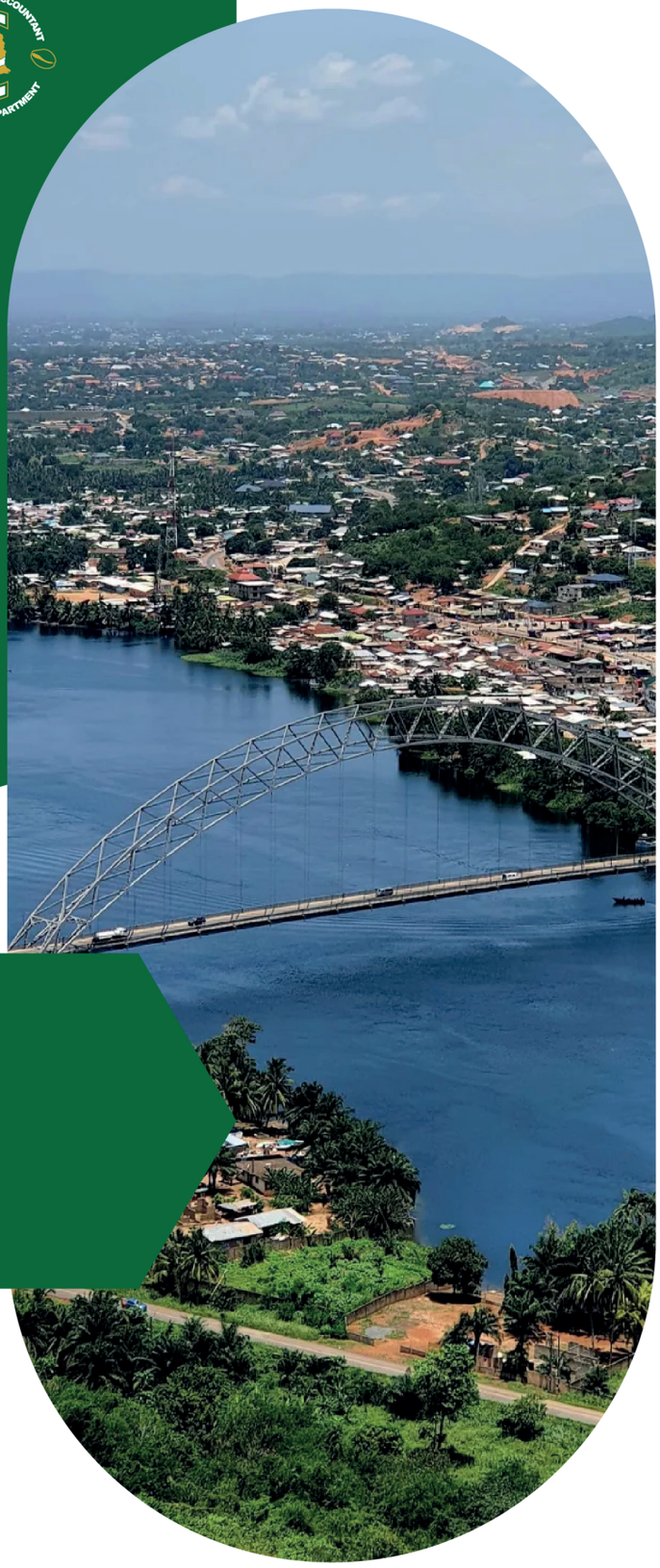
GOVERNMENT OF GHANA

ANNUAL REPORT 2024



ANNUAL REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL AND

WHOLE-OF-GOVERNMENT FINANCIAL STATEMENTS

OF THE REPUBLIC OF GHANA

FOR THE YEAR ENDED 31ST DECEMBER, 2024

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ACRONYMS

AC	Audit Committee
AS	Audit Service
BMS	Bank Management System
BoG	Bank of Ghana
BOST	Bulk Oil Storage and Transport Company Limited
BPA	Bui Power Authority
CPC	Cocoa Processing Company
CAG	Controller and Accountant - General
CAGD	Controller and Accountant - General's Department
CF	Consolidated Fund
CoA	Chart of Accounts
CHRAJ	Commission on Human Right and Administrative Justice
CBG	Consolidated Bank Ghana Limited
DIC	Diverstiture Implementation Committee
DMD	Debts Management Division
DVLA	Driver and Vehicle Licensing Authority
ECG	Electricity Company of Ghana
EFT	Electronic Funds Transfer
EC	Electoral Commision
EOCO	Economic and Organised Crime Office
FAA	Financial Administration Act, 2003 (Act 654)
FAR	Financial Administration Regulations, 2004 (LI 1802)
FWSC	Fair Wages and Salaries Commission
GCB	GCB Bank Limited
GCGL	Graphic Communications Group Limited
GCNet	Ghana Community Network
GCX	Ghana Commodity Exchange
GES	Ghana Education Service
GIIF	Ghana Infrastructure Investment Fund
GREL	Ghana Rubber Estates Limited
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GOIL	Ghana Oil Company Limited
GPCL	Ghana Post Company Limited
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Countries
HRMIS	Human Resource Management Information System
IAAA	Internal Audit Agency Act, 2003 (Act 658)
ICT	Information Communication Technology
ISTC	Intercity STC Company

ACRONYMS

IGF	Internally Generated Fund
IPPD	Integrated Personnel and Payroll Database
IPSAS	International Public Sector Accounting Standards
MCRA	Ministry of Chieftaincy and Affairs Religious Affairs
MDAs	Ministries, Departments and Agencies
MDBS	Multi–Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MELR	Ministry of Employment and Labour Relations
MESTI	Ministry of Environment, Science, Technology and Innovation
MFARI	Ministry of Foreign Affairs and Regional Integration
MINT	Ministry of the Interior
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MoA	Ministry of Aviation
MoC	Ministry of Communication
MoD	Ministry of Defence
MoE	Ministry of Education
MoEnP	Ministry of Energy and Petroleum
MoF	Ministry of Finance
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoGCSP	Ministry of Gender, Children and Social Protection
MoH	Ministry of Health
MoJAG	Ministry of Justice and Attorney-General
MoNAS	Ministry of National Security .
MoPA	Ministry of Parliamentary Affairs
MoRD	Ministry of Railway Development
MoRH	Ministry of Roads and Highways
MoTCA	Ministry of Tourism and Creative Art
MoT	Ministry of Transport
MoTI	Ministry of Trade and Industry
MoWARS	Ministry of Water Resources and Sanitation
MoYS	Ministry of Youth and Sports
MMT	Metro Mass Transport Company
MWH	Ministry of Works and Housing
NCCE	National Commission on Civic Education
NHIL	National Health Insurance Levy
NITA	National Information Technology Agency
NPRA	National Pensions Regulatory Authority
NPT	Non - Project Type
OHCS	Office of Head of Civil Service

ACRONYMS	
OGM	Office of Government Machinery
OMCs	Oil Marketing Companies
PS	Paliamentary Services
PDI	Public Debt and Investment
PFM	Public Financial Management
PIA	Project Implementation Agency
PIMS	Public Investment Management System
PPA	Public Procurement Act, 2003 (Act 663)
PUFMARP	Public Financial Management Reforms Programme
PSC	Public Services Commisssion
TSY	PSC Tema Shipyard
SIC	SIC Company Limited
SIC (LIFE)	SIC Life Company
SIP	Social Intervention Programme
SIF	Social Investment Fund
SSNIT	Social Security and National Insurance Trust
SSPP	Single Spine Pay Policy
SWIFT	Society For World wide Inter Bank Tele Communication
TPFA	Temporal Pension Fund Account
TRIPS	Total Revenue Integrated Processing System
TSA	Treasury Single Account
VCT	Venture Capital Trust Fund

REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE FINANCIAL STATEMENTS OF THE WHOLE-OF-GOVERNMENT OPERATIONS OF THE REPUBLIC OF GHANA FOR THE YEAR ENDED 31ST DECEMBER 2024

1.0 INTRODUCTION

The Controller and Accountant-General, the Chief Accounting Officer and Chief Advisor to the Minister for Finance and Government in matters relating to accountancy, is responsible for managing the accounting operations of Government and publishing related quarterly and annual financial statements. This report is on the Whole-of-Government Accounts prepared on the Public Funds of Ghana utilised by Covered Entities for 2024.

1.1 Mandate

Section 81 (1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 217 of Public Financial Management Regulations, 2019 L.I. 2378, requires the Controller and Accountant-General to prepare the Consolidated Annual Accounts of Government on Public Funds utilised by Covered Entities and submit same to the Auditor-General and the Minister for Finance within three months after the end of each financial year.

1.2 Covered Entities

The Public Financial Management (PFM) Act 2016, defines Covered Entities to mean;

- The Executive, Legislature and Judiciary.
- Constitutional Bodies;
- Ministries, Departments, Agencies and Local Government Authorities;
- The Public Service;
- Autonomous Agencies; and
- Statutory Bodies.

1.3 Public Funds of Government

Per Article 175 and 176 of the 1992 Constitution of the Republic of Ghana and the PFM Act 2016, Public Funds mean;

- Consolidated Fund,
- Contingency Fund,
- Internally Generated Funds,
- Statutory Funds,
- Donor Funds, and
- Any other fund as may be established by or under an Act of Parliament.

1.4 Frameworks for Preparation of the Financial and Other Statements

Apart from the 1992 Constitution of the Republic of Ghana and the PFM Act, 2016 and its Regulations (L.I. 2378), other frameworks that support the preparation of the financial statements are detailed below:

1.4.1 The Government of Ghana Chart of Accounts (CoA)

The PFM Regulation defines the Chart of Accounts (CoA) as a created list of account codes used by the Government to define each class of items for which money or the equivalent is spent or received in the general ledger. The CoA is therefore, a structured set of codes that provides a framework for recording, classifying, and organising budget data and accounting transactions into reports and Statements. The GoG Chart of Accounts has been designed to be consistent with International Public Sector Accounting Standards (IPSAS), International Monetary Fund's Government Finance Statistics (GFS) Manual and United Nation's Classification of Functions of Government (COFOG).

1.4.2 Government Finance Statistics (GFS)

The Government Finance Statistics Manual (GFSM) is an International Monetary Fund (IMF) document developed to provide standards for the presentation of fiscal and accounting statistics with the aim of improving transparency in public sector financial reporting. Ghana adopted the GFSM and is currently using the 2014 version.

1.4.3 Classification of Functions of Government (COFOG)

COFOG is a classification developed by the United Nations Statistics Division for use in determining the structure of government expenditure based on their purpose or function. The COFOG classification is one of the segments of the COA and this enables government to identify its expenditure by function.

1.5 Scope of the Financial Statements

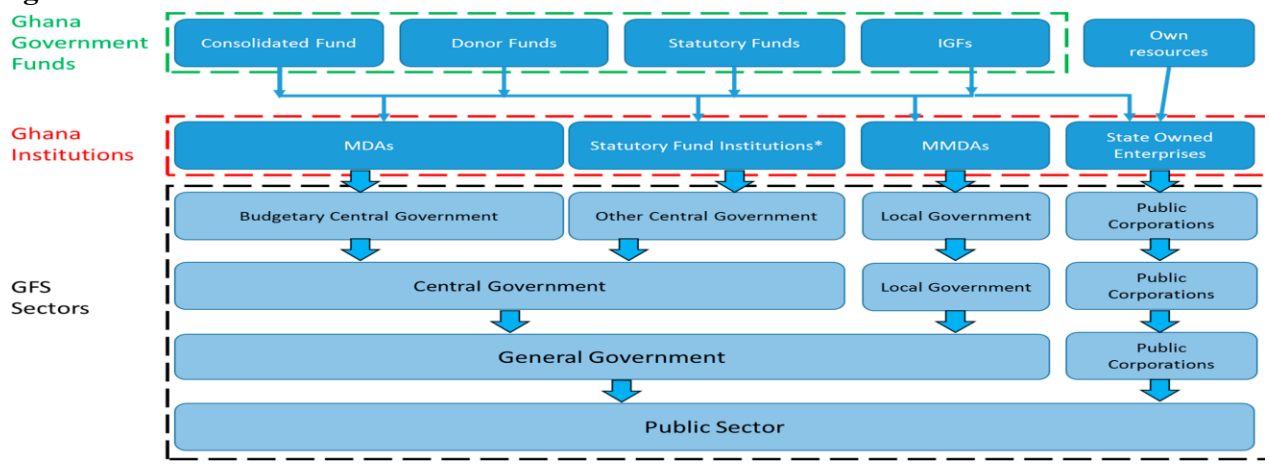
1.5.1 Public Sector of Ghana

The public sector of Ghana is made up of three components in line with the GFS classification as follows:

- Central Government (CG),
- Local Government (LG), and
- Public Corporations and State-Owned Enterprises (PC&SOE).

The structure of Government of Ghana, and its relationship to Standard Statistical Classifications is shown in Figure1 below:

Figure 1



Source: IMF Mission team, based on GFS Manual 2014.

1.5.2 Scope of Annual National Accounts

The 2024 Annual National Accounts on Public Funds has been prepared for Whole-of-Government comprising the Consolidated Fund, Internally Generated Funds, Statutory Funds and Donor Funds utilised by Covered Entities at the three levels of Government for the 2024 financial year. The 2024 Whole-of-Government Financial Statements was prepared on IPSAS accrual basis.

The 2024 Annual Financial Report is based on the Appropriation Act, 2023 (Act 1113) and the resolutions approving the Composite Budgets of the Metropolitan, Municipal and District Assemblies (MMDAs) pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana and budgets of State-Owned Enterprises (SOEs) as approved by their Governing Boards.

1.5.3 Data Validation

The CAGD worked with the Covered Entities at the three levels of Government, Central Government, Local Government and Government Business Entities/SOE sectors to validate their 2024 financial data on the GIFMIS for inclusion in the Whole-of-Government Accounts, covering revenue, expenditure, assets, liabilities, and equity.

To deepen coverage and enhance data integrity of the National Accounts, the CAGD intensified its collaborative efforts with central management and oversight bodies across government to ensure covered entities responded to their financial reporting responsibilities as required by the PFM Act, 2016 and the Regulations (L.I. 2378).

The central management and oversight bodies engaged in these collaborations included the Ministry of Finance (MoF), Ministry of Public Enterprises (MoPE), State Interest and Governance Authority (SIGA), Ministry of Health (MoH), Ministry of Education (MoE), Ghana Tertiary Education Commission (GTEC), Ministry of Local Government, Decentralisation and Rural Development (MLDRD), the Office of the Head of Local Government Service, the Office of the Head of Civil Service, among others.

The CAGD intensified actions to implement the accrual basis International Public Sector Accounting Standards (IPSAS) at the entity level towards the production of 2024 Annual Financial Statements. Through the collaborative efforts with the Central Management Agencies a number of Covered Entities were supported to be IPSAS Accrual basis compliant for consolidation in the National Accounts. The 2024 Whole-of-Government Accounts of Ghana therefore covered 1,274 covered entities comprising of 883 MDAs, 261 MMDAs and 87 Government Business Entities/ State-Owned Enteprises, plus 43 Centralised data groups. The data points targeted and incorporated in the 2024 accounts are provided below:

S/n	Source	Target	Data Received	Data Validated	% Achieved
1	**CENTRAL DATA**	**43**	**42**	**39**	**98%**
1.1	Public Debts and Investment (PDI)	11	11	11	100%
1.2	National Treasury	18	17	15	94%
1.3	Revenue	4	4	3	100%
1.4	Payroll & Pension	6	6	6	100%
1.5	Advances	4	4	3	100%
2	**MDAs**	**883**	**742**	**742**	**100%**
3	**MMDAs**	**261**	**259**	**259**	**100%**
4	**SOEs**	**95**	**76**	**76**	**85%**
4.1	Above 50% GoG Holding	64	52	52	59%
4.2	Below 50% GoG Holding	31	24	24	75%
	Total CE Data points	**1,282**	**1,119**	**1,116**	**99%**

1.6 Components of the Financial Statements

In line with Section 81(1) of the PFM Act 2016, Regulations 217 of PFM Regulations 2019 (L.I 2378) and IPSAS requirements, the consolidated financial statements comprise:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Cash Flows
- Statement of Receipts and Payments
- Statement of Financial Performance by Classification of Functions of Government
- Statement of Changes in Net Assets / Equity
- Notes to the Financial Statements
- Schedules to the Financial Statements
- Statement of Comparison of Budget and Actual Amounts

1.7 Additional Information

In furtherance to the PFM Act and Regulations, the following schedules on the financial statements are provided:

- Schedule of Petroleum Funds
- Schedule of Grants
- Schedule of Advances
- Schedule of Loans Receivables
- Schedule of Equity and Other Investments
- Schedule of Deposits and Other Trust Monies
- Schedule of Non-Financial Assets
- Schedule of Domestic Borrowing
- Schedule of External Borrowing

- Schedule of Provision for doubtful debts-Loans Receivables
- List of covered entities included in the 2024 Annual Whole-of-Government Accounts.

1.8 Basis of Accounting

The 2024 Annual Whole-of-Government Accounts has been prepared on Accrual Basis of accounting in line with Regulation 208 of the PFM Regulations 2019 (L.I. 2378) and International Public Sector Accounting Standards (IPSAS).

2.0 GOVERNMENT PRIORITY PROGRAMMES AND RELATED EXPENDITURE

The total expenditure for the 2024 financial year included an amount of **GH₵ 8,941,528,433.44** incurred on Government's Flagship programmes as detailed below:

EXPENDITURE ON GOVERNMENT FLAGSHIP PROGRAM IN 2024		
No	**ITEMS**	**2024**
1	Fertilizer Subsidy/Planting for food and jobs	917,499,178.35
2	Food Farmer Recovery Relief Programme (FFRRP)	618,000,000.00
3	Subsidy for 2018 BECE/WASSCE	196,198,096.05
4	Free SHS Programme-SHS/TVET	3,608,282,889.61
5	School feeding For Ministry of Gender	1,136,469,439.20
6	LEAP- For Ministry of Gender	628,870,802.00
7	Nursing Training allowances	533,490,000.00
8	Transfers to YEA	438,011,479.00
9	Teacher Training allowances/feeding	113,391,400.00
10	Scholarships for Second cycle schools (Capitation Grant)	102,400,000.00
11	Zongo Development Initiatives (fund)	7,439,154.76
12	Arabic Instructors	33,170,915.12
13	National Identification Programme	288,632,510.44
14	1 District 1 Factory Programme (1D1F) / Stimulus Package	32,366,608.45
15	MASLOC	45,036,574.46
17	Student Loan Trust	2,269,386.00
18	Ghana care programme	240,000,000.00
	TOTAL	**8,941,528,433.44**

3.0 GRANTS, EXTERNAL AND DOMESTIC LOANS SCHEDULE

The total grants received in 2024 financial year amounted to **GH¢ 1,715,677,338.73** as detailed below:

2024 GRANT SCHEDULE	
PROJECT GRANTS	**GH¢**
AFRICAN DEVELOPMENT BANK	**120,952,033.50**
JAPAN	350,044,980.00
CHINA	536,327,250.00
SWISS GOV'T	31,484,484.52
EUROPEANS UNION	149,433,704.03
UNITED KINGDOM	10,610,554.26
GERMANY	100,761,673.33
WORLD BANK	300,027,070.41
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	34,071,281.17
KOREA	81,964,307.51
TOTAL GRANTS	**1,715,677,338.73**

EXTERNAL AND DOMESTIC LOANS

LOANS	INFLOWS	REPAYMENTS	INFLOWS	REPAYMENTS
	2024 GH¢ (Millions)	**2024 GH¢ (Millions)**	**2023 GH¢ (Millions)**	**2023 GH¢ (Millions)**
EXTERNAL				
Bilateral Loans	19,059	102	7,433	1,701
Multilateral Loans	14,201	2,608	7,356	1,937
External Commercial Institution	1,229	2,622	1,194	690
EXTERNAL TOTAL	**34,489**	**5,333**	**15,983**	**4,329**
DOMESTIC				
Issues	243,194		317,718	
Redemption		197,315		264,421

Exchange loss/Net Treasury Operations	46,045.85		53,297	
Domestic Commercial Institutions	31614.36	687	755	557
DOMESTIC TOTAL	**274,808.36**	**198,002**	**318,473**	**264,978**
GRAND TOTAL	**309,298.07**	**203,335**	**334,456**	**269,307**

4.0 IMPROVEMENT IN PUBLIC FINANCIAL MANAGEMENT

Key activities undertaken to improve public financial management systems during the year under review include;

4.1 Accounting and Reporting

4.1 Implementation of International Public Sector Accounting Standards (IPSAS)

The PFM Regulations, 2019 (Regulations 207, 208 & 209) stipulate that the Controller and Accountant-General shall in consultation with the Auditor-General, adopt accounting standards and prescribe relevant policies, systems and procedures for covered entities; which shall be in accordance with internationally accepted accounting standards.

In line with these legal requirements, the Government of Ghana through the Controller and Accountant-General's Department (CAGD) has prepared its accounts on IPSAS Accrual Basis.

The underlisted tools that have been developed to enhance compliance with IPSAS Accrual basis of accounting and reporting at the National and entity levels are available for use by all Covered Entities.

- IPSAS Accruals Reporting Templates
- IPSAS Accounting Policy for Covered Entities
- IPSAS Compliant Chart of Accounts
- IPSAS compliant Checklist
- IPSAS Training manual
- Fixed Assets Register

The benefits of the usage of these IPSAS compliant Technical Tools by Covered Entities include the following:

- Improved transparency and accountability in the use of national resources
- Better comparison of financial reports to assess performance
- Greater credibility of financial reports
- Enhanced public financial management decisions.

During the year under consideration, a review exercise was carried out on the implementation of IPSAS on the National Accounts and the financial statements of Nine (9) selected covered entities to determine compliance with the IPSAS technical tools as well as gauge the extent of application of the standards. This activity will be enhanced and extended to all covered entities by organizing IPSAS clinics.

To keep abreast of developments in IPSAS, studies were conducted into new and amended standards and due application dates noted. This will facilitate the inclusion of new and amended standards in the

preparation of financial statements in subsequent years.

The 2024 annual National Accounts complied with thirty-six (36) applicable standards. In total, 490 entities were consolidated in the National Accounts, comprising 175 Central Government entities (Ministries, Departments and Agencies-MDAs), 259 Local Government entities (Metropolitan, Municipal and District Assemblies - MMDAs) and 56 Government Business Entities/ State-Owned Enterprises. The 2024 Annual National Accounts therefore, include a comprehensive IPSAS Accrual disclosure on Government liabilities and fixed assets at the three levels of Government: Central Government, Local Government and Government Business Enterprises (SOEs).

2.1.2 Reconciliation of Government Cash Balances on the GIFMIS

As part of the process to improve credibility of the National Accounts, the CAGD continued the special exercise to review cash book balances on the GIFMIS for covered entities. The exercise covered bank accounts that are managed centrally at CAGD and those under the management of Covered Entities (MDAs and MMDAs). This reconciliation exercise is helping to provide a more accurate position of Government cash balances being reported in the financial statements.

2.1.3 Payables and Receivables Validation

CAGD undertook a reconciliation exercise to validate the payables and receivables balances sitting on the GIFMIS and being reported in the National Accounts. This is to ensure that these balances reflect economic reality of Government liabilities in the National Accounts. The payables values in the National Accounts therefore include and amount of Ghc3,478,478,530.54 for 94 MDAs, and Ghc179,420,542.38 for 177 MMDAs where were validated through examination of supporting documents from the respective covered entities. The validated receivables amounts are Ghc781,626,605.05 for 71 MDAs and Ghc38,418,311.42 for 77 MMDAs.

2.1.4 Bank Accounts Reconciliation

CAGD reconciled Government Bank Accounts balances sitting on the GIFMIS and being reported in the National Accounts. This is to ensure that these balances reflect economic reality of Government cash position in the National Accounts. The Cash and Cash Equivalent balances in the National Accounts therefore include an amount of Ghc5,646,213,868.50 reconciled balances of 565 MDA bank accounts.

2.2 Implementation of Key Activities

2.2.1 GIFMIS Financials

The GIFMIS (Ghana Integrated Financial Management Information System) Financials, under the institutional management of the Controller and Accountant General's Department (CAGD), remains the core financial management system for the Government of Ghana. It is designed to enhance the comprehensiveness, transparency, and consolidation of financial data across Covered Entities. Covered Entities, which are funded through the Consolidated Fund, Internally Generated Funds (IGFs), Statutory Funds, and Donor Funds, are required under the PFM Regulation 2019 (L.I. 2378) Regulation 13 (1), (2), and (3) to process all financial transactions through GIFMIS.

The CAGD has sustained measures to ensure the effective functioning of GIFMIS, facilitating the processing of financial transactions across Covered Entities. During the 2024 financial year, the CAGD undertook a site survey and data collection exercise for 31 institutions under the Ghana Health Service (GHS). Additionally, training was delivered to 68 GHS institutions, including the Headquarters, three Programme sites, and all regional and district offices in the Greater Accra and Eastern regions. Two Development Funded (DP) projects under the Ghana Education Service, Ghana Health Service, and Ministry of Energy were also set up on GIFMIS to process their transactions.

The Department continued to provide support to GIFMIS users, including refresher training, the setup of new users, addressing user concerns, and validating data on the system for financial reporting purposes.

2.2.2 Ongoing and Future Initiatives

- **Expansion of System Connectivity:**

  Work is underway to extend GIFMIS connectivity to 650 outstanding institutions and to deepen the use of the system across government.

- **Implementation of Electronic Funds Transfer (EFT):**

  The CAGD is progressing with the implementation of the EFT functionality at Metropolitan, Municipal, and District Assemblies (MMDAs) and Ministries, Departments, and Agencies (MDAs) that maintain bank accounts with commercial banks. Stakeholder engagements on the Ghana Interbank Payment and Settlement System (GhIPSS)–EFT have been concluded with MMDAs and Regional Coordinating Councils (RCCs). Plans are now in place to train all users within these institutions on GhIPSS-EFT.

- **Blanket Purchase Agreement (BPA):**
  The CAGD, in collaboration with the Ministry of Finance, implemented the BPA to support the monitoring of multiyear projects. This initiative was piloted with the Ministry of Roads and Highways, Ghana Highway Authority, Department of Urban Roads, Department of Feeder Roads, and the Road Fund Secretariat. The next phase involves rolling out the BPA to other Covered Entities.

3.2.4 Preparation and Submission of Quarterly Accounts on Public Funds

The CAGD, in compliance with the Public Financial Management (PFM) Act, 2016 (Act 921) prepared and submitted the Whole-of-Government Quarterly Financial Statements for 2024 financial year to the Minister for Finance. The Financial Statements covered all Public Funds utilised at MDAs, MMDAs and SOEs to the extent of data submitted to the CAGD and validated for inclusion in the accounts.

3.2.5 Monthly Expenditure Trend Reports (ETRs)

The Government of Ghana through its budget statements, sets micro and macroeconomic goals to support its medium-term objectives. To track budget performance in line with the medium-term objectives, the Controller and Accountant-General as part of its mandate in public financial management, generated monthly expenditure trend reports which were submitted to the Ministry of Finance to facilitate analysis of fiscal performance of Government on monthly basis.

3.2.6 *Migration of Public Universities to the IPPD*

Per a Presidential directive to migrate Public Universities onto the IPPD in 2019, Twelve Public Universities were earmarked for the migration to improve visibility and effective management of the public service payroll.

In 2024, The Akenten Appiah-Menka University of Skills Training and Entrepreneurial Development (**AAMUSTED**) was migrated onto the Government of Ghana (GoG) Payroll system. This brings the number to seven (7) public universities on the GoG payroll system. The staff strength of AAMUSTED is 694. Post migration activities which include training, set-up, and access to the IPPD have been completed for the seven (7) Universities. In 2025 two additional Public Universities have been earmarked to be migrated and trained on the Electronic Salary Payment Voucher (ESPV), e-Payslip and Third-Party Referencing System (TPRS).

3.2.7 Linking of National Identification Numbers with IPPD2 Payroll

To enhance the integrity of the GoG Payroll, Department through MoF began the process of linking employee biodata on GoG Payroll database with the NIA database in 2023. This was subsequently lunched in January 2024. This is to enable the real time verification of current and prospective employees' biodata using their NIA numbers. The aim of this exercise is to prevent payment of unearned emolument and aid the submission of monthly Pay-As-You-Earn (PAYE) Tax Returns to the Ghana Revenue Authority (GRA). As at the end 2024, a total of 663,500 out of 700,618 active GoG employees on the IPPD 2 have been updated with their NIA numbers. In order to complete the process, additional logistics are required to enable real time verification of the biodata of employees on the GoG payroll system.

3.2.8 Bank Account Clean-Up / Reconciliation

As part of the effort to enhance to enhance the integrity of the National Payroll System (IPPD2), the CAGD undertook an activity to reconcile employees bank accounts details on the IPPD2 System with the employee paying banks.

During the year under review, 2,957,701 employees' accounts with the GCB Bank Ltd sere reconciled and also, updated 5,850 wrong account numbers on the IPPD2 System. This exercise will continue with the remaining Commercial Banks in the ensuing year.

3.2.9 Payroll Data Clean-Up

The Department undertook a management unit clean-up exercise in Ashanti Region during the period under review. The exercise revealed that 156 employees of Ghana Health Service, Ghana Education Service, Local Government Service and Ministry of Health were illegitimate and therefore, suspended on the Government Payroll pending further action.

3.2.10 Recovery of Unearned Salaries and Pensions

In the year 2024, CAGD initiated and recovered a total amount of Gh¢51,938,253.13 from MDAs/MMDAs, as unearned salaries and pensions and paid into the Consolidated fund.

3.2.4 TSA Implementation

The TSA Strategy document which was approved by Cabinet in 2015 to guide the implementation of the TSA is being reviewed to address current implementation challenges.

3.2.5 Capacity Building

To enhance accountability and improve staff performance across MDAs and MMDAs in compliance with the PFM laws, selected Staff from the various MDAs were trained on budget preparation, budget implementation, accounting, auditing and TSA implementation as outlined below:

- In an effort to deepen IPSAS compliance reporting across the Covered Entities, 1,206 officers from 521 entities were trained on the utilization of the new IPSAS financial reporting tools for the preparation of the 2023 annual accounts of the respective Covered Entities.

- The TSA implementation team received training from the IMF AFRITAC WEST2 experts which focused on critical actions required to achieve full implementation.

4.0 HIGHLIGHTS OF 2024 FINANCIAL PERFORMANCE

4.1 2024 Appropriation and Approved Budgets

The Appropriation Act 2023 (Act 1113) and the supplementary budget passed by Parliament and the resolutions approving the Composite Budgets of the Metropolitan, Municipal and District Assemblies (MMDAs), and the Budgets approved by the Governing Boards of State-Owned Enterprises (SOEs) authorised Covered Entities to spend a total amount of **GH¢584,966.02 million** to execute Government programmes and policies for 2024 fiscal year. A summary report of the approved budgets for the Whole-of-Government Entities for the 2024 financial year is provided below showing separately, the consolidated Whole of Government, Central Government, Local Government and Government Business Enterprises (SOEs) positions:

Table 1: Whole-of-Government Budget

YEAR	2024	2023
	GH¢ (Millions)	GH¢ (Millions)
Annual Budget	595,349.94	433,479.04
Amount Utilised	486,055.81	1,024,931.56
Un-utilised	**109,294.13**	(591,452.52)

Amount Utilised:

	2024 Actual GH¢(Millions)	2023 Actual GH¢(Millions)
Total Recurrent Expenditure	380,167.66	333,790.96
Non-Financial Assets	55,635.13	61,132.20
Loan Repayments	50,253.01	630,008.40
Total	**486,055.80**	**1,024,931.56**

4.1.1 Central Government Appropriation

Table 1a: Central Government Appropriation

YEAR	2024	2023
	GH¢ (Millions)	GH¢ (Millions)
Annual Appropriation	316,736.56	206,900
Amount Utilised	250,450.91	798,900.15
Un-utilised/ (Over-utilised)	**66,285.65**	(592,000.15)

Amount utilised:

	2024 ACTUAL GH¢(Millions)	2023 ACTUAL GH¢(Millions)
Total Recurrent Expenditure	216,566.59	233,306.25
Non-Financial Assets	27,696.97	38,171.05
Loan Repayments	6,187.36	527,422.85
Total	**250,450.91**	**798,900.15**

4.1.2 Local Government Budget

Table 1b: Local Government Budget

YEAR	2024	2023
	GH₵ (Millions)	GH₵ (Millions)
Approved Annual Budget	9,525.79	4,900
Amount Utilised	5,291.60	4,352.36
Un-utilised	**4,234.19**	**547.64**

Amount Utilised:

	2024 Actual GH₵(Millions)	2023 Actual GH₵(Millions)
Total Recurrent Expenditure	3,737.36	2,708.65
Non-Financial Assets	1,554.24	1,643.71
Loan Repayments	0	0
Total	**5,291.6**	**4,352.36**

4.1.3 Budget of SOEs/GBEs

Table 1c: Budget of SOEs/GBEs

YEAR	2024	2023
	GH₵ (Millions)	GH₵ (Millions)
Approved Annual Budget	269,087.79	221,679.04
Amount Utilised	269,087.79	221,679.04
Balance	**0**	**0**

Amount Utilised:

	2024 Actual GH₵(Millions)	2023 Actual GH₵(Millions)
Total Recurrent Expenditure	163,289.88	97,776.05
Non-Financial Assets	61,732.25	21,317.44
Loan Repayments	44,065.66	102,585.55
Total	**269,087.79**	**221,679.04**

4.2 Revenue

4.2.1 Revenues for Whole-of-Government

The summary of revenue received during the year 2024 from the various revenue sources of Whole-of-Government is summarised in Table 2 below.

Table 2: Summary of Revenues for Whole-of-Government

Revenue A	2024 Budget GH¢ (Millions) B	2024 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)
TAX REVENUE	149,814	152,433.60	2,619.60	1.75
NON-TAX REVENUE	157,470.53	154,909.99	-2,560.54	(1.63)
GRANTS	32,912	48,563.30	15,651.30	47.55
FINANCE INCOME	13,269.21	13,356.03	86.82	0.65
TOTAL	**353,466**	**369,262.9**	**15,797.18**	**4.47**

Total Revenue

Total revenue, grants and finance income for Whole-of-Government for the year 2024 was **GH¢369,262.9 million** against a budget of **GH353,466 million** resulting in a favourable variance of **GH¢15,79718 million** representing **4.47 percent.**

4.2.1 Revenue of Central Government

Table 2a: Summary of Revenues Central Government

Revenue A	2024 Budget GH¢ (Millions) B	2024 Actual GH¢ (Millions) C	Variance GH¢ (Millions) D (C-B)	%-Var E (D/B)
TAX REVENUE	149,814	152,433.59	2,619.59	1.75
NON-TAX REVENUE	23,485	21,296.67	(2,188.33)	(9.32)
GRANTS	3,115	24,634.80	21,519.80	690.84
FINANCE INCOME	0	72.31	72.31	0
TOTAL				
	176,414	**198,437.37**	**22,023.37**	**14.70**

Total Revenue

Total revenue, grants and finance income for Central Government for the financial year ended 31st December 2024 was **GH¢198,437.37 million** against a budget of **GH¢176,414 million** resulting in a favourable variance of **GH¢22,023.37 million** representing **14.70 percent** total budget.

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4.2.2 Revenues Local Government

The summary of revenue received during the year 2024 from the various revenue sources of Local Government is summarized in Table 2b below.

Table 2b: Summary of Revenues - Local Government

Revenue A	2024 Budget GH¢ (Millions) B	2024 Actual GH¢ (Millions) C	Var. GH¢ (Millions) D (C-B)	%-Var E (D/B)	2023 Actual GH¢ (Millions) F	Diff. GH¢ (Millions) G(C-F)	%-Diff H (G/F)
Non-Tax	1,366.98	832.25	(534.73)	(39.12)	600.16	232.09	38.67
Grants	8,159.80	4,406.05	(3,753.75)	(46)	2,883.65	1,522.4	52.79
TOTAL	**9,526.78**	**5,238.30**	**(4,288.48)**	**(45.01)**	**3483.81**	**1754.49**	**50.36**

Total Non-Tax Revenue and Grants of Local Government authorities for the year 2024 was **GH¢5,238.30 million** against a budget of **GH¢9,526.78 million** resulting in a shortfall of **GH¢4,288.48 million** representing **50.36 percent.**

4.2.3 Summary of Revenues for SOEs/GBEs

Table 2c: Summary of Revenues for SOEs/GBEs

Revenue A	2024 Actual Consolidated GH¢ (Millions) B	2023 Actual Consolidated GH¢ (Millions) C	Variance GH¢ (Millions) D (B-C)	%-Var E (D/B)	2024 Actual Commercial GH¢ (Millions) E	2024 Actual Non-Commercial GH¢ (Millions) F
5 Non-Tax	134,080.77	91,342.04	42,738.73	31.86	83,669.78	53,542.97
Grants	21,648.91	6,619.54	15,029.37	69.42	19,402.30	2,246.60
Finance Income	13,283.72	2,426.36	10,857.36	81.73	2,744.50	10,539.23
TOTAL	**169,013.4**	**100,387.94**	**68,625.46**	**40.60**	**105,816.58**	**66,328.8**

Total Revenue

Total revenue, grants and finance income for State Owned Enterprises and Government Business Entities (SOEs/GBEs) for the year 2024 was **GH¢169,013.4 million** against a revenue of **GH¢100,387.94 million** in **2023** resulting in a favourable variance of **GH¢68,625.46 million** representing **40.60 percent.**
Out of the total revenue recorded in 2024, Commercial SOEs forms 62.60% whereas non-commercial SOEs forms 37.4%

5.0 Oil Revenue

Total Oil revenue amount of GH¢7,032,458,734 million was for Annual Budget Funding in (ABFA).

Table 3: Summary of Oil Revenue Distribution

	2024 GH¢(Millions)	2023 GH¢ (Millions)	Diff GH¢ (Millions)	% Diff
ABFA	7,032.46	5418.35	-1,614.11	(55.05)
Stabilization	755.96	2,602	(100)	(3.70)
Heritage	1,209.36	1,115	(43)	(3.71)
GNPC	1,940.86	2,583	406	18.65
Total	**7247.69**	**11718**	**(6,372)**	-43.81

5.0 Grants

The total grants received in 2024 financial year amounted to **GH¢ 1,715,677,338.73** as detailed below:

Table 4: Summary of Grants – 2024

2024 GRANT SCHEDULE	
PROJECT GRANTS	**GH¢**
AFRICAN DEVELOPMENT BANK	120,952,033.50
JAPAN	350,044,980.00
CHINA	536,327,250.00
SWISS GOV'T	31,484,484.52
EUROPEANS UNION	149,433,704.03
UNITED KINGDOM	10,610,554.26
GERMANY	100,761,673.33
WORLD BANK	300,027,070.41
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	34,071,281.17
KOREA	81,964,307.51
TOTAL GRANTS	**1,715,677,338.73**

4.5 Expenditure

Total recurrent expenditure of Whole-of-Government for the year 2024 was **GH¢517,578.05 million** as against a budget of **GH¢604,869** million representing **14.43 percent** below the budgeted figure.

Table 5: Summary of Whole-of-Government Expenditures for 2024

EXPENDITURE	2024 Budget GH¢ (Millions)	2024 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	82,801	92502.19	-9,701	-11.72
Use of Goods And Services	171,910	166592.77	5,317	3.09
Finance Cost	72,884	65198.59	7,685	10.54
Government Subsidies	18,466	18022.64	443	2.40
Social Benefits	246,926	1308.72	245,617	99.47
Specialised Expenses	10,228	36542.75	-26,315	-257.28
Exchange Difference	0	116035.31	-116,035	0.00
Grants	1,654	0.00	1,654	100.00
Consumption of Fixed Assets	0	21375.08	-21,375	0.00
TOTAL	604,869	517578.05	87,291	14.43

Stated below are detailed analysis of the individual expenditure items for 2024 as contained in **Table 5** above:

Compensation of Employees

Compensation of Employees which is expenditure in respect of Wages, Salaries and Allowances amounted to **GH¢92,502.19 million** in 2024. This was **(11.72) percent** above the budget figure of **GH¢82,801 million**.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and specialised expenses for the year 2024 amounted to **GH¢222,466.88** million. This represents **49.71 percent** below the budgeted figure of **GH¢447,530 million**.

Finance Cost

Finance Cost for the year amounted to **GH¢65,198.59 million**. This represents 10.54 **percent** below the budgeted figure of **GH¢**72,884 **million**.

5.0.1 Central Government Expenditures

Table 5a: Summary of Central Government Expenditures for 2024

EXPENDITURE	2024 Budget GH¢ (Millions)	2024 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	66,312	74,426	(8,114)	(12.24)
Use of Goods And Services	95,968	50,424	45,544	47.46
Finance Cost	55,932	48,137	7,795	13.94
Government Subsidies	18,465	18,023	442	2.39
Social Benefits	215	1,296	(1,081)	(502.79)
Specialised Expenses	7,608	22,134	(14,526)	(190.93)
Exchange Difference	0	85,509.00	(85,509)	0
Grants	1,654	2,127	(473)	(28.60)
Consumption of Fixed Assets	0	8,937	(8,937)	0
TOTAL	**246,154**	**311,013**	**(64,859)**	**(26.35)**

Stated below are detailed analysis of the individual expenditure items for 2024 as contained in **Table 5** above:

Compensation of Employees

Compensation of Employees which is expenditure in respect of Wages, Salaries and Allowances amounted to **GH¢74,426 million** in 2024. This was **12.24 percent** above the budget figure of **GH¢66,312 million**.

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and specialised expenses for the year 2024 amounted to **GH¢91,877 million**. This represents **24.85 percent** below the budgeted figure of **GH¢122,256 million**.

Finance Cost

Finance Cost for the year amounted to **GH¢48,137 million**. This represents **13.94 percent** below the budgeted figure of **GH¢55,932 million.**

5.0.2 Local Government Expenditures

Table 5b: Summary of Local Government Expenditures for 2024

EXPENDITURE	2024 Budget GH¢ (Millions)	2024 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% Var
A	B	C	D = (B-C)	E
Compensation of Employees	1,743.03	2,227.39	(484.36)	(27.79)
Use of Goods And Services	2,406.63	1,174.71	1,231.92	51.19
Finance Cost	0	0	0	0
Government Subsidies	0.753	0.006	0 .75	99.20
Social Benefits	30.99	12.62	18.37	59.28
Specialised Expenses	523.86	322.64	201.22	38.41
Exchange Difference	0	0	0	0
Grants	0	0	0	0
Consumption of Fixed Assets	0	4,527.66	(4,527.66)	0
TOTAL	**4,705.26**	**8,265.03**	**(4308.07)**	**(91.56)**

Stated below are detailed analysis of the individual expenditure items for 2024 as contained in **Table 5b** above for Local Government:

Compensation of Employees

Compensation of Employees amounted to **GH¢2,227.39 million** in 2024. This was **27.79 percent** above the budgeted figure of **GH¢1,743.03 million**

Goods and Services

Expenditure on Use of Goods and Services including Government subsidies, social benefits and specialised expenses for the year 2024 amounted to **GH¢1,509.98 million**. This represents **49.03 percent** below the budgeted figure of **GH¢ 2,962.23 million.**

Finance Cost

No Finance Cost was accrued for the year.

5.0.3 Summary of SOEs/GBEs Expenditures

Table 5c: Summary of SOEs/GBEs Expenditures for 2024 and 2023

EXPENDITURE	2024 Actual GH¢ (Millions)	2023 Actual GH¢ (Millions)	Variance GH¢ (Millions)	% VAR
A	B	C	D = (B-C)	E
Compensation of Employees	15,848	10,050.47	5,798	36.58
Use of Goods And Services	116,294	60,813.80	55,480	47.71
Finance Cost	17,062	6,812.39	10,249	60.07
Government Subsidies	0	0	-	-
Social Benefits	0	0	-	-
Specialised Expenses	14,086	9,071.85	5,014	35.60
Exchange Difference	30,526	11,027.55	19,499	-
Grants	0	0	-	-
Consumption of Fixed Assets	7910	6,015.07	1,895	-
TOTAL	201,726	**103,791.13**	97,935	48.55

Total recurrent expenditure for the year 2024 amounted to **GH¢ 201,726 million** as against GH¢**103,791.13 million** for 2023. This represents an increase of **48.55**% with an adverse variance of GH¢ **97,935 million**. The major significant increase in expenditure was incurred on Goods and Services recording a negative variance of **GH¢ 55,480 million** and representing **47.71%** over year 2023.

Compensation of Employees

The amount of compensation increased from **GH¢10,050.47mill**ion in 2023 to **GH¢15,848** million in 2024 thereby recording an adverse variance **of GH¢5,798** million representing **36.58%.**

Finance Cost

Interest payment for the year amounted to **GH¢17,062 million** representing **250.46%** against the previous year.

4.0 Borrowings

Total loans receipts including Net Treasury Operations amounted to GH¢ 470,733 million against a budget of GH¢ 46,871 million for the year 2023. Out of this was an amount of GH¢85,721 million from external sources. Inflow from Treasury Operations was GH¢254,085 million as against a redemption of

GH¢200,590 million resulting in the Net Treasury operations of GH¢53,495 million Loan receipts for the year 2023 are summarised in Table 6 below.

Table 6: Summary of Central Government Financing – 2024

LOANS	INFLOWS	REPAYMENTS	INFLOWS	REPAYMENTS
	2024 GH¢ (Millions)	2024 GH¢ (Millions)	2023 GH¢ (Millions)	2023 GH¢ (Millions)
EXTERNAL				
Bilateral Loans	19,058.69	102	7,433	1,701
Multilateral Loans	14,201.34	2,609	7,356	1,937
External Commercial Institution	1,228.97	2,622	1,194	690
TOTAL	**34,489**	**5,333**	**15,983**	**4,329**
DOMESTIC				
Issues	243,194.71		317,718	
Redemption		197,148.86		264,421
Net Treasury Operations	46,045.85		53,297	
Domestic Commercial Institutions	31,614.36	43,508	755	557
GRAND TOTAL	**309,298.07**	**245,989.86**	**334,456**	**269,307**

5.0 REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA (GENERAL GOVERNMENT) FOR THE YEAR ENDED 31ST DECEMBER 2023

Below is the status of the implementation of the Auditor-General's recommendations on the 2023 Public Accounts on General Government Operations.

DISCREPANCIES IN DOMESTIC DEBT FIGURE REPORTED- GH₵341,037,480,291.

29. Paragraph 27 of International Public Sector Accounting Standard (IPSAS 1) requires financial statements to be presented fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs.

30. Upon verifying the domestic debt figure reported by the Controller and Accountant-General (CAG) in the adjusted Whole-of-Government Accounts, we compared the figures recognized in the Accounts to those in Schedule 15 (Domestic Borrowing).

31. We observed that the CAG recognized a total of GH₵696,436,965,562 as Short-Term and Long-Term Loans and Financing for Domestic Borrowing in the statement of financial position, while Schedule 15 recorded an amount of GH₵355,399,485,271, including State Owned Enterprises (SOEs) figures. This resulted in an overstatement of GH₵341,037,480,291 in the domestic borrowing figure reported in the statement of financial position.

RECOMMENDATIONS

32. We urged that the CAG should perform a detailed reconciliation of the Domestic Borrowing figure reported in the Whole of Government Accounts and those recorded in Schedule 15 to identify and rectify the discrepancies.

MANAGEMENT RESPONSE

33. The CAG has taken note of the observation and wishes to state that the difference of GH₵98,905,114,646 is domestic debt for SOEs which was not included in the domestic debt schedule. The schedule has been updated accordingly to take account of the omission.

AUDIT POSITION

34. Our verification of the adjusted schedule submitted to us revealed an overstatement of GH₵ 341,037,480,291 for domestic debt reported.

35. We reiterated our recommendation for implementation.

ACTION TAKEN/PROPOSED TO BE TAKEN

The GH₵ 696,436,965, 562 stated in the accounts represent short term and long-term borrowings for both domestic and external borrowing. The GH₵ 355,399,485,271, stated by the auditors represent the domestic borrowing for long term and short term. The GH₵341,037,480,291 represents External borrowing for both long term and short term.

Therefore, GH₵ 696,436,965,562 stands for the total debt stock which comprises domestic and external as shown in schedule 15a and 15b.

THE RELIABILITY OF POST-EMPLOYMENT BENEFIT FIGURE REPORTED GH₵ 31,739,626,681.

36. Paragraph 59 of International Public Sector Accounting Standard (IPSAS 39) requires the following steps in accounting for defined benefit plans:

a. Determining the deficit or surplus. This involves:

i. Using an actuarial technique, the projected unit credit method, to make a reliable estimate of the ultimate cost to the entity of the benefit that employees have earned in return for their service in the current and prior periods. This requires an entity to determine how much benefit is attributable to the current and prior periods and to make estimates (actuarial assumptions) the current and prior periods and to make estimates (actuarial assumptions) about demographic variables (such as employee turnover and mortality rate for both current employees and current pensioners) and financial variables (such as future increases in salaries and medical costs) that will affect the cost of the benefit;

ii. Discounting that benefits in order to determine the present value of the defined benefit obligation and the current service cost;

iii. Deducting the fair value of any plan assets from the present value of the defined benefit obligation;

b. Determining the amount of the net defined benefit liability (asset) as the amount of the deficit or surplus determined in (a), adjusted for any effect of limiting a net defined benefit asset to the asset ceiling;

c. Determining amounts to be recognized in surplus or deficit:

i. Current service cost;

ii. Any past service cost and gain or loss on settlement;

iii. Net interest on the net defined benefit liability (asset)

37. During our review of the actuarial report presented by Controller and Accountant-General (CAG) we observed the following;

1. That the only reliable data provided by CAG was Historical payments of all benefits from 2014 to 2023.
2. That CAG provided data on some members and their respective ages with the corresponding average salaries.
3. That the data did not include details of those from other sectors such as The Police and The Military who also receive Cap 30 benefits.
4. That the Data was therefore incomplete and could not be used for the projection.
5. CAG recognised Pension Obligation for current and non-current liabilities of GH₵3,151,234,860 and GH₵28,588,391,821 respectively in the Statement of Financial Position.

38. We believe that due to limited data presented by CAG, the Actuary was unable to determine;

a. The current service cost. This is the increase in the present value of the pension liabilities resulting from employee service in the current period;

b. The interest cost. This is the increase during the period in the present value of the pension liabilities because benefits are one year closer to settlement.

c. Actuarial gain or loss.

39. The current service cost, actuarial gain or loss and the interest cost which are to be recognised as in the Statement of Financial Performance were not recognised by CAG.

40. Consequently, we were unable to authenticate the reliability of the pension liabilities recognized by CAG

RECOMMENDATIONS

41. We recommended that:

1. CAG should ensure that data from all relevant sectors, including the Police and the Military, is collected, and included in future Actuarial reports.
2. CAG should provide comprehensive data on all members, including their ages, salaries, and other relevant details, to improve the accuracy of actuarial projections.
3. CAG should implement a system for regular updates of the data to capture any changes in member information or benefit payments. And finally,
4. CAG should improve communication between the Actuary, and other stakeholders to ensure that all necessary information is shared, and any discrepancies are promptly addressed.

MANAGEMENT RESPONSE

4.2 The CAG has taken note of the observation and will take steps to implement the audit recommendations.

ACTION TAKEN/ PROPOSED TO BE TAKEN

- CAG has written to various stakeholders including the Police and the Military to engage them on actuarial computation for serving Officers expected to retire next year and in the medium term from active service.
- CAG will continue to engage relevant stakeholders to ensure timely availability of all necessary information for the actuarial assessment and review on annual basis.

Legitimacy of budget reallocation-GH₵16,129,980,077

43. Section 29 (1) of the Public Financial Management Act 2016, Act 921 'states that, subject to any limitation that Parliament may impose, the Minister may, re-allocate funds that have been allocated to a covered entity to another covered entity specified in the annual budget in the event where the functions of that covered entity are transferred to another covered entity'.

44. During our review of budget performance, we observed that the Controller and Accountant-General (CAG) presented the approved budget as an additional statement, indicating reallocations between certain expenditure lines totaling GH₵16,129,980,077. However, our request to the CAG for the correspondence and documents from the Minister of Finance to legitimize the reallocations was unsuccessful.

45. Unauthorized budget reallocations could lead to the following:

1. When budget reallocations are not properly documented and approved, it undermines the transparency of the financial management process. Stakeholders may lose trust in the accuracy and integrity of the financial reports.
2. Without proper authorization, it becomes difficult to hold individuals accountable for financial decisions. This can lead to mismanagement and misuse of public funds.
3. Unauthorized reallocations can distort the original budget plan, leading to potential shortfalls in essential areas and overspending in others. This misalignment can affect the effectiveness of government programs and services.

RECOMMENDATIONS

46. We urged that the CAG ensure all budget reallocations are properly documented and approved by the Minister of Finance. These documents should be readily available for review to maintain transparency and accountability in budget management.

MANAGEMENT RESPONSE

47. The CAG has taken note of this observation and wishes to state that:

The reallocated figures reported in the accounts are budget releases approved by MoF on the GIFMIS to various entities to undertake specific activities. The initiation of reallocation is done by MoF and appropriately approved on the GIFMIS before it becomes available for entities to utilize. Approval on the GIFMIS represents a legitimate transaction in respect of the reallocations. CAG will draw the MoF attention to produce the reallocation report.

ACTION TAKEN/PROPOSED TO BE TAKEN

Auditor may have to conduct further test on the GIFMIS to confirm authorization and approval for the reallocations.

NON-COMPLIANCE WITH THE REQUIREMENTS OF IPSAS 16.

48. International Public Sector Accounting Standard (IPSAS 16) defines Investment Property as property (land or a building – or part of a building – or both) held to earn rentals or for capital appreciation, or both, rather than for:

a. Use in the production or supply of goods or services, or for administrative purposes; or
b. Sale in the ordinary course of operations.

49. Paragraph 66 of IPSAS 16 requires transfers to, or from, investment property to be made only when there is a change in use, evidenced by:

a. commencement of owner-occupation (transfer from investment property to owner-occupied property);
b. commencement of development with a view to sale (transfer from investment to inventories);
c. end of owner-occupation (transfer from owner-occupied property to investment property); and
d. commencement of an operating lease (on a commercial basis) to another party (transfer from inventories to investment property).

50. We noted the following during our review of the Whole-of-Government Accounts;

1. CAG measured the investment property on a fair value basis.
2. That the Controller and Accountant General (CAG) had recognised an amount of GH₵4,234,921,316 in the statement of financial position as an investment property.

3. That transfer amounting to GH₵550,178,150 was recorded for investment property to Property, Plant, and Equipment (PPE) during the year under review without disclosure note explaining whether the property ceases to be investment property.
4. The transfer to PPE could not be traced to the PPE schedule.
5. Additions to investment property of GH₵289,477,113 were also recorded during the year.
6. Rental revenue from investment property was not recognized in the statement of financial performance.

51. We noted however that, CAG did not provide full disclosures in the notes to meet the requirements of IPSAS 16 as stated in paragraph 66 of the standard.

52. Non-disclosure of requirements of the International Public Sector Accounting Standards (IPSAS16) can lead to a lack of transparency and accountability in financial reporting for Government of Ghana. This lack of transparency may hinder stakeholders' ability to assess the Government's financial position accurately and make informed decisions.

RECOMMENDATIONS

53. We recommended the following:

1. The transfer of investment property to PPE should be accurately documented and reflected in the PPE schedule. Implementing a robust tracking system will help ensure all transfers are properly recorded and easily traceable.

2. Ensure that rental revenue from investment property is accurately recognized in the statement of financial performance. Implementing a systematic approach to revenue recognition will help provide a more accurate financial picture.

54. We also urged that CAG should fully disclose its compliance with IPSAS requirements in its financial statements. This level of disclosure will enhance transparency, improve stakeholder confidence, and facilitate better decision-making.

MANAGEMENT RESPONSE

55. Investigations based on this audit observation revealed the following:

a. An initial equity investment of GH₵1,756,283,588.19 and a subsequent capital appreciation of GH₵548,654,202.90 were wrongly classified as Investment Property by Ghana Ports and Harbours Authority.
b. Subsequent receipt of dividend amounting to GH₵1,047,292,200.00 was also incorrectly credited to Investment Property.

c. GH₵266,161,935 is attributable to Investment Property Building wrongly posted as Investment Property Land.

56. The account has been adjusted to reflect these corrections.

AUDIT POSITION

57. Upon verification of the adjusted accounts submitted to us, we noted additions and transfer of investment property of GH₵289,477,113 and GH₵550,178,150 respectively without adequate disclosure notes in the accounts.

58. We maintained our recommendations for implementation.

ACTION TAKEN/PROPOSED TO BE TAKEN

In preparing the subsequent annual account for 2024, CAG will ensure that Covered Entities provide the relevant disclosure information to be included in the Financial Statements.

Prior year Adjustments without Explanatory Notes

67. Paragraph **54 of IPSAS 3** requires that in applying paragraph 47, an entity shall disclose the following: the nature of the prior period error; for each financial statement line item affected; the amount of the correction at the beginning of the earliest prior period presented.

68. During our review of the Whole of Government Accounts, we noted that the Controller and Accountant-General reported prior year adjustments to certain financial statements line items. However, CAG did not provide detailed explanatory notes to the financial statements addressing:

a. The circumstances and the nature of the errors corrected;

b. Restatement of comparative amounts for the prior year financial statements position as though no errors were committed; and

c. The effect of those restatements on the line items of the financial statements.

The details are attached as appendix A.

69. This could lead to stakeholders relying on inaccurate information when assessing the financial condition of the Government of Ghana.

RECOMMENDATIONS

70. We recommended that the Controller and Accountant-General provide a detailed disclosure of the prior period error. This should include the nature of the error, the specific financial statement line items affected, and the amount of the correction at the beginning of the earliest prior period presented. Such transparency is vital for maintaining the integrity of the financial statements and ensuring that stakeholders

have a clear and accurate understanding of the financial adjustments made.

MANAGEMENT RESPONSE

71. The CAG has taken note of this observation and has provided explanatory notes to support the prior-year adjustments.

AUDIT POSITION

72. The standard requires entities to provide notes to the financial statements addressing:

    1. The circumstances and the nature of the errors corrected;
    2. Restatement of comparative amounts for the prior year's financial statements position as though no errors were committed; and
    3. The effect of those restatements on the line items of the financial statements.

73. The above requirements were not disclosed in the notes to Whole-of-Government Accounts.

ACTION TAKEN/PROPOSED TO BE TAKEN

The additional disclosures required by audit has been provided in the schedules on pages 738 to 758 of the Whole- of -Government Account.

Non-compliance with the requirements of IPSAS 21
(Impairment Assessment of Non-Current Assets)

74. Paragraph (26&26A) of the International Public Sector Accounting Standard (IPSAS 21) requires an entity to assess at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable service amount of the asset. Irrespective of whether there is any indication of impairment, an entity shall also test an intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount.

75. Paragraphs (72A&73) of IPSAS 21 also, require an entity to disclose the criteria developed to distinguish non-cash-generating assets.

76. An entity shall disclose the following for each class of assets:

    a. The amount of impairment losses recognized in surplus or deficit during the period, and the line item(s) of the statement of financial performance in which those impairment losses are included; and
    b. The amount of reversals of impairment losses recognized in surplus or deficit during the period, and the line item(s) of the statement of financial performance in which those impairment losses are reversed.

77. During our validation of the Whole-Government-Accounts, we observed that the Controller and Accountant General (CAG) did not conduct an impairment assessment of its non-current assets to determine if there were any indications of assets impairment.

78. The carrying amount of the non-current assets recognized by CAG may exceed their recoverable service amount resulting in overstatement of such Assets.

RECOMMENDATIONS

79. We recommended that the Controller and Accountant General (CAG) implement a systematic process for conducting regular impairment assessments of non-current assets. This will ensure that any potential impairments are identified and addressed promptly, maintaining the accuracy and reliability of the financial statements.

80. CAG quoted Section 52 of the PFM Act and PFM Regulation 156 that require all principal spending officers of covered entities to establish a Fixed Asset Coordinating Unit (FACU) to be responsible for the management of all fixed assets under their supervision, and in doing so are expected to carry out periodic assessments of their conditions, maintenance, and values.

MANAGEMENT RESPONSE

81. In preparing the Whole of Government accounts, the CAG did not receive any indication of impairment losses from the entities, and this is duly disclosed in paragraph 1.29.2.4 of the notes to the financial statements. However, the CAG has taken note of the recommendation and would take steps to ensure that entities regularly carry out impairment tests, and appropriate disclosures made in line with the standards to ensure that assets' carrying amounts do not exceed their recoverable amounts.

AUDIT POSITION

82. Paragraph 1.29.2.4 only defined impairment and the processes for conducting an impairment review. However, CAG did not disclose the actual assessment of the impairment review of non-current assets in the notes to the accounts, nor did it specify the conditions that prevented CAG from performing the impairment review.

83. We therefore reiterated our recommendation for implementation.

ACTION TAKEN/PROPOSED TO BE TAKEN

The CAG as stated in the audit response will ensure that Covered Entities provide their impairment review assessment on the Non-Current Financial Asset to ensure the relevant disclosure on their specific condition at the entity level for inclusion in the whole of Government Account.

Meanwhile, CAG has developed technical tools to deepen IPSAS compliance at the entity level. Training is ongoing in this regard.

Poor Recovery of Loan Receivables-Gh¢61,139,796,531.00

84. Effective cash management requires that, before granting loans or advances to covered entities, recovery timelines are agreed to by all involved, coupled with effective collection plans to ensure timely collections of debt to minimize non-payment and subsequent write-off.

85. Government of Ghana (GoG) over the years grants advances and loans to covered entities for efficient and effective functions of the operation of the covered entity.

86. Our review of the Loan receivable schedule to assess the effectiveness of recoveries made from these covered entities revealed that out of the total amount of GH₵63,384,527,594 outstanding as loan receivables only GH₵43,450,428.00, representing 0.07% of the total was recovered leaving outstanding balance of GH₵61,139,796,531.00, representing 99.93% to be recovered by GoG.

Details are attached as Appendix B.

87. This could be attributable to the unavailability of a debt collection strategy coupled with a lack of follow-ups by the Controller and Accountant-General (CAG) to these Covered Entities and Countries to retrieve the debts.

88. These loans have remained in Government books without any evidence of an effective recovery plan or policy to retrieve the funds for GoG.

89. Non-pursuit of the debtors could result in write offs arising from dormant receivables and thereby deny the Government the needed resources to fund its programs.

RECOMMENDATION

90. We urged CAG to, as a matter of urgency, adopt a structured approach to the recovery of the debts from the debtors without any delay.

91. We also advised CAG to consider seeking approval from parliament to write off the debt of covered entities which are found to be insolvent from the books of account.

MANAGEMENT RESPONSE

92. The CAG has taken note of the observation and wishes to state that the CAG and the MoF have constituted a committee with one of its objectives as ensuring the recovery of government receivables and making further recommendations for write-off.

93. The minutes, correspondence, and letters to key stakeholders and some entities are attached for audit inspection. However, the CAG has taken note of the recommendations from the auditors and will take steps in implementing them.

ACTION TAKEN /PROPOSED TO BE TAKEN

a. MoF and CAG have obtained details of the companies involved from the Registrar of companies and will follow-up to recover the loans from those active companies.
b. Recommendation for write- off of loans for the insolvent entities will be made by the committee.
c. Recoveries made as at July 2024 is **GH¢ 46,177,745.67.**

GOG INDEBTEDNESS TO STATUTORY INSTITUTIONS GH₵24,515,879,242

94. The Government of Ghana (GoG) is legally obligated to make regular payments to certain institutions established by Acts of Parliament.

95. Our review of records on statutory transfers and payments revealed that out of a total of GH₵39,568,126,451 due to these statutory institutions, the GoG paid GH₵15,052,247,209 leaving an outstanding balance of GH₵24,515,879,242 to be paid to the institutions for the year under review.

In addition to the potential penalty payments that the Government may incur for non-payment of these statutory funds, the institutions could also face operational challenges due to a lack of necessary funds.

RECOMMENDATIONS

97. We urged the Controller and Accountant General (CAG) to collaborate with the Ministry of Finance (MoF) to arrange for the prompt payment of the outstanding amounts without any further delay.

MANAGEMENT RESPONSES

98. The CAG has taken note of the observation and will liaise with the MoF to ensure payment of the outstanding amounts.

ACTION TAKEN /PROPOSED TO BE TAKEN

MOF & CAG have made a total settlement (payments) of **GH¢13,640,958,448.42** to Statutory Institutions as at 20th July, 2024.

Discrepancies in Non-Tax Revenue - GH₵28,994,372.00

99. Regulation 40 of the Public Financial Management Regulations 2019, (L.I 2378) stipulates that, a revenue administration system interfaced with the GIFMIS or recorded directly into the GIFMIS, shall within

six months after coming into force of these Regulations, directly transfer data on tax and non-tax revenue collected by covered entities to the GIFMIS if the GIFMIS is used for administration of revenue.

100. We observed significant differences in the non-revenue figures reported by CAG compared with the relevant Government institutions during the validation of the revenue figures reported as follows;

Twenty (20) Metropolitan, Municipal and District Assemble (MMDAs) non-tax revenue was understated by GH¢28,994,372.17 and ten (10) MMDAs non-tax revenue figure was also overstated by GH¢5,738,967.53.

101. As a result, we could not confirm the accuracy and completeness of the figures stated in the Financial Statement.

RECOMMENDATIONS

102. We advised that the Controller and Accountant General (CAG) promptly reconcile the discrepancies in the non-tax revenue figures and correct them in the Financial Statement.

MANAGEMENT RESPONSE

103. The CAG has taken note of this observation and would like to state the following:

a. The non-tax revenue in the whole of government accounts is the total obtained from the respective MMDAs during field validation of the entities.

b. Our checks with the affected entities revealed that the discrepancies in the non-tax revenue were due to:

i. Inclusion of interbank transfers (i.e., contra transactions) as non-tax revenue in the accounts submitted to the auditors by the entities.

ii. Inclusion of grant revenue in the non-tax revenue amounting to GH₵19,327,274.82 by the GAS for Ashaiman and Ningo-Prampram.

104. The figures included in the accounts were signed by the entities, and further investigations from them confirm the figures in the accounts.

AUDIT POSITION

105. Our review disclosed that grants and non-tax revenue are reported as separate line items in the statement of financial performance. As such, these items could not have been aggregated. We want to clarify that our comparison of figures with MDAs and MMDAs did not include grants, contrary to the statement made by the CAG.

106. We reiterated our recommendation for implementation.

ACTION TAKEN /PROPOSED TO BE TAKEN

CAG will intensify the validation process to ensure that, only validated data are incorporated into the Whole Government Accounts.

Understatement of the Cash and Cash Equivalent-GH₵10,518,894,474.00

107. Paragraph 5 of the International Public Sector Accounting Standards (IPSAS) 2 requires that information about the cash flows of an entity is useful in assisting users to predict the future cash requirements of the entity, its ability to generate cash flows in the future, and its ability to fund changes in the scope and nature of its activities. A cash flow statement also provides a means by which an entity can discharge its accountability for cash inflow and cash outflow during the reporting period.

108. Our reperformance of the Statement of Cash Flow of the Whole Government Accounts (WGA) for the period under review revealed differences in the movement in the Operating, Investing, and Financing Activities. This further understated the Cash and Cash Equivalent for the year by GH₵10,518,894,474.38 due to the wrong movement in the Cash Flow Statement.

109. Decisions based on flawed cash flow data can lead to poor strategic choices, such as inappropriate capital investments, mismanagement of working capital, or incorrect assessment of financing needs. More so, inaccurate historical cash flow data can affect future budgeting and forecasting, leading to potential cash shortages or inefficient use of resources.

RECOMMENDATIONS

110. We recommended the Controller and Accountant-General (CAG) to maintain detailed documentation of all cash transactions, including supporting documents for all significant cash flows thereby ensuring accurate and timely recording of all cash transactions in the accounting system. Furthermore, the CAG should implement robust internal controls and processes for cash flow statement preparation and review to ensure regular reconciliation of cash flow data with other financial statements to ensure consistency and accuracy of financial reporting.

MANAGEMENT RESPONSE

111. The Accounts have been updated based on the Audit observations submitted to the CAG and the result of further investigations by the CAG. This invariably impacted on some line items in the Statement of Cash Flow. The updated Statement of Cash Flow is available for audit review.

AUDIT POSITION

112. We wish express that, the adjusted cashflow statement disclosed an overstatement of cash and equivalent amounting to GH₵11,308,889,413.

113. We reiterated our recommendation.

ACTION TAKEN/PROPOSED TO BE TAKEN

This was an accounting issue which is being resolved with the auditors.

REMARKS

The figures have been updated and subsequently cleared by the auditors.

Understatement of Annual Budget Funding Amount (ABFA)

GH₵ 5,035,014,092.23.

114. Regulation 40 of the Public Financial Management Regulations 2019, (L.I 2378) stipulates that, a revenue administration system interfaced with the Ghana Integrated Financial Management System (GIFMIS) or recorded directly into the GIFMIS, shall within six months after coming into force of these Regulations, directly transfer data on tax and non-tax revenue collected by covered entities to the GIFMIS if the GIFMIS is used for administration of revenue.

115. Paragraph 15 of International Public Sector Accounting Standard 1 (IPSAS 1) states the objectives of the general-purpose financial statements to mean provision of information about the financial position, financial performance, and cash flow of an entity that is of use to a wide range of users in making and evaluating decisions about allocation of resources.

116. In validating the Annual Budget Funding Amount (ABFA) in the Whole of Government Accounts, we compared the amounts recognized by the Bank of Ghana (BOG) in the semi-annual reports for 2023 fiscal year and the Public Interest Accountability Committee (PIAC) annual report.

117. We noted that both BOG and PIAC recorded an ABFA amount of GH₵5,450,637,445.72.

118. However, the Controller and Accountant-General reported an amount of GH₵5,418,341,254.00, resulting in an understatement of GH₵32,296,191.72 of the ABFA figure reported in the Statement of Financial Performance.

