63	8,323,019.45	41,615,097.25
University for Development Studies	26,393,347.54	55,719,289.26	64,452,554.91	146,565,191.71
University of Cape Coast	16,034,046.90	160,340,469.00	150,720,040.86	327,094,556.76
University of Education, Winneba	48,269,090.63	122,868,191.55	55,854,690.07	226,991,972.25
University of Energy and Natural Resources	3,496,473.35	22,976,824.90	23,476,321.09	49,949,619.35
University of Environment and Sustainable Devt.	1,726,172.66	6,441,098.91	462,977.43	8,630,249.00
University of Ghana	89,462,792.85	232,603,261.41	71,570,234.28	393,636,288.54
University of Health and Allied Sciences	3,548,639.29	39,003,062.50	21,419,714.65	63,971,416.44
University of Mines and Technology	8,755,407.67	45,337,849.58	20,186,491.71	74,279,748.96
University of Professional Studies	4,046,055.39	54,910,751.75	230,625,157.35	289,581,964.49
University of Media, Arts and Communications (UniMAC)	-	43,942,259.62	10,108,500.38	54,050,760.00
<b>Technical Universities</b>	<b>97,733,512.65</b>	<b>341,678,141.84</b>	<b>122,722,622.40</b>	<b>562,134,276.89</b>
Accra Technical University	8,651,747.76	88,534,087.41	26,161,822.83	123,347,658.00
Bogatanga Technical University	3,767,907.00	6,622,382.00	1,027,611.00	11,417,900.00
Cape Coast Technical University	3,873,865.96	31,851,786.79	7,166,652.03	42,892,304.78
Ho Technical University	7,029,446.64	29,435,807.81	7,468,787.06	43,934,041.51
Koforidua Technical University	10,787,979.09	31,336,510.69	9,246,839.22	51,371,329.00
Kumasi Technical University	14,996,189.40	34,556,436.44	15,648,197.63	65,200,823.48
Sunyani Technical University	11,269,750.82	27,790,851.50	19,943,328.68	59,003,931.00
Takoradi Technical University	18,589,172.01	51,860,123.91	18,857,414.02	89,306,709.94
Tamale Technical University	16,331,630.14	35,833,112.54	16,593,487.50	68,758,230.18
Dr. Hilla Limann Technical University	2,435,823.83	3,857,042.74	608,482.43	6,901,349.00
<b>Colleges of Education</b>	<b>21,571,109.97</b>	<b>143,093,903.50</b>	<b>38,569,184.17</b>	<b>203,234,197.63</b>
<b>Ghana Tertiary Education Commission</b>	<b>-</b>	<b>29,872,710.00</b>	<b>12,802,590.00</b>	<b>42,675,300.00</b>

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAs

Sector/Ministry/Department/Agency	EMPLOYEE COMPENSATION	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>Ministry of Labour, Jobs, and Employment</b>	-	<b>7,844,946</b>	<b>932,495</b>	<b>8,777,440</b>
Department of Co-operatives	-	355,293.51		355,293.51
Department of Factories Inspectorate	-	1,856,250.00		1,856,250.00
Labour Department	-	943,017.17	104,779.69	1,047,796.86
Management Dev.& Productivity Institute (MDPI)	-	4,690,385.00	827,715.00	5,518,100.00
<b>National Pension Regulatory Authority</b>	<b>118,828,109</b>	<b>106,456,176</b>	<b>63,298,267</b>	<b>288,582,551</b>
National Pension Regulatory Authority	118,828,109.43	106,456,175.52	63,298,266.52	288,582,551.46
<b>Ministry of Youth Development and Empowerment</b>	-	<b>11,695,966</b>	<b>7,783,561</b>	<b>19,479,526</b>
National Youth Authority	-	20,625.00	-	20,625.00
National Service Authority	-	11,675,340.82	7,783,560.55	19,458,901.37
<b>Ministry of Sports and Recreation</b>	-	<b>4,745,375</b>	-	<b>4,745,375</b>
National Sports Authority	-	4,745,374.92	-	4,745,374.92
<b>Ministry of Health</b>	<b>1,001,639,479</b>	<b>4,690,682,634</b>	<b>861,127,539</b>	<b>6,553,449,652</b>
Ministry of Health (HQ)		22,498,841.05		22,498,841.05
Ghana Health Service (Health Facilities)	356,095,129.50	1,372,386,847.37	48,268,323.18	1,776,750,300.05
<b>Teaching Hospitals:</b>	<b>169,935,714.07</b>	<b>1,057,831,565.84</b>	<b>167,054,088.67</b>	<b>1,394,821,368.58</b>
Cape Coast Teaching Hospital	7,140,496.74	73,190,091.55	8,925,620.92	89,256,209.20
Ho Teaching Hospital	13,189,434.88	61,550,696.09	13,189,434.88	87,929,565.85
Komfo Anokye Teaching Hospital	36,302,398.18	176,325,933.99	46,674,511.94	259,302,844.10
<b>Korlebu Teaching Hospital:</b>	<b>30,267,481.22</b>	<b>360,731,584.69</b>	<b>18,304,400.04</b>	<b>409,303,465.94</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	<i>19,159,381.77</i>	<i>287,390,726.52</i>	<i>12,772,921.18</i>	<i>319,323,029.47</i>
<i>Ghana Radiotherapy</i>	<i>3,790,982.97</i>	<i>23,560,205.22</i>	<i>478,811.80</i>	<i>27,830,000.00</i>
<i>National Cardiothoracic Centre</i>	<i>5,460,162.41</i>	<i>41,199,407.11</i>	<i>2,978,270.39</i>	<i>49,637,839.90</i>
<i>Plastic and Burn Units</i>	<i>1,602,634.07</i>	<i>7,654,605.84</i>	<i>1,702,596.67</i>	<i>10,959,836.57</i>
<i>Ghana Institute of Clinical Genetics</i>	<i>254,320.00</i>	<i>926,640.00</i>	<i>371,800.00</i>	<i>1,552,760.00</i>
National Blood Bank	2,721,538.80	13,607,694.00	1,814,359.20	18,143,592.00
Tamale Teaching Hospital	10,849,314.37	52,739,722.65	11,753,423.91	75,342,460.93
Sunyani Teaching Hospital	12,469,218.40	55,605,156.97	7,496,645.25	75,571,020.62
University of Ghana Medical Centre	56,995,831.49	264,080,685.92	58,895,692.54	379,972,209.94
<b>Regulatory Agencies:</b>	<b>135,596,407.00</b>	<b>298,623,529.59</b>	<b>130,430,355.48</b>	<b>564,650,292.06</b>
Food and Drugs Authority	116,177,310.53	193,628,849.11	77,451,540.35	387,257,700.00
Ghana College of Pharmacists	990,000.04	1,981,925.71	1,036,302.64	4,008,228.40
Ghana Psychology Council	262,291.78	1,412,340.30	342,996.93	2,017,629.00
Health Facilities Regulatory Agency	1,763,880.00	7,643,479.99	2,351,840.00	11,759,199.99
Medical and Dental Council	2,822,809.66	19,759,667.70	5,645,619.34	28,228,096.71
Nursing and Midwifery Council of Ghana(NMwCG)	7,226,628.36	42,556,811.43	30,271,543.23	80,054,983.01
Pharmacy Council	3,910,397.66	18,649,588.84	7,519,995.50	30,079,982.00
Allied Health Professional Council	1,662,777.65	11,929,643.11	4,530,806.92	18,123,227.67
Traditional Medicine Practice Council	780,311.32	1,061,223.40	1,279,710.57	3,121,245.29
<b>Subvented Agencies:</b>	<b>31,404,937.50</b>	<b>82,822,603.26</b>	<b>20,568,988.32</b>	<b>134,796,529.08</b>
Centre for Scientific Research into Plant Medicine	7,213,446.90	66,524,010.30	6,411,952.80	80,149,410.00
College of Nurses and Midwives	1,772,281.47	12,405,970.32	3,544,562.95	17,722,814.74
Ghana College of Physicians and Surgeons	21,935,030.73	2,751,576.20	10,458,312.57	35,144,919.50
Ghana Red Cross Society				-
Mortuaries And Funeral Facilities Agency	427,178.40	761,046.44	116,160.00	1,304,384.84
St John Ambulance	57,000.00	380,000.00	38,000.00	475,000.00
<b>Psychiatric Hospitals:</b>	<b>7,101,446.91</b>	<b>26,330,227.58</b>	<b>3,627,147.99</b>	<b>37,058,822.49</b>
Accra Psychiatric Hospital	1,602,855.60	8,014,278.00	1,068,570.40	10,685,704.00
Ankaful Hospital	1,856,457.61	5,568,481.64	737,510.74	8,162,450.00
Pantang Hospital	3,642,133.70	12,747,467.94	1,821,066.85	18,210,668.49
<b>Others</b>	<b>301,505,844.07</b>	<b>1,830,189,019.58</b>	<b>491,178,635.52</b>	<b>2,622,873,499.18</b>
Ahmadiyya Muslim Health Service Ghana	4,921,601.44	25,311,093.11	4,921,601.44	35,154,296.00
Christian Health Associations of Ghana (CHAG)	183,573,907.90	1,365,599,176.57	236,526,084.29	1,785,699,168.76
Health Training Institutions	113,010,334.73	439,278,749.90	249,730,949.78	802,020,034.42
<b>National Health Insurance Authority</b>	<b>74,791,816</b>	<b>174,514,238</b>	-	<b>249,306,054</b>
National Health Insurance Authority (NHIA)	74,791,816.31	174,514,238.05	-	249,306,054.35
<b>Min. of Gender, Children and Social Protection</b>	-	<b>1,404,298</b>	-	<b>1,404,298</b>
Central Adoption Authority	-	412,316.40	-	412,316.40
Department of Social Welfare	-	906,181.31	-	906,181.31
Efua Sutherland Children's Park	-	85,800.53	-	85,800.53