119. We were therefore unable to vouch for the accuracy and completeness of the ABFA figure reported.

RECOMMENDATIONS

120. We recommended that CAG should initiate a reconciliation process involving the Bank of Ghana, the Public Interest Accountability Committee, and the Controller and Accountant-General's Department to identify and resolve the source of the discrepancy.

MANAGEMENT RESPONSE

121. CAG has taken note of the observation and has carried out an investigation into the discrepancies, and wishes to state as follows:

122. The CAGD figures reported in the accounts are the amounts receipted in the ABFA bank statement using the spot rate whilst the Bank of Ghana (BoG) and Public Interest and Accountability Committee (PIAC) used the swift advice date rate, hence the difference in the cedi values. The spot rates used are in line with the accounting policy of the Government of Ghana.

AUDIT POSITION

123. We wish to express our disagreement with CAG, as the spot rate on the transaction date is the same as the SWIFT advice date rate applied by BOG and should not result in discrepancies in figures.

124. We maintained our recommendation for implementation.

A**CTION TAKEN/PROPOSED TO BE TAKEN**

The figure reported in the whole of government account for ABFA were the actual receipts in the designated bank Account in cedi terms.

Differences in Classification between the Approved Budget and the Budget Presented in the Financial Statements.

125. International Public Sector Accounting Standard (IPSAS 24) emphasizes that budget information presented in financial statements should be classified in a manner that is consistent with the budget approved by the legislature or other appropriate authority. This means that the classification of revenues, expenditures, assets, and liabilities in the financial statements should align with the classifications used in the approved budget. The expenditure authority is generally considered the legal limit within which an entity must operate. The approved budget establishes the expenditure authority for the specified items.

126. We observed during our review of Budget information presented by the Controller and Accountant General (CAG) in the Financial Statements that, CAG reclassified the approved budget to align with the financial information resulting in differences in classifications of the budget presented by the Minister of Finance and approved by Parliament of Republic of Ghana and that presented by CAG in the Whole of Ghana Accounts (WGA). These discrepancies impact comparability and consistency.

127. Similarly, we noted differences in amounts in areas where classification is the same.

Details are attached as Appendix C.

RECOMMENDATIONS

128. We recommended the following measures:

1. Establish a standardized set of classification criteria that both the Ministry of Finance and the CAG should adhere to when preparing budget and financial statements.

2. Foster better communication and coordination between the Ministry of Finance and the CAG's office to ensure consistency in budget classifications.

MANAGEMENT RESPONSE

129. The CAG has taken note of this observation and wishes to state that the difference in classification is because of the following:

- The auditors compare economic classifications with accounting classifications. The budget loaded in the Hyperion is based on the accounting classification (natural accounts) while the budget volume is based on economic classification. The budget details presented in the accounts is in line with the Hyperion budget.
- The inclusion of budgets of entities that do not form part of the appropriation approved by parliament. These include the composite budgets of MMDAs IGF approved at their respective assemblies and budgets of SOEs approved by their governing boards.

AUDIT POSITION

130. We acknowledge that the budget volume is based on economic classification, whereas the budget loaded in Hyperion follows accounting classification (natural accounts). To ensure consistency in budget classifications, we urged CAG to collaborate with the Ministry of Finance to find ways to load the budget in its economic classification within Hyperion.

ACTION TAKEN/PROPOSED TO BE TAKEN

The audit position will not be feasible within the current PFM system configuration of Ghana.

Accounting for Gold Royalties

131. Section 38 of the Public Financial Management Act, 2016 (Act 921) requires that, public funds be accounted for fully, and that the financial statements should include all financial activities and balances.

132. The Controller and Accountant General Department (CAGD), Ghana Revenue Authority (GRA), Mineral Commission, and Bank of Ghana collectively must ensure revenue assurance and accountability of gold royalties through a multi-faceted approach.

133. For gold exports, mining firms are required to make provisional deposit before raw gold leaves the country, which the authorities later reconcile against the actual royalty's due government after the gold sales, and account for any discrepancies.

134. GRA, Mineral Commission and BoG are required to report on the unsold gold to track royalty receivables which is to be recognized in the financial statements by CAG.

135. Additionally, these institutions manage Letters of Commitment from mining firms, pledging a portion of the refined gold sale proceeds to support Ghana's current account, thereby enhancing the country's financial stability.

136. During the audit of the Whole Government Accounts (WGA), we observed significant deficiencies in the accounting of gold royalties by the Controller and Accountant-General's Department (CAGD) and the Ghana Revenue Authority (GRA). Specifically, the CAGD and GRA failed to comprehensively account for:

- Royalties receivables on gold sold
- Provisional deposits made prior to the export of raw gold
- The unsold refined gold stock balance

137. Our audit sample included records from nine mining firms, as provided by Customs, which showed that the estimated value of raw gold exported amounted to GH₵53,109,128,826. However, we did not find evidence of royalties paid, the refined gold stock balance, or provisional deposits prior to export in the records of the CAGD to account accurately for the royalties due to the government.

138. The exclusion of these significant items from the financial statements leads to misleading financial information that fails to accurately depict Ghana's financial position and performance.

RECOMMENDATIONS

139. We recommended that the Controller and Accountant-General's Department CAGD) and the Ghana Revenue Authority (GRA) should establish a comprehensive system to ensure thorough accounting for gold royalties. This system includes;

1. Implement measures to accurately record and monitor all royalties' receivables on gold sales.
2. Ensure that all provisional deposits made prior to the export of raw gold are properly documented and accounted for.
3. Develop an effective inventory management system to track the unsold refined gold stock balance.

MANAGEMENT RESPONSE

140. We wish to state that Gold revenues are being accounted as follows:

1. Royalties' payments are collected by the GRA and accounted for as part of Direct Tax under "Miscellaneous" (refer to Note 69).

2. Mineral Royalties collected by GRA are subsequently deposited into the Mineral Infrastructural Investment Fund (MIIF) account at Bank of Ghana. The bank statements were submitted to the Auditors.

3. Schedule of daily royalty payments by the mining companies (including those listed in the observation) amounting to GH¢2,695,076,826.48 was provided to the Auditors together with the supporting bank statements on the MIIF account during the audit.

4. Also, breakdown of Ghana.gov payment to MIIF were provided to the Auditors.

141. Nevertheless, steps will be taken to deepen the accounting processes for gold revenues as recommended by audit.

AUDIT POSITION

142. We wish to state that, CAG did not provide adequate evidence to support the claim regarding the accounting of Gold Royalties under Direct Tax – "Miscellaneous" (see Note 69). The appropriate schedule to validate this claim was not included.

143. The sampled nine (9) mining firms' raw gold exported out of Ghana amounting to GH¢53,109,128,826.00 for 2023 financial activities has no statement of affairs in place to track the following:

a. Provisional deposit prior to export.
b. Refined gold from raw gold export.
c. Refined gold sales details.
d. Stock of unsold refined gold. And
e. Amount paid to perfect the earlier provisional deposit after sales.

We reiterated our earlier recommendation for comprehensive accounting of gold royalties.

ACTION TAKEN /PROPOSESD TO BE TAKEN

CAG has taken note of the observation. CAG, MOF, GRA, BOG and Mineral commission will deepen the process to include all the significant items in the Whole of Government Accounts.

Non-Disclosure of Secured Bonds for Deferred Custom Tax Duties – GH₵1,941,868,507.

150. International Public Sector Accounting Standard (IPSAS 28-30) requires the recognition, measurement, and disclosure of financial instruments, including bonds, in the financial statements. Specifically, IPSAS 30 mandates the disclosure of information that enables users to evaluate the significance of financial instruments for the entity's financial position.

151. The Ghana Revenue Authority (GRA) receives bonds as security for the operation of the bonded warehouse regime. These bonds are provided by importers to guarantee the deferred payment of customs

duties and taxes on goods stored in bonded warehouses. The face value of the bonds as at 31st December 2023 is GH₵1,941,868,506.57.

152. The bonds will be released upon the fulfilment of all bonded warehouse conditions by the importers.

153. During our audit, we observed that the Ghana Revenue Authority (GRA) and Controller and General Department (CAGD) did not disclose bonds issued to the government to secure deferred custom tax duties in the Whole Government Accounts.

Details are attached as Appendix D.

154. Without the inclusion of these bonds, the Whole of Government Accounts will not accurately reflect the government's financial position.

RECOMMENDATIONS

155. We urged that GRA and CAGD should strengthen collaboration between them to ensure that all bonds issued to secure deferred customs tax duties are fully disclosed in the Whole of Government Accounts.

MANAGEMENT RESPONSE

156. As recommended by the audit, disclosures have been made in the accounts on the Secured Bonds for Deferred Custom Tax Duties – GH₵1,941,868,507. Please, refer to Contingent Assets under Note 1.18.1.3.

AUDIT POSITION

157. Note 1.18.1.3 referred to by CAG above clearly stated, ‘’The Government of Ghana had no contingent assets to for the year ended 31st December 2023’’.

158. We reiterated our recommendation for implementation.

ACTION TAKEN/PROPOSED TO BE TAKEN

CAG wishes to draw the attention of the auditors to Note 1.18.1.3.

Failure to integrate the Ghana Integrated Financial Management Information System (GIFMIS) with the revenue information processing system and module.

159. Regulation 40 of the Public Financial Management Regulations 2019, (L.I 2378) stipulates that the Ghana Revenue Authority (GRA) and other covered entities shall within six months after the coming into force of these Regulations, process data on tax and non-tax revenue collected by the GRA and other covered entities in the GIFMIS through the Ghana Customs Management System and the revenue information processing module.

160. The Regulations further state that a revenue administration system interfaced with the GIFMIS or recorded directly into the GIFMIS, shall within six months after coming into force of these Regulations, directly transfer data on tax and non-tax revenue collected by covered entities to the GIFMIS if the GIFMIS is used for administration of revenue.

161. Our review of the Whole Government Accounts (WGA) disclosed that GRA and the Covered entities have not integrated the revenue information processing system and module with the GIFMIS contrary to the provisions of these Regulations.

162. As a result, the revenue figures stated for these covered entities in the WGA differ from the amounts recognized by the covered entities.

This discrepancy prevents us from vouching for the accuracy of the revenue captured in the Financial Statements.

RECOMMENDATIONS

163. We recommended that the CAG collaborate with the GRA and the covered entities to promptly integrate the revenue information processing system and module with the GIFMIS ensuring consistent revenue figures for inclusion in the Financial Statement.

MANAGEMENT RERSPONSE

164. The CAG has taken note of this observation and wish to state that, the CAG has initiated steps by writing to the relevant revenue agencies to integrate the revenue systems with the GIFMIS.

ACTION TAKEN/PROPOSED TO BE TAKEN

CAG is pursuing the integration of the GIFMIS with GITMIS and ICUMS at Ghana Revenue Authority to ensure consistent revenue figures for inclusion in the Financial Statement.

6.0 CONCLUSION

The CAG is happy to state that 2024 Financial Statements represent the fourth set of the Whole-of-Government financial reports in the quest to improve and deepen financial reporting landscape of Government within the legal framework and international standards. This milestone has been achieved through hard work and commitment of CAGD in collaboration with the relevant stakeholders. CAGD will continue to pursue measures to deepen coverage and enhance the quality of financial reporting towards full compliance with the requirements of the International Public Sector Accounting Standards (IPSAS).

I therefore, take this opportunity to thank the Hon. Minister, Hon. Deputy Ministers and staff of the Ministry of Finance and Controller and Accountant-General's Department, other public officers and relevant stakeholders for their contributions towards the preparation of the financial reports.

I hereby present the report of the Controller and Accountant-General and the Whole-of-Government Financial Statements for the Republic of Ghana for the year ended 31st December 2024 in compliance with Section 81 (1) of the Public Financial Management Act, 2016 (Act 921).



KWASI AGYEI
AG. CONTROLLER AND ACCOUNTANT-GENERAL
Date: 28/05/2025

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	**2**	101,431,770,513	53,136,117,604
Short-Term Receivables	**3**	342,850,011,832	300,361,335,514
Prepayments	**4**	2,370,207,514	1,779,655,109
Inventory	**54**	8,167,812,520	6,718,695,831
Non-financial Assets Held for Sale	**5**	3,390	3,390
Biological Assets	**55a**	0	0
TOTAL CURRENT ASSET		**454,819,805,770**	**361,995,807,448**
NON CURRENT ASSETS			
Long-Term Receivables	**6**	36,057,803,736	47,656,454,755
Investments	**7**	65,308,245,062	45,470,740,757
Investment Property	**8**	5,622,226,768	5,560,363,676
Biological Assets	**55b**	1,081,927	1,081,927
Service Concession Arrangements	**56**	38,644,557,345	4,813,229,964
Property, Plant & Equipment	**57**	503,535,736,391	441,495,925,327
Work In-Progress	**9**	108,629,162,996	59,475,706,450
Intangible Asset	**58**	15,028,798,262	14,594,639,125
TOTAL NON-CURRENT ASSET		**772,827,612,488**	**619,068,141,980**
TOTAL ASSET		**1,227,647,418,258**	**981,063,949,428**
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	**10**	392,248,939,017	284,664,902,918
Other Payables	**11**	91,457,906,728	65,918,348,284
Trust Monies	**12a**	11,324,283,009	10,129,709,737
Derivatives	**13a**	4,712,717,498	2,694,310,275
Service Concession Arrangements	**14a**	0	0
Post-Employment Benefits Obligation	**15a**	4,430,930,430	4,328,205,829
Short-Term Loans and Financing	**16a**	110,993,269,764	101,199,666,596
Provisions	**17a**	74,279,284,906	62,894,940,613
Social Benefits	**18a**	0	0
TOTAL CURRENT LIABILITIES		**689,447,331,352**	**531,830,084,252**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
NON- CURRENT LIABILITIES			
Trust Monies	**12b**	5,200,843	4,977,516
Derivatives	**13b**	0	0
Service Concession Arrangements	**14b**	41,655,354,693	5,322,775,990
Post-Employment Benefits Obligation	**15b**	25,171,883,209	27,735,684,166
Long-Term Loans and Financing	**16b**	750,444,718,037	600,340,552,542
Provisions	**17b**	47,112,162	36,110,412
Social Benefits	**18b**	0	0
TOTAL NON-CURRENT LIABILITIES		**817,324,268,943**	**633,440,100,626**
TOTAL LIABILITIES		**1,506,771,600,296**	**1,165,270,184,878**
NET ASSET/(LIABILITIES)		**(279,124,182,038)**	**(184,206,235,450)**
NET ASSETS/EQUITY			
Stated Capital		39,308,805,055	29,477,867,710
Government Interest in JVCs		1,532,478,595	0
Capital Reserves		38,508,490,542	29,652,900,633
Revaluation Reserves		107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		877,207,702	876,666,530
Other Reserves		14,852,226,927	16,023,509,296
Non-Controlling Interest		(1,935,199)	106,129
Accumulated Surplus		(481,359,300,445)	(335,613,676,208)
TOTAL NET ASSETS/EQUITY		**(279,124,182,038)**	**(184,206,235,451)**



KWASI AGYEI

CONTROLLER AND ACCOUNTANT-GENERAL

DATE: 28/03/2025

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
REVENUE			
TAX REVENUE	19	152,433,594,736	114,884,852,233
NON-TAX REVENUE	20	154,909,989,586	109,560,567,641
GRANTS	21	48,563,292,646	56,480,671,925
FINANCE INCOME	22	13,356,027,270	2,457,402,246
TOTAL REVENUE		**369,262,904,238**	**283,383,494,045**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	23	92,502,190,395	67,534,444,586
USE OF GOODS AND SERVICES	24	166,592,773,971	85,239,641,477
FINANCE COST	25	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	26	18,022,638,657	11,335,023,443
SOCIAL BENEFITS	27	1,308,720,186	236,946,180
SPECIALISED EXPENSES	28	36,542,750,021	23,759,453,625
EXCHANGE DIFFERENCE	29	116,035,307,592	111,062,529,623
GRANTS	30	0	3,961,476,665
CONSUMPTION OF FIXED ASSETS	56/57	21,375,076,237	16,375,099,323
TOTAL EXPENDITURE		**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(148,315,143,002)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES/ SCHEDULE	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
REVENUE			
TAX REVENUE	19	152,433,594,736	114,884,852,233
NON-TAX REVENUE	20	154,909,989,586	109,560,567,641
GRANTS	21	48,563,292,646	56,480,671,925
FINANCE INCOME	22	13,356,027,270	2,457,402,246
TOTAL		**369,262,904,238**	**283,383,494,045**
EXPENDITURE			
GENERAL PUBLIC SERVICES		202,889,337,325	161,716,442,166
DEFENCE		4,740,105,878	2,996,256,299
PUBLIC ORDER AND SAFETY		18,685,023,538	10,812,954,397
ECONOMIC AFFAIRS		146,272,876,450	103,341,866,551
ENVIRONMENTAL PROTECTION		221,349,160	285,027,574
HOUSING AND COMMUNITY AMENITIES		8,103,180,823	4,427,888,764
HEALTH		20,760,731,875	13,469,469,820
RECREATION, CULTURE AND RELIGION		1,139,024,169	655,132,175
EDUCATION		81,953,793,874	25,823,082,899
SOCIAL PROTECTION		11,437,547,911	10,262,837,836
CONSUMPTION OF FIXED ASSETS		21,375,076,237	16,375,099,323
TOTAL		**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(148,315,143,002)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		**2,563,800,956**	**0**
Gain/(loss) on disposal of Financial Assets		**5,717,808**	**1,753,201**
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
RECEIPTS						
TAX RECEIPTS	31	149,814,143,196	0	149,814,143,196	154,684,058,234	114,464,790,177
NON-TAX RECEIPTS	32	156,921,895,430	548,635,908	157,470,531,338	147,763,112,709	88,346,962,538
GRANTS	33	30,280,634,095	2,631,730,762	32,912,364,857	48,563,292,646	226,289,568,834
FINANCE INCOME	34	0	0	0	13,356,027,270	2,457,402,246
LOANS RECEIVED	35	52,836,445,734	0	52,836,445,734	66,103,367,972	623,337,864,310
NET TREASURY OPERATIONS	36	62,690,580,872	0	62,690,580,872	46,045,854,370	59,663,361,035
DISPOSAL OF NON-FINANCIAL ASSET	37	0	0	0	6,777,778	0
SALE/RECOVERY OF FINANCIAL ASSET	38	0	0	0	54,785,500,851	521,739,294,542
TRUST MONIES	39	0	0	0	4,589,592,548	12,407,675,229
PRIOR-PERIODS RECEIVABLE RECEIPTS	40	0	0	0	34,952,128,223	15,975,471,965
TOTAL RECEIPTS		**452,543,699,327**	**3,180,366,670**	**455,724,065,997**	**570,849,712,600**	**1,664,682,390,876**
PAYMENTS						
COMPENSATION OF EMPLOYEES	41	82,263,796,406	224,125,951	82,487,922,357	86,069,798,661	65,080,700,898
USE OF GOODS AND SERVICES	42	158,050,518,274	1,065,951,663	159,116,469,937	106,410,150,966	48,450,542,131

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
NON-FINANCIAL ASSETS	43	92,441,352,067	1,599,124,289	94,040,476,356	55,635,133,634	61,132,199,074
FINANCE COST	44	72,884,193,134	0	72,884,193,134	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	45	637,350,589	466,304	637,816,893	18,022,638,657	11,335,023,444
SOCIAL BENEFITS	46	229,173,046	17,634,997	246,808,043	1,308,720,186	236,946,180
SPECIALISED EXPENSES	47	7,038,498,808	273,063,466	7,311,562,274	14,567,455,364	18,245,470,253
TRUST MONIES	48	0	0	0	8,200,027,474	6,099,363,486
LOAN REPAYMENTS	49	63,412,325,770	0	63,412,325,770	50,253,010,568	630,008,398,749
FINANCIAL ASSETS	50	0	0	0	68,001,855,575	525,529,603,366
PREPAYMENT FOR CURRENT PERIOD	51	0	0	0	592,388,918	427,051,597
PRIOR-PERIOD LIABILITY PAYMENTS	52	1,274,343,212	0	1,274,343,212	46,175,158,307	69,067,362,074
GRANTS	53	0	0	0	2,119,131,196	98,001,761,892
TOTAL PAYMENTS		**478,231,551,306**	**3,180,366,670**	**481,411,917,976**	**522,554,059,689**	**1,564,275,866,024**
NET CHANGE IN STOCK OF CASH		**(25,687,851,979)**	**0**	**(25,687,851,979)**	**48,295,652,912**	**100,406,524,852**
CASH AND CASH EQUIVALENT AT BEGINNING					**53,136,117,601**	**(47,270,407,248)**
CASH AND CASH EQUIVALENT AT CLOSE					**101,431,770,513**	**53,136,117,604**

WHOLE-OF-GOVERNMENT STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	SCHEDULE	2024 WHOLE OF GOVERNMENT GH¢	2023 WHOLE OF GOVERNMENT GH¢
Opening Bal			
Stated Capital		29,477,867,710	27,108,009,509
Government Interest in JVCs		0	0
Capital Reserves		29,652,900,633	24,936,521,904
Revaluation Reserves		75,376,390,459	46,181,295,197
Foreign Currency Translation Reserves		876,666,530	143,084,389
Other Reserves		16,023,509,296	7,649,251,984
Non-Controlling Interest		106,129	0
Accumulated Surplus		(335,613,676,208)	(239,699,994,842)
Add Adjs:			
Change in Acct Policy		0	0
Error		0	(29,132,870,810)
Total		0	(29,132,870,810)
Restated Acc Surplus		**(335,613,676,208)**	**(268,832,865,652)**
Changes (Movement)			
Stated Capital		9,830,937,345	2,369,858,201
Government Interest in JVCs		1,532,478,595	0
Capital Reserves		8,855,589,909	4,716,378,728
Revaluation Reserves		31,781,454,326	29,195,095,263
Foreign Currency Translation Reserves		541,171	733,582,141
Other Reserves		(1,171,282,369)	8,374,257,311
Non-Controlling Interest		(2,041,328)	106,129
Surplus/(deficit) after exceptional items		(145,745,624,237)	(66,780,810,556)
Total		**(94,917,946,588)**	**(21,391,532,782)**
Closing Bal			
Stated Capital		39,308,805,055	29,477,867,710
Government Interest in JVCs		1,532,478,595	0

WHOLE-OF-GOVERNMENT STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	SCHEDULE	2024 WHOLE OF GOVERNMENT GH¢	2023 WHOLE OF GOVERNMENT GH¢
Capital Reserves		38,508,490,542	29,652,900,633
Revaluation Reserves		107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		877,207,702	876,666,530
Other Reserves		14,852,226,927	16,023,509,296
Non-Controlling Interest		(1,935,199)	106,129
Accumulated Surplus		(481,359,300,445)	(335,613,676,208)
Total		**(279,124,182,038)**	**(184,206,235,451)**

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
RECEIPTS						
TAXES						
DIRECT TAX						
Paid by Individuals	23,254,105,824	0	0	23,254,105,824	22,471,202,569	(782,903,255)
Paid by Corporations	28,587,584,536	0	0	28,587,584,536	39,966,267,547	11,378,683,011
Petroleum Income Tax/Royalties	4,274,664,108	0	0	4,274,664,108	0	(4,274,664,108)
Miscellaneous	9,694,789,996	0	0	9,694,789,996	10,605,268,955	910,478,959
Total	**65,811,144,464**	**0**	**0**	**65,811,144,464**	**73,042,739,071**	**7,231,594,607**
INDIRECT TAX						
General Taxes on Goods and Services	33,590,697,832	0	0	33,590,697,832	17,110,406,161	(16,480,291,671)
Excises	9,253,360,104	0	0	9,253,360,104	1,273,738,168	(7,979,621,936)
Customs and Other Import Duties	18,498,924,096	0	0	18,498,924,096	36,616,068,954	18,117,144,858
NHIL	7,932,327,340	0	0	7,932,327,340	7,167,714,857	(764,612,483)
Communication Service Tax	1,520,474,276	0	0	1,520,474,276	831,081,957	(689,392,319)
GETFund	7,932,327,336	0	0	7,932,327,336	7,167,653,254	(764,674,082)
Covid 19 Health Levy	3,172,931,220	0	0	3,172,931,220	1,799,161,628	(1,373,769,592)
Petroleum Related Fund	0	0	0	0	7,602,585,896	7,602,585,896
E-Transaction Levy	2,101,956,528	0	0	2,101,956,528	2,072,908,289	(29,048,239)
Total	**84,002,998,732**	**0**	**0**	**84,002,998,732**	**81,641,319,164**	**(2,361,679,568)**
NON-TAX REVENUE						
Property income	342,412,654	101,854,310	0	444,266,964	852,317,136	408,050,172

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Dividend	936,054,827	0	0	936,054,827	921,714,156	(14,340,671)
Sale of goods and services	95,686,111,808	293,798,924	0	95,979,910,732	98,928,946,909	2,949,036,177
Fines, penalties, and forfeiture	774,636,677	6,698,646	0	781,335,323	809,359,363	28,024,040
Rates	177,382,072	119,065,663	0	296,447,735	204,724,545	(91,723,190)
Miscellaneous	51,277,982,796	27,218,365	0	51,305,201,161	39,013,591,867	(12,291,609,294)
ABFA Share of Oil Revenue	7,727,314,596	0	0	7,727,314,596	7,032,458,734	(694,855,862)
Total Receipts	**156,921,895,430**	**548,635,908**	**0**	**157,470,531,338**	**147,763,112,709**	**(9,707,418,629)**
GRANT						
Project Grant	170,299,027	81,073,683	0	251,372,710	0	(251,372,710)
Decentralised Grant	8,513,675,138	2,550,657,079	0	11,064,332,217	46,847,615,507	35,783,283,290
Debt Restructuring Grant	20,870,341,026	0	0	20,870,341,026	0	(20,870,341,026)
Program Grant	726,318,904	0	0	726,318,904	1,715,677,139	989,358,235
Total	**30,280,634,095**	**2,631,730,762**	**0**	**32,912,364,857**	**48,563,292,646**	**15,650,927,789**
DOMESTIC NET FINANCING						
Domestic Stock Issued/Loans Received						(48,563,292,646)
Short Term Borrowings	0	0	0	0	233,871,011,827	233,871,011,827
Medium Term Borrowings	46,343,134,772	0	0	46,343,134,772	9,323,699,730	(37,019,435,042)
Stocks and Bonds	0	0	0	0	0	0
Domestic Commercial Institution	48,100,560,328	0	0	48,100,560,328	0	(48,100,560,328)
Total Stocks Issued	**94,443,695,100**	**0**	**0**	**94,443,695,100**	**243,194,711,557**	**148,751,016,457**

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Less						
Domestic Stock Redemption/Loans Repayment						
Short Term Borrowings	31,753,114,228	0	0	31,753,114,228	195,331,360,330	(163,578,246,102)
Medium Term Borrowings	0	0	0	0	1,377,240,730	(1,377,240,730)
Stocks and Bonds	0	0	0	0	440,256,127	(440,256,127)
Domestic Commercial Institution	0	0	0	0	0	0
Total Stocks Redeemed	**31,753,114,228**	**0**	**0**	**31,753,114,228**	**197,148,857,187**	**(165,395,742,959)**
Net Domestic Financing	**62,690,580,872**	**0**	**0**	**62,690,580,872**	**46,045,854,370**	**(16,644,726,502)**
EXTERNAL BORROWING						
Multilateral Loans	21,222,081,836	0	0	21,222,081,836	14,201,341,858	(7,020,739,978)
Bilateral Loans	0	0	0	0	19,058,688,485	19,058,688,485
External Commercial Institution	0	0	0	0	1,228,973,731	1,228,973,731
Domestic Commercial Institution	31,614,363,898	0	0	31,614,363,898	31,614,363,898	0
Total	**52,836,445,734**	**0**	**0**	**52,836,445,734**	**66,103,367,972**	**13,266,922,238**
FInance Income						
Interest Income	12,466,453,759	0	0	12,466,453,759	12,552,774,643	86,320,884
Income from other investing activities	802,755,161	0	0	802,755,161	803,252,626	497,466
Total	**13,269,208,920**	**0**	**0**	**13,269,208,920**	**13,356,027,270**	**86,818,350**
DISPOSAL OF NON-FINANCIAL ASSETS						
Fixed asset	6,777,778	0	0	6,777,778	6,777,778	0
	6,777,778	**0**	**0**	**6,777,778**	**6,777,778**	**0**
SALE/RECOVERY OF FINANCIAL ASSET						
Recovery of Loans	19,010,190,095	0	0	19,010,190,095	19,090,860,942	80,670,847

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Sale of Investment	10,183,893,262	0	0	10,183,893,262	10,296,229,557	112,336,295
Recovery of Advances	25,216,008,852	0	0	25,216,008,852	25,398,410,351	182,401,500
Total	**54,410,092,209**	**0**	**0**	**54,410,092,209**	**54,785,500,851**	**375,408,642**
TRUST MONEY RECEIPTS						
Public Entities	3,715,479,478	0	0	3,715,479,478	4,048,774,146	333,294,668
Private Entities and Individuals	0	0	0	0	540,818,402	540,818,402
Total	**3,715,479,478**	**0**	**0**	**3,715,479,478**	**4,589,592,548**	**874,113,070**
PRIOR PERIOD RECEIVABLE RECEIPTS						
Exchange Transaction	21,388,252,048	0	0	21,388,252,048	33,896,978,898	12,508,726,850
Non-Exchange Transactions	0	0	0	0	0	0
Other Income	0	0	0	0	1,055,149,325	1,055,149,325
	21,388,252,048	**0**	**0**	**21,388,252,048**	**34,952,128,223**	**13,563,876,175**
TOTAL RECEIPTS	**545,333,509,759**	**3,180,366,670**	**0**	**548,513,876,429**	**570,849,712,600**	**22,335,836,171**

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
PAYMENTS						
COMPENSATION OF EMPLOYEES						
Established Post	42,223,885,220	182,330,964	304,281	42,406,520,465	57,114,950,719	(14,708,430,254)
Non Established Post	3,693,560,186	18,349,597	79,362,489	3,791,272,272	1,747,314,012	2,043,958,260
Allowances	28,057,806,425	15,151,689	86,906,625	28,159,864,739	18,620,249,170	9,539,615,569
13% Employer SSF Contribution	4,650,705,875	5,081,401	0	4,655,787,276	5,059,733,056	(403,945,780)
Gratuity	399,415,902	0	145,468,974	544,884,876	715,581,704	(170,696,827)
Pension	2,881,019,619	0	0	2,881,019,619	2,404,134,833	476,884,786
End of Service Benefit (ESB)	357,403,179	3,212,300	894,545	361,510,024	407,835,167	(46,325,143)
Total Payments	**82,263,796,406**	**224,125,951**	**312,936,915**	**82,800,859,272**	**86,069,798,661**	**(3,268,939,389)**
GOODS AND SERVICES						
Materials and Office Consumables	73,025,151,406	216,181,577	982,116,883	74,223,449,866	62,982,936,239	11,240,513,627
Utilities	2,090,218,020	25,044,229	1,693,418,400	3,808,680,649	1,958,318,916	1,850,361,733
General Cleaning	645,411,592	5,660,355	0	651,071,947	737,880,356	(86,808,409)
Rentals and leases	436,710,304	22,922,806	3,408,451	463,041,561	470,878,065	(7,836,504)
Travel and Transport	3,394,481,140	305,747,483	35,069,989	3,735,298,612	3,242,068,978	493,229,634
Repairs and Maintenance	14,806,188,750	189,743,187	200,273,103	15,196,205,040	3,165,146,362	12,031,058,678
Training, Seminar and Conference	48,738,632,262	159,453,880	172,256,387	49,070,342,529	15,783,871,242	33,286,471,287
Consultancy Expenses	5,968,659,412	46,817,518	2,904,001,675	8,919,478,605	4,561,310,749	4,358,167,856
Special Services	2,293,815,089	54,633,163	852,058,300	3,200,506,552	3,190,970,516	9,536,035

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Charges and Fees	5,995,540,023	402,459	1,117,900	5,997,060,382	4,299,855,832	1,697,204,550
Emergency Services	202,722,161	37,666,810	5,949,943,573	6,190,332,544	5,530,241,150	660,091,394
Insurance Premium	452,988,115	1,678,196	0	454,666,311	486,672,559	(32,006,248)
Total Payment	**158,050,518,274**	**1,065,951,663**	**12,793,664,660**	**171,910,134,597**	**106,410,150,966**	65,499,983,631
FINANCE COST						
Non Residents	29,937,868,531	0	0	29,937,868,531	18,484,884,065	11,452,984,466
Residents	42,946,324,603	0	0	42,946,324,603	46,713,706,116	(3,767,381,513)
Total Payments	**72,884,193,134**	**0**	**0**	**72,884,193,134**	**65,198,590,181**	**7,685,602,953**
GOVERNMENT SUBSIDIES						
Petroleum	426,172,222	30,000	17,508,104,536	17,934,306,758	17,508,104,536	426,202,221
Utility	43,315	43,345	320,160,000	320,246,660	320,160,000	86,660
School Subsidy	110,973,192	378,000	0	111,351,192	176,084,465	(64,733,273)
Fertilizer Subsidy	100,161,860	14,959	0	100,176,819	18,289,656	81,887,163
Total Payments	**637,350,589**	**466,304**	**17,828,264,536**	**18,466,081,429**	**18,022,638,657**	**443,442,771**
SOCIAL BENEFITS						
Social assistance benefits	4,586,261	181,565	0	4,767,826	69,013,914	(64,246,088)
Employer social benefits	224,586,785	17,453,432	118,250	242,158,467	1,239,706,272	(997,547,805)
Total Payments	**229,173,046**	**17,634,997**	**118,250**	**246,926,293**	**1,308,720,186**	**(1,061,793,892)**
SPECIALISED EXPENSES						
Insurance and compensation	119,057,337	519,141	456,588,720	576,165,198	551,096,750	25,068,447
Professional fees	119,718,340	155,184	35,080,369	154,953,893	458,426,537	(303,472,645)

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Court Expenses	61,925,299	1,906,379	0	63,831,678	62,335,633	1,496,045
Awards & Rewards	21,541,532	3,678,702	0	25,220,234	343,060,529	(317,840,295)
Donations	756,550,111	89,017,952	0	845,568,063	1,323,234,191	(477,666,128)
Contributions	324,495,446	148,462,576	962,591,358	1,435,549,380	1,348,914,085	86,635,295
Scholarship & Bursaries	3,152,926,211	17,257,109	0	3,170,183,320	2,559,962,536	610,220,784
Special Operations	1,122,707,499	60,567	1,462,497,201	2,585,265,267	2,580,341,166	4,924,102
Refusing Lifting Expenses	13,920,435	7,970,121	0	21,890,556	7,500,770	14,389,786
Civic Numbering/Street Naming	8,483,011	648,600	0	9,131,611	1,831,762	7,299,849
Grants to Employees/Households	840,481,361	2,956,385	0	843,437,746	833,998,012	9,439,734
Council Tax/Tax Refund	449,486,043	0	0	449,486,043	449,578,268	(92,225)
Accreditation	6,214,576	0	0	6,214,576	5,510,508	704,068
Rent	31,262,217	430,750	0	31,692,967	21,893,629	9,799,338
Dividend	3,295,582	0	0	3,295,582	3,295,582	0
Judgement Debt Finance	0	0	0	0	4,016,475,406	(4,016,475,406)
Foreign Finance	6,433,808	0	0	6,433,808	0	6,433,808
Total Payments	**7,038,498,808**	**273,063,466**	**2,916,757,647**	**10,228,319,921**	**14,567,455,364**	**(4,339,135,443)**

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
CAPITAL EXPENDITURE						
Fixed asset	77,921,820,338	1,130,380,995	11,549,544,832	90,601,746,165	103,913,624,291	(13,311,878,126)
Work In Progress	11,176,252,072	468,743,294	10,928,252,896	22,573,248,262	33,202,851,205	(10,629,602,943)
Inventory	3,343,279,657	0	79,998,000	3,423,277,657	1,370,712,597	2,052,565,060
Total Payments	**92,441,352,067**	**1,599,124,289**	**22,557,795,728**	**116,598,272,084**	**138,487,188,093**	**(21,888,916,010)**
Less:						
Non-cash Assets	31,777,455,327	0	0	31,777,455,327	82,852,054,459	(51,074,599,132)
Total Payments	60,663,896,740	1,599,124,289	22,557,795,728	84,820,816,757	55,635,133,634	29,185,683,122
Loan Repayments/Amortisation						
Multilateral Loans	2,758,575,240	0	0	2,758,575,240	2,608,914,661	149,660,579
Bilateral Loans	18,000,000,000	0	0	18,000,000,000	102,134,494	17,897,865,506
External Commercial Institution	0	0	0	0	2,622,105,038	(2,622,105,038)
Domestic Commercial Institution	42,653,750,530	0	0	42,653,750,530	44,919,856,375	(2,266,105,845)
Total	**63,412,325,770**	**0**	**0**	**63,412,325,770**	**50,253,010,568**	**13,159,315,202**
Other Payments	1,274,343,212	0	0	1,274,343,212	0	1,274,343,212
Total	**1,274,343,212**	**0**	**0**	**1,274,343,212**	**0**	**1,274,343,212**

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
TRUST MONEY PAYMENTS						
Public Entities	1,782,736,873	0	0	1,782,736,873	4,822,655,991	(3,039,919,118)
Private Entities and Individuals	0	0	0	0	3,377,371,483	(3,377,371,483)
Total	**1,782,736,873**	**0**	**0**	**1,782,736,873**	**8,200,027,474**	**(6,417,290,601)**
ACQUISITION OF FINANCIAL ASSETS						
Issue of Loans	20,721,032,703	0	0	20,721,032,703	22,266,444,476	(1,545,411,773)
Purchase of Investment	19,044,499,762	0	0	19,044,499,762	19,247,229,142	(202,729,380)
Issue of Advances	26,252,255,200	0	0	26,252,255,200	26,488,181,957	(235,926,756)
Total	**66,017,787,665**	**0**	**0**	**66,017,787,665**	**68,001,855,575**	**(1,984,067,910)**
PREPAYMENT						
Prepaid Expenses	210,182,583	0	0	210,182,583	588,962,863	(378,780,280)
Mobilization Advance	0	0	0	0	3,426,055	(3,426,055)
Total	**210,182,583**	**0**	**0**	**210,182,583**	**592,388,918**	**(382,206,335)**
PRIOR-PERIOD LIABILITY PAYMENTS						
Compensation	0	0	0	0	8,833,113,900	(8,833,113,900)
Goods & Services	12,565,334,206	0	0	12,565,334,206	13,438,393,142	(873,058,936)
CAPEX	0	0	0	0	23,903,651,266	(23,903,651,266)
Total	**12,565,334,206**	**0**	**0**	**12,565,334,206**	**46,175,158,307**	**(33,609,824,101)**
GRANT						
Project Grant	0	0	0	0	0	0

REPUBLIC OF GHANA
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL ANNUAL BUDGET GH¢	2024 SUPPLEMENTARY ANNUAL BUDGET GH¢	2024 REALLOCATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Decentralised Grant	0	0	0	0	2,119,131,196	(2,119,131,196)
Program Grant	1,654,019,655	0	0	1,654,019,655	0	1,654,019,655
Total	**1,654,019,655**	**0**	**0**	**1,654,019,655**	**2,119,131,196**	**(465,111,541)**
TOTAL PAYMENTS	**525,376,117,651**	**3,180,366,670**	**56,409,537,736**	**584,966,022,057**	**522,554,059,689**	**66,650,224,761**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(145,745,624,237)	(66,780,810,556)
Add/Less non-cash items:		
(Gain)/Loss on Revaluation	0	3,367,665,010
Impairment Loss	0	0
Depreciation and Amortization	21,375,076,237	16,375,099,323
(Profit)/Loss on disposals	(5,717,808)	0
Increase/(Decrease) in provisions	11,395,346,043	0
Non-cash fair value adjustments	0	0
Finance cost	16,951,745,514	6,812,390,292
Other non-cash transactions	67,467,858,244	36,802,209,654
Adjusted Surplus / (Deficit)	**(28,561,316,008)**	**(3,423,446,277)**
Movement in Working Capital		
(Increase)/Decrease in Inventory	(1,449,116,691)	(1,385,886,170)
(Increase)/Decrease in Receivables	(53,401,446,685)	(80,198,010,710)
Increase/(Decrease) in Payables	121,950,062,992	126,387,726,321
Increase/(Decrease) in Other Payables	23,625,980,341	4,274,374,476
(Increase)/Decrease in Prepayment	(590,552,404)	(421,169,172)
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	(3,390)
(Increase)/Decrease in Current Biological Assets	0	(1,081,927)
Increase in Social Benefit Liabilities	0	0
Increase/(Decrease) in Trust	1,938,737,585	6,308,311,743
Interest Paid	(16,928,321,814)	(6,857,695,916)
Net Cash Flow from Operating Activities	**46,584,027,316**	**44,683,118,978**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Non-Financial Asset	6,777,778	0
Issuance of Loans	(22,272,244,002)	(1,554,698,976,233)
Proceeds from Recovery of Loans	19,096,660,471	1,553,228,872,555
Purchase of Investment	(19,247,229,143)	(477,108,206,565)
Proceeds from Sale of Investment	10,296,229,557	478,820,312,841
Issuance of Advances	(26,488,181,957)	(18,447,475,959)
Proceeds from Recovery of Adances	25,398,410,351	14,415,164,538
Acquisition of Non-Financial Asset	(131,678,721,623)	(91,991,771,590)
Acquisition of Derivatives	2,018,407,223	2,694,310,275
Proceeds from Disposal of Derivatives	0	0
Dividend Received	0	0
Net Cash Flow from Investing Activities	**(142,869,891,345)**	**(93,087,770,138)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Domestic Borrowings	727,874,848,866	5,354,663,341,019
Repayment of Domestic Borrowings	(696,131,602,221)	(5,268,826,951,633)
Proceeds from External Borrowings	551,647,582,606	498,172,516,453

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
Repayment of External Borrowings	(439,284,182,203)	(437,567,588,028)
Increase in Stated Capital	7,155,839,078	65,613,735,769
Decrease in Stated Capital	(6,680,969,185)	(63,243,877,569)
Dividend Paid	0	0
Net Cash Flow from Financing Activities	**144,581,516,941**	**148,811,176,012**
NET CHANGES IN CASH FLOW	48,295,652,912	100,406,524,852
CASH AND CASH EQUIVALENT AT BEGINNING	53,136,117,601	(47,270,407,248)
CASH AND CASH EQUIVALENT AT CLOSE	**101,431,770,513**	**53,136,117,604**

NOTES TO THE ANNUAL WHOLE-OF-GOVERNMENT FINANCIAL STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024

1.0 ACCOUNTING POLICIES

1.1.0 General Statement

These general-purpose Whole-of-Government Financial Statements cover operations of the Government of Ghana, as an economic reporting entity in the Public Sector of Ghana. General purpose Whole-of-Government Financial Statements are Financial Statements intended to meet the needs of a wide range of users such as State Institutions, Creditors, Suppliers, Clients, Development Partners, etc. who are not in a position to demand reports tailored to meet their particular information needs.

1.2.0 Public Sector Reporting Mandate and Scope

These Financial Statements have been prepared for the Government of Ghana, taking cognizance of the Appropriation Act 2023 (Act 1113), the resolutions approving the Composite Budget of the Metropolitan, Municipal and District Assemblies, pursuant to Article 179 (2) (a) of the Constitution of the Republic of Ghana, 1992 and budgets of State-Owned Enterprises as approved by their various governing boards. The Financial Statements include consolidated data of all Public Funds (Consolidated fund, Statutory Funds, Internally Generated Fund and Donor Funds) utilised by the Government of Ghana for the year ended 31st December 2024.

1.3.0 Basis of Preparation and Authorization for Issue –IPSAS 1

1.3.1 Basis of Preparation

The Financial Statements have been prepared on accrual basis in accordance with the Generally Accepted Accounting Principles (GAAP) and the International Public Sector Accounting Standards (IPSAS). In preparing the Financial Statements, Government of Ghana took cognizance of the Constitution of the Republic of Ghana, 1992, the Public Financial Management Act, 2016 (Act 921), and the Public Financial Management Regulations, 2019 (L.I 2378). These Financial Statements have been prepared on a going-concern basis and the accounting policies have been applied consistently in the preparation and presentation of the Financial Statements. The Financial Statements present fairly the assets, liabilities, revenues, and expenses of the Government of Ghana and consist of the following:

(a) Statement of Financial Position,

(b) Statement of Financial Performance,

(c) Statement of Cash Flows,

(d) Statement of Changes in Net Assets/Equity,

(e) Statement of Receipts and Payments,

(f) Statement of Comparison of Budget and Actual Amounts,

(g) Notes to the Financial Statements comprising summary of significant accounting policies and other explanatory notes,

(h) Comparative information in respect of amounts presented in the Whole-of-Government Financial Statements indicated in (a) to (f) above and, where relevant, comparative information for narrative and descriptive information are also presented in the notes.

(i) Included in the Financial Statements is a Statement of Financial Performance by Classification of Functions of Government (COFOG) which the Government of Ghana finds appropriate to better serve the interest of some section of users.

1.3.2 IPSAS Compliance Status

The 2024 Whole-of-Government Financial Statements complied with all the thirty-six (36) applicable International Public Sector Accounting Standards (IPSAS) as presented in the table below.

No	IPSAS CODE	IPSAS NAME	STATUS
1	IPSAS 1	PRESENTATION OF FINANCIAL STATEMENTS	Complied
2	IPSAS 2	CASH FLOW STATEMENTS	Complied
3	IPSAS 3	ACCOUNTING POLICIES, CHANGES IN ACCOUNTING ESTIMATES AND ERRORS	Complied
4	IPSAS 4	THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES	Complied
5	IPSAS 5	BORROWING COSTS	Complied
6	IPSAS 9	REVENUE FROM EXCHANGE TRANSACTIONS	Complied
7	IPSAS 10	FINANCIAL REPORTING IN HYPERINFLATIONARY ECONOMIES	Complied
8	IPSAS 11	CONSTRUCTION CONTRACTS	Complied
9	IPSAS 12	INVENTORIES	Complied
10	IPSAS 13	LEASES	Complied
11	IPSAS 14	EVENTS AFTER THE REPORTING DATE	Complied
12	IPSAS 16	INVESTMENT PROPERTY	Complied
13	IPSAS 17	PROPERTY, PLANT AND EQUIPMENT	Complied
14	IPSAS 18	SEGMENT REPORTING	Complied
15	IPSAS 19	PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS	Complied
16	IPSAS 20	RELATED PARTY DISCLOSURES	Complied
17	IPSAS 21	IMPAIRMENT OF NON-CASH-GENERATING ASSETS	Complied

18	IPSAS 22	DISCLOSURE OF FINANCIAL INFORMATION ABOUT THE GENERAL GOVERNMENT SECTOR	Complied
19	IPSAS 23	REVENUE FROM NON-EXCHANGE TRANSACTIONS (TAXES AND TRANSFERS)	Complied
20	IPSAS 24	PRESENTATION OF BUDGET INFORMATION IN FINANCIAL STATEMENTS	Complied
21	IPSAS 26	IMPAIRMENT OF CASH-GENERATING ASSETS	Complied
22	IPSAS 27	AGRICULTURE	Complied
23	IPSAS 28	FINANCIAL INSTRUMENTS PRESENTATION	Complied
24	IPSAS 30	FINANCIAL INSTRUMENT DISCLOSURES	Complied
25	IPSAS 31	INTANGIBLE ASSETS	Complied
26	IPSAS 32	SERVICE CONCESSION ARRANGEMENTS: GRANTOR	Complied
27	IPSAS 33	FIRST-TIME ADOPTION OF ACCRUAL BASIS INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)	Complied
28	IPSAS 34	SEPARATE FINANCIAL STATEMENTS	Complied
29	IPSAS 35	CONSOLIDATED FINANCIAL STATEMENTS	Complied
30	IPSAS 36	INVESTMENTS IN ASSOCIATES AND JOINT VENTURES	Complied
31	IPSAS 37	JOINT ARRANGEMENTS	Complied
32	IPSAS 38	DISCLOSURE OF INTERESTS IN OTHER ENTITIES	Complied
33	IPSAS 39	EMPLOYEE BENEFITS	Complied
34	IPSAS 40	PUBLIC SECTOR COMBINATIONS	Complied
35	IPSAS 41	FINANCIAL INSTRUMENTS	Complied
36	IPSAS 42	SOCIAL BENEFITS	Complied

1.3.3 Going concern (IPSAS 1)

The Government of Ghana as the reporting entity, is a sovereignty under the 1992 Constitution of the Republic of Ghana and its net assets position, stable historical trend of revenue collection gives no indication that the Government of Ghana will cease its operations in the foreseeable future.

1.3.4 Authorization for issue

These Whole-of-Government Financial Statements are certified by the Controller and Accountant-General as the Chief Accounting Officer of the Government of Ghana and Chief Advisor to the Minister for Finance on accounting matters, and in compliance with the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Regulations, 2019 (L.I. 2378).

1.3.4.1 Section 81 (1) of the Public Financial Management Act, 2016 (ACT 921) states that, "the

1.3.5

Controller and Accountant-General shall, within three months after the end of each

financial year, prepare and submit the following consolidated accounts to the Minister and the Auditor-General:

(a) The consolidated annual accounts of Government including the accounts specified in the Schedule (as stated in paragraph 1.3.1).

(b) The accounts of the Contingency Fund,

(c) The accounts of the Petroleum Funds; and

(d) The accounts on the Sinking Fund."

1.3.5 Measurement Basis (IPSAS 1)

The financial statements are prepared using the historical-cost convention and financial assets are recorded at fair values.

1.3.6 Functional and Presentation Currency (IPSAS 4)

The functional and presentation currency of the Republic of Ghana is the Ghana Cedi (GH¢). The financial statements are expressed in Ghana Cedi unless otherwise stated.

1.3.6.1 Except in the case where a contract specifies the applicable rate, transactions in currencies other than the functional currency are translated into Ghana Cedi as follows:

- For revenue, at Bank of Ghana buying rates of exchange at the date of the transaction.
- For expenditure, at Bank of Ghana selling rates of exchange at the date of the transaction.

1.3.6.2 At the end of the reporting period, monetary assets and liabilities not denominated in the functional currency are translated at the prevailing Bank of Ghana mid-rate of exchange, except in the case where a contract specifies the applicable rate.

1.3.6.3 Non-monetary items denominated in currencies other than the functional currency measured at fair value are translated at the prevailing Bank of Ghana mid-rate of exchange at the date on which the fair value was determined.

1.3.6.4 Non-financial items measured at historical cost in a non-functional currency are translated at the Bank of Ghana mid-rate prevailing at the date of measurement.

1.3.6.5 Significant foreign operations of Government of Ghana in other jurisdictions with different functional currencies are translated into the presentation currency and foreign exchange gains and losses on such translations are reported on net basis through the Statement of Changes in Net Assets/Equity under foreign currency reserve.

1.3.6.6 Foreign exchange gains and losses resulting from the settlement of foreign currency transactions are recognised in the statement of financial performance on a net basis.

1.3.6.7 Foreign exchange gains and losses resulting from the translation of monetary assets and liabilities denominated in foreign currencies at period-end exchange rates are

recognised on net basis through the Statement of Changes in Net Assets/Equity.

1.4.0 Revenue – IPSAS 9 & 23

1.4.1 Revenue from Non-Exchange Transactions (IPSAS 23)

Revenues from Non-Exchange Transactions, such as direct and indirect taxes are recognised when earned. Non-Exchange Transaction is a transaction in which the reporting entity receives something of value without directly giving value in exchange.

1.4.1.1 Direct tax revenues are revenues earned from individuals and organisations, payable directly to the Ghana Revenue Authority (GRA), or other legally mandated entities. Direct tax includes income tax, Capital Gains tax, Gift tax, Property tax or taxes on assets.

Direct tax is recognised when the taxable event occurs or as prescribed by law.

Direct taxes for the 2024 financial year amounted to **GH¢73,303,277,562.00** (note 18)

1.4.1.2 Indirect taxes are revenues accruing to GRA from taxes paid by individuals and organizations, or other legally mandated entities for the consumption of goods or services.

Indirect tax is recognised when the taxable event occurs or as prescribed by law**.**

Indirect taxes for 2024 amounted to **GH¢79,103,747,926.00** (note 18)

1.4.1.3 Non-tax revenues of a non-exchange nature are revenues legally enforceable by legislative instruments paid directly to the reporting entity, such as fees, fines, license and royalties.

Non-tax revenue is recognised when the non-taxable event occurs or as prescribed by law. Non-tax revenue for the year amounted to **GH¢154,857,520,512.00 (note 19**)

1.4.1.4 Grant revenues are inflows of economic benefits received in either cash or kind from entities or individuals other than those within the reporting entity for which no service or good is given in exchange by the reporting entity.

Grant revenue for the 2024 financial year amounted to **GH¢48,552,076,077.00** (note 20)

Condition and Restriction for the use of Grant and other Inflows:

a. **Condition for Use -** The Government of Ghana initially recognises grant and other inflows as liability (unearned revenue) with the associated asset (cash), when there are conditions precedent to the use of the specific inflows, in which case the inflows are refundable to the grantor, if the Government of Ghana is unable to fulfil the conditions**.**

   Upon fulfilment of the conditions, the qualifying amount is subsequently recognised as revenue in the Statement of Financial Performance, where the initially recognised liability is reduced up to the tune of the qualifying amount**.**

b. Restrictions for Use – when restrictions apply to the Government of Ghana in the use of grant or other inflows (e.g. garnisheed account balance), the amount is recognised as revenue with the associated asset (cash), including appropriate disclosures.

1.4.1.5 Trust Moneys – Moneys received in trust are recognised as liability and additional disclosures are provided on the related asset (under Cash and Cash Equivalent).

Government of Ghana makes the following disclosures

i. Any unutilised portion of asset (cash) resulting from grant and other inflows which are subject to qualifying conditions or restrictions, the amounts are disclosed in the Notes to the accounts (under Cash and Cash Equivalent), stating the ***name of the accounts, the amount and nature of the restrictions (IPSAS 2-Cash and Cash Equivalent).***

1.4.1.5 The Government of Ghana recognises revenues (such as Government subventions) when there is probable commitment towards release of funding from the government/grantor.

1.4.2 Revenue from Exchange Transactions (IPSAS 9)

1.4.2.1 Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

1.4.2.2 Central government and Local government entities recognise revenue when received. However, entities with evidential certainty of receivables, such as the National Health Insurance Authority (NHIA), Health and Educational Institutions and Government Business Entities or State-Owned Enterprises (SOEs) recognise revenue when earned on the basis that one or more of the following criteria are met:

(a) **For sale of goods**

(i) The entity has transferred to the purchaser the significant risks and rewards of ownership of the goods
(ii) The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold
(iii) The amount of revenue can be measured reliably
(iv) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity and
(v) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

(b) **For services**

(i) The amount of revenue can be measured reliably,

(ii) It is probable that the economic benefits or service potential associated with the

transaction will flow to the entity,

(iii) The stage of completion of the transaction at the reporting date can be measured reliably, and

(iv) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

1.5.0 Expenditure

1.5.1 Expenditure Recognition

Expenditure is recognised when incurred. Expenditure is a decrease in economic benefit or service potential during the reporting period in the form of outflows or consumption of assets; or incurrence of liabilities that result in decreases in net assets and are recognised on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment. Expenditure is measured at cost unless otherwise stated.

Government of Ghana recognises its expenditure under the following broad classifications:

1.5.1.1 Compensation of Employees

This refers to wages, salaries, allowances, pensions, and other benefits (cash or kind) accruing to the employees of government working in the covered entity within and outside the country or on pension.

1.5.1.2 Use of Goods and Services

These comprise of recurrent expenses incurred as a result of goods received and services rendered to public entities.

1.5.1.3 Interest Expenses

Interest expenses are finance costs incurred on loans acquired on domestic and external debts for the period.

1.5.1.4 Social Benefits

Social benefits are expenses incurred as a result of social interventions carried out to benefit certain persons, communities or class of people in the society.

1.5.1.5 Specialised Expenditure

Specialised expenditure includes contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards.

1.6.0 Property, Plant and Equipment (IPSAS 17)

1.6.1 Classification of PPE

Property, Plant and Equipment (PPE) are classified based on their nature, functions, useful lives and valuation methodologies. The classifications used by GoG are:

- Land,

- Buildings and Structures,
- Office Equipment,
- Furniture and Fittings,
- ICT Equipment,
- Other Machinery and Equipment,
- Oil Rigs,
- Military Assets and Weapons,
- Library Books,
- Heritage and Cultural Assets.
- Infrastructure Assets
- Transport Equipment

1.6.2 Recognition of Property, Plant and Equipment is as follows:

(a) All Property, Plant and Equipment are stated at historical cost, less accumulated depreciation. Historical cost comprises:

i. the purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates
ii. Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
iii. The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period

(b) PPEs acquired at nil or nominal value such as donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire equivalent assets.

(c) The cost of an asset acquired through a non-exchange transaction is determined at its fair value as at the date of acquisition.

(d) Assets acquired by Exchange of other assets are measured at fair value unless:

i. The exchange transaction lacks commercial substance.
ii. The fair value of neither the asset received, or the asset given up is reliably measured.

If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

1.6.2 Depreciation of PPE

The Government of Ghana depreciates its Property, Plant and Equipment over their estimated useful lives using the straight-line method up to their residual value, except for land, and assets under construction (Work-in-Progress) which are not subject to depreciation.

Given that not all components of a building have the same useful lives or the same

maintenance, upgrade or replacement schedules, significant components of owned buildings are depreciated using the component approach.

Full year depreciation is charged in the year that the asset is acquired, the entity gains control over the asset, and put in use for its intended purpose. Depreciation is not charged in the year of retirement or disposal. The estimated useful lives of property, plant and equipment classes are as follows:

Main Category	**Major Category**	**Minor Category**	**Useful Life**
Buildings and Other Structures	Barracks	Barracks	50
Buildings and Other Structures	Bungalows, Flats	Bungalows	50
Buildings and Other Structures	Bungalows, Flats	Flats	50
Buildings and Other Structures	Clinics	Clinics	50
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Buildings and Other Structures	Day Care Centre	Day Care Centre	50
Buildings and Other Structures	Destitute Homes	Destitute Homes	50
Buildings and Other Structures	Garage/Hangar	Garage/Hangar	50
Buildings and Other Structures	Health Centres	Health Centres	50
Buildings and Other Structures	Homes of Aged	Homes of Aged	50
Buildings and Other Structures	Hospitals	Hospitals	50
Buildings and Other Structures	Markets	Markets	50
Buildings and Other Structures	Museum	Museum	50
Buildings and Other Structures	Office Buildings	Office Buildings	50
Buildings and Other Structures	Palace	Palace	50
Buildings and Other Structures	School Buildings	School Buildings	50

Buildings and Other Structures	Security Building/Gate	Security Building/Gate	50
Buildings and Other Structures	Slaughter House	Slaughter House/Abattoir	50
Buildings and Other Structures	Sports Stadium	Sports Stadium	50
Buildings and Other Structures	Warehouse / Stores	Warehouse / Stores	40
Buildings and Other Structures	Workshop	Workshop	30
Buildings and Other Structures	Agricultural Building	Agricultural Building	40
Transport Equipment	Airplanes	Commercial Planes	20
Transport Equipment	Airplanes	Helicopters	20
Transport Equipment	Airplanes	Jet	20
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Transport Equipment	Airplanes	Multi-Engine Propeller	20
Transport Equipment	Airplanes	Non-commercial Planes	20
Transport Equipment	Airplanes	Single-Engine Propeller	20
Transport Equipment	Motor Bike, bicycles	Motor Bike	3
Transport Equipment	Motor Bike, bicycles	Tri-Cycle	3
Transport Equipment	Motor Vehicle	Ambulance	5
Transport Equipment	Motor Vehicle	Bus	5
Transport Equipment	Motor Vehicle	Pick Ups	7
Transport Equipment	Motor Vehicle	Saloon Cars	5
Transport Equipment	Motor Vehicle	Station Wagon(SUV)	7

Transport Equipment	Motor Vehicle	Tankers	10
Transport Equipment	Motor Vehicle	Towed Roadway Equipment	5
Transport Equipment	Motor Vehicle	Trucks	10
Transport Equipment	Motor Vehicle	Utility Vehicles	7
Transport Equipment	Motor Vehicle	Van	5
Transport Equipment	Motor Vehicle	Water Tanker	10
Transport Equipment	Ships and Vessels	Canoes/boats	10
Transport Equipment	Ships and Vessels	Ferries	30
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Transport Equipment	Ships and Vessels	Pontoons	30
Transport Equipment	Ships and Vessels	Rowboats	30
Transport Equipment	Ships and Vessels	Ships	35
Transport Equipment	Trains	Diesel Engines	25
Transport Equipment	Trains	Petrol Engines	25
Transport Equipment	Trains	Steam Engines	25
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Bed	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Bookshelves/Bookcase	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Chest of Drawers	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Cupboard/ Wardrobe	7

Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Swivel Chair	7
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Table (Office, Conference, etc.)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Vacuum Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual, Electronic)	3
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax Machine	3

Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound Speaker	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery Charger	3
Other Machinery and Equipment	Communication Equipment	Radio Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Radio Receiver	3
Other Machinery and Equipment	Communication Equipment	Radio Transmitter	3
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Other Machinery and Equipment	Communication Equipment	Slide Projector	3
Other Machinery and Equipment	Communication Equipment	Switch Board	3
Other Machinery and Equipment	Communication Equipment	Television	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Player (Deck)	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Recorder (Deck)	3
Other Machinery and Equipment	Communication Equipment	Video Phone/Security Detector	3
Other Machinery and Equipment	Computers and Accessories	Computers and Accessories	5
Other Machinery and Equipment	Electrical Equipment	Control Panel	5
Other Machinery and Equipment	Electrical Equipment	Generator Set	5
Other Machinery and Equipment	Electrical Equipment	Refrigerator/Freezer	5
Other Machinery and Equipment	Electrical Equipment	Stabilizer, Transformer(Off),UPS	5
Other Machinery and Equipment	Electrical Equipment	Water Filter	5

Other Machinery and Equipment	Networking, ICT Equipment	Cabling	7
Other Machinery and Equipment	Networking, ICT Equipment	Data Storage	7
Other Machinery and Equipment	Networking, ICT Equipment	Firewalls	7
Other Machinery and Equipment	Networking, ICT Equipment	Routers	7
Other Machinery and Equipment	Networking, ICT Equipment	Servers-Computing	7
Other Machinery and Equipment	Networking, ICT Equipment	Switches	7
Other Machinery and Equipment	Office Equipment	Binding Machine	8
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Other Machinery and Equipment	Office Equipment	Comb/Binding Machine	8
Other Machinery and Equipment	Office Equipment	Embossing Machine	8
Other Machinery and Equipment	Office Equipment	Filing Cabinet	8
Other Machinery and Equipment	Office Equipment	Hologram Machine	8
Other Machinery and Equipment	Office Equipment	Laminating Machine	8
Other Machinery and Equipment	Office Equipment	Metal Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Photocopier Machine	5
Other Machinery and Equipment	Office Equipment	Printer	5
Other Machinery and Equipment	Office Equipment	Safe	8
Other Machinery and Equipment	Office Equipment	Scanner	5
Other Machinery and Equipment	Office Equipment	Shelves	8
Other Machinery and Equipment	Office Equipment	Stainless Steel Coat Rack	8
Other Machinery and Equipment	Office Equipment	Storage Cabinet	8

Other Machinery and Equipment	Office Equipment	Typewriters	5
Other Machinery and Equipment	Other machinery and equipment	Laboratory Equipment	8
Other Machinery and Equipment	Other machinery and equipment	Other machinery and equipment	8
Other Machinery and Equipment	Other machinery and equipment	Oven/Stove/Range/ Microwave	5
Other Machinery and Equipment	Plant and Machinery	Plant and Machinery	8
Infrastructure Assets	APRON and RAMP Areas	Apron and Ramp Areas	30
Infrastructure Assets	Bridges	Bridges	50
Infrastructure Assets	Car, Lorry Park	Car, Lorry Park	30
Main Category	**Major Category**	**Minor Category**	**Useful Life**
Infrastructure Assets	Cemeteries	Cemeteries	50
Infrastructure Assets	Cemeteries	Cemeteries - Defence	50
Infrastructure Assets	Cemeteries	Cemeteries - Public	50
Infrastructure Assets	Dam	Dam	30
Infrastructure Assets	Drainage	Drainage	30
Infrastructure Assets	Drainage Facility	Drainage Facility	30
Infrastructure Assets	Electrical Networks	Electrical Networks	10
Infrastructure Assets	Feeder Roads	Feeder Roads	10
Infrastructure Assets	Fibre Optic	Fibre Optic Cable	30
Infrastructure Assets	Fire Hydrants	Fire Hydrants	20
Infrastructure Assets	Gas (main and lines)	Gas (main and lines)	30
Infrastructure Assets	Harbour and Landing Sites	Harbour and Landing Sites	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20
Infrastructure Assets	Landscaping and Gardening	Landscaping and Gardening	5
Infrastructure Assets	Lighting and Traffic system	Lighting and Traffic system	20
Infrastructure Assets	Other - Infrastructure Assets	(Oil Rig)	40
Infrastructure Assets	Railway Line	Railway Line	30
Infrastructure Assets	Road Signals	Road Signals	10
Infrastructure Assets	Runways	Runways	10
Infrastructure Assets	Sea Walls	Sea Defence Walls	20
Infrastructure Assets	Sewers	Sewers	25
Infrastructure Assets	Toilets	Toilets	25

Infrastructure Assets	Urban Roads	Urban Roads	30
Infrastructure Assets	Utilities Networks	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Software	Software	7

1.6.3 Disposal of PPE

Disposal gain or loss arising from the derecognition of an item of Property, Plant and Equipment is included in the Statement of Financial Performance when the item is derecognised; such a gain or loss is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the asset.

1.6.4 In line with IPSAS 17 the following are disclosures made on Property, Plant and Equipment

(a) The existence and amounts of restrictions on title, and property, plant, and equipment pledged as securities for liabilities; and

(b) The amount of contractual commitments for the acquisition of property, plant, and equipment.

(c) The carrying amount of temporarily idle property, plant, and equipment;

(d) The gross carrying amount of any fully depreciated property, plant, and equipment that is still in use;

(e) The carrying amount of Property, Plant and Equipment retired from active use and not classified as held for sale.

1.7.0 Heritage Assets – IPSAS 17

1.7.1 Definition of Heritage Assets

1.7.1.1 Some assets are described as heritage assets because of their cultural, historical, and environmental significance. Examples of Ghana's heritage assets include artefacts, historical buildings and monuments, archaeological sites, conservations areas and nature reserves. Characteristics of Heritage Assets include the following:

i. Their value in cultural, environmental, educational, and historical terms is unlikely to be fully reflected in a financial value based purely on a market price.
ii. They are often irreplaceable, and their value may increase over time even if their physical condition deteriorates.
iii. It may be difficult to estimate their useful lives which in some cases could be several hundreds of years.

1.7.1.2 These assets are rarely held for their ability to generate cash inflows and there may be legal or social obstacles to using them for such purposes. Heritage Assets are not

depreciable.

1.7.1.3 However, in Ghana, heritage assets that have future economic benefits or service potential other than their heritage value, for example, a historic building being used for office accommodation are measured, recognised and disclosed on the same basis as other items of property, plant, and equipment (IPSAS 17) - i.e., depreciable heritage assets under PPE.

1.7.2 Disposal of Heritage Assets

A gain or loss resulting from the disposal or transfer of heritage assets arises when proceeds from disposal or transfer differ from the carrying amount. Those gains or losses are recognised in the statement of financial performance.

1.7.3 Impairment

Impairment assessments are conducted at the covered entity during annual physical verification procedures when events or changes in circumstance indicate that carrying amounts may not be recoverable.

1.8.0 Inventories – IPSAS 12

1.8.1 Definition

1.8.1.1 Assets are considered as inventories when they are:

i. In the form of materials or supplies to be consumed in the production process.
ii. In the form of materials or supplies to be consumed or distributed in the rendering of service.
iii. Held for sale or distribution in the ordinary course of operations.
iv. In the process of production for sale or distribution.

1.8.1.2 Government of Ghana inventory includes value books, military inventories, consumables, maintenance materials, spareparts for PPEs, stock of unissued currencies, postal service supplies, educational or training course materials, land or property held for sale, etc.

Inventory balances are recognised as current assets in the Statement of Financial Position.

1.8.2. Inventory Valuation

1.8.2.1 The inventory valuation method of Government of Ghana is the *Weighted Average Cost* (WAC) method. The cost of inventory in stock is determined using the average price cost basis. The cost of inventories includes the cost of purchase, plus other costs incurred in bringing the items to the destination and condition for use. Inventories

acquired through non-exchange transactions (i.e., donated goods) are measured at fair value at the date of acquisition. Inventories held for sale are valued at the lower of cost and net realizable value.

Net realizable value is the net amount that is expected to be realized from the sale of inventories in the ordinary course of operations.

1.8.2.2 Inventories held for distribution at no or nominal charge or for consumption in the production of goods or services are valued at the lower of cost and current replacement cost. Current replacement cost is the estimated cost that would be incurred to acquire the asset.

1.8.2.3 The carrying amounts of inventories are expensed when inventories are sold, exchanged, distributed externally or consumed by the respective covered entity.

1.8.2.4 Inventories are subject to physical verification based on value and risk as assessed by Principal Spending Officers. Valuations of inventories are the net of write-downs, from cost to current replacement cost or net realizable value, which are recognised in the Statement of Financial Performance.

1.8.2.5 Government of Ghana uses periodic inventory count approach where covered entities undertake inventory count on quarterly and annual basis.