## Appendix 8C: 2026 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	EMPLOYEE COMPENSATION	GOODS AND SERVICE	CAPEX	GRAND TOTAL
<b>PUBLIC SAFETY SECTOR</b>	<b>58,801,509</b>	<b>594,180,654</b>	<b>107,753,984</b>	<b>760,736,147</b>
<b>Min. of Justice and Attorney General's Dept.</b>	<b>20,141,349</b>	<b>155,432,405</b>	<b>83,312,319</b>	<b>258,886,073</b>
Council for Law Reporting	-	389,438.28	43,270.92	432,709.20
General Legal Council (Ghana School of Law)	20,141,349.25	24,880,490.25	14,217,423.00	59,239,262.50
<i>Independent Examination Committee</i>		8,049,165.00		8,049,165.00
Office of the Copyright Administrator	-	178,055.99	62,560.21	240,616.20
Registrar General's Department	-	6,280,800.00	4,187,200.00	10,468,000.00
Office of the Registrar of Companies	-	115,654,455.26	64,801,864.74	180,456,320.00
<b>Legal Aid Commission</b>	<b>-</b>	<b>124,550</b>	<b>-</b>	<b>124,550</b>
Legal Aid Commission		124,550.40		124,550.40
<b>Ministry of Defence</b>	<b>-</b>	<b>51,461,830</b>	<b>-</b>	<b>51,461,830</b>
37 Military Hospital		43,376,350.00		43,376,350.00
Army		1,071,000.00		1,071,000.00
Air Force		3,780,000.00		3,780,000.00
Navy		3,234,480.00		3,234,480.00
<b>Judicial Service</b>	<b>20,126,141</b>	<b>23,001,304</b>	<b>14,375,815</b>	<b>57,503,260</b>
Judicial Service	20,126,141.00	23,001,304.00	14,375,815.00	57,503,260.00
<b>Ministry of Interior</b>	<b>18,534,019</b>	<b>364,160,565</b>	<b>10,065,850</b>	<b>392,760,434</b>
Criminal Investigations Department	-	3,872,692.00	-	3,872,692.00
Gaming Commission	18,534,019.19	30,632,615.05	3,367,433.76	52,534,068.00
Ghana Immigration Service	-	288,451,510.00	-	288,451,510.00
Ghana National Fire Service	-	1,760,634.00	-	1,760,634.00
Ghana Prisons Service	-	473,050.00	-	473,050.00
Interior Headquarters	-	13,602,920.00	-	13,602,920.00
Narcotics Control Board	-	910,800.00	-	910,800.00
Ghana Police Service (HQ/MTTD)		472,240.00		472,240.00
Police Hospital	-	13,936,480.00	-	13,936,480.00
National Identification Authority	-	10,047,624.00	6,698,416.00	16,746,040.00
<b>GRAND TOTAL</b>	<b>3,349,993,401</b>	<b>11,308,229,320</b>	<b>3,522,494,892</b>	<b>18,180,717,613</b>

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ADMINISTRATION SECTOR</b>	<b>49,602,603</b>	<b>#####</b>	<b>201,892,568</b>	<b>1,957,684,875</b>
<b>Office of Government Machinery</b>	-	<b>589,497,805</b>	<b>11,510,404</b>	<b>601,008,209</b>
Ghana Investment Promotion Centre	-	52,255,509	2,750,290	55,005,799
<i>Ghana Card Project</i>	-	496,908,950	-	496,908,950
Office of the Chief of Staff	-	148,500	-	148,500
State Interest and Governance Authority	-	365,040	-	365,040
Internal Audit Agency	-	4,118,110	-	4,118,110
Government Communications	-	35,701,696	8,760,114	44,461,810
<i>Ghana Broadcasting Corporation</i>	-	35,040,456	8,760,114	43,800,570
<i>Ghana News Agency</i>	-	523,410	-	523,410
<i>Information Service Department</i>	-	137,830	-	137,830
<b>Office of the Head of Civil Service</b>	-	<b>9,722,992</b>	<b>765,888</b>	<b>10,488,880</b>
<i>Civil Service Training Centre</i>	-	3,191,780	-	3,191,780
<i>Government Secretarial School</i>	-	2,135,816	533,954	2,669,770
<i>Institute of Technical Supervision</i>	-	307,240	-	307,240
Public Records & Archives Admin. Dept.	-	3,865,846	231,934	4,097,780
Management Services Department	-	222,310	-	222,310
<b>Public Services Commission</b>	-	<b>69,250</b>	-	<b>69,250</b>
Public Services Commission	-	69,250	-	69,250
<b>Electoral Commission</b>	-	<b>453,770</b>	-	<b>453,770</b>
Electoral Commission	-	453,770	-	453,770
<b>Ministry of Foreign Affairs</b>	<b>323,656</b>	<b>361,861,730</b>	<b>163,864,460</b>	<b>526,049,846</b>
Foreign Affairs and Regional Integration (Finance Bureau)	-	948,871	524,989	1,473,859
Accra International Conference Center	323,656	7,767,743	-	8,091,399
Passport Office	-	295,221,649	163,339,471	458,561,120
Missions	-	57,923,468	-	57,923,468
<b>Ministry of Finance</b>	-	<b>247,439,417</b>	<b>17,972,913</b>	<b>265,412,330</b>
Controller and Accountant General's Department (CAGD)	-	31,823,638	13,638,702	45,462,340
General Administration and Finance	-	209,752,810	-	209,752,810
Ghana Statistical Service	-	46,660	-	46,660
Institute of Accountancy Training	-	300,040	-	300,040
Public Procurement Authority	-	5,516,269	4,334,211	9,850,480
<b>Ghana Revenue Authority</b>	-	<b>448,024,410</b>	-	<b>448,024,410</b>
Ghana Revenue Authority	-	448,024,410	-	448,024,410
<b>Independent Tax Appeals Board</b>	-	<b>370,500</b>	-	<b>370,500</b>
Independent Tax Appeals Board	-	370,500	-	370,500
<b>Securities and Exchange Commission</b>	<b>43,518,947</b>	<b>25,195,180</b>	<b>7,634,903</b>	<b>76,349,030</b>
Securities and Exchange Commission	43,518,947	25,195,180	7,634,903	76,349,030
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>	<b>5,760,000</b>	<b>23,554,650</b>	<b>144,000</b>	<b>29,458,650</b>
Births and Deaths Registry	-	8,997,400	-	8,997,400
Dept. of Parks and Gardens	-	494,200	-	494,200
Institute of Local Government Studies	5,760,000	7,920,000	144,000	13,824,000
Land Use and Spatial Planning	-	6,143,050	-	6,143,050

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>834,393,900</b>	<b>1,613,497,508</b>	<b>785,313,069</b>	<b>3,233,204,477</b>
<b>Ministry of Food and Agriculture</b>	-	<b>27,021,514</b>	<b>8,363,326</b>	<b>35,384,839</b>
Animal Production Department	-	547,990	-	547,990
Grains and Legumes Development Board	-	552,441	138,110	690,551
Human Resource Dev. & Management	-	10,139,657	2,590,533	12,730,190
<i>HRDMD (HQ)</i>	-	288,050	-	288,050
<i>Addome Farm Institute</i>	-	1,425,600	356,400	1,782,000
<i>Animal Health and Production</i>	-	2,837,916	896,184	3,734,100
<i>Asuansi Farm Institute</i>	-	94,248	10,472	104,720
<i>Damongo Agric College</i>	-	114,600	-	114,600
<i>Ejura Agric College</i>	-	1,610,110	-	1,610,110
<i>Kwadaso Agric College</i>	-	2,844,593	1,327,477	4,172,070
<i>Ohawu Agric College</i>	-	618,000	-	618,000
<i>Wenchi Farm Institute</i>	-	306,540	-	306,540
Plant Protection and Regulatory Service Directorate	-	1,584,660	679,140	2,263,800
Veterinary Services Department	-	6,321,198	1,580,300	7,901,498
Tree Crops Development Authority	-	7,875,567	3,375,243	11,250,810
<b>Min. of Fisheries &amp; Aquaculture Devevelopment</b>	-	<b>62,680,173</b>	<b>71,340,293</b>	<b>134,020,467</b>
Fisheries Commission	-	53,132,116	35,421,411	88,553,527
National Premix Fuel Secretariat	-	9,548,057	35,918,883	45,466,940
<b>Ministry of Lands and Natural Resources</b>	<b>293,450,537</b>	<b>761,992,769</b>	<b>260,739,756</b>	<b>1,316,183,061</b>
Forestry Commission:	-	294,174,310	37,820,160	331,994,470
<i>Corporate Head Office</i>	-	52,787,288	13,196,822	65,984,110
<i>Forestry Services Division</i>	-	165,039,223	12,422,307	177,461,530
<i>Timber Industry Development Division</i>	-	56,884,525	10,038,446	66,922,970
<i>Wild Life Division</i>	-	19,463,274	2,162,586	21,625,860
Ghana Geological Survey Authority	-	2,166,119	4,022,791	6,188,910
Ghana Integrated Alliumium Dev. Cooperation	-	4,538,351	-	4,538,351
Ghana School of Survey and Mapping	-	1,685,340	1,123,560	2,808,900
Lands Commission	-	84,313,320	45,399,480	129,712,800
Minerals Commission	293,450,537	341,037,111	158,621,912	793,109,560
Office of the Administrator of Stool Lands	-	32,087,657	13,751,853	45,839,510
Ghana Integrated Iron and Steel Development Corporation	-	1,990,560	-	1,990,560
<b>Ministry of Trade, Agribusiness and Industry</b>	<b>68,083,100</b>	<b>209,472,460</b>	<b>98,815,180</b>	<b>376,370,740</b>
Ghana Export Promotion Authority	-	580,800	-	580,800
Ghana Enterprises Agency	-	1,286,326	111,854	1,398,180
Ghana Free Zones Authority	67,544,762	101,317,142	42,215,476	211,077,380
Ghana Standards Authority	538,338	80,427,751	53,618,501	134,584,590
GRATIS Foundation	-	7,123,500	791,500	7,915,000
Ministry of Trade and Industry(HQ)	-	18,700,641	2,077,849	20,778,490
Ghana International Trade Commission	-	36,300	-	36,300



## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector /Ministry/ Department/ Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>834,393,900</b>	<b>1,613,497,508</b>	<b>785,313,069</b>	<b>3,233,204,477</b>
<b>Min. of Tourism, Culture and Creative Arts</b>	<b>-</b>	<b>31,226,568</b>	<b>9,552,989</b>	<b>40,779,557</b>
Abbigroma Theatre Company	-	40,887	17,523	58,410
Bureau of Ghana Languages	-	110,220	73,480	183,700
Folkbre Board	-	66,528	44,352	110,880
Ghana Dance Ensemble	-	277,472	69,368	346,840
Ghana Museums & Monuments Board	-	2,105,812	1,867,418	3,973,230
Ghana Tourism Authority	-	19,365,018	6,455,007	25,820,025
Hotel, Catering & Tourism Training Institute(HOTCATT)	-	264,000	-	264,000
Kwame Nkrumah Memorial Park	-	5,422,330	-	5,422,330
National Commission on Culture	-	478,814	205,206	684,020
National Film Authority	-	164,736	109,824	274,560
National Symphony Orchestra	-	322,152	80,538	402,690
National Theatre	-	2,311,080	577,770	2,888,850
W.E.B. Du Bois Memorial Centre	-	297,519	52,503	350,022
<b>Min. of Env., Science, Tech.&amp; Innovation</b>	<b>149,759,999</b>	<b>198,045,168</b>	<b>93,928,623</b>	<b>441,733,790</b>
Biotech. and Nuclear Agric. Res. Institute	-	1,356,950	581,550	1,938,500
Council for Scientific and Industrial Research	-	61,202,080	15,300,520	76,502,600
Environmental Protection Agency	149,759,999	99,840,001	62,400,000	312,000,000
Ghana Atomic Energy Commission	-	15,611,141	6,690,489	22,301,630
Ghana Space Science and Technology Institute (GSSTI)	-	708,302	303,558	1,011,860
National Biosafety Authority	-	760,792	190,198	950,990
National Nuclear Research Institute	-	2,123,070	1,415,380	3,538,450
Nuclear Regulatory Authority	-	7,685,300	3,293,700	10,979,000
Radiation Protection Institute	-	4,560,962	1,954,698	6,515,660
Radiological and Medical Sciences Research Institute (RAMSRI)	-	465,633	199,557	665,190
School of Nuclear and Allied Sciences (SNAS)	-	2,022,643	866,847	2,889,490
Nuclear Power Institute	-	17,150	7,350	24,500
E-Waste Fund	-	1,691,144	724,776	2,415,920
<b>Ministry of Energy and Green Transition</b>	<b>323,100,264</b>	<b>323,058,857</b>	<b>242,572,902</b>	<b>888,732,023</b>
Energy Commission	50,677,853	58,679,618	24,005,299	133,362,770
National Petroleum Authority	154,276,614	179,989,383	179,989,383	514,255,381
Petroleum Commission	118,145,797	84,389,855	38,578,219	241,113,871

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector /Ministry/ Department/ Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>INFRASTRUCTURE</b>	<b>575,050,419</b>	<b>963,154,534</b>	<b>501,222,160</b>	<b>2,039,427,113</b>
<b>Ministry of Works, Housing and Water Resources</b>	<b>-</b>	<b>97,739,820</b>	<b>25,826,230</b>	<b>123,566,050</b>
Architect Registration Council	-	659,880	-	659,880
Department of Rural Housing	-	43,470	-	43,470
Engineering Council	-	187,159	80,211	267,370
Ministry of Works & Housing (Hq'ters)**	-	2,016,540	-	2,016,540
Public Servants Housing Loans Scheme Board	-	874,225	-	874,225
Public Works Department	-	249,175	-	249,175
Rent Control Department	-	181,500	-	181,500
Real Estate Agency Council	-	41,380	-	41,380
Ghana Hydrological Service Authority	-	83,720	-	83,720
Community Water and Sanitation Agency	-	79,988,944	19,997,236	99,986,180
Water Resources Commission	-	13,413,827	5,748,783	19,162,610
<b>Ministry of Roads and Highways</b>	<b>-</b>	<b>73,583,746</b>	<b>5,963,657</b>	<b>79,547,403</b>
Department of Feeder Roads	-	108,900	-	108,900
Department of Urban Roads	-	294,690	-	294,690
Ghana Highway Authority	-	8,945,486	5,963,657	14,909,143
Axle Load	-	61,242,970	-	61,242,970
Ministry of Roads and Highways(HQ)	-	2,991,700	-	2,991,700
<b>Ministry of Communication, Digital Technology, and Innovations</b>	<b>4,307,121</b>	<b>66,330,912</b>	<b>70,951,318</b>	<b>141,589,351</b>
Cyber Security Authority	-	3,807,144	2,538,096	6,345,240
Data Protection Commission	4,307,121	3,349,983	1,914,276	9,571,380
Ghana Meteorological Agency	-	43,228,714	63,114,986	106,343,700
Ghana-India Kofi Annan Centre of Excellence	-	998,160	665,440	1,663,600
National Information Technology Agency (NITA)	-	10,874,080	2,718,520	13,592,600
Postal and Courier Services Regulatory Commission	-	1,583,990	-	1,583,990
Ghana Investment Fund for Electronic Communications (GIFEC)	-	2,488,841	-	2,488,841
<b>National Communications Authority</b>	<b>218,581,937</b>	<b>185,299,199</b>	<b>109,646,243</b>	<b>513,527,380</b>
National Communications Authority	218,581,937	185,299,199	109,646,243	513,527,380
<b>Ministry of Transport</b>	<b>145,331,176</b>	<b>285,110,296</b>	<b>61,321,508</b>	<b>491,762,980</b>
Ministry of Transport (HQ)	-	456,000	-	456,000
Driver and Vehicle Licensing Authority	145,331,176	250,839,574	47,666,220	443,836,970
National Road Safety Authority	-	29,129,002	12,483,858	41,612,860
Ghana Railway Development Authority	-	4,685,720	1,171,430	5,857,150
<b>Ghana Maritime Authority</b>	<b>206,830,185</b>	<b>255,090,561</b>	<b>227,513,204</b>	<b>689,433,950</b>
Ghana Maritime Authority	206,830,185	255,090,561	227,513,204	689,433,950

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>2,102,174,686</b>	<b>7,714,756,692</b>	<b>2,536,734,804</b>	<b>12,353,666,183</b>
<b>Ministry of Education</b>	<b>761,846,603</b>	<b>2,074,350,778</b>	<b>1,273,655,660</b>	<b>4,109,853,042</b>
<b>GES and Others:</b>	<b>1,185,816</b>	<b>223,268,795</b>	<b>24,191,440</b>	<b>248,646,051</b>
Centre for National Distance Learning and Open Schooling	-	2,940,000	-	2,940,000
Commission for Technical and Vocational Education and Training	-	69,520,322	7,724,480	77,244,803
Encyclopedia Afrikaana	-	58,095	-	58,095
Ghana Academy of Arts and Science	-	1,480,707	-	1,480,707
Ghana Book Devt. Council	-	1,372,162	-	1,372,162
Ghana Education Service	427,021	40,567,013	1,708,083	42,702,118
Ghana Library Authority	-	950,720	-	950,720
Ghana Science Association	-	828,410	-	828,410
National Schools Inspectorate Authority	-	16,937,984	2,522,016	19,460,000
West African Examination Council (National)	-	7,607,047	1,901,762	9,508,808
National Teaching Council	758,794	81,006,334	10,335,099	92,100,228
<b>Ghana TVET Service</b>	<b>-</b>	<b>29,270,871</b>	<b>4,373,808</b>	<b>33,644,679</b>
Ghana TVET Service - Headquarters	-	4,770,720	712,866	5,483,586
Ghana TVET Service -Training Institutes	-	24,500,151	3,660,942	28,161,093
<b>Universities:</b>	<b>630,249,886</b>	<b>1,194,353,238</b>	<b>1,028,154,479</b>	<b>2,852,757,602</b>
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development(AMMUSTED)	13,686,491	41,059,474	43,014,687	97,760,652
C. K. Tedam University of Tech. and Applied Sciences	2,348,001	11,740,007	9,046,711	23,134,720
Ghana CommunicationTechnology University	5,777,083	37,180,226	42,038,641	84,995,950
Kwame Nkrumah University of Science and Technology	379,000,225	147,388,977	176,866,772	703,255,974
S. D. Dombo University of Bus. and Int. Devt. Studies	14,003,528	23,339,214	9,335,686	46,678,428
University for Development Studies	26,476,714	55,895,285	64,656,135	147,028,134
University of Cape Coast	16,807,060	196,082,370	184,317,428	397,206,858
University of Education, Winneba	55,509,454	164,848,155	80,291,116	300,648,725
University of Energy and Natural Resources	3,871,482	25,441,168	25,994,237	55,306,888
University of Environment and Sustainable Devt.	1,930,286	7,202,735	517,723	9,650,744
University of Ghana	93,022,216	282,167,387	99,223,697	474,413,300
University of Health and Allied Sciences	4,266,908	46,897,545	25,755,209	76,919,661
University of Mines and Technology	9,450,753	48,938,532	21,789,681	80,178,966
University of Professional Studies	4,099,684	55,638,567	233,681,982	293,420,233
University of Media, Arts and Communications (UniMAC)	-	50,533,595	11,624,775	62,158,370
<b>Technical Universities</b>	<b>105,604,125</b>	<b>362,026,396</b>	<b>130,947,079</b>	<b>598,577,600</b>
Accra Technical University	8,835,542	90,414,873	26,717,595	125,968,010
Bolgatanga Technical University	4,791,313	8,421,095	1,306,722	14,519,130
Cape Coast Technical University	3,952,083	32,494,908	7,311,354	43,758,345
Ho Technical University	7,422,037	31,079,779	7,885,914	46,387,729
Koforidua Technical University	11,254,072	32,690,398	9,646,347	53,590,817
Kumasi Technical University	16,495,806	38,012,076	17,213,015	71,720,897
Sunyani Technical University	12,396,726	30,569,937	21,937,662	64,904,324
Takoradi Technical University	18,949,492	52,865,345	19,222,933	91,037,770
Tamale Technical University	18,705,857	41,042,386	19,005,782	78,754,025
Dr. Hilla Limann Technical University	2,801,198	4,435,600	699,755	7,936,552
Colleges of Education	24,806,776	230,381,185	70,967,299	326,155,260
Ghana Tertiary Education Commission	-	35,050,295	15,021,555	50,071,850