1.9.0 Intangible Assets –IPSAS 31

1.9.1 Definition

1.9.1.1 An intangible asset is an identifiable non-monetary asset without physical substance such as computer software, patents, copyrights, trademarks, designs, etc.

1.9.1.2 Government of Ghana's intangible assets are classified into internally generated intangible assets and acquired or purchased intangible assets which are recognised in the Statement of Financial Position.

1.9.2 Recognition of Intangible Asset

1.9.2.1 Intangible asset whether purchased or internally generated, is recognised if:

a) It is probable that future economic benefits or service potential that are attributable to the asset will flow to the entity.
b) The cost or fair value of the asset can be measured reliably.

1.9.2.2 Internally generated goodwill is however not recognised as an intangible asset.

1.9.2.3 Research cost is charged to expenses when incurred in the Statement of Financial Performance.

1.9.2.4 Development costs are expensed. However, development cost is capitalised when it is determined with reasonable certainty that such cost will lead to the development of an asset or future economic benefits associated to the development will flow to the entity.

1.9.2.5 Intangible assets are carried at cost, less accumulated amortization, and accumulated

impairment loss.

1.9.2.6 If an Intangible asset is acquired at nil or nominal cost, including donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire the assets.

1.9.2.7 Computer software acquired are capitalised on cost basis. The cost of the software includes the initial license cost and other cost incurred to bring the software into use.

1.9.2.8 Computer software developed internally are capitalised at cost, where the cost includes directly associated cost such as software development cost, employee costs, costs for consultants and other applicable overheads.

1.9.3 Amortisation of Intangible Assets

Intangible assets with finite useful lives are amortized on a straight-line method and full amortisation charged in the year of acquisition or in the year when they become operational. The estimated useful lives of major classes of intangible assets are as follows:

Intangible Asset Type	Intangible Useful Life
Patent	10years
Trademark	Infinite
Trade name	10years
Licenses	Based on terms of use
Copy right	Based on terms of use
Franchise Agreements	Based on terms of use
Broadcast rights	Based on terms of use
Broadcasting Spectrum	Infinite
Airspace	Infinite
Use rights	Based on terms of use
Internet Domain Name	Infinite
Goodwill	Infinite
Software	10years
Recipes	Infinite
Formulae	Infinite
Models	10years
Designs	5years
Prototypes	3years
Newspaper Mastheads	5years
Performance Events	5years
Literary works	Infinite
Musical Works	Infinite
Pictures	Infinite
Motion Pictures and Television programs	Infinite

Source; CAGD of Republic of Ghana

1.9.4 Impairment of Intangible Assets

Annual impairment reviews of intangible assets are conducted where assets are under development or have an indefinite useful life. Other intangible assets are subject to impairment review only when indicators of impairment are identified.

During the period ended 31st December 2024, there was no impairment of intangible assets.

1.10.0 Cash Flow Statement –IPSAS 2

1.10.1 Definition

Cash and Cash Equivalent – Cash and cash equivalents consist of cash on hand, cash at bank, short-term and highly liquid investments that are readily convertible into known amount of cash which are subject to an insignificant risk of changes in value.

Financing Activities - Financing activities are activities that result in changes in the size and composition of the contributed capital and borrowings of the entity.

Investing Activities - Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash and cash equivalents.

Operating Activities - Operating activities are the activities of the entity that are not investing or financing activities.

1.10.2 Presentation

The Government of Ghana uses the indirect method to report cash flows from operating activities, whereby surplus or deficit is adjusted for the effects of transactions of a non-cash nature, any deferrals, or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing or financing cash flows.

Cash flows from Investing and Financing activities can be reported separately for major classes of gross receipts and gross payments that takes place during the period, however, the Government of Ghana elects to present its Investing and Financing Activities on a net basis.

1.10.3 Disclosure

The Government of Ghana discloses, together with a commentary by management in the notes to the financial statements,

a) the amount of significant cash and cash equivalent balances held that are not available for use by the economic entity; and
b) Included in the Cash and Cash-equivalent balance at the end of the financial year 31st December 2024, is **GH¢238,644,167.64** which had freezing orders by the courts representing 70 garnisheed bank accounts imposing a restriction to access the money for use.

1.11.0 Financial Instruments – IPSAS 28, 30, 41

1.11.1 Definition

Financial instrument is any contract that gives rise to both a financial asset of one

entity and a financial liability or equity instrument of another entity. Financial instruments confer right or claim in the form of payment, equity ownership or dividend, debt, currency, or derivatives.

1.11.2 Financial Assets

Financial asset is any asset that is cash; an equity instrument of another entity; or a contractual right to receive cash or another financial asset from another entity; or to exchange financial asset or financial liability with another entity under conditions that are potentially favourable to the entity.

1.11.3 Classification of Financial Assets

Depending on the nature of financial asset the Government of Ghana uses the following classification basis for initial recognition.

Classification	Financial Assets
Fair value through surplus or deficit	Equity Investments in controlled entities, cash pools and Endowment Fund
Loans and Receivables	Cash and cash equivalents, Loans, Advances and Receivables

The financial assets are subjected to re-evaluation at each reporting date as subsequent measurement.

1.11.4 Financial Asset Measurement

1.11.4.1 All financial assets are initially measured at fair value except for short-term receivables. The Government of Ghana initially recognises financial assets classified as loans and receivables on the date on which they originated. All other financial assets are recognised initially on the trade date, which is the date the Government of Ghana becomes party to the contractual provisions of the instrument.

1.11.4.2 Financial assets with maturity periods more than 12 months at the reporting date are categorized as non-current assets in the Statement of Financial Position. Assets denominated in foreign currencies are translated into Ghana Cedis at the Bank of Ghana mid-rates of exchange prevailing at the reporting date, with net gains or losses recognised in surplus or deficit in the Statement of Financial Performance.

1.11.4.3 Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recorded at fair value and are subsequently reported at amortized cost calculated using the effective interest rate method. Interest revenue is recognised on a time proportion basis using the effective interest rate method on the respective financial asset.

1.11.4.4 Financial assets are assessed at each reporting date to determine whether there is objective evidence of impairment. Evidence of impairment includes default or delinquency of the counterparty or permanent reduction in the value of the asset. Impairment losses are recognised in the Statement of Financial Performance as exceptional items in the year in which they arise.

1.11.5 Transfer of Financial Assets

Financial assets are transferred only when:

a) the contractual rights to the cash flows from the financial assets expire or are waived, or
b) it transfers the financial assets under the following conditions:
    - Transfers the contractual rights to receive the cash flows of the financial assets, or
    - Retains the contractual rights to receive the cash flows of the financial assets but assumes a contractual obligation to pay the cash flows to one or more recipients in an arrangement.

1.11.6 Derecognition of Financial Assets

Financial assets are derecognised only when:

a) the contractual rights to the cash flows from the financial assets expire or are waived, or
b) it derecognises the financial assets under the following conditions:
    - Transfers the contractual rights to receive the cash flows of the financial assets, or
    - Retains the contractual rights to receive the cash flows of the financial assets, but assumes a contractual obligation to pay the cash flows to one or more recipients and treats the transaction as a transfer of financial assets under the following conditions:
        - ✓ The Government of Ghana has no obligation to pay amounts to the eventual recipients unless it collects equivalent amounts from the original assets
        - ✓ The Government of Ghana is prohibited by the terms of the transfer contract from selling or pledging the original asset other than as security to the eventual recipients for the obligation to pay them cash flows
        - ✓ The Government of Ghana has an obligation to remit any cash flow it collects on behalf of the eventual recipients without material delay.

1.11.7 Offsetting Financial Asset and Financial Liability

1.11.7.1 Financial assets and liabilities are offset, and the net amount is reported in the Statement of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

1.11.7.2 Investments of the Government of Ghana are mainly equity investments in other entities (State-Owned Enterprises/other companies) recognised on the Statement of financial position at their initial cost, and subsequently measured at fair value at period end.

1.11.8 Financial Liabilities

1.11.8.1 Financial liability is a contractual obligation to deliver cash, or another financial asset to another entity. Common financial liabilities include bank overdraft, account

payable and borrowings (including bond, loan and concessionary loans).

1.11.8.2 They include trade payable, trust monies, domestic loans, and external loans to the economic reporting entities. Financial liabilities are recognised at their nominal value. Financial liabilities classified as domestic loans and external loans are initially recognised at fair value and subsequently measured at amortized cost.

1.11.8.3 Financial liabilities with a duration of less than 12 months are recognised under current liabilities and those with more than 12 months duration are recognised under non-current liabilities.

1.11.8.4 The Government of Ghana re-evaluates the classification of financial liabilities at each reporting date and derecognises financial liabilities when its contractual obligations are discharged, waived, cancelled, or expired.

1.11.8.5 Trade payable and accrued liabilities arise from the purchase of goods and services that have been received but not paid for at the reporting date. Payables are recognised and subsequently measured at their nominal value because they are generally due within 12 months.

1.11.9 Financial instruments exceptions:

1.11.9.1 Those interests in controlled entities, associates and joint ventures that are accounted for in accordance with Separate Financial Statements, Consolidated Financial Statements, or, Investments in Associates and Joint Ventures, such Entities shall also apply this policy to derivatives on an interest in a controlled entity, associate or joint venture unless the derivative meets the definition of an equity instrument of the entity, in accordance with IPSAS 28 (Financial Instruments: Presentation).

(a) Rights and obligations under leases. However:
- Finance lease receivables (i.e., net investments in finance leases) and operating lease receivables recognised by a lessor are subject to derecognition and impairment requirements.
- Lease liabilities recognised by a lessee are subject to derecognition requirements; and
- Derivatives that are embedded in leases

(b) Employers' rights and obligations under employee benefit plans, to which Employee Benefits applies.

(c) Financial instruments issued by the entity that meet the definition of an equity instrument (including options and warrants) or that are required to be classified as an equity instrument. However, the holder of such equity instruments shall apply this policy to those instruments, unless they meet the exception in (a).

(d) Rights and obligations arising under:
a) An insurance contract, other than an issuer's rights and obligations arising under an insurance contract that meets the definition of a financial guarantee contract or,
b) A contract that is within the scope of relevant international or national

accounting standard dealing with insurance contracts because it contains a discretionary participation feature.

(e) Any forward contract between an acquirer and a selling shareholder to buy or sell an acquired operation that will result in a public sector combination. The term of the forward contract should not exceed a reasonable period normally necessary to obtain any required approvals and to complete the transaction.

(f) Loan commitments other than loan commitments that the entity designates as financial liabilities at fair value through surplus or deficit, loan commitments that can be settled net in cash or by delivering or issuing another financialinstrument and commitments to provide a loan at a below-market interest rate.

1.11.9.2 An entity shall classify all financial liabilities as subsequently measured at amortized cost, except for:

a) Financial liabilities at fair value through surplus or deficit. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.
b) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.
c) Financial guarantee contracts. After initial recognition, an issuer of such a contract shall subsequently measure it at the higher of:
   - The amount of the loss allowance
   - The amount initially recognised less, when appropriate, the cumulative amount of amortization recognised in accordance with revenue from exchange transactions.

1.11.9.3 **A derivative** is a financial instrument or other contract within the scope of this policy with all three of the following characteristics;

a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').

b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

c) It is settled at a future date

1.11.10 Impairment

1.11.10.1 Impairment of Financial Assets - Loss allowance is recognised for expected credit losses on a financial asset that is measured at amortized cost or fair value through net assets/equity, a lease receivable, or a loan commitment and a financial

guarantee contract to which the impairment requirements apply in accordance with exceptions under which financial liabilities are measured at amortized cost.

1.11.10.2 Impairment requirements for the recognition and measurement of a loss allowance for financial assets that are measured at fair value through net assets/equity shall be applied. However, the loss allowance shall be recognised in net assets/equity and shall not reduce the carrying amount of the financial asset in the statement of financial position.

1.11.11 Hedge Accounting

1.11.11.1 Hedge accounting requirements in IPSAS 41 are optional. If the eligibility and qualification criteria are met, hedge accounting allows an entity to reflect risk management activities in the financial statements by matching gains or losses on financial hedging instruments with losses or gains on the risk exposures they hedge.

1.11.11.2 There are three types of hedging relationships: (i) fair value hedge; (ii) cash flow hedge and (iii) hedge of a net investment in a foreign operation as defined in IPSAS 4.

1.11.11.3 A hedging relationship qualifies for hedge accounting only if all of the following criteria are met:

i. The hedging relationship consists only of eligible hedging instruments and eligible hedged items;

ii. At the inception of the hedging relationship there is formal designation and documentation of the hedging relationship and the entity's risk management objective and strategy for undertaking the hedge;

iii. The hedging relationship meets all of the hedge effectiveness requirements.

1.11.11.2 In order to qualify for hedge accounting, the hedge relationship must meet the following effectiveness criteria:

i. There is an economic relationship between the hedged item and the hedging instrument;

ii. The effect of credit risk does not dominate the value changes that result from that economic relationship; and

iii. The hedge ratio of the hedging relationship is the same as that actually used in the economic hedge.

1.12.0 Advance receipts and other liabilities

1.12.1 Classification

Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue.

1.12.2 Disclosures

1) For loans payable recognized at the end of the reporting period, Government of Ghana discloses:
   (a) Details of any defaults during the period of principal, interest, sinking fund, or redemption terms of those loans payable;
   (b) The carrying amount of the loans payable in default at the end of the reporting period; and
   (c) Whether the default was remedied, or the terms of the loans payable were renegotiated, before the financial statements were authorized for issue.
2) If, during the period, there were breaches of loan agreement terms other than those described above, the Government of Ghana discloses the same information as required by loans payable if those breaches permitted the lender to demand accelerated repayment (unless the breaches were remedied, or the terms of the loan were renegotiated, on or before the end of the reporting period).

3) If the Government of Ghana designates as measured at fair value through surplus or deficit a financial asset (or group of financial assets) that would otherwise be measured at fair value through net assets/equity or amortized cost, it shall disclose:
   (a) The maximum exposure to credit risk of the financial asset (or group of financial assets) at the end of the reporting period.
   (b) The amount by which any related credit derivatives or similar instruments mitigate that maximum exposure to credit risk.
   (c) The amount of change, during the period and cumulatively, in the fair value of the financial asset (or group of financial assets) that is attributable to changes in the credit risk of the financial asset determined either:
   (i) As the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk; or
   (ii) Using an alternative method GoG believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset.
   Changes in market conditions that give rise to market risk include changes in an observed (benchmark) interest rate, commodity price, foreign exchange rate, or index of prices or rates.
   (d) The amount of the change in the fair value of any related credit derivatives or similar instruments that has occurred during the period and cumulatively since the financial asset was designated.

1.13.0 Leases – IPSAS 13

The Government of Ghana as a Lessee

1.13.1 Finance Lease

The Government of Ghana treats a leased property as a Finance Lease when it has substantially all the risks and rewards of ownership transferred to it. Finance Leases are capitalised at the start of the lease at the lower of fair value or the present value of the minimum lease payments. The rental obligation, net of finance charges, is reported as a liability in the statement of financial position. Assets acquired under finance leases are depreciated in accordance with property, plant, and equipment policies. The interest element of the lease payment is charged to the Statement of

Financial Performance as an expense over the lease term on the basis of the effective interest rate method.

1.13.2 Operating Lease

The Government of Ghana treats a leased property as an Operating Lease where all of the risks and rewards of ownership are not substantially transferred to it.

Payments of Operating Leases rentals are charged to the Statement of Financial Performance as an expense on a straight-line basis over the term of the lease.

1.14.0 Donated Right to Use Arrangements (DRUA) – IPSAS 13

1.14.1 Definition

Land, buildings, infrastructure assets, machinery and equipment are frequently granted to the Government of Ghana, primarily by individuals and corporate entities at nil or nominal cost, through donated right-to-use arrangements. These arrangements are accounted for as operating lease or finance lease depending on whether an assessment of the agreement indicates that control over the underlying asset is transferred to the Government of Ghana.

1.14.2 Treatment of DRUA as Operating Lease

Where a donated right-to-use arrangement is treated as an operating lease, an expense and corresponding revenue equal to the annual rental value of the asset or similar property are recognised in the financial statements. Donated right-to-use land arrangements are accounted for as operating leases where the Government of Ghana does not have exclusive control over the land and/or title to the land is transferred under restricted deeds.

1.14.3 Treatment of DRUA as Finance Lease

Where a donated right -to- use arrangement is treated as a finance lease (principally with a lease term of over 35 years for premises), the fair market value of the property is capitalised and depreciated over the shorter of the useful life of the property and the term of the arrangement. In addition, a liability for the same amount is recognised, which is progressively recognised as revenue over the lease term.

1.14.4 Transfer of Title under DRUA

Where title to land is transferred to the Government of Ghana without restrictions, the land is accounted for as donated property, plant and equipment and recognised at fair value at the acquisition date.

1.15.0 Consolidation of Financial Statements – IPSAS 35

1.15.1 Definition

Consolidated financial statements are the financial statements of an economic entity in which the assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.

1.15.2 Consolidation Method

1.15.2.1 Holding Interest of 50% Plus - In entities where the Government of Ghana has more than 50% interest, line-by-line consolidation method is used.

1.15.2.2 Holding Interest of 50% or Less - Where the holding interest is 50% or less, then the equity method is used (i.e., applying percentage holding interest on the net assets of the controlled entity).

1.15.3 Consolidation Scope

The GoG Whole-of-Government Financial Statements consist of the consolidation of financial operations of the three levels of Government, namely Central Government Sector, Local Government Sector and the State-Owned Enterprises (Government Business Entities) Sector. The entities included in these financial statements are provided below under the three levels of Government:

CENTRAL GOVERNMENT
(MINISTRIES, DEPARTMENTS AND AGENCIES-MDAs)

S/N	ENTITY	MINISTRY
1	MINISTRY OF FINANCE HEADQUARTERS	MINISTRY OF FINANCE
2	GHANA REVENUE AUTHORITY	MINISTRY OF FINANCE
3	CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT	MINISTRY OF FINANCE
4	SECURITIES AND EXCHANGE COMMISSION	MINISTRY OF FINANCE
5	PUBLIC PROCUREMENT AUTHORITY	MINISTRY OF FINANCE
6	GHANA STATISTICAL SERVICES	MINISTRY OF FINANCE
7	PUBLIC INTEREST AND ACCOUNTABILITY COMMITTEE	MINISTRY OF FINANCE
8	INSTITUTE OF ACCOUNTANCY TRAINING	MINISTRY OF FINANCE
9	FINANCIAL INTELLIGENCE CENTRE	MINISTRY OF FINANCE
10	NATIONAL DEVELOPMENT PLANNING COMMISSION	MINISTRY OF FINANCE
11	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION HEADQUARTERS	MINISTRY OF ENVIRONMENT SCIENCE,

		TECHNOLOGY & INNOVATION
12	GHANA ATOMIC ENERGY COMMISSION HEADQUARTERS	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
13	GHANA ATOMIC ENERGY COMMISSION HOSPITAL	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
14	GHANA ATOMIC ENERGY COMMISSION GUEST HOUSE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
15	RADIATION PROTECTION INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
16	NATIONAL NUCLEAR RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
17	GHANA SPACE SCIENCE TECHNOLOGY INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
18	SCHOOL OF NUCLEAR AND ALLIED SCIENCES	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
19	RADIOLOGICAL AND MEDICAL SCIENCE RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
20	GHANA NUCLEAR POWER INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
21	GHANA ATOMIC ENERGY COMMISSION BASIC SCHOOL	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
22	BIOTECHNOLOGY AND NUCLEAR RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION

23	ENVIRONMENTAL PROTECTION AGENCY	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
24	COUNCIL FOR SCIENTIFIC AND INDUSTRIAL RESEARCH - HEADQUARTERS	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
25	ANIMAL RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
26	BUILDING & ROAD RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
27	CROP RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
28	FOOD RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
29	FORESTRY RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
30	INSTITUTE SCIENTIFIC & TECHNOLOGY INFORMATION	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
31	INSTITUTE OF INDUSTRIAL RESEARCH	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
32	SAVANNA AGRIC RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
33	WATER RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
34	SCIENCE & TECHNOLOGY POLICY RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE,

		TECHNOLOGY & INNOVATION
35	ROOTS & TUBERS	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
36	GHANA GRAINS DEVELOPMENT PROJECT	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
37	PLANT GENETIC RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
38	OIL PALM RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
39	SOIL RESEARCH INSTITUTE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
40	SOIL RESEARCH CENTRE	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
41	NUCLEAR REGULATORY AUTHORITY	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
42	NATIONAL BIOSAFETY AUTHORITY	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
43	ELECTRICAL AND ELECTRONIC WASTE MANAGEMENT FUND	MINISTRY OF ENVIRONMENT SCIENCE, TECHNOLOGY & INNOVATION
44	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT HEADQUARTERS	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
45	PARKS AND GARDENS	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT

46	BIRTHS AND DEATHS	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
47	DEPARTMENT OF COMMUNITY DEVELOPMENT	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
48	LOCAL GOVERNMENT SERVICE	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
49	LAND USE AND SPACIAL PLANNING AUTHORITY	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
50	AHAFO REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
51	ASHANTI REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
52	BONO EAST REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
53	BONO REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
54	CENTRAL REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
55	EASTERN REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
56	GREATER ACCRA REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
57	NORTH EAST REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT

		DECENTRALISATION & RURAL DEVELOPMENT
58	NORTHERN REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
59	OTI REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
60	SAVANNAH REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
61	UPPER EAST REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
62	UPPER WEST REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
63	WESTERN REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
64	WESTERN NORTH REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
65	VOLTA REGIONAL CO-ORDINATING COUNCIL	MINISTRY OF LOCAL GOVERNMENT DECENTRALISATION & RURAL DEVELOPMENT
66	MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT HEADQUARTERS	MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT
67	FISHERIES COMMISSION	MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT
68	NATIONAL PREMIX SECRETARIAT	MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT
69	MINISTRY OF AGRICULTURE HEADQUARTERS	MINISTRY OF AGRICULTURE

70	PLANT PROTECTION AND REGULATORY SERVICES	MINISTRY OF AGRICULTURE
71	VETERINARY SERVICES DIRECTORATE	MINISTRY OF AGRICULTURE
72	ANIMAL PRODUCTION DIRECTORATE	MINISTRY OF AGRICULTURE
73	HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT DIRECTORATE	MINISTRY OF AGRICULTURE
74	GRAINS & LEGUMES DEVELOPMENT BOARD	MINISTRY OF AGRICULTURE
75	IRRIGATION COMPANY OF UPPER REGION LTD	MINISTRY OF AGRICULTURE
76	WOMEN IN AGRIC DIRECTORATE	MINISTRY OF AGRICULTURE
77	AGRIC ENGINEERING SERVICES DIRECTORATE	MINISTRY OF AGRICULTURE
78	DIRECTORATE OF AGRIC EXTENTION	MINISTRY OF AGRICULTURE
79	KPEVE AGRIC RESEARCH INSTITUTE	MINISTRY OF AGRICULTURE
80	NORTHERN REGION TSETSE	MINISTRY OF AGRICULTURE
81	TREE CROPS DEVELOPMENT AUTHORITY	MINISTRY OF AGRICULTURE
82	CROPS SERVICES DIRECTORATE	MINISTRY OF AGRICULTURE
83	GHANA IRRIGATION DEVELOPMENT AUTHORITY	MINISTRY OF AGRICULTURE
84	STATISTICS RESEARCH AND INFORMATION DEPARTMENT	MINISTRY OF AGRICULTURE
85	PUBLIC SERVICE COMMISSION	PUBLIC SERVICE COMMISSION
86	AUDIT SERVICE	AUDIT SERVICE
87	ELECTORAL COMMISSION	ELECTORAL COMMISSION
88	MINISTRY OF FOREIGN AFFAIRS	MINISTRY OF FOREIGN AFFAIRS
89	ABIDJAN	MINISTRY OF FOREIGN AFFAIRS
90	ABU DHABI	MINISTRY OF FOREIGN AFFAIRS
91	ABUJA	MINISTRY OF FOREIGN AFFAIRS
92	ADDIS ABABA	MINISTRY OF FOREIGN AFFAIRS

93	ALGIERS	MINISTRY OF FOREIGN AFFAIRS
94	BAMAKO	MINISTRY OF FOREIGN AFFAIRS
95	BEIJING	MINISTRY OF FOREIGN AFFAIRS
96	BERLIN	MINISTRY OF FOREIGN AFFAIRS
97	BERNE	MINISTRY OF FOREIGN AFFAIRS
98	BRASILLIA	MINISTRY OF FOREIGN AFFAIRS
99	BRAZZAVILLE	MINISTRY OF FOREIGN AFFAIRS
100	BRUSSELS	MINISTRY OF FOREIGN AFFAIRS
101	CAIRO	MINISTRY OF FOREIGN AFFAIRS
102	CANBERRA	MINISTRY OF FOREIGN AFFAIRS
103	CONAKRY	MINISTRY OF FOREIGN AFFAIRS
104	COPENHAGEN	MINISTRY OF FOREIGN AFFAIRS
105	COTONOU	MINISTRY OF FOREIGN AFFAIRS
106	DAKAR	MINISTRY OF FOREIGN AFFAIRS
107	DOHA	MINISTRY OF FOREIGN AFFAIRS
108	DUBAI	MINISTRY OF FOREIGN AFFAIRS
109	FREETOWN	MINISTRY OF FOREIGN AFFAIRS
110	GENEVA	MINISTRY OF FOREIGN AFFAIRS
111	GUANGZHOU	MINISTRY OF FOREIGN AFFAIRS
112	HARARE	MINISTRY OF FOREIGN AFFAIRS
113	HAVANA	MINISTRY OF FOREIGN AFFAIRS
114	KIGALI	MINISTRY OF FOREIGN AFFAIRS
115	KINSHASA	MINISTRY OF FOREIGN AFFAIRS

116	KUALA LUMPUR	MINISTRY OF FOREIGN AFFAIRS
117	KUWAIT	MINISTRY OF FOREIGN AFFAIRS
118	LAGOS	MINISTRY OF FOREIGN AFFAIRS
119	LOME	MINISTRY OF FOREIGN AFFAIRS
120	LONDON	MINISTRY OF FOREIGN AFFAIRS
121	LUANDA	MINISTRY OF FOREIGN AFFAIRS
122	LUSAKA	MINISTRY OF FOREIGN AFFAIRS
123	MADRID	MINISTRY OF FOREIGN AFFAIRS
124	MALABO	MINISTRY OF FOREIGN AFFAIRS
125	MAURITIUS	MINISTRY OF FOREIGN AFFAIRS
126	MONROVIA	MINISTRY OF FOREIGN AFFAIRS
127	MOSCOW	MINISTRY OF FOREIGN AFFAIRS
128	NAIROBI	MINISTRY OF FOREIGN AFFAIRS
129	NEW DELHI	MINISTRY OF FOREIGN AFFAIRS
130	NEW YORK	MINISTRY OF FOREIGN AFFAIRS
131	NIAMEY	MINISTRY OF FOREIGN AFFAIRS
132	OSLO	MINISTRY OF FOREIGN AFFAIRS
133	OTTAWA	MINISTRY OF FOREIGN AFFAIRS
134	OUAGADOUGOU	MINISTRY OF FOREIGN AFFAIRS
135	PARIS	MINISTRY OF FOREIGN AFFAIRS
136	PORT LOIUS	MINISTRY OF FOREIGN AFFAIRS
137	PRAGUE	MINISTRY OF FOREIGN AFFAIRS
138	PRETORIA	MINISTRY OF FOREIGN AFFAIRS

139	RABAT	MINISTRY OF FOREIGN AFFAIRS
140	RIYADH	MINISTRY OF FOREIGN AFFAIRS
141	ROME	MINISTRY OF FOREIGN AFFAIRS
142	SEOUL	MINISTRY OF FOREIGN AFFAIRS
143	TEHRAN	MINISTRY OF FOREIGN AFFAIRS
144	TEL AVIV	MINISTRY OF FOREIGN AFFAIRS
145	THE HAGUE	MINISTRY OF FOREIGN AFFAIRS
146	TOKYO	MINISTRY OF FOREIGN AFFAIRS
147	TRIPOLI	MINISTRY OF FOREIGN AFFAIRS
148	TURKEY	MINISTRY OF FOREIGN AFFAIRS
149	VALLETTA	MINISTRY OF FOREIGN AFFAIRS
150	VATICAN	MINISTRY OF FOREIGN AFFAIRS
151	VIENNA	MINISTRY OF FOREIGN AFFAIRS
152	WASHINGTON	MINISTRY OF FOREIGN AFFAIRS
153	WINDHOEK	MINISTRY OF FOREIGN AFFAIRS
154	MINISTRY OF CHIEFTANCY AND RELIGIOUS AFFAIRS	MINISTRY OF CHIEFTANCY AND RELIGIOUS AFFAIRS
155	GHANA INVESTMENT PROMOTION CENTRE	OFFICE OF GOVERNMENT MACHINERY
156	SCHOLARSHIP SECRETARIAT	OFFICE OF GOVERNMENT MACHINERY
157	COMMISSIONS AND COUNCILS(COUNCIL OF STATE)	OFFICE OF GOVERNMENT MACHINERY
158	SPECIAL DEVELOPMENT INITIATIVE	OFFICE OF GOVERNMENT MACHINERY
159	OFFICE OF THE PRESIDENT	OFFICE OF GOVERNMENT MACHINERY
160	GHANA AIDS COMMISSION	OFFICE OF GOVERNMENT MACHINERY

161	NATIONAL IDENTIFICATION AUTHORITY	OFFICE OF GOVERNMENT MACHINERY
162	OFFICE OF THE ADMINISTRATOR GENERAL	OFFICE OF GOVERNMENT MACHINERY
163	INTERNAL AUDIT AGENCY	OFFICE OF GOVERNMENT MACHINERY
164	MICROFINANCE AND SMALL LOANS CENTRE (MASLOC)	OFFICE OF GOVERNMENT MACHINERY
165	STATE INTEREST AND GOVERNANCE AUTHORITY	OFFICE OF GOVERNMENT MACHINERY
166	STATE PROTOCOL	OFFICE OF GOVERNMENT MACHINERY
167	ZONGO AND INNER CITY DEVELOPMENT	OFFICE OF GOVERNMENT MACHINERY
168	NORTHERN DEVELOPMENT AUTHORITY	OFFICE OF GOVERNMENT MACHINERY
169	MINISTRY OF DEFENCE HEADQUARTERS	MINISTRY OF DEFENCE
170	BURMA CAMP	MINISTRY OF DEFENCE
171	MINISTRY OF RAILWAY DEVELOPMENT HEAD OFFICE	MINISTRY OF RAILWAY DEVELOPMENT
172	GHANA RAILWAY DEVELOPMENT AUTHORITY	MINISTRY OF RAILWAY DEVELOPMENT
173	MINISTRY OF TRANSPORT HEADQUARTERS	MINISTRY OF TRANSPORT
174	DRIVERS VEHICLES LICENSING AUTHORITY	MINISTRY OF TRANSPORT
175	NATIONAL ROAD SAFETY	MINISTRY OF TRANSPORT
176	GHANA SHIPPERS AUTHORITY	MINISTRY OF TRANSPORT
177	AIRCRAFT ACCIDENT AND INCIDENT INVESTIGATION	MINISTRY OF TRANSPORT
178	OFFICE OF THE HEAD OF CIVIL SERVICE HEADQUARTERS	OFFICE OF THE HEAD OF CIVIL SERVICE
179	PUBLIC RECORD AND ARCHIVES DEPARTMENT	OFFICE OF THE HEAD OF CIVIL SERVICE
180	MANAGEMENT SERCVICE DEPARTMENT	OFFICE OF THE HEAD OF CIVIL SERVICE
181	INSTITUTE OF TECHNICAL SUPERVISION	OFFICE OF THE HEAD OF CIVIL SERVICE
182	CIVIL SERVICE TRAINING CENTRE	OFFICE OF THE HEAD OF CIVIL SERVICE
183	CIVIL SERVICE SECRETARIAT SCHOOL	OFFICE OF THE HEAD OF CIVIL SERVICE

184	MINISTRY OF PARLIAMENTARY AFFAIRS	MINISTRY OF PARLIAMENTARY AFFAIRS
185	PARLIAMENTARY SERVICES	PARLIAMENTARY SERVICES
186	MINISTRY OF LANDS AND NATURAL RESOURCES HEADQUARTERS	MINISTRY OF LANDS AND NATURAL RESOURCES
187	FORESTRY COMMISSION	MINISTRY OF LANDS AND NATURAL RESOURCES
188	MINERALS COMMISSION	MINISTRY OF LANDS AND NATURAL RESOURCES
189	LAND COMMISSION	MINISTRY OF LANDS AND NATURAL RESOURCES
190	GEOLOGICAL SURVEY DEPARTMENT	MINISTRY OF LANDS AND NATURAL RESOURCES
191	STOOL LANDS	MINISTRY OF LANDS AND NATURAL RESOURCES
192	GHANA SCHOOL OF SURVEY AND MAPPING	MINISTRY OF LANDS AND NATURAL RESOURCES
193	MINERALS DEVELOPMENT FUND	MINISTRY OF LANDS AND NATURAL RESOURCES
194	MINISTRY OF YOUTH & SPORT HEADQUARTERS	MINISTRY OF YOUTH & SPORT
195	SPORT COLLEGE	MINISTRY OF YOUTH & SPORT
196	NAT SPORT AUTHORITY	MINISTRY OF YOUTH & SPORT
197	NAT YOUTH AUTHORITY	MINISTRY OF YOUTH & SPORT
198	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS HEADQUARTERS	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
199	MANAGEMENT DEVELOPMENT & PRODUCTIVITY INSTITUTE	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
200	LABOUR DEPARTMENT	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
201	FACTORY INSPECTORATE DEPARTMENT	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
202	FAIR WAGES AND SALARIES COMMISSION	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
203	GHANA COOPERATIVE COUNCIL	MINISTRY OF EMPLOYMENT AND

		LABOUR RELATIONS
204	DEPARTMENT OF COOPERATIVES	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
205	MINISTRY OF ROADS AND HIGHWAYS (MORH) HEADQUARTERS	MINISTRY OF ROADS AND HIGHWAYS (MORH)
206	FEEDER ROAD	MINISTRY OF ROADS AND HIGHWAYS (MORH)
207	URBAN ROADS DEPARTMENT	MINISTRY OF ROADS AND HIGHWAYS (MORH)
208	HIGHWAY AUTHORITY	MINISTRY OF ROADS AND HIGHWAYS (MORH)
209	ROAD FUND	MINISTRY OF ROADS AND HIGHWAYS (MORH)
210	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS HEADQUARTERS	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
211	DUBOI CENTER	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
212	GHANA TOURISM AUTHORITY (GTA)	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
213	MESEUMS & MONUMENTS BOARD	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
214	KWAME NKRUMAH MEMORIAL PARK	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
215	GHANA BUREAU OF LANGUAGES	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
216	NATIONAL SYMPHONY & ORCHESTRAL	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
217	NATIONAL THEATRE	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
218	HOTEL CATERING & HOSPITALITY TRAINING INSTITUTE	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
219	ABIBIGROMMA	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS

220	NATIONAL FOLKLORE BOARD	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
221	GHANA DANCE AND ENSEMBLE	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
222	NATIONAL FILM AUTHORITY	MINISTRY OF TOURISM CULTURE & CREATIVE ARTS
223	MINISTRY OF WORKS & HOUSING - HEADQUARTERS	MINISTRY OF WORKS & HOUSING
224	PUBLIC WORKS DEPARTMENT	MINISTRY OF WORKS & HOUSING
225	PUBLIC SERVANT HOUSING LOAN SCHEME	MINISTRY OF WORKS & HOUSING
226	RENT CONTROL DEPARTMENT	MINISTRY OF WORKS & HOUSING
227	DEPARTMENT OF RURAL HOUSING	MINISTRY OF WORKS & HOUSING
228	DEPARTMENT OF HYDRO	MINISTRY OF WORKS & HOUSING
229	ARCHITECT COUNCIL	MINISTRY OF WORKS & HOUSING
230	MINISTRY OF INFORMATION & MEDIA RELATIONS – HEADQUARTERS	MINISTRY OF INFORMATION & MEDIA RELATIONS
231	GHANA NEWS AGENCY	MINISTRY OF INFORMATION & MEDIA RELATIONS
232	INFORMATION SERVICES DEPARTMENT	MINISTRY OF INFORMATION & MEDIA RELATIONS
233	MINISTRY OF COMMUNICATION HEADQUARTERS	MINISTRY OF COMMUNICATION
234	NATIONAL INFORMATION TECHNOLOGY AGENCY (NITA)	MINISTRY OF COMMUNICATION
235	DATA PROTECTION	MINISTRY OF COMMUNICATION
236	KOFI ANNAN ICT CENTER	MINISTRY OF COMMUNICATION
237	POSTAL & COURIER SEVICES	MINISTRY OF COMMUNICATION
238	CYBER SECURITY AUTHORITY	MINISTRY OF COMMUNICATION
239	GHANA METEOLOGICAL AGENCY	MINISTRY OF COMMUNICATION

240	NATIONAL COMMUNICATIONS AUTHORITY	MINISTRY OF COMMUNICATION
241	MINISTRY OF ENERGY HEADQUARTERS	MINISTRY OF ENERGY
242	ENERGY COMMISSION	MINISTRY OF ENERGY
243	PETROLEUM COMMISSION	MINISTRY OF ENERGY
244	NATIONAL PETROLEUM AUTHORITY	MINISTRY OF ENERGY
245	NATIONAL COMMISSION FOR CIVIC EDUCATION (NCCE) HEADQUARTERS	NATIONAL COMMISSION FOR CIVIC EDUCATION (NCCE)
246	RIGHT TO INFORMATION HEADQUARTERS	RIGHT TO INFORMATION COMMISION
247	NATIONAL PENSIONS REGULATORY AUTHORITY HEADQUARTERS	NATIONAL PENSIONS REGULATORY AUTHORITY
248	MINISTRY OF INTERIOR HEADQUARTERS	MINISTRY OF INTERIOR
249	GHANA IMMIGRATION SERVICE	MINISTRY OF INTERIOR
250	NARCORTICS CONTROL BOARD	MINISTRY OF INTERIOR
251	GHANA NATIONAL FIRE SERVICE	MINISTRY OF INTERIOR
252	NATIONAL DISASTER MANAGEMENT ORGANIZATION	MINISTRY OF INTERIOR
253	GAMING COMMISSION	MINISTRY OF INTERIOR
254	GHANA POLICE SERVICE	MINISTRY OF INTERIOR
255	NATIONAL COMMISSION ON SMALL ARMS	MINISTRY OF INTERIOR
256	NATIONAL PEACE COUNCIL	MINISTRY OF INTERIOR
257	GHANA PRISONS SERVICE	MINISTRY OF INTERIOR
258	GHANA REFUGEE BOARD	MINISTRY OF INTERIOR
259	MINISTRY OF JUSTICE & ATTONEY GENERAL HEADQUARTERS	MINISTRY OF JUSTICE & ATTONEY GENERAL
260	REGISTRAR GENERAL'S DEPARTMENT	MINISTRY OF JUSTICE & ATTONEY GENERAL
261	COUNCIL FOR LAW REPORTING	MINISTRY OF JUSTICE & ATTONEY GENERAL
262	COPY RIGHT OFFICE	MINISTRY OF JUSTICE & ATTONEY GENERAL

263	ECONOMIC AND ORGANISED CRIME OFFICE	MINISTRY OF JUSTICE & ATTONEY GENERAL
264	GENERAL LEGAL COUNCIL	MINISTRY OF JUSTICE & ATTONEY GENERAL
265	LAW REFORM COMMISSION	MINISTRY OF JUSTICE & ATTONEY GENERAL
266	OFFICE OF REGISTRAR OF COMPANIES	MINISTRY OF JUSTICE & ATTONEY GENERAL
267	MINISTRY OF TRADE AND INDUSTRY HEADQUARTERS	MINISTRY OF TRADE AND INDUSTRY
268	GHANA STANDARDS AUTHORITY	MINISTRY OF TRADE AND INDUSTRY
269	GHANA EXPORT PROMOTION AUTHORITY	MINISTRY OF TRADE AND INDUSTRY
270	GHANA FREE ZONES AUTHORITY	MINISTRY OF TRADE AND INDUSTRY
271	GHANA ENTERPRISE AGENCY (FORMERLY NBSSI)	MINISTRY OF TRADE AND INDUSTRY
272	CENTRAL REGION DEVELOPMENT COMMISSION (CEDECOM)	MINISTRY OF TRADE AND INDUSTRY
273	GRATIS (GHANA REGIONAL APPROPRATE TECHNOLOGY INDUSTRIAL SERVICE)	MINISTRY OF TRADE AND INDUSTRY
274	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION (MGCSP) HEADQUARTERS	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
275	DEPARTMENT OF GENDER (DOG)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
276	DEPARTMENT OF TRAFFICKING /DOMESTIC VOILENCE (HT/DV)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
277	NATIONAL COUNCIL ON PERSON WITH DISABILITY (NCPD)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
278	DEPARTMENT OF CHILDREN (DOC)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
279	SOCIAL PROTECTION DEPARTMENT (SPD)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
280	GHANA NATIONAL HOUSEHOLD REGISTRY (GNHR)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
281	DEPARTMENT OF SOCIAL WELFARE (DSW)	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

282	LEAP SECRETARIAT	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION
283	MINISTRY OF SANITATION AND WATER RESOURCES HEADQUARTERS	MINISTRY OF SANITATION AND WATER RESOURCES
284	WATER RESOURCES COMMISSION	MINISTRY OF SANITATION AND WATER RESOURCES
285	COMMUNITY WATER RESOURCE AGENCY	MINISTRY OF SANITATION AND WATER RESOURCES
286	JUDICIARY	JUDICIARY & JUDICIAL SERVICE
287	GHANA JUDICIAL SERVICE	JUDICIARY & JUDICIAL SERVICE
288	COMMISSION ON HUMAN RIGHTS & ADMINISTRATIVE JUSTICE	COMMISSION ON HUMAN RIGHTS & ADMINISTRATIVE JUSTICE
289	MINISTRY OF NATIONAL SECURITY HEADQUARTERS	MINISTRY OF NATIONAL SECURITY
290	NATIONAL INTELLIGENCE BUREAU (NIB)	MINISTRY OF NATIONAL SECURITY
291	RESEARCH	MINISTRY OF NATIONAL SECURITY
292	BUREAU OF NATIONAL COMMUNICATION	MINISTRY OF NATIONAL SECURITY
293	OFFICE OF SPECIAL PROSECUTOR	OFFICE OF SPECIAL PROSECUTOR
294	LEGAL AID COMMISSION	LEGAL AID COMMISSION
295	MINISTRY OF EDUCATION (HEAD OFFICE)	MINISTRY OF EDUCATION
296	GHANA EDUCATION SERVICE	MINISTRY OF EDUCATION
297	NON FORMAL EDUCATION DIVISION	MINISTRY OF EDUCATION
298	GHANA SCIENCE ASSOCIATION	MINISTRY OF EDUCATION
299	ENCYCLOPAEDIA AFRICAN PROJECT	MINISTRY OF EDUCATION
300	GHANA BOOK DEVELOPMENT COUNCIL	MINISTRY OF EDUCATION
301	GHANA TERTIARY EDUCATION COMMISSION	MINISTRY OF EDUCATION

302	GHANA ACADEMY OF ARTS AND SCIENCES	MINISTRY OF EDUCATION
303	CENTRE FOR NATIONAL DISTANCE LEARNING AND OPEN SCHOOLING (CENDLOS)	MINISTRY OF EDUCATION
304	NATIONAL SERVICE SCHEME	MINISTRY OF EDUCATION
305	GHANA LIBRARY AUTHORITY	MINISTRY OF EDUCATION
306	NATIONAL TEACHING COUNCIL	MINISTRY OF EDUCATION
307	WEST AFRICAN EXAMINATIONS COUNCIL	MINISTRY OF EDUCATION
308	UNITED NATION EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO)	MINISTRY OF EDUCATION
309	STUDENTS LOAN TRUST FUND	MINISTRY OF EDUCATION
310	NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	MINISTRY OF EDUCATION
311	GHANA INSTITUTE OF LANGUAGES	MINISTRY OF EDUCATION
312	GHANA INSTITUTE OF JOURNALISM	MINISTRY OF EDUCATION
313	NATIONAL FILM AND TELEVISION INSTITUTE	MINISTRY OF EDUCATION
314	GHANA TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING SERVICES	MINISTRY OF EDUCATION
315	NATIONAL SCHOOL INSPECTORATE AUTHORITY	MINISTRY OF EDUCATION
316	GHANA EDUCATION TRUST FUND	MINISTRY OF EDUCATION
317	COMMISSION FOR TECHNICAL AND VOCATIONAL EDUCATION &TRAINING(C-TVET)	MINISTRY OF EDUCATION
318	UNIVERSITY OF GHANA LEGON	MINISTRY OF EDUCATION
319	UNIVERSITY OF EDUCATION WINNEBA	MINISTRY OF EDUCATION
320	UNIVERSITY OF DEVELOPMENT STUDIES	MINISTRY OF EDUCATION
321	UNIVERSITY OF MINES AND TECHNOLOGY TARKWA	MINISTRY OF EDUCATION
322	UNIVERSITY OF HEALTH AND ALLIED SCIENCES HO	MINISTRY OF EDUCATION
323	UNIVERSITY OF ENERGY AND NATURAL RESOURCES SUNYANI	MINISTRY OF EDUCATION
324	ACCRA TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
325	CAPE COAST TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION

326	HO TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
327	KOFORIDUA TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
328	SUNYANI TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
329	TAKORADI TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
330	TAMALE TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
331	BOLGATANGA TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
332	WA TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
333	KUMASI TECHNICAL UNIVERSITY	MINISTRY OF EDUCATION
334	GHANA COMMUNICATION TECHNOLOGY UNIVERSITY	MINISTRY OF EDUCATION
335	KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY (KNUST)	MINISTRY OF EDUCATION
336	UNIVERSITY OF PROFESSIONAL STUDIES ACCRA	MINISTRY OF EDUCATION
337	UNIVERSITY OF CAPE COAST	MINISTRY OF EDUCATION
338	AKENTEN APPIAH-MENKA SKILLS TRAINING & ENTREPRENEURIAL DEVELOPMENT	MINISTRY OF EDUCATION
339	UNIVERSITY OF ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (UESD)	MINISTRY OF EDUCATION
340	C.K TEDAM UNIVERSITY	MINISTRY OF EDUCATION
341	UNIVERSITY OF EDUCATION AJUMAKO	MINISTRY OF EDUCATION
342	SD DOMBO UNIVERSITY OF BUSINESS AND INTEGRATED DEVELOPMENT STUDIES	MINISTRY OF EDUCATION
343	ATEBUBU COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
344	ABETIFI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
345	ST LOUIS COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
346	JASIKAN COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
347	PRESBYTERIAN COLLEGE OF EDUCATION -KIBI	MINISTRY OF EDUCATION
348	DAMBAI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
349	PRESBYTERIAN COLLEGE OF EDUCATTION-AKROPONG	MINISTRY OF EDUCATION

350	ENCHI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
351	ACCRA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
352	EP COLLEGE OF EDUCATION-AMEDZOPE	MINISTRY OF EDUCATION
353	SDA COLLEGE OF EDUCATION -ASOKORE	MINISTRY OF EDUCATION
354	MOUNT MARY COLLEGE OF EDUCATION -SOMANYA	MINISTRY OF EDUCATION
355	SDA COLLEGE OF EDUCATION-AGONA	MINISTRY OF EDUCATION
356	ST FRANCIS COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
357	OUR LADY OF APOSTLES COLLEGE OF EDUCATION (OLA)	MINISTRY OF EDUCATION
358	ST THERESA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
359	KOMENDA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
360	PEKI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
361	AKATSI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
362	BEREKUM COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
363	FOSU COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
364	GAMBAGA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
365	HOLY CHILD COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
366	OFFINSO COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
367	SEHWI WIAWSO COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
368	ST AMBROSE COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
369	ST VINCENT COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
370	AGOGO COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
371	ST MONICA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
372	AKROKERRI COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
373	MAMPONG TECHNICAL COLLEGE OF EDUCATION	MINISTRY OF EDUCATION

374	ST JOSEPH COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
375	BAGABAGA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
376	BIMBILLA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
377	ST JOHN BOSCO COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
378	GBEEWA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
379	N. J. AHAMADIYYA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
380	TUMU COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
381	WESLEY COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
382	TAMALE COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
383	AL- FARUQ ISLAMIC COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
384	METHODIST COLLEGE OF EDUCATION- ODA	MINISTRY OF EDUCATION
385	MCCOY COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
386	ADA COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
387	BIA LAMPLIGHTER COLLEGE OF EDUCATION	MINISTRY OF EDUCATION
388	PREBYTERIAN WOMEN COLLEGE ABURI	MINISTRY OF EDUCATION
389	JASIKAN HOSPITAL	MINISTRY OF HEALTH
390	KRACHIE HOSPITAL	MINISTRY OF HEALTH
391	NKWANTA HOSPITAL	MINISTRY OF HEALTH
392	WORAWORA HOSPITAL	MINISTRY OF HEALTH
393	LIKPE-BAKWA POLYCLINIC	MINISTRY OF HEALTH
394	BIAKOYE DHD	MINISTRY OF HEALTH
395	JASIKAN MHD	MINISTRY OF HEALTH
396	KADJEBI DHD	MINISTRY OF HEALTH
397	KRACHIE EAST DHD	MINISTRY OF HEALTH

398	KRACHIE NCHUMURU DHD	MINISTRY OF HEALTH
399	KRACHIE WEST DHD	MINISTRY OF HEALTH
400	NKWANTA NORTH DHD	MINISTRY OF HEALTH
401	NKWANTA SOUTH DHD	MINISTRY OF HEALTH
402	GUAN DHD	MINISTRY OF HEALTH
403	OTI REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
404	BONO REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
405	BANDA DHD	MINISTRY OF HEALTH
406	TAIN DHD	MINISTRY OF HEALTH
407	WENCHIE MHD	MINISTRY OF HEALTH
408	SUNYANI WEST MHD	MINISTRY OF HEALTH
409	SUNYANI EAST MHD	MINISTRY OF HEALTH
410	DORMAA MHD	MINISTRY OF HEALTH
411	DORMAA EAST DHD	MINISTRY OF HEALTH
412	DORMA WEST DHD	MINISTRY OF HEALTH
413	JAMAN NORTH DHD	MINISTRY OF HEALTH
414	JAMAN SOUTH DHD	MINISTRY OF HEALTH
415	BEREKUM WEST DHD	MINISTRY OF HEALTH
416	BEREKUM EAST DHD	MINISTRY OF HEALTH
417	SUNYANI REGIONAL HOSPITAL	MINISTRY OF HEALTH
418	SUNYANI MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
419	SAMPA HOSPITAL	MINISTRY OF HEALTH
420	DORMAA EAST DIST HOSPITAL	MINISTRY OF HEALTH
421	CHIRAA PRIMARY HOSPITAL	MINISTRY OF HEALTH

422	DORMAA WEST DISTRICT HOSPITAL	MINISTRY OF HEALTH
423	KWATRI HOSPITAL	MINISTRY OF HEALTH
424	NSUATRE POLICLINIC	MINISTRY OF HEALTH
425	ABESIM HEALTH CENTER	MINISTRY OF HEALTH
426	ADAMSU HEALTH CENTER	MINISTRY OF HEALTH
427	AMASU TRONANG HEALTH CENTER	MINISTRY OF HEALTH
428	BADU HEALTH CENTER	MINISTRY OF HEALTH
429	BANDA HEALTH CENTER	MINISTRY OF HEALTH
430	BEREKUM HEALTH CENTRE	MINISTRY OF HEALTH
431	DANYAME HEALTH CENTER	MINISTRY OF HEALTH
432	DORMAA AKWAMU HEALTH CENTER	MINISTRY OF HEALTH
433	GONASUA HEALTH CENTER	MINISTRY OF HEALTH
434	SEIKWA HEALTH CENTER	MINISTRY OF HEALTH
435	SUBINSO HEALTH CENTER	MINISTRY OF HEALTH
436	WENCHI HEALTH CENTER	MINISTRY OF HEALTH
437	ASIRI HEALTH CENTER	MINISTRY OF HEALTH
438	NSAWKAW DISTRICT HOSPITAL	MINISTRY OF HEALTH
439	DROBO HEALTH CENTER	MINISTRY OF HEALTH
440	JINIJINI HEALTH CENTER	MINISTRY OF HEALTH
441	DEBIBI HEALTH CENTER	MINISTRY OF HEALTH
442	DROBOSO HEALTH CENTER	MINISTRY OF HEALTH
443	AOWIN MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
444	BIA EAST DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
445	BIA WEST DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH

446	BIBIANI -ANHWIASO-BEKWAI MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
447	BIBIANI DISTRICT HOSPITAL	MINISTRY OF HEALTH
448	BODI DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
449	DADIESO HOSPITAL	MINISTRY OF HEALTH
450	ENCHIE HOSPITAL	MINISTRY OF HEALTH
451	ESSEM HOSPITAL	MINISTRY OF HEALTH
452	JUABESO HOSPITAL	MINISTRY OF HEALTH
453	JUABESO DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
454	SEFWI WAIWSO HOSPITAL	MINISTRY OF HEALTH
455	SEFWI AKOTOMBRA HOSPITAL	MINISTRY OF HEALTH
456	SEFWI AKONTOMBRA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
457	SEFWI WAIWSO MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
458	SUAMAN DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
459	REGIONAL HEALTH DIRECTORATE WESTERN NORTH	MINISTRY OF HEALTH
460	TAMALE METRO HEALTH DIRECTORATE	MINISTRY OF HEALTH
461	SAGNARIGU MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
462	NANUMBA NORTH MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
463	GUSHEGU MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
464	YENDI MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
465	KPANDAI DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
466	TOLON DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
467	MION DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
468	ZABZUGU DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
469	NANTON DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH

470	KUMBUNGU DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
471	TATALE-SANGULI DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
472	SABOBA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
473	NANUMBA SOUTH DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
474	KARAGA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
475	SAVELUGU MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
476	NORTHERN REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
477	TAMALE CENTRAL HOSPITAL	MINISTRY OF HEALTH
478	TAMALE WEST HOSPITAL	MINISTRY OF HEALTH
479	YENDI MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
480	BIMBILLA MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
481	GUSHEGU MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
482	SAVELUGU MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
483	TOLON DISTRICT HOSPITAL	MINISTRY OF HEALTH
484	KARAGA DISTRICT HOSPITAL	MINISTRY OF HEALTH
485	ZABZUGU DISTRICT HOSPITAL	MINISTRY OF HEALTH
486	KPANDAI DISTRICT HOSPITAL	MINISTRY OF HEALTH
487	WULENSI POLYCLINIC	MINISTRY OF HEALTH
488	ADANSI AKROFUOM	MINISTRY OF HEALTH
489	ADANSI NORTH DHA	MINISTRY OF HEALTH
490	AFIGYA KWABRE NORTH DHA	MINISTRY OF HEALTH
491	AFIGYA KWABRE SOUTH DHA	MINISTRY OF HEALTH
492	AHAFO ANO SOUTH EAST DHA	MINISTRY OF HEALTH
493	AMANSIE SOUTH DHA	MINISTRY OF HEALTH

494	AMANSIE WEST DHA	MINISTRY OF HEALTH
495	ASHANTI AKIM NORTH MHA	MINISTRY OF HEALTH
496	ASOKORE MAMPONG DHD	MINISTRY OF HEALTH
497	JUANSA POLYCLINIC	MINISTRY OF HEALTH
498	ATWIMA NWABIAGYA SOUTH DHA	MINISTRY OF HEALTH
499	BOSOME FREHO DHA	MINISTRY OF HEALTH
500	KWADASO MHD	MINISTRY OF HEALTH
501	MAMPONG MHD	MINISTRY OF HEALTH
502	OBUASI EAST DHD	MINISTRY OF HEALTH
503	OFFINSO MHD	MINISTRY OF HEALTH
504	OFORIKROM MHD	MINISTRY OF HEALTH
505	OLD TAFO MHD	MINISTRY OF HEALTH
506	SEKYERE EAST DHD	MINISTRY OF HEALTH
507	SEKYERE KUMAWU	MINISTRY OF HEALTH
508	SUAME MHD	MINISTRY OF HEALTH
509	AGONA HOSPITAL	MINISTRY OF HEALTH
510	ASONOMASO HOSPITAL	MINISTRY OF HEALTH
511	EFFIDUASE HOSPITAL	MINISTRY OF HEALTH
512	JUASO GOVT HOSPITAL	MINISTRY OF HEALTH
513	KONONGO HOSPITAL	MINISTRY OF HEALTH
514	ABUAKWA POLYCLINIC	MINISTRY OF HEALTH
515	AMANSIE CENTRAL DHD	MINISTRY OF HEALTH
516	KUNTENASE HOSPITAL	MINISTRY OF HEALTH
517	ATWIMA KWANWOMA DHA	MINISTRY OF HEALTH

518	ATWIMA MPONUA DHA	MINISTRY OF HEALTH
519	ATWIMA NWABIAGYA NORTH DHA	MINISTRY OF HEALTH
520	BEKWEI MHA	MINISTRY OF HEALTH
521	BOSOMTWE DHD	MINISTRY OF HEALTH
522	BAREKESE HEALTH CENTRE	MINISTRY OF HEALTH
523	EJISU MHD	MINISTRY OF HEALTH
524	JUABEN MHD	MINISTRY OF HEALTH
525	KUMASI METRO DHA	MINISTRY OF HEALTH
526	KWABRE EAST MHD	MINISTRY OF HEALTH
527	OBUASI MHD	MINISTRY OF HEALTH
528	OFFINSO NORTH DHD	MINISTRY OF HEALTH
529	BEKWAI HOSPITAL	MINISTRY OF HEALTH
530	EJISU HOSPITAL	MINISTRY OF HEALTH
531	KOKOFU HOSPITAL	MINISTRY OF HEALTH
532	KUMASI SOUTH HOSPITAL	MINISTRY OF HEALTH
533	MANKRANSO HOSPITAL	MINISTRY OF HEALTH
534	SUNTRESO HOSPITAL	MINISTRY OF HEALTH
535	FOASE HEALTH CENTRE	MINISTRY OF HEALTH
536	FOMENA HOSPITAL	MINISTRY OF HEALTH
537	MAMPONTENG HOSPITAL	MINISTRY OF HEALTH
538	MANSO NKWANTA POLYCLINIC	MINISTRY OF HEALTH
539	ASHANTI REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
540	KUMAWU HOSPITAL	MINISTRY OF HEALTH
541	ADANSI NORTH HSP	MINISTRY OF HEALTH

542	EJURA SEKYEREDUMASE DHD	MINISTRY OF HEALTH
543	JUABEN HOSPITAL	MINISTRY OF HEALTH
544	MANPONG HOSPITAL	MINISTRY OF HEALTH
545	ADANSI ASOKWA	MINISTRY OF HEALTH
546	ADANSI SOUTH DHA	MINISTRY OF HEALTH
547	AHAFO ANO NORTH DHA	MINISTRY OF HEALTH
548	AHAFO ANO SOUTH EAST DHA	MINISTRY OF HEALTH
549	ASANTE AKIM CENTRAL MHA	MINISTRY OF HEALTH
550	ASANTE AKIM SOUTH DHA	MINISTRY OF HEALTH
551	ASOKWA MHD	MINISTRY OF HEALTH
552	EJURA HOSPITAL	MINISTRY OF HEALTH
553	NEW EDUBIASE HOSPITAL	MINISTRY OF HEALTH
554	NKAWIE HOSPITAL	MINISTRY OF HEALTH
555	NKENKAASU HOSPITAL	MINISTRY OF HEALTH
556	TEPA HOSPITAL	MINISTRY OF HEALTH
557	AFRANCHO POLYCLINIC	MINISTRY OF HEALTH
558	AKROPONG PC	MINISTRY OF HEALTH
559	AKUMADAN HEALTH CENTRE	MINISTRY OF HEALTH
560	ASUOFUA POLYCLINIC	MINISTRY OF HEALTH
561	NSUTA POLYCLINIC	MINISTRY OF HEALTH
562	SEKYEREDUMASE POLYCLINIC	MINISTRY OF HEALTH
563	MANHYIA HOSPITAL	MINISTRY OF HEALTH
564	OBUASE HOSPITAL	MINISTRY OF HEALTH
565	ONWEI HOSPITAL	MINISTRY OF HEALTH

566	SEKYERE AFRAM PLAIN DHD	MINISTRY OF HEALTH
567	SEKYERE CENTRAL	MINISTRY OF HEALTH
568	TAFO HOSPITAL	MINISTRY OF HEALTH
569	NYINAHIN HOSPITAL	MINISTRY OF HEALTH
570	SEKYERE SOUTH DHD	MINISTRY OF HEALTH
571	ASUNAFO NORTH MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
572	ASUNAFO SOUTH DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
573	ASUTIFI NORTH DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
574	ASUTIFI SOUTH DHD	MINISTRY OF HEALTH
575	TANO NORTH MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
576	TANO SOUTH MUNICIPAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
577	AHAFO RHD	MINISTRY OF HEALTH
578	GOASO MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
579	BECHEM GOVERNMENT HOSPITAL	MINISTRY OF HEALTH
580	BOMAA HOSPITAL	MINISTRY OF HEALTH
581	DADIESOABA HEALTH CENTRE	MINISTRY OF HEALTH
582	ASUNAFO SOUTH DIST.HOSPITAL	MINISTRY OF HEALTH
583	MIM HEALTH CENTRE	MINISTRY OF HEALTH
584	SANKORE HEALTH CENTRE	MINISTRY OF HEALTH
585	YAMFO HEALTH CENTRE	MINISTRY OF HEALTH
586	TECHIMANTIA POLYCLINIC	MINISTRY OF HEALTH
587	KENYASI HOSPITAL	MINISTRY OF HEALTH
588	FAWOHOYEDEN HEALTH CENTER	MINISTRY OF HEALTH
589	NSUATRE POLYCLINIC	MINISTRY OF HEALTH

590	KUKUOM HOSPITAL	MINISTRY OF HEALTH
591	LEKMA HOSPITAL	MINISTRY OF HEALTH
592	LEKMA POLYCLINIC	MINISTRY OF HEALTH
593	LA GENERAL HOSPITAL	MINISTRY OF HEALTH
594	MADINA KEKELE POLYCLINIC	MINISTRY OF HEALTH
595	SHIA OSU DOKU HOSPITAL	MINISTRY OF HEALTH
596	ACHIMOTA HOSPITAL	MINISTRY OF HEALTH
597	NGLESHIE AMANFROM POLYCLINIC	MINISTRY OF HEALTH
598	TEMA GENERAL HOSPITAL	MINISTRY OF HEALTH
599	TEMA POLYCLINIC	MINISTRY OF HEALTH
600	ASHIAMAN POLYCLINIC	MINISTRY OF HEALTH
601	MANHEAN POLYCLINIC	MINISTRY OF HEALTH
602	COMMUNITY 22 ASHAIMAN POLYCLINIC	MINISTRY OF HEALTH
603	ODUMAN POLYCLINIC	MINISTRY OF HEALTH
604	GA NORTH HOSPITAL	MINISTRY OF HEALTH
605	PRAMPRAM POLYCLINIC	MINISTRY OF HEALTH
606	TAIFA POLYCLINIC	MINISTRY OF HEALTH
607	MADINA R/C POLYCLINIC	MINISTRY OF HEALTH
608	WEIJA GBAWE MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
609	SEGE POLYCLINIC	MINISTRY OF HEALTH
610	KANESHIE POLYCLINIC	MINISTRY OF HEALTH
611	BORTIANOR POLYCLINIC	MINISTRY OF HEALTH
612	MAAMOBI HOSPITAL	MINISTRY OF HEALTH
613	RIDGE HOSPITAL	MINISTRY OF HEALTH

614	ADABRAKA POLYCLINIC	MINISTRY OF HEALTH
615	ADA EAST HOSPITAL	MINISTRY OF HEALTH
616	OGBOJO POLYCLINIC	MINISTRY OF HEALTH
617	GA WEST HOSPITAL	MINISTRY OF HEALTH
618	DANSOMAN POLYCLINIC	MINISTRY OF HEALTH
619	MAMPROBI POLYCLINIC	MINISTRY OF HEALTH
620	USSER POLYCLINIC	MINISTRY OF HEALTH
621	PML HOSPITAL	MINISTRY OF HEALTH
622	GA EAST DISTRICT HOSPITAL	MINISTRY OF HEALTH
623	ANYAA POLYCLINIC	MINISTRY OF HEALTH
624	CASTLE POLYCLINIC	MINISTRY OF HEALTH
625	GHANA INFECTIOUS DISEASE CENTER	MINISTRY OF HEALTH
626	KPONE POLYCLINIC	MINISTRY OF HEALTH
627	CIVIL SERVICE POLYCLINIC	MINISTRY OF HEALTH
628	ZENU POLYCLINIC	MINISTRY OF HEALTH
629	NIMA POLYCLINIC	MINISTRY OF HEALTH
630	ACCRA METRO MHD	MINISTRY OF HEALTH
631	NINGO PRAMPRAM DHD	MINISTRY OF HEALTH
632	KORLE KLOTTY DHD	MINISTRY OF HEALTH
633	GA WEST DHD	MINISTRY OF HEALTH
634	TEMA WEST DHD	MINISTRY OF HEALTH
635	ADA EAST DHD	MINISTRY OF HEALTH
636	ADA WEST DHD	MINISTRY OF HEALTH
637	GA CENTRAL DHD	MINISTRY OF HEALTH

638	ASHIAMAN DHD	MINISTRY OF HEALTH
639	KPONE KETAMANSO MHD	MINISTRY OF HEALTH
640	LEDZEKUKU MHD	MINISTRY OF HEALTH
641	ABLEKUMA NORTH MHD	MINISTRY OF HEALTH
642	ABLEKUMA CENTRAL MHD	MINISTRY OF HEALTH
643	ABLEKUMA WEST MHD	MINISTRY OF HEALTH
644	GA EAST MHD	MINISTRY OF HEALTH
645	GA SOUTH MHD	MINISTRY OF HEALTH
646	WEIJA GBAWE MHD	MINISTRY OF HEALTH
647	AYAWASO EAST MHD	MINISTRY OF HEALTH
648	AYAWASO NORTH MHD	MINISTRY OF HEALTH
649	AYAWASO CENTRAL MHD	MINISTRY OF HEALTH
650	AYAWASO WEST MHD	MINISTRY OF HEALTH
651	OKAIKOI NORTH MHD	MINISTRY OF HEALTH
652	TEMA METRO MHD	MINISTRY OF HEALTH
653	KROWOR	MINISTRY OF HEALTH
654	ADENTA MHD	MINISTRY OF HEALTH
655	LA DADE KOTOPON	MINISTRY OF HEALTH
656	SHAI OSU DOKU DHD	MINISTRY OF HEALTH
657	DODOWA HRC	MINISTRY OF HEALTH
658	GA NORTH DHD	MINISTRY OF HEALTH
659	LA NKWANTANANG MADINA DHD	MINISTRY OF HEALTH
660	ASHIEDU KETEKE SUB METRO	MINISTRY OF HEALTH
661	OKAIKOI SUB METRO	MINISTRY OF HEALTH

662	GREATER ACCRA REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
663	GHANA HEALTH SERVICE HEADQUARTERS	MINISTRY OF HEALTH
664	ABURA DUNKWA HOSPITAL	MINISTRY OF HEALTH
665	AJUMAKO HOSPITAL	MINISTRY OF HEALTH
666	ANKAFUL LEP. GENERAL HOSPITAL	MINISTRY OF HEALTH
667	CAPE COAST METRO HOSPITAL	MINISTRY OF HEALTH
668	DUNKWA OFFIN HOSPITAL	MINISTRY OF HEALTH
669	MOTHER & CHILD HOSPITAL, KASOA	MINISTRY OF HEALTH
670	SALTPOND MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
671	SWEDRU MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
672	TWIFO PRASO HOSPITAL	MINISTRY OF HEALTH
673	WINNEBA MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
674	TRAUMA AND SPECIALIST HOSPITAL	MINISTRY OF HEALTH
675	TWIFO ATTI-MORKWA DISTRICT HOSPITAL	MINISTRY OF HEALTH
676	ASSIN FOFO POLYCLINIC	MINISTRY OF HEALTH
677	BAWJIASE POLYCLINIC	MINISTRY OF HEALTH
678	BIRIWA POLYCLINIC	MINISTRY OF HEALTH
679	BISEASE POLYCLINIC	MINISTRY OF HEALTH
680	ELMINA POLYCLINIC	MINISTRY OF HEALTH
681	EWIM POLYCLINIC	MINISTRY OF HEALTH
682	KASOA POLYCLINIC	MINISTRY OF HEALTH
683	DAWURAMPONG POLYCLINIC	MINISTRY OF HEALTH
684	POTSIN POLYCLINIC	MINISTRY OF HEALTH
685	JAMRA POLYCLINIC	MINISTRY OF HEALTH