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAs

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>2,102,174,686</b>	<b>7,714,756,692</b>	<b>2,536,734,804</b>	<b>12,353,666,183</b>
<b>Ministry of Labour, Jobs, and Employment</b>	-	<b>8,622,339</b>	<b>973,794</b>	<b>9,596,133</b>
Department of Co-operatives	-	421,932	-	421,932
Department of Factories Inspectorate	-	2,320,313	-	2,320,313
Labour Department	-	977,209	108,579	1,085,788
Management Dev.& Productivity Institute (MDPI)	-	4,902,885	865,215	5,768,100
<b>National Pension Regulatory Authority</b>	<b>141,894,274</b>	<b>127,120,778</b>	<b>75,585,328</b>	<b>344,600,380</b>
National Pension Regulatory Authority	141,894,274	127,120,778	75,585,328	344,600,380
<b>Ministry of Youth Development and Empowerment</b>	-	<b>12,961,122</b>	<b>8,623,561</b>	<b>21,584,683</b>
National Youth Authority	-	25,781	-	25,781
National Service Authority	-	12,935,341	8,623,561	21,558,901
<b>Ministry of Sports and Recreation</b>	-	<b>5,330,919</b>	-	<b>5,330,919</b>
National Sports Authority	-	5,330,919	-	5,330,919
<b>Ministry of Health</b>	<b>1,122,677,402</b>	<b>5,308,049,053</b>	<b>1,177,896,463</b>	<b>7,608,622,918</b>
<b>Ministry of Health (HQ)</b>	-	<b>24,558,702</b>	-	<b>24,558,702</b>
<b>Ghana Health Service (Health Facilities)</b>	<b>398,826,545</b>	<b>1,537,073,269</b>	<b>54,060,522</b>	<b>1,989,960,336</b>
<b>Teaching Hospitals:</b>	<b>199,503,299</b>	<b>1,249,931,462</b>	<b>194,226,907</b>	<b>1,643,661,668</b>
Cape Coast Teaching Hospital	7,854,546	80,509,101	9,818,183	98,181,830
Ho Teaching Hospital	13,596,371	63,449,732	13,596,371	90,642,474
Komfo Anokye Teaching Hospital	40,295,662	195,721,787	51,808,708	287,826,157
<b>Korlebu Teaching Hospital:</b>	<b>36,326,247</b>	<b>439,486,596</b>	<b>22,099,968</b>	<b>497,912,811</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	<i>23,774,095</i>	<i>356,611,426</i>	<i>15,849,397</i>	<i>396,234,918</i>
<i>Ghana Radiotherapy</i>	<i>4,283,811</i>	<i>26,623,032</i>	<i>541,057</i>	<i>31,447,900</i>
<i>National Cardiothoracic Centre</i>	<i>6,169,984</i>	<i>46,555,330</i>	<i>3,365,446</i>	<i>56,090,759</i>
<i>Plastic and Burn Units</i>	<i>1,810,976</i>	<i>8,649,705</i>	<i>1,923,934</i>	<i>12,384,615</i>
<i>Ghana Institute of Clinical Genetics</i>	<i>287,382</i>	<i>1,047,103</i>	<i>420,134</i>	<i>1,754,619</i>
National Blood Bank	3,213,236	16,066,182	2,142,158	21,421,576
Tamale Teaching Hospital	11,238,509	54,631,639	12,175,051	78,045,199
Sunyani Teaching Hospital	16,873,855	75,247,182	10,144,766	102,265,802
University of Ghana Medical Centre	70,104,873	324,819,244	72,441,702	467,365,818
<b>Regulatory Agencies:</b>	<b>153,999,919</b>	<b>346,753,920</b>	<b>151,046,565</b>	<b>651,800,404</b>
Food and Drugs Authority	131,280,361	218,800,601	87,520,241	437,601,203
Ghana College of Pharmacists	1,089,001	2,180,119	1,139,933	4,409,053
Ghana Psychology Council	351,891	1,894,795	460,164	2,706,850
Health Facilities Regulatory Agency	2,116,620	9,172,020	2,822,160	14,110,800
Medical and Dental Council	3,105,091	21,735,634	6,210,181	31,050,906
Nursing and Midwifery Council of Ghana(NMwCG)	6,388,388	50,194,474	34,679,819	91,262,681
Pharmacy Council	6,152,770	29,343,981	11,832,250	47,329,002
Allied Health Professional Council	2,657,456	12,264,949	4,974,135	19,896,539
Traditional Medicine Practice Council	858,342	1,167,346	1,407,682	3,433,370
<b>Subvented Agencies:</b>	<b>33,779,750</b>	<b>90,583,832</b>	<b>22,235,641</b>	<b>146,599,223</b>
Centre for Scientific Research into Plant Medicine	7,798,648	71,261,631	6,685,891	85,746,170
College of Nurses and Midwives	2,068,280	14,477,962	4,136,560	20,682,802
Ghana College of Physicians and Surgeons	23,850,181	2,991,817	11,371,429	38,213,427
Mortuaries And Funeral Facilities Agency	-	1,434,823	-	1,434,823
St John Ambulance	62,640	417,600	41,760	522,000
<b>Psychiatric Hospitals:</b>	<b>8,522,833</b>	<b>32,206,403</b>	<b>4,428,001</b>	<b>45,157,237</b>
Accra Psychiatric Hospital	2,274,450	11,372,249	1,516,300	15,162,999
Ankaful Hospital	2,068,385	6,204,162	821,703	9,094,250
Pantang Hospital	4,179,998	14,629,992	2,089,999	20,899,988
<b>Others</b>	<b>328,045,057</b>	<b>2,026,941,464</b>	<b>751,898,827</b>	<b>3,106,885,348</b>
Ahmadiyya Muslim Health Service Ghana	5,723,577	29,435,541	5,723,577	40,882,696
Christian Health Associations of Ghana (CHAG)	198,010,111	1,031,092,673	204,122,601	1,433,225,385
Health Training Institutions	124,311,368	966,413,250	542,052,648	1,632,777,266
<b>National Health Insurance Authority</b>	<b>75,756,407</b>	<b>176,764,950</b>	-	<b>252,521,357</b>
National Health Insurance Authority (NHIA)	75,756,407	176,764,950	-	252,521,357
<b>Min. of Gender, Children and Social Protection</b>	-	<b>1,556,752</b>	-	<b>1,556,752</b>
Central Adoption Authority	-	420,210	-	420,210
Department of Social Welfare	-	1,044,026	-	1,044,026
Efua Sutherland Children's Park	-	92,516	-	92,516

## Appendix 8D: 2027 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>PUBLIC SAFETY SECTOR</b>	<b>62,733,088</b>	<b>645,122,249</b>	<b>105,624,260</b>	<b>820,847,855</b>
<b>Min. of Justice and Attorney General's Dept.</b>	<b>23,050,548</b>	<b>163,187,822</b>	<b>87,644,299</b>	<b>273,882,668</b>
Council for Law Reporting	-	390,323	43,369	433,693
General Legal Council (Ghana School of Law)	23,050,548	28,474,206	16,270,975	67,795,728
<i>Independent Examination Committee</i>		8,249,165		8,249,165
Office of the Copyright Administrator	-	205,699	72,273	277,972
Registrar General's Department	-	6,890,400	4,593,600	11,484,000
Office of the Registrar of Companies	-	118,978,028	66,664,082	185,642,110
<b>Legal Aid Commission</b>	<b>-</b>	<b>132,846</b>	<b>-</b>	<b>132,846</b>
Legal Aid Commission		132,846		132,846
<b>Ministry of Defence</b>	<b>-</b>	<b>54,181,970</b>	<b>-</b>	<b>54,181,970</b>
37 Military Hospital		46,265,210		46,265,210
Army		1,124,550		1,124,550
Air Force		3,396,000		3,396,000
Navy		3,396,210		3,396,210
<b>Judicial Service</b>	<b>20,221,817</b>	<b>23,110,648</b>	<b>14,444,155</b>	<b>57,776,620</b>
Judicial Service	20,221,817	23,110,648	14,444,155	57,776,620
<b>Ministry of Interior</b>	<b>19,460,723</b>	<b>404,508,964</b>	<b>10,904,064</b>	<b>434,873,752</b>
Criminal Investigations Department	-	4,130,613	-	4,130,613
Gaming Commission	19,460,723	32,164,251	3,535,806	55,160,780
Ghana Immigration Service	-	322,330,480	-	322,330,480
Ghana National Fire Service	-	1,877,893	-	1,877,893
Ghana Prisons Service	-	587,470	-	587,470
Interior Headquarters	-	14,508,870	-	14,508,870
Narcotics Control Board	-	1,092,960	-	1,092,960
Ghana Police Service (HQ/MTTD)		543,070		543,070
Police Hospital	-	16,220,970	-	16,220,970
National Identification Authority	-	11,052,387	7,368,258	18,420,646
<b>GRAND TOTAL</b>	<b>3,623,954,696</b>	<b>12,642,720,687</b>	<b>4,130,786,861</b>	<b>20,404,830,503</b>