686	NARKWA POLYCLINIC	MINISTRY OF HEALTH
687	SENYA POLYCLINIC	MINISTRY OF HEALTH
688	BRAKWA POLYCLINIC	MINISTRY OF HEALTH
689	ABURA ASEIDU KWAMANKESE DHD	MINISTRY OF HEALTH
690	AGONO EAST DHD	MINISTRY OF HEALTH
691	AGONO WEST DHD	MINISTRY OF HEALTH
692	AJUMMAKO ENYAN ESSIAM DHD	MINISTRY OF HEALTH
693	ASIKUMA ODOBEN BRAKWA DHD	MINISTRY OF HEALTH
694	ASSIN SOUTH DHD	MINISTRY OF HEALTH
695	ASSIN NORTH DHD	MINISTRY OF HEALTH
696	ASSIN FOSO MHD	MINISTRY OF HEALTH
697	AWUTU SENYA DHD	MINISTRY OF HEALTH
698	AWUTU SENYA EAST MHD	MINISTRY OF HEALTH
699	CAPE COAST METRO MHD	MINISTRY OF HEALTH
700	EFFUTU MHD	MINISTRY OF HEALTH
701	EKUMFI DHD	MINISTRY OF HEALTH
702	GOMOA EAST DHD	MINISTRY OF HEALTH
703	GOMOA CENTRAL DHD	MINISTRY OF HEALTH
704	GOMOA WEST DHD	MINISTRY OF HEALTH
705	KOMENDA-EDINA-EGUAFO-ABREM MHD	MINISTRY OF HEALTH
706	MFANTSIMAN, MHD	MINISTRY OF HEALTH
707	TWIFO-ATII-MOKWA DHD	MINISTRY OF HEALTH
708	TWIFO-HEMAN LOWER DENKYIRA DHD	MINISTRY OF HEALTH
709	UPPER DENKYIRA EAST MHD	MINISTRY OF HEALTH

710	UPPER DENKYIRA WEST MHD	MINISTRY OF HEALTH
711	CENTRAL REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
712	ADAKLU	MINISTRY OF HEALTH
713	AFADJATO SOUTH DHD	MINISTRY OF HEALTH
714	AGORTIME ZIOPE DHD	MINISTRY OF HEALTH
715	AKATSI NORTH DHD	MINISTRY OF HEALTH
716	AKATSI SOUTH MHD	MINISTRY OF HEALTH
717	ANLOGA DHD	MINISTRY OF HEALTH
718	CENTRAL TONGU DHD	MINISTRY OF HEALTH
719	HO MHD	MINISTRY OF HEALTH
720	HO WEST DHD	MINISTRY OF HEALTH
721	HOHOE MHD	MINISTRY OF HEALTH
722	KETA MHD	MINISTRY OF HEALTH
723	KETU NORTH DHD	MINISTRY OF HEALTH
724	KETU SOUTH MHD	MINISTRY OF HEALTH
725	KPANDO MHD	MINISTRY OF HEALTH
726	NORTH DAYI DHD	MINISTRY OF HEALTH
727	NORTH TONGU DHD	MINISTRY OF HEALTH
728	SOUTH DAYI DHD	MINISTRY OF HEALTH
729	SOUTH TONGU DHD	MINISTRY OF HEALTH
730	ADIDOME HOSPITAL	MINISTRY OF HEALTH
731	AFLAO HOSPITAL	MINISTRY OF HEALTH
732	AKATSI SOUTH HOSPITAL	MINISTRY OF HEALTH
733	HO MUNICIPAL HOSPITAL	MINISTRY OF HEALTH

734	HO POLYCLINIC	MINISTRY OF HEALTH
735	KETU NORTH MUN. HOSPITAL	MINISTRY OF HEALTH
736	KPEDZE POLYCLINIC	MINISTRY OF HEALTH
737	PEKI GOVERNMENT HOSPITAL	MINISTRY OF HEALTH
738	SOUTH TONGU HOSPITAL	MINISTRY OF HEALTH
739	KETA MUNICIPAL HOSPITAL	MINISTRY OF HEALTH
740	VOLTA REGIONAL HOSPITAL HOHOE	MINISTRY OF HEALTH
741	VOLTA REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
742	BOLE DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
743	WEST GONJA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
744	EAST GONJA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
745	NORTH EAST GONJA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
746	SAWLA TUNA KALBA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
747	NORTH GONJA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
748	CENTRAL GONJA DISTRICT HEALTH DIRECTORATE	MINISTRY OF HEALTH
749	REGIONAL HEALTH DIRECTORATE, SAVANNAH	MINISTRY OF HEALTH
750	BOLE DISTRICT HOSPITAL	MINISTRY OF HEALTH
751	SALAGA HOSPITAL	MINISTRY OF HEALTH
752	SAWLA TUNA KALBA POLYCLINIC	MINISTRY OF HEALTH
753	BUIPE POLYCLINIC	MINISTRY OF HEALTH
754	DABOYA POLYCLINIC	MINISTRY OF HEALTH
755	CENTRAL GONJA DIST. HOSPITAL	MINISTRY OF HEALTH
756	BAMBOI POLYCLINIC	MINISTRY OF HEALTH
757	YEPEI POLYCLINIC	MINISTRY OF HEALTH

758	MAKANGO POLYCLINIC	MINISTRY OF HEALTH
759	KWAEBIBIREM	MINISTRY OF HEALTH
760	BIRIM CENTRAL DHD	MINISTRY OF HEALTH
761	AKYEMANSAH	MINISTRY OF HEALTH
762	BIRIM SOUTH	MINISTRY OF HEALTH
763	WEST AKIM	MINISTRY OF HEALTH
764	UPPER WEST AKIM	MINISTRY OF HEALTH
765	DENKYEMBOUR	MINISTRY OF HEALTH
766	SUHUM	MINISTRY OF HEALTH
767	AYENSUANO	MINISTRY OF HEALTH
768	KWAHU SOUTH	MINISTRY OF HEALTH
769	ASENE MANSO-AKROSO	MINISTRY OF HEALTH
770	ACHIASE DHD	MINISTRY OF HEALTH
771	KWAHU AFRAM PLAIN NORTH	MINISTRY OF HEALTH
772	KWAHU EAST	MINISTRY OF HEALTH
773	KWAHU WEST	MINISTRY OF HEALTH
774	BIRIM NORTH	MINISTRY OF HEALTH
775	ATIWA WEST	MINISTRY OF HEALTH
776	ATIWA EAST	MINISTRY OF HEALTH
777	ABUAKWA SOUTH	MINISTRY OF HEALTH
778	FANTEAKWA NORTH	MINISTRY OF HEALTH
779	KWAHU AFRAM PLAIN SOUTH	MINISTRY OF HEALTH
780	ABUAKWA NORTH	MINISTRY OF HEALTH
781	FANTEAKWA SOUTH	MINISTRY OF HEALTH

782	LOWER MANYA	MINISTRY OF HEALTH
783	YILO KROBO MHD	MINISTRY OF HEALTH
784	UPPER MANYA	MINISTRY OF HEALTH
785	AKWAPIM NORTH	MINISTRY OF HEALTH
786	AKWAPIM SOUTH	MINISTRY OF HEALTH
787	ASUOGYAMAN	MINISTRY OF HEALTH
788	OKERE DHD	MINISTRY OF HEALTH
789	NSAWAM ADOAGYIRI	MINISTRY OF HEALTH
790	NEW JUABEN NORTH	MINISTRY OF HEALTH
791	NEW JUABEN SOUTH	MINISTRY OF HEALTH
792	REGIONAL HEALTH ADMINISTRATION - KOFORIDUA	MINISTRY OF HEALTH
793	EASTERN REGIONAL HOSPITAL	MINISTRY OF HEALTH
794	ASAMANKESE HOSPITAL	MINISTRY OF HEALTH
795	ATIBIE HOSPITAL	MINISTRY OF HEALTH
796	NEW TAFO HOSPITAL	MINISTRY OF HEALTH
797	KIBI HOSPITAL	MINISTRY OF HEALTH
798	TQM GOVERNMENT HOSPITAL	MINISTRY OF HEALTH
799	NSAWAM HOSPITAL	MINISTRY OF HEALTH
800	SUHUM HOSPITAL	MINISTRY OF HEALTH
801	AKIM ODA HOSPITAL	MINISTRY OF HEALTH
802	AKUSE HOSPITAL	MINISTRY OF HEALTH
803	ASESEWAA HOSPITAL	MINISTRY OF HEALTH
804	ATUA HOSPITAL	MINISTRY OF HEALTH
805	BEGORO HOSPITAL	MINISTRY OF HEALTH

806	ENYIRESI HOSPITAL	MINISTRY OF HEALTH
807	KADE HOSPITAL	MINISTRY OF HEALTH
808	SOMANYA POLYCLINIC	MINISTRY OF HEALTH
809	NEW ABIREM HOSPTIAL	MINISTRY OF HEALTH
810	KOFORIDUA POLYCLINIC	MINISTRY OF HEALTH
811	ANYINAM HEALTH CENTER	MINISTRY OF HEALTH
812	ASAFO HEALTH CENTER	MINISTRY OF HEALTH
813	ACHIASE HEALTH CENTER	MINISTRY OF HEALTH
814	SUHUM HEALTH CENTER	MINISTRY OF HEALTH
815	OYOKO HEALTH CENTER	MINISTRY OF HEALTH
816	OSINO HEALTH CENTER	MINISTRY OF HEALTH
817	OKRAKWADWO HEALTH CENTER	MINISTRY OF HEALTH
818	NKAWKAW HEALTH CENTER	MINISTRY OF HEALTH
819	BRENASE HEALTH CENTER	MINISTRY OF HEALTH
820	YILO KROBO DIST HOSPITAL	MINISTRY OF HEALTH
821	ANUM APAPAM HEALTH CENTER	MINISTRY OF HEALTH
822	ASAMANKESE HEALTH CENTER	MINISTRY OF HEALTH
823	AKROSO HEALTH CENTER	MINISTRY OF HEALTH
824	KLO AGOGO HEALTH CENTER	MINISTRY OF HEALTH
825	NKURANKAN HEALTH CENTER	MINISTRY OF HEALTH
826	KOTOSO HEALTH CENTER	MINISTRY OF HEALTH
827	ORANGE FRESH HEALTH CENTER	MINISTRY OF HEALTH
828	NSAWAM HEALTH CENTER	MINISTRY OF HEALTH
829	ASUOM HEALTH CENTER	MINISTRY OF HEALTH

830	ADEISO HEALTH CENTER	MINISTRY OF HEALTH
831	NZEMA EAST MHD	MINISTRY OF HEALTH
832	TARKWA NSUAEM MHD	MINISTRY OF HEALTH
833	AHANTA WEST MHD	MINISTRY OF HEALTH
834	PRESTEA HUNI VALLEY MHD	MINISTRY OF HEALTH
835	WASSA AMENFI WEST DHD	MINISTRY OF HEALTH
836	WASSA AMENFI EAST DHD	MINISTRY OF HEALTH
837	WASSA AMENFI CENTRAL DHD	MINISTRY OF HEALTH
838	WASSA EAST DHD	MINISTRY OF HEALTH
839	ELLEMBELLE DHD	MINISTRY OF HEALTH
840	JOMORO MHD	MINISTRY OF HEALTH
841	MPOHOR DHD	MINISTRY OF HEALTH
842	SHAMA DHD	MINISTRY OF HEALTH
843	SEKONDI TAKORADI MHD	MINISTRY OF HEALTH
844	EFFIA KWESIMINTSIM MHD	MINISTRY OF HEALTH
845	WASSA AKROPONG HOSPITAL	MINISTRY OF HEALTH
846	TARKWA HOSPITAL	MINISTRY OF HEALTH
847	EFFIA NKWANTA REG. HOSP	MINISTRY OF HEALTH
848	HALF ASSINI HOSPITAL	MINISTRY OF HEALTH
849	KWESIMINTSIM HOSPITAL	MINISTRY OF HEALTH
850	APINTO HOSPITAL (TARKWA OLD HOSPITAL)	MINISTRY OF HEALTH
851	AXIM HOSPITAL	MINISTRY OF HEALTH
852	DIXCOVE HOSP (NANA HIMA DEKYI HOSP)	MINISTRY OF HEALTH
853	ESSIKADO HOSPITAL	MINISTRY OF HEALTH

854	PRESTEA HOSP	MINISTRY OF HEALTH
855	TAKORADI HOSPITAL	MINISTRY OF HEALTH
856	BONUAMA POLYCLINIC	MINISTRY OF HEALTH
857	AGONA NKWANTA POLYCLINIC	MINISTRY OF HEALTH
858	MPOHOR POLYCLINIC	MINISTRY OF HEALTH
859	ELUBO HOSPITAL	MINISTRY OF HEALTH
860	BOGOSO HOSPITAL	MINISTRY OF HEALTH
861	SHAMA HOSPITAL	MINISTRY OF HEALTH
862	SUPOM DUNKWA HC	MINISTRY OF HEALTH
863	WASSA DUNKWA HOSPITAL	MINISTRY OF HEALTH
864	NSUAEM HOSPITAL	MINISTRY OF HEALTH
865	BOLGATANGA MHD	MINISTRY OF HEALTH
866	BOLGATANGA EAST DHD	MINISTRY OF HEALTH
867	TALENSI DHD	MINISTRY OF HEALTH
868	NABDAM DHD	MINISTRY OF HEALTH
869	BONGO DHD	MINISTRY OF HEALTH
870	KASSENA NANKANA EAST MHD	MINISTRY OF HEALTH
871	KASSENA NANKANA WEST DHD	MINISTRY OF HEALTH
872	TEMPANE DHD	MINISTRY OF HEALTH
873	PUSIGA DHD	MINISTRY OF HEALTH
874	GARU TEMPANE DHD	MINISTRY OF HEALTH
875	BUILSA NORTH DHD	MINISTRY OF HEALTH
876	BUILSA SOUTH DHD	MINISTRY OF HEALTH
877	BAWKU WEST DHD	MINISTRY OF HEALTH

878	BAWKU MHD	MINISTRY OF HEALTH
879	BINDURI DHD	MINISTRY OF HEALTH
880	UPPER EAST REGIONAL HOSPITAL	MINISTRY OF HEALTH
881	PAGA HOSPITAL	MINISTRY OF HEALTH
882	TONGO HOSPITAL	MINISTRY OF HEALTH
883	SANDEMA HOSPITAL	MINISTRY OF HEALTH
884	ZEBILA HOSPITAL	MINISTRY OF HEALTH
885	WAR MEMORIAL HOSPITAL	MINISTRY OF HEALTH
886	BONGO HOSPITAL	MINISTRY OF HEALTH
887	BUILSA SOUTH HOSPITAL	MINISTRY OF HEALTH
888	UPPER EAST REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
889	BINDE HOSPITAL	MINISTRY OF HEALTH
890	JANGA POLYCLINIC	MINISTRY OF HEALTH
891	CHEREPONI HOSPITAL	MINISTRY OF HEALTH
892	WALEWALE HOSPITAL	MINISTRY OF HEALTH
893	KPASENKPE POLYCLINIC	MINISTRY OF HEALTH
894	YUNYOO NASUAN DHD	MINISTRY OF HEALTH
895	WESTMAMPRUSI MHD	MINISTRY OF HEALTH
896	MAMPRUGU MOADURI DHD	MINISTRY OF HEALTH
897	EAST MAMPRUSI MHD	MINISTRY OF HEALTH
898	CHEREPONI DHD	MINISTRY OF HEALTH
899	BUNKPURUGU NAKPANDURI DHD	MINISTRY OF HEALTH
900	NORTH EAST REGIONAL RHD	MINISTRY OF HEALTH
901	GAMBAGA POLYCLINIC	MINISTRY OF HEALTH

902	KUBORI POLYCLINIC	MINISTRY OF HEALTH
903	ATEBUBU AMANTEN MHD	MINISTRY OF HEALTH
904	KINTAMPO MHD	MINISTRY OF HEALTH
905	KINTAMPO SOUTH DHD	MINISTRY OF HEALTH
906	NKORANZA NORTH DHD	MINISTRY OF HEALTH
907	NKORANZA SOUTH MHD	MINISTRY OF HEALTH
908	PRU EAST DHD	MINISTRY OF HEALTH
909	PRU WEST DHD	MINISTRY OF HEALTH
910	SENE EAST DHD	MINISTRY OF HEALTH
911	SENE WEST DHD	MINISTRY OF HEALTH
912	TECHIMAN NORTH DHD	MINISTRY OF HEALTH
913	TECHIMAN MHD	MINISTRY OF HEALTH
914	ATEBUBU MHO	MINISTRY OF HEALTH
915	KINTAMPO MHO	MINISTRY OF HEALTH
916	SENE WEST DHO	MINISTRY OF HEALTH
917	TECHIMAN HOSPITAL (ABRAFI WOMEN AND CHILDREN HOSP)	MINISTRY OF HEALTH
918	BONO EAST REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
919	BUSUNYA POLYCLINIC	MINISTRY OF HEALTH
920	JEMA HOSPITAL	MINISTRY OF HEALTH
921	NKORANZA POLYCLINIC	MINISTRY OF HEALTH
922	NADOWLI DHD	MINISTRY OF HEALTH
923	LAMBUSSIE DHD	MINISTRY OF HEALTH
924	NANDOM MHD	MINISTRY OF HEALTH
925	SISSALA EAST MHD	MINISTRY OF HEALTH

926	SISSALA WEST DHD	MINISTRY OF HEALTH
927	WA MHD	MINISTRY OF HEALTH
928	WA WEST DHD	MINISTRY OF HEALTH
929	WA EAST DHD	MINISTRY OF HEALTH
930	JIRAPA MHD	MINISTRY OF HEALTH
931	DBI DHD	MINISTRY OF HEALTH
932	LAWRA MHD	MINISTRY OF HEALTH
933	NADOWLI DHO	MINISTRY OF HEALTH
934	LAMBUSSIE POLYCLINIC	MINISTRY OF HEALTH
935	NANDOM MHO	MINISTRY OF HEALTH
936	TUMU MHO	MINISTRY OF HEALTH
937	GWOLLU DHO	MINISTRY OF HEALTH
938	WA MHO	MINISTRY OF HEALTH
939	JIRAPA MHO	MINISTRY OF HEALTH
940	ISSA POLYCLINIC	MINISTRY OF HEALTH
941	LAWRA MHO	MINISTRY OF HEALTH
942	BABILE POLYCLINIC	MINISTRY OF HEALTH
943	HAIN POLYCLINIC	MINISTRY OF HEALTH
944	WA WEST DHO	MINISTRY OF HEALTH
945	UPPER WEST RHO	MINISTRY OF HEALTH
946	HAMILE HEALTH CENTRE	MINISTRY OF HEALTH
947	WELLEMBELLE POLYCLINIC	MINISTRY OF HEALTH
948	UPPER WEST REGIONAL HEALTH DIRECTORATE	MINISTRY OF HEALTH
949	ADANSI-FOMENA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH

950	AKIM ODA COMMUNITY HEALTH NURSES' TRAINING SCHOOL	MINISTRY OF HEALTH
951	ANKAFUL PSYCHIATRIC NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
952	ASANKRANGWA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
953	ASANTE- MAMPONG NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
954	ASSINMAN NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
955	ATIBIE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
956	BIBIANI COLLEGE OF HEALTH SCIENCES	MINISTRY OF HEALTH
957	BOLE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
958	BOLGATANGA MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
959	BOLGATANGA NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
960	CAPE COAST NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
961	DADIESOABA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
962	DAMONGO NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
963	DUNKWA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
964	ESIAMA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
965	GOASO NURSING AND MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
966	GUSHEGU NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
967	HO NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
968	HO SCHOOL OF HYGIENE	MINISTRY OF HEALTH
969	HOHOE MIDWIFERY TRAINING SCHOOL	MINISTRY OF HEALTH
970	KETA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
971	KETE KRACHI NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
972	KINTAMPO COLLEGE OF HEALTH & WELL-BEING	MINISTRY OF HEALTH
973	KOFORIDUA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH

974	KOKOFU NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
975	KORLE - BU DENTAL TECHNOLOGY	MINISTRY OF HEALTH
976	KORLE- BU OPHTHALMIC NURSING	MINISTRY OF HEALTH
977	KORLE- BU SCHOOL OF HYGIENE	MINISTRY OF HEALTH
978	KORLE-BU NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
979	KORLE-BU PERI-OPERATIVE NURSING & CRITICAL CARE NURSING SCHOOL	MINISTRY OF HEALTH
980	KORLE-BU PUBLIC HEALTH NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
981	KPANDAI COMMUNITY HEALTH NURSES' TRAINING COLLEGE (NKACHINA)	MINISTRY OF HEALTH
982	KPEMBE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
983	KUBORE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
984	KUMASI EAR, NOSE AND THROAT NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
985	KUMASI NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
986	KUMASI, KATH SCHOOOL OF ANAESTHESIA	MINISTRY OF HEALTH
987	KWAPONG NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
988	LAWRA NURSING ASSISTANTS TRAINING COLLEGE	MINISTRY OF HEALTH
989	NALERIGU COLLEGE OF NURSING & MIDWIFERY TRAINING	MINISTRY OF HEALTH
990	NANDOM MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
991	NAVRONGO COMMUNITY HEALTH NURSES' TRAINING SCHOOL	MINISTRY OF HEALTH
992	NTOTROSO COLLEGE OF NURSING	MINISTRY OF HEALTH
993	ODUMASE-KROBO NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
994	OYOKO SCHOOL OF DISPENSING OPTICS	MINISTRY OF HEALTH
995	PANTANG NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
996	PANTANG NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
997	RIDGE SCHOOL OF ANAESTHESIA	MINISTRY OF HEALTH

998	SAMPA NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
999	SEFWI ASAFO COLLEGE OF HEALTH	MINISTRY OF HEALTH
1000	SEFWI WIAWSO NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
1001	SEIKWA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1002	SEKONDI NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1003	SUNYANI NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1004	TAMALE COMMUNITY HEALTH NURSES' TRAINING SCHOOL	MINISTRY OF HEALTH
1005	TAMALE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1006	TAMALE SCHOOL OF HYGIENE	MINISTRY OF HEALTH
1007	TANOSO SUNYANI COMMUNITY HEALTH NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
1008	TARKWA NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1009	TECHIMAN-KROBO NURSING TRAINING COLLEGE	MINISTRY OF HEALTH
1010	TEPA NURSING AND MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1011	TESHIE NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1012	TUMU MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1013	TWIFO PRASO NURSING & MIDWIFERY TRAINING COLLEGE	MINISTRY OF HEALTH
1014	WA NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
1015	WINNEBA COMMUNITY HEALTH NURSES' TRAINING SCHOOL	MINISTRY OF HEALTH
1016	YAMFO COLLEGE OF HEALTH	MINISTRY OF HEALTH
1017	YEJI MIDWIFERY TRAINING SCHOOL	MINISTRY OF HEALTH
1018	YENDI COLLEGE OF HEALTH SCIENCES	MINISTRY OF HEALTH
1019	ZUARUNGU NURSES' TRAINING COLLEGE	MINISTRY OF HEALTH
1020	ACCRA PSYHAITRIC HOSPITAL	MINISTRY OF HEALTH
1021	PANTANG PSYHAITRIC HOSPITAL	MINISTRY OF HEALTH

1022	ANKAFUL PSYCHIATRIC HOSPITAL	MINISTRY OF HEALTH
1023	KORLE BU TEACHING HOSPITAL	MINISTRY OF HEALTH
1024	CAPE COAST TEACHING HOSPITAL	MINISTRY OF HEALTH
1025	KOMFO ANOKYE TEACHING HOSPITAL	MINISTRY OF HEALTH
1026	TAMALE TEACHING HOSPITAL	MINISTRY OF HEALTH
1027	HO TEACHING HOSPITAL	MINISTRY OF HEALTH
1028	UNIVERSITY OF GHANA MEDICAL CENTER	MINISTRY OF HEALTH
1029	SUNYANI TEACHING HOSPITAL	MINISTRY OF HEALTH
1030	RADIOTHERAPY , KORLE BU	MINISTRY OF HEALTH
1031	NATIONAL BLOOD SERVICE	MINISTRY OF HEALTH
1032	GHANA PSYCHOLOGY COUNCIL	MINISTRY OF HEALTH
1033	MEDICAL AND DENTAL COUNCIL	MINISTRY OF HEALTH
1034	PHARMACY COUNCIL	MINISTRY OF HEALTH
1035	CENTER FOR SCIENTIFIC RESEARCH INTO PLANTS MEDICINES	MINISTRY OF HEALTH
1036	NURSES AND MIDWIFES COUNCIL	MINISTRY OF HEALTH
1037	TRADITIONAL MEDICINE PRACTICE COUNCIL	MINISTRY OF HEALTH
1038	HEALTH FACILITIES AND REGULATORY AGENCY	MINISTRY OF HEALTH
1039	FOOD AND DRUGS AUTHORITY	MINISTRY OF HEALTH
1040	COLLEGE OF NURSE AND MIDWIFES	MINISTRY OF HEALTH
1041	ST JOHN AMBULANCE	MINISTRY OF HEALTH
1042	COLLEGE OF PHYSICIANS AND SURGEONS	MINISTRY OF HEALTH
1043	NATIONAL AMBULANCE SERVICE	MINISTRY OF HEALTH
1044	CARDIOTHORACIC UNIT KORLE BU	MINISTRY OF HEALTH
1045	PLASTICS SURGERY UNIT	MINISTRY OF HEALTH

1046	GHANA INSTITUTE OF CLINICAL GENETICS	MINISTRY OF HEALTH
1047	MENTAL HEALTH AUTHORITY	MINISTRY OF HEALTH
1048	COLLEGE OF PHARMACISTS	MINISTRY OF HEALTH
1049	ALLIED HEALTH PROFESSIONALS	MINISTRY OF HEALTH
1050	MORTUARIES AND FUNERAL HOME	MINISTRY OF HEALTH
1051	NATIONAL VACCINE INSTITUTE	MINISTRY OF HEALTH
1052	MINISTRY OF HEALTH HEADQUARTERS	MINISTRY OF HEALTH

LOCAL GOVERNMENT
(METROPOLITAN MUNICIPAL AND DISTRICT ASSEMBLIES-MMDAs)

S/N	ENTITY	REGION
1	ACCRA METROPOLITAN ASSEMBLY	GREATER ACCRA REGION
2	ADA EAST DISTRICT ASSEMBLY	GREATER ACCRA REGION
3	SHAI-OSUDOKU DISTRICT ASSEMBLY	GREATER ACCRA REGION
4	GA WEST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
5	TEMA METROPOLITAN ASSEMBLY	GREATER ACCRA REGION
6	ADENTA MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
7	NINGO-PRAMPRAM DISTRICT ASSEMBLY	GREATER ACCRA REGION
8	GA CENTRAL MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
9	LA DADE-KOTOPON MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
10	AYAWASO WEST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
11	GA NORTH MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
12	WEIJA-GBAWE MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
13	ABLEKUMA CENTRAL MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
14	AYAWASO CENTRAL MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
15	LEDZOKUKU MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
16	ABLEKUMA WEST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
17	AYAWASO EAST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
18	GA EAST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
19	GA SOUTH MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
20	ASHIAMAN MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
21	ADA WEST DISTRICT ASSEMBLY	GREATER ACCRA REGION
22	LA-NKWANTANANG MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
23	KPONE KATAMANSO MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
24	OKAIKWEI NORTH MUNICIPAL ASSEMBLY	GREATER ACCRA REGION

25	ABLEKUMA NORTH MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
26	AYAWASO NORTH MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
27	TEMA WEST MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
28	KROWOR MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
29	KORLE KLOTTEY MUNICIPAL ASSEMBLY	GREATER ACCRA REGION
30	CENTRAL TONGU DISTRICT ASSEMBLY	VOLTA REGION
31	AKATSI SOUTH DISTRICT ASSEMBLY	VOLTA REGION
32	HOHOE MUNICIPAL ASSEMBLY	VOLTA REGION
33	KETU SOUTH MUNICIPAL ASSEMBLY	VOLTA REGION
34	KPANDO MUNICIPAL ASSEMBLY	VOLTA REGION
35	SOUTH DAYI DISTRICT ASSEMBLY	VOLTA REGION
36	KETU NORTH MUNICIPAL ASSEMBLY	VOLTA REGION
37	HO WEST DISTRICT ASSEMBLY	VOLTA REGION
38	HO MUNICIPAL ASSEMBLY	VOLTA REGION
39	AKATSI NORTH DISTRICT ASSEMBLY	VOLTA REGION
40	ANLOGA DISTRICT ASSEMBLY	VOLTA REGION
41	ADAKLU DISTRICT ASSEMBLY	VOLTA REGION
42	NORTH TONGU DISTRICT ASSEMBLY	VOLTA REGION
43	KETA MUNICIPAL ASSEMBLY	VOLTA REGION
44	AGORTIME ZIOPE DISTRICT ASSEMBLY	VOLTA REGION
45	AFADZATO SOUTH DISTRICT ASSEMBLY	VOLTA REGION
46	NORTH DAYI DISTRICT ASSEMBLY	VOLTA REGION
47	SOUTH TONGU DISTRICT ASSEMBLY	VOLTA REGION
48	JASIKAN DISTRICT ASSEMBLY	OTI REGION
49	KADJEBI DISTRICT ASSEMBLY	OTI REGION
50	KRACHI WEST DISTRICT ASSEMBLY	OTI REGION
51	BIAKOYE DISTRICT ASSEMBLY	OTI REGION
52	NKWANTA NORTH DISTRICT ASSEMBLY	OTI REGION
53	KRACHI NCHUMURU DISTRICT ASSEMBLY	OTI REGION
54	KRACHI EAST MUNICIPAL ASSEMBLY	OTI REGION
55	NKWANTA SOUTH MUNICIPAL ASSEMBLY	OTI REGION
56	GUAN DISTRICT ASSEMBLY	OTI REGION
57	NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY	EASTERN REGION
58	BIRIM SOUTH DISTRICT ASSEMBLY	EASTERN REGION
59	ABUAKWA SOUTH MUNICIPAL ASSEMBLY	EASTERN REGION
60	FANTEAKWA NORTH DISTRICT ASSEMBLY	EASTERN REGION
61	LOWER MANYA KROBO MUNICIPAL ASSEMBLY	EASTERN REGION
62	SUHUM MUNICIPAL ASSEMBLY	EASTERN REGION
63	ATIWA WEST DISTRICT ASSEMBLY	EASTERN REGION
64	BIRIM CENTRAL MUNICIPAL ASSEMBLY	EASTERN REGION
65	AKYEMANSA DISTRICT ASSEMBLY	EASTERN REGION
66	DENKYEMBUOR DISTRICT ASSEMBLY	EASTERN REGION

67	AKUAPEM SOUTH DISTRICT ASSEMBLY	EASTERN REGION
68	NEW JUABEN NORTH MUNICIPAL ASSEMBLY	EASTERN REGION
69	KWAHU AFRAM PLAINS SOUTH DISTRICT ASSEMBLY	EASTERN REGION
70	NEW JUABEN SOUTH MUNICIPAL ASSEMBLY	EASTERN REGION
71	KWAHU EAST DISTRICT ASSEMBLY	EASTERN REGION
72	ACHIASE DISTRICT ASSEMBLY	EASTERN REGION
73	KWAHU SOUTH DISTRICT ASSEMBLY	EASTERN REGION
74	KWAHU WEST MUNICIPAL ASSEMBLY	EASTERN REGION
75	YILO KROBO MUNICIPAL ASSEMBLY	EASTERN REGION
76	FANTEAKWA SOUTH DISTRICT ASSEMBLY	EASTERN REGION
77	KWAHU AFRAM PLAINS NORTH DISTRICT ASSEMBLY	EASTERN REGION
78	AKUAPIM NORTH MUNICIPAL ASSEMBLY	EASTERN REGION
79	KWAEBIBIREM MUNICIPAL ASSEMBLY	EASTERN REGION
80	UPPER MANYA KROBO DISTRICT ASSEMBLY	EASTERN REGION
81	UPPER WEST AKIM MUNICIPAL ASSEMBLY	EASTERN REGION
82	ABUAKWA NORTH MUNICIPAL ASSEMBLY	EASTERN REGION
83	ASENE-MANSO-AKROSO DISTRICT ASSEMBLY	EASTERN REGION
84	ASUOGYAMAN DISTRICT ASSEMBLY	EASTERN REGION
85	BIRIM NORTH DISTRICT ASSEMBLY	EASTERN REGION
86	WEST AKIM MUNICIPAL ASSEMBLY	EASTERN REGION
87	AYENSUANO DISTRICT ASSEMBLY	EASTERN REGION
88	OKERE DISTRICT ASSEMBLY	EASTERN REGION
89	ATIWA EAST DISTRICT ASSEMBLY	EASTERN REGION
90	AJUMAKO/ENYAN/ESIAM DISTRICT ASSEMBLY	CENTRAL REGION
91	ASIKUMA-ODOBEN-BRAKWA-BREMAN DISTRICT ASSEMBLY	CENTRAL REGION
92	CAPE COAST METROPOLITAN ASSEMBLY	CENTRAL REGION
93	GOMOA WEST DISTRICT ASSEMBLY	CENTRAL REGION
94	KOMENDA-EDINA-EGUAFO-ABRIM MUNICIPAL ASSEMBLY	CENTRAL REGION
95	MFANTSIMAN MUNICIPAL ASSEMBLY	CENTRAL REGION
96	TWIFU ATI MORKWA DISTRICT ASSEMBLY	CENTRAL REGION
97	GOMOA CENTRAL DISTRICT ASSEMBLY	CENTRAL REGION
98	AWUTU SENYA DISTRICT ASSEMBLY	CENTRAL REGION
99	UPPER DENKYIRA WEST DISTRICT ASSEMBLY	CENTRAL REGION
100	AGONA EAST DISTRICT ASSEMBLY	CENTRAL REGION
101	ABURA /ASEBU/KWAMANKESE DISTRICT ASSEMBLY	CENTRAL REGION
102	AGONA WEST MUNICIPAL ASSEMBLY	CENTRAL REGION
103	AWUTU SENYA EAST MUNICIPAL ASSEMBLY	CENTRAL REGION
104	EKUMFI DISTRICT ASSEMBLY	CENTRAL REGION
105	GOMOA EAST DISTRICT ASSEMBLY	CENTRAL REGION
106	ASSIN FOSU MUNICIPAL ASSEMBLY	CENTRAL REGION
107	EFFUTU MUNICIPAL ASSEMBLY	CENTRAL REGION

108	UPPER DENKYIRA EAST MUNICIPAL ASSEMBLY	CENTRAL REGION
109	ASSIN SOUTH DISTRICT ASSEMBLY	CENTRAL REGION
110	TWIFO HEMANG LOWER DENKYIRA DISTRICT ASSEMBLY	CENTRAL REGION
111	ASSIN NORTH DISTRICT ASSEMBLY	CENTRAL REGION
112	TARKWA NSUAEM MUNICIPAL ASSEMBLY	WESTERN REGION
113	PRESTEA-HUNI-VALLEY MUNICIPAL ASSEMBLY	WESTERN REGION
114	AMENFI CENTRAL DISTRICT ASSEMBLY	WESTERN REGION
115	MPOHOR DISTRICT ASSEMBLY ASSEMBLY	WESTERN REGION
116	NZEMA EAST MUNICIPAL ASSEMBLY	WESTERN REGION
117	SHAMA DISTRICT ASSEMBLY	WESTERN REGION
118	WASSA AMENFI WEST MUNICIPAL ASSEMBLY	WESTERN REGION
119	WASSA AMENFI EAST MUNICIPAL ASSEMBLY	WESTERN REGION
120	WASSA EAST DISTRICT ASSEMBLY	WESTERN REGION
121	SEKONDI TAKORADI METROPOLITAN ASSEMBLY	WESTERN REGION
122	ELLEMBELE DISTRICT ASSEMBLY	WESTERN REGION
123	AHANTA WEST MUNICIPAL ASSEMBLY	WESTERN REGION
124	JOMORO MUNICIPAL ASSEMBLY	WESTERN REGION
125	EFFIA KWESIMINTSIM MUNICIPAL ASSEMBLY	WESTERN REGION
126	AOWIN MUNICIPAL ASSEMBLY	WESTERN NORTH REGION
127	BODI DISTRICT ASSEMBLY	WESTERN NORTH REGION
128	SEFWI AKONTOMBRA DISTRICT ASSEMBLY	WESTERN NORTH REGION
129	BIA WEST DISTRICT ASSEMBLY	WESTERN NORTH REGION
130	JUABOSO DISTRICT ASSEMBLY	WESTERN NORTH REGION
131	SUAMAN DISTRICT ASSEMBLY	WESTERN NORTH REGION
132	BIBIANI ANHWIASO BEKWAI MUNICIPAL ASSEMBLY	WESTERN NORTH REGION
133	SEFWI WIAWSO MUNICIPAL ASSEMBLY	WESTERN NORTH REGION
134	BIA EAST DISTRICT ASSEMBLY	WESTERN NORTH REGION
135	ADANSI SOUTH DISTRICT ASSEMBLY	ASHANTI REGION
136	OBUASI MUNICIPAL ASSEMBLY	ASHANTI REGION
137	SEKYERE SOUTH DISTRICT ASSEMBLY	ASHANTI REGION
138	AHAFO ANO NORTH MUNICIPAL ASSEMBLY	ASHANTI REGION
139	AHAFO ANO SOUTH WEST DISTRICT ASSEMBLY	ASHANTI REGION
140	BEKWAI MUNICIPAL ASSEMBLY	ASHANTI REGION
141	AMANSIE WEST DISTRICT ASSEMBLY	ASHANTI REGION

142	ASANTE AKIM CENTRAL MUNICIPAL ASSEMBLY	ASHANTI REGION
143	ASANTE AKIM SOUTH MUNICIPAL ASSEMBLY	ASHANTI REGION
144	ATWIMA NWABIAGYA MUNICIPAL ASSEMBLY	ASHANTI REGION
145	EJISU MUNICIPAL ASSEMBLY	ASHANTI REGION
146	KUMASI METROPOLITAN ASSEMBLY	ASHANTI REGION
147	KWABRE EAST MUNICIPAL ASSEMBLY	ASHANTI REGION
148	OFFINSO MUNICIPAL ASSEMBLY	ASHANTI REGION
149	SEKYERE EAST DISTRICT ASSEMBLY	ASHANTI REGION
150	MAMPONG MUNICIPAL ASSEMBLY	ASHANTI REGION
151	ADANSI NORTH DISTRICT ASSEMBLY	ASHANTI REGION
152	ATWIMA MPONUA DISTRICT ASSEMBLY	ASHANTI REGION
153	OFFINSO NORTH DISTRICT ASSEMBLY	ASHANTI REGION
154	AFIGYA KWABRE SOUTH DISTRICT ASSEMBLY	ASHANTI REGION
155	BOSOME FREHO DISTRICT ASSEMBLY	ASHANTI REGION
156	SEKYERE KUMAWU DISTRICT ASSEMBLY	ASHANTI REGION
157	SEKYERE CENTRAL DISTRICT ASSEMBLY	ASHANTI REGION
158	ASOKORE MAMPONG MUNICIPAL ASSEMBLY	ASHANTI REGION
159	ASANTE AKIM NORTH DISTRICT ASSEMBLY	ASHANTI REGION
160	SEKYERE AFRAM PLAINS DISTRICT ASSEMBLY	ASHANTI REGION
161	OFORIKROM MUNICIPAL ASSEMBLY	ASHANTI REGION
162	KWADASO MUNICIPAL ASSEMBLY	ASHANTI REGION
163	OLD TAFO MUNICIPAL ASSEMBLY	ASHANTI REGION
164	ASOKWA MUNICIPAL ASSEMBLY	ASHANTI REGION
165	JUABEN MUNICIPAL ASSEMBLY	ASHANTI REGION
166	ATWIMA NWABIAGYA NORTH DISTRICT ASSEMBLY	ASHANTI REGION
167	AKROFUOM DISTRICT ASSEMBLY	ASHANTI REGION
168	ADANSI ASOKWA DISTRICT ASSEMBLY	ASHANTI REGION
169	OBUASI EAST DISTRICT ASSEMBLY	ASHANTI REGION
170	AFIGYA KWABRE NORTH DISTRICT ASSEMBLY	ASHANTI REGION
171	EJURA SEKYREDUMASI MUNICIPAL ASSEMBLY	ASHANTI REGION
172	AMANSIE CENTRAL DISTRICT ASSEMBLY	ASHANTI REGION
173	AHAFO ANO SOUTH EAST MUNICIPAL ASSEMBLY	ASHANTI REGION
174	AMANSIE SOUTH DISTRICT ASSEMBLY	ASHANTI REGION
175	SUAME MUNICIPAL ASSEMBLY	ASHANTI REGION
176	BOSOMTWE DISTRICT ASSEMBLY	ASHANTI REGION
177	ATWIMA KWANWOMA DISTRICT ASSEMBLY	ASHANTI REGION
178	ASUTIFI NORTH DISTRICT ASSEMBLY	AHAFO REGION
179	ASUTIFI SOUTH DISTRICT ASSEMBLY	AHAFO REGION
180	ASUNAFO SOUTH DISTRICT ASSEMBLY	AHAFO REGION
181	TANO NORTH MUNICIPAL ASSEMBLY	AHAFO REGION
182	TANO SOUTH MUNICIPAL ASSEMBLY	AHAFO REGION
183	ASUNAFO NORTH MUNICIPAL ASSEMBLY	AHAFO REGION

184	BEREKUM EAST MUNICIPAL ASSEMBLY	BONO REGION
185	DORMAA CENTRAL MUNICIPAL ASSEMBLY	BONO REGION
186	JAMAN SOUTH MUNICIPAL ASSEMBLY	BONO REGION
187	SUNYANI MUNICIPAL ASSEMBLY	BONO REGION
188	WENCHI MUNICIPAL ASSEMBLY	BONO REGION
189	TAIN DISTRICT ASSEMBLY	BONO REGION
190	JAMAN NORTH DISTRICT ASSEMBLY	BONO REGION
191	SUNYANI WEST DISTRICT ASSEMBLY	BONO REGION
192	DORMAA EAST DISTRICT ASSEMBLY	BONO REGION
193	BANDA DISTRICT ASSEMBLY	BONO REGION
194	DORMAA WEST DISTRICT ASSEMBLY	BONO REGION
195	BEREKUM WEST DISTRICT ASSEMBLY	BONO REGION
196	ATEBUBU AMANTIN MUNICIPAL ASSEMBLY	BONO EAST REGION
197	KINTAMPO NORTH MUNICIPAL ASSEMBLY	BONO EAST REGION
198	NKORANZA SOUTH MUNICIPAL ASSEMBLY	BONO EAST REGION
199	SENE WEST DISTRICT ASSEMBLY	BONO EAST REGION
200	TECHIMAN MUNICIPAL ASSEMBLY	BONO EAST REGION
201	PRU EAST DISTRICT ASSEMBLY	BONO EAST REGION
202	NKORANZA NORTH DISTRICT ASSEMBLY	BONO EAST REGION
203	TECHIMAN NORTH DISTRICT ASSEMBLY	BONO EAST REGION
204	SENE EAST DISTRICT ASSEMBLY	BONO EAST REGION
205	KINTAMPO SOUTH DISTRICT ASSEMBLY	BONO EAST REGION
206	PRU WEST DISTRICT ASSEMBLY	BONO EAST REGION
207	YENDI MUNICIPAL ASSEMBLY	NORTHERN REGION
208	TAMALE METROPOLITAN ASSEMBLY	NORTHERN REGION
209	NANUMBA SOUTH DISTRICT ASSEMBLY	NORTHERN REGION
210	KUMBUNGU DISTRICT ASSEMBLY	NORTHERN REGION
211	NANUMBA NORTH MUNICIPAL ASSEMBLY	NORTHERN REGION
212	TOLON DISTRICT ASSEMBLY	NORTHERN REGION
213	ZABZUGU DISTRICT ASSEMBLY	NORTHERN REGION
214	KARAGA DISTRICT ASSEMBLY	NORTHERN REGION
215	KPANDAI DISTRICT ASSEMBLY	NORTHERN REGION
216	SABOBA DISTRICT ASSEMBLY	NORTHERN REGION
217	GUSHIEGU MUNICIPAL ASSEMBLY	NORTHERN REGION
218	MION DISTRICT ASSEMBLY	NORTHERN REGION
219	NANTON DISTRICT ASSEMBLY	NORTHERN REGION
220	SAVELUGU MUNICIPAL ASSEMBLY	NORTHERN REGION
221	TATALE SANGULI DISTRICT ASSEMBLY	NORTHERN REGION
222	SAGNERIGU MUNICIPAL ASSEMBLY	NORTHERN REGION
223	EAST MAMPRUSI MUNICIPAL ASSEMBLY	NORTH EAST REGION
224	WEST MAMPRUSI MUNICIPAL ASSEMBLY	NORTH EAST REGION
225	CHEREPONI DISTRICT ASSEMBLY	NORTH EAST REGION

226	BUNKPURUGU NAKPANDURI DISTRICT ASSEMBLY	NORTH EAST REGION
227	MAMPRUGU MOAGDURI DISTRICT ASSEMBLY	NORTH EAST REGION
228	YUNYOO NASUAN DISTRICT ASSEMBLY	NORTH EAST REGION
229	EAST GONJA MUNICIPAL ASSEMBLY	SAVANNAH REGION
230	BOLE MUNICIPAL ASSEMBLY	SAVANNAH REGION
231	WEST GONJA DISTRICT ASSEMBLY	SAVANNAH REGION
232	SAWLA TUNA KALBA DISTRICT ASSEMBLY	SAVANNAH REGION
233	CENTRAL GONJA DISTRICT ASSEMBLY	SAVANNAH REGION
234	NORTH GONJA DISTRICT ASSEMBLY	SAVANNAH REGION
235	NORTH EAST GONJA MUNICIPAL ASSEMBLY	SAVANNAH REGION
236	BAWKU WEST DISTRICT ASSEMBLY	UPPER EAST REGION
237	GARU DISTRICT ASSEMBLY	UPPER EAST REGION
238	BUILSA SOUTH DISTRICT ASSEMBLY	UPPER EAST REGION
239	BOLGATANGA EAST DISTRICT ASSEMBLY	UPPER EAST REGION
240	PUSIGA DISTRICT ASSEMBLY	UPPER EAST REGION
241	BOLGATANGA MUNICIPAL ASSEMBLY	UPPER EAST REGION
242	BUILSA NORTH DISTRICT ASSEMBLY	UPPER EAST REGION
243	BONGO DISTRICT ASSEMBLY	UPPER EAST REGION
244	BAWKU MUNICIPAL ASSEMBLY	UPPER EAST REGION
245	TEMPANE DISTRICT ASSEMBLY	UPPER EAST REGION
246	KASSENA NANKANA EAST MUNICIPAL ASSEMBLY	UPPER EAST REGION
247	TALENSI DISTRICT ASSEMBLY	UPPER EAST REGION
248	KASSENA NANKANA WEST DISTRICT ASSEMBLY	UPPER EAST REGION
249	BINDURI DISTRICT ASSEMBLY	UPPER EAST REGION
250	NABDAM DISTRICT ASSEMBLY	UPPER EAST REGION
251	JIRAPA MUNICIPAL ASSEMBLY	UPPER WEST REGION
252	LAWRA MUNICIPAL ASSEMBLY	UPPER WEST REGION
253	NADOWLI KALEO DISTRICT ASSEMBLY	UPPER WEST REGION
254	SISSALA EAST MUNICIPAL ASSEMBLY	UPPER WEST REGION
255	WA MUNICIPAL ASSEMBLY	UPPER WEST REGION
256	WA WEST DISTRICT ASSEMBLY	UPPER WEST REGION
257	WA EAST DISTRICT ASSEMBLY	UPPER WEST REGION
258	SISSALA WEST DISTRICT ASSEMBLY	UPPER WEST REGION
259	NANDOM DISTRICT ASSEMBLY	UPPER WEST REGION
260	DAFIAMA BUSSIE ISSA DISTRICT ASSEMBLY	UPPER WEST REGION
261	LAMBUSIE KARNI DISTRICT ASSEMBLY	UPPER WEST REGION

GOVERNMENT BUSINESS ENTITIES/ STATE- OWNED ENTERPRISES

S/N	ENTITY	GOG HOLDING %
1	Accra (Ghana) Digital Centre	100%

2	AirtelTigo Ghana Limited	100%
3	Architectural Engineering Services Limited	100%
4	Bulk Oil & Storage Transportation Company	100%
5	Cocoa Marketing Company	100%
6	Consolidated Bank Ghana Limited	100%
7	Electricity Company of Ghana	100%
8	Ghana Airports Company Limited	100%
9	Ghana Commodity Exchange Limited	100%
10	Ghana Cylinder Manufacturing Company Limited	100%
11	Ghana Exim Bank	100%
12	Ghana Grid Company	100%
13	Ghana National Gas Company Limited	100%
14	Ghana Post Company Limited	100%
15	Ghana Publishing Company Limited	100%
16	Ghana Railway Company Limited	100%
17	Ghana Reinsurance Company	100%
18	Ghana Supply Company Limited	100%
19	Ghana Water Company Limited	100%
20	GIHOC Distilleries	100%
21	Graphic Communications Group Limited	100%
22	VRA Health Services Limited	100%
23	Akosombo Int. School	100%
24	Northern Electricity Distribution Company	100%
25	Precious Minerals Marketing Company	100%
26	PSC Tema Shipyard	100%
27	State Housing Company Limited	100%
28	Tema Oil Refinery	100%
29	Volta Aluminum Company Limited (VALCO)	100%
30	Volta Lake Transport Company	100%
31	Volta River Authority	100%
32	Ghana Amalgamated Trust PLC	100%
33	Bui Power Authority	100%
34	Ghana Integrated Aluminium Development Corporation	100%
35	Ghana Integrated Iron and Steel Development Corporation	100%
36	Ghana National Petroleum Corporation (GNPC)	100%
37	Ghana Ports and Harbours Authority	100%
38	News Times Corporation	100%
39	Ghana National Procurement Agency (GNPA) Limited	100%
40	TDC Development Company Limited	100%

41	National Investment Bank	97.21%
42	SIC Life Company	80%
43	Ghana Women's Fund Company Limited	68%
44	Venture Capital Trust Fund	100%
45	Ghana Infrastructure Investment Fund (GIIF)	100%
46	Bank Of Ghana	100%
47	Ghana Civil Aviation Authority	100%
48	Ghana Cocoa Board	100%
49	National Insurance Commission	100%
50	National Lottery Authority	100%
51	Social Security and National Insurance Trust	100%
52	Ghana Broadcasting Corporation	100%
53	National Food Buffer Stock Company Limited	100%
54	Ghana Deposit Protection Corporation	100%
55	Minerals Income Investment Fund	100%
56	National Homeownership Fund	100%
57	ESLA PLC	100%
58	Social Investment Fund	100%
59	Ghana Maritime Authority	100.00%
60	Cocoa Processing Company	48.38%
61	Metro Mass Transport Company	45%
62	Kumasi Abattoir Company Limited	41%
63	Ghana Libya Arab Holding Company	40%
64	SIC Insurance Company Limited	40%
65	Twifo Oil Palm Plantation	40%
66	PBC Company Limited	36.69%
67	Accra Abattoir Company Limited	32.83%
68	ADB Bank Limited	32.29%
69	Vodafone Ghana (Ghana Telecom)	30%
70	Ghana Rubber Estates Limited	25%
71	GCB Bank Limited	21.36%
72	Intercity STC Coaches Limited	20%
73	Ghana Bauxite Company Limited	20%
74	Benso Oil Palm Plantation	0.43%
75	Anglogold Ashanti Limited	0.04%
76	Shelter Afrique	5%
77	Standard Chartered Bank	0%
78	SIC Financial Services Limited	30%
79	African Reinsurance Corporation	0.004%

80	Ghana Oil (GOIL) Company Limited	34%
81	Asanko Gold Ghana limited	10%
82	Perseus Mining (Ghana) Limited	10%
83	Asante Gold Corporation	10%

1.16.0 Provisions, Contingent Liabilities and Contingent Assets – IPSAS 19

1.16.1.1 USE OF JUDGEMENT, ESTIMATES, AND ASSUMPTIONS

The preparation of WGA in accordance with IPSAS requires the use of professional judgements, estimates, and assumptions that affect the application of the Government's accounting policies, the reported amounts of assets, liabilities, revenue, expenditures as well as and the notes to the accounts. Actual results may differ from estimations and assumptions made. However, revisions to estimates and assumptions are made regularly to ensure the bases are relevant considering past experiences and current circumstances.

1.16.1.2 SIGNIFICANT JUDGEMENT, ESTIMATES AND ASSUMPTIONS

In the process of applying the accounting policies of the Government, the following judgements, estimates and assumptions have been made which are considered to have a significant effect on the amounts recognized in the financial statements.

1.16.1.3 Judgement on Contingent Liabilities

Contingent liabilities are disclosed in the notes to the financial statements together with a brief description of its nature and an estimate of its financial effect should it crystalise. Assessing and accounting for contingent liabilities is a subjective matter and requires the use of sound professional judgement and legal expertise to evaluate its likelihood of occurrence.

Included in the disclosures to the WGA is a contingent liability related to certain legal suits against the government. In disclosing this contingency, consideration is given to factors such as legal precedents, the specific facts and circumstances of each case, the availability of reliable evidence, the nature and severity of the potential loss, and the possibility of future events that may confirm or negate the loss.

1.16.1.4 Estimated useful lives and Residual Values of Property, Plant and Equipment

Property, plant, and equipment (PPE) are depreciated over their useful lives, taking their residual values into account where appropriate. When estimating the useful lives of PPE, consultations occur between the government and relevant stakeholders, including those with technical expertise in the transport sector. Estimates of the useful lives of PPE consider factors such as technological innovations, maintenance programs, and the assets' life cycles as determined by the manufacturers.

Residual values assessment is also based on assumptions of future market conditions and the remaining useful lives of the PPEs

1.16.1.5 Post-Employment Benefit Obligation

The actuarial techniques for assessing the value of the benefit plan includes financial assumptions

on interest rates as well as demographic assumptions which include employee turnover and salary changes. The assistance of an independent actuary is used to carry out assessment of the financial and demographic assumptions to ensure they do not differ materially from actual outcomes.

1.16.1.6 Provision for Expected Credit Losses

Estimates for provisions have been made for Loan Receivables and Investments in line with the IPSAS to recognize losses on financial assets based on the probability of default and the severity of the loss if the default occurs.

For the Loan Receivable, the assumptions underlying the estimation of the amount of provision required are based on the past experience of entities defaulting on payments when due, a request for rescheduling of payment arrangements by entities or restructuring of the loan as a result of financial challenges being faced by the entities.

For the Investment, the bases for the estimates relate to the operational and financial circumstances of the entities where the investments are held, including potential future events that could impact the entities' ability to generate returns on the investments or even maintain their values.

1.16.2 Definition

Provision is a liability of uncertain timing or amount.

1.16.3 Recognition

1.16.3.1 Provisions are recognised as liabilities when:

1.16.3.1.1 The economic entity has a present legal or constructive obligation as a result of past events,

1.16.3.1.2 It is more likely than not that an outflow of resources will be required to settle that obligation and

1.16.3.2 The amount can be reliably estimated.

Specific provisions for bad and doubtful debts are made for loans, receivables and investments as and when their non-recoverability is determined and where a request is made to Parliament for a write off.

1.17.0 Contingent liabilities

1.17.1 Definition

A contingent liability is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

1.17.2 Recognition and Disclosure

1.17.2.1 It is the policy of the Government of Ghana not to recognise Contingent Liability but rather disclose in paragraph 1.17.2.3 of the notes to the Financial Statements, a brief description of the nature of the Contingent Liability and where applicable:

a) An estimate of its financial effect,
b) An indication of the uncertainties relating to the amount or timing of any outlay; and
c) The possibility of any reimbursement.

1.17.2.2 The Government of Ghana periodically assesses Contingent Liabilities to determine whether an outflow of resources embodying economic benefits or service potential has become more or less probable. If it becomes more probable that such an outflow will be required, a provision is recognised in the financial statements of the period in which the change of probability occurs.

1.17.2.3 The Government of Ghana at the period ended 31st December 2024 had numerous legal suits against the government at various stages of litigation which may lead to an outflow of economic resources when ruled against the government. At the end of 2024 financial year, thirty-one (31) legal suits were pending against the Whole of Government and the likely financial obligations should these cases be ruled against the Whole of Government is estimated at **GH¢554,623,553.61** and USD$32,886,639.10 (**GH¢496,917,116.80)** making a total of **GH¢1,051,540,670.41** as contingent liability. Compared to the comparative period 2023, the estimated total contingent liabilities reported was **GH¢55,436,148.04** indicating an increase for the financial year 2024.

1.17.2.4 Summary Disclosures

CONTINGENT LIABILITIES						
	2023		Movement for the year		2024	
Type	No. of Cases	Amount (GHS)	No. of Cases	Amount (GHS)	No. of Cases	Amount (GHS)
Legal Suits	64	55,436,148.04	33	-996,104,522.37	31	1,051,540,670.41
Other Contingent Liabilities	-	-	-	-	-	-
TOTAL	**64**	**55,436,148.04**	**33**	**-996,104,522.37**	**31**	**1,051,540,670.41**

1.18.0 Contingent assets

1.18.1 Definition

Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the effective control of the Government of Ghana.

Disclosure

1.18.1.1 Contingent assets are disclosed in the notes when it is more likely than not, that economic benefits or service potential will flow to the Government of Ghana.

1.18.1.2 Where the Government of Ghana has an onerous contract, the present obligation under the contract shall be recognised and measured as a provision for Contingent

Asset under onerous contract.

1.18.1.3 The Whole of Government as at the financial year ended 31st December 2024 had a total of GH¢13,843,021,077.28 as Contingent Assets.

1.18.1.4 The Contingent Assets comprises of outstanding secured bond face value received by the Ghana Revenue Authority as security for imported goods kept the custom bonded warehouses amounting to of GH¢6,813,620,952.79 for a total import value of GH¢18,877,819,112.00, and Nine (9) pending legal suits filed by the Whole of Government at various stages of litigation which may lead to an inflow of economic resources when ruled for the Whole of Government estimated at GH¢7,029,400,124.49 for the financial year ended 31st December 2024. Compared to the comparative period of 2023, the secured bond face value reported as contingent assets was GH¢1,941,868,507 indicating an increase in contingent assets from secured bond face value. There were no legal case contingent assets disclosed for the comparative period 2023.

1.18.1.5 Summary Disclosures

CONTINGENT ASSETS						
	2023		Movement for the year		2024	
Type	No. of Cases	Amount (GHS)	No. of Cases	Amount (GHS)	No. of Cases	Amount (GHS)
Legal Suits	-	-	9	7,029,400,124.49	9	7,029,400,124.49
Other Contingent Assets	N/A	1,941,868,507	N/A	4,871,752,445.79	N/A	6,813,620,952.79
TOTAL	**-**	**1,941,868,507.00**	**9**	**11,901,152,570.28**	**9**	**13,843,021,077.28**

1.19.0 Events after the Reporting Date – IPSAS 14

1.19.1 Definition

Events after Reporting Date are those events, both favourable and unfavourable, that occur between the reporting date for the financial statements and the date when the financial statements are authorised for issue and have a material impact on these financial statements.

1.19.2 Reporting Dates

In line with the Ghana Public Financial Management Act, 2016 (Act 921), the financial reporting date of Government is 31st December of each year and period for recognition and disclosure of events after reporting date is three months after the reporting date.

1.19.3 Adjusting Events & Non-Adjusting Events

1.19.3.1 Adjusting Event -When an event after the reporting date occurs, and it is material, which provides evidence of condition that existed at the reporting date, the accounts are adjusted accordingly.

1.19.3.2 Non-Adjusting Event - When an event after the reporting date occurs and is material which provides indicative conditions that arose after the reporting date, necessary disclosures are provided in the Notes to the Financial Statements indicating the following:

a) The nature of the event
b) An estimate of its financial effect, or a statement that such an estimate cannot be made.

1.20.0 Accounting Policies, Estimates and Errors – IPSAS 3

1.20.1 Change in Accounting Policy

1.20.1.1 Definition

Accounting policies are the specific principles, bases, conventions, rules and practices applied by the Government of Ghana in preparing and presenting financial statements.

1.20.1.2 The Government of Ghana changes its accounting policy when there is:

a) A change from one basis of accounting to another basis of accounting
b) A change in the accounting treatment, recognition, or measurement of a transaction, event, or condition within a basis of accounting.

1.20.1.3 The Government of Ghana changes its accounting policy only when:

a) It is required by IPSAS; or
b) It results in the financial statements providing faithful representation and more relevant information about the effects of transactions, other events, and conditions on the entity's financial position, financial performance, or cash flow.

1.20.2 Retrospective Application

When there is a change in accounting policy the Government of Ghana does retrospective application to adjust the opening balance of each affected component of net asset/equity (i.e., items affected in the statement of financial position) for the earliest period presented, and the other comparative amounts disclosed for each prior period presented as if the new accounting policy had always been applied.

1.20.3 Consistency in Application of Accounting Policy

The Government of Ghana selects and applies its accounting policies consistently for similar transactions, other events, and conditions, unless it is specifically required or permitted by IPSAS or a legislation for categorisation of items for which different policies may be appropriate.

1.20.4 Changes in Accounting Estimates

1.20.4.1 Definition

A Change in Accounting Estimates is an adjustment of the carrying amount of an asset or a liability, or the amount of the periodic consumption of an asset that results

from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. They result from new information or new developments and accordingly, are not correction of errors.

1.20.4.2 As a result of the uncertainties inherent in the operations of the Government of Ghana, many items in the financial statements cannot be measured with precision but can only be estimated. Estimation involves judgments based on the latest available reliable information. For example, estimates may be required of:

a) Tax revenue due to government;
b) Bad debts arising from uncollected taxes;
c) Inventory obsolescence;
d) The fair value of financial assets or financial liabilities;
e) The useful lives of, or expected pattern of consumption of future economic benefits or service potential embodied in, depreciable assets, or the percentage completion of road construction; and
f) Warranty obligations.

1.20.4.3 The use of reasonable estimates is an essential part of the preparation of financial statements of the Government of Ghana. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error.

1.20.4.4 A change in the measurement basis applied, (in paragraph 1.20.4) is a change in an accounting policy, and not a change in an accounting estimate. When it is difficult to distinguish a change in an accounting policy from a change in an accounting estimate, the Government of Ghana treats the change as a change in an accounting estimate.

1.20.5 Recognition of Change in Accounting Estimates

1.20.5.1 To the extent that a change in an accounting estimate gives rise to changes in assets and liabilities or relates to an item of net assets/equity, it is recognised by adjusting the carrying amount of the related asset, liability, or net assets/equity item in the period of change.

1.20.5.2 The effect of a change in an accounting estimate, other than a change indicated in paragraph 1.20.5.1 above, is recognised prospectively by including it in surplus or deficit in:

a) The period of the change, if the change affects the period only; or
b) The period of the change and future periods if the change affects both.

1.20.6 Materiality

An item is considered material if its omission or its misstatement would have an impact on the conclusions or decisions of the users of the financial statements. The Government of Ghana uses materiality concept to guide accounting decisions relating to presentation, disclosure, aggregation, offsetting and retrospective versus prospective application of changes in accounting policies.

1.20.6 Use of Judgement

1.20.6.1 In the absence of an IPSAS that specifically applies to a transaction, other event, or condition, the Government of Ghana uses its judgement in developing and applying an accounting policy that results in information that is relevant to the accountability and decision-making needs of users, faithfully represents the financial performance, cash flows of the entity, meets the qualitative characteristics of understandability, timeliness, comparability, and verifiability and takes account of the constraints on information included in general purpose financial reports and the balance between the qualitative characteristics.

1.20.6.2 In making accounting judgement, Government of Ghana refers to, and considers the applicability of the following sources in the following order:

a) The requirements in IPSAS dealing with similar and related issues; and
b) The definitions, recognition and measurement criteria for assets, liabilities, revenue and expenses.

1.20.6.3 Government of Ghana also considers the most recent pronouncements of other standard- setting bodies; and accepted public or private sector practices, but only to the extent that these do not conflict with the sources in (a) and (b) above.

1.20.7 Prior Period Errors

Definition

1.20.7.1 Prior period errors are omissions from, and misstatements in, the entity's financial statement for one or more prior periods arising from a failure to use or misuse of, faithfully representative information that:

a) was available when the financial statements for those periods were authorized for issue; and
b) could reasonably be expected to have been obtained and taken into account in the preparation and presentation of those financial statements.

1.20.7.2 All material prior period errors and effects of change in accounting policies are corrected retrospectively after their discovery in the most recent set of financial statements authorized for issue, by;

a) Restating comparative prior period amounts, or

b) If the error occurred before the earliest prior period presented, by restating the opening statement of financial position.

1.20.7.3 A prior period error is corrected by retrospective restatement, except to the extent that it is impracticable to determine either the period specific effects or the cumulative effect of the error.

1.20.7.4 When it is impracticable to determine the period-specific effects of an error on comparative information for one or more prior periods presented, it is restated by correcting the opening balances of assets, liabilities, and net assets/equity for the earliest period for which retrospective restatement is practicable (which may be the current period).

1.20.7.5 When it is impracticable to determine the cumulative effect at the beginning of the current period, of an error on all prior periods, the comparative information to correct the error prospectively from the earliest date practicable is restated.

1.20.7.6 In disclosing the prior period, the Government of Ghana presents the following;

a) The nature of the prior period error;
b) For each period presented, to the extent practicable, the amount of the correction for each financial statement line item affected;
c) The amount of the correction at the beginning of the earliest prior period presented;
d) If retrospective treatment is impracticable for a particular prior period, the circumstance that led to the existence of that condition and a description of how and from when the error has been corrected.
e) Financial statements of subsequent periods need not reflect these disclosure requirements.

1.21.0 Presentation of Budget Information in Financial Statements – IPSAS 24

1.21.1.1 Comparison of budget and actual amounts on a comparable basis presents the difference on the financial performance between amounts which are both prepared on cash basis, presented in the statement of comparison of budget and actual amounts.

1.21.1.2 IPSAS 24 requires public sector entities to present a comparison of budget amounts and the actual amounts arising from execution of the budget to be included in the financial statements of entities that are required to, or elect to, make publicly available their approved budget(s), and for which they are, therefore, held publicly accountable. The Standard also requires disclosure of an explanation of the reasons for material differences between the budget and actual amounts.

1.21.1.3 This is to ensure that public sector entities discharge their accountability obligations and enhance the transparency of their financial statements by demonstrating:

(a) compliance with the approved budgets for which they are held publicly accountable and

(b) where the budget(s) and the financial statements are prepared on the same basis,

their financial performance in achieving the budgeted results.

1.21.2 Presentation of a Comparison of Budget and Actual Amounts

1.21.2.1 The standard requires that, an entity shall present a comparison of the budget amounts for which it is held publicly accountable and actual amounts, either:

a) As a separate additional financial statement, or
b) As additional budget columns in the primary financial statements (statement of financial performance).

1.21.2.2 Since the budget of the Government of Ghana is prepared on Cash Basis, whilst the financial statements are prepared on accrual accounting basis, the Government of Ghana has elected to present its comparison of budget amount as a separate additional financial statement showing the following:

a) Original Budget Amount
b) Supplementary Budget Amount
c) Budget Reallocation Amount
d) Final Budget amount
e) Actual Amount
f) Variance Amount (With explanatory notes to material differences)

1.22.0 Separate Financial Statements – IPSAS 34

1.22.1 Definitions

1.22.1.1 Separate financial statements are those presented by an entity, in which the entity could elect, subject to the requirements of IPSAS, to account for its investments in controlled entities, joint ventures and associates either at ***Cost***, in accordance with IPSAS 29, Financial Instruments: Recognition and Measurement; or using the ***Equity method*** as described in IPSAS 36, Investments in Associates and Joint Ventures.

1.22.1.2 Separate Financial Statements are those presented in addition to consolidated financial statements or in addition to the financial statements of an investor that does not have controlled entities but has investments in associates or joint ventures.

1.22.1.3 Controlled Entity: The Government of Ghana controls another entity when it is exposed or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefit through its power over the entity.

1.22.2 For the purpose of this policy, the Government of Ghana uses two (2) criteria for the presentation of Separate financial statements in line with IPSAS 34:

a) Identification of a group of spending units/ reporting entities that constitutes the scope of consolidated financial statements.
b) Identification of one (1) spending unit/ reporting entity as the controlling entity that is required to produce its own set of accounts as **Separate Financial Statements** presented alongside the **Consolidated Financial Statements** in a single report.

1.23.0 Employee benefits – IPSAS 39

1.23.1 Definitions

1.23.1.1 Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees or for the termination of employment.

1.23.1.2 Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either (a) An entity's decision to terminate an employee's employment before the normal retirement date or (b) An employee's decision to accept an offer of benefits in exchange for the termination of employment.

1.23.1.3 Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

1.23.1.4 Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

1.23.1.5 Past Service Cost is the change in the present value of the defined benefits obligation for employee service in prior periods, resulting from a plan amendment or curtailment.

1.23.1.6 Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

1.23.1.7 Defined benefit plans are post-employment benefit plans other than defined contribution plans.

1.23.1.8 Multi-employer plans are defined contribution plans (other than state plans) or defined benefit plans (other than state plans) that:

a) Pool the assets contributed by various entities that are not under common control; and
b) Use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees.

1.23.1.9 State plans are plans established by legislation that operate as if they are multi-employer plans for all entities in economic categories laid down in legislation.

1.23.1.10 The net defined benefit liability (asset) is the deficit or surplus, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling.

The deficit or surplus is:

a) The present value of the defined benefit obligation less

b) The fair value of plan assets (if any).

1.23.1.11 The asset ceiling is the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

1.23.1.12 The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

1.23.2 Recognition and Measurement
Short-Term Employee Benefits

1.23.2.1 Short term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related services. These include wages, allowances and salaries for established and non-established posts (e.g., Cost of living allowance, commuted leave allowance, travel allowances; and other non-monetary benefits such as medical care).

1.23.2.2 When an employee renders a service during an accounting period, the Government of Ghana recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

a) As a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the Government of Ghana recognises the excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund.
b) As an expense, unless it is considered as part of the cost of an asset treated under the relevant standards such as IPSAS 12 & 17.

1.23.2.3 Medium-to-Long-term employee benefits: Medium-to-Long-term plan pension liability present future outflows to pensioners that, for the purpose of this financial statements, will occur after 1 year to 20 years.

1.23.2.4 Post-employment benefits comprise end of service benefits, gratuities, ex-gratia, after-service health insurance, end-of-service repatriation benefits, Tier 1 pension and a pension through the CAP-30 Pension Scheme.

1.23.2.5 Defined Benefits - Defined-benefit plans are those where The Government of Ghana obligation is to provide agreed benefits and therefore bears the actuarial risks. The following benefits are accounted for as defined-benefit plans: *ex-gratia, CAP-30 pension, after-service health insurance, repatriation benefits (post-employment benefits) and accumulated annual leave that is commuted to cash upon separation from the Employer (other long-term benefits)*.

1.23.2.6 The Government of Ghana accounts for its defined benefit plans using the following steps:

a) Using actuarial techniques to make a reliable estimate of the amount of benefit

that employees have earned in return for their service in the current and prior periods. This requires the Government of Ghana to determine how much benefit is attributable to the current and prior periods and to make estimates (actuarial assumptions) about demographic variables (such as employee turnover and mortality) and financial variables (such as future increases in salaries and medical costs) that will influence the cost of the benefit;

b) Discounting that benefit using the Projected Unit Credit Method in order to determine the present value of the defined benefit obligation and the current service cost using the Government of Ghana Treasury bill rate;

c) Determining the fair value of any plan assets;

d) Determining the total amount of actuarial gains and losses and the amount of those actuarial gains and losses to be recognised in the statement of changes in net assets.

e) Where a plan has been introduced or changed, determining the resulting past service cost;

f) Where a plan has been curtailed or settled, determining the resulting gain or loss.

1.23.2.7 The liability for defined-benefit plans is measured at the present value of the defined-benefit obligation. Changes in the liability for defined-benefit plans, excluding actuarial gains and losses, are recognised in the statement of financial performance in the year in which they occur.

1.23.2.8 After-service health insurance - Worldwide coverage for medical expenses of eligible former staff members and their dependants is provided through after-service health insurance by the Government of Ghana. Upon end of service, staff members and their dependants may elect to participate in a defined-benefit health insurance plan of such institutions, provided they have met the eligibility requirements. The after-service health insurance liability represents the present value of the share of the Government of Ghana medical insurance costs for retirees and the post-retirement benefit accrued to date by active staff. A factor in the after-service health insurance valuation is to consider contributions from all plan participants in determining the Government of Ghana residual liability.

1.23.2.9 Government Pension (The CAP-30 Pension): The Government of Ghana runs a pension scheme (CAP-30 Pension) for staff that fall under the services umbrella of the Public Service institutions, which was established by the Parliament of Ghana to provide retirement, death, disability and related benefits to employees within that umbrella. The CAP 30 Pension is a funded employer defined benefit plan. Membership in the CAP-30 Pension Scheme is open to the staff of specialized service agencies recognised under the scheme, intergovernmental organization which participates in

the common system of salaries, allowances and other conditions of service of the Government of Ghana stipulated in the Constitution of the Republic of Ghana and the specialized agencies. The Government of Ghana does not run a fund for the CAP-30 Pension Scheme and as such the Government of Ghana does not recognise plan pension assets in its financial statement.

1.23.2.10 Government Pension (The CAP-30 Pension) Payment and Obligation

Total expenditure under Cap 30 Pension for the year ended 2024 was **GH¢2,771,476,664.00** and in line with IPSAS 39, a provision of **GH¢28,282,280,222.40** has been recognised in these accounts to cover Government obligations under Cap 30 Pension Scheme for the period 2024 to 2043, where GH¢**3,321,195,332.97** was recognised as short-term obligations and GH¢ **24,961,084,889.43** as medium-to-long term obligations.

1.23.3 Total Employee's Benefit Expenditure

The total employee's benefit expenditure for the period ended 31st December 2024 was **GH¢91,988,459,936.00**

1.23.4 Total Employee's Benefit Obligation

The total post-employment benefit obligation for the period is **GH¢29,625,228,705.47** including a provision **GH¢1,342,948,483** recognised by SOE to cover staff post-employment benefit obligations and **GH¢28,282,280,222.40** for central government. However there's no indication of a change in governments obligation in respect of post-employment benefit obligation.

1.24.0 Borrowing Costs IPSAS 5

1.24.1 Definition

Borrowing cost are interest expenses and other expenses incurred by the Government of Ghana in connection with the borrowing of funds. Borrowing cost includes:

a) Interest expense calculated using effective interest method,
b) Interest in respect of leases liabilities and service concession arrangement; and
c) Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest cost.

Qualifying assets are assets that necessarily takes substantial period of time to make it ready for its intended use or sale.

1.24.2 Measurement and Recognition of Borrowing cost

1.24.2.1 The Government of Ghana has adopted "Allowed Alternative Treatment Approach" to account for borrowing cost, and recognises borrowing costs as follows:

a) As an expense in the period in which they are incurred, except to the extent that, borrowing costs that are directly attributable to the acquisition, construction, or

production of a qualifying asset are capitalised as part of the cost of that qualifying asset.

b) **Borrowing for Specific Purpose** - Funds specifically borrowed for the purpose of obtaining a particular asset, the borrowing costs that directly relate to that qualifying asset are identified and capitalised as part of the cost of the qualifying asset less investment income on the temporary investment of those borrowings.

c) **Borrowing for General Purpose** - Where funds are borrowed for general purpose and not for specific qualifying assets, the amount or portion used for the purpose of obtaining a qualifying asset is calculated by applying capitalisation rate (weighted-average of borrowing cost) to outlays incurred during the period, to determine the amount of borrowing cost eligible for capitalisation.

1.24.3 Commencement of Capitalisation

1.24.3.1 The capitalization of borrowing costs as part of the cost of a qualifying asset shall commence when:

a) Outlays for the asset are being incurred;
b) Borrowing costs are being incurred; and
c) Activities that are necessary to prepare the asset for its intended use or sale are in progress.

1.24.3.2 Outlays on a qualifying asset include only those outlays that have resulted in payments of cash, transfers of other or the assumption of interest-bearing liabilities.

1.24.3.3 During the period ended 31st December 2024, the Government of Ghana did not incur any borrowing cost

1.25.0 Financial Reporting in Hyperinflationary Economies –IPSAS 10

1.25.1 Definition

Financial Reporting in Hyperinflationary economies is where the cumulative inflation rate over three years is approaching, or exceeds, 100%.

1.25.2 Measurement, Recognition and Disclosure

a) In Hyperinflationary economies, the primary statements are translated using a price index or unit in the local or functional currency to reflect the economic situation and make meaning of the financial statement;

NB.

- Only non-monetary items in the statement of financial position (e.g., Property, Plant and Equipment) are reinstated using the indexation factor resulting in gain or loss on monetary position.
- Monetary items are not restated because they are already expressed in terms of the monetary unit current at the reporting date. Monetary items are money held and assets and liabilities to be received or paid in fixed or determinable amounts of money.
- Non-monetary items that are carried at amounts current at the reporting date (i.e., at fair value or net realizable value) are not restated. All other

non-monetary items are restated.

b) The surplus or deficit on the net monetary position are separately disclosed in the statement of financial performance.
c) Comparative figures for prior periods and any information in respect of earlier periods shall be restated in the same measuring unit at the reporting date.
d) Budgetary information are also restated in the same measuring unit to make meaning of comparison of budgets to actual amounts.
e) The measuring unit or price index for translation are derived using professional judgement taking into cognisance the current inflation rate, the commodity price index, the purchasing power, the interest rate parity and any other relevant factor that may make meaning of the economic situation to reflect the reality.

At the period ended 31st December 2024, Government of Ghana assessed the indicators for determining the hyperinflationary economies and ascertained that the economy of Ghana has not attained the status of a hyperinflationary economy and for that reason the financial statements were not prepared on hyperinflationary economies bases.

1.26.0 Construction Contracts –IPSAS 11

1.26.1 Definition

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely related or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

1.26.2 Scope of Construction Contract

For the purpose of this policy, construction contract include:

a) Contracts for the rendering of services that are directly related to the construction of the asset.

b) Contracts for the destruction or restoration of assets, and the restoration of the environment following demolition of assets.

c) All arrangements that are binding on the parties to the arrangement, but which may not take the form of a documented contract. For example, two government department may enter into a formal arrangement for the construction of an asset, but the arrangement may not constitute a legal contract. Such binding arrangements could include (but are not limited to) a ministerial direction, a cabinet decision, a legislative direction (such as an Act of Parliament), or memorandum of understanding.

1.26.3 Contract Revenue

Contract revenue shall comprise:

(a) The initial amount of revenue agreed in the contract; and

(b) Variations in contract work, claims, and incentive payments to the extent that:

- It is probable that they will result in revenue; and
- They are capable of being reliably measured.

1.26.4 Contract Costs

Contract costs shall comprise:

(a) Costs that relate directly to the specific contract;

(b) Costs that are attributable to contract activity in general, and can be allocated to the contract on a systematic and rational basis; and

(c) Such other costs as are specifically chargeable to the customer under the terms of the contract.

1.26.5 Recognition

The Government of Ghana recognises construction contract in its financial statement as follows:

a) Construction contract costs are recognised as an expense on the percentage of completion method, measured by reference to the percentage of costs incurred to date to estimated total costs for each contract.
b) The percentage of completion method also applies to subcontracts to the private sector contractors for a fixed completion of contract fees.
c) When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract shall be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date.
d) Under the percentage of completion method, contract revenue is recognised as revenue in the statement of financial performance in the reporting periods in which the work is performed. Contract costs are usually recognised as an expense in the statement of financial performance in the reporting periods in which the work to which they relate is performed.
e) Where it is intended at inception of the contract that contract costs are to be fully recovered from the parties to the construction contract, any expected excess of total contract costs over total contract revenue for the contract is recognised as an expense immediately.

1.26.6 Combining and Segmenting Construction Contracts

a) When a contract covers a number of assets, the construction of each asset shall be treated as a separate construction contract when:
    - Separate proposals have been submitted for each asset;
    - Each asset has been subjected to separate negotiation, and the

Government of Ghana and customer have been able to accept or reject that part of the contract relating to each asset; and
- The costs and revenues of each asset can be identified.

b) **A group of contracts**, whether with a single customer or with several customers, shall be treated as a single construction contract when:
- The group of contracts is negotiated as a single package;
- The contracts are so closely interrelated that they are, in effect, part of a single project with an overall margin, if any; and
- The contracts are performed concurrently or in a continuous sequence.

c) **Additional Assets** - When a contract provides for the construction of an additional asset at the option of the customer, or needs to be amended to include the construction of an additional asset, the construction of the additional asset shall be treated as a separate construction contract when:
- The asset differs significantly in design, technology, or function from the asset or assets covered by the original contract; or
- The price of the asset is negotiated without regard to the original contract price.

1.26.7 The Government of Ghana discloses each of the following for contracts in progress at the reporting date:

a) The aggregate amount of costs and revenue recognized to date
b) The amount of advance received; and
c) The amount of retentions.

1.26.7 During the period ended 31st December 2024, the Government of Ghana did not carry out any construction contract

1.27.0 Segment Reporting – IPSAS 18

1.27.1 Definition

1.27.1.1 A Segment is a distinguishable activity or group of activities of an entity for which it is appropriate to separately report financial information for the purpose of:

a) Evaluating the entity's past performance in achieving its objectives, and

b) Making decisions about the future allocation of resources.

1.27.1.2 IPSAS 18 requires entities to prepare and present segment report based on **Service Segment** or **Geographical Segment**

a) **Service Segment** refers to a distinguishable component of an entity that is engaged in providing related outputs or achieving particular operating objectives consistent with the overall mission of each entity; and
b) **Geographical Segment** is a distinguishable component of an entity that is

engaged in providing outputs or achieving particular operating objectives within a particular geographical area.

1.27.1.3 The Government of Ghana has elected to present its segmental report on **Geographical Basis** as a distinguishable component of operations where it engages in provision of outputs or achievement of its specific operational objectives within a particular geographical area. In preparing this segment report, the Government of Ghana takes into account it's international and national locations and the need to enhance the transparency of its financial reporting in a better discharge its accountability obligations.

1.27.1.4 The geographical segments are;

a) Headquarters

b) Regional Locations

c) International Locations (if applicable)

1.27.1.5 The Whole-of-Government Financial Statements have been prepared on geographical segmentation for National and International bases.

1.27.1.6 The Government of Ghana applies a uniform accounting policy in preparing the financial statement for all the segments.

1.28.0 Related Party Disclosures – IPSAS 20

1.28.1 Definition

1.28.1.1 Related Parties are considered to be related if one party has the ability to:

a) Control the other party, or
b) Exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control.

1.28.1.2 Related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related party transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the reporting entity or the Government of Ghana of which it forms part.

1.28.1.3 Significant influence is the power to participate in the financial and operating policy decisions of an entity, but not control those policies.

1.28.2 The Need for Related Party Disclosures

1.28.2.1 In related party disclosures, there is the need for disclosure of the existence of related party relationships where control exists, and the disclosure of information about transactions between the entity and its related parties in certain circumstances. This is required for accountability purposes, and to facilitate a better understanding of the financial position and performance of the reporting entity.

1.28.2.2 The key consideration in the related party disclosures are:

a) Identification of which parties' control or significantly influence the reporting entity,
b) Determination of what information should be disclosed about transactions with those parties.

1.28.2.3 Examples of situations that may lead to related party disclosures by the Government of Ghana are as follows:

a) Rendering or receiving of services;
b) Purchases or transfers/sales of goods (finished or unfinished);
c) Purchases or transfers/sales of property and other assets;
d) Agency arrangements;
e) Leasing arrangements;
f) Transfer of research and development;
g) License agreements;
h) Finance (including loans, capital contributions, grants whether in cash or in kind, and other financial support, including cost-sharing arrangements); and
i) Guarantees and collaterals.

1.28.3 Types of related parties

1.28.3.1 Related party include:

a) Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by, the reporting entity;
b) Associates;
c) Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the Entity, and close members of the family of any such individual;
d) Key management personnel, and close members of the family of key management personnel; and
e) Entities in which a substantial ownership interest is held, directly or indirectly, by any person described above or over which such a person is able to exercise significant influence.

1.28.3.2 For the purpose of this policy, the following are not deemed to be related parties:

a) (i) Providers of finance in the course of their business in that regard
(ii) Trade unions

b) An entity with which the relationship is solely that of an agency.

1.28.4 Key management personnel are:

a) All directors or members of the governing body of the entity e.g., President, Vice-President, Article 71 holders, Ministers, Chief Directors and other key public officers; and
b) Other persons having the authority and responsibility for the planning, directing, controlling the activities of the reporting entity. These include:
    i. Members of the governing board of the entity who have the authority

and responsibilities for planning, directing, and controlling the activities of the reporting entity

ii. Any key advisors of such members

iii. Senior management group of the reporting entity, including the chief executive or permanent head of the reporting entity.

1.28.5 Disclosures on Key Management personnel

The Government of Ghana shall disclose:

a) The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration within this category, showing separately major classes of key management personnel and including a description of each class.

b) The total amount of all other remuneration and compensation provided to key management personnel, and close members of the family of key management personnel, by the Government of Ghana during the reporting period, showing separately the aggregate amounts provided to:
   i. Key management personnel; and
   ii. Close members of the family of key management personnel

c) In respect of loans that are not widely available to persons who are not key management personnel and loans whose availability is not widely known by members of the public, for each individual member of key management personnel and each close member of the family of key management personnel:
   i. The amount of loans advanced during the period and terms and conditions thereof;
   ii. The amount of loans repaid during the period;
   iii. The amount of the closing balance of all loans and receivables; and
   iv. Where the individual is not a director or member of the governing body or senior management group of the entity, the relationship of the individual to such body or group.

1.28.5 Disclosure of Related Party Transactions

In respect of transactions between related parties, other than transactions that would occur within a normal supplier/client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the entity would have adopted if dealing with that individual or entity at arm's length in the same circumstances, the Government of Ghana shall disclose:

a) The nature of the related party relationships;
b) The types of transactions that have occurred; and
c) The elements of the transactions necessary to clarify the significance of these transactions to its operations and sufficient to enable the financial statements to provide relevant and reliable information for decision making and accountability purposes.

1.28.6 Disclosure of Control

Disclosure of related party relationships where control exists, irrespective of whether there have been transactions between the related parties. This would involve the disclosure of the names of any controlled entities, the name of the immediate controlling entity, and the name of the ultimate controlling entity, if any.

1.28.7 Key Management Personnel

S/N	DESIGNATION	NAME OF KEY MANAGEMENT PERSONNELS
1	**President**	Nana Addo Dankwa Akufo-Addo
2	**Vice President**	Dr. Alhaji Mahamudu Bawumia
	SECTOR MINISTERS	
3	**Ministry of Trade and Industry**	1. Kobina Tahir Hammond (MP) Minister **Deputy minister(s)** 1. Michael Okyere Baafi (MP) 2. Kofi Ahenkorah Marfo (MP) 3. Dokua Asiamah-Adjei (MP)
4	**Ministry of Finance**	1. Dr. Mohammed Amin Adam (MP) Minister 2. Ken Ofori-Atta 3. Abena Osei Asare (MP) Minister of State, Finance Ministry **Deputy minister(s)** 1. Dr. Stephen Amoah (MP) 2. Dr. Alex Ampaabeng
5	**Ministry of Defence**	Dominic Nitiwul (MP) Minister **Deputy minister(s)** Kofi Amankwah- Manu (MP)
6	**Ministry of The Interior**	Henry Quartey (MP) Minister **Deputy minister(s)** 1. Naana Eyiah Quansah

		(MP)
7	**Ministry of Energy and Petroleum**	Herbert Krapa Minister of State **Deputy minister(s)** 1. John Kobina Sanie (MP) 2. Collins Adomako Mensah (MP)
8	**Office of Attorney General and Ministry of Justice**	Godfred Dame (Minister) **Deputy minister(s)** 1. Alfred Tuah-Yeboah 2. Diana Asonaba Dapaah
9	**Ministry of Foreign Affairs**	Shirley Ayorkor Botchwey (Minister) **Deputy minister(s)** 1. Kwaku Ampratwum-Sarpong (MP) 2. Mavis Nkansah-Boadu (MP)
10	**Ministry of Food and Agriculture**	Bryan Acheampong (MP) Minister **Deputy minister(s)** 1. Yaw Frimpong Addo 2. Alhaji Mohammed Hardi Tuferu (MP)
11	**Ministry of Education**	Dr. Yaw Osei Adutwum (Minister) **Deputy minister(s)** 1. John Ntim Fordjour (MP) 2. Kingsley Nyarko (MP)
12	**Ministry of Health**	Dr. Bernard Okoe Boye, Minister **Deputy minister(s)** 1. Adelaide Ntim (MP) 2. Alexander Akwasi Acquah (MP)
13	**Ministry of Local Government,**	1. Martin Adjei-Mensah Korsah (MP), Minister

	Decentralisation and Rural Development (Ghana)	2. Osei Bonsu Amoah (MP) Minister of State **Deputy minister(s)** 1. Vincent Ekow Assafuah (MP) 2. Hon Abdulai Abanga (MP)
14	**Ministry of Lands and Natural Resources**	Samuel Abu Jinapor (MP) **Deputy minister(s)** 1. George Mireku Duker (MP) 2. Akwasi Konadu (MP)
15	**Ministry of Sanitation and Water Resources (Ghana)**	Lydia Seyram Alhassan (MP) Minister **Deputy minister(s)** Amidu Issahaku Chinnia (MP)
16	**Ministry of Railway Development (Ghana)**	John Peter Amawu (MP) Minister **Deputy minister(s)** Kwaku Asante-Boateng (MP)
17	**Ministry of Employment and Labour Relations**	Ignatius Baffuor Awuah (MP) Minister **Deputy minister(s)** Festus Awuah Kwofie (MP)
18	**Ministry of Transport**	Kweku Ofori Asiamah, Minister **Deputy minister(s)** 1. Hassan Tampuli (MP) 2. Frederick Obeng Adom
19	**Ministry of Tourism, Culture and Creative Arts (Ghana)**	Andrew Egyapa Mercer (MP) Minister **Deputy minister(s)** Mark Okraku Mantey
20	**Ministry of Environment, Science and Technology**	Ophelia Mensah Hayford (MP), Minister **Deputy minister(s)** Patricia Appiagyei (MP)
21	**National Security Ministry (Ghana)**	Albert Kan-Dapaah, Minister

22	**Ministry of Youth and Sports**	Mustapha Yussif (MP), Minister **Deputy minister(s)** Evans Opoku Bobie (MP)
23	**Ministry of Works and Housing (Ghana)**	Kojo Oppong Nkrumah (MP), Minister **Deputy minister(s)** Dr. Prince Hamidu Armah (MP)
24	**Ministry of Communication & Digitalisation**	Ursula Owusu Ekuful (MP) Minister **Deputy minister(s)** Charles Acheampong
25	**Ministry of Information**	Fatimatu Abubakar, Minister **Deputy minister(s)** Sylvester Tetteh (MP)
26	**Ministry of Roads and Highways**	Francis Asenso-Boakye (MP) Minister **Deputy minister(s)** 1. Thomas Mbomba (MP) 2. Stephen Pambiin Jalulah (MP)
27	**Ministry of Gender, Children and Social Protection**	Darkoa Newman (MP) Minister **Deputy minister(s)** Benjamin Yeboah Sekyere (MP)
28	**Ministry of Fisheries And Aquaculture**	Mavis Hawa Koomson (MP) Minister **Deputy minister(s)** Musah Abdul-Aziz Ayaba (MP)
29	**Ministry for Chieftaincy and Religious Affairs**	Stephen Asamoah Boateng, Minister **Deputy minister(s)** Paul Essien
30	**Minister for Parliamentary Affairs (Ghana)**	Osei Kyei-Mensah Bonsu (MP), Minister
	HEADS OF INSTITUTIONS	
31	**Controller and Accountant-General**	Kwasi Kwanning-Bosompem Kwasi Agyei

	(CAGD)	
32	**Director-General, State Interest and Governance Authority (SIGA)**	John Boadu
33	**Head of Civil Service**	Dr. Evans Aggrey-Darkoh
34	**Head of Local Government Service**	Ing Dr Nana Ato Arthur
35	**Bank of Ghana**	Dr Ernest Addison
36	**Ghana Revenue Authority- Commissioner General**	Rev. Dr. Ammishaddai Owusu-Amoah Ms. Julie Essiam
	REGIONAL MINISTERS	
37	**Ashanti Regional Minister**	Simon Osei-Mensah
38	**Bono Region**	Justina Owusu- Banahene
39	**Bono East**	Akwasi Adu-Gyan
40	**Central Region**	Justina Marigold Assan
41	**Oti Region**	Daniel Machator
42	**Eastern Region**	Seth Kwame Acheampong
43	**Greater Accra Region**	Nii Kwartei Titus Glover
44	**Northern Region**	Shani Alhassan Saibu
45	**Upper East Region**	Stephen Yakubu
46	**Upper West Region**	Dr. Hafiz Bin Salih
47	**Volta Regional Minister**	Archibald Yao Letsa
48	**Western Region**	Kwabena Okyere Darko-Mensah
49	**Ahafo Region**	George Yaw Boakye
50	**Western North Region**	Richard Obeng
51	**Savannah Region**	Saeed Muhazu Jibril
52	**North East**	Yidana Zakaria
	PARLIAMENTARY APPOINTMENTS	
53	**Speaker of Parliament**	Alban Kingsford Sumana Bagbin

54	**First Deputy Speaker of Parliament**	Joseph Osei Owusu (MP)
55	**Majority Leader**	Alexander Afenyo- Markin (MP)
56	**Deputy Majority Leader**	Patricia Appiagyei (MP)
57	**Majority Chief Whip**	Annor Dompreh (MP)
58	**Minority Leader**	Cassiel Ato Baah Forson (MP)
59	**Deputy Minority Leader**	Armah Kofi Buah (MP)
60	**Minority Chief Whip**	Kwame Governs Agbodza (MP)
	GOVERNMENT ADMINISTRATIVE STAFF	
61	**Chief of Staff**	Frema Osei-Opare
62	**Deputy Chief of Staff**	Fawaz Aliu
63		Adumua-Bossman Emmanuel
64	**Secretary to the Cabinet**	Mercy Yvonne Debrah-Karikari
65	**Executive Secretary to the president**	Nana Asante Bediatuo
66	**Director of Communications at the Presidency**	Eugene Arhin
	JUDICIAL APPOINTMENT	
67	**Chief Justice of Ghana**	Getrude Torkornoo, CJ

During the period ended 31st December 2024, the total remuneration of all key management personnel was reported as part of the total compensation of employees in the Statement of Financial Performance.

1.28.8 Related Parties with significant control

During the period ended 31st December 2024, the following are the related parties with significant control.

S/N	NAME OF RELATED PARTY	DESIGNATION
1	Nana Addo Dankwa	President of the

	Akufo-Addo	Republic of Ghana
2	Dr. Alhaji Mahamudu Bawumia	Vice-president of the Republic of Ghana
3	Mr. Ken Ofori-Atta (Jan – Feb 2024) Dr. Mohammed Amin Adam (MP)	Minister for Finance
4	Alban Kingsford Sumana Bagbin, Esq	Speaker of the Parliament of Ghana
5	Getrude Torkornoo, CJ	Chief Justice of Ghana
6	Rebecca Akufo-Addo	First Lady
7	Samira Bawumia	Second Lady
8	International Monetary Fund (IMF)	International Monetary Fund (IMF)
9	World Bank	World Bank

1.29.0 Impairment of Non-Cash Generating Assets – IPSAS 21

1.29.1 Definition

Non-Cash Generating Assets are assets other than cash-generating assets.

Cash-Generating Assets are assets held with the primary objective of generating a commercial return.

An Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Recoverable Service Amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful Life Is Either:
(a) The period of time over which an asset is expected to be used by the entity; or
(b) The number of production or similar units expected to be obtained from the asset by the entity.

Value in use of a non-cash generating asset is the present value of the asset's remaining service potential.

An impairment loss of a non-cash generating assets is the amount by which the

carrying amount of an asset exceeds its recoverable service amount. An impairment loss is recognised immediately in the statement of financial performance (surplus or deficit).

1.29.2 Recognition and Measurement

1.29.2.1 The Government of Ghana recognises an impairment loss:

a) If the recoverable service amount of an asset is less than it carrying amount; the carrying amount of the asset is reduced to its recoverable service amount. That reduction is the impairment loss.

b) Impairment test is performed at any time during the reporting period, provided it is performed at the same time every year. Different intangible assets may be tested for impairment at different times. However, if such an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

c) An impairment loss is recognised immediately in surplus or deficit, unless the asset is carried at revalued amount in accordance with another Standard, such as the revaluation model in IPSAS 17 and IPSAS 31.

d) An impairment loss on a non-revalued asset is recognised in surplus or deficit. However, an impairment loss on a revalued asset is recognised in revaluation surplus to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that individual asset in accordance with IPSAS 31 or class of assets in accordance with IPSAS 17.

e) When the amount estimated for an impairment loss is greater than the carrying amount of the asset to which it relates, the entity does not recognise a liability, unless it is required by another standard.

1.29.2.2 Indications of Impairment

In assessing whether there is any indication that an asset is impaired, the entity considers, as a minimum, the following factors from the internal and external sources:

1. Internal sources of information

a) Evidence is available of obsolescence or physical damage of an asset

b) Significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, such as the following:
   - the asset becoming idle,
   - plans to discontinue or restructure the operation to which an asset belongs,
   - plans to dispose of an asset before the previously expected date, and
   - reassessing the useful life of an asset as finite rather than indefinite;

c) A decision to halt the construction of the asset before it is completed or in a usable condition;

d) Evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected

2. External sources of information

a) During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use;
b) Significant changes with an adverse effect on the entity have taken place during the period, or will take place in the near future, in the technological, market, economic, legal or political environment in which the entity operates, or in the market to which an asset is dedicated;
c) Market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially.

1.29.2.2 Reversal of Impairment Loss

The Government of Ghana assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for an asset no longer exist or has decreased. If any such indication exists the recoverable service amount of that asset is estimated.

1.29.2.3 Investments in Controlled entities, Associates and Joint ventures are financial assets that are excluded from impairments tests unless they are classified as non cash generating assets.

1.29.2.4 During the period ended 31st December 2024, there was no impairment of non-cash generating assets.

1.30.0 Impairment of Cash Generating Assets – IPSAS 26

1.30.1 Definition

Cash Generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Recoverable Amount is the higher of an asset's or a cash-generating unit's fair value less costs to sell and its value in use.

Value in Use of a cash generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

1.30.2 Recognition and Measurement of Impairment loss of Cash Generating Assets

The Government of Ghana recognises an impairment loss as follows:

a) When the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is the impairment loss.

b) An impairment loss is recognised immediately in surplus or deficit, unless the asset is carried at revalued amount in accordance with another Standard, such as the revaluation model in IPSAS 17 and IPSAS 31.

c) An impairment loss on a non-revalued asset is recognised in surplus or deficit. However, an impairment loss on a revalued asset is recognised in revaluation surplus to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that individual asset in accordance with IPSAS 31 or class of assets in accordance with IPSAS 17.

d) When the amount estimated for an impairment loss is greater than the carrying amount of the asset to which it relates, the entity does not recognise a liability, unless it is required by another standard.

e) After the recognition of an impairment loss, the depreciation (amortization) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life

1.30.3 Impairment Loss for a Cash-Generating Unit

1.30.3.1 An impairment loss is recognised for a cash-generating unit (i.e., the smallest group of cash-generating units to which goodwill has been allocated) if the recoverable amount of the unit (group of units) is less than the carrying amount of the unit (group of units). The impairment loss is allocated to reduce the carrying amount of the cash-generating assets of the unit (group of units) in the following order:

(a) First, to reduce the carrying amount of any goodwill allocated to the cash-generating unit (group of units); and

(b) Then, to the other assets of the unit (group of units) on a pro rata basis, based on the carrying amount of each asset in the unit.

1.30.3.2 These reductions in carrying amounts shall be treated as impairment losses on individual assets and recognised.

1.30.3.3 In allocating an impairment loss, the Government of Ghana does not reduce the carrying amount of an asset below the highest of:

(a) Its fair value less costs to sell (if determinable);

(b) Its value in use (if determinable); and

(c) Zero.

1.30.3.4 The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash -generating assets of the unit (group of units).

1.30.3.5 Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit. The carrying amount of the non-cash-generating asset reflects any impairment losses at the reporting date that have been determined under the requirements of IPSAS 21.

1.30.3.6 Investments in Controlled entities, Associates and Joint ventures are financial assets that are excluded from impairments tests unless they are classified as cash generating assets.

1.30.3.7 An impairment loss of a cash generating assets is the amount by which the carrying amount of an asset exceeds its recoverable service amount. An impairment loss is recognised immediately in the statement of financial performance (surplus or deficit).

1.30.3.8 Impairment test is performed at any time during the reporting period, provided it is performed at the same time every year. Different intangible assets are tested for impairment at different times. However, if such an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

1.30.4 Indications of Impairment

In assessing whether there is any indication that an asset is impaired, the entity considers, as a minimum, the following factors from the internal and external sources:

Internal sources of information

e) Evidence is available of obsolescence or physical damage of an asset
f) Significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, such as the following:
   - the asset becoming idle,
   - plans to discontinue or restructure the operation to which an asset belongs,
   - plans to dispose of an asset before the previously expected date, and
   - reassessing the useful life of an asset as finite rather than indefinite;
g) A decision to halt the construction of the asset before it is completed or in a usable condition;
h) Evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected.

External sources of information

d) During the period, an asset's market value has declined significantly more than would be expected as a result of the passage of time or normal use;

e) Significant changes with an adverse effect on the entity have taken place during the period, or will take place in the near future, in the technological, market, economic, legal or political environment in which the entity operates, or in the market to which an asset is dedicated;

f) Market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially.

1.30.5 Reversing an Impairment loss for an Individual Asset or Class of Asset

a) A reversal of an impairment loss for an asset other than goodwill is recognised immediately in surplus or deficit unless the asset is carried at revalued amount in accordance with another Standard such as the revaluation model in IPSAS 17 and IPSAS 31.

b) Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase in accordance with that other Standard.

c) A reversal of an impairment loss on a revalued asset is recognised directly in the revaluation reserve and increases the revaluation surplus for that individual asset in accordance with IPSAS 31 or class of assets in accordance with IPSAS 17.

d) However, to the extent that an impairment loss on the same individual revalued asset or class of revalued assets was previously recognised in surplus or deficit, a reversal of that impairment loss is also recognised in surplus or deficit in accordance with IPSAS 31 or IPSAS 17.

e) After a reversal of an impairment loss is recognised, the depreciation (amortization) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.30.6 Reversing an Impairment Loss for a Cash-Generating Unit

a) The Government of Ghana allocates to the cash generating unit, a reversal of an impairment loss of that cash-generating unit except for goodwill on pro rata basis with the carrying amounts of those assets. These increases in carrying amount is treated as reversals of impairment losses for individual assets.

b) In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of the asset is not increased above the lower of:
   i. Its recoverable amount (if determinable); and
   ii. The carrying amount that would have been determined (net of

amortization or depreciation) if no impairment loss had been recognised for the asset in prior periods.

c) The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated on pro rata basis to the other assets of the unit, except for goodwill.

1.30.7 During the period ended 31st December 2024, there was no impairment of cash generating assets.

1.31.0 Disclosure of Financial Information about the General Government Sector (GGS) – IPSAS 22

1.31.1 Definition

1.31.1.1 The General Government Sector (GGS) comprises all organizational entities of the general government as defined in statistical bases of financial reporting. This IPSAS prescribes disclosure requirement for the Government of Ghana which elect to present information about the GGS in its consolidated financial statement. The disclosure of appropriate information about the GGS of the Government of Ghana is to enhance the transparency of financial reports, and provide for a better understanding of the relationship between the market and non-market activities of The Government of Ghana, and between financial statements and statistical basis of financial reporting.

1.31.1.2 The Public Financial Corporation Sector (PFC) - comprises resident government- controlled financial corporations, quasi-corporations, and non-profit institutions that primarily engage in financial intermediation and the provision of financial services for the market. Included within this sector are government-controlled banks, including central banks, and other government financial institutions that operate on a market basis.

1.31.1.3 Public Non-Financial Corporations Sector (PNFC) - The PNFC sector comprises resident government-controlled non-financial corporations, quasi-corporations, and non-profit institutions that produce goods or non-financial services for the market. Included within this sector are entities such as publicly owned utilities (e.g., Electricity Company of Ghana and Ghana Water Company) and other entities that trade in goods and services.

1.31.1.4 Commercial Public Sector entities have similar characteristics to a public corporation or public quasi-corporation defined in statistical basis of financial reporting. However, there may not be an identical mapping of these public sector entities and the PFC and PNFC sectors. For example, a commercial public sector entity that is not resident would not be classified as a PFC or a PNFC.

1.31.2 Scope of GGS

For the purpose of this policy the GGS presented in the account includes: Central Government (Ministries, Department and Agencies), and Local Government (Metropolitan, Municipal and District Assemblies); with additional information on

State-Owned Enterprises (comprising Public Financial Corporations and Public Non- Financial Corporations)

1.31.3 Measurement and Disclosure

1.31.3.1 The Government of Ghana discloses Financial information about GGS in conformity with accounting policies adopted for preparing and presenting the consolidated financial statements of government, with two exceptions;

a) The GGS does not apply the requirement of consolidated financial statements in respect of entities in the public financial corporations and public non- financial corporations (SOEs).
b) The GGS recognises its investment in public financial corporations and public non-financial corporations as an asset and shall account for that asset at the carrying amount of that assets

1.31.3.2 In presenting financial information about the General Government Sector, the following information are presented, as a minimum:

a) Assets by major class, showing separately the investment in other sectors,
b) Liabilities by major class,
c) Net assets/equity;
d) Total revaluation increments and decrements and other items of revenue and expense recognised directly in net assets/equity;
e) Revenue by major class;
f) Expenses by major class;
g) Surplus or deficit;
h) Cash flows from operating activities by major class;
i) Cash flows from investing activities; and
j) Cash flows from financing activities.

1.31.3.3 The Government of Ghana for the financial year ended 31st December 2024 presents the General Government Financial Statements consolidating 261 Metropolitan, Municipal and District Assemblies alongside the State-Owned Enterprises with Government Business Entities.

1.32.0 AGRICULTURE – IPSAS 27

1.32.1 Definition

Agricultural activity is the management by an entity of the biological transformation and harvest of biological assets for:

- Sale;
- Distribution at no charge or for a nominal charge; or
- Conversion into agricultural produce or into additional biological assets for sale or for distribution at no charge or for a nominal charge.

Biological Transformation comprises the processes of growth, degeneration, production, and procreation that cause qualitative or quantitative changes in a

biological asset.

Biological Asset is a living animal or plant.

A Group of Biological Assets is an aggregation of similar living animals or plants.

Agricultural produce is the harvested produce of the entity's biological assets.

Costs to sell are the incremental costs directly attributable to the disposal of an asset, excluding finance costs and income taxes. Disposal may occur through sale or through distribution at no charge or for a nominal charge.

Harvest is the detachment of produce from a biological asset or the cessation of a biological asset's life processes.

Bearer Plant is a living plant (e.g., cocoa tree, palm tree, cashew tree, mango tree, orange tree, etc.) that:

- Is used in the production and supply of agricultural produce;
- Is expected to bear produce for more than one period; and
- Has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales.

The following are NOT bearer plants:

a) Plants cultivated to be harvested as agricultural produce (for example, trees grown for use as lumber):

b) Plants cultivated to produce agricultural produce when there is likelihood that the entity will also harvest and sell the plant as agricultural produce.

c) Annual crops (for example, maize and wheat)

When bearer plants are no longer used to bear produce, they might be cut down and sold as scrap, for example, use as firewood. Such incidental scrap sales would not prevent the plant from satisfying the definition of a bearer plant

1.32.2 Recognition and Measurement

1.32.2.1 The Government of Ghana recognises a biological asset or agricultural produce when:

a) The entity controls the asset as a result of past events;
b) It is probable that future economic benefits or service potential associated with the asset will flow to the entity; and
c) The fair value or cost of the asset can be measured reliably.

The fair value of an asset is based on its present location and condition.

1.32.2.2 The Government of Ghana measures a biological asset, whether or not acquired through an exchange transaction, on initial recognition and at each reporting date at its fair value less costs to sell, except for where the fair value cannot be measured reliably. In this case, the Government of Ghana measures the biological asset at its

cost less any accumulated depreciation and any accumulated impairment losses. Once the fair value of such a biological asset becomes reliably measurable, the Government of Ghana measures the biological asset at its fair value less costs to sell.

1.32.2.3 The Government of Ghana measures Agricultural produce at its fair value less costs to sell at the point of harvest. Such measurement is the cost at that date when applying IPSAS 12, or another applicable Standard.

a) If an active market exists for a biological asset or agricultural produce in its present location and condition, the quoted price in that market is the appropriate basis for determining the fair value of that asset. If the Government of Ghana has access to different active markets, it uses the most relevant one. For example, if the Government of Ghana has access to two active markets, it uses the price existing in the market expected to be used.

b) If an active market does not exist, the Government of Ghana uses one or more of the following, when available, in determining the fair value:

- The most recent market transaction price, provided that there has not been a significant change in economic circumstances between the date of that transaction and the reporting date;
- Market prices for similar assets with adjustment to reflect differences; and
- Sector benchmarks such as the value of an orchard expressed per export tray, bushel, or hectare, and the value of cattle expressed per kilogram of meat.

c) If an active market does not exist and the fair value cannot be determined by the criteria above, the biological asset is measured at depreciated cost less any accumulated impairment losses.

1.32.2.3 The Government of Ghana categorises biological assets under Agricultural Activities into "held-for-sale" and "not held-for-sale" under current and non-current asset.

NB. ***Biological assets not for Agricultural activities are classified under IPSAS 17 (PPE) using the appropriate recognition criteria.***

1.32.3 Gains or Losses on Sale of Biological Assets

1.32.3.1 The Government of Ghana recognises a gain or loss arising on initial recognition of a biological asset at fair value less costs to sell and from a change in fair value less costs to sell of a biological asset is included in surplus or deficit for the period in which it arises.

1.32.3.2 A loss may arise on initial recognition of a biological asset, because costs to sell are deducted in determining fair value less costs to sell of a biological asset.

1.32.3.3 The table below provides examples of biological assets, agricultural produce, and products that are the result of processing after harvest:

Biological Assets	Agriculture Produce	Products that are the result of processing after harvest
Sheep, Goat, (similar ruminants)	Wool	Yarn, Carpet
Trees in plantation forest	Felled trees	Logs, lumber
Plants	Cotton, Harvested Cane, Flowers etc.	Thread, clothing, Sugar
Dairy Cattle (Cattle, Donkey, Horse and similar ruminants)	Milk	Cheese
Pigs	Carcass	Sausages, cured hams
Bushes	Leaf	Tea, cured tobacco
Vines	Grapes	Wine
Fruit trees	Picked fruits	Processed fruits

1.32.4 Disclosures

a) If not disclosed elsewhere in information published within the financial statements, the Government of Ghana describes:

- The nature of its activities involving each group of biological assets; and
- Non-financial measures or estimates of the physical quantities of:

i. Each group of the entity's biological assets at the end of the period; and

ii. Output of agricultural produce during the period.

b) The Government of Ghana discloses the methods and significant assumptions applied in determining the fair value of each group of agricultural produce at the point of harvest and each group of biological assets.

c) The Government of Ghana discloses the fair value less costs to sell of agricultural produce harvested during the period, determined at the point of harvest.

d) The Government of Ghana discloses:

- The existence and carrying amounts of biological assets whose title is restricted, and the carrying amounts of biological assets pledged as security for liabilities;
- The nature and extent of restrictions on the entity’s use or capacity to sell the biological asset;
- The amount of commitments for the development or acquisition of biological assets; and
- Financial risk management strategies related to agricultural activity.

1.32.5 Additional Disclosures for Biological Assets Where Fair Value Cannot Be

Measured Reliably

1.32.5.1 The Government of Ghana measures biological assets at their cost less any accumulated depreciation and any accumulated impairment losses at the end of the period, and discloses the following for such biological assets:

- A description of the biological assets;
- An explanation of why fair value cannot be measured reliably;
- If possible, the range of estimates within which fair value is highly likely to lie;
- The depreciation method used;
- The useful lives or the depreciation rates used.

1.32.5.2 The gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period.

1.32.5.3 The Government of Ghana during the period ended 31st December 2024 assessed the fair value of Biological Assets at GHS1,081,927.00

1.33.0 Social Benefits IPSAS 42

1.33.1 Definition

Social Benefits are cash transfers provided to specific individuals and/or households who meet eligibility criteria to mitigate the effect of social risks, and address the needs of society as a whole. Examples include Livelihood Empowerment Against Poverty (LEAP) programme, Capitation Grant, COVID-19 reliefs, retirement benefits, unemployment benefits, and child benefits.

Social Risks are events or circumstances that relate to the characteristics of individuals and/or households (for example, age, health, poverty and employment

status) and may adversely affect the welfare of individuals and/or households, either by imposing additional demands on their resources or by reducing their income.

1.33.2 Recognition

In accounting for social benefits, this standard prescribes two approaches. The situation determines the suitable approach the entity applies at any given point in time;

a) General Approach (obligating event approach), and
b) Insurance approach.

1.33.2.1 General Approach

a) When applying the General Approach, the Government of Ghana recognises a liability for a social benefit scheme when there is a present obligation for an outflow of resources that result from a past event, and the present obligation can be measured in a way that achieves the qualitative characteristics and takes account of constraints in the conceptual framework.
b) The Government of Ghana recognises an expense for a social benefit scheme at the same point that it recognises a liability. The liability for a social benefit scheme is the best estimate of the social benefit payments that the Government of Ghana expects to make in fulfilling the present obligations represented by the liability.

c) The maximum amount to be recognised as a liability is the **costs** the Government of Ghana expects to incur in making the next social benefit payment.
d) The liability for a social benefit scheme is reduced as social benefit payments are made. Any difference between the cost of making the social benefit payments and the carrying amount of the liability in respect of the social benefit scheme is recognised in surplus or deficit in the period in which the liability is settled. Where a liability is yet to be settled, the liability is reviewed at each reporting date, and adjusted to reflect the current best estimate of the social benefit payments that the entity expects to make in fulfilling the present obligations represented by the liability.
e) The Government of Ghana discloses information that explains the characteristics of its social benefit schemes (such as nature, key features and funding), and explains the demographic, economic and other external factors that may affect its social benefit schemes.
f) The GoG has elected to adopt the general approach in accounting for social benefits in the financial statement
g) The eligibility criteria used in determining the beneficiaries of a social benefit (e.g. LEAP) are listed below:
    i. Aged sixty -five years (65) and above without any form of support
    ii. Severely disabled without productive capacity
    iii. Orphaned and vulnerable children (OVC)
    iv. Extremely poor or vulnerable households with pregnant women and mothers with infants.

1.33.2.2 Insurance Approach

- The Government of Ghana is permitted, but not required to follow the insurance approach if a social benefit scheme is intended to be fully funded from contributions, and there is evidence that the Government of Ghana manages the scheme in the same way as an issuer of insurance contract, including assessing the financial performance and financial position of the scheme on a regular basis.
- Insurance approach means recognising and measuring the assets, liabilities, revenue and expenses associated with that social benefit scheme by applying the standard accounting recognition criteria for revenue, expenditure, assets and liabilities.

1.33.3 Disclosure

1.33.3.1 Where the Government of Ghana recognises and measures the assets, liabilities, revenue and expenses associated with a social benefit scheme by applying the standard accounting recognition criteria for revenue, expenditure, assets and liabilities; and with the following disclosures:

a) The basis for determining that the insurance approach is appropriate;
b) Any additional information required by the paragraph below (1.33.3.2).

1.33.3.2 To meet the requirements of paragraph **1.33.3.1(b)** of this policy, the Government of Ghana discloses:

a) Information about the characteristics of its social benefit schemes, including:

- the nature of the social benefits provided by the schemes (for example, retirement benefits, unemployment benefits, child benefits); and
- Key features of the social benefit schemes, such as a description of the legislative framework governing the scheme a summary of the main eligibility criteria that must be satisfied to receive the social benefits, and a statement about how additional information about the scheme can be obtained; and

b) A description of any significant amendments to the social benefit schemes made during the reporting period, along with a description of the expected effect of the amendments. Amendments to a social benefit scheme include, but are not limited to:
- Changes to the level of social benefits provided; and
- Changes to the eligibility criteria, including the individuals and/or households covered by the social benefit scheme.

1.34.0 Service Concession Arrangements: Grantor – IPSAS 32

1.34.1 Definition

A Service Concession Arrangement is a binding arrangement between a public sector entity and a private entity in which:

a) The private entity uses the service concession asset to provide a public service on behalf of the public sector entity for a specified period of time; and
b) The private entity is compensated for its services over the period of the service concession arrangement.

A Binding Arrangement, describes contracts and other arrangements that confer similar rights and obligations on the parties to it as if they were in the form of a contract.

The Public Sector Entity is the entity that grants the right to use the service concession asset to the private entity.

A Private Entity is the entity that uses the service concession asset to provide public services subject to the public sector entity's control of the asset.

A Service Concession Asset is an asset used to provide public services in a service concession arrangement that:

a) Is provided by the private entity which:
- The private entity constructs, develops, or acquires from a third party; or
- Is an existing asset of the private entity; or

b) Is provided by the public sector entity which:
- Is an existing asset of the public sector entity; or
- Is an upgrade to an existing asset of the public sector entity by the private entity

1.34.2 Recognition

1.34.2.1 The Government of Ghana recognises an asset provided by the private entity and an upgrade to an existing asset of the Government of Ghana as a service concession asset if the Government of Ghana:

a) Controls or regulates what services the private entity must provide with the asset, to whom it must provide them, and at what price; and
b) Controls through ownership, beneficial entitlement or otherwise any significant residual interest in the asset at the end of the term of the arrangement.

1.34.2.2 This Standard applies to an asset used in a service concession arrangement for its entire useful life a "whole-of-life" asset if the conditions in paragraph **1.34.2.1(a)** are met.

1.34.2.3 The Government of Ghana initially measures the service concession asset recognised at its fair value in accordance with **1.34.2.1** and **1.34.2.2**, except where an existing asset of the Government of Ghana meets the conditions specified in **1.34.2.1(a)** and **1.34.2.1(b)** or **1.34.2.2** for a whole-of-life asset, the Government of Ghana reclassifies the existing asset as a service concession asset.

After initial recognition or reclassification, service concession assets is accounted for in accordance with IPSAS 17 and IPSAS 31as appropriate.

1.34.2.4 Where the Government of Ghana recognises a service concession asset in accordance with **1.34.2.2** or **1.34.2.3** for a whole-of-life asset, The Government of Ghana also recognises a liability. The Government of Ghana does not recognise a liability when its existing asset is reclassified as a service concession asset in accordance with **1.34.2.3** except in circumstances where additional consideration is provided by the operator, as noted in **1.34.2.4**

1.34.2.5 The liability recognised in **1.34.2.3** is initially measured at the same amount as the service concession asset measured in accordance with **1.34.2.4**, adjusted by the amount of any other consideration (e.g., cash) from the Government of Ghana to the private entity, or from the private entity to the Government of Ghana.

1.34.2.6 The nature of the liability recognised is based on the nature of the consideration exchanged between the Government of Ghana and the private entity. The nature of the consideration given by the Government of Ghana to the private entity is determined by reference to the terms of the binding arrangement and, when relevant, contract law.

1.34.2.7 In exchange for the service concession asset, the Government of Ghana compensates the private entity for the service concession asset by any combination of:

a) Making payments to the private entity (the "financial liability" model);
b) Compensating the private entity by other means (the "grant of a right to the private sector" model) such as:

i. Granting the private entity, the right to earn revenue from third- party users of the service concession asset; or
ii. Granting the private entity access to another revenue-generating asset for the operator's use (e.g., a private wing of a hospital were

the remainder of the hospital is used by the grantor to treat public patients or a private parking facility adjacent to a public facility).

1.34.2.8 The Government of Ghana treats revenues and expenses from a service concession arrangement based on these models:

i. Where a Financial liability model is adopted, the Government of Ghana allocates payments to the private entity according to their substance as a reduction in the liability, a finance charge, and charges for services provided by the private entity.
ii. Where a grant of a right to the private entity model is adopted, the Government of Ghana earns the benefit associated with the assets received in the service concession arrangement in exchange for the right granted to the private entity over the period of the arrangement. The Government of Ghana recognises revenue and reduces the liability according to the economic substance of the service concession arrangement.

1.34.2.9 At the year ended 31st December 2024, Government of Ghana had ongoing Service Concession Assets as follows;

a) Carrying amount of service concession asset of **GH¢38,644,557,345.00**
b) Depreciation and Amortisation of **GH¢1,896,250,448**
c) Net loss from service concession activities amounting to **GH¢**1,114,546,901
d) Service concession liability of **GH¢41,655,354,693**.

S/N	Name of Project	Type of Service Concession	Nature of Concession	Duration of Concession	Value of Assets (Capex)	Translated GHS Amount	Government Commitment/Liabilities Paid	Service Concession Liability (Government Commitment/Obligation)	ANNUAL REVENUE		ANNUAL EXPENSES	Significant Terms/Risk in the Agreement
								Outstanding Values at year end	TOTAL PROJECT REVENUE	REVENUE TO GOG		
1	Upgrade of DVLA Computer Based Testing System Project	ICT Infrastructure	Design, Build, Operate and Transfer	6 years	GH₵ 7,567,944.00	7,567,944.00	N/A	N/A	GH₵ 7,108,380.00	GH₵ 5,815,210.00	GH₵ 6,810,653.94	1. GoG is liable to pay compensation if the project is terminated by either party 2. 60% of the excess IRR shall be paid into the Consolidated fund
2	Integrated Recycling and Composting Plant (IRECOP) - 14 Plants	Waste Management Infrastructure	Build, Own and Operate	10 years	GH₵ 1,194,439,022.00	1,194,439,022.00	GH₵ 174,740,000.00	GH₵ 105,040,000.00	GH₵ -	GH₵ -	GH₵ 227,260,000.00	GoG is liable to pay compensation if the project is terminated by either party
3	WasteWater Treatment Plant - 3 Plants	Waste Management Infrastructure	Build, Own and Operate	10 years	GH₵ 390,664,146.60	390,664,146.60	GH₵ 53,180,000.00	GH₵ 24,600,600.00	GH₵ -	GH₵ -	GH₵ 53,300,000.00	GoG is liable to pay compensation if the project is terminated by either party
4	Teshie-Nungua SeaWater Reverse Osmosis Desalination Plant Project	Water Treatment Infrastructure	Build, Own, Operate and Transfer	25 years	$ 125,000,000.00	1,838,425,000.00	$ 16,121,311.65	$ 9,770,000.00	$ -	$ -	$ 16,932,982.49	GoG is liable to pay compensation if the project is terminated by either party Letter of comfort which guarantees the performance of obligations of GWL under the Water Purchase Agreement
5	National Identification Systems Project	ICT Infrastructure	Design, Build, Operate and Transfer	15 years	$ 293,500,000.00	4,316,621,900.00	$ 79,644,289.14	$ 43,000,000.00	$ 33,010,000.00	$ -	$ 73,842,885.73	GoG is liable to pay compensation if the project is terminated by either party
6	Foreigner Identity Management Systems (FIMS) Project	ICT Infrastructure	Design, Build, Finance, Operate and Transfer	15 years	$ 24,700,000.00	363,272,780.00	N/A	N/A	$ 5,510,000.00	$ -	$ -	GoG is liable to pay compensation if the project is terminated by either party
7	Takoradi Integrated Container and Multi-Purpose Teminal	Port Infrastructure	Build, Operate and Transfer	25 years	$ 210,000,000.00	3,088,554,000.00	N/A	N/A	$ 3,450,000.00	$ 265,152.20	$ -	GoG is liable to pay compensation if the project is terminated by either party
8	Takoradi Liquid Bulk Terminal	Port Infrastructure	Build, Operate and Transfer	25 years	$ 65,000,000.00	955,981,000.00	N/A	N/A	$ 3,508,070.63	$ 479,538.93	$ -	GoG is liable to pay compensation if the project is terminated by either party
9	Undertaking of General Cargo And An Off-Dock Car Terminal Operation-Takoradi	Port Infrastructure	Build, Own and Operate	10 years	N/A	0.00	N/A	N/A	GH₵ 15,983,023.76	GH₵ 5,341,043.93	GH₵ -	GoG is liable to pay compensation if the project is terminated by either party
10	Fruit and Export Teminal	Port Infrastructure	Build, Operate and Transfer	20 years	$ 10,000,000.00	147,074,000.00	N/A	N/A	GH₵ 28,080,000.00	GH₵ 9,720,000.00	GH₵ -	GoG is liable to pay compensation if the project is terminated by either party
11	Tema Terminal 3	Port Infrastructure	Build, Operate and Transfer	35 years	$ 1,500,000,000.00	22,061,100,000.00	N/A	N/A	$ 346,376,323.15	$ 23,640,456.16	$ -	GoG is liable to pay compensation if the project is terminated by either party
12	Takoradi Container Teminal Limited (TACOTEL) Inland Container Depot	Port Infrastructure	Build, Own and Operate	25 years	$ 70,000,000.00	1,029,518,000.00	N/A	N/A	GH₵ 26,690,000.00	GH₵ 6,670,000.00	GH₵ -	GoG is liable to pay compensation if the project is terminated by either party
13	Tema Off-Dock Car Terminal	Port Infrastructure	Build Own Operate	25 years	N/A	0.00	N/A	N/A	$ 22,865,649.33	$ 7,799,763.62	$ -	GoG is liable to pay compensation if the project is terminated by either party
14	Tema Liquefied Natural Gas (LNG) Terminal	Port Infrastructure	Build Operate Transfer	25 years	$ 350,000,000.00	5,147,590,000.00	N/A	N/A	N/A	N/A	N/A	GoG is liable to pay compensation if the project is terminated by either party
					GH₵	40,540,807,792.60	227,920,000.00	129,640,600.00	77,861,403.76	27,546,253.93	$ 90,775,868.22	
					$	95,765,600.79	$ 52,770,000.00	$ 409,210,043.11	$ 32,184,910.91		280,560,000.00	

1.35.0 Investments in Associates and Joint Ventures – IPSAS 36

1.35.1 Definition

Investment in Associates and Joint Ventures is applicable to all entities that are investors with significant influence over, or joint control of, an investee where the investment leads to the holding of a quantifiable ownership interest.

An Associate is an entity over which the investor has significant influence.

Significant Influence is the power to participate in the financial and operating policy decisions of another entity but is not control or joint control of those policies.

A Joint Venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.

A Joint Venturer is a party to a joint venture that has joint control of that joint venture.

A Joint Arrangement is an arrangement of which two or more parties have joint control.

Joint Control is the agreed sharing of control of an arrangement by way of a binding arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

A Binding Arrangement is an arrangement that confers enforceable rights and obligations on the parties to it as if it were in the form of a contract. It includes rights from contracts or other legal rights.

1.35.2 Other Matters

1.35.2.1 Where the Government of Ghana invests in a joint venture or an associate, the Government of Ghana prepares consolidated financial statements as an economic entity in which assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity and its controlled entities are presented as those of a single economic entity.

1.35.2.2 In preparing the consolidated financial statements as a single economic entity, the Government of Ghana adopts the equity method of accounting for an associate or a joint venture whereby the investment is initially recognised at cost and adjusted subsequently for the post-acquisition changes in the Government of Ghana share of the investee's net assets/equity.

1.35.2.3 The Government of Ghana surplus or deficit includes its share of the investee's surplus or deficit and its net assets/equity includes its share of changes in the investee's net assets/equity that have not been recognised in the investee's surplus or deficit.

1.35.2.4 The Government of Ghana applies the equity method of accounting except

where the investor is a venture capital organization, mutual fund or unit trust, and it elects or is required to measure such investments at fair value through surplus or deficit in accordance with financial instrument measurement and recognition.

1.36.0 JOINT ARRANGEMENT – IPSAS 37

1.36.1 Definition

A Joint Arrangement is an arrangement of which two or more parties have joint control.

Binding Arrangement is an arrangement that confers enforceable rights and obligations on the parties to it as if it were in the form of a contract. It includes rights from contracts or other legal rights.

A Joint Operation is a joint arrangement whereby the parties that have joint control have rights to the assets and obligations for the liabilities.

A Joint Venture is a joint arrangement whereby the parties that have joint control have rights to the net assets of the arrangement.

Joint Control is the agreed sharing of control of an arrangement by way of a binding arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

The distinction between a joint operation and a joint venture requires assessment of the structure of the joint arrangement, the legal form of any separate vehicle, the terms of the binding arrangement and any other relevant facts and circumstances.

A Joint Operator is a party to a joint operation that has joint control of that joint operation.

A Joint Venturer is a party to a joint venture that has joint control of that joint venture.

A Party to a Joint Arrangement is an entity that participates in a joint arrangement, regardless of whether that entity has joint control of the arrangement.

A Separate Vehicle is a separately identifiable financial structure, including separate legal entities or entities recognised by statute, regardless of whether those entities have a legal personality.

1.36.2 Financial Statements of Parties to a Joint Arrangement

1.36.2.1Joint Operations

Where the Government of Ghana is the joint operator in a joint operation, The Government of Ghana recognises in relation to its interest:

- Its assets, including its share of any assets held jointly;
- Its liabilities, including its share of any liabilities incurred jointly;
- Its revenue from the sale of its share of the output arising from the joint operation;
- Its share of the revenue from the sale of the output by the joint operation; and
- Its expenses, including its share of any expenses incurred jointly.

1.36.2.2Joint Venture

Where the Government of Ghana is a Joint Venturer with an interest in a joint venture, the Government of Ghana recognises its interest as an investment and accounts for its investment using the equity method in accordance with IPSAS 36; Investments in Associates and Joint Ventures, unless the Government of Ghana is exempted from applying the equity method as specified in that Standard.

The Government of Ghana recognises the assets it controls, and expenses and liabilities it incurs, and its share of revenue earned, in both of its separate and consolidated financial statements for joint arrangement and operations it carries out for the joint arrangement.

The Government of Ghana applies the equity method of accounting, except joint ventures where the investor is a venture capital organization, mutual fund or unit trust, and it elects or is required to measure such investments at fair value through surplus or deficit in accordance with financial instrument measurement and recognition.

1.37.0 Disclosure of Interest in Other Entities –IPSAS 38

1.37.1 Definition

An Interest in another Entity refers to involvement by way of binding arrangements or otherwise that exposes an entity to variability of benefits from the performance of the other entity. An interest in another entity can be evidenced by, but not limited to, the holding of equity or debt instruments as well as other forms of involvement such as the provision of funding, liquidity support, credit enhancement and guarantees. It includes the means by which an entity has control or joint control of, or significant influence over, another entity.

Revenue from a structured entity, for the purpose of this Standard, includes, but not limited to, recurring and non-recurring fees, interest, dividends or similar distributions, gains or losses on the re-measurement or de-recognition of interests in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity.

A Structured Entity is:

a) In the case of entities where administrative arrangements or legislation are normally the dominant factors in deciding who has control of an entity, an entity that has been designed so that administrative arrangements or legislation are not the dominant factors in deciding who controls the entity, such as when binding arrangements are significant to determining control of the entity and relevant activities are directed by means of binding arrangements; or

b) In the case of entities where voting or similar rights are normally the dominant factor in deciding who has control of an entity, an entity that has been designed so that

voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of binding arrangements.

1.37.2 Disclosure

1.37.3.1 The Government of Ghana discloses information on its interest in other entities on:

a) The significant judgments and assumptions it has made in determining:
- The nature of its interest in another entity or arrangement;
- The type of joint arrangement in which it has an interest
- That it meets the definition of an investment entity, if applicable.

b) Information about its interests in:
- Controlled entities;
- Joint arrangements and associates;
- Structured entities that are not consolidated;
- Non-quantifiable ownership interests;
- Controlling interests acquired with the intention of disposal.

1.37.3.2 The Government of Ghana discloses information regarding its interest in a controlled entity when the entity had the intention of disposing off that interest and, at the reporting date, it has an active intention to dispose-off that interest.

1.38.0 Investment Property–IPSAS 16

1.38.1 Definition

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation, or both, rather than for:

a) Use in the production or supply of goods or services, or for administrative purposes; or
b) Sale in the ordinary course of operations.

Carrying amount is the amount at which an asset is recognized in the statement of financial position.

Cost is the amount of cash or cash equivalents paid or the fair value of other consideration given to acquire an asset at the time of its acquisition or construction.

Owner-occupied property is property held by the owner or by the lessee under a finance lease, for use in the production or supply of goods or services, or for administrative purposes.

1.38.2 Recognition

Investment property shall be recognized as an asset when, and only when:

a) It is probable that the future economic benefits or service potential that are associated with the investment property will flow to the entity; and

b) The cost or fair value of the investment property can be measured reliably.

1.38.3 Measurement at Recognition

Investment property shall be measured initially at its cost (transaction costs shall be included in this initial measurement).

Where an investment property is acquired through a non-exchange transaction, its cost shall be measured at its fair value as at the date of acquisition.

1.38.4 Measurement after Recognition

Investment property shall be measured after initial recognition at either;

a) Fair value
b) Cost model (i.e., at cost less any accumulated depreciation and any accumulated impairment losses)

1.38.5 Disposal

Investment property assets are derecognized on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Gains or losses arising from the disposal of investment property shall be determined as the difference between the net disposal proceeds and the carrying amount of the asset, and shall be recognized in surplus or deficit in the period of the disposal.

1.38.6 Disclosure

The Government of Ghana has elected to use the fair value for subsequent measurement of its investment property.

Other disclosures includes;

a) Where fair value model is applied, disclosures are made on whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property;

b) The methods and significant assumptions applied in determining the fair value of investment property, including a statement whether the determination of fair value was supported by market evidence, or was more heavily based on other factors because of the nature of the property and lack of comparable market data;

c) The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognized and relevant professional qualification and has recent experience in the location and category of the investment property being valued. If there has been no such valuation, that fact shall be disclosed;

d) The amounts recognized in surplus or deficit for:

- Rental revenue from investment property;

- Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental revenue during the period; and
- Direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental revenue during the period.

e) The existence and amounts of restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposal; and

f) Contractual obligations to purchase, construct, or develop investment property or for repairs, maintenance, or enhancements.

g) A reconciliation between the carrying amounts of investment property at the beginning and end of the period.

INVESTMENT PROPERTY SUMMARY			
	LAND GH¢	**BUILDING GH¢**	**TOTAL GH¢**
Balance As At 31/12/2023	**0**	**4,234,921,316**	**4,234,921,316**
Prior Period Adjustment	0	1,295,774,921	1,295,774,921
Balance As At 01/01/2024	**29,667,439**	**5,530,696,237**	**5,560,363,676**
Additions	0	61,863,092	61,863,092
Disposals	0	0	0
Net Gain / Loss on FV Adjustment	0	0	0
Balance As At 31/12/2024	**29,667,439**	**5,592,559,329**	**5,622,226,768**

DIRECT REVENUE & EXPENSES	**GH¢**
Rental Income earned during the year	42,931.00
Direct Operating expenses incurred	11,340.00
Net Income	**31,591.00**

1.39 Public Sector Combination

- **Public Sector Combination -** is the bringing together of separate operations into one public sector entity
- **Amalgamation –** Amalgamation gives rise to a resulting entity and is either:
  - **A public sector combination in which no party to the combination gains control of one or more operations**

    - **A public sector combination in which one party to the combination gains control of one or more operations, and in which there is evidence that the combination has the economic substance of an amalgamation**
- **A resulting entity -** is the entity that is the result of two or more operations combining in an amalgamation
- **Acquisition -** is a public sector combination in which one party to the combination gains control of one or more operations, and there is evidence that the combination is not an amalgamation
- **Acquirer –** is the entity that gains control of one or more operations in an acquisition
- **Acquired operation –** is the operation that the acquirer gains control of in an acquisition
- **Goodwill -** is an asset representing the future economic benefits arising from other assets acquired in an acquisition that are not individually identified and separately recognized
- **Equity interests –** ownership interests of investor-owned entities and owner, member or participant interests of mutual entities
- **Mutual entity –** is an entity, other than an investor-owned entity, that provides dividends, lower costs or other economic benefits directly to its owners, members or participants. Eg. A mutual insurance company, a credit union and a co-operative entity are all mutual entities
- **Amalgamation date –** the date on which the resulting entity obtains control of the combining operations
- **Acquisition date –** the date on which the acquirer gains control of the acquired operation
- **Combining Operation –** an operation that combines with one or more other operations to form the resulting entity in an amalgamation
- **Acquired Operation –** is the operation that the acquirer gains control of in an acquisition

Recognition - Amalgamations

- A resulting entity shall account for each amalgamation by applying the modified pooling of interests method of accounting.
- The effects of all transactions between the combining operations are eliminated in preparing the financial statements of the resulting entity
- To qualify for recognition as part of the modified pooling of interests method, the identifiable assets and liabilities must meet the definitions of assets and liabilities at the amalgamation date.
- **Applying the modified pooling of interests method of accounting requires:**
    - **Identifying the resulting entity**
    - **Determining the amalgamation date**
    - **Recognizing and measuring the identifiable assets received, the liabilities assumed and any non-controlling interest in the combining operations, consistent with the requirements in IPSAS**

- **Recognizing and measuring the components of net assets/equity and other adjustments from an amalgamation.**

- An acquirer shall account for acquisitions by applying the acquisition method of accounting.
- To qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities at the acquisition date.
- As of the acquisition date, the acquirer shall recognize, separately from any goodwill recognized, the identifiable assets acquired, the liabilities assumed and any non-controlling interest in the acquired operation.

Measurement - Amalgamation

- The resulting entity shall measure the identifiable assets and liabilities of the combining operations at their carrying amounts in the financial statements of the combining operations as of the amalgamation date
- As of the amalgamation date, the resulting entity shall adjust the carrying amounts of the identifiable assets and liabilities of the combining operations where required to conform to the resulting entity's accounting policies
- The resulting entity shall measure non-controlling interests in a combining operation at their carrying amounts in the financial statements of that combining operation as of the amalgamation date, adjusted for the non-controlling interests' proportionate share of the adjustments.
- The acquirer shall measure the identifiable assets acquired and the liabilities assumed at their acquisition-date fair values
- For each acquisition, the acquirer shall measure at the acquisition date components on non-controlling interests in the acquired operation that are the present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation at either

Disclosures - Amalgamation

- The resulting entity shall disclose information that enables the users of its financial statements to evaluate the nature and the financial effect of an amalgamation.
- The resulting entity shall disclose the following information for each amalgamation that occurs during the reporting period;
    - The name and a description of each combining operation
    - The amalgamation date
    - The primary reasons for the amalgamation including, where applicable, the legal basis for the amalgamation.
    - The amounts recognized as of the amalgamation date for each major class of assets and liabilities transferred.