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ADMINISTRATION SECTOR</b>	<b>51,763,295</b>	<b>1,856,553,449</b>	<b>222,836,524</b>	<b>2,131,153,268</b>
<b>Office of Government Machinery</b>	-	<b>642,123,677</b>	<b>11,871,532</b>	<b>653,995,209</b>
Ghana Investment Promotion Centre	-	53,509,509	2,816,290	56,325,799
<i>Ghana Card Project</i>	-	546,599,850	-	546,599,850
Office of the Chief of Staff	-	168,300	-	168,300
State Interest and Governance Authority	-	372,060	-	372,060
Internal Audit Agency	-	4,529,930	-	4,529,930
Government Communications	-	36,944,028	9,055,242	45,999,270
<i>Ghana Broadcasting Corporation</i>	-	36,220,968	9,055,242	45,276,210
<i>Ghana News Agency</i>	-	577,330	-	577,330
<i>Information Service Department</i>	-	145,730	-	145,730
<b>Office of the Head of Civil Service</b>	-	<b>11,015,752</b>	<b>1,021,308</b>	<b>12,037,060</b>
<i>Civil Service Training Centre</i>	-	3,358,790	-	3,358,790
<i>Government Secretarial School</i>	-	3,136,544	784,136	3,920,680
<i>Institute of Technical Supervision</i>	-	340,240	-	340,240
Public Records & Archives Admin. Dept.	-	3,953,138	237,172	4,190,310
Management Services Department	-	227,040	-	227,040
<b>Public Services Commission</b>	-	<b>72,710</b>	-	<b>72,710</b>
Public Services Commission	-	72,710	-	72,710
<b>Electoral Commission</b>	-	<b>6,891,470</b>	-	<b>6,891,470</b>
Electoral Commission	-	6,891,470	-	6,891,470
<b>Ministry of Foreign Affairs</b>	<b>333,315</b>	<b>392,972,865</b>	<b>180,218,969</b>	<b>573,525,149</b>
Foreign Affairs and Regional Integration (Finance Bureau)	-	989,577	547,511	1,537,088
Accra International Conference Center	333,315	7,999,548	-	8,332,863
Passport Office	-	324,740,272	179,671,458	504,411,730
Missions	-	59,243,468	-	59,243,468
<b>Ministry of Finance</b>	-	<b>256,284,996</b>	<b>21,741,744</b>	<b>278,026,740</b>
Controller and Accountant General's Department (CAGD)	-	37,415,238	16,035,102	53,450,340
General Administration and Finance	-	211,240,450	-	211,240,450
Ghana Statistical Service	-	45,660	-	45,660
Institute of Accountancy Training	-	320,650	-	320,650
Public Procurement Authority	-	7,262,998	5,706,642	12,969,640
<b>Ghana Revenue Authority</b>	-	<b>492,826,860</b>	-	<b>492,826,860</b>
Ghana Revenue Authority	-	492,826,860	-	492,826,860
<b>Independent Tax Appeals Board</b>	-	<b>454,500</b>	-	<b>454,500</b>
Independent Tax Appeals Board	-	454,500	-	454,500
<b>Securities and Exchange Commission</b>	<b>44,517,980</b>	<b>25,773,568</b>	<b>7,810,172</b>	<b>78,101,720</b>
Securities and Exchange Commission	44,517,980	25,773,568	7,810,172	78,101,720
<b>Ministry of Local Government, Chieftaincy, and Religious Affairs</b>	<b>6,912,000</b>	<b>28,137,050</b>	<b>172,800</b>	<b>35,221,850</b>
Births and Deaths Registry	-	10,249,990	-	10,249,990
Dept. of Parks and Gardens	-	813,920	-	813,920
Institute of Local Government Studies	6,912,000	9,504,000	172,800	16,588,800
Land Use and Spatial Planning	-	7,569,140	-	7,569,140

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>624,224,814</b>	<b>1,885,869,717</b>	<b>875,008,941</b>	<b>3,385,103,472</b>
<b>Ministry of Food and Agriculture</b>	-	<b>29,880,647</b>	<b>8,787,749</b>	<b>38,668,395</b>
Animal Production Department	-	602,790	-	602,790
Grains and Legumes Development Board	-	663,321	165,830	829,151
Human Resource Dev. & Management Directorate: <i>HRDMD (HQ)</i>	-	10,847,871	2,775,619	13,623,490
<i>Adidome Farm Institute</i>	-	302,000	-	302,000
<i>Animal Health and Production</i>	-	1,458,496	364,624	1,823,120
<i>Asuansi Farm Institute</i>	-	2,974,260	939,240	3,913,500
<i>Damongo Agric College</i>	-	103,797	11,533	115,330
<i>Ejura Agric College</i>	-	129,200	-	129,200
<i>Kwadaso Agric College</i>	-	1,690,610	-	1,690,610
<i>Ohawu Agric College</i>	-	3,129,048	1,460,222	4,589,270
<i>Wenchi Farm Institute</i>	-	679,000	-	679,000
Plant Protection and Regulatory Service Directorate	-	381,460	-	381,460
Veterinary Services Department	-	1,770,692	758,868	2,529,560
Tree Crops Development Authority	-	9,900,720	2,475,180	12,375,900
	-	6,095,253	2,612,251	8,707,504
<b>Min. of Fisheries &amp; Aquaculture Development</b>	-	<b>65,301,572</b>	<b>77,520,925</b>	<b>142,822,497</b>
Fisheries Commission	-	54,321,304	36,214,203	90,535,507
National Premix Fuel Secretariat	-	10,980,268	41,306,722	52,286,990
<b>Ministry of Lands and Natural Resources</b>	<b>53,480,699</b>	<b>977,562,328</b>	<b>322,321,092</b>	<b>1,353,364,119</b>
Forestry Commission:	-	269,185,172	36,703,224	305,888,396
<i>Corporate Head Office</i>	-	55,426,568	13,856,642	69,283,210
<i>Forestry Services Division</i>	-	130,647,735	9,833,700	140,481,436
<i>Timber Industry Development Division</i>	-	57,808,611	10,201,520	68,010,130
<i>Wild Life Division</i>	-	25,302,258	2,811,362	28,113,620
Ghana Geological Survey Authority	-	2,579,063	4,789,687	7,368,750
Ghana Integrated Alliumium Dev. Cooperation	-	5,871,551	-	5,871,551
Ghana School of Survey and Mapping	-	1,378,357	918,905	2,297,262
Lands Commission	-	2,393,911	1,289,029	3,682,940
Minerals Commission	53,480,699	62,153,245	28,908,486	144,542,430
Office of the Administrator of Stool Lands	-	582,660,778	249,711,762	832,372,540
Ghana Integrated Iron and Steel Development Corporation	-	51,340,250	-	51,340,250
<b>Ministry of Trade, Agribusiness and Industry</b>	<b>75,889,720</b>	<b>227,632,314</b>	<b>106,972,715</b>	<b>410,494,750</b>
Ghana Export Promotion Authority	-	594,000	-	594,000
Ghana Enterprises Agency	-	1,301,248	113,152	1,414,400
Ghana Free Zones Authority	75,320,320	112,980,480	47,075,200	235,376,000
Ghana Standards Authority	569,400	85,068,455	56,712,304	142,350,160
GRATIS Foundation	-	7,452,270	828,030	8,280,300
Ministry of Trade and Industry(HQ)	-	20,196,261	2,244,029	22,440,290
Ghana International Trade Commission	-	39,600	-	39,600

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector / Ministry / Department / Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>ECONOMIC SECTOR</b>	<b>624,224,814</b>	<b>1,885,869,717</b>	<b>875,008,941</b>	<b>3,385,103,472</b>
<b>Min. of Tourism, Culture and Creative Arts</b>	<b>-</b>	<b>33,390,890</b>	<b>10,393,774</b>	<b>43,784,664</b>
Abbigroma Theatre Company	-	58,740		58,740
Bureau of Ghana Languages	-	139,092	92,728	231,820
Folklore Board	-	71,280	47,520	118,800
Ghana Dance Ensemble	-	314,472	78,618	393,090
Ghana Museums & Monuments Board	-	2,535,510	2,248,470	4,783,980
Ghana Tourism Authority	-	20,389,668	6,796,557	27,186,225
Hotel, Catering & Tourism Training Institute(HOTCATT)	-	297,000	-	297,000
Kwame Nkrumah Memorial Park	-	5,693,460	-	5,693,460
National Commission on Culture	-	488,992	209,568	698,560
National Film Authority	-	222,552	148,368	370,920
National Symphony Orchestra	-	323,968	80,992	404,960
National Theatre	-	2,542,184	635,546	3,177,730
W.E.B. Du Bois Memorial Centre	-	313,972	55,407	369,379
<b>Min. of Env., Science, Tech.&amp; Innovation</b>	<b>155,999,999</b>	<b>214,945,658</b>	<b>99,785,873</b>	<b>470,731,530</b>
Biotech. and Nuclear Agric. Res. Institute	-	1,446,480	619,920	2,066,400
Council for Scientific and Industrial Research	-	71,443,248	17,860,812	89,304,060
Environmental Protection Agency	155,999,999	104,000,001	65,000,000	325,000,000
Ghana Atomic Energy Commission	-	1,890,994	810,426	2,701,420
Ghana Space Science and Technology Institute (GSSTI)	-	16,147,278	6,920,262	23,067,540
National Biosafety Authority	-	833,776	208,444	1,042,220
Nuclear Regulatory Authority	-	606,252	404,168	1,010,420
National Nuclear Research Institute	-	2,589,475	1,109,775	3,699,250
Radiation Protection Institute	-	19,600	8,400	28,000
Radiological and Medical Sciences Research Institute (RAMSRI)	-	7,798,280	3,342,120	11,140,400
School of Nuclear and Allied Sciences (SNAS)	-	5,454,876	2,337,804	7,792,680
Nuclear Power Institute	-	541,415	232,035	773,450
E-Waste Fund	-	2,173,983	931,707	3,105,690
<b>Ministry of Energy and Green Transition</b>	<b>338,854,395</b>	<b>337,156,309</b>	<b>249,226,813</b>	<b>925,237,517</b>
Energy Commission	56,253,422	65,135,540	26,646,358	148,035,320
National Petroleum Authority	155,097,005	180,946,506	180,946,506	516,990,017
Petroleum Commission	127,503,968	91,074,263	41,633,949	260,212,180



## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>INFRASTRUCTURE</b>	<b>605,748,059</b>	<b>1,033,435,649</b>	<b>513,788,638</b>	<b>2,152,972,346</b>
<b>Ministry of Works, Housing and Water Resources</b>	<b>-</b>	<b>102,909,532</b>	<b>27,400,318</b>	<b>130,309,850</b>
Architect Registration Council	-	845,790	-	845,790
Department of Rural Housing	-	45,040	-	45,040
Engineering Council	-	222,012	95,148	317,160
Ministry of Works & Housing (Hq'ters)**	-	179,480	-	179,480
Public Servants Housing Loans Scheme Board	-	2,247,540	-	2,247,540
Public Works Department	-	961,648	-	961,648
Rent Control Department	-	274,093	-	274,093
Real Estate Agency Council	-	198,000	-	198,000
Ghana Hydrological Service Authority	-	45,140	-	45,140
Community Water and Sanitation Agency	-	82,028,944	20,507,236	102,536,180
Water Resources Commission	-	15,861,846	6,797,934	22,659,780
<b>Ministry of Roads and Highways</b>	<b>-</b>	<b>85,143,202</b>	<b>129,888</b>	<b>85,273,090</b>
Department of Feeder Roads	-	65,119,130	-	65,119,130
Department of Urban Roads	-	163,350	-	163,350
Ghana Highway Authority	-	194,832	129,888	324,720
Axle Load	-	16,225,440	-	16,225,440
Ministry of Roads and Highways(HQ)	-	3,440,450	-	3,440,450
<b>Ministry of Communication, Digital Technology, and Innovations</b>	<b>5,168,547</b>	<b>69,688,373</b>	<b>73,541,796</b>	<b>148,398,716</b>
Cyber Security Authority	-	3,953,664	2,635,776	6,589,440
Data Protection Commission	5,168,547	4,019,981	2,297,132	11,485,660
Ghana Meteorological Agency	-	44,502,153	64,974,237	109,476,390
Ghana-India Kofi Annan Centre of Excellence	-	1,082,688	721,792	1,804,480
National Information Technology Agency (NITA)	-	11,651,434	2,912,859	14,564,293
Postal and Courier Services Regulatory Commission	-	1,715,840	-	1,715,840
Ghana Investment Fund for Electronic Communications (GIFEC)	-	2,762,613	-	2,762,613
<b>National Communications Authority</b>	<b>225,123,067</b>	<b>190,844,333</b>	<b>112,927,440</b>	<b>528,894,840</b>
National Communications Authority	225,123,067	190,844,333	112,927,440	528,894,840
<b>Ministry of Transport</b>	<b>167,128,732</b>	<b>327,912,696</b>	<b>70,628,712</b>	<b>565,670,140</b>
Ministry of Transport (HQ)	-	472,000	-	472,000
Driver and Vehicle Licensing Authority	167,128,732	288,461,850	54,815,458	510,406,040
National Road Safety Authority	-	33,983,838	14,564,502	48,548,340
Ghana Railway Development Authority	-	4,995,008	1,248,752	6,243,760
<b>Ghana Maritime Authority</b>	<b>208,327,713</b>	<b>256,937,513</b>	<b>229,160,484</b>	<b>694,425,710</b>
Ghana Maritime Authority	208,327,713	256,937,513	229,160,484	694,425,710

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>2,298,056,094</b>	<b>8,588,152,298</b>	<b>2,511,251,208</b>	<b>13,397,459,600</b>
<b>Ministry of Education</b>	<b>801,936,030</b>	<b>2,200,561,951</b>	<b>1,310,854,285</b>	<b>4,313,352,267</b>
GES and Others:	1,262,195	247,650,761	26,775,874	275,688,830
Centre for National Distance Learning and Open Schooling	-	3,160,000	-	3,160,000
Commission for Technical and Vocational Education and Training	-	83,424,387	9,269,376	92,693,763
Encyclopedia Afrikana	-	86,843	-	86,843
Ghana Academy of Arts and Science	-	1,482,903	-	1,482,903
Ghana Book Devt. Council	-	1,300,415	-	1,300,415
Ghana Education Service	476,937	45,309,062	1,907,749	47,693,748
Ghana Library Authority	-	998,260	-	998,260
Ghana Science Association	-	909,280	-	909,280
National Schools Inspectorate Authority	-	18,632,772	2,774,365	21,407,138
West African Examination Council (National)	-	8,515,381	2,128,845	10,644,226
National Teaching Council	785,258	83,831,458	10,695,539	95,312,255
Ghana TVET Service	-	29,848,205	4,460,077	34,308,282
Ghana TVET Service - Headquarters	-	4,815,246	719,519	5,534,765
Ghana TVET Service - Training Institutes	-	25,032,960	3,740,557	28,773,517
Universities:	658,952,314	1,279,426,715	1,063,372,996	3,001,752,024
Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development (AMMUSTED)	13,947,472	41,842,417	43,834,913	99,624,802
Sciences	2,731,048	13,655,241	10,522,568	26,908,857
Ghana Communication Technology University	6,643,646	42,757,259	48,344,436	97,745,340
Kwame Nkrumah University of Science and Technology	388,379,134	151,036,330	181,243,596	720,659,059
Studies	15,739,197	26,231,994	10,492,798	52,463,989
University for Development Studies	26,946,267	56,886,564	65,802,785	149,635,616
University of Cape Coast	17,138,559	199,949,856	187,952,865	405,041,280
University of Education, Winneba	63,835,872	189,575,380	86,179,132	339,590,385
University of Energy and Natural Resources	4,614,617	30,324,628	30,983,859	65,923,104
University of Environment and Sustainable Devt.	2,171,720	8,103,628	582,478	10,857,826
University of Ghana	97,313,253	295,183,535	90,825,703	483,322,492
University of Health and Allied Sciences	5,101,060	56,065,705	30,790,183	91,956,948
University of Mines and Technology	10,198,622	52,811,200	23,513,970	86,523,792
University of Professional Studies	4,191,846	56,889,338	238,935,219	300,016,403
University of Media, Arts and Communications (UniMAC)	-	58,113,638	13,368,492	71,482,130
Technical Universities	114,434,068	385,149,757	140,010,188	639,594,012
Accra Technical University	9,027,340	92,377,555	27,297,568	128,702,463
Bolgatanga Technical University	6,108,953	10,736,948	1,666,078	18,511,980
Cape Coast Technical University	4,091,175	33,638,547	7,568,673	45,298,395
Ho Technical University	7,830,368	32,789,665	8,319,766	48,939,799
Koforidua Technical University	11,918,296	34,619,811	10,215,682	56,753,789
Kumasi Technical University	18,145,381	41,813,269	18,934,310	78,892,960
Sunyani Technical University	13,636,398	33,626,930	24,131,428	71,394,756
Takoradi Technical University	19,614,493	54,720,569	19,897,531	94,232,593
Tamale Technical University	20,840,287	45,725,523	21,174,435	87,740,244
Dr. Hilla Limann Technical University	3,221,377	5,100,939	804,718	9,127,034
Colleges of Education	27,287,454	217,216,546	58,548,022	303,052,021
Ghana Tertiary Education Commission	-	41,269,968	17,687,129	58,957,097
<b>Ministry of Labour, Jobs, and Employment</b>	<b>-</b>	<b>9,619,632</b>	<b>1,030,759</b>	<b>10,650,392</b>
Department of Co-operatives	-	501,457	-	501,457
Department of Factories Inspectorate	-	2,900,391	-	2,900,391
Labour Department	-	1,017,399	113,044	1,130,444
Management Dev.& Productivity Institute (MDPI)	-	5,200,385	917,715	6,118,100