- **The resulting entity shall disclose the following information for each amalgamation that occurs during the reporting period;**
    - **The adjustments made to the carrying amounts of assets and liabilities recorded by each combining operation as of the amalgamation date:**
        - **To eliminate the effect of transactions between combining operations**
        - **To conform to the resulting entity's accounting policies**
    - **An analysis of net assets/equity, including any components that are presented separately, and any significant adjustments such as revaluation surpluses or deficits**

Disclosures - Acquisition

- The acquirer shall disclose information that enables users of its financial statements to evaluate the nature and financial effect of an acquisition that occurs either:
    - **During the current reporting period; or**
    - **After the end of the reporting period but before the financial statements are authorized for issue**
    - The acquirer shall disclose information that enables users of its financial statements to evaluate the financial effects of adjustments recognized in the current reporting period that relate to acquisitions that occurred in the period or previous reporting periods

On the 9th of January, 2025, H E. President John Dramani Mahama, pursuant to section 11 (3) of the Civil Servant Act, 1993 (PNDCL 327) issued the Civil Service. (Ministries) lnstrument, 2025 (E. I.1) which established the Ministries and realignment of programme structures of Ministries with their associated Department and Agencies based on Executive instrument (E.I.1) 2025. This instrument establishes 23 Ministries from the previous 30 which have been consolidated in the Annual Central Government Financial Statement for the year ended 31st December 2024

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
2	**Cash and Cash Equivalents**			
	Cash Balance			
	Treasury Main Account		1,764,030,862	869,260,334
	MDA Sub-CF Accounts		4,201,150,223	4,207,298,055
	Regional Sub-CF Accounts		43,905,485	10,517,848
	MMDA Sub-CF Accounts		436,484,738	508,662,338
	Tax Revenue Accounts		12,805,210,268	225,786,209
	NTR Revenue Accounts		826,146,269	2,720,317,398
	Centralised Accounts		7,403,117,044	4,010,060,340
	Commercial Accounts- Bank of Ghana		13,751,783,227	3,122,515,231
	Other Commercial Bank Accounts		59,196,509,149	36,270,405,572
	Total Cash Balance		**100,428,337,264**	**51,944,823,325**
	Collateral Securities			
	Banko Du Brazil-Hanger Project		24,049,241	24,049,241
	Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464
	CDB Owner Contribution		206,380,064	206,380,064
	CDB Debt Service Reserve		370,586,909	370,586,909
	CDB Collection Account		9,576,037	9,576,037
	Sinking Fund		946,965	188,807,995
	Debt Service Reserve Account		322,407,569	322,407,569
	Total Collateral Securities		1,003,433,249	1,191,294,279
	Short Term Investments			
	Domestic	**4**	0	0
	External		0	0
	Total Short Term Investments		**0**	**0**
	Total Cash and Cash Equivalent Balance		**101,431,770,513**	**53,136,117,604**
3	**Short-Term Receivables**			
	Staff Advance			
	Vehicle Advances		260,457,417	224,962,926
	Special Advances		6,530,770,828	5,752,955,474
	Salary Advances	**1a**	858,271,792	619,514,509
	Advance Revolving		1,368,518	1,368,518
	Housing Advance		602,488,336	564,783,858
	Total Staff Advance		**8,253,356,891**	**7,163,585,285**
	Accrued Income			
	Exchange Transaction		328,028,301,978	287,504,500,787
	Non-Exchange Transactions		1,464,203,420	1,037,725,239
	Other Income		5,104,149,543	4,655,524,203
	Total Accrued Income		**334,596,654,941**	293,197,750,228
	Total Short-Term Receivables		**342,850,011,832**	**300,361,335,514**
4	**Prepayments**			
	Prepaid Expenses		2,327,700,687	1,740,574,338

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Mobilization Advance		42,506,827	39,080,772
	Total		**2,370,207,514**	**1,779,655,109**
5	**Non-financial Assets Held for Sale**			
	Land		0	0
	Building and Structures		0	0
	Office Equipment, Furniture and Fittings		3,390	3,390
	ICT Equipment		0	0
	Other Machinery and Equipment		0	0
	Oil Rigs		0	0
	Military Asset, Weapons Systems		0	0
	Library Books		0	0
	Heritage and Cultural Asset		0	0
	Infrastructure Assets		0	0
	Transport Equipment		0	0
	Biological Assets (Non-Agricultural Activities)		0	0
	Total		**3,390**	**3,390**
6	**Long-Term Receivables**			
	Government On-lend Loans to Entities		15,364,747,043	1,233,497
	Government Loans to Private Entities	**3**	19,914,742,587	34,579,241,285
	Government Loans to Public Corporations		778,314,106	13,075,979,973
	Sub-Total		**36,057,803,736**	**47,656,454,755**
	Staff Advance			
	Long Term Vehicle Advances	**1**	0	0
	Long Term Housing Advance		0	0
	Total Staff Advance		**0**	**0**
	Total Long-Term Receivables		**36,057,803,736**	**47,656,454,755**
7	**Investment**			
	Equity Investment	**4**	63,925,777,008	44,875,814,459
	Non-Equity Investment		1,382,468,053	594,926,298
	Total		**65,308,245,062**	**45,470,740,757**
	Add:			
	Impairment (Loss)/Gain		0	0
	Total		**65,308,245,062**	**45,470,740,757**
8	**Investment Property**			
	Land	**5**	29,667,439	29,667,439
	Buildings		5,592,559,329	5,530,696,237
	Total		**5,622,226,768**	**5,560,363,676**
9	**Work - In - Progress**			
	Buildings and Structures		58,942,274,328	22,570,977,093
	Infrastructure Assets		47,879,619,377	36,556,769,048
	Transport Equipment		0	25,110,000
	Oil Rigs	**8**	0	0
	Military Asset, Weapons Systems		0	0

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Other Machinery and Equipment		1,616,839,944	141,412,951
	Intangible Assets		0	0
	Office Equipment, Furniture and Fittings		190,429,347	181,437,358
	Total		**108,629,162,996**	**59,475,706,450**
10	**Trade Payables**			
	Goods and Services		355,356,693,232	281,545,012,985
	Capex	**10**	36,892,245,785	3,038,892,703
	Withholding		(0)	80,997,230
	Total		**392,248,939,017**	**284,664,902,918**
11	**Other Payables**			
	Compensation	**10**		
	Compensation Arrears		3,740,425,120	425,202,524
	SSNIT (Tier 1)		(0)	2,503,870,648
	Tier 2 Pension		1,561,169,040	1,268,962,480
	Payroll 3rd Party Deductions		9,291,075,147	16,010,721,561
	PAYE		0	187,288,294
	Total Compensation Payable		**14,592,669,306**	**20,396,045,507**
	Unpaid Subsidies		65,871,277	62,383,395
	Unpaid Specialised Expenses		60,874,768,793	41,159,761,655
	Unpaid Finance Cost		806,506,531	805,017,694
	Deferred Income		10,655,977,704	982,158,344
	Refund of Taxes, Fees and Fines		38,441,690	2,105,785,668
	Judgement Debt		4,423,671,426	407,196,020
	Total Other Payable		**91,457,906,728**	**65,918,348,284**
12				
12a	**Short Term Trust Monies**			
	Public Entities	**11**	9,409,746,513	8,202,049,270
	Private Entities and Individuals		1,914,536,495	1,927,660,467
	Total		**11,324,283,009**	**10,129,709,737**
12b	**Long-Term Trust Monies**			
	Public Entities	**11**	0	0
	Private Entities and Individuals		5,200,843	4,977,516
	Total		**5,200,843**	**4,977,516**
13			**11,329,483,851**	
13a	**Derivatives (Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		4,712,717,498	2,694,310,275
	Futures Contracts		0	0
	Total			**2,694,310,275**
13b	**Derivatives (Non-Current Liabilities)**			
	Forwards Contracts		0	0

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**
14				
14a	**Service Concession Liabilities (Current Liabilities)**		**0**	**0**
14b	**Service Concession Liabilities (Non-Current Liabilities)**		**41,655,354,693**	**5,322,775,990**
15				
15a	**Short Term Post Employment Benefits Obligation**			
	Gratuity		774,634,652	567,606,784
	Pensions		2,385,193,692	2,610,219,090
	End-of-Service Benefits		1,271,102,087	1,150,379,955
	Total		**4,430,930,430**	**4,328,205,829**
15b	**Long-Term Post Employment Benefits Obligation**			
	Gratuity		0	3,582,900,458
	Pensions		25,171,883,209	24,152,783,708
	End-of-Service Benefits		0	0
	Total		**25,171,883,209**	**27,735,684,166**
16				
16a	**Short-Term Loans and Financing**			
	Domestic Borrowing		101,423,803,709	80,441,091,356
	External Borrowing		9,569,466,055	20,758,575,240
	Overdraft		0	0
	Total		**110,993,269,764**	**101,199,666,596**
16b	**Long-Term Loans and Financing**			
	Domestic Borrowing		341,406,332,554	316,609,155,668
	External Borrowing		409,038,385,483	283,731,396,873
	Total		**750,444,718,037**	**600,340,552,542**
17				
17a	**Provisions (Current)**			
	Loan Receivable	**12**	39,595,076	39,595,076
	Investment	**13**	74,239,689,831	62,855,345,538
	Total		**74,279,284,906**	**62,894,940,613**
17b	**Provisions (Non-Current)**			
	Loan Receivable	**12**	41,987,999	30,986,249
	Investment	**13**	5,124,163	5,124,163
	Total		**47,112,162**	**36,110,412**
18				
18a	**Social Benefits (Current Liability)**			

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
18b	**Social Benefits (Non-Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
19	**TAX REVENUE (NON-EXCHANGE)**			
	DIRECT TAX			
	Paid by Individuals		22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329
	Miscellaneous		10,605,268,955	6,705,264,769
	Total		**73,042,739,071**	**54,074,846,937**
	ADD:			
	Centralised P.A.Y.E		260,538,492	0
	Total Direct Tax		**73,303,277,562**	**54,074,846,937**
	INDIRECT TAX			
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**
	ADD:			
	Un-receipt Withholding Tax From Government Entities		214,518,086	420,062,056
			81,855,837,250	**63,145,694,190**
	LESS:			
	Energy Sector Levy		2,725,520,076	2,335,688,894
	Total Indirect Tax		**79,130,317,174**	**60,810,005,296**
	Total Tax Revenue		**152,433,594,736**	**114,884,852,233**
20	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		105,535,281,202	86,215,003,162
	Dividend Received		1,462,256,740	311,753,013
	Total		**106,997,537,942**	**86,526,756,175**
	NON-EXCHANGE TRANSACTION			

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Property income		852,317,135	968,242,402
	Fines, penalties, and forfeiture		809,359,363	849,112,267
	Rates		204,724,545	89,954,681
	Miscellaneous		39,013,591,867	15,708,153,812
	ABFA Share of Oil Revenue		7,032,458,734	5,418,348,304
	Total		**47,912,451,644**	**23,033,811,466**
	Total Non-Tax Revenue		**154,909,989,586**	**109,560,567,641**
21	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		1,715,677,139	0
	Grant Received from Central Governemnt (CF)		767,348,021	5,286,321,983
	Decentralised Grants		46,080,267,486	2,568,845,737
	Grant in Kind	**16**		
	Project Grant		0	6,416,217,229
	Grant Received from Central Governemnt (CF)		0	0
	Debt Restructuring Grant		0	31,787,455,969
	Decentralised Grants		0	10,421,831,008
	Total		**48,563,292,646**	**56,480,671,925**
22	**FINANCE INCOME**			
	Interest Income		12,491,834,851	1,476,848,326
	Income from other investing activities		864,192,419	980,553,921
	Total		**13,356,027,270**	**2,457,402,246**
	Summary Revenue			
	Exchange Transactions			
	Non-Tax		106,997,537,942	**86,526,756,175**
	Finance Income		13,356,027,270	**2,457,402,246**
	Non-Exchange			
	Tax		152,433,594,736	**114,884,852,233**
	Grants		48,563,292,646	**56,480,671,925**
	Non-Tax		47,912,451,644	**23,033,811,466**
	Total		**369,262,904,238**	**283,383,494,045**
23	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**			
	Established Post		59,339,611,794	46,616,387,088
	Non Established Post		1,775,654,014	802,237,328
	Allowances		22,746,567,285	13,374,007,441
	13% Employer SSF Contribution		5,089,108,955	3,724,928,231
	Gratuity		716,050,430	642,895,474
	Pension		2,415,909,918	1,958,314,472
	End of Service Benefit (ESB)		419,288,000	415,674,552
	Total Expenditure		**92,502,190,395**	**67,534,444,586**
24	**GOODS AND SERVICES (EXPENDITURE)**			

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Materials and Office Consumables		112,452,992,516	40,175,375,723
	Utilities		2,499,596,892	3,459,441,626
	General Cleaning		916,130,799	244,134,177
	Rentals and leases		580,464,345	326,935,472
	Travel and Transport		3,860,971,202	2,152,649,557
	Repairs and Maintenance		3,923,813,066	2,732,470,319
	Training, Seminar and Conference		21,495,157,094	3,464,023,103
	Consultancy Expenses		5,263,643,238	1,549,698,722
	Special Services		3,694,443,351	22,228,407,258
	Charges and Fees		5,138,001,260	5,486,798,052
	Emergency Services		6,155,317,882	2,768,783,769
	Insurance Premium		612,242,325	650,923,698
	Total Expenditure		**166,592,773,971**	**85,239,641,477**
25	**FINANCE COST (EXPENDITURE)**			
	Non Residents		18,484,884,065	2,809,713,917
	Residents		46,713,706,116	27,851,728,964
	Total Expenditure		**65,198,590,181**	**30,661,442,880**
26	**GOVERNMENT SUBSIDIES (EXPENDITURE)**			
	Petroleum		17,508,104,536	10,961,571,013
	Utility		320,160,000	0
	Schools Subsidy		176,084,465	373,132,821
	Fertilizer Subsidy		18,289,656	319,610
	Total Expenditure		**18,022,638,657**	**11,335,023,443**
27	**SOCIAL BENEFITS (EXPENDITURE)**			
	Social assistance benefits		69,013,914	51,616,976
	Employer social benefits		1,239,706,272	185,329,204
	Total Expenditure		**1,308,720,186**	**236,946,180**
28	**SPECIALISED EXPENSES (EXPENDITURE)**			
	Insurance and compensation		632,200,663	1,021,263,543
	Professional fees		527,629,387	470,397,229
	Court Expenses		78,960,534	11,395,559
	Awards & Rewards		380,166,577	69,553,668
	Donations		1,594,157,760	7,101,102,089
	Contributions		1,483,032,663	754,368,768
	Scholarship & Bursaries		2,834,828,510	2,746,457,585
	Special Operations		2,999,933,767	1,878,566,322
	Refuse Lifting Expenses		8,279,652	9,101,457
	Civic Numbering/Street Naming		1,897,887	2,292,473
	Grants to Employees/Households		901,710,707	463,315,716
	Council Tax/Tax Refund		594,685,254	247,979,723
	Accreditation		6,088,311	1,854,238

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Rent		24,142,396	8,934,698
	Dividend		4,360,000	0
	Judgement Debt		4,016,475,406	0
	Foreign Finance		9,058,854,502	8,972,870,558
	Provisions		11,395,346,043	0
	Total Expenditure		**36,542,750,021**	**23,759,453,625**
29	**Exchange Difference**			
	Multi-Lateral		21,931,887,237	21,907,280,674
	Bilateral	**14**	23,582,003,822	30,339,636,554
	Commercial		68,201,789,806	58,520,229,752
	Domestic Standard Loans		2,319,626,728	295,382,643
	Total Expenditure		**116,035,307,592**	**111,062,529,623**
30	**Grants (Expenditure)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants	**16**		
	Grants to Other MDAs		0	0
	Grants to SOE		0	2,376,400,768
	Grants to MMDA		0	1,585,075,897
	Total		**0**	**3,961,476,665**
31	**TAX Receipts (Non-Exchange)**			
	Direct Tax			
	Paid by Individuals		22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329
	Petroleum Income Tax/Royalties		0	0
	Miscellaneous		10,605,268,955	4,369,575,875
	Total		**73,042,739,071**	**51,739,158,043**
	INDIRECT TAX			
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**
	Grand Total		**154,684,058,234**	**114,464,790,177**
32	**NON-TAX RECEIPTS**			
	EXCHANGE TRANSACTION			

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Sales of goods and services		98,928,946,909	65,036,044,350
	Dividend Received		921,714,156	275,353,521
	Total Receipt		**99,850,661,065**	**65,311,397,871**
	NON-EXCHANGE TRANSACTION			
	Property income		852,317,136	968,242,403
	Fines, penalties, and forfeiture		809,359,363	849,112,267
	Rates		204,724,545	89,961,731
	Miscellaneous		39,013,591,867	15,709,907,013
	ABFA Share of Oil Revenue		7,032,458,734	5,418,341,254
	Total Receipt		**47,912,451,644**	**23,035,564,667**
33	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		1,715,677,139	42,760,845,064
	Grant Received from Central Governemnt (CF)		767,348,021	179,311,848,647
	Decentralised Grants		46,080,267,486	4,216,875,122
	Grant in Kind	**16**		
	Project Grant		0	0
	Grant Received from Central Governemnt (CF)		0	0
	Debt Restructuring Grant		0	0
	Decentralised Grants		0	0
	Total		**48,563,292,646**	**226,289,568,834**
34	**FINANCE INCOME**			
	Interest Income		12,552,774,643	1,476,848,326
	Income from other investing activities		803,252,626	980,553,921
	Total		**13,356,027,270**	**2,457,402,246**
	Summary Receipts			
	Exchange Transactions			
	Non-Tax		**99,850,661,065**	**65,311,397,871**
	Finance Income		**13,356,027,270**	**2,457,402,246**
	Non-Exchange			
	Tax		**0**	**62,725,632,134**
	Grants		**150,803,828,586**	**226,289,568,834**
	Non-Tax		**45,609,968,447**	**23,035,564,667**
	Total		**309,620,485,368**	**379,819,565,752**
35	**LOANS RECEIVED**			
	Multilateral Loans	**14**	14,201,341,858	191,107,073,198
	Bilateral Loans	**14**	19,058,688,485	96,492,656,850
	External Commercial Institution	**14**	1,228,973,731	202,018,635,767
	Domestic Commercial Institution	**15**	31,614,363,898	133,719,498,495
	Total		**66,103,367,972**	**623,337,864,310**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Less:			
	Non-Cash Foreign Financed Loans		0	0
	Total Cash Loans Received		**66,103,367,972**	**623,337,864,310**
36	**NET TREASURY OPERATIONS**			
	Stocks Issued			
	Short Term Borrowings		233,871,011,827	183,917,834,244
	Medium Term Borrowings		9,323,699,730	230,126,076,231
	Stocks and Bonds		0	52,627,598,981
	Domestic Commercial Institution		0	0
	Total Stocks Issued		**243,194,711,557**	**466,671,509,457**
	Less			
	Stocks Redeemed			
	Short Term Borrowings		195,331,360,330	152,739,304,290
	Medium Term Borrowings		1,377,240,730	178,821,061,539
	Stocks and Bonds		440,256,127	75,447,782,593
	Domestic Commercial Institution		0	0
	Total Stocks Redeemed		**197,148,857,187**	**407,008,148,422**
	Net Treasury Operations		**440,343,568,744**	**873,679,657,879**
37	**DISPOSAL OF NON-FINANCIAL ASSETS**			
	Fixed asset		6,777,778	0
	Total		**6,777,778**	**0**
38	**SALE/RECOVERY OF FINANCIAL ASSET**			
	Recovery of Loans	**1b**	19,090,860,942	28,503,817,162
	Sale of Investment	**4**	10,296,229,557	478,820,312,841
	Recovery of Advances	**1a**	25,398,410,351	14,415,164,538
	Total		**54,785,500,851**	**521,739,294,542**
39	**TRUST MONEY RECEIPTS**			
	Public Entities	**11**	4,048,774,146	11,603,972,376
	Private Entities and Individuals		540,818,402	803,702,853
	Total		**4,589,592,548**	**12,407,675,229**
40	**PRIOR PERIOD RECEIVABLE RECEIPTS**			
	Exchange Transaction		33,896,978,898	13,149,776,331
	Non-Exchange Transactions		0	0
	Other Income		1,055,149,325	2,825,695,634
	Total		**34,952,128,223**	**15,975,471,965**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
41	**COMPENSATION OF EMPLOYEES (PAYMENTS)**			
	Established Post		57,114,950,719	44,856,854,340
	Non Established Post		1,747,314,012	766,716,970
	Allowances		18,620,249,170	12,889,328,626
	13% Employer SSF Contribution		5,059,733,056	3,635,842,696
	Gratuity		715,581,704	635,815,165
	Pension		2,404,134,833	1,918,510,467
	End of Service Benefit (ESB)		407,835,167	377,632,634
	Total Payments		**86,069,798,661**	**65,080,700,898**
42	**GOODS AND SERVICES (PAYMENTS)**			
	Materials and Office Consumables		62,982,936,239	19,572,143,754
	Utilities		1,958,318,916	2,319,009,971
	General Cleaning		737,880,356	179,384,505
	Rentals and leases		470,878,065	227,328,778
	Travel and Transport		3,242,068,978	1,759,795,896
	Repairs and Maintenance		3,165,146,362	1,818,700,706
	Training, Seminar and Conference		15,783,871,242	3,097,188,681
	Consultancy Expenses		4,561,310,749	1,441,053,959
	Special Services		3,190,970,516	10,047,212,200
	Charges and Fees		4,299,855,832	4,958,789,313
	Emergency Services		5,530,241,150	2,746,549,789
	Insurance Premium		486,672,559	283,384,579
	Total Payment		**106,410,150,966**	**48,450,542,131**
43	**PAYMENTS FOR NON-FINANCIAL ASSETS**			
	Fixed asset	**7**	103,913,624,291	84,087,997,959
	Work In Progress	**8**	33,202,851,205	4,856,599,557
	Inventory	**2**	1,370,712,597	1,448,238,945
	Total		138,487,188,093	90,392,836,461
	Less:			
	Non-cash Assets		82,852,054,459	29,260,637,387
	Total Payments		**55,635,133,634**	**61,132,199,074**
44	**FINANCE COST (PAYMENTS)**			
	Non Residents		18,484,884,065	2,809,713,917
	Residents		46,713,706,116	27,851,728,964
	Total Payments		**65,198,590,181**	**30,661,442,880**
45	**GOVERNMENT SUBSIDIES (PAYMENTS)**			
	Petroleum		17,508,104,536	10,961,571,013
	Utility		320,160,000	0
	Schools Subsidy		176,084,465	373,184,621
	Fertilizer Subsidy		18,289,656	267,810
	Total Payments		**18,022,638,657**	**11,335,023,444**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
46	**SOCIAL BENEFITS (PAYMENTS)**			
	Social assistance benefits		69,013,914	51,616,976
	Employer social benefits		1,239,706,272	185,329,204
	Total Payments		**1,308,720,186**	**236,946,180**
47	**SPECIALISED EXPENSES (PAYMENTS)**			
	Insurance and compensation		551,096,750	681,087,814
	Professional fees		458,426,537	326,411,071
	Court Expenses		62,335,633	9,544,292
	Awards & Rewards		343,060,529	68,844,889
	Donations		1,323,234,191	2,915,346,650
	Contributions		1,348,914,085	734,133,976
	Scholarship & Bursaries		2,559,962,536	2,691,493,981
	Special Operations		2,580,341,166	1,266,582,874
	Refuse Lifting Expenses		7,500,770	6,127,037
	Civic Numbering/Street Naming		1,831,762	1,643,417
	Grants to Employees/Households		833,998,012	461,571,135
	Council Tax/Tax Refund		449,578,268	99,278,716
	Accreditation		5,510,508	1,852,560
	Rent		21,893,629	8,681,282
	Dividend		3,295,582	0
	Judgement Debt		4,016,475,406	0
	Foreign Finance		0	8,972,870,558
	Total Payments		**14,567,455,364**	**18,245,470,253**
48	**TRUST MONEY PAYMENTS**			
	Public Entities	**11**	4,822,655,991	5,409,732,552
	Private Entities and Individuals		3,377,371,483	689,630,934
	Total		**8,200,027,474**	**6,099,363,486**
49	**LOAN REPAYMENTS**			
	Multilateral Loans	**14**	2,608,914,661	153,769,991,661
	Bilateral Loans	**14**	102,134,494	98,155,323,571
	External Commercial Institution	**14**	2,622,105,038	275,497,537,746
	Domestic Commercial Institution	**15**	44,919,856,375	102,585,545,771
	Total Loan Repayment		**50,253,010,568**	**630,008,398,749**
50	**ACQUISITION OF FINANCIAL ASSETS**			
	Issue of Loans	**3**	22,266,444,476	29,973,920,842
	Purchase of Investment	**4**	19,247,229,142	477,108,206,565
	Issue of Advances	**1a**	26,488,181,957	18,447,475,959
	Total		**68,001,855,575**	**525,529,603,366**

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
51	**PREPAYMENT**			
	Prepaid Expenses		588,962,863	390,079,623
	Mobilization Advance		3,426,055	36,971,974
	Total		**592,388,918**	**427,051,597**
52	**PRIOR-PERIOD LIABILITY PAYMENTS**			
	Compensation		8,833,113,900	7,689,172,719
	Goods & Services		13,438,393,142	37,501,829,141
	CAPEX		23,903,651,266	23,876,360,214
	Total		**46,175,158,307**	**69,067,362,074**
53	**GRANTS (PAYMENT)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants	**16**		
	Grants to Other MDAs		0	0
	Grants to SOE		0	2,376,400,768
	Grants to MMDA		2,119,131,196	95,625,361,124
	Total		**2,119,131,196**	**98,001,761,892**

SCHEDULES

54 **INVENTORY**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES
Opening Balance	6,656,049,271	0	46,338,024	16,308,536
Additions	3,830,854,473	0	42,132,558	133,142,686
	10,486,903,744	0	88,470,582	149,451,222
Consumption	2,495,931,659	0	18,551,841	42,529,528
Closing Bal (31/12/2024)	**7,990,972,085**	**0**	**69,918,741**	**106,921,694**
Closing Bal (31/12/2023)	6,656,049,271	0	46,338,024	16,308,536

55 **Current Biological Assets (Agricultural Activities)**

55a

	WHOLE-OF-GOVERNMENT		TOTAL
	PLANT	ANIMAL	
	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0
Prior Year Adjustment	0	0	0
Cost As At 01/01/2024	0	0	0
Additions	0	0	0
Disposals in The Year	0	0	0
	0	0	0
Impairment	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**
Closing Bal (31/12/2023)	0	0	0

Non-Current Biological Assets (Agricultural Activities)

55b

	WHOLE-OF-GOVERNMENT		TOTAL
	PLANT	ANIMAL	
	GH¢	GH¢	GH¢
Cost As At 31/12/2023	891,822	190,105	1,081,927
Prior Year Adjustment	0	0	0
Cost As At 01/01/2024	891,822	190,105	1,081,927
Additions	0	0	0
Less Disposals in The Year	0	0	0
	891,822	190,105	1,081,927
Less Impairment	0	0	0
Closing Bal (31/12/2024)	**891,822**	**190,105**	**1,081,927**
Closing Bal (31/12/2023)	891,822	190,105	1,081,927

SCHEDULES

SERVICE CONCESSION ARRANGEMENT (PPP)

56

Whole-of-Government	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment	
	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
Cost As At 1/01/2024	0	0	2,041,806,747	2,041,806,747	3,280,969,243	3,280,969,243
Adjustment	0	0	0	0	0	0
Additions	0	0	33,811,538,422	0	1,406,493,381	0
Less Disposals/Transfers	0	0	0	0	0	0
Total	0	0	35,853,345,169	2,041,806,747	4,687,462,624	3,280,969,243
Less;						
Acc. Amort/Depn. B/F	0	0	40,836,135	40,836,135	468,709,892	468,709,892
Amort/Depn. for the year	0	0	717,066,903	0	669,637,518	0
Less Amort/Depn. on Disposal	0	0	0	0	0	0
Total	0	0	757,903,038	40,836,135	1,138,347,410	468,709,892
Bal As At 31/12/2024	**0**	**0**	**35,095,442,130**	**2,000,970,612**	**3,549,115,215**	**2,812,259,351**

57 **PROPERTY, PLANT AND EQUIPMENT**

WHOLE-OF-GOVERNMENT	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment
Opening Bal.	45,825,592,572	264,949,185,709	4,204,747,313	3,442,762,198	40,848,008,506
Additions	1,107,810,525	10,245,298,615	1,475,947,997	1,709,055,420	18,340,454,861
Less Disposals/Transfers	0	0	1,946,953	526,046	10,918,381
Total	46,933,403,098	275,194,484,325	5,682,642,263	5,152,343,664	59,199,381,748
Accu Dep B/F	10,768,520	21,863,873,148	1,865,252,185	1,261,726,435	8,950,405,332
Depreciation	6,536,537	7,435,989,275	489,559,073	808,289,928	1,671,953,299
Less Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815
Impairment	0	0	0	0	0
Total	17,305,057	29,299,862,423	2,356,647,053	2,070,530,777	10,633,253,446
Net Book Value 31/12/2024	**46,916,098,040**	**245,894,621,901**	**3,325,995,210**	**3,081,812,887**	**48,566,128,302**
Net Book Value 31/12/2024	**45,814,824,052**	**243,088,387,057**	**2,339,495,128**	**2,181,035,764**	**31,897,530,793**
IMPAIRMENT					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

	SCHEDULES						
	Total			0	0	0	0	0

INTANGIBLE ASSETS

58

DESCRIPTION	WHOLE-OF-GOVERNMENT (CURRENT)		TOTAL	WHOLE-OF-GOVERNMENT (PREVIOUS)		TOTAL	
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset		
Acquisition costs							
As of 01/01/2024	2,629,462,292	21,127,486,024	23,756,948,316	0	0	0	
Additions	481,779,418	1,034,731,338	1,516,510,756	0	0	0	
Disposals	0	0	0	0	0	0	
As of 31/12/2024	3,111,241,710	22,162,217,362	25,273,459,072	0	0	0	
Accumulated Amortisation							
As of 01/01/2024	1,430,394,475	7,731,914,716	9,162,309,191	0	0	0	
Amortization	197,264,511	885,087,109	1,082,351,620	0	0	0	
Impairments	0	0	0	0	0	0	
Disposals	0	0	0	0	0	0	
As of 31/12/2024	**1,627,658,986**	**8,617,001,824**	**10,244,660,811**	**0**	**0**	**0**	
Carrying amount as of 31/12/2023	**1,483,582,724**	**13,545,215,538**	**15,028,798,262**	**1,199,067,817**	**13,395,571,309**	**14,594,639,125**	

REPUBLIC OF GHANA
WHOLE-OF-GOVERNMENT - NOTES TO THE ACCOUNTS

54 **INVENTORY**

	TOTAL
Opening Balance	6,718,695,831
Additions	4,006,129,718
	10,724,825,549
Consumption	2,557,013,028
Closing Bal (31/12/2024)	**8,167,812,520**
Closing Bal (31/12/2023)	6,718,695,831

55 **Current Biological Assets (Agricultural Activities)**

55a

Cost As At 31/12/2023
Prior Year Adjustment
Cost As At 01/01/2024
Additions
Disposals in The Year
Impairment
Closing Bal (31/12/2024)
Closing Bal (31/12/2023)

Non-Current Biological Assets (Agricultural Activities)

55b

Cost As At 31/12/2023
Prior Year Adjustment
Cost As At 01/01/2024
Additions
Less Disposals in The Year
Less Impairment
Closing Bal (31/12/2024)
Closing Bal (31/12/2023)

SERVICE CONCESSION ARRANGEMENT (PPP)

56

Whole-of-Government	Total	
	Current Period	Previous Period
Cost As At 1/01/2024	5,322,775,990	5,322,775,990
Adjustment	0	0
Additions	35,218,031,803	0
Less Disposals/Transfers	0	0
Total	40,540,807,793	5,322,775,990
Less;		
Acc. Amort/Depn. B/F	509,546,027	509,546,027
Amort/Depn. for the year	1,386,704,421	0
Less Amort/Depn. on Disposal	0	0
Total	1,896,250,448	509,546,027
Bal As At 31/12/2024	**38,644,557,345**	**4,813,229,964**

57 **PROPERTY, PLANT AND EQUIPMENT**

WHOLE-OF-GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	0	0	9,969,036	158,307,221,012	9,379,030,436	0	526,966,516,783
Additions	0	0	0	6,994,975	43,507,366,968	4,553,961,869	0	80,946,891,230
Less Disposals/Transfers	0	0	0	0	0	16,621,846	0	30,013,226
Total	0	0	0	16,964,012	201,814,587,980	13,949,614,150	0	607,943,421,239
Accu Dep B/F	0	0	0	184,933	47,917,647,593	3,600,733,311	0	85,470,591,457
Depreciation	0	0	0	755,030	6,352,514,594	2,140,422,461	0	18,906,020,196
Less Depreciation on Disposal	0	0	0	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0	0	0	0
Total	0	0	0	939,963	54,270,162,187	5,756,864,004	0	104,405,564,909
Net Book Value 31/12/2024	**0**	**0**	**0**	**16,024,049**	**147,544,425,793**	**8,192,750,146**	**0**	**503,537,856,330**
Net Book Value 31/12/2024	**0**	**0**	**0**	**9,784,104**	**110,386,571,305**	**5,778,297,125**	**0**	**441,495,925,327**
IMPAIRMENT								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0

Total	0	0	0	0	0	0	0	0

INTANGIBLE ASSETS

58

DESCRIPTION								
Acquisition costs								
As of 01/01/2024								
Additions								
Disposals								
As of 31/12/2024								
Accumulated Amortisation								
As of 01/01/2024								
Amortization								
Impairments								
Disposals								
As of 31/12/2024								
Carrying amount as of 31/12/2023								

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
ASSETS							
CURRENT ASSETS							
Cash and Cash Equivalents	**54**	45,790,155,721	535,029,832	55,106,584,960	0	101,431,770,513	53,136,117,604
Short-Term Receivables	**55**	10,197,678,011	78,434,078	334,368,121,034	(1,794,221,291)	342,850,011,832	300,361,335,514
Prepayments	**56**	966,176,815	21,771,848	1,382,258,851	0	2,370,207,514	1,779,655,109
Inventory	**106**	372,406,560	11,319,593	7,784,086,367	0	8,167,812,520	6,718,695,831
Non-financial Assets Held for Sale	**57**	3,390	0	0	0	3,390	3,390
Biological Assets	**107a**	0	0	0	0	0	0
TOTAL CURRENT ASSET		**57,326,420,497**	**646,555,351**	**398,641,051,212**	**(1,794,221,291)**	**454,819,805,770**	**361,995,807,448**
NON CURRENT ASSETS							
Long-Term Receivables	**58**	30,934,466,413	0	19,897,571,870	(14,774,234,547)	36,057,803,736	47,656,454,755
Investments	**59**	15,544,138,296	4,973,457	39,852,566,300	9,906,567,008	65,308,245,062	45,470,740,757
Investment Property	**60**	29,667,439	4,265,663	5,588,293,666	0	5,622,226,768	5,560,363,676
Biological Assets	**107b**	1,081,927	0	0	0	1,081,927	1,081,927
Service Concession Arrangements	**108**	38,644,557,345	0	0	0	38,644,557,345	4,813,229,964
Property, Plant & Equipment	**109**	163,357,636,298	138,957,223,524	201,220,876,569	0	503,535,736,391	441,495,925,327
Work In-Progress	**61**	81,191,315,052	1,787,107,094	25,650,740,850	0	108,629,162,996	59,475,706,450
Intangible Asset	**110**	3,100,415,886	1,180,678	11,927,201,698	0	15,028,798,262	14,594,639,125
TOTAL NON-CURRENT ASSET		**332,803,278,656**	**140,754,750,416**	**304,137,250,955**	**(4,867,667,539)**	**772,827,612,488**	**619,068,141,980**
TOTAL ASSET		**390,129,699,153**	**141,401,305,767**	**702,778,302,167**	**(6,661,888,830)**	**1,227,647,418,258**	**981,063,949,428**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
LIABILITIES							
CURRENT LIABILITIES							
Trade Payables	**62**	65,310,351,914	242,190,355	326,825,531,591	(129,134,843)	392,248,939,017	284,664,902,918
Other Payables	**63**	10,197,704,786	9,654,200	82,551,670,437	(1,301,122,694)	91,457,906,728	65,918,348,284
Trust Monies	**64a**	2,651,380,742	7,096,741	9,409,746,513	(743,940,988)	11,324,283,009	10,129,709,737
Derivatives	**65a**	0	0	4,712,717,498	0	4,712,717,498	2,694,310,275
Service Concession Arrangements	**66a**	0	0	0	0	0	0
Post-Employment Benefits Obligati	**67a**	3,110,397,014	0	1,320,533,417	0	4,430,930,430	4,328,205,829
Short-Term Loans and Financing	**68a**	106,160,079,883	0	19,607,424,428	(14,774,234,547)	110,993,269,764	101,199,666,596
Provisions	**69a**	0	0	74,279,284,906	0	74,279,284,906	62,894,940,613
Social Benefits	**70a**	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES		**187,429,914,338**	**258,941,296**	**518,706,908,790**	**(16,948,433,071)**	**689,447,331,352**	**531,830,084,252**
NON- CURRENT LIABILITIES							
Trust Monies	**64b**	5,200,843	0	0	0	5,200,843	4,977,516
Derivatives	**65b**	0	0	0	0	0	0
Service Concession Arrangements	**66b**	41,655,354,693	0	0	0	41,655,354,693	5,322,775,990
Post-Employment Benefits Obligati	**67b**	25,171,883,209	0	0	0	25,171,883,209	27,735,684,166
Long-Term Loans and Financing	**68b**	605,311,790,562	0	145,132,927,475	0	750,444,718,037	600,340,552,542
Provisions	**69b**	47,112,162	0	0	0	47,112,162	36,110,412
Social Benefits	**70b**	0	0	0	0	0	0
TOTAL NON-CURRENT LIABILITIES		**672,191,341,469**	**0**	**145,132,927,475**	**0**	**817,324,268,943**	**633,440,100,626**
TOTAL LIABILITIES		**859,621,255,807**	**258,941,296**	**663,839,836,265**	**(16,948,433,071)**	**1,506,771,600,296**	**1,165,270,184,878**
NET ASSET/(LIABILITIES)		**(469,491,556,653)**	**141,142,364,471**	**38,938,465,902**	**10,286,544,242**	**(279,124,182,038)**	**(184,206,235,450)**
NET ASSETS/EQUITY							
Stated Capital		0	0	29,402,238,047	9,906,567,008	39,308,805,055	29,477,867,710
Government Interest in JVCs		1,532,478,595	0	0	0	1,532,478,595	0

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
Capital Reserves		0	0	38,508,490,542	0	38,508,490,542	29,652,900,633
Revaluation Reserves		0	0	107,157,844,785	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		0	0	877,207,702	0	877,207,702	876,666,530
Other Reserves		0	0	14,852,226,927	0	14,852,226,927	16,023,509,296
Non-Controlling Interest		0	0	(1,935,199)	0	(1,935,199)	106,129
Accumulated Surplus		(471,024,035,248)	141,142,364,471	(151,857,606,902)	379,977,234	(481,359,300,445)	(335,613,676,207)
TOTAL NET ASSETS/EQUITY		**(469,491,556,653)**	**141,142,364,471**	**38,938,465,902**	**10,286,544,242**	**(279,124,182,038)**	**(184,206,235,451)**

KWASI AGYEI
CONTROLLER AND ACCOUNTANT-GENERAL
DATE: 28/03/2025

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
REVENUE							
TAX REVENUE	**71**	152,053,617,502	0	0	379,977,234	152,433,594,736	114,884,852,233
NON-TAX REVENUE	**72**	21,296,673,673	832,252,436	134,080,771,374	(1,299,707,897)	154,909,989,586	109,560,567,641
GRANTS	**73**	24,634,802,747	4,406,046,900	21,648,905,617	(2,126,462,617)	48,563,292,646	56,480,671,925
FINANCE INCOME	**74**	72,308,808	0	13,283,718,462	0	13,356,027,270	2,457,402,246
TOTAL REVENUE		**198,057,402,729**	**5,238,299,336**	**169,013,395,453**	**(3,046,193,281)**	**369,262,904,238**	**283,383,494,045**
EXPENDITURE							
COMPENSATION OF EMPLOYEES	**75**	74,426,304,038	2,227,387,522	15,848,498,835	0	92,502,190,395	67,534,444,586
USE OF GOODS AND SERVICES	**76**	50,424,058,390	1,174,706,421	116,293,717,058	(1,299,707,898)	166,592,773,971	85,239,641,477
FINANCE COST	**77**	48,136,979,168	0	17,061,611,014	0	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	**78**	18,022,633,157	5,500	0	0	18,022,638,657	11,335,023,443
SOCIAL BENEFITS	**79**	1,296,100,962	12,619,224	0	0	1,308,720,186	236,946,180
SPECIALISED EXPENSES	**80**	22,134,054,607	322,639,790	14,086,055,624	0	36,542,750,021	23,759,453,625
EXCHANGE DIFFERENCE	**81**	85,508,957,635	0	30,526,349,958	0	116,035,307,592	111,062,529,623
GRANTS	**82**	2,126,462,617	0	0	(2,126,462,617)	0	3,961,476,665
CONSUMPTION OF FIXED ASSETS	**63/65**	8,937,169,392	4,527,657,596	7,910,249,249	0	21,375,076,237	16,375,099,323
TOTAL EXPENDITURE		**311,012,719,963**	**8,265,016,053**	**201,726,481,738**	**(3,426,170,515)**	**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(112,955,317,234)**	**(3,026,716,716)**	**(32,713,086,286)**	**379,977,234**	**(148,315,143,002)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS							
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0	5,717,808	0	5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(110,391,516,277)**	**(3,026,716,716)**	**(32,707,368,478)**	**379,977,234**	**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES/ SCHEDULE	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
REVENUE							
TAX REVENUE	**71**	152,053,617,502	0	0	379,977,234	152,433,594,736	114,884,852,233
NON-TAX REVENUE	**72**	21,296,673,673	832,252,436	134,080,771,374	(1,299,707,897)	154,909,989,586	109,560,567,641
GRANTS	**73**	24,634,802,747	4,406,046,900	21,648,905,617	(2,126,462,617)	48,563,292,646	56,480,671,925
FINANCE INCOME	**74**	72,308,808	0	13,283,718,462	0	13,356,027,270	2,457,402,246
TOTAL		**198,057,402,729**	**5,238,299,336**	**169,013,395,453**	**(3,046,193,281)**	**369,262,904,238**	**283,383,494,045**
EXPENDITURE							
GENERAL PUBLIC SERVICES		147,178,663,898	3,240,618,109	55,896,225,832	(3,426,170,515)	202,889,337,325	161,716,442,166
DEFENCE		4,740,105,878	0	0	0	4,740,105,878	2,996,256,299
PUBLIC ORDER AND SAFETY		18,674,287,012	10,736,526	0	0	18,685,023,538	10,812,954,397
ECONOMIC AFFAIRS		23,409,426,569	141,597,528	122,721,852,353	0	146,272,876,450	103,341,866,551
ENVIRONMENTAL PROTECTION		202,868,001	18,481,159	0	0	221,349,160	285,027,574
HOUSING AND COMMUNITY AMENITIES		885,227,782	136,892,252	7,081,060,790	0	8,103,180,823	4,427,888,764
HEALTH		20,562,374,681	76,920,417	121,436,777	0	20,760,731,875	13,469,469,820
RECREATION, CULTURE AND RELIGION		1,077,265,891	2,060,909	59,697,369	0	1,139,024,169	655,132,175
EDUCATION		81,799,494,197	74,583,079	79,716,598	0	81,953,793,874	25,823,082,899
SOCIAL PROTECTION		3,545,836,663	35,468,477	7,856,242,770	0	11,437,547,911	10,262,837,836
CONSUMPTION OF FIXED ASSETS		8,937,169,392	4,527,657,596	7,910,249,249	0	21,375,076,237	16,375,099,323
TOTAL		**311,012,719,963**	**8,265,016,053**	**201,726,481,738**	**(3,426,170,515)**	**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(112,955,317,234)**	**(3,026,716,716)**	**(32,713,086,286)**	**379,977,234**	**(148,315,143,002)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS							
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0	5,717,808	0	5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(110,391,516,277)**	**(3,026,716,716)**	**(32,707,368,478)**	**379,977,234**	**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
RECEIPTS							
TAX RECEIPTS	83	154,684,058,234	0	0	0	154,684,058,234	114,464,790,177
NON-TAX RECEIPTS	84	15,612,951,966	782,807,487	132,667,061,154	(1,299,707,897)	147,763,112,709	88,346,962,538
GRANTS	85	24,634,802,747	2,286,915,704	21,648,905,617	(7,331,421)	48,563,292,646	226,289,568,834
FINANCE INCOME	86	72,308,808	0	13,283,718,462	0	13,356,027,270	2,457,402,246
LOANS RECEIVED	87	34,489,004,074	0	31,614,363,898	0	66,103,367,972	623,337,864,310
NET TREASURY OPERATIONS	88	46,045,854,370	0	0	0	46,045,854,370	59,663,361,035
DISPOSAL OF NON-FINANCIAL ASSET	89	0	0	6,777,778	0	6,777,778	0
SALE/RECOVERY OF FINANCIAL ASSET	90	330,925,315	7,975,443	54,446,600,093	0	54,785,500,851	521,739,294,542
TRUST MONIES	91	867,949,367	6,163,703	3,715,479,478	0	4,589,592,548	12,407,675,229
PRIOR PERIODS RECEIVABLE RECEIPTS	92	1,894,573,903	31,144,431	33,026,409,889	0	34,952,128,223	15,975,471,965
TOTAL RECEIPTS		**278,632,428,784**	**3,115,006,768**	**290,409,316,367**	**(1,307,039,318)**	570,849,712,600	**1,664,682,390,876**
PAYMENTS							
COMPENSATION OF EMPLOYEES	93	71,197,714,155	94,736,512	14,777,347,994	0	86,069,798,661	65,080,700,898
USE OF GOODS AND SERVICES	94	41,949,107,646	1,122,213,102	64,638,538,115	(1,299,707,897)	106,410,150,966	48,450,542,131
NON-FINANCIAL ASSETS	95	27,696,965,695	1,554,240,734	26,383,927,205	0	55,635,133,634	61,132,199,074
FINANCE COST	96	48,136,979,168	0	17,061,611,014	0	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	97	18,022,633,157	5,500	0	0	18,022,638,657	11,335,023,444
SOCIAL BENEFITS	98	1,296,100,962	12,619,224	0	0	1,308,720,186	236,946,180
SPECIALISED EXPENSES	99	12,205,536,537	309,964,640	2,051,954,188	0	14,567,455,364	18,245,470,253
TRUST MONIES	100	6,410,654,487	6,524,369	1,782,848,618	0	8,200,027,474	6,099,363,486
LOAN REPAYMENTS	101	6,187,355,247	0	44,065,655,321	0	50,253,010,568	630,008,398,749

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
FINANCIAL ASSETS	102	1,632,307,858	3,478,844	66,366,068,872	0	68,001,855,575	525,529,603,366
PREPAYMENT FOR CURRENT PERIOD	103	364,556,701	17,521,205	210,311,012	0	592,388,918	427,051,597
PRIOR-PERIODS LIABILITY PAYMENT	104	14,305,032,287	120,594,054	31,749,531,966	0	46,175,158,307	69,067,362,074
GRANTS	105	2,126,462,617	0	0	(7,331,421)	2,119,131,196	98,001,761,892
TOTAL PAYMENTS		**251,531,406,517**	**3,241,898,184**	**269,087,794,305**	**(1,307,039,318)**	**522,554,059,689**	**1,564,275,866,024**
NET CHANGE IN STOCK OF CASH		**27,101,022,266**	**(126,891,416)**	**21,321,522,062**	**0**	**48,295,652,912**	**100,406,524,852**
CASH AND CASH EQUIVALENT AT BEGINNING		**18,689,133,455**	**661,921,248**	**33,785,062,898**	**0**	**53,136,117,601**	**(47,270,407,248)**
CASH AND CASH EQUIVALENT AT CLOSE		**45,790,155,721**	**535,029,832**	**55,106,584,960**	**0**	**101,431,770,513**	**53,136,117,604**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
CASH FLOW FROM OPERATING ACTIVITIES						
Surplus/(Deficit) for the year	**(110,391,516,277)**	**(3,026,716,716)**	**(32,707,368,478)**	**0**	**(145,745,624,237)**	**(66,780,810,556)**
Add/Less non-cash items:						
(Gain)/Loss on Revaluation	0	0	0	0	0	3,367,665,010
Impairment Loss	0	0	0	0	0	0
Depreciation and Amortization	8,937,169,392	4,527,657,596	7,910,249,249	0	21,375,076,237	16,375,099,323
(Profit)/Loss on disposals	0	0	(5,717,808)	0	(5,717,808)	0
Increase/(Decrease) in provisions	11,001,750	0	11,384,344,293	0	11,395,346,043	0
Non-cash fair value adjustments	0	0	0	0	0	0
Finance Cost	0	0	16,951,745,514	0	16,951,745,514	6,812,390,292
Other non-cash transactions	(2,563,800,956)	0	70,031,659,200	0	67,467,858,244	36,802,209,654
Adjusted Surplus / (Deficit)	**(104,007,146,092)**	**1,500,940,880**	**73,564,911,971**	**0**	**(28,561,316,008)**	**(3,423,446,277)**
Movement in Working Capital						
(Increase)/Decrease in Inventory	(228,522,321)	(6,504,840)	(1,214,089,530)	0	(1,449,116,691)	(1,385,886,170)
(Increase)/Decrease in Receivables	(3,789,147,795)	2,108,344,704	(51,720,643,595)	0	(53,401,446,685)	(80,198,010,710)
Increase/(Decrease) in Payables	28,050,121,327	47,060,975	93,852,880,690	0	121,950,062,992	126,387,726,321
Increase/(Decrease) in Other Payables	22,518,079,738	6,093,803	1,481,784,034	(379,977,234)	23,625,980,341	4,274,374,476
(Increase)/Decrease in Prepayment	(364,556,700)	(15,684,692)	(210,311,012)	0	(590,552,404)	(421,169,172)
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	0	0	0	0	(3,390)
(Increase)/Decrease in Current Biological Assets	0	0	0	0	0	(1,081,927)
Increase in Social Benefit Liabilities	0	0	0	0	0	
Increase/(Decrease) in Trust Monies	6,467,392	(360,666)	1,932,630,860	0	1,938,737,585	6,308,311,743
Interest Paid	0	0	(16,928,321,814)	0	(16,928,321,814)	(6,857,695,916)
Net Cash Flow from Operating Activities	**(57,814,704,451)**	**3,639,890,164**	**100,758,841,604**	**(379,977,234)**	**46,584,027,316**	**44,683,118,978**
CASH FLOW FROM INVESTING ACTIVITIES						
Proceeds from Disposal of Non-Financial Asset	0	0	6,777,778	0	6,777,778	0
Issuance of Loans	(1,324,625,359)	0	(20,947,618,643)	0	(22,272,244,002)	(1,554,698,976,233)

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
Proceeds from Recovery of Loans	86,470,376	0	19,010,190,095	0	19,096,660,471	1,553,228,872,555
Purchase of Investment	(108,604,833)	(3,082,183)	(19,135,542,126)	0	(19,247,229,143)	(477,108,206,565)
Proceeds from Sale of Investment	109,048,185	3,176,365	10,184,005,007	0	10,296,229,557	478,820,312,841
Issuance of Advances	(204,877,193)	(396,661)	(26,282,908,103)	0	(26,488,181,957)	(18,447,475,959)
Proceeds from Recovery of Advances	141,206,283	4,799,078	25,252,404,990	0	25,398,410,351	14,415,164,538
Acquisition of Non-Financial Asset	(70,815,699,105)	(3,771,278,179)	(57,091,744,339)	0	(131,678,721,623)	(91,991,771,590)
Acquisition of Derivatives	0	0	2,018,407,223	0	2,018,407,223	2,694,310,275
Proceeds from Disposal of Derivatives	0	0	0	0	0	0
Dividend Received	0	0	0	0	0	0
Net Cash Flow from Investing Activities	**(72,117,081,646)**	**(3,766,781,580)**	**(66,986,028,119)**	**0**	**(142,869,891,345)**	**(93,087,770,138)**
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	298,535,863,975	0	429,338,984,891	0	727,874,848,866	5,354,663,341,019
Repayment of Domestic Borrowings	(253,866,456,014)	0	(442,265,146,207)	0	(696,131,602,221)	(5,268,826,951,633)
Proceeds from External Borrowings	551,647,582,606	0	0	0	551,647,582,606	498,172,516,453
Repayment of External Borrowings	(439,284,182,203)	0	0	0	(439,284,182,203)	(437,567,588,028)
Increase in Stated Capital	0	0	7,155,839,078	0	7,155,839,078	65,613,735,769
Decrease in Stated Capital	0	0	(6,680,969,185)	0	(6,680,969,185)	(63,243,877,569)
Dividend Paid	0	0	0	0	0	0
Net Cash Flow from Financing Activities	**157,032,808,364**	**0**	**(12,451,291,423)**	**0**	**144,581,516,941**	**148,811,176,012**
NET CHANGES IN CASH FLOW	**27,101,022,266**	**(126,891,416)**	**21,321,522,062**	**(379,977,234)**	**48,295,652,912**	**100,406,524,852**
CASH AND CASH EQUIVALENT AT BEGINNING	**18,689,133,455**	**661,921,248**	**33,785,062,898**	**0**	**53,136,117,601**	**(47,270,407,248)**
CASH AND CASH EQUIVALENT AT CLOSE	**45,790,155,721**	**535,029,832**	**55,106,584,960**	**(379,977,234)**	**101,431,770,513**	**53,136,117,604**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	SCHEDULE	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
Opening Bal							
Stated Capital		0	0	29,477,867,710	0	29,477,867,710	27,108,009,509
Government Interest in JVCs		0	0	0	0	0	0
Capital Reserves		0	0	29,652,900,633	0	29,652,900,633	24,936,521,904
Revaluation Reserves		0	0	75,376,390,459	0	75,376,390,459	46,181,295,197
Foreign Currency Translation Reserves		0	0	876,666,530	0	876,666,530	143,084,389
Other Reserves		0	0	16,023,509,296	0	16,023,509,296	7,649,251,984
Non-Controlling Interest		0	0	106,129	0	106,129	0
Accumulated Surplus		(360,632,518,971)	144,169,081,187	(119,150,238,424)	0	(335,613,676,208)	(239,699,994,842)
Add: Adjs							
Change in Acct Policy		0	0	0	0	0	0
Error		0	0	0	0	0	(29,132,870,810)
Total		**0**	**0**	**0**	**0**	**0**	**(29,132,870,810)**
Restated Acc Surplus		**(360,632,518,971)**	**144,169,081,187**	**(119,150,238,424)**	**0**	**(335,613,676,208)**	**(268,832,865,652)**
Changes (Movement)							
Stated Capital		0	0	(75,629,663)	9,906,567,008	9,830,937,345	2,369,858,201
Government Interest in JVCs		1,532,478,595	0	0	0	1,532,478,595	0
Capital Reserves		0	0	8,855,589,909	0	8,855,589,909	4,716,378,728
Revaluation Reserves		0	0	31,781,454,326	0	31,781,454,326	29,195,095,263
Foreign Currency Translation Reserves		0	0	541,171	0	541,171	733,582,141
Other Reserves		0	0	(1,171,282,369)	0	(1,171,282,369)	8,374,257,311
Non-Controlling Interest		0	0	(2,041,328)	0	(2,041,328)	106,129
Surplus for the year		(110,391,516,277)	(3,026,716,716)	(32,707,368,478)	379,977,234	(145,745,624,237)	(66,780,810,556)
Total		**(108,859,037,683)**	**(3,026,716,716)**	**6,681,263,569**	**10,286,544,242**	**(94,917,946,588)**	**(21,391,532,782)**

REPUBLIC OF GHANA
COMPOSITE STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	SCHEDULE	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
Closing Bal							
Stated Capital		0	0	29,402,238,047	9,906,567,008	39,308,805,055	29,477,867,710
Government Interest in JVCs		1,532,478,595	0	0	0	1,532,478,595	0
Capital Reserves		0	0	38,508,490,542	0	38,508,490,542	29,652,900,633
Revaluation Reserves		0	0	107,157,844,785	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		0	0	877,207,702	0	877,207,702	876,666,530
Other Reserves		0	0	14,852,226,927	0	14,852,226,927	16,023,509,296
Non-Controlling Interest		0	0	(1,935,199)	0	(1,935,199)	106,129
Accumulated Surplus		(471,024,035,248)	141,142,364,471	(151,857,606,902)	379,977,234	(481,359,300,445)	(335,613,676,208)
Total		**(469,491,556,653)**	**141,142,364,471**	**38,938,465,902**	**10,286,544,242**	**(279,124,182,038)**	**(184,206,235,451)**

REPUBLIC OF GHANA
COMPOSITE - NOTES TO

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
54	**Cash and Cash Equivalents**											
	Cash Balance											
	Treasury Main Account		1,764,030,862	0	0	0	1,764,030,862	869,260,334	0	0	0	869,260,334
	MDA Sub-CF Accounts		4,201,150,223	0	0	0	4,201,150,223	4,207,298,055	0	0	0	4,207,298,055
	Regional Sub-CF Accounts		43,905,485	0	0	0	43,905,485	10,517,848	0	0	0	10,517,848
	MMDA Sub-CF Accounts		0	436,484,738	0	0	436,484,738	0	508,662,338	0	0	508,662,338
	Tax Revenue Accounts		12,805,210,268	0	0	0	12,805,210,268	225,786,209	0	0	0	225,786,209
	Non Tax Revenue Accounts		826,146,269	0	0	0	826,146,269	2,720,317,398	0	0	0	2,720,317,398
	Centralised Accounts		7,403,117,044	0	0	0	7,403,117,044	4,010,060,340	0	0	0	4,010,060,340
	Commercial Accounts- Bank of Ghana		13,738,117,552	13,665,675	0	0	13,751,783,227	3,082,678,369	39,836,862	0	0	3,122,515,231
	Other Commercial Bank Accounts		4,005,044,770	84,879,419	55,106,584,960	0	59,196,509,149	2,371,920,626	113,422,048	33,785,062,898	0	36,270,405,572
	Total Cash Balance		**44,786,722,472**	**535,029,832**	**55,106,584,960**	**0**	**100,428,337,264**	**17,497,839,179**	**661,921,248**	**33,785,062,898**	**0**	**51,944,823,325**
	Collateral Securities											
	Banko Du Brazil-Hanger Project		24,049,241	0	0	0	24,049,241	24,049,241	0	0	0	24,049,241
	Banko Du Brazil-Eastern Corridor		69,486,464	0	0	0	69,486,464	69,486,464	0	0	0	69,486,464
	CDB Owner Contribution		206,380,064	0	0	0	206,380,064	206,380,064	0	0	0	206,380,064
	CDB Debt Service Reserve		370,586,909	0	0	0	370,586,909	370,586,909	0	0	0	370,586,909
	CDB Collection Account		9,576,037	0	0	0	9,576,037	9,576,037	0	0	0	9,576,037
	Sinking Fund		946,965	0	0	0	946,965	188,807,995	0	0	0	188,807,995
	Debt Service Reserve Account		322,407,569	0	0	0	322,407,569	322,407,569	0	0	0	322,407,569
	Total Collateral Securities		**1,003,433,249**	**0**	**0**	**0**	**1,003,433,249**	**1,191,294,279**	**0**	**0**	**0**	**1,191,294,279**
	Short Term Investments											
	Domestic	4	0	0	0	0	0	0	0	0	0	0
	External		0	0		0	0	0	0	0	0	0
	Total Short Term Investments		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Cash and Cash Equivalent Balance		**45,790,155,721**	**535,029,832**	**55,106,584,960**	**0**	**101,431,770,513**	**18,689,133,458**	**661,921,248**	**33,785,062,898**	**0**	**53,136,117,604**
55	**Short-Term Receivables**											
	Staff Advance											
	Vehicle Advances		22,413,426	0	238,043,991	0	260,457,417	13,083,296	0	211,879,629	0	224,962,926
	Special Advances		358,465,103	396,298	6,171,909,427	0	6,530,770,828	306,924,748	4,881,647	5,441,149,078	0	5,752,955,474
	Salary Advances	1a	7,041,364	115,700	851,114,729	0	858,271,792	5,303,854	32,767	614,177,888	0	619,514,509
	Advance Revolving		1,368,518	0	0	0	1,368,518	1,368,518	0	0	0	1,368,518
	Housing Advance		13,684,935	0	588,803,401	0	602,488,336	12,622,019	0	552,161,839	0	564,783,858
	Total Staff Advance		**402,973,346**	**511,998**	**7,849,871,548**	**0**	**8,253,356,891**	**339,302,436**	**4,914,414**	**6,819,368,435**	**0**	**7,163,585,285**
	Accrued Income											
	Exchange Transaction	1b	8,330,501,245	77,922,081	321,414,099,943	(1,794,221,291)	328,028,301,978	4,967,831,632	2,186,266,785	280,350,402,370	0	287,504,500,787
	Non-Exchange Transactions		1,464,203,420	0	0	0	1,464,203,420	1,037,725,239	0	0	0	1,037,725,239

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢	2023 SOEs & GBEs GH¢	2023 ELIMINATION GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
	Other Income		0	0	5,104,149,543	0	5,104,149,543	0	0	4,655,524,203	0	4,655,524,203
	Total Accrued Income		**9,794,704,665**	**77,922,081**	**326,518,249,486**	**(1,794,221,291)**	**334,596,654,941**	**6,005,556,871**	**2,186,266,785**	**285,005,926,573**	**0**	293,197,750,228
	Total Short-Term Receivables		**10,197,678,011**	**78,434,078**	**334,368,121,034**	**(1,794,221,291)**	**342,850,011,832**	**6,344,859,307**	**2,191,181,199**	**291,825,295,007**	**0**	**300,361,335,514**
56	**Prepayments**											
	Prepaid Expenses		924,656,025	20,785,812	1,382,258,851	0	2,327,700,687	562,608,017	6,018,482	1,171,947,839	0	1,740,574,338
	Mobilization Advance		41,520,790	986,037	0	0	42,506,827	39,012,097	68,675	0	0	39,080,772
	Total		**966,176,815**	**21,771,848**	**1,382,258,851**	**0**	**2,370,207,514**	**601,620,114**	**6,087,156**	**1,171,947,839**	**0**	**1,779,655,109**
57	**Non-financial Assets Held for Sale**											
	Land		0	0	0	0	0	0	0	0	0	0
	Building and Structures		0	0	0	0	0	0	0	0	0	0
	Office Equipment, Furniture and Fittings		3,390	0	0	0	3,390	3,390	0	0	0	3,390
	ICT Equipment		0	0	0	0	0	0	0	0	0	0
	Other Machinery and Equipment		0	0	0	0	0	0	0	0	0	0
	Oil Rigs		0	0	0	0	0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0	0	0	0	0
	Library Books		0	0	0	0	0	0	0	0	0	0
	Heritage and Cultural Asset		0	0	0	0	0	0	0	0	0	0
	Infrastructure Assets		0	0	0	0	0	0	0	0	0	0
	Transport Equipment		0	0	0	0	0	0	0	0	0	0
	Biological Assets (Non-Agricultural Activities)		0	0	0	0	0	0	0	0	0	0
	Total		**3,390**	**0**	**0**	**0**	**3,390**	**3,390**	**0**	**0**	**0**	**3,390**
58	**Long-Term Receivables**											
	Government On-lend Loans to Entities		16,893,553,237	0	0	(1,528,806,194)	15,364,747,043	1,233,497	0	0	0	1,233,497
	Loans to Private Entities	3	18,092,403	0	19,897,571,870	(921,686)	19,914,742,587	16,619,097,962	0	17,960,143,323	0	34,579,241,285
	Government Loans to Public Corporations		14,022,820,773	0	0	(13,244,506,667)	778,314,106	13,075,979,973	0	0	0	13,075,979,973
	Sub-Total		**30,934,466,413**	**0**	**19,897,571,870**	**(14,774,234,547)**	**36,057,803,736**	**29,696,311,432**	**0**	**17,960,143,323**	**0**	**47,656,454,755**
	Staff Advance											
	Long Term Vehicle Advances	1a	**0**	0	0	0	0	**0**	0	0	0	0
	Long Term Housing Advance		0	0	0	0	0	0	0	0	0	0
	Total Staff Advance		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Long-Term Receivables		**30,934,466,413**	**0**	**19,897,571,870**	**(14,774,234,547)**	**36,057,803,736**	**29,696,311,432**	**0**	**17,960,143,323**	**0**	**47,656,454,755**
59	**Investment**											
	Equity Investment	4	15,544,138,296	4,973,457	38,470,098,247	9,906,567,008	63,925,777,008	14,012,103,053	5,067,640	30,858,643,767	0	44,875,814,459
	Non-Equity Investment		0	0	1,382,468,053	0	1,382,468,053	0	0	594,926,298	0	594,926,298
	Total		**15,544,138,296**	**4,973,457**	**39,852,566,300**	**9,906,567,008**	**65,308,245,062**	**14,012,103,053**	**5,067,640**	**31,453,570,065**	**0**	**45,470,740,757**
	Add:											
	Impairment (Loss)/Gain		0	0	0	0	0	0	0	0	0	0

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		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Total		**15,544,138,296**	**4,973,457**	**39,852,566,300**	**9,906,567,008**	**65,308,245,062**	**14,012,103,053**	**5,067,640**	**31,453,570,065**	**0**	**45,470,740,757**
60	**Investment Property**											
	Land	5	29,667,439	0	0	0	29,667,439	29,667,439	0	0	0	29,667,439
	Buildings		0	4,265,663	5,588,293,666	0	5,592,559,329	0	0	5,530,696,237	0	5,530,696,237
	Total		**29,667,439**	**4,265,663**	**5,588,293,666**	**0**	**5,622,226,768**	**29,667,439**	**0**	**5,530,696,237**	**0**	**5,560,363,676**
					0							
61	**Work - In - Progress**											
	Buildings and Structures		53,183,340,769	1,233,296,820	4,525,636,739	0	58,942,274,328	16,707,478,402	742,253,535	5,121,245,156	0	22,570,977,093
	Infrastructure Assets		26,369,831,341	545,498,068	20,964,289,968	0	47,879,619,377	18,997,346,996	129,913,553	17,429,508,499	0	36,556,769,048
	Transport Equipment		0	0	0	0	0	0	0	25,110,000	0	25,110,000
	Oil Rigs	8	0	0		0	0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0	0	0	0	0
	Other Machinery and Equipment		1,616,748,750	91,194	0	0	1,616,839,944	141,412,951	0	0	0	141,412,951
	Intangible Assets		0	0	0	0	0	0	0	0	0	0
	Office Equipment, Furniture and Fittin		21,394,192	8,221,012	160,814,143	0	190,429,347	19,704,202	1,149,774	160,583,382	0	181,437,358
	Total		**81,191,315,052**	**1,787,107,094**	**25,650,740,850**	**0**	**108,629,162,996**	**35,865,942,551**	**873,316,862**	**22,736,447,037**	**0**	**59,475,706,450**
62	**Trade Payables**											
	Goods and Services		29,990,328,379	112,616,020	325,253,748,834	0	355,356,693,232	12,788,452,742	83,048,878	268,673,511,365	0	281,545,012,985
	Capex	10	35,320,023,535	124,629,747	1,447,592,503	0	36,892,245,785	1,770,518,262	106,877,217	1,161,497,223	0	3,038,892,703
	Withholding		0	4,944,588	124,190,255	(129,134,843)	(0)	0	5,203,284	75,793,946	0	80,997,230
	Total		**65,310,351,914**	**242,190,355**	**326,825,531,591**	**(129,134,843)**	**392,248,939,017**	**14,558,971,004**	**195,129,380**	**269,910,802,534**	**0**	**284,664,902,918**
63	**Other Payables**											
	Compensation											
	Compensation Arrears		3,381,008,669	9,654,200	349,762,251	0	3,740,425,120	111,011,852	3,560,397	310,630,275	0	425,202,524
	SSNIT (Tier 1)	10	1,050,280,303	0	(0)	(1,050,280,303)	(0)	2,463,330,122	0	40,540,526	0	2,503,870,648
	Tier 2 Pension		1,303,860,324	0	257,308,716	0	1,561,169,040	1,084,737,804	0	184,224,676	0	1,268,962,480
	Payroll 3rd Party Deductions		6,547,644	0	9,284,527,502	0	9,291,075,147	7,401,066,119	0	8,609,655,442	0	16,010,721,561
	PAYE		0	0	250,842,391	(250,842,391)	0	0	0	187,288,294	0	187,288,294
	Total Compensation Payable		**5,741,696,941**	**9,654,200**	**10,142,440,859**	**(1,301,122,694)**	**14,592,669,306**	**11,060,145,897**	**3,560,397**	**9,332,339,213**	**0**	**20,396,045,507**
	Unpaid Subsidies		0	0	65,871,277	0	65,871,277	0	0	62,383,395	0	62,383,395
	Unpaid Specialised Expenses		0	0	60,874,768,793	0	60,874,768,793	0	0	41,159,761,655	0	41,159,761,655
	Unpaid Finance Cost		0	0	806,506,531	0	806,506,531	0	0	805,017,694	0	805,017,694
	Deferred Income		32,336,418	0	10,623,641,286	0	10,655,977,704	28,089,618	0	954,068,726	0	982,158,344
	Refund of Taxes, Fees and Fines		0	0	38,441,690	0	38,441,690	0	0	2,105,785,668	0	2,105,785,668
	Judgement Debt		4,423,671,426	0	0	0	4,423,671,426	407,196,020	0	0	0	407,196,020
	Total Other Payables		**10,197,704,786**	**9,654,200**	**82,551,670,437**	**(1,301,122,694)**	**91,457,906,728**	**11,495,431,535**	**3,560,397**	**54,419,356,352**	**0**	**65,918,348,284**
64												
64a	**Short Term Trust Monies**											
	Public Entities	11	743,940,988	0	9,409,746,513	(743,940,988)	9,409,746,513	724,933,616	0	7,477,115,654	0	8,202,049,270

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Private Entities and Individuals	11	1,907,439,755	7,096,741	0	0	1,914,536,495	1,920,203,059	7,457,408	0	0	1,927,660,467
	Total		**2,651,380,742**	**7,096,741**	**9,409,746,513**	**(743,940,988)**	**11,324,283,009**	**2,645,136,676**	**7,457,408**	**7,477,115,654**	**0**	**10,129,709,737**
64b	**Long-Term Trust Monies**											
	Public Entities	11	0	0	0	0	0	0	0	0	0	0
	Private Entities and Individuals		5,200,843	0	0	0	5,200,843	4,977,516	0	0	0	4,977,516
	Total		**5,200,843**	**0**	**0**	**0**	**5,200,843**	**4,977,516**	**0**	**0**	**0**	**4,977,516**
65												
65a	**Derivatives (Current Liabilities)**											
	Forwards Contracts		0	0	0	0	0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0	0	0	0	0
	Swaps		0	0	4,712,717,498	0	4,712,717,498	0	0	2,694,310,275	0	2,694,310,275
	Futures Contracts		0	0	0	0	0	0	0	0	0	0
	Total		**0**	**0**	**4,712,717,498**	**0**	**4,712,717,498**	**0**	**0**	**2,694,310,275**	**0**	**2,694,310,275**
65b	**Derivatives (Non-Current Liabilities)**											
	Forwards Contracts		0	0	0	0	0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0	0	0	0	0
	Swaps		0	0	0	0	0	0	0	0	0	0
	Futures Contracts		0	0	0	0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
66												
66a	**Service Concession Liabilities (Current Liabilit**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
66b	**Service Concession Liabilities(Non-Current Lia**		**41,655,354,693**	**0**	**0**	**0**	**41,655,354,693**	**5,322,775,990**	**0**	**0**	**0**	**5,322,775,990**
67												
67a	**Short Term Post Employment Benefits Obligation**											
	Gratuity		734,363,593	0	40,271,058	0	774,634,652	509,543,530	0	58,063,254	0	567,606,784
	Pensions		2,376,033,420	0	9,160,271	0	2,385,193,692	2,600,853,484	0	9,365,606	0	2,610,219,090
	End-of-Service Benefits		0	0	1,271,102,087	0	1,271,102,087	0	0	1,150,379,955	0	1,150,379,955
	Total		**3,110,397,014**	**0**	**1,320,533,417**	**0**	**4,430,930,430**	**3,110,397,014**	**0**	**1,217,808,815**	**0**	**4,328,205,829**
67b	**Long-Term Post Employment Benefits Obligation**											
	Gratuity		**0**	0	0	0	0	3,582,900,458	0	0	0	3,582,900,458
	Pensions		25,171,883,209	0	0	0	25,171,883,209	24,152,783,708	0	0	0	24,152,783,708
	End-of-Service Benefits		**0**	0	0	0	0	0	0	0	0	0
	Total		**25,171,883,209**	**0**	**0**	**0**	**25,171,883,209**	**27,735,684,166**	**0**	**0**	**0**	**27,735,684,166**

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
68												
68a	**Short-Term Loans and Financing**											
	Domestic Borrowing	**15**	97,033,788,487	0	19,164,249,769	(14,774,234,547)	101,423,803,709	59,271,405,139	0	21,169,686,216	0	80,441,091,356
	External Borrowing	**14**	9,126,291,396	0	443,174,659	0	9,569,466,055	20,758,575,240	0	0	0	20,758,575,240
	Overdraft		0	0	0	0	0	0	0	0	0	0
	Total		**106,160,079,883**	**0**	**19,607,424,428**	**(14,774,234,547)**	**110,993,269,764**	**80,029,980,379**	**0**	**21,169,686,216**	**0**	**101,199,666,596**
68b	**Long-Term Loans and Financing**											
	Domestic Borrowing	**15**	197,602,929,057	0	143,803,403,497	0	341,406,332,554	190,677,684,829	0	125,931,470,839	0	316,609,155,668
	External Borrowing	**14**	407,708,861,506	0	1,329,523,977	0	409,038,385,483	283,731,396,873	0	0	0	283,731,396,873
	Total		**605,311,790,562**	**0**	**145,132,927,475**	**0**	**750,444,718,037**	**474,409,081,702**	**0**	**125,931,470,839**	**0**	**600,340,552,542**
69												
69a	**Provisions (Current)**											
	Loan Receivable	**12**	**0**	0	39,595,076	0	39,595,076	**0**	0	39,595,076	0	39,595,076
	Investment	**13**	**0**	0	74,239,689,831	0	74,239,689,831	**0**	0	62,855,345,538	0	62,855,345,538
	Total		**0**	**0**	**74,279,284,906**	**0**	**74,279,284,906**	**0**	**0**	**62,894,940,613**	**0**	**62,894,940,613**
69b	**Provisions (Non-Current)**											
	Loan Receivable	**12**	41,987,999	0	0	0	41,987,999	30,986,249	0	0	0	30,986,249
	Investment	**13**	5,124,163	0	0	0	5,124,163	5,124,163	0	0	0	5,124,163
	Total		**47,112,162**	**0**	**0**	**0**	**47,112,162**	**36,110,412**	**0**	**0**	**0**	**36,110,412**
70												
70a	**Social Benefits (Current Liability)**											
	Employer Social Benefits		0	0	0	0	0	0	0	0	0	0
	Social Security Benefits		0	0	0	0	0	0	0	0	0	0
	Social Assistance Benefits		0	0	0	0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
70b	**Social Benefits (Non-Current Liability)**											
	Employer Social Benefits		0	0	0	0	0	0	0	0	0	0
	Social Security Benefits		0	0	0	0	0	0	0	0	0	0
	Social Assistance Benefits		0	0	0	0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
71	**TAX REVENUE (NON-EXCHANGE)**											
	DIRECT TAX											

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	SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Paid by Individuals		22,471,202,569	0	0	0	22,471,202,569	17,670,607,839	0	0	0	17,670,607,839
Paid by Corporations		39,966,267,547	0	0	0	39,966,267,547	29,698,974,329	0	0	0	29,698,974,329
Miscellaneous		10,605,268,955	0	0	0	10,605,268,955	6,705,264,769	0	0	0	6,705,264,769
Total		**73,042,739,071**	**0**	**0**	**0**	**73,042,739,071**	**54,074,846,937**	**0**	**0**	**0**	**54,074,846,937**
ADD:											
Centralised P.A.Y.E		9,696,101	0	0	250,842,391	260,538,492	0	0	0	**0**	0
Total Direct Tax		**73,052,435,171**	**0**	**0**	**250,842,391**	**73,303,277,562**	**54,074,846,937**	**0**	**0**	**0**	**54,074,846,937**
INDIRECT TAX											
General Taxes on Goods and Services		17,110,406,161	0	0	0	17,110,406,161	14,556,990,855	0	0	0	14,556,990,855
Excises		1,273,738,168	0	0	0	1,273,738,168	900,193,079	0	0	0	900,193,079
Customs and Other Import Duties		36,616,068,954	0	0	0	36,616,068,954	26,985,993,877	0	0	0	26,985,993,877
NHIL		7,167,714,857	0	0	0	7,167,714,857	5,302,737,079	0	0	0	5,302,737,079
Communication Service Tax		831,081,957	0	0	0	831,081,957	663,574,602	0	0	0	663,574,602
GETFUND		7,167,653,254	0	0	0	7,167,653,254	5,302,637,834	0	0	0	5,302,637,834
Covid 19 Levy		1,799,161,628	0	0	0	1,799,161,628	1,387,383,880	0	0	0	1,387,383,880
Petroleum Related Fund		7,602,585,896	0	0	0	7,602,585,896	6,469,530,080	0	0	0	6,469,530,080
E-Levy		2,072,908,289	0	0	0	2,072,908,289	1,156,590,847	0	0	0	1,156,590,847
Total		**81,641,319,164**	**0**	**0**	**0**	**81,641,319,164**	**62,725,632,134**	**0**	**0**	**0**	**62,725,632,134**
ADD:											
Un-receipt Withholding Tax From Government E		85,383,243	0	0	129,134,843	214,518,086	420,062,056.28	0	0	0	420,062,056
		81,726,702,406	**0**	**0**	**129,134,843**	**81,855,837,250**	**63,145,694,190**	**0**	**0**	**0**	**63,145,694,190**
LESS:							0				
Energy Sector Levy		**2,725,520,076**	0	0		2,725,520,076	2,335,688,894	0	0		2,335,688,894
Total Indirect Tax		**79,001,182,330**	**0**	**0**	**129,134,843**	**79,130,317,174**	**0** **60,810,005,296**	**0**	**0**	**0**	**60,810,005,296**
Total Tax Revenue		**152,053,617,502**	**0**	**0**	**379,977,234**	**152,433,594,736**	**114,884,852,233**	**0**	**0**	**0**	**114,884,852,233**
72											
NON-TAX REVENUE											
EXCHANGE TRANSACTION											
Sales of goods and services		11,326,762,896	445,677,847	95,062,548,356	(1,299,707,897)	105,535,281,202	10,707,240,078	380,573,954	75,127,189,130	0	86,215,003,162
Dividend Received		1,156,128,226	0	306,128,514	0	1,462,256,740	182,634,697	0	129,118,316	0	311,753,013
Total		**12,482,891,122**	**445,677,847**	**95,368,676,870**	**(1,299,707,897)**	**106,997,537,942**	**10,889,874,776**	**380,573,954**	**75,256,307,446**	**0**	**86,526,756,175**
NON-EXCHANGE TRANSACTION											
Property income		487,590,950	172,943,335	191,782,851	0	852,317,135	581,423,454	124,431,808	262,387,141	0	968,242,402
Fines, penalties, and forfeiture		34,095,637	10,606,582	764,657,144	0	809,359,363	351,581,527	11,199,322	486,331,418	0	849,112,267
Rates		9,430,074	195,294,471	0	0	204,724,545	8,604,177	81,350,504	0	0	89,954,681
Miscellaneous		1,250,207,156	7,730,201	37,755,654,510	0	39,013,591,867	368,531,995	2,603,148	15,337,018,669	0	15,708,153,812
ABFA Share of Oil Revenue		7,032,458,734	0	0	0	7,032,458,734	5,418,348,304	0	0	0	5,418,348,304
Total		**8,813,782,550**	**386,574,589**	**38,712,094,504**	**0**	**47,912,451,644**	**6,728,489,456**	**219,584,782**	**16,085,737,228**	**0**	**23,033,811,466**
Total Non-Tax Revenue		**21,296,673,673**	**832,252,436**	**134,080,771,374**	**(1,299,707,897)**	**154,909,989,586**	**17,618,364,231**	**600,158,736**	**91,342,044,673**	**0**	**109,560,567,641**

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2024 LOCAL GOVERNMENT GH¢	2024 SOEs & GBEs GH¢	2024 ELIMINATION GH¢	2024 WHOLE-OF-GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢	2023 SOEs & GBEs GH¢	2023 ELIMINATION GH¢	2023 WHOLE-OF-GOVERNMENT GH¢
73	**GRANT (Non-Exchange)**											
	Grant in Cash											
	Programme Grant		1,715,677,139	0	0	0	1,715,677,139	0	0	0	0	0
	Grant from Central Government		0	7,331,421	767,348,021	(7,331,421)	767,348,021	**0**	38,530,820	5,247,791,163		5,286,321,983
	Decentralised Grants		22,919,125,608	2,279,584,283	20,881,557,595	0	46,080,267,486	0	1,197,094,111	1,371,751,626	0	2,568,845,737
	Grant in Kind	16										
	Project Grant		0	0	0	0	0	6,416,217,229	0	0	0	6,416,217,229
	Grant Received from Central Gov		0	2,119,131,196	0	(2,119,131,196)	0	0	0	0		0
	Debt Restructuring		0	0	0	0	0	31,787,455,969	0	0	0	31,787,455,969
	Decentralised Grants		0	0	0	0	0	8,773,801,623	1,648,029,385	0	0	10,421,831,008
	Total		**24,634,802,747**	**4,406,046,900**	**21,648,905,617**	**(2,126,462,617)**	**48,563,292,646**	**46,977,474,820**	**2,883,654,316**	**6,619,542,789**	**0**	**56,480,671,925**
74	**FINANCE INCOME**											
	Interest Income		72,308,808	0	12,419,526,043	0	12,491,834,851	31,040,561	0	1,445,807,765	0	1,476,848,326
	Income from other investing activities		0	0	864,192,419	0	864,192,419	0	0	980,553,921		980,553,921
	Total		**72,308,808**	**0**	**13,283,718,462**	**0**	**13,356,027,270**	**31,040,561**	**0**	**2,426,361,686**	**0**	**2,457,402,246**
	Summary Revenue											
	Exchange Transactions											
	Non-Tax		12,482,891,122	445,677,847	95,368,676,870	(1,299,707,897)	106,997,537,942	10,889,874,776	380,573,954	75,256,307,446	0	86,526,756,175
	Finance Income		72,308,808	0	13,283,718,462	0	13,356,027,270	31,040,561	0	2,426,361,686	0	2,457,402,246
	Non-Exchange											
	Tax		152,053,617,502	0	0	379,977,234	152,433,594,736	114,884,852,233	0	0	0	114,884,852,233
	Grants		24,634,802,747	4,406,046,900	21,648,905,617	(2,126,462,617)	48,563,292,646	46,977,474,820	2,883,654,316	6,619,542,789	0	56,480,671,925
	Non-Tax		8,813,782,550	386,574,589	38,712,094,504	0	47,912,451,644	6,728,489,456	219,584,782	16,085,737,228	0	23,033,811,466
	Total		**198,057,402,729**	**5,238,299,336**	**169,013,395,453**	**(3,046,193,281)**	**369,262,904,238**	**179,511,731,845**	**3,483,813,052**	**100,387,949,148**	**0**	**283,383,494,045**
75	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**											
	Established Post		48,733,281,172	1,403,940,533	9,202,390,089	0	59,339,611,794	38,172,702,042	1,149,398,251	7,294,286,795	0	46,616,387,088
	Non Established Post		1,011,695,981	68,292,131	695,665,902	0	1,775,654,014	583,550,036	63,171,386	155,515,905	0	802,237,328
	Allowances		17,501,805,098	739,830,057	4,504,932,130	0	22,746,567,285	10,938,156,925	449,560,635	1,986,289,881	0	13,374,007,441
	13% Employer SSF Contribution		4,296,990,496	8,046,008	784,072,451	0	5,089,108,955	3,417,459,335	6,234,099	301,234,797	0	3,724,928,231
	Gratuity		702,728,294	12,532	13,309,604	0	716,050,430	635,962,903	2,775	6,929,797	0	642,895,474
	Pension		2,068,748,370	57,665	347,103,883	0	2,415,909,918	1,838,220,700	4,598	120,089,174	0	1,958,314,472
	End of Service Benefit (ESB)		111,054,626	7,208,596	301,024,777	0	419,288,000	229,081,153	470,003	186,123,396	0	415,674,552
	Total Expenditure		**74,426,304,038**	**2,227,387,522**	**15,848,498,835**	**0**	**92,502,190,395**	**55,815,133,094**	**1,668,841,746**	**10,050,469,746**	**0**	**67,534,444,586**
76	**GOODS AND SERVICES (EXPENDITURE)**											
	Materials and Office Consumables		8,337,411,512	215,273,028	103,900,307,977	0	112,452,992,516	5,794,323,816	150,328,279	34,230,723,628	0	40,175,375,723
	Utilities		2,519,136,915	49,966,241	1,230,201,634	(1,299,707,898)	2,499,596,892	1,536,590,701	51,688,275	1,871,162,650	0	3,459,441,626

	SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	General Cleaning	154,462,026	12,865,914	748,802,859	0	916,130,799	130,109,438	11,431,811	102,592,928	0	244,134,177
	Rentals and leases	191,665,437	16,581,249	372,217,659	0	580,464,345	152,578,538	16,238,977	158,117,957	0	326,935,472
	Travel and Transport	1,758,374,659	306,535,813	1,796,060,730	0	3,860,971,202	1,399,907,707	207,767,156	544,974,694	0	2,152,649,557
	Repairs and Maintenance	1,192,620,996	101,655,047	2,629,537,023	0	3,923,813,066	1,184,048,460	60,508,912	1,487,912,947	0	2,732,470,319
	Training, Seminar and Conference	20,309,528,683	267,081,606	918,546,805	0	21,495,157,094	2,750,442,851	202,983,498	510,596,754	0	3,464,023,103
	Consultancy Expenses	4,457,233,040	78,185,485	728,224,713	0	5,263,643,238	1,351,324,610	37,945,195	160,428,917	0	1,549,698,722
	Special Services	2,533,043,372	100,245,889	1,061,154,090	0	3,694,443,351	1,903,011,574	83,219,971	20,242,175,713	0	22,228,407,258
	Charges and Fees	2,783,908,445	3,293,864	2,350,798,950	0	5,138,001,260	4,613,153,929	2,416,507	871,227,617	0	5,486,798,052
	Emergency Services	6,132,466,705	22,042,482	808,695	0	6,155,317,882	2,728,726,071	17,655,537	22,402,161	0	2,768,783,769
	Insurance Premium	54,206,599	979,803	557,055,923	0	612,242,325	37,909,816	1,534,443	611,479,440	0	650,923,698
	Total Expenditure	**50,424,058,390**	**1,174,706,421**	**116,293,717,058**	**(1,299,707,898)**	**166,592,773,971**	**23,582,127,511**	**843,718,561**	**60,813,795,405**	**0**	**85,239,641,477**
77	**FINANCE COST (EXPENDITURE)**										
	External (Non Residents)	7,559,568,478	0	10,925,315,588	0	18,484,884,065	1,348,925,109	0	1,460,788,807	0	2,809,713,917
	Domestic (Residents)	40,577,410,690	0	6,136,295,426	0	46,713,706,116	22,500,127,478	0	5,351,601,485	0	27,851,728,964
	Total Expenditure	**48,136,979,168**	**0**	**17,061,611,014**	**0**	**65,198,590,181**	**23,849,052,588**	**0**	**6,812,390,292**	**0**	**30,661,442,880**
78	**GOVERNMENT SUBSIDIES (EXPENDITURE)**										
	Petroleum	17,508,104,536	0	0	0	17,508,104,536	10,961,571,013	0	0	0	10,961,571,013
	Utility	320,160,000	0	0	0	320,160,000	0	0	0	0	0
	Schools Subsidy	176,080,465	4,000	0	0	176,084,465	373,104,221	28,600	0	0	373,132,821
	Fertilizer Subsidy	18,288,156	1,500	0	0	18,289,656	267,810	51,800	0	0	319,610
	Total Expenditure	**18,022,633,157**	**5,500**	**0**	**0**	**18,022,638,657**	**11,334,943,043**	**80,400**	**0**	**0**	**11,335,023,443**
79	**SOCIAL BENEFITS (EXPENDITURE)**										
	Social assistance benefits	68,341,209	672,705	0	0	69,013,914	51,039,399	577,576	0	0	51,616,976
	Employer social benefits	1,227,759,753	11,946,519	0	0	1,239,706,272	177,626,361	7,702,843	0	0	185,329,204
	Total Expenditure	**1,296,100,962**	**12,619,224**	**0**	**0**	**1,308,720,186**	**228,665,761**	**8,280,419**	**0**	**0**	**236,946,180**
80	**SPECIALISED EXPENSES (EXPENDITURE)**										
	Insurance and compensation	490,172,832	385,245	141,642,586	0	632,200,663	455,174,544	406,262	565,682,736	0	1,021,263,543
	Professional fees	398,345,329	786,830	128,497,229	0	527,629,387	230,697,520	503,356	239,196,353	0	470,397,229
	Court Expenses	14,701,656	2,325,001	61,933,878	0	78,960,534	7,507,440	1,427,984	2,460,135	0	11,395,559
	Awards & Rewards	369,376,467	2,622,949	8,167,161	0	380,166,577	67,371,603	1,940,147	241,917	0	69,553,668
	Donations	653,466,127	151,818,214	788,873,419	0	1,594,157,760	89,983,840	82,426,136	6,928,692,112	0	7,101,102,089
	Contributions	1,365,107,472	117,925,191	0	0	1,483,032,663	697,903,356	56,465,412	0	0	754,368,768
	Scholarship & Bursaries	2,753,756,083	31,183,885	49,888,543	0	2,834,828,510	2,646,346,482	30,018,747	70,092,356	0	2,746,457,585
	Special Operations	2,094,381,375	1,099,157	904,453,235	0	2,999,933,767	860,658,764	16,620	1,017,890,938	0	1,878,566,322
	Refuse Lifting Expenses	1,086,064	7,193,588	0	0	8,279,652	330,575	8,770,882	0	0	9,101,457

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Civic Numbering/Street Naming		32,000	1,865,887	0	0	1,897,887	0	2,292,473	0	0	2,292,473
	Grants to Employees/Households		877,296,740	4,721,571	19,692,396	0	901,710,707	460,500,157	2,815,558	0	0	463,315,716
	Council Tax/Tax Refund		424,027	58,341	594,202,886	0	594,685,254	185,987	204,570	247,589,166	0	247,979,723
	Accreditation		6,088,311	0	0	0	6,088,311	1,854,238	0	0	0	1,854,238
	Rent		23,488,465	653,931	0	0	24,142,396	8,491,463	443,235	0	0	8,934,698
	Dividend		0	0	4,360,000	0	4,360,000	0	0	0	0	0
	Judgement Debt Expense		4,016,475,406	0	0	0	4,016,475,406	0	0	0	0	0
	Foreign Finance		9,058,854,502	0	0	0	9,058,854,502	8,972,870,558	0	0	0	8,972,870,558
	Provisions		11,001,750	0	11,384,344,293	0	11,395,346,043	0	0	0	0	0
	Total Expenditure		**22,134,054,607**	**322,639,790**	**14,086,055,624**	**0**	**36,542,750,021**	**14,499,876,528**	**187,731,383**	**9,071,845,714**	**0**	**23,759,453,625**
81	**Exchange Difference**											
	Multi-Lateral		21,931,887,237	0	0	0	21,931,887,237	21,907,280,674	0	0	0	21,907,280,674
	Bilateral		23,582,003,822	0	0	0	23,582,003,822	30,339,636,554	0	0	0	30,339,636,554
	Commercial		37,675,439,848	0	30,526,349,958	0	68,201,789,806	47,492,679,300	0	11,027,550,452	0	58,520,229,752
	Domestic Standard Loans		2,319,626,728	0	0	0	2,319,626,728	295,382,643	0	0	0	295,382,643
	Total Expenditure		**85,508,957,635**	**0**	**30,526,349,958**	**0**	**116,035,307,592**	**100,034,979,171**	**0**	**11,027,550,452**	**0**	**111,062,529,623**
82	**Grants (Expenditure)**											
	Foreign Grant		0	0	0	0	0	0	0	0	0	0
	International Organisations		0	0	0	0	0	0	0	0	0	0
	Central Government Grants	**16**										
	Grants to Other MDAs		0	0	0	0	0	0	0	0	0	0
	Grants to SOE		0	0	0	0	0	2,376,400,768	0	0	0	2,376,400,768
	Grants to MMDA		2,126,462,617	0	0	(2,126,462,617)	0	1,585,075,897	0	0		1,585,075,897
	Total		**2,126,462,617**	**0**	**0**	**(2,126,462,617)**	**0**	**3,961,476,665**	**0**	**0**	**0**	**3,961,476,665**
83	**TAX Receipts (Non-Exchange)**											
	Direct Tax											
	Paid by Individuals		22,471,202,569	0	0	0	22,471,202,569	17,670,607,839	0	0	0	17,670,607,839
	Paid by Corporations		39,966,267,547	0	0	0	39,966,267,547	29,698,974,329	0	0	0	29,698,974,329
	Petroleum Income Tax/Royalties		0	0	0	0	0	0	0	0	0	0
	Miscellaneous		10,605,268,955	0	0	0	10,605,268,955	4,369,575,875	0	0	0	4,369,575,875
	Total		**73,042,739,071**	**0**	**0**	**0**	**73,042,739,071**	**51,739,158,043**	**0**	**0**	**0**	**51,739,158,043**
	INDIRECT TAX											
	General Taxes on Goods and Services		17,110,406,161	0	0	0	17,110,406,161	14,556,990,855	0	0	0	14,556,990,855
	Excises		1,273,738,168	0	0	0	1,273,738,168	900,193,079	0	0	0	900,193,079

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Customs and Other Import Duties		36,616,068,954	0	0	0	36,616,068,954	26,985,993,877	0	0	0	26,985,993,877
	NHIL		7,167,714,857	0	0	0	7,167,714,857	5,302,737,079	0	0	0	5,302,737,079
	Communication Service Tax		831,081,957	0	0	0	831,081,957	663,574,602	0	0	0	663,574,602
	GETFUND		7,167,653,254	0	0	0	7,167,653,254	5,302,637,834	0	0	0	5,302,637,834
	Covid 19 Levi		1,799,161,628	0	0	0	1,799,161,628	1,387,383,880	0	0	0	1,387,383,880
	Petroleum Related Fund		7,602,585,896	0	0	0	7,602,585,896	6,469,530,080	0	0	0	6,469,530,080
	E-Levy		2,072,908,289	0	0	0	2,072,908,289	1,156,590,847	0	0	0	1,156,590,847
	Total		**81,641,319,164**	**0**	**0**	**0**	**81,641,319,164**	**62,725,632,134**	**0**	**0**	**0**	**62,725,632,134**
	Grand Total		**154,684,058,234**	**0**	**0**	**0**	**154,684,058,234**	**114,464,790,177**	**0**	**0**	**0**	**114,464,790,177**
84	**NON-TAX RECEIPTS**											
	EXCHANGE TRANSACTION											
	Sales of goods and services		6,169,450,578	396,232,898	93,662,971,331	(1,299,707,897)	98,928,946,909	10,707,240,078	380,573,954	53,948,230,318	0	65,036,044,350
	Dividend Received		629,718,837	0	291,995,319	0	921,714,156	182,634,697	0	92,718,824	0	275,353,521
	Total Receipt		**6,799,169,415**	**396,232,898**	**93,954,966,650**	**(1,299,707,897)**	**99,850,661,065**	**10,889,874,775**	**380,573,954**	**54,040,949,142**	**0**	**65,311,397,871**
	NON-EXCHANGE TRANSACTION											
	Property income		487,590,950	172,943,335	191,782,850	0	852,317,136	581,423,454	124,431,808	262,387,141	0	968,242,403
	Fines, penalties, and forfeiture		34,095,637	10,606,582	764,657,144	0	809,359,363	351,581,527	11,199,322	486,331,418	0	849,112,267
	Rates		9,430,074	195,294,471	0	0	204,724,545	8,611,227	81,350,504	0	0	89,961,731
	Miscellaneous		1,250,207,156	7,730,201	37,755,654,510	0	39,013,591,867	368,531,995	2,603,148	15,338,771,870	0	15,709,907,013
	ABFA Share of Oil Revenue		7,032,458,734	0	0	0	7,032,458,734	5,418,341,254	0	0	0	5,418,341,254
	Total Receipt		**8,813,782,551**	**386,574,589**	**38,712,094,504**	**0**	**47,912,451,644**	**6,728,489,456**	**219,584,782**	**16,087,490,429**	**0**	**23,035,564,667**
	Grand Total		**15,612,951,966**	**782,807,487**	**132,667,061,154**	**(1,299,707,897)**	**147,763,112,709**	**17,618,364,231**	**600,158,736**	**70,128,439,571**	**0**	**88,346,962,538**
85	**GRANT (Non-Exchange)**											
	Grant in Cash											
	Programme Grant		1,715,677,139	0	0	0	1,715,677,139	42,760,845,064	0	0	0	42,760,845,064
	Grant Received from Central Governemn		0	7,331,421	767,348,021	(7,331,421)	767,348,021	174,025,526,664	38,530,820	5,247,791,163	0	179,311,848,647
	Decentralised Grants		22,919,125,608	2,279,584,283	20,881,557,595	0	46,080,267,486	0	2,845,123,496	1,371,751,626	0	4,216,875,122
	Grant in Kind											
	Project Grant		0	0	0	0	0	0	0	0	0	0
	Grant Received from Central Governemn		0	0	0	0	0	0	0	0	0	0
	Debt Restructuring Grant		0	0	0	0	0	0	0	0	0	0
	Decentralised Grants		0	0	0	0	0	0	0	0	0	0
	Total		**24,634,802,747**	**2,286,915,704**	**21,648,905,617**	**(7,331,421)**	**48,563,292,646**	**216,786,371,728**	**2,883,654,316**	**6,619,542,789**	**0**	**226,289,568,834**
86	**FINANCE INCOME**											
	Interest Income		72,308,808	0	12,480,465,835	0	12,552,774,643	31,040,561	0	1,445,807,764	0	1,476,848,326
	Income from other investing activities		0	0	803,252,626	0	803,252,626	0	0	980,553,921	0	980,553,921

REPUBLIC OF GHANA
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		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Total		**72,308,808**	**0**	**13,283,718,462**	**0**	**13,356,027,270**	**31,040,561**	**0**	**2,426,361,685**	**0**	**2,457,402,246**
	Summary Receipts											
	Exchange Transactions											
	Non-Tax		6,799,169,415	396,232,898	93,954,966,650	(1,299,707,897)	99,850,661,065	10,889,874,775	380,573,954	54,040,949,142	0	65,311,397,871
	Finance Income		72,308,808	0	13,283,718,462	0	13,356,027,270	31,040,561	0	2,426,361,685	0	2,457,402,246
	Non-Exchange											
	Tax		0	0	0	0	0	114,464,790,177	0	0	0	62,725,632,134
	Grants		126,875,338,687	2,286,915,704	21,648,905,617	(7,331,421)	150,803,828,586	216,786,371,728	2,883,654,316	6,619,542,789	0	226,289,568,834
	Non-Tax		6,511,299,354	386,574,589	38,712,094,504	0	45,609,968,447	6,728,489,456	219,584,782	16,087,490,429	0	23,035,564,667
	Total		**140,258,116,264**	**3,069,723,191**	**167,599,685,232**	**(1,307,039,318)**	**309,620,485,368**	**348,900,566,698**	**3,483,813,052**	**79,174,344,045**	**0**	**379,819,565,752**
87	**LOANS RECEIVED**											
	Multilateral Loans		14,201,341,858	0	0	0	14,201,341,858	191,107,073,198	0	0	0	191,107,073,198
	Bilateral Loans	3	19,058,688,485	0	0	0	19,058,688,485	96,492,656,850	0	0	0	96,492,656,850
	External Commercial Institution		1,228,973,731	0	0	0	1,228,973,731	202,018,635,767	0	0	0	202,018,635,767
	Domestic Commercial Institution		0	0	31,614,363,898	0	31,614,363,898	0	0	133,719,498,495	0	133,719,498,495
	Total Cash Loans Received		**34,489,004,074**	**0**	**31,614,363,898**	**0**	**66,103,367,972**	**489,618,365,815**	**0**	**133,719,498,495**	**0**	**623,337,864,310**
88	**NET TREASURY OPERATIONS**											
	Stocks Issued											
	Short Term Borrowings		233,871,011,827	0	0	0	233,871,011,827	183,917,834,244	0	0	0	183,917,834,244
	Medium Term Borrowings		9,323,699,730	0	0	0	9,323,699,730	230,126,076,231	0	0	0	230,126,076,231
	Stocks and Bonds		0	0	0	0	0	52,627,598,981	0	0	0	52,627,598,981
	Domestic Commercial Institution		0	0	0	0	0	0	0	0	0	0
	Total Stocks Issued		**243,194,711,557**	**0**	**0**	**0**	**243,194,711,557**	**466,671,509,457**	**0**	**0**	**0**	**466,671,509,457**
	Less											
	Stocks Redeemed											
	Short Term Borrowings		195,331,360,330	0	0	0	195,331,360,330	152,739,304,290	0	0	0	152,739,304,290
	Medium Term Borrowings		1,377,240,730	0	0	0	1,377,240,730	178,821,061,539	0	0	0	178,821,061,539
	Stocks and Bonds		440,256,127	0	0	0	440,256,127	75,447,782,593	0	0		75,447,782,593
	Domestic Commercial Institution		0	0	0	0	0	0	0	0	0	0
	Total Stocks Redeemed		**197,148,857,187**	**0**	**0**	**0**	**197,148,857,187**	**407,008,148,422**	**0**	**0**	**0**	**407,008,148,422**
	Net Treasury Operations		**46,045,854,370**	**0**	**0**	**0**	**46,045,854,370**	**59,663,361,035**	**0**	**0**	**0**	**59,663,361,035**
89	**DISPOSAL OF NON-FINANCIAL ASSETS**											
	Fixed asset		**0**	0	6,777,778	0	6,777,778	0	0	0	0	0

REPUBLIC OF GHANA
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		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Total		**0**	**0**	**6,777,778**	**0**	**6,777,778**	**0**	**0**	**0**	**0**	**0**
90	**SALE/RECOVERY OF FINANCIAL ASSET**											
	Recovery of Loans		80,670,847	0	19,010,190,095	0	19,090,860,942	33,782,896	0	28,470,034,266	0	28,503,817,162
	Sale of Investment		109,048,185	3,176,365	10,184,005,007	0	10,296,229,557	152,883,021	48,268,082	478,619,161,738	0	478,820,312,841
	Recovery of Advances		141,206,283	4,799,078	25,252,404,990	0	25,398,410,351	393,131,298	2,020,998	14,020,012,242	0	14,415,164,538
	Total		**330,925,315**	**7,975,443**	**54,446,600,093**	**0**	**54,785,500,851**	**579,797,216**	**50,289,080**	**521,109,208,246**	**0**	**521,739,294,542**
91	**TRUST MONEY RECEIPTS**											
	Public Entities	11	333,294,668	0	3,715,479,478	0	4,048,774,146	2,413,540,184	0	9,190,432,192	0	11,603,972,376
	Private Entities and Individuals		534,654,699	6,163,703	0	0	540,818,402	784,198,637	19,504,216	0	0	803,702,853
	Total		**867,949,367**	**6,163,703**	**3,715,479,478**	**0**	**4,589,592,548**	**3,197,738,821**	**19,504,216**	**9,190,432,192**	**0**	**12,407,675,229**
92	**PRIOR PERIOD RECEIVABLE RECEIPTS**											
	Exchange Transaction		1,894,573,903	31,144,431	31,971,260,564	0	33,896,978,898	2,764,833,829	1,561,151,337	8,823,791,165	0	13,149,776,331
	Non-Exchange Transactions		0	0	0	0	0	0	0	0	0	0
	Other Income		0	0	1,055,149,325	0	1,055,149,325	0	0	2,825,695,634	0	2,825,695,634
	Total		**1,894,573,903**	**31,144,431**	**33,026,409,889**	**0**	**34,952,128,223**	**2,764,833,829**	**1,561,151,337**	**11,649,486,799**	**0**	**15,975,471,965**
93	**COMPENSATION OF EMPLOYEES (PAYMENTS)**											
	Established Post		48,733,281,173	0	8,381,669,546	0	57,114,950,719	37,828,109,518	1,144,248,275	5,884,496,546	0	44,856,854,340
	Non Established Post		1,011,695,981	67,386,318	668,231,713	0	1,747,314,012	578,282,215	62,975,909	125,458,846	0	766,716,970
	Allowances		14,273,215,215	12,192,089	4,334,841,866	0	18,620,249,170	10,839,416,021	447,519,352	1,602,393,253	0	12,889,328,626
	13% Employer SSF Contribution		4,296,990,496	7,932,007	754,810,553	0	5,059,733,056	3,386,609,254	6,219,262	243,014,180	0	3,635,842,696
	Gratuity		702,728,294	12,505	12,840,905	0	715,581,704	630,221,940	2,772	5,590,453	0	635,815,165
	Pension		2,068,748,370	57,447	335,329,016	0	2,404,134,833	1,821,626,719	4,595	96,879,153	0	1,918,510,467
	End of Service Benefit (ESB)		111,054,626	7,156,146	289,624,395	0	407,835,167	227,013,192	468,713	150,150,729	0	377,632,634
	Total Payments		**71,197,714,155**	**94,736,512**	**14,777,347,994**	**0**	**86,069,798,661**	**55,311,278,859**	**1,661,438,878**	**8,107,983,160**	**0**	**65,080,700,898**
94	**GOODS AND SERVICES (PAYMENTS)**											
	Materials and Office Consumables		7,546,160,834	204,721,499	55,232,053,906	0	62,982,936,239	5,789,080,067	106,338,464	13,676,725,223	0	19,572,143,754
	Utilities		2,280,061,659	48,137,889	929,827,266	(1,299,707,897)	1,958,318,916	1,535,200,117	36,195,585	747,614,269	0	2,319,009,971
	General Cleaning		139,803,018	12,307,228	585,770,110	0	737,880,356	129,991,692	8,402,289	40,990,524	0	179,384,505
	Rentals and leases		173,475,690	15,848,769	281,553,607	0	470,878,065	152,440,457	11,713,032	63,175,289	0	227,328,778
	Travel and Transport		1,591,498,508	291,894,978	1,358,675,492	0	3,242,068,978	1,398,640,818	143,412,993	217,742,085	0	1,759,795,896
	Repairs and Maintenance		1,079,436,926	97,618,424	1,988,091,013	0	3,165,146,362	1,182,976,919	41,235,141	594,488,646	0	1,818,700,706
	Training, Seminar and Conference		14,833,980,689	254,007,489	695,883,064	0	15,783,871,242	2,747,953,754	145,228,387	204,006,540	0	3,097,188,681
	Consultancy Expenses		3,935,149,004	75,720,360	550,441,385	0	4,561,310,749	1,350,101,688	26,853,649	64,098,622	0	1,441,053,959

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Special Services		2,292,648,342	96,346,008	801,976,166	0	3,190,970,516	1,901,289,386	58,256,361	8,087,666,453	0	10,047,212,200
	Charges and Fees		2,519,705,408	3,162,435	1,776,987,990	0	4,299,855,832	4,608,979,115	1,715,286	348,094,912	0	4,958,789,313
	Emergency Services		5,508,125,374	21,504,510	611,266	0	5,530,241,150	2,726,256,627	11,342,484	8,950,678	0	2,746,549,789
	Insurance Premium		49,062,196	943,513	436,666,851	0	486,672,559	37,875,508	1,195,326	244,313,745	0	283,384,579
	Total Payment		**41,949,107,646**	**1,122,213,102**	**64,638,538,115**	**(1,299,707,897)**	**106,410,150,966**	**23,560,786,148**	**591,888,997**	**24,297,866,986**	**0**	**48,450,542,131**
95	**ACQUISITION OF NON-FINANCIAL**											
	Fixed asset	**7**	47,252,732,158	2,789,162,123	53,871,730,010	0	103,913,624,291	35,592,846,435	1,437,692,897	47,057,458,627	0	84,087,997,959
	Work In Progress	**8**	29,233,517,330	887,385,926	3,081,947,949	0	33,202,851,205	2,549,364,060	203,822,414	2,103,413,084	0	4,856,599,557
	Inventory	**2**	156,536,336	6,471,688	1,207,704,573	0	1,370,712,597	28,844,350	2,189,899	1,417,204,696	0	1,448,238,945
	Total		**76,642,785,824**	**3,683,019,737**	**58,161,382,532**	**0**	**138,487,188,093**	**38,171,054,844**	**1,643,705,210**	**50,578,076,407**	**0**	**90,392,836,461**
	Less:											
	Non-cash Assets		48,945,820,129	2,128,779,003	31,777,455,327	0	82,852,054,459	0	0	29,260,637,387		29,260,637,387
	Total Payments		**27,696,965,695**	**1,554,240,734**	**26,383,927,205**	**0**	**55,635,133,634**	**0**	**38,171,054,844**	**1,643,705,210**	**21,317,439,020**	**0**	**61,132,199,074**
96	**FINANCE COST (PAYMENTS)**											
	Non Residents		7,559,568,478	0	10,925,315,588	0	18,484,884,065	1,348,925,109	0	1,460,788,807	0	2,809,713,917
	Residents		40,577,410,690	0	6,136,295,426	0	46,713,706,116	22,500,127,478	0	5,351,601,485	0	27,851,728,964
	Total Payments		**48,136,979,168**	**0**	**17,061,611,014**	**0**	**65,198,590,181**	**23,849,052,588**	**0**	**6,812,390,292**	**0**	**30,661,442,880**
97	**GOVERNMENT SUBSIDIES (PAYMENTS)**											
	Petroleum		17,508,104,536	0	0	0	17,508,104,536	10,961,571,013	0	0	0	10,961,571,013
	Utility		320,160,000	0	0	0	320,160,000	0	0	0	0	0
	School Subsidy		176,080,465	4,000	0	0	176,084,465	373,104,221	80,400	0	0	373,184,621
	Fertilizer Subsidy		18,288,156	1,500	0	0	18,289,656	267,810	0	0	0	267,810
	Total Payments		**18,022,633,157**	**5,500**	**0**	**0**	**18,022,638,657**	**11,334,943,044**	**80,400**	**0**	**0**	**11,335,023,444**
98	**SOCIAL BENEFITS (PAYMENTS)**											
	Social assistance benefits		68,341,209	672,705	0	0	69,013,914	51,039,399	577,576	0	0	51,616,976
	Employer social benefits		1,227,759,753	11,946,519	0	0	1,239,706,272	177,626,361	7,702,843	0	0	185,329,204
	Total Payments		**1,296,100,962**	**12,619,224**	**0**	**0**	**1,308,720,186**	**228,665,761**	**8,280,419**	**0**	**0**	**236,946,180**
99	**SPECIALISED EXPENSES (PAYMENTS)**											
	Insurance and compensation		443,653,647	376,659	107,066,444	0	551,096,750	454,762,620	309,308	226,015,886	0	681,087,814
	Professional fees		360,540,908	758,751	97,126,878	0	458,426,537	230,488,743	352,546	95,569,782	0	326,411,071
	Court Expenses		13,306,415	2,223,618	46,805,599	0	62,335,633	7,500,646	1,060,711	982,935	0	9,544,292
	Awards & Rewards		334,321,297	2,543,604	6,195,628	0	343,060,529	67,310,633	1,437,599	96,657	0	68,844,889
	Donations		591,449,815	146,336,455	585,447,921	0	1,323,234,191	89,902,406	57,117,778	2,768,326,466	0	2,915,346,650
	Contributions		1,235,553,808	113,360,277	0	0	1,348,914,085	697,271,767	36,862,209	0	0	734,133,976

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		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Scholarship & Bursaries		2,492,414,614	29,838,794	37,709,128	0	2,559,962,536	2,643,951,590	19,537,319	28,005,072	0	2,691,493,981
	Special Operations		1,895,616,965	1,077,406	683,646,795	0	2,580,341,166	859,879,885	9,434	406,693,555	0	1,266,582,874
	Refuse Lifting Expenses		982,993	6,517,777	0	0	7,500,770	330,276	5,796,761	0	0	6,127,037
	Civic Numbering/Street Naming		28,963	1,802,799	0	0	1,831,762	0	1,643,417	0	0	1,643,417
	Grants to Employees/Households		794,038,088	4,438,355	35,521,569	0	833,998,012	460,083,413	1,487,722	0	0	461,571,135
	Council Tax/Tax Refund		383,785	55,840	449,138,643	0	449,578,268	185,819	169,806	98,923,091	0	99,278,716
	Accreditation		5,510,508	0	0	0	5,510,508	1,852,560	0	0	0	1,852,560
	Rent		21,259,324	634,305	0	0	21,893,629	8,483,778	197,504	0	0	8,681,282
	Dividend		0	0	3,295,582	0	3,295,582	0	0	0	0	0
	Judgement Debt Expense		4,016,475,406	0	0	0	4,016,475,406	0	0	0	0	0
	Foreign Finance		0	0	0	0	0	8,972,870,558	0	0	0	8,972,870,558
	Total Payments		**12,205,536,537**	**309,964,640**	**2,051,954,188**	**0**	**14,567,455,364**	**14,494,874,695**	**125,982,114**	**3,624,613,444**	**0**	**18,245,470,253**
100	**TRUST MONEY PAYMENTS**											
	Public Entities	**11**	3,039,807,373	0	1,782,848,618	0	4,822,655,991	2,450,811,999	0	2,958,920,553	0	5,409,732,552
	Private Entities and Individuals		3,370,847,114	6,524,369	0	0	3,377,371,483	674,746,104	14,884,830	0	0	689,630,934
	Total		**6,410,654,487**	**6,524,369**	**1,782,848,618**	**0**	**8,200,027,474**	**3,125,558,103**	**14,884,830**	**2,958,920,553**	**0**	**6,099,363,486**
101	**LOAN REPAYMENTS**											
	Multilateral Loans	**14**	2,608,914,661	0	0	0	2,608,914,661	153,769,991,661	0	0	0	153,769,991,661
	Bilateral Loans	**14**	102,134,494	0	0	0	102,134,494	98,155,323,571	0	0	0	98,155,323,571
	External Commercial Institution	**14**	2,622,105,038	0	0	0	2,622,105,038	275,497,537,746	0	0	0	275,497,537,746
	Domestic Commercial Institution	**15**	854,201,054	0	44,065,655,321	0	44,919,856,375	0	0	102,585,545,771	0	102,585,545,771
	Total Loan Repayment		**6,187,355,247**	**0**	**44,065,655,321**	**0**	**50,253,010,568**	**527,422,852,978**	**0**	**102,585,545,771**	**0**	**630,008,398,749**
102	**ACQUISITION OF FINANCIAL ASSETS**											
	Issue of Loans	**1b**	1,318,825,833	0	20,947,618,643	0	22,266,444,476	13,847,314,947	0	16,126,605,895	0	29,973,920,842
	Purchase of Investment	**4**	108,604,833	3,082,183	19,135,542,126	0	19,247,229,142	1,408,785,965	36,442,966	475,662,977,634	0	477,108,206,565
	Issue of Advances	**1b**	204,877,192	396,661	26,282,908,103	0	26,488,181,957	425,310,560	6,298,608	18,015,866,791	0	18,447,475,959
	Total		**1,632,307,858**	**3,478,844**	**66,366,068,872**	**0**	**68,001,855,575**	**15,681,411,471**	**42,741,574**	**509,805,450,321**	**0**	**525,529,603,366**
103	**PREPAYMENT**											
	Prepaid Expenses		362,048,008	16,603,843	210,311,012	0	588,962,863	182,085,095	3,475,166	204,519,361	0	390,079,623
	Mobilization Advance		2,508,693	917,362	0	0	3,426,055	36,971,974	0	0	0	36,971,974
	Total		**364,556,701**	**17,521,205**	**210,311,012**	**0**	**592,388,918**	**219,057,069**	**3,475,166**	**204,519,361**	**0**	**427,051,597**
104	**PRIOR-PERIOD LIABILITY PAYMENTS**											
	Compensation		8,547,038,839	7,426,012	278,649,049	0	8,833,113,900	5,965,608,108	12,354,816	1,711,209,795	0	7,689,172,719
	Goods & Services		1,201,593,176	22,926,176	12,213,873,789	0	13,438,393,142	13,171,597	482,046,260	37,006,611,284	0	37,501,829,141

REPUBLIC OF GHANA
COMPOSITE - NOTES TO

		SCHEDULES	2024 CENTRAL GOVERNMENT	2024 LOCAL GOVERNMENT	2024 SOEs & GBEs	2024 ELIMINATION	2024 WHOLE-OF-GOVERNMENT	2023 CENTRAL GOVERNMENT	2023 LOCAL GOVERNMENT	2023 SOEs & GBEs	2023 ELIMINATION	2023 WHOLE-OF-GOVERNMENT
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	CAPEX		4,556,400,272	90,241,866	19,257,009,128	0	23,903,651,266	1,509,563,422	193,724,202	22,173,072,590	0	23,876,360,214
	Total		**14,305,032,287**	**120,594,054**	**31,749,531,966**	**0**	**46,175,158,307**	**7,488,343,128**	**688,125,278**	**60,890,893,669**	**0**	**69,067,362,074**
105	**GRANTS (PAYMENT)**											
	Foreign Grant		0	0	0	0	0	0	0	0	0	0
	International Organisations		0	0	0	0	0	0	0	0	0	0
	Central Government Grants	**16**										
	Grants to Other MDAs		0	0	0	0	0	0	0	0	0	0
	Grants to SOE		0	0	0	0	0	2,376,400,768	0	0	0	2,376,400,768
	Grants to MMDA		2,126,462,617	0	0	(7,331,421)	2,119,131,196	95,625,361,124	0	0	0	95,625,361,124
	Total		**2,126,462,617**	**0**	**0**	**(7,331,421)**	**2,119,131,196**	**98,001,761,892**	**0**	**0**	**0**	**98,001,761,892**

NOTES

106 INVENTORY

106a WHOLE-OF-GOVERNMENT

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Balance	6,656,049,271	0	46,338,024
Additions	3,830,854,473	0	42,132,558
	10,486,903,744	0	88,470,582
Consumption	2,495,931,659	0	18,551,841
Closing Bal (31/12/2024)	**7,990,972,085**	**0**	**69,918,741**
Closing Bal (31/12/2023)	6,656,049,271	0	46,338,024

106b CENTRAL GOVERNMENT

	TRADE		PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Balance	86,052,434	0	0	42,307,682
Additions	186,666,483	0	0	33,765,509
	272,718,917		0	76,073,191
Consumption	65,833,199	0	0	13,166,426
Closing Bal (31/12/2024)	**206,885,718**		**0**	**62,906,765**
Closing Bal (31/12/2023)	86,052,434	0	0	42,307,682

106c LOCAL GOVERNMENT

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Balance	0	0	4,030,342
Additions	0	0	8,367,049
	0	0	12,397,392
Consumption	0	0	5,385,415
Closing Bal (31/12/2024)	**0**	**0**	**7,011,976**
Closing Bal (31/12/2023)	0	0	4,030,342

106d STATE OWNED ENTERPRISE

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Balance	6,569,996,837	0	0
Additions	3,644,187,990	0	0
	10,214,184,827	0	0
Consumption	2,430,098,460	0	0
Closing Bal (31/12/2024)	**7,784,086,367**	**0**	**0**
Closing Bal (31/12/2023)	6,569,996,837	0	0

107

107a **Current Biological Assets (Agricultural Activities)**

	CENTRAL GOVERNMENT		TOTAL	LOCAL GOVERNMENT	
	ANIMAL GH¢	PLANT GH¢	GH¢	ANIMAL GH¢	PLANT GH¢
Cost As At 31/12/2023	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0
Additions	0	0	0	0	0

NOTES

Less Disposals in The Year	0	0	0	0	0
	0	0	0	0	0
Less Impairment	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**0**
Closing Bal (31/12/2023)	0	0	0	0	0

107b **Non-Current Biological Assets (Agricultural Activities)**

	CENTRAL GOVERNMENT		TOTAL	LOCAL GOVERNMENT	
	ANIMAL	PLANT		ANIMAL	PLANT
	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	891,822	190,105	1,081,927	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	891,822	190,105	1,081,927	0	0
Additions	0	0	0	0	0
Less Disposals in The Year	0	0	0	0	0
	891,822	190,105	1,081,927	0	0
Less Impairment	0	0	0	0	0
Closing Bal (31/12/2024)	**891,822**	**190,105**	**1,081,927**	**0**	**0**
Closing Bal (31/12/2023)	891,822	190,105	1,081,927	0	0

108 **SERVICE CONCESSION ARRANGEMENT (PPP)**

108a

Whole-of-Government	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		2,041,806,747	2,041,806,747
Adjustment	0	0		0	0
Additions	0	0		33,811,538,422	0
Less Disposals/Transfers	0	0		0	0
Total	0	0		35,853,345,169	2,041,806,747
Less;					
Acc. Amort/Depn. B/F	0	0		40,836,135	40,836,135
Amort/Depn. for the year	0	0		717,066,903	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		757,903,038	40,836,135
Bal As At 31/12/2024	**0**	**0**		**35,095,442,130**	**2,000,970,612**

SERVICE CONCESSION ARRANGEMENT (PPP)

108b

Central Government	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		2,041,806,747	2,041,806,747
Adjustment	0	0		0	0
Additions	0	0		33,811,538,422	0
Disposal	0	0		0	0
Total	0	0		35,853,345,169	2,041,806,747
Less;					
Acc. Amort/Depn. B/F	0	0		40,836,135	40,836,135
Amort/Depn. for the year	0	0		717,066,903	0
Less Amort/Depn. on Disposal	0	0		0	0

NOTES

Total	0	0	757,903,038	40,836,135
Bal As At 31/12/2024	**0**	**0**	**35,095,442,130**	**2,000,970,612**

SERVICE CONCESSION ARRANGEMENT (PPP)

108c

Local Government	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		0	0
Adjustment	0	0		0	0
Additions	0	0		0	0
Disposal	0	0		0	0
Total	0	0		0	0
Less;					
Acc. Amort/Depn. B/F	0	0		0	0
Amort/Depn. for the year	0	0		0	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		0	0
Bal As At 31/12/2024	**0**	**0**		**0**	**0**

SERVICE CONCESSION ARRANGEMENT (PPP)

108d

SOEs & GBEs	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		0	0
Adjustment	0	0		0	0
Additions	0	0		0	0
Disposal	0	0		0	0
Total	0	0		0	0
Less;					
Acc. Amort/Depn. B/F	0	0		0	0
Amort/Depn. for the year	0	0		0	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		0	0
Bal As At 31/12/2024	**0**	**0**		**0**	**0**

109 **PROPERTY, PLANT AND EQUIPMENT**

109a

WHOLE-OF-GOVERNMENT	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment
Opening Bal.	45,825,592,572	264,949,185,709	4,204,747,313	3,442,762,198	40,848,008,506
Additions	1,107,810,525	10,245,298,615	1,475,947,997	1,709,055,420	18,340,454,861
Less Disposals/Transfers	0	0	1,946,953	526,046	10,918,381
Total	46,933,403,098	275,194,484,325	5,678,748,358	5,151,291,572	59,177,544,986
Accu Dep B/F	10,768,520	21,863,873,148	1,865,252,185	1,261,726,435	8,950,405,332
Depreciation	6,536,537	7,435,989,275	489,559,073	808,289,928	1,671,953,299
Less Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815
Impairment	0	0	0	0	0
Total	17,305,057	29,299,862,423	2,352,975,462	2,069,501,949	10,611,463,816
Net Book Value 31/12/2024	**46,916,098,040**	**245,894,621,901**	**3,325,772,896**	**3,081,789,623**	**48,566,081,170**

NOTES

Net Book Value 31/12/2023	**45,814,824,052**	**243,088,387,057**	**2,339,495,128**	**2,181,035,764**	**31,897,530,793**
IMPAIRMENT					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

PROPERTY, PLANT AND EQUIPMENT

109b	**CENTRAL GOVERNMENT**	**Land**	**Buildings and Structures**	**Office Equipment, Furniture and Fittings**	**ICT Equipment**	**Other Machinery and Equipment**
	Opening Bal.	37,241,607,080	97,717,661,431	1,960,196,091	1,856,902,669	4,097,703,347
	Additions	468,722,436	3,497,275,225	1,049,436,451	1,347,126,649	3,471,496,157
	Disposals/Transfers	0	0	0	0	0
	Total	37,710,329,517	101,214,936,656	3,009,632,542	3,204,029,318	7,569,199,505
	Accu Dep B/F	0	10,249,727,683	308,431,928	270,422,919	623,449,688
	Depreciation	0	2,273,581,229	354,495,952	666,412,687	793,408,007
	Depreciation on Disposal	0	0	0	0	0
	Impairment	0	0	0	0	0
	Total	0	12,523,308,912	662,927,880	936,835,606	1,416,857,695
	Net Book Value 31/12/2024	**37,710,329,517**	**88,691,627,744**	**2,346,704,662**	**2,267,193,712**	**6,152,341,810**
	Net Book Value 31/12/2023	**37,241,607,080**	**87,467,933,748**	**1,651,764,163**	**1,586,479,750**	**3,474,253,659**
	IMPAIRMENT					
	Cash Generating Assets	0	0	0	0	0
	Non-cash Generating Assets	0	0	0	0	0
	Total	0	0	0	0	0

PROPERTY, PLANT AND EQUIPMENT

109c	**LOCAL GOVERNMENT**	**Land**	**Buildings and Structures**	**Office Equipment, Furniture and Fittings**	**ICT Equipment**	**Other Machinery and Equipment**
	Opening Bal.	1,897,207,305	130,312,551,214	86,899,646	22,467,191	339,010,793
	Additions	23,919,684	312,929,106	54,534,265	4,367,070	22,064,443
	Disposals/Transfers	0	0	0	0	0
	Total	1,921,126,990	130,625,480,320	141,433,911	26,834,261	361,075,235
	Accu Dep B/F	0	4,239,684,922	2,827,257	730,964	11,029,628
	Depreciation	0	4,044,285,243	4,378,924	830,813	11,179,222
	Depreciation on Disposal	0	0	0	0	0
	Impairment	0	0	0	0	0
	Total	0	8,283,970,165	7,206,181	1,561,777	22,208,850
	Net Book Value 31/12/2024	**1,921,126,990**	**122,341,510,155**	**134,227,730**	**25,272,484**	**338,866,385**
	Net Book Value 31/12/2023	**1,897,207,305**	**126,075,940,788**	**84,072,389**	**21,736,227**	**327,908,783**
	IMPAIRMENT					
	Cash Generating Assets	0	0	0	0	0
	Non-cash Generating Assets	0	0	0	0	0
	Total	0	0	0	0	0

PROPERTY, PLANT AND EQUIPMENT

109d	**STATE OWNED ENTERPRISE**	**Land**	**Buildings and Structures**	**Office Equipment, Furniture and Fittings**	**ICT Equipment**	**Other Machinery and Equipment**
	Opening Bal.	6,686,778,187	36,918,973,065	2,157,651,576	1,563,392,339	36,411,294,366
	Additions	615,168,405	6,435,094,284	371,977,281	357,561,701	14,846,894,261
	Disposals/Transfers	0	0	1,946,953	526,046	10,918,381

NOTES

Total	7,301,946,591	43,354,067,349	2,527,681,904	1,920,427,993	51,247,270,246
Accu Dep B/F	10,768,520	7,374,460,543	1,553,993,000	990,572,552	8,315,926,016
Depreciation	6,536,537	1,118,122,803	130,684,197	141,046,428	867,366,070
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815
Impairment	0	0	0	0	0
Total	17,305,057	8,492,583,346	1,682,841,401	1,131,104,566	9,172,397,271
Net Book Value 31/12/2024	**7,284,641,534**	**34,861,484,002**	**844,840,503**	**789,323,427**	**42,074,872,975**
Net Book Value 31/12/2023	**6,676,009,667**	**29,544,512,521**	**603,658,576**	**572,819,787**	**28,095,368,351**
IMPAIRMENT					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	0	0	0	0	0

110 **INTANGIBLE ASSETS**

DESCRIPTION	CENTRAL GOVERNMENT		TOTAL	LOCAL GOVERNMENT		TOTAL
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset	
Acquisition costs						
As of 01.01.2024	0	3,494,259,613	3,494,259,613	0	1,537,077	1,537,077
Additions	0	705,268,856	705,268,856	0	372,568	372,568
Disposal	0	0	0	0		0
As of 31.12.2024	0	4,199,528,470	4,199,528,470	0	1,909,645	1,909,645
Accumulated Amortisation						
As of 01.01.2024	0	499,179,945	499,179,945	0	454,806	454,806
Amortization	0	599,932,639	599,932,639	0	274,161	274,161
Impairments	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
As of 31.12.2024	**0**	**1,099,112,584**	**1,099,112,584**	**0**	**728,967**	**728,967**
Carrying amount as of 31.12.2024	**0**	**3,100,415,886**	**3,100,415,886**	**0**	**1,180,678**	**1,180,678**
Carrying amount as of 31.12.2023	**0**	**2,995,079,668**	**2,995,079,668**	**0**	**1,082,271**	**1,082,271**

NOTES

106 **INVENTORY**

106a **WHOLE-OF-GOVERNMENT**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	16,308,536	6,718,695,831
Additions	133,142,686	4,006,129,718
	149,451,222	10,724,825,549
Consumption	42,529,528	2,557,013,028
Closing Bal (31/12/2024)	**106,921,694**	**8,167,812,520**
Closing Bal (31/12/2023)	16,308,536	6,718,695,831

106b **CENTRAL GOVERNMENT**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	15,524,125	143,884,241
Additions	126,104,213	346,536,205
	141,628,338	490,420,446
Consumption	39,014,261	118,013,886
Closing Bal (31/12/2024)	**102,614,077**	**372,406,560**
Closing Bal (31/12/2023)	15,524,125	143,884,241

106c **LOCAL GOVERNMENT**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	784,411	4,814,753
Additions	7,038,473	15,405,522
	7,822,884	20,220,275
Consumption	3,515,267	8,900,682
Closing Bal (31/12/2024)	**4,307,617**	**11,319,593**
Closing Bal (31/12/2023)	784,411	4,814,753

106d **STATE OWNED ENTERPRISE**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	0	6,569,996,837
Additions	0	3,644,187,990
	0	10,214,184,827
Consumption	0	2,430,098,460
Closing Bal (31/12/2024)	**0**	**7,784,086,367**
Closing Bal (31/12/2023)	0	6,569,996,837

107

107a **Current Biological Assets (Agricultural Activities)**

	TOTAL	SOE & GBE		TOTAL	WHOLE-OF-GOVERNMENT		TOTAL
		ANIMAL	PLANT		PLANT	ANIMAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0

NOTES

Less Disposals in The Year	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Less Impairment	0	0	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Closing Bal (31/12/2023)	0	0	0	0	0	0	0

107b **Non-Current Biological Assets (Agricultural Activities)**

	TOTAL	SOE & GBE		TOTAL	WHOLE-OF-GOVERNMENT		TOTAL
		ANIMAL	PLANT		PLANT	ANIMAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	891,822	190,105	1,081,927
Prior Year Adjustment	0	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	891,822	190,105	1,081,927
Additions	0	0	0	0	0	0	0
Less Disposals in The Year	0	0	0	0	0	0	0
	0	0	0	0	891,822	190,105	1,081,927
Less Impairment	0	0	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**891,822**	**190,105**	**1,081,927**
Closing Bal (31/12/2023)	0	0	0	0	891,822	190,105	1,081,927

108 **SERVICE CONCESSION ARRANGEMENT (PPP)**

108a

Whole-of-Government	ICT Infrastructure and Equipment		TOTAL	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	3,280,969,243	3,280,969,243	5,322,775,990	5,322,775,990
Adjustment	0	0	0	0
Additions	1,406,493,381	0	35,218,031,803	0
Less Disposals/Transfers	0	0	0	0
Total	4,687,462,624	3,280,969,243	40,540,807,793	5,322,775,990
Less;				
Acc. Amort/Depn. B/F	468,709,892	468,709,892	509,546,027	509,546,027
Amort/Depn. for the year	669,637,518	0	1,386,704,421	0
Less Amort/Depn. on Disposal	0	0	0	0
Total	1,138,347,410	468,709,892	1,896,250,448	509,546,027
Bal As At 31/12/2024	**3,549,115,215**	**2,812,259,351**	**38,644,557,345**	**4,813,229,964**

SERVICE CONCESSION ARRANGEMENT (PPP)

108b

Central Government	ICT Infrastructure and Equipment		TOTAL	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	3,280,969,243	3,280,969,243	5,322,775,990	5,322,775,990
Adjustment	0	0	0	0
Additions	1,406,493,381	0	35,218,031,803	0
Disposal	0	0	0	0
Total	4,687,462,624	3,280,969,243	40,540,807,793	5,322,775,990
Less;				
Acc. Amort/Depn. B/F	468,709,892	468,709,892	509,546,027	509,546,027
Amort/Depn. for the year	669,637,518	0	1,386,704,421	0
Less Amort/Depn. on Disposal	0	0	0	0

NOTES

Total	1,138,347,410	468,709,892	1,896,250,448	509,546,027
Bal As At 31/12/2024	**3,549,115,215**	**2,812,259,351**	**38,644,557,345**	**4,813,229,964**

SERVICE CONCESSION ARRANGEMENT (PPP)

108c

Local Government	ICT Infrastructure and Equipment		TOTAL	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	0	0
Adjustment	0	0	0	0
Additions	0	0	0	0
Disposal	0	0	0	0
Total	0	0	0	0
Less;				
Acc. Amort/Depn. B/F	0	0	0	0
Amort/Depn. for the year	0	0	0	0
Less Amort/Depn. on Disposal	0	0	0	0
Total	0	0	0	0
Bal As At 31/12/2024	**0**	**0**	**0**	**0**

SERVICE CONCESSION ARRANGEMENT (PPP)

108d

SOEs & GBEs	ICT Infrastructure and Equipment		TOTAL	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	0	0
Adjustment	0	0	0	0
Additions	0	0	0	0
Disposal	0	0	0	0
Total	0	0	0	0
Less;				
Acc. Amort/Depn. B/F	0	0	0	0
Amort/Depn. for the year	0	0	0	0
Less Amort/Depn. on Disposal	0	0	0	0
Total	0	0	0	0
Bal As At 31/12/2024	**0**	**0**	**0**	**0**

109 **PROPERTY, PLANT AND EQUIPMENT**

109a

WHOLE-OF-GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	TOTAL
Opening Bal.	0	0	0	9,969,036	158,307,221,012	9,379,030,436	526,966,516,783
Additions	0	0	0	6,994,975	43,507,366,968	4,553,961,869	80,946,891,230
Less Disposals/Transfers	0	0	0	0	0	16,621,846	30,013,226
Total	0	0	0	16,964,012	201,814,587,980	13,916,370,459	607,883,394,788
Accu Dep B/F	0	0	0	184,933	47,917,647,593	3,600,733,311	85,470,591,457
Depreciation	0	0	0	755,030	6,352,514,594	2,140,422,461	18,906,020,196
Less Depreciation on Disposal	0	0	0	0	0	15,708,232	28,953,256
Impairment	0	0	0	0	0	0	0
Total	0	0	0	939,963	54,270,162,187	5,725,447,540	104,347,658,397
Net Book Value 31/12/2024	**0**	**0**	**0**	**16,024,049**	**147,544,425,793**	**8,190,922,919**	**503,535,736,391**

NOTES

Net Book Value 31/12/2023	**0**	**0**	**0**	**9,784,104**	**110,386,571,305**	**5,778,297,125**	**441,495,925,327**
IMPAIRMENT							
Cash Generating Assets	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**

PROPERTY, PLANT AND EQUIPMENT

109b

CENTRAL GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	TOTAL
Opening Bal.	0	0	0	4,634,424	12,191,627,378	4,575,042,439	159,645,374,859
Additions	0	0	0	6,994,975	13,650,791,856	1,293,213,999	24,785,057,749
Disposals/Transfers	0	0	0	0	0	0	0
Total	0	0	0	11,629,399	25,842,419,234	5,868,256,437	184,430,432,608
Accu Dep B/F	0	0	0	11,373	1,974,224,745	695,995,642	14,122,263,978
Depreciation	0	0	0	581,470	1,159,393,214	1,702,659,773	6,950,532,332
Depreciation on Disposal	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Total	0	0	0	592,843	3,133,617,959	2,398,655,415	21,072,796,310
Net Book Value 31/12/2024	**0**	**0**	**0**	**11,036,556**	**22,708,801,275**	**3,469,601,022**	**163,357,636,298**
Net Book Value 31/12/2023	**0**	**0**	**0**	**4,623,051**	**10,217,402,633**	**3,879,046,797**	**145,523,110,881**
IMPAIRMENT							
Cash Generating Assets	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

PROPERTY, PLANT AND EQUIPMENT

109c

LOCAL GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	TOTAL
Opening Bal.	0	0	0	5,334,613	12,336,145,122	297,624,081	145,297,239,965
Additions	0	0	0	0	283,273,760	2,151,761,388	2,852,849,716
Disposals/Transfers	0	0	0	0	0	0	0
Total	0	0	0	5,334,613	12,619,418,882	2,449,385,468	148,150,089,681
Accu Dep B/F	0	0	0	173,560	401,353,269	9,683,122	4,665,482,722
Depreciation	0	0	0	173,560	390,700,442	75,835,231	4,527,383,435
Depreciation on Disposal	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Total	0	0	0	347,120	792,053,711	85,518,353	9,192,866,157
Net Book Value 31/12/2024	**0**	**0**	**0**	**4,987,493**	**11,827,365,171**	**2,363,867,115**	**138,957,223,524**
Net Book Value 31/12/2023	**0**	**0**	**0**	**5,161,053**	**11,931,789,738**	**287,940,959**	**140,631,757,242**
IMPAIRMENT							
Cash Generating Assets	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

PROPERTY, PLANT AND EQUIPMENT

109d

STATE OWNED ENTERPRISE	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	TOTAL
Opening Bal.	0	0	0	0	133,779,448,512	4,506,363,916	222,023,901,960
Additions	0	0	0	0	29,573,301,352	1,108,986,482	53,308,983,765
Disposals/Transfers	0	0	0	0	0	16,621,846	30,013,226

NOTES

Total	0	0	0	0	163,352,749,864	5,598,728,553	275,302,872,499	
Accu Dep B/F	0	0	0	0	45,542,069,579	2,895,054,547	66,682,844,757	
Depreciation	0	0	0	0	4,802,420,938	361,927,457	7,428,104,429	
Depreciation on Disposal	0	0	0	0	0	15,708,232	28,953,256	
Impairment	0	0	0	0	0	0	0	
Total	0	0	0	0	50,344,490,517	3,241,273,772	74,081,995,930	
Net Book Value 31/12/2024	**0**	**0**	**0**	**0**	**113,008,259,347**	**2,357,454,781**	**201,220,876,569**	
Net Book Value 31/12/2023	**0**	**0**	**0**	**0**	**88,237,378,933**	**1,611,309,369**	155,341,057,204	
IMPAIRMENT								
Cash Generating Assets	0	0	0	0	0	0	0	
Non-cash Generating Assets	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	