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>SOCIAL SECTOR</b>	<b>2,298,056,094</b>	<b>8,588,152,298</b>	<b>2,511,251,208</b>	<b>13,397,459,600</b>
<b>National Pension Regulatory Authority</b>	<b>169,578,092</b>	<b>151,922,262</b>	<b>90,332,156</b>	<b>411,832,510</b>
National Pension Regulatory Authority	169,578,092	151,922,262	90,332,156	411,832,510
<b>Ministry of Youth Development and Empowerment</b>	<b>-</b>	<b>14,223,061</b>	<b>9,463,561</b>	<b>23,686,621</b>
National Youth Authority	-	27,720	-	27,720
National Service Authority	-	14,195,341	9,463,561	23,658,901
<b>Ministry of Sports and Recreation</b>	<b>-</b>	<b>6,130,557</b>	<b>-</b>	<b>6,130,557</b>
National Sports Authority	-	6,130,557	-	6,130,557
<b>Ministry of Health</b>	<b>1,248,347,744</b>	<b>6,021,214,346</b>	<b>1,099,570,447</b>	<b>8,369,132,538</b>
<b>Ministry of Health (HQ)</b>	<b>-</b>	<b>27,700,159</b>	<b>-</b>	<b>27,700,159</b>
<b>Ghana Health Service (Health Facilities)</b>	<b>442,697,465</b>	<b>1,949,887,233</b>	<b>55,720,952</b>	<b>2,448,305,650</b>
<b>Teaching Hospitals:</b>	<b>228,819,698</b>	<b>1,458,257,085</b>	<b>219,090,981</b>	<b>1,906,167,765</b>
Cape Coast Teaching Hospital	8,797,092	90,170,193	10,996,365	109,963,650
Ho Teaching Hospital	13,659,499	63,744,328	13,659,499	91,063,325
Komfo Anokye Teaching Hospital	44,325,228	215,293,965	56,989,579	316,608,773
<b>Korlebu Teaching Hospital:</b>	<b>44,052,314</b>	<b>542,728,733</b>	<b>26,996,575</b>	<b>613,777,622</b>
<i>Korle-Bu Teaching Hospital (Main)</i>	<i>29,993,903</i>	<i>449,908,543</i>	<i>19,995,935</i>	<i>499,898,381</i>
<i>Ghana Radiotherapy</i>	<i>4,797,868</i>	<i>29,817,796</i>	<i>605,984</i>	<i>35,221,648</i>
<i>National Cardiothoracic Centre</i>	<i>6,910,382</i>	<i>52,141,970</i>	<i>3,769,299</i>	<i>62,821,650</i>
<i>Plastic and Burn Units</i>	<i>2,028,294</i>	<i>9,687,669</i>	<i>2,154,806</i>	<i>13,870,769</i>
<i>Ghana Institute of Clinical Genetics</i>	<i>321,867</i>	<i>1,172,756</i>	<i>470,550</i>	<i>1,965,173</i>
National Blood Bank	3,567,258	17,836,290	2,378,172	23,781,720
Tamale Teaching Hospital	11,729,410	57,017,967	12,706,861	81,454,239
Sunyani Teaching Hospital	24,872,488	110,916,249	14,953,641	150,742,379
University of Ghana Medical Centre	77,816,409	360,549,360	80,410,289	518,776,058
<b>Regulatory Agencies:</b>	<b>174,671,423</b>	<b>406,292,184</b>	<b>176,572,323</b>	<b>757,535,931</b>
Food and Drugs Authority	144,408,397	240,680,662	96,272,265	481,361,323
Ghana College of Pharmacists	1,197,906	2,398,141	1,253,932	4,849,979
Ghana Psychology Council	377,891	2,034,795	494,164	2,906,850
Health Facilities Regulatory Agency	2,539,860	11,006,060	3,386,480	16,932,400
Medical and Dental Council	3,415,600	23,909,198	6,831,199	34,155,997
Nursing and Midwifery Council of Ghana(NMwCG)	7,154,994	56,217,811	38,841,397	102,214,202
Pharmacy Council	11,603,837	55,341,377	22,315,071	89,260,285
Allied Health Professional Council	2,857,171	13,186,697	5,347,956	21,391,825
Traditional Medicine Practice Council	1,115,767	1,517,444	1,829,859	4,463,070
<b>Subvented Agencies:</b>	<b>36,704,131</b>	<b>99,175,245</b>	<b>24,576,359</b>	<b>160,455,736</b>
Centre for Scientific Research into Plant Medicine	8,307,608	75,912,343	7,122,229	91,342,180
College of Nurses and Midwives	2,561,592	17,931,146	5,123,185	25,615,923
Ghana College of Physicians and Surgeons	25,765,331	3,232,057	12,284,546	41,281,934
Mortuaries And Funeral Facilities Agency		1,635,699		1,635,699
St John Ambulance	69,600	464,000	46,400	580,000
<b>Psychiatric Hospitals:</b>	<b>9,182,478</b>	<b>34,721,900</b>	<b>4,768,363</b>	<b>48,672,740</b>
Accra Psychiatric Hospital	2,500,300	12,501,500	1,666,867	16,668,667
Ankaful Hospital	2,332,205	6,995,495	926,510	10,254,210
Pantang Hospital	4,349,973	15,224,904	2,174,986	21,749,863
<b>Others</b>	<b>356,272,550</b>	<b>2,045,180,540</b>	<b>618,841,468</b>	<b>3,020,294,557</b>
Ahmadiyya Muslim Health Service Ghana	5,919,698	30,444,160	5,919,698	42,283,555
Christian Health Associations of Ghana (CHAG)	212,367,233	1,263,833,285	191,537,422	1,667,737,940
Health Training Institutions	137,985,619	750,903,095	421,384,348	1,310,273,062
<b>National Health Insurance Authority</b>	<b>78,194,227</b>	<b>182,453,197</b>	<b>-</b>	<b>260,647,425</b>
National Health Insurance Authority (NHIA)	78,194,227	182,453,197	-	260,647,425
<b>Min. of Gender, Children and Social Protection</b>	<b>-</b>	<b>2,027,290</b>	<b>-</b>	<b>2,027,290</b>
Central Adoption Authority	-	425,012	-	425,012
Department of Social Welfare	-	1,504,482	-	1,504,482
Efua Sutherland Children's Park	-	97,796	-	97,796

## Appendix 8E: 2028 Internally Generated Funds Retention (Expenditure) Breakdown by MDAS

Sector/Ministry/Department/Agency	Employee Compensation	Goods and Services	CAPEX	Grand Total
<b>PUBLIC SAFETY SECTOR</b>	<b>67,283,164</b>	<b>683,685,781</b>	<b>119,709,128</b>	<b>870,678,074</b>
<b>Min. of Justice and Attorney General's Dept.</b>	<b>26,530,318</b>	<b>172,169,622</b>	<b>92,640,987</b>	<b>291,340,928</b>
Council for Law Reporting	-	391,090	43,454	434,544
General Legal Council (Ghana School of Law)	26,530,318	32,772,746	18,727,284	78,030,349
<i>Independent Examination Committee</i>		8,452,165		8,452,165
Office of the Copyright Administrator	-	223,873	78,658	302,531
Registrar General's Department	-	7,212,000	4,808,000	12,020,000
Office of the Registrar of Companies	-	123,117,749	68,983,591	192,101,340
<b>Legal Aid Commission</b>	<b>-</b>	<b>144,031</b>	<b>-</b>	<b>144,031</b>
Legal Aid Commission		144,031		144,031
<b>Ministry of Defence</b>	<b>-</b>	<b>59,074,990</b>	<b>-</b>	<b>59,074,990</b>
37 Military Hospital		50,160,740		50,160,740
Army		1,180,780		1,180,780
Air Force		4,167,450		4,167,450
Navy		3,566,020		3,566,020
<b>Judicial Service</b>	<b>20,319,089</b>	<b>23,221,816</b>	<b>14,513,635</b>	<b>58,054,540</b>
Judicial Service	20,319,089	23,221,816	14,513,635	58,054,540
<b>Ministry of Interior</b>	<b>20,433,757</b>	<b>429,075,322</b>	<b>12,554,506</b>	<b>462,063,585</b>
Criminal Investigations Department	-	4,478,411	-	4,478,411
Gaming Commission	20,433,757	33,772,459	3,712,596	57,918,812
Ghana Immigration Service	-	335,522,076	-	335,522,076
Ghana National Fire Service	-	2,036,011	-	2,036,011
Ghana Prisons Service	-	732,880	-	732,880
Interior Headquarters	-	15,730,520	-	15,730,520
Narcotics Control Board	-	1,311,550	-	1,311,550
Ghana Police Service (HQ/MTTD)		624,530		624,530
Police Hospital	-	21,604,020	-	21,604,020
National Identification Authority	-	13,262,865	8,841,910	22,104,775
<b>GRAND TOTAL</b>	<b>3,647,075,426</b>	<b>14,047,696,894</b>	<b>4,242,594,439</b>	<b>21,937,366,760</b>

## Appendix 9: Government's measures to implement the recommendations of Parliament in respect of the Auditor-General's report

PARLIAMENT'S RECOMMENDATION	MEASURES TO IMPLEMENT THE RECOMMENDATION
Recommendation to enhance the recovery of outstanding taxes including mineral royalties and to enforce the filing of tax returns	<ul style="list-style-type: none"> <li>• GRA will continue to educate withholding agents about their responsibility under the tax law regarding withholding taxes to mitigate the incident of non-deduction of withholding taxes.</li> <li>• GRA will impose penalties and interest on recalcitrant withholding agents as a deterrent measure to ensure compliance with tax laws.</li> <li>• The GRA shall garnish the bank accounts of defaulters or prosecute them as a measure of last resort to serve as a deterrent to others.</li> </ul>
Recommendation on the recovery of VAT traders' indebtedness	<ul style="list-style-type: none"> <li>• GRA will continue pursuing VAT debtors by applying all enforcement actions permitted by the VAT Act 2013 (Act 870) as amended and the Revenue Administration Act 2016 (Act 915).</li> <li>• GRA will impose penalties and interest on recalcitrant VAT agents as a deterrent measure to ensure compliance with tax laws.</li> <li>• GRA will also, through court orders, seal off the premises of recalcitrant VAT agents who persistently violate the VAT Act to collect VAT revenues due the state.</li> </ul>
Recommendation to promote the collection of outstanding duties and taxes on oil liftings by Oil Marketing Companies (OMCs)	<ul style="list-style-type: none"> <li>• The GRA's automated and electronic management system is yielding significant results in curtailing the non-payment of taxes by OMCs. The GRA will continue to use automated and electronic systems to enhance tax revenue mobilization from oil liftings by OMCs.</li> <li>• GRA will continue to impose penalties and interest on defaulting OMC as a deterrent measure to ensure compliance with tax laws.</li> <li>• In addition, the OMCs are required to deposit a bank guarantee with GRA which will ensure that they do not lift beyond the value of the bank guarantee.</li> </ul>
Recommendation to address irregularities in the award of contracts, uncompetitive procurements and contract awards to unqualified suppliers	<ul style="list-style-type: none"> <li>• Government through the PPA and the GIFMIS Secretariat will monitor all covered entities' use of the GHANEPS and the GIFMIS respectively. This will ensure that covered entities only commit government through budget and promote transparency in public procurement.</li> <li>• The Ministry of Finance in collaboration with the Internal Audit Agency (IAA) will publish a PFM compliance league table ranking public institutions that are compliant with budget commitment controls and procurement through the GHANEPS.</li> <li>• Sanctions will be applied against public officers who commit government without budget.</li> </ul>
Recommendation to address judgment debts against the government of Ghana	<ul style="list-style-type: none"> <li>• The Ministry of Finance shall continue to engage with the Attorney General and the Minister for Justice to ensure that the Ministry has visibility on cases before the court that have the potential of leading to Judgement Debt.</li> </ul>

PARLIAMENT'S RECOMMENDATION	MEASURES TO IMPLEMENT THE RECOMMENDATION
	<ul style="list-style-type: none"> <li>The Attorney General shall continue to prosecute public officers whose action or inaction results in Judgement debt against the government of Ghana.</li> </ul>
Recommendation to address overpaid pension gratuity and Pensioners with low monthly pensions.	<ul style="list-style-type: none"> <li>The CAGD will collaborate with the Social Security and National Insurance Trust (SSNIT) and the National Pensions Regulatory Authority (NPRA) to ensure the revision of the minimum pension allowance payable to retired officers of the security agencies.</li> <li>The CAGD will strengthen supervisory control over the disbursement of pension allowances to forestall the occurrence of overpaid pension allowances.</li> <li>The CAGD will also ensure periodic pension payroll validation to prevent recurrence</li> </ul>
Recommendation on recovery of unearned salaries, rent default, Unpaid ground rent, and recovery of salary advances	<ul style="list-style-type: none"> <li>The Ministry of Finance, in collaboration with the CAGD, the IAA, and the Fair Wages and Salaries Commission (FWSA) have intensified payroll audits across covered entities. This has helped reduce the incidence of unearned salaries.</li> <li>Government has taken administrative steps to recover staff salary advances of officers who owe by more than one year by charging the related amounts as advances against their salaries.</li> <li>The government will continue to use the monthly electronic salary validation system as a mechanism to reduce unearned salaries. To this end, public officers who knowingly validate separated staff leading to payment of unearned salary will be sanctioned.</li> <li>The government will rigorously pursue persons who owe rent and have defaulted in payments. Legal actions will be pursued with respect to entities owing government ground rent and have defaulted on payment.</li> </ul>
Recommendation to address health workers who defaulted in serving their bonds	<ul style="list-style-type: none"> <li>The Ministry of Health (MoH) working with the Ghana Health Service (GHS), the Teaching Hospitals and the Christian Health Association of Ghana (CHAG) will impose penalties at the prevailing Bank of Ghana rate on the defaulting health workers and their guarantors.</li> <li>The MoH will institute a tracking system aimed at identifying the whereabouts of sponsored students after they complete their studies and follow up with them to ensure they return to serve their bond or refund their sponsorship with interest.</li> </ul>

**Appendix 10A: Public Debt Statistics**

Debt Type	2019	2020	2021	2022	2023*	2024**
<b>(in millions of GHS)</b>						
External Debt	122,586	155,541	168,930	241,816	352,711	416,835
Domestic Debt	111,792	159,576	193,583	206,187	257,299	309,845
<b>Total Public Debt</b>	<b>234,378</b>	<b>315,117</b>	<b>362,513</b>	<b>448,003</b>	<b>610,011</b>	<b>726,680</b>
<b>(in millions of USD)</b>						
External Debt	22,125	27,111	28,159	29,067	30,279	28,323
Domestic Debt	20,177	27,815	32,269	24,784	22,088	21,053
<b>Total Public Debt</b>	<b>42,302</b>	<b>54,926</b>	<b>60,428</b>	<b>53,852</b>	<b>52,367</b>	<b>49,376</b>
<b>(as % of GDP)</b>						
External Debt	34.4	39.7	36.6	39.4	39.7	35.4
Domestic Debt	31.4	40.7	41.9	33.6	29.0	26.3
<b>Total Public Debt</b>	<b>65.7</b>	<b>80.4</b>	<b>78.5</b>	<b>72.9</b>	<b>68.7</b>	<b>61.8</b>
<b>(as % of Total Public Debt)</b>						
External Debt	52.3	49.4	46.6	54.0	57.8	57.4
Domestic Debt	47.7	50.6	53.4	46.0	42.2	42.6

\* Revised \*\*Provisional

**Appendix 10B: Loans Signed in 2024**

<b>Project Title</b>	<b>Sector</b>	<b>Creditor</b>	<b>Curr</b>	<b>Loan Amount</b>
1) Promoting Rural Opportunities, Sustainable Profits and Environmental Resilience (PROSPER 1 &2)	Ministry of Food & Agriculture	IFAD	USD	52,500,000
2) Rural Enterprises Programme (REP)	Ministry of Trade, Industry & Agri-business	IFAD	USD	15,000,000
3) First Resilient Recovery Development Policy Financing	Ministry of Finance	World Bank	USD	300,000,000
4) Ghana Energy Sector Recovery Programme	Ministry of Energy & Green Transition	World Bank	USD	250,000,000
<b>Total</b>				<b>617,500,000</b>



## **Appendix 10C: List of Projects to be Funded from Non-Concessional Sources**

No new non-concessional borrowing will be contracted or guaranteed in 2025

**Appendix 10D: List of Projects to be Funded from Concessional Borrowing Sources**

Project Title	Sector
West African Power Pool Programme: Ghana Cote d'Ivoire Interconnection Re-enforcement Project	Ministry of Energy and Green Transition

**Appendix 10E: Ghana's 2024 Credit Ratings Performance**

Rating Agency	Publication Date	Instrument	Rating Outcome		Prior
S&P Global Ratings	14 <sup>th</sup> October 2024	Long-Term Foreign Currency Ratings	'SD'	Affirmed	'SD'
		Long-Term Local Currency Ratings	'CCC+'	Affirmed	'CCC+'
Moody's Investor Service	11 <sup>th</sup> October 2024	Long-Term Foreign Currency Ratings	'Caa2'	Upgrade	'Ca'
		Long-Term Local Currency Ratings	'Caa2'	Upgrade	'Caa3'
Fitch Ratings	10 <sup>th</sup> October 2024	Long -Term Foreign Currency Issuer Default Ratings	'RD'	Affirmed	'RD'
		Long-Term Local Currency Issuer Default Ratings	'CCC+'	Upgrade	'CCC'

**Appendix 11: Bilateral and Multilateral Grants Signed in 2024**

Project Title	Source	Sector	Commitment Amount (USD)
1) Feasibility Study and Detailed Designs for Accra East Sanitation and Sewerage Improvement Project (AESIP)	AfDB	Ministry of Works, Housing and Water Resources	246,584.43
2) Savannah Investment Programme	AfDB	Ministry of Food and Agriculture	20,291,498.46
3) Human Resource Development Scholarship (JDS) Phase 4 Batch 2	Japan	Ministry of Finance	2,131,800.00
4) Additional Assistance for WA Water Supply System Development Project	Korea EXIM	Ministry of Works, Housing and Water Resources	1,482,000.00
5) Youth Economic Empowerment Through Digitalization for Resilience in Food and Nutrition Security and Improved Livelihoods	Korea EXIM	Ministry of Food and Agriculture	9,300,000.00
6) Nationally Determined Conditions Support project	KfW	Ministry of Finance	19,436,400.00
7) Outgrower and Value Chain Fund- Phase III Accompanying Measure	KfW	Ministry of Food and Agriculture	2,159,600.00
8) Support to Vocational Training Phase V	KfW	Ministry of Education	16,197,000.00
9) EnABLE Ghana Country Project Supporting Social Inclusion in FCPF Emission Reductions Program	World Bank	Ministry of Lands and Natural Resources	4,000,000.00
10) WAPP Ghana-Cote d'Ivoire Interconnection Project - Phase 1 WA-REMP MPA	World Bank	Ministry of Energy and Green Transition	2,000,000.00
			<b>77,244,882.89</b>