110 **INTANGIBLE ASSETS**

DESCRIPTION	SOE		TOTAL	WHOLE-OF-GOVERNMENT (CURRENT)		TOTAL	WHOLE-OF-GOVERNMENT (PREVIOUS)		TOTAL
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset	
Acquisition costs									
As of 01.01.2024	2,629,462,292	17,631,689,334	20,261,151,627	2,629,462,292	21,127,486,024	23,756,948,316	0	0	0
Additions	481,779,418	329,089,913	810,869,332	481,779,418	1,034,731,338	1,516,510,756	0	0	0
Disposal	0	0	0	0	0	0	0	0	0
As of 31.12.2024	3,111,241,710	17,960,779,248	21,072,020,958	3,111,241,710	22,162,217,362	25,273,459,072	0	0	
Accumulated Amortisation									
As of 01.01.2024	1,430,394,475	7,232,279,965	8,662,674,440	1,430,394,475	7,731,914,716	9,162,309,191	0	0	0
Amortization	197,264,511	284,880,309	482,144,820	197,264,511	885,087,109	1,082,351,620	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
As of 31.12.2024	**1,627,658,986**	**7,517,160,274**	**9,144,819,260**	**1,627,658,986**	**8,617,001,824**	**10,244,660,811**	**0**	**0**	**0**
Carrying amount as of 31.12.2024	**1,483,582,724**	**10,443,618,974**	**11,927,201,698**	**1,483,582,724**	**13,545,215,538**	**15,028,798,262**	**0**	**0**	**0**
Carrying amount as of 31.12.2023	**1,199,067,817**	**10,399,409,369**	**11,598,477,186**	1,199,067,817	10,399,409,369		**1,199,067,817**	**13,395,571,309**	**14,594,639,125**

REPUBLIC OF GHANA
GENERAL GOVERNMENT SECTOR STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
ASSETS								
CURRENT ASSETS								
Cash and Cash Equivalents	106	46,325,185,553	19,351,054,705	55,106,584,960	33,785,062,898	0	101,431,770,513	53,136,117,604
Short-Term Receivables	107	10,276,112,089	8,536,040,506	334,368,121,034	291,825,295,007	0	344,644,233,123	300,361,335,514
Prepayments	108	987,948,664	607,707,271	1,382,258,851	1,171,947,839	0	2,370,207,514	1,779,655,109
Inventory	135	383,726,153	148,698,994	7,784,086,367	6,569,996,837	0	8,167,812,520	6,718,695,831
Non-financial Assets Held for Sale	109	3,390	3,390	0	0	0	3,390	3,390
Biological Assets	136a	0	0	0	0	0	0	0
TOTAL CURRENT ASSET		**57,972,975,848**	**28,643,504,866**	**398,641,051,212**	**333,352,302,582**	**0**	**456,614,027,061**	**361,995,807,447**
NON CURRENT ASSETS								
Long-Term Receivables	110	30,934,466,413	29,696,311,432	19,897,571,870	17,960,143,323	(14,773,312,861)	36,058,725,422	47,656,454,755
Investments	111	15,549,111,753	14,017,170,693	39,852,566,300	31,453,570,065	9,906,567,008	65,308,245,062	45,470,740,757
Investment Property	112	33,933,102	29,667,439	5,588,293,666	5,530,696,237	0	5,622,226,768	5,560,363,676
Biological Assets	136b	1,081,927	1,081,927	0	0	0	1,081,927	1,081,927
Service Concession Arrangements	137	38,644,557,345	4,813,229,964	0	0	0	38,644,557,345	4,813,229,964
Property, Plant & Equipment	138	302,314,859,821	286,154,868,123	201,220,876,569	155,341,057,204	0	503,535,736,391	441,495,925,327
Work In-Progress	113	82,978,422,146	36,739,259,413	25,650,740,850	22,736,447,037	0	108,629,162,996	59,475,706,450
Intangible Asset	139	3,101,596,564	2,996,161,939	11,927,201,698	11,598,477,186	0	15,028,798,262	14,594,639,125
TOTAL NON-CURRENT ASSET		**473,558,029,072**	**374,447,750,929**	**304,137,250,955**	**244,620,391,051**	**(4,866,745,853)**	**772,828,534,174**	**619,068,141,980**
TOTAL ASSET		**531,531,004,920**	**403,091,255,795**	**702,778,302,167**	**577,972,693,633**	**(4,866,745,853)**	**1,229,442,561,234**	**981,063,949,428**
LIABILITIES								
CURRENT LIABILITIES								
Trade Payables	114	65,547,597,681	14,754,100,384	326,825,531,591	269,910,802,534	(124,190,255)	392,248,939,017	284,664,902,918
Other Payables	115	10,207,358,986	11,498,991,932	82,551,670,437	54,419,356,352	(250,842,391)	92,508,187,031	65,918,348,284
Trust Monies	116a	2,658,477,483	2,652,594,083	9,409,746,513	7,477,115,654	0	12,068,223,996	10,129,709,737
Service Concession Arrangements	118a	0	0	0	0	0	0	0
Derivatives	117a	0	0	4,712,717,498	2,694,310,275	0	4,712,717,498	2,694,310,275
Post Employment Benefits Obligation	119a	3,110,397,014	3,110,397,014	1,320,533,417	1,217,808,815	0	4,430,930,430	4,328,205,829
Short-Term Loans and Financing	120a	106,160,079,883	80,029,980,379	19,607,424,428	21,169,686,216	(13,244,506,667)	112,522,997,644	101,199,666,596
Provisions	121a	0	0	74,279,284,906	62,894,940,613	0	74,279,284,906	62,894,940,613
Social Benefits	122a	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES		**187,683,911,045**	**112,046,063,792**	**518,706,908,790**	**419,784,020,460**	**(13,619,539,312)**	**692,771,280,523**	**531,830,084,252**

REPUBLIC OF GHANA
GENERAL GOVERNMENT SECTOR STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
NON- CURRENT LIABILITIES								
Trust Monies	116b	5,200,843	4,977,516	0	0	0	5,200,843	4,977,516
Derivatives	117b	0	0	0	0	0	0	0
Service Concession Arrangements	118	41,655,354,693	5,322,775,990	0	0	0	41,655,354,693	5,322,775,990
Post Employment Benefits Obligation	119b	25,171,883,209	27,735,684,166	0	0	0	25,171,883,209	27,735,684,166
Long-Term Loans and Financing	120b	605,311,790,562	474,409,081,702	145,132,927,475	125,931,470,840	(1,528,806,194)	748,915,911,843	600,340,552,542
Provisions	121b	47,112,162	36,110,412	0	0	0	47,112,162	36,110,412
Social Benefits	122b	0	0	0	0	0	0	0
TOTAL NON-CURRENT LIABILITIES		**672,191,341,469**	**507,508,629,786**	**145,132,927,475**	**125,931,470,840**	**(1,528,806,194)**	**815,795,462,749**	**633,440,100,626**
TOTAL LIABILITIES		**859,875,252,514**	**619,554,693,578**	**663,839,836,265**	**545,715,491,299**	**(15,148,345,506)**	**1,508,566,743,273**	**1,165,270,184,878**
NET ASSET/(LIABILITIES)		**(328,344,247,594)**	**(216,463,437,783)**	**38,938,465,902**	**32,257,202,333**	**10,281,599,653**	**(279,124,182,038)**	**(184,206,235,450)**
NET ASSETS/EQUITY								
Stated Capital		0	0	29,402,238,047	29,477,867,710	9,906,567,008	39,308,805,055	29,477,867,710
Government Interest in JVCs		1,532,478,595	0	0	0	0	1,532,478,595	0
Capital Reserves		0	0	38,508,490,542	29,652,900,633	0	38,508,490,542	29,652,900,633
Revaluation Reserves		0	0	107,157,844,785	75,376,390,459	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		0	0	877,207,702	876,666,530	0	877,207,702	876,666,530
Other Reserves		0	0	14,852,226,927	16,023,509,296	0	14,852,226,927	16,023,509,296
Non-Controlling Interest		0	0	(1,935,199)	106,129	0	(1,935,199)	106,129
Accumulated Surplus		(329,876,726,189)	(216,463,437,783)	(151,857,606,902)	(119,150,238,424)	375,032,645	(481,359,300,446)	(335,613,676,208)
TOTAL NET ASSETS/EQUITY		**(328,344,247,595)**	**(216,463,437,783)**	**38,938,465,902**	**32,257,202,333**	**10,281,599,653**	**(279,124,182,039)**	**(184,206,235,451)**



KWASI AGYEI

CONTROLLER AND ACCOUNTANT-

GENERAL DATE: 28/03/2025

REPUBLIC OF GHANA

GENERAL GOVERNMENT SECTOR STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
REVENUE								
TAX REVENUE	123	152,058,562,090	114,884,852,233	0	0	375,032,645	152,433,594,735	114,884,852,233
NON-TAX REVENUE	124	22,128,926,109	18,218,522,967	134,080,771,374	91,342,044,673	(1,299,707,898)	154,909,989,586	109,560,567,641
GRANTS	125	26,914,387,030	49,861,129,136	21,648,905,617	6,619,542,789	20,881,557,595	69,444,850,242	56,480,671,925
FINANCE INCOME	126	72,308,808	31,040,561	13,283,718,462	2,426,361,686	0	13,356,027,270	2,457,402,246
TOTAL REVENUE		**201,174,184,037**	**182,995,544,897**	**169,013,395,453**	**100,387,949,148**	**19,956,882,343**	**390,144,461,832**	**283,383,494,045**
EXPENDITURE								
COMPENSATION OF EMPLOYEES	127	76,653,691,560	57,483,974,840	15,848,498,835	10,050,469,746	0	92,502,190,395	67,534,444,586
USE OF GOODS AND SERVICES	128	51,598,764,811	24,425,846,072	116,293,717,058	60,813,795,405	(1,299,707,898)	166,592,773,971	85,239,641,477
FINANCE COST	129	48,136,979,168	23,849,052,588	17,061,611,014	6,812,390,292	0	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	130	18,022,638,657	11,335,023,443	0	0	0	18,022,638,657	11,335,023,443
SOCIAL BENEFITS	131	1,308,720,186	236,946,180	0	0	0	1,308,720,186	236,946,180
SPECIALISED EXPENSES	132	22,456,694,397	14,687,607,911	14,086,055,624	9,071,845,714	0	36,542,750,021	23,759,453,625
EXCHANGE DIFFERENCE	133	85,508,957,635	100,034,979,171	30,526,349,958	11,027,550,452	0	116,035,307,592	111,062,529,623
GRANTS	134	0	3,961,476,665	0	0	20,881,557,595	20,881,557,595	3,961,476,665
CONSUMPTION OF FIXED ASSETS	145/146	13,464,826,988	10,360,027,652	7,910,249,249	6,015,071,671	0	21,375,076,237	16,375,099,323
TOTAL EXPENDITURE		**317,151,273,399**	**246,374,934,522**	**201,726,481,738**	**103,791,123,281**	**19,581,849,698**	**538,459,604,835**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(115,977,089,362)**	**(63,379,389,625)**	**(32,713,086,286)**	**(3,403,174,132)**	**375,032,645**	**(148,315,143,003)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS								
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0	5,717,808	1,753,201	0	5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(113,413,288,406)**	**(63,379,389,625)**	**(32,707,368,478)**	**(3,401,420,931)**	**375,032,645**	**(145,745,624,238)**	**(66,780,810,556)**

REPUBLIC OF GHANA

GENERAL GOVERNMENT SECTOR STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES/ SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
REVENUE								
TAX REVENUE	123	152,058,562,090	114,884,852,233	0	0	375,032,645	152,433,594,735	114,884,852,233
NON-TAX REVENUE	124	22,128,926,109	18,218,522,967	134,080,771,374	91,342,044,673	(1,299,707,898)	154,909,989,586	109,560,567,641
GRANTS	125	26,914,387,030	49,861,129,136	21,648,905,617	6,619,542,789	20,881,557,595	69,444,850,242	56,480,671,925
FINANCE INCOME	126	72,308,808	31,040,561	13,283,718,462	2,426,361,686	0	13,356,027,270	2,457,402,246
TOTAL		**201,174,184,037**	**182,995,544,897**	**169,013,395,453**	**100,387,949,148**	**19,956,882,343**	**390,144,461,832**	**283,383,494,045**
EXPENDITURE								
GENERAL PUBLIC SERVICES		148,292,819,391	161,562,398,492	55,896,225,832	154,043,674	0	204,189,045,223	161,716,442,166
DEFENCE		4,740,105,878	2,996,256,299	0	0	(1,299,707,898)	3,440,397,980	2,996,256,299
PUBLIC ORDER AND SAFETY		18,685,023,538	10,812,954,397	0	0	0	18,685,023,538	10,812,954,397
ECONOMIC AFFAIRS		23,551,024,097	17,417,767,117	122,721,852,353	85,924,099,434	0	146,272,876,450	103,341,866,551
ENVIRONMENTAL PROTECTION		221,349,160	285,027,574	0	0	0	221,349,160	285,027,574
HOUSING AND COMMUNITY AMENITIES		1,022,120,033	431,816,806	7,081,060,790	3,996,071,958	0	8,103,180,823	4,427,888,764
HEALTH		20,639,295,098	13,469,469,820	121,436,777	0	0	20,760,731,875	13,469,469,820
RECREATION, CULTURE AND RELIGION		1,079,326,799	608,281,386	59,697,369	46,850,789	20,881,557,595	22,020,581,764	655,132,175
EDUCATION		81,874,077,276	25,823,082,899	79,716,598	0	0	81,953,793,874	25,823,082,899
SOCIAL PROTECTION		3,581,305,140	2,607,852,081	7,856,242,770	7,654,985,755	0	11,437,547,911	10,262,837,836
CONSUMPTION OF FIXED ASSETS		13,464,826,988	10,360,027,652	7,910,249,249	6,015,071,671	0	21,375,076,237	16,375,099,323
TOTAL		**317,151,273,399**	**246,374,934,522**	**201,726,481,738**	**103,791,123,281**	**19,581,849,698**	**538,459,604,835**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(115,977,089,362)**	**(63,379,389,625)**	**(32,713,086,286)**	**(3,403,174,132)**	**375,032,645**	**(148,315,143,003)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS						**0**		
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0	5,717,808	1,753,201	0	5,717,808	1,753,201
						0		
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(113,413,288,406)**	**(63,379,389,625)**	**(32,707,368,478)**	**(3,401,420,931)**	**375,032,645**	**(145,745,624,238)**	**(66,780,810,556)**

REPUBLIC OF GHANA

GENERAL GOVERNMNET SECTOR CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES							
Surplus/(Deficit) for the year	(113,418,232,994)	(63,379,389,625)	(32,707,368,478)	(3,401,420,931)	0	(146,125,601,472)	(66,780,810,556)
Add/Less non-cash items:							
(Gain)/Loss on Revaluation	0	3,367,665,010	0	0	0	0	3,367,665,010
Impairment Loss	0	0	0	0	0	0	0
Depreciation and Amortization	13,464,826,988	10,360,027,652	7,910,249,249	6,015,071,671	0	21,375,076,237	16,375,099,323
(Profit)/Loss on disposals	0	0	(5,717,808)	0	0	(5,717,808)	0
Increase/(Decrease) in provisions	11,001,750	0	11,384,344,293	0	0	11,395,346,043	0
Non-cash fair value adjustments	0	0	0	0	0	0	0
Finance Cost	0	0	16,951,745,514	6,812,390,292	0	16,951,745,514	6,812,390,292
Other non-cash transactions	(2,563,800,956)	79,985,241,436	70,031,659,200	(43,183,031,782)	0	67,467,858,244	36,802,209,654
Adjusted Surplus / (Deficit)	**(102,506,205,213)**	**30,333,544,473**	**73,564,911,971**	**(33,756,990,750)**	**0**	**(28,941,293,242)**	**(3,423,446,277)**
Movement in Working Capital							
(Increase)/Decrease in Inventory	(235,027,161)	31,318,525	(1,214,089,530)	(1,417,204,696)	0	(1,449,116,691)	(1,385,886,170)
(Increase)/Decrease in Receivables	(1,680,803,091)	612,802,409	(51,720,643,595)	(80,810,813,119)	0	(53,401,446,685)	(80,198,010,710)
Increase/(Decrease) in Payables	28,097,182,302	(3,920,686,888)	93,852,880,690	130,308,413,208	0	121,950,062,992	126,387,726,321
Increase/(Decrease) in Other Payables	22,524,173,541	(499,122,503)	1,481,784,034	4,830,802,024	(379,977,234)	24,005,957,575	4,331,679,520
(Increase)/Decrease in Prepayment	(380,241,392)	(216,649,811)	(210,311,012)	(204,519,361)	0	(590,552,404)	(421,169,172)
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	(3,390)	0	0	0	0	(3,390)
(Increase)/Decrease in Current Biological Assets	0	(1,081,927)	0	0	0	0	(1,081,927)
Increase in Social Benefit Liabilities	0	0	0	(57,305,044)	0	0	(57,305,044)
Increase/(Decrease) in Trust	6,106,726	76,800,104	1,932,630,860	6,231,511,639	0	1,938,737,585	6,308,311,743
Interest Paid	0	0	(16,928,321,814)	(6,857,695,916)	0	(16,928,321,814)	(6,857,695,916)
Net Cash Flow from Operating Activities	**(54,174,814,288)**	**26,416,920,993**	**100,758,841,604**	**18,266,197,986**	**(379,977,234)**	**46,584,027,316**	**44,683,118,978**
CASH FLOW FROM INVESTING ACTIVITIES							
Proceeds from Disposal of Non-Financial Asset	0	0	6,777,778	0	0	6,777,778	0
Issuance of Loans	0	(13,847,314,947)	(20,947,618,643)	(1,540,851,661,287)	0	(20,947,618,643)	(1,554,698,976,233)
Proceeds from Recovery of Loans	(1,324,625,359)	33,782,896	19,010,190,095	1,553,195,089,659	0	17,685,564,736	1,553,228,872,555

REPUBLIC OF GHANA
GENERAL GOVERNMNET SECTOR CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
Purchase of Investment	86,470,376	(1,445,228,931)	(19,135,542,126)	(475,662,977,634)	0	(19,049,071,750)	(477,108,206,565)
Proceeds from Sale of Investment	(111,687,016)	201,151,103	10,184,005,007	478,619,161,738	0	10,072,317,991	478,820,312,841
Issuance of Advances	112,224,550	(431,609,168)	(26,282,908,103)	(18,015,866,791)	0	(26,170,683,554)	(18,447,475,959)
Proceeds from Recovery of Adances	(205,273,853)	395,152,296	25,252,404,990	14,020,012,242	0	25,047,131,137	14,415,164,538
Acquisition of Non-Financial Asset	146,005,360	(42,830,899,878)	(57,091,744,339)	(49,160,871,711)	0	(56,945,738,979)	(91,991,771,590)
Acquisition of Derivatives	(74,586,977,284)	0	2,018,407,223	2,694,310,275	0	(72,568,570,061)	2,694,310,275
Proceeds from Disposal of Derivatives	0	0	0	0	0	0	0
Dividend Received	0	0	0	0	0	0	0
Net Cash Flow from Investing Activities	**(75,883,863,226)**	**(57,924,966,628)**	**(66,986,028,119)**	**(35,162,803,510)**	**0**	**(142,869,891,345)**	**(93,087,770,138)**
CASH FLOW FROM FINANCING ACTIVITIES							
Proceeds from Domestic Borrowings	298,535,863,975	453,284,363,641	429,338,984,891	4,901,378,977,378	0	727,874,848,866	5,354,663,341,019
Repayment of Domestic Borrowings	(253,866,456,014)	(396,212,068,779)	(442,265,146,207)	(4,872,614,882,855)	0	(696,131,602,221)	(5,268,826,951,633)
Proceeds from External Borrowings	551,647,582,606	498,172,516,453	0	0	0	551,647,582,606	498,172,516,453
Repayment of External Borrowings	(439,284,182,203)	(437,567,588,028)	0	0	0	(439,284,182,203)	(437,567,588,028)
Increase in Stated Capital	0	0	7,155,839,078	65,613,735,769	0	7,155,839,078	65,613,735,769
Decrease in Stated Capital	0	0	(6,680,969,185)	(63,243,877,569)	0	(6,680,969,185)	(63,243,877,569)
Dividend Paid	0	0	0	0	0	0	0
Net Cash Flow from Financing Activities	**157,032,808,364**	**117,677,223,288**	**(12,451,291,423)**	**31,133,952,724**	**0**	**144,581,516,941**	**148,811,176,012**
NET CHANGES IN CASH FLOW	**26,974,130,850**	**86,169,177,653**	**21,321,522,062**	**14,237,347,200**	**(379,977,234)**	**48,295,652,912**	**100,406,524,852**
CASH AND CASH EQUIVALENT AT BEGINNING	19,351,054,703	(66,818,122,947)	33,785,062,898	19,547,715,699	0	53,136,117,601	(47,270,407,248)
CASH AND CASH EQUIVALENT AT CLOSE	**46,325,185,553**	**19,351,054,705**	**55,106,584,960**	**33,785,062,899**	**(379,977,234)**	**101,431,770,513**	**53,136,117,604**

REPUBLIC OF GHANA
FOR GENERAL GOVERNMENT SECTOR STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2024

	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
Opening Bal							
Stated Capital	0	0	29,477,867,710	27,108,009,509	0	29,477,867,710	27,108,009,509
Government Interest in JVCs	0	0	0	0	0	0	0
Capital Reserves	0	0	29,652,900,633	24,936,521,904	0	29,652,900,633	24,936,521,904
Revaluation Reserves	0	0	75,376,390,459	46,181,295,197	0	75,376,390,459	46,181,295,197
Foreign Currency Translation Reserves	0	0	876,666,530	143,084,389	0	876,666,530	143,084,389
Other Reserves	0	0	16,023,509,296	7,649,251,984	0	16,023,509,296	7,649,251,984
Non-Controlling Interest	0	0	106,129	0	0	106,129	0
Accumulated Surplus	(216,463,437,783)	(221,182,523,192)	(119,150,238,424)	(18,517,471,649)	0	(335,613,676,208)	(239,699,994,842)
Add: Adjs							
Change in Acct Policy	0	0	0	0	0	0	0
Error	0	68,098,475,034	0	(97,231,345,844)	0	0	(29,132,870,810)
Total	**0**	**68,098,475,034**	**0**	**(97,231,345,844)**	**0**	**0**	**(29,132,870,810)**
Restated Acc Surplus	(216,463,437,783)	(153,084,048,159)	(119,150,238,424)	(115,748,817,493)	0	(335,613,676,208)	(268,832,865,652)
Changes (Movement)							
Stated Capital	0	0	(75,629,663)	2,369,858,201	9,906,567,008	9,830,937,345	2,369,858,201
Government Interest in JVCs	1,532,478,595	0	0	0	0	1,532,478,595	0
Capital Reserves	0	0	8,855,589,909	4,716,378,728	0	8,855,589,909	4,716,378,728
Revaluation Reserves	0	0	31,781,454,326	29,195,095,263	0	31,781,454,326	29,195,095,263
Foreign Currency Translation Reserves	0	0	541,171	733,582,141	0	541,171	733,582,141
Other Reserves	0	0	(1,171,282,369)	8,374,257,311	0	(1,171,282,369)	8,374,257,311
Non-Controlling Interest	0	0	(2,041,328)	106,129	0	(2,041,328)	106,129
Surplus for the year	(113,413,288,406)	(63,379,389,625)	(32,707,368,478)	(3,401,420,931)	375,032,645	(145,745,624,238)	(66,780,810,556)
Total	**(111,880,809,811)**	**(63,379,389,625)**	**6,681,263,569**	**41,987,856,842**	**10,281,599,653**	**(94,917,946,589)**	**(21,391,532,782)**

REPUBLIC OF GHANA
FOR GENERAL GOVERNMENT SECTOR STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER 2024

	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
Closing Bal							
Stated Capital	0	0	29,402,238,047	29,477,867,710	9,906,567,008	39,308,805,055	29,477,867,710
Government Interest in JVCs	1,532,478,595	0	0	0	0	1,532,478,595	0
Capital Reserves	0	0	38,508,490,542	29,652,900,633	0	38,508,490,542	29,652,900,633
Revaluation Reserves	0	0	107,157,844,785	75,376,390,459	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves	0	0	877,207,702	876,666,530	0	877,207,702	876,666,530
Other Reserves	0	0	14,852,226,927	16,023,509,296	0	14,852,226,927	16,023,509,296
Non-Controlling Interest	0	0	(1,935,199)	106,129	0	(1,935,199)	106,129
Accumulated Surplus	(329,876,726,189)	(216,463,437,783)	(151,857,606,902)	(119,150,238,424)	375,032,645	(481,359,300,446)	(335,613,676,208)
Total	**(328,344,247,595)**	**(216,463,437,783)**	**38,938,465,902**	**32,257,202,333**	**10,281,599,653**	**(279,124,182,039)**	**(184,206,235,451)**

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
106	**Cash and Cash Equivalents**								
	Cash Balance								
	Treasury Main Account		1,764,030,862	869,260,334	0	0	0	1,764,030,862	869,260,334
	MDA Sub-CF Accounts		4,201,150,223	4,207,298,055	0	0	0	4,201,150,223	4,207,298,055
	Regional Sub-CF Accounts		43,905,485	10,517,848	0	0	0	43,905,485	10,517,848
	MMDA Sub-CF Accounts		436,484,738	508,662,338	0	0	0	436,484,738	508,662,338
	Tax Revenue Accounts		12,805,210,268	225,786,209	0	0	0	12,805,210,268	225,786,209
	NTR Revenue Accounts		826,146,269	2,720,317,398	0	0	0	826,146,269	2,720,317,398
	Centralised Accounts		7,403,117,044	4,010,060,340	0	0	0	7,403,117,044	4,010,060,340
	Commercial Accounts- Bank of Ghana		13,751,783,227	3,122,515,231	0	0	0	13,751,783,227	3,122,515,231
	Other Commercial Bank Accounts		4,089,924,189	2,485,342,674	55,106,584,960	33,785,062,898	0	59,196,509,149	36,270,405,572
	Total Cash Balance		**45,321,752,304**	**18,159,760,427**	**55,106,584,960**	**33,785,062,898**	**0**	**100,428,337,264**	**51,944,823,325**
	Collateral Securities								
	Banko Du Brazil-Hanger Project		24,049,241	24,049,241	0	0	0	24,049,241	24,049,241
	Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464	0	0	0	69,486,464	69,486,464
	CDB Owner Contribution		206,380,064	206,380,064	0	0	0	206,380,064	206,380,064
	CDB Debt Service Reserve		370,586,909	370,586,909	0	0	0	370,586,909	370,586,909
	CDB Collection Account		9,576,037	9,576,037	0	0	0	9,576,037	9,576,037
	Sinking Fund		946,965	188,807,995	0	0	0	946,965	188,807,995
	Debt Service Reserve Account		322,407,569	322,407,569	0	0	0	322,407,569	322,407,569
	Total Collateral Securities		**1,003,433,249**	**1,191,294,279**	**0**	**0**	**0**	**1,003,433,249**	1,191,294,279
	Short Term Investments								
	Domestic		0	0	0	0	0	0	0
	External		0	0	0	0	0	0	0
	Total Short Term Investments		**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Cash and Cash Equivalent Balance		**46,325,185,553**	**19,351,054,705**	**55,106,584,960**	**33,785,062,898**	**0**	**101,431,770,513**	**1,191,294,279**
107	**Short-Term Receivables**								
	Staff Advance								
	Vehicle Advances		22,413,426	13,083,296	238,043,991	211,879,629	0	260,457,417	224,962,926
	Special Advances		358,861,401	311,806,395	6,171,909,427	5,441,149,078	0	6,530,770,828	5,752,955,474
	Salary Advances	1a	7,157,064	5,336,621	851,114,729	614,177,888	0	858,271,792	619,514,509
	Advance Revolving		1,368,518	1,368,518	0	0	0	1,368,518	1,368,518
	Housing Advance		13,684,935	12,622,019	588,803,401	552,161,839	0	602,488,336	564,783,858
	Total Staff Advance		**403,485,343**	**344,216,850**	**7,849,871,548**	**6,819,368,435**	**0**	**8,253,356,891**	**7,163,585,285**
	Accrued Income								

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
	Exchange Transaction		8,408,423,326	7,154,098,417	321,414,099,943	280,350,402,370	0	329,822,523,269	287,504,500,787
	Non-Exchange Transactions		1,464,203,420	1,037,725,239	0	0	0	1,464,203,420	1,037,725,239
	Other Income		0	0	5,104,149,543	4,655,524,203	0	5,104,149,543	4,655,524,203
	Total Accrued Income		**9,872,626,746**	**8,191,823,656**	**326,518,249,486**	**285,005,926,573**	**0**	**336,390,876,232**	293,197,750,228
	Total Short-Term Receivables		**10,276,112,089**	**8,536,040,506**	**334,368,121,034**	**291,825,295,007**	**0**	**344,644,233,123**	**300,361,335,514**
108	**Prepayments**								
	Prepaid Expenses		945,441,836	568,626,499	1,382,258,851	1,171,947,839	0	2,327,700,687	1,740,574,338
	Mobilization Advance		42,506,827	39,080,772	0	0	0	42,506,827	39,080,772
	Total		**987,948,664**	**607,707,271**	**1,382,258,851**	**1,171,947,839**	**0**	**2,370,207,514**	**1,779,655,109**
109	**Non-financial Assets Held for Sale**								
	Land		0	0	0	0	0	0	0
	Building and Structures		0	0	0	0	0	0	0
	Office Equipment, Furniture and Fittings		3,390	3,390	0	0	0	3,390	3,390
	ICT Equipment		0	0	0	0	0	0	0
	Other Machinery and Equipment		0	0	0	0	0	0	0
	Oil Rigs		0	0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0	0
	Library Books		0	0	0	0	0	0	0
	Heritage and Cultural Asset		0	0	0	0	0	0	0
	Infrastructure Assets		0	0	0	0	0	0	0
	Transport Equipment		0	0	0	0	0	0	0
	Biological Assets (Non-Agricultural Activities)		0	0	0	0	0	0	0
	Total		**3,390**	**3,390**	**0**	**0**	**0**	**3,390**	**3,390**
110	**Long-Term Receivables**								
	Government On-lend Loans to Entities		16,893,553,237	1,233,497	0	0	(1,528,806,194)	15,364,747,043	1,233,497
	Government Loans to Private Entities		18,092,403	16,619,097,962	19,897,571,870	17,960,143,323	0	19,915,664,273	34,579,241,285
	Government Loans to Public Corporations		14,022,820,773	13,075,979,973	0	0	(13,244,506,667)	778,314,106	13,075,979,973
	Sub Total		**30,934,466,413**	**29,696,311,432**	**19,897,571,870**	**17,960,143,323**	**(14,773,312,861)**	**36,058,725,422**	**47,656,454,755**
	Staff Advance								
	Long Term Vehicle Advances	**1a**	0	0	0	0	0	0	0
	Long Term Housing Advance		0	0	0	0	0	0	0
	Total Staff Advance		**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Total Long-Term Receivables		**30,934,466,413**	**29,696,311,432**	**19,897,571,870**	**17,960,143,323**	**(14,773,312,861)**	**36,058,725,422**	**47,656,454,755**

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
111	**Investment**								
	Equity Investment	4	15,549,111,753	14,017,170,693	38,470,098,247	30,858,643,767	9,906,567,008	63,925,777,008	44,875,814,459
	Non-Equity Investment		0	0	1,382,468,053	594,926,298	0	1,382,468,053	594,926,298
	Total		**15,549,111,753**	**14,017,170,693**	**39,852,566,300**	**31,453,570,065**	**9,906,567,008**	**65,308,245,062**	**45,470,740,757**
	Add:								
	Impairment (Loss)/Gain		0	0	0	0	0	0	0
	Total		**15,549,111,753**	**14,017,170,693**	**39,852,566,300**	**31,453,570,065**	**9,906,567,008**	**65,308,245,062**	**45,470,740,757**
112	**Investment Property**								
	Land	5	29,667,439	29,667,439	0	0	0	29,667,439	29,667,439
	Buildings		4,265,663	0	5,588,293,666	5,530,696,237	0	5,592,559,329	5,530,696,237
	Total		**33,933,102**	**29,667,439**	**5,588,293,666**	**5,530,696,237**	**0**	**5,622,226,768**	**5,560,363,676**
113	**Work - In - Progress**								
	Buildings and Structures	8	54,416,637,589	17,449,731,937	4,525,636,739	5,121,245,156	0	58,942,274,328	22,570,977,093
	Infrastructure Assets		26,915,329,409	19,127,260,549	20,964,289,968	17,429,508,499	0	47,879,619,377	36,556,769,048
	Transport Equipment		0	0	0	25,110,000	0	0	25,110,000
	Oil Rigs		0	0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0	0
	Other Machinery and Equipment		1,616,839,944	141,412,951	0	0	0	1,616,839,944	141,412,951
	Intangible Assets		0	0	0	0	0	0	0
	Office Equipment, Furniture and Fittings		29,615,204	20,853,976	160,814,143	160,583,382	0	190,429,347	181,437,358
	Total		**82,978,422,146**	**36,739,259,413**	**25,650,740,850**	**22,736,447,037**	**0**	**108,629,162,996**	**59,475,706,450**
114	**Trade Payables**								
	Goods and Services	10	30,102,944,399	12,871,501,620	325,253,748,834	268,673,511,365	0	355,356,693,232	281,545,012,985
	Capex		35,444,653,282	1,877,395,479	1,447,592,503	1,161,497,223	0	36,892,245,785	3,038,892,703
	Withholding		0	5,203,284	124,190,255	75,793,946	(124,190,255)	0	80,997,230
	Total		**65,547,597,681**	**14,754,100,384**	**326,825,531,591**	**269,910,802,534**	**(124,190,255)**	**392,248,939,017**	**284,664,902,918**
115	**Other Payables**								
	Compensation	10							
	Compensation Arrears		3,390,662,869	114,572,249	349,762,251	310,630,275	0	3,740,425,120	425,202,524
	SSNIT (Tier 1)		1,050,280,303	2,463,330,122	(0)	40,540,526	0	1,050,280,303	2,503,870,648
	Tier 2 Pension		1,303,860,324	1,084,737,804	257,308,716	184,224,676	0	1,561,169,040	1,268,962,480
	Payroll 3rd Party Deductions		6,547,644	7,401,066,119	9,284,527,502	8,609,655,442	0	9,291,075,147	16,010,721,561
	PAYE		0	0	250,842,391	187,288,294	(250,842,391)	0	187,288,294
	Total Compensation Payable		**5,751,351,141**	**11,063,706,294**	**10,142,440,859**	**9,332,339,213**	**(250,842,391)**	**15,642,949,609**	**20,396,045,507**
	Unpaid Subsidies		0	0	65,871,277	62,383,395	0	65,871,277	62,383,395

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
	Unpaid Specialised Expenses		0	0	60,874,768,793	41,159,761,655	0	60,874,768,793	41,159,761,655
	Unpaid Finance Cost		0	0	806,506,531	805,017,694	0	806,506,531	805,017,694
	Deferred Income		32,336,418	28,089,618	10,623,641,286	954,068,726	0	10,655,977,704	982,158,344
	Refund of Taxes, Fees and Fines		0	0	38,441,690	2,105,785,668	0	38,441,690	2,105,785,668
	Judgement Debt		4,423,671,426	407,196,020	0	0	0	4,423,671,426	407,196,020
	Total Other Payable		**10,207,358,986**	**11,498,991,932**	**82,551,670,437**	**54,419,356,352**	**(250,842,391)**	**92,508,187,031**	**65,918,348,284**
116									
116a	**Short Term Trust Monies**								
	Public Entities	**11**	743,940,988	724,933,616	9,409,746,513	7,477,115,654	0	10,153,687,501	8,202,049,270
	Private Entities and Individuals		1,914,536,495	1,927,660,467	0	0	0	1,914,536,495	1,927,660,467
	Total		**2,658,477,483**	**2,652,594,083**	**9,409,746,513**	**7,477,115,654**	**0**	**12,068,223,996**	**10,129,709,737**
116b	**Long-Term Trust Monies**								
	Public Entities	**11**	0	0	0	0	0	0	0
	Private Entities and Individuals		5,200,843	4,977,516	0	0	0	5,200,843	4,977,516
	Total		**5,200,843**	**4,977,516**	**0**	**0**	**0**	**5,200,843**	**4,977,516**
117									
117a	**Derivatives (Current Liabilities)**								
	Forwards Contracts		0	0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0	0
	Swaps		0	0	4,712,717,498	2,694,310,275	0	4,712,717,498	2,694,310,275
	Futures Contracts		0	0	0	0	0	0	0
	Total		**0**	**0**	**4,712,717,498**	**2,694,310,275**	**0**	**4,712,717,498**	**2,694,310,275**
117b	**Derivatives (Non-Current Liabilities)**								
	Forwards Contracts		0	0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0	0
	Swaps		0	0	0	0	0	0	0
	Futures Contracts		0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**
118									
118a	**Service Concession Liabilities (Current Liabilities)**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
118b	**Service Concession Liabilities (Non-Current Liabilities)**		**41,655,354,693**	**5,322,775,990**	**0**	**0**	**0**	**41,655,354,693**	**5,322,775,990**
119									

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
119a	**Short Term Post Employment Benefits Obligation**								
	Gratuity		734,363,593	509,543,530	40,271,058	58,063,254	0	774,634,652	567,606,784
	Pensions		2,376,033,420	2,600,853,484	9,160,271	9,365,606	0	2,385,193,692	2,610,219,090
	End-of-Service Benefits		0	0	1,271,102,087	1,150,379,955	0	1,271,102,087	1,150,379,955
	Total		**3,110,397,014**	**3,110,397,014**	**1,320,533,417**	**1,217,808,815**	**0**	**4,430,930,430**	**4,328,205,829**
119b	**Long-Term Post Employment Benefits Obligation**								
	Gratuity		0	3,582,900,458	0	0	0	0	3,582,900,458
	Pensions		25,171,883,209	24,152,783,708	0	0	0	25,171,883,209	24,152,783,708
	End-of-Service Benefits		0	0	0	0	0	0	0
	Total		**25,171,883,209**	**27,735,684,166**	**0**	**0**	**0**	**25,171,883,209**	**27,735,684,166**
120									
120a	**Short-Term Loans and Financing**								
	Domestic Borrowing	**15**	97,033,788,487	59,271,405,139	19,164,249,769	21,169,686,216	(13,244,506,667)	102,953,531,589	80,441,091,356
	External Borrowing	**14**	9,126,291,396	20,758,575,240	443,174,659	0	0	9,569,466,055	20,758,575,240
	Overdraft		0	0	0	0	0	0	0
	Total		**106,160,079,883**	**80,029,980,379**	**19,607,424,428**	**21,169,686,216**	**(13,244,506,667)**	**112,522,997,644**	**101,199,666,596**
120b	**Long-Term Loans and Financing**								
	Domestic Borrowing	**15**	197,602,929,057	190,677,684,829	143,803,403,497	125,931,470,839	(1,528,806,194)	339,877,526,360	316,609,155,668
	External Borrowing	**14**	407,708,861,506	283,731,396,873	1,329,523,977	0	0	409,038,385,483	283,731,396,873
	Total		**605,311,790,562**	**474,409,081,702**	**145,132,927,475**	**125,931,470,839**	**(1,528,806,194)**	**748,915,911,843**	**600,340,552,542**
121									
121a	**Provisions (Current)**								
	Loan Receivable	**3**	0	0	39,595,076	39,595,076	0	39,595,076	39,595,076
	Investment	**4**	0	0	74,239,689,831	62,855,345,538	0	74,239,689,831	62,855,345,538
	Total		**0**	**0**	**74,279,284,906**	**62,894,940,613**	**0**	**74,279,284,906**	**62,894,940,613**
121b	**Provisions (Non-Current)**								
	Loan Receivable	**12**	41,987,999	30,986,249	0	0	0	41,987,999	30,986,249
	Investment	**13**	5,124,163	5,124,163	0	0	0	5,124,163	5,124,163
	Total		**47,112,162**	**36,110,412**	**0**	**0**	**0**	**47,112,162**	**36,110,412**
122									
122a	**Social Benefits (Current Liability)**								
	Employer Social Benefits		0	0	0	0	0	0	0

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
	Social Security Benefits		0	0	0	0	0	0	0
	Social Assistance Benefits		0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**
122b	**Social Benefits (Non-Current Liability)**								
	Employer Social Benefits		0	0	0	0	0	0	0
	Social Security Benefits		0	0	0	0	0	0	0
	Social Assistance Benefits		0	0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**
123	**TAX Revenue (Non-Exchange)**								
	Direct Tax								
	Paid by Individuals		22,471,202,569	17,670,607,839	0	0	0	22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329	0	0	0	39,966,267,547	29,698,974,329
	Miscellaneous		10,605,268,955	6,705,264,769	0	0	0	10,605,268,955	6,705,264,769
	Total		**73,042,739,071**	**54,074,846,937**	**0**	**0**	**0**	**73,042,739,071**	**54,074,846,937**
	ADD:								
	Centralised P.A.Y.E		9,696,101	0	0	0	250,842,391	(241,146,290)	0
	Total Direct Tax		**73,052,435,171**	**54,074,846,937**	**0**	**0**	**250,842,391**	**72,801,592,781**	**54,074,846,937**
	INDIRECT TAX								
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855	0	0	0	17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079	0	0	0	1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877	0	0	0	36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079	0	0	0	7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602	0	0	0	831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834	0	0	0	7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880	0	0	0	1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080	0	0	0	7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847	0	0	0	2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**	**0**	**0**	**0**	**81,641,319,164**	**62,725,632,134**
	ADD:								
	Un-receipt Withholding Tax From Government Entities		90,327,831	420,062,056	0	0	124,190,255	(33,862,424)	420,062,056
			81,731,646,994	63,145,694,190	0	0	124,190,255	81,607,456,740	63,145,694,190
	LESS								
	Energy Sector Levy		2,725,520,076	2,335,688,894	0	0	0	2,725,520,076	2,335,688,894
	Total Indirect Tax		**79,006,126,918**	**60,810,005,296**	**0**	**0**	**124,190,255**	**78,881,936,664**	**60,810,005,296**
	Total Tax Revenue		**152,058,562,090**	**114,884,852,233**	**0**	**0**	**375,032,645**	**151,683,529,444**	**114,884,852,233**

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
124	**NON-TAX REVENUE**								
	EXCHANGE TRANSACTION								
	Sales of goods and services		11,772,440,743	11,087,814,032	95,062,548,356	75,127,189,130	(1,299,707,898)	105,535,281,202	86,215,003,162
	Dividend Received		1,156,128,226	182,634,697	306,128,514	129,118,316	0	1,462,256,740	311,753,013
	Total		**12,928,568,969**	**11,270,448,729**	**95,368,676,870**	**75,256,307,446**	**(1,299,707,898)**	**106,997,537,942**	**86,526,756,175**
	NON-EXCHANGE TRANSACTION								
	Property income		660,534,285	705,855,262	191,782,851	262,387,141	0	852,317,135	968,242,402
	Fines, penalties, and forfeiture		44,702,219	362,780,849	764,657,144	486,331,418	0	809,359,363	849,112,267
	Rates		204,724,545	89,954,681	0	0	0	204,724,545	89,954,681
	Miscellaneous		1,257,937,357	371,135,143	37,755,654,510	15,337,018,669	0	39,013,591,867	15,708,153,812
	ABFA Share of Oil Revenue		7,032,458,734	5,418,348,304	0	0	0	7,032,458,734	5,418,348,304
	Total		**9,200,357,140**	**6,948,074,238**	**38,712,094,504**	**16,085,737,228**	**0**	**47,912,451,644**	**23,033,811,466**
	Total Non-Tax Revenue		**22,128,926,109**	**18,218,522,967**	**134,080,771,374**	**91,342,044,673**	**(1,299,707,898)**	**154,909,989,586**	**109,560,567,641**
125	**GRANT (Non-Exchange)**								
	Grant in Cash								
	Programme Grant		1,715,677,139	0	0	0	0	1,715,677,139	0
	Grant Received from Central Governemnt (CF)		0	38,530,820	767,348,021	5,247,791,163	0	767,348,021	5,286,321,983
	Decentralised Grants		25,198,709,891	1,197,094,111	20,881,557,595	1,371,751,626	20,881,557,595	25,198,709,891	2,568,845,737
	Grant in Kind	**16**					0	0	0
	Project Grant		0	6,416,217,229	0	0	0	0	6,416,217,229
	Grant Received from Central Governemnt (CF)		0	0	0	0	0	0	0
	Debt Restructuring Grant		0	31,787,455,969	0	0	0	0	31,787,455,969
	Decentralised Grants		0	10,421,831,008	0	0	0	0	10,421,831,008
	Total		**26,914,387,030**	**49,861,129,136**	**21,648,905,617**	**6,619,542,789**	**20,881,557,595**	**27,681,735,051**	**56,480,671,925**
126	**FINANCE INCOME**								
	Interest Income		72,308,808	31,040,561	12,419,526,043	1,445,807,765	0	12,491,834,851	1,476,848,326
	Income from other investing activities		0	0	864,192,419	980,553,921	0	864,192,419	980,553,921
	Total		**72,308,808**	**31,040,561**	**13,283,718,462**	**2,426,361,686**	**0**	**13,356,027,270**	**2,457,402,246**
	Summary Revenue								
	Exchange Transactions								
	Non-Tax		12,928,568,969	11,270,448,729	95,368,676,870	75,256,307,446	(1,299,707,898)	106,997,537,942	86,526,756,175
	Finance Income		72,308,808	31,040,561	13,283,718,462	2,426,361,686	0	13,356,027,270	2,457,402,246
	Non-Exchange								

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
	Tax		152,058,562,090	114,884,852,233	0	0	375,032,645	151,683,529,444	114,884,852,233
	Grants		26,914,387,030	49,861,129,136	21,648,905,617	6,619,542,789	20,881,557,595	27,681,735,051	56,480,671,925
	Non-Tax		9,200,357,140	6,948,074,238	38,712,094,504	16,085,737,228	0	47,912,451,644	23,033,811,466
	Total		**201,174,184,037**	**182,995,544,897**	**169,013,395,453**	**100,387,949,148**	**19,956,882,343**	**347,631,281,351**	**283,383,494,045**
127	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**								
	Established Post		50,137,221,705	39,322,100,293	9,202,390,089	7,294,286,795	0	59,339,611,794	46,616,387,088
	Non Established Post		1,079,988,112	646,721,423	695,665,902	155,515,905	0	1,775,654,014	802,237,328
	Allowances		18,241,635,155	11,387,717,560	4,504,932,130	1,986,289,881	0	22,746,567,285	13,374,007,441
	13% Employer SSF Contribution		4,305,036,504	3,423,693,434	784,072,451	301,234,797	0	5,089,108,955	3,724,928,231
	Gratuity		702,740,826	635,965,677	13,309,604	6,929,797	0	716,050,430	642,895,474
	Pension		2,068,806,035	1,838,225,298	347,103,883	120,089,174	0	2,415,909,918	1,958,314,472
	End of Service Benefit (ESB)		118,263,222	229,551,156	301,024,777	186,123,396	0	419,288,000	415,674,552
	Total Expenditure		**76,653,691,560**	**57,483,974,840**	**15,848,498,835**	**10,050,469,746**	**0**	**92,502,190,395**	**67,534,444,586**
128	**GOODS AND SERVICES (EXPENDITURE)**								
	Materials and Office Consumables		8,552,684,540	5,944,652,095	103,900,307,977	34,230,723,628	0	112,452,992,516	40,175,375,723
	Utilities		2,569,103,156	1,588,278,976	1,230,201,634	1,871,162,650	(1,299,707,898)	2,499,596,892	3,459,441,626
	General Cleaning		167,327,940	141,541,249	748,802,859	102,592,928	0	916,130,799	244,134,177
	Rentals and leases		208,246,686	168,817,515	372,217,659	158,117,957	0	580,464,345	326,935,472
	Travel and Transport		2,064,910,472	1,607,674,863	1,796,060,730	544,974,694	0	3,860,971,202	2,152,649,557
	Repairs and Maintenance		1,294,276,043	1,244,557,372	2,629,537,023	1,487,912,947	0	3,923,813,066	2,732,470,319
	Training, Seminar and Conference		20,576,610,289	2,953,426,349	918,546,805	510,596,754	0	21,495,157,094	3,464,023,103
	Consultancy Expenses		4,535,418,525	1,389,269,805	728,224,713	160,428,917	0	5,263,643,238	1,549,698,722
	Special Services		2,633,289,261	1,986,231,545	1,061,154,090	20,242,175,713	0	3,694,443,351	22,228,407,258
	Charges and Fees		2,787,202,309	4,615,570,436	2,350,798,950	871,227,617	0	5,138,001,260	5,486,798,052
	Emergency Services		6,154,509,187	2,746,381,608	808,695	22,402,161	0	6,155,317,882	2,768,783,769
	Insurance Premium		55,186,402	39,444,259	557,055,923	611,479,440	0	612,242,325	650,923,698
	Total Expenditure		**51,598,764,811**	**24,425,846,072**	**116,293,717,058**	**60,813,795,405**	**(1,299,707,898)**	**166,592,773,971**	**85,239,641,477**
129	**FINANCE COST (EXPENDITURE)**								
	Non Residents		7,559,568,478	1,348,925,109	10,925,315,588	1,460,788,807	0	18,484,884,065	2,809,713,917
	Residents		40,577,410,690	22,500,127,478	6,136,295,426	5,351,601,485	0	46,713,706,116	27,851,728,964
	Total Expenditure		**48,136,979,168**	**23,849,052,588**	**17,061,611,014**	**6,812,390,292**	**0**	**65,198,590,181**	**30,661,442,880**
130	**GOVERNMENT SUBSIDIES (EXPENDITURE)**								
	Petroleum		17,508,104,536	10,961,571,013	0	0	0	17,508,104,536	10,961,571,013
	Utility		320,160,000	0	0	0	0	320,160,000	0

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

		SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
	Schools Subsidy		176,084,465	373,132,821	0	0	0	176,084,465	373,132,821
	Fertilizer Subsidy		18,289,656	319,610	0	0	0	18,289,656	319,610
	Total Expenditure		**18,022,638,657**	**11,335,023,443**	**0**	**0**	**0**	**18,022,638,657**	**11,335,023,443**
131	**SOCIAL BENEFITS (EXPENDITURE)**								
	Social assistance benefits		69,013,914	51,616,976	0	0	0	69,013,914	51,616,976
	Employer social benefits		1,239,706,272	185,329,204	0	0	0	1,239,706,272	185,329,204
	Total Expenditure		**1,308,720,186**	**236,946,180**	**0**	**0**	**0**	**1,308,720,186**	**236,946,180**
132	**SPECIALISED EXPENSES (EXPENDITURE)**								
	Insurance and compensation		490,558,077	455,580,807	141,642,586	565,682,736	0	632,200,663	1,021,263,543
	Professional fees		399,132,159	231,200,876	128,497,229	239,196,353	0	527,629,387	470,397,229
	Court Expenses		17,026,657	8,935,423	61,933,878	2,460,135	0	78,960,534	11,395,559
	Awards & Rewards		371,999,416	69,311,750	8,167,161	241,917	0	380,166,577	69,553,668
	Donations		805,284,341	172,409,976	788,873,419	6,928,692,112	0	1,594,157,760	7,101,102,089
	Contributions		1,483,032,663	754,368,768	0	0	0	1,483,032,663	754,368,768
	Scholarship & Bursaries		2,784,939,968	2,676,365,229	49,888,543	70,092,356	0	2,834,828,510	2,746,457,585
	Special Operations		2,095,480,532	860,675,384	904,453,235	1,017,890,938	0	2,999,933,767	1,878,566,322
	Refuse Lifting Expenses		8,279,652	9,101,457	0	0	0	8,279,652	9,101,457
	Civic Numbering/Street Naming		1,897,887	2,292,473	0	0	0	1,897,887	2,292,473
	Grants to Employees/Households		882,018,311	463,315,716	19,692,396	0	0	901,710,707	463,315,716
	Council Tax/Tax Refund		482,368	390,557	594,202,886	247,589,166	0	594,685,254	247,979,723
	Accreditation		6,088,311	1,854,238	0	0	0	6,088,311	1,854,238
	Rent		24,142,396	8,934,698	0	0	0	24,142,396	8,934,698
	Dividend		0	0	4,360,000	0	0	4,360,000	0
	Judgement Debt		4,016,475,406	0	0	0	0	4,016,475,406	0
	Foreign Finance		9,058,854,502	8,972,870,558	0	0	0	9,058,854,502	8,972,870,558
	Provisions		11,001,750	0	11,384,344,293	0	0	11,395,346,043	0
	Total Expenditure		**22,456,694,397**	**14,687,607,911**	**14,086,055,624**	**9,071,845,714**	**0**	**36,542,750,021**	**23,759,453,625**
133	**Exchange Difference**								
	Multi-Lateral		21,931,887,237	21,907,280,674	0	0	0	21,931,887,237	21,907,280,674
	Bilateral	**14**	23,582,003,822	30,339,636,554	0	0	0	23,582,003,822	30,339,636,554
	Commercial		37,675,439,848	47,492,679,300	30,526,349,958	11,027,550,452	0	68,201,789,806	58,520,229,752
	Domestic Standard Loans		2,319,626,728	295,382,643	0	0	0	2,319,626,728	295,382,643
	Total Expenditure		**85,508,957,635**	**100,034,979,171**	**30,526,349,958**	**11,027,550,452**	**0**	**116,035,307,592**	**111,062,529,623**
134	**Grants (Expenditure)**								

GENERAL GOVERNMENT SECTOR - NOTES TO THE ACCOUNTS

	SCHEDULES	GENERAL GOVERNMENT SECTOR		SOEs & GBEs		ELIMINATIONS	WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2024 GH¢	2023 GH¢
Foreign Grant	16	0	0	0	0	0	0	0
International Organisations		0	0	0	0	0	0	0
Central Government Grants		0				0		
Grants to Other MDAs		0	0	0	0	0	0	0
Grants to SOE		0	2,376,400,768	0	0	20,881,557,595	20,881,557,595	2,376,400,768
Grants to MMDA		0	1,585,075,897	0	0	0	0	1,585,075,897
Total		**0**	**3,961,476,665**	**0**	**0**	**20,881,557,595**	**20,881,557,595**	**3,961,476,665**

NOTES TO THE ACCOUNTS

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135a **INVENTORY -GENERAL GOVERNMENT**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Bal	86,052,434	0	46,338,024
Additions	186,666,483	0	42,132,558
	272,718,917	0	88,470,582
Consumption	65,833,199	0	18,551,841
Closing Bal (31/12/2024)	**206,885,718**	**0**	**69,918,741**
Closing Bal (31/12/2023)	86,052,434	0	46,338,024

135b **INVENTORY - SOEs & GBEs**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Bal	6,569,996,837	0	0
Additions	3,644,187,990	0	0
	10,214,184,827	0	0
Consumption	2,430,098,460	0	0
Closing Bal (31/12/2024)	**7,784,086,367**	**0**	**0**
Closing Bal (31/12/2023)	6,569,996,837	0	0

135c **INVENTORY - WHOLE-OF-GOVERNMENT**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS
Opening Bal	6,656,049,271	0	46,338,024
Additions	3,830,854,473	0	42,132,558
	10,486,903,744	0	88,470,582
Consumption	2,495,931,659	0	18,551,841
Closing Bal (31/12/2024)	**7,990,972,085**	**0**	**69,918,741**
Closing Bal (31/12/2023)	6,656,049,271	0	46,338,024

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136a **Current Biological Assets (Agricultural Activities)**

	GENERAL GOVERNMENT		TOTAL
	ANIMAL GH¢	PLANT GH¢	GH¢
Cost As At 31/12/2023	0	0	0
Prior Year Adjustment	0	0	0
Cost As At 01/01/2024	0	0	0
Additions	0	0	0
Disposals in The Year	0	0	0
Impairment	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**
Closing Bal (31/12/2023)	**0**	**0**	**0**

136b **Non-Current Biological Assets (Agricultural Activities)**

	GENERAL GOVERNMENT		TOTAL
	ANIMAL GH¢	PLANT GH¢	GH¢

Cost As At 31/12/2023	891,822	190,105	1,081,927
Prior Year Adjustment	0	0	0
Cost As At 01/01/2024	891,822	190,105	1,081,927
Additions	0	0	0
Disposals in The Year	0	0	0
Impairment	0	0	0
Closing Bal (31/12/2024)	**891,822**	**190,105**	**1,081,927**
Closing Bal (31/12/2023)	**891,822**	**190,105**	**1,081,927**

137 **SERVICE CONCESSION ARRANGEMENT**

137a **GENERAL GOVERNMENT**	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		2,041,806,747	2,041,806,747
Adjustment	0	0		0	0
Additions	0	0		33,811,538,422	0
Less Disposals/Transfers	0	0		0	0
Total	0	0		35,853,345,169	2,041,806,747
Less;					
Acc. Amort/Depn. B/F	0	0		40,836,135	40,836,135
Amort/Depn. for the year	0	0		717,066,903	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		757,903,038	40,836,135
Bal As At 31/12/2024	**0**	**0**		**35,095,442,130**	**2,000,970,612**

SERVICE CONCESSION ARRANGEMENT

137b **SOEs & GBEs**	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		0	0
Adjustment	0	0		0	0
Additions	0	0		0	0
Less Disposals/Transfers	0	0		0	0
Total	0	0		0	0
Less;					
Acc. Amort/Depn. B/F	0	0		0	0
Amort/Depn. for the year	0	0		0	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		0	0
Bal As At 31/12/2024	**0**	**0**		**0**	**0**

SERVICE CONCESSION ARRANGEMENT

137c **WHOLE-OF-GOVERNMENT**	Transport Infrastructure and Equipment			Building Infrastructure Assets	
	Current Period	Previous Period		Current Period	Previous Period
Cost As At 01/01/2024	0	0		2,041,806,747	2,041,806,747
Adjustment	0	0		0	0
Additions	0	0		33,811,538,422	0
Less Disposals/Transfers	0	0		0	0
Total	0	0		35,853,345,169	2,041,806,747
Less;					

Acc. Amort/Depn. B/F	0	0		40,836,135	40,836,135
Amort/Depn. for the year	0	0		0	0
Less Amort/Depn. on Disposal	0	0		0	0
Total	0	0		40,836,135	40,836,135
Bal As At 31/12/2024	**0**	**0**		**35,812,509,034**	**2,000,970,612**

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138a **PROPERTY, PLANT AND EQUIPMENT**

GENERAL GOVERNMENT	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment
Opening Bal.	39,138,814,386	228,030,212,645	2,047,095,737	1,879,369,860	4,436,714,140
Additions	492,642,121	3,810,204,331	1,103,970,716	1,351,493,719	3,493,560,600
Disposals/Transfers	0	0	0	0	0
Total	39,631,456,507	231,840,416,976	3,151,066,453	3,230,863,579	7,930,274,740
Accu Dep B/F	0	14,489,412,605	311,259,185	271,153,883	634,479,316
Depreciation	0	6,317,866,472	358,874,876	667,243,500	804,587,229
Depreciation on Disposal	0	0	0	0	0
Impairment	0	0	0	0	0
Total	**0**	**20,807,279,077**	**670,134,061**	**938,397,383**	**1,439,066,545**
Net Book Value 31/12/2024	**39,631,456,507**	**211,033,137,899**	**2,480,932,392**	**2,292,466,196**	**6,491,208,195**
Net Book Value 31/12/2023	**39,138,814,386**	**213,543,874,536**	**1,735,836,552**	**1,608,215,977**	**3,802,162,442**
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

138b **PROPERTY, PLANT AND EQUIPMENT**

SOEs & GBEs	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment
Opening Bal.	6,686,778,187	36,918,973,065	2,157,651,576	1,563,392,339	36,411,294,366
Additions	615,168,405	6,435,094,284	371,977,281	357,561,701	14,846,894,261
Disposals/Transfers	0	0	1,946,953	526,046	10,918,381
Total	7,301,946,591	43,354,067,349	2,527,681,904	1,920,427,993	51,247,270,246
Accu Dep B/F	10,768,520	7,374,460,543	1,553,993,000	990,572,552	8,315,926,016
Depreciation	6,536,537	1,118,122,803	130,684,197	141,046,428	867,366,070
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815
Impairment	0	0	0	0	0
Total	**17,305,057**	**8,492,583,346**	**1,682,841,401**	**1,131,104,566**	**9,172,397,271**
Net Book Value 31/12/2024	**7,284,641,534**	**34,861,484,002**	**844,840,503**	**789,323,427**	**42,074,872,975**
Net Book Value 31/12/2023	**6,676,009,667**	**29,544,512,521**	**603,658,576**	**572,819,787**	**28,095,368,351**
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

138c **PROPERTY, PLANT AND EQUIPMENT**

WHOLE-OF-GOVERNMENT	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment
Opening Bal.	45,825,592,572	264,949,185,709	4,204,747,313	3,442,762,198	40,848,008,506
Additions	1,107,810,525	10,245,298,615	1,475,947,997	1,709,055,420	18,340,454,861
Disposals/Transfers	0	0	1,946,953	526,046	10,918,381

Total	46,933,403,098	275,194,484,325	5,682,642,263	5,152,343,664	59,199,381,748
Accu Dep B/F	10,768,520	21,863,873,148	1,865,252,185	1,261,726,435	8,950,405,332
Depreciation for the year	6,536,537	7,435,989,275	489,559,073	808,289,928	1,671,953,299
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815
Impairment	0	0	0	0	0
Total	**17,305,057**	**29,299,862,423**	**2,356,647,053**	**2,070,530,777**	**10,633,253,446**
Net Book Value 31/12/2024	**46,916,098,040**	**245,894,621,901**	**3,325,995,210**	**3,081,812,887**	**48,566,128,302**
Net Book Value 31/12/2023	**45,814,824,052**	**243,088,387,057**	**2,339,495,128**	**2,181,035,764**	**31,897,530,793**
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	**GENERAL GOVERNMENT**		**TOTAL**	**SOEs & GBEs**	
	Internally Generated Asset	**Acquired Intangible Asset**		**Internally Generated Asset**	**Acquired Intangible Asset**
Acquisition costs					
As of 01.01.2024	0	3,495,796,690	3,495,796,690	2,629,462,292	17,631,689,334
Additions	0	705,641,425	705,641,425	481,779,418	329,089,913
Disposal	0	0	0	0	0
As of 31.12.2024	0	4,201,438,114	4,201,438,114	3,111,241,710	17,960,779,248
Accumulated Amortization					
As of 01.01.2024	0	499,634,751	499,634,751	1,430,394,475	7,232,279,965
Amortization	0	600,206,800	600,206,800	197,264,511	284,880,309
Impairments	0	0	0	0	0
Disposals	0	0	0	0	0
As of 31.12.2024	**0**	**1,099,841,551**	**1,099,841,551**	**1,627,658,986**	**7,517,160,274**
Carrying amount as of 31.12.2024	**0**	**3,101,596,564**	**3,101,596,564**	**1,483,582,724**	**10,443,618,974**
Carrying amount as of 31.12.2023	**0**	**2,996,161,939**	**2,996,161,939**	**1,199,067,817**	**10,399,409,369**

NOTES TO THE ACCOUNTS

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135a **INVENTORY -GENERAL GOVERNMENT**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Bal	16,308,536	148,698,994
Additions	133,142,686	361,941,727
	149,451,222	510,640,721
Consumption	42,529,528	126,914,568
Closing Bal (31/12/2024)	**106,921,694**	**383,726,153**
Closing Bal (31/12/2023)	16,308,536	148,698,994

135b **INVENTORY - SOEs & GBEs**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Bal	0	6,569,996,837
Additions	0	3,644,187,990
	0	10,214,184,827
Consumption	0	2,430,098,460
Closing Bal (31/12/2024)	**0**	**7,784,086,367**
Closing Bal (31/12/2023)	0	6,569,996,837

135c **INVENTORY - WHOLE-OF-GOVERNMENT**

	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Bal	16,308,536	6,718,695,831
Additions	133,142,686	4,006,129,718
	149,451,222	10,724,825,549
Consumption	42,529,528	2,557,013,028
Closing Bal (31/12/2024)	**106,921,694**	**8,167,812,520**
Closing Bal (31/12/2023)	16,308,536	6,718,695,831

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136a **Current Biological Assets (Agricultural Activities)**

	SOEs & GBEs		TOTAL	WHOLE-OF-GOVERNMENT		TOTAL
	ANIMAL GH¢	PLANT GH¢	GH¢	ANIMAL GH¢	PLANT GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Disposals in The Year	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**0**	**0**
Closing Bal (31/12/2023)	**0**	**0**	**0**	**0**	**0**	**0**

136b **Non-Current Biological Assets (Agricultural Activities)**

	SOEs & GBEs		TOTAL	WHOLE-OF-GOVERNMENT		TOTAL
	ANIMAL GH¢	PLANT GH¢	GH¢	ANIMAL GH¢	PLANT GH¢	GH¢

Cost As At 31/12/2023	0	0	0	891,822	190,105	1,081,927
Prior Year Adjustment	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	891,822	190,105	1,081,927
Additions	0	0	0	0	0	0
Disposals in The Year	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**891,822**	**190,105**	**1,081,927**
Closing Bal (31/12/2023)	**0**	**0**	**0**	**891,822**	**190,105**	**1,081,927**

137 **SERVICE CONCESSION ARRANGEMENT**

137a **GENERAL GOVERNMENT**	ICT Infrastructure and Equipment		Total	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	3,280,969,243	3,280,969,243	5,322,775,990	5,322,775,990
Adjustment	0	0	0	0
Additions	1,406,493,381	0	35,218,031,803	0
Less Disposals/Transfers	0	0	0	0
Total	4,687,462,624	3,280,969,243	40,540,807,793	5,322,775,990
Less;				
Acc. Amort/Depn. B/F	468,709,892	468,709,892	509,546,027	509,546,027
Amort/Depn. for the year	669,637,518	0	1,386,704,421	0
Less Amort/Depn. on Disposal	0	0	0	0
Total	1,138,347,410	468,709,892	1,896,250,448	509,546,027
Bal As At 31/12/2024	**3,549,115,215**	**2,812,259,351**	**38,644,557,345**	**4,813,229,964**

SERVICE CONCESSION ARRANGEMENT

137b **SOEs & GBEs**	ICT Infrastructure and Equipment		Total	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	0	0
Adjustment	0	0	0	0
Additions	0	0	0	0
Less Disposals/Transfers	0	0	0	0
Total	0	0	0	0
Less;				
Acc. Amort/Depn. B/F	0	0	0	0
Amort/Depn. for the year	0	0	0	0
Less Amort/Depn. on Disposal	0	0	0	0
Total	0	0	0	0
Bal As At 31/12/2024	**0**	**0**	**0**	**0**

SERVICE CONCESSION ARRANGEMENT

137c **WHOLE-OF-GOVERNMENT**	ICT Infrastructure and Equipment		Total	
	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	3,280,969,243	3,280,969,243	5,322,775,990	5,322,775,990
Adjustment	0	0	0	0
Additions	1,406,493,381	0	35,218,031,803	0
Less Disposals/Transfers	0	0	0	0
Total	4,687,462,624	3,280,969,243	40,540,807,793	5,322,775,990
Less;				

Acc. Amort/Depn. B/F		468,709,892	468,709,892		509,546,027	509,546,027
Amort/Depn. for the year		669,637,518	0		669,637,518	0
Less Amort/Depn. on Disposal		0	0		0	0
Total		1,138,347,410	468,709,892		1,179,183,545	509,546,027
Bal As At 31/12/2024		**3,549,115,215**	**2,812,259,351**		**39,361,624,249**	**4,813,229,964**

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138a **PROPERTY, PLANT AND EQUIPMENT**

GENERAL GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	0	0	9,969,036	24,527,772,500	4,872,666,519	0	304,942,614,823
Additions	0	0	0	6,994,975	13,934,065,616	3,444,975,386	0	27,637,907,465
Disposals/Transfers	0	0	0	0	0	0	0	0
Total	0	0	0	16,964,012	38,461,838,116	8,317,641,906	0	332,580,522,288
Accu Dep B/F	0	0	0	184,933	2,375,578,014	705,678,764	0	18,787,746,700
Depreciation	0	0	0	755,030	1,550,093,656	1,778,495,004	0	11,477,915,767
Depreciation on Disposal	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**939,963**	**3,925,671,670**	**2,484,173,768**	**0**	**30,265,662,467**
Net Book Value 31/12/2024	**0**	**0**	**0**	**16,024,049**	**34,536,166,446**	**5,833,468,138**	**0**	**302,314,859,821**
Net Book Value 31/12/2023	**0**	**0**	**0**	**9,784,104**	**22,149,192,371**	**4,166,987,756**	**0**	**286,154,868,123**
IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

138b **PROPERTY, PLANT AND EQUIPMENT**

SOEs & GBEs	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	0	0	0	133,779,448,512	4,506,363,916	0	222,023,901,960
Additions	0	0	0	0	29,573,301,352	1,108,986,482	0	53,308,983,765
Disposals/Transfers	0	0	0	0	0	16,621,846	0	30,013,226
Total	0	0	0	0	163,352,749,864	5,598,728,553	0	275,302,872,499
Accu Dep B/F	0	0	0	0	45,542,069,579	2,895,054,547	0	66,682,844,757
Depreciation	0	0	0	0	4,802,420,938	361,927,457	0	7,428,104,429
Depreciation on Disposal	0	0	0	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**50,344,490,517**	**3,241,273,772**	**0**	**74,081,995,930**
Net Book Value 31/12/2024	**0**	**0**	**0**	**0**	**113,008,259,347**	**2,357,454,781**	**0**	**201,220,876,569**
Net Book Value 31/12/2023	**0**	**0**	**0**	**0**	**88,237,378,933**	**1,611,309,369**	**0**	**155,341,057,204**
IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

138c **PROPERTY, PLANT AND EQUIPMENT**

WHOLE-OF-GOVERNMENT	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	0	0	9,969,036	158,307,221,012	9,379,030,436	0	526,966,516,783
Additions	0	0	0	6,994,975	43,507,366,968	4,553,961,869	0	80,946,891,230
Disposals/Transfers	0	0	0	0	0	16,621,846	0	30,013,226

Total	0	0	0	16,964,012	201,814,587,980	13,949,614,150	0	607,943,421,239
Accu Dep B/F	0	0	0	184,933	47,917,647,593	3,600,733,311	0	85,470,591,457
Depreciation for the year	0	0	0	755,030	6,352,514,594	2,140,422,461	0	18,906,020,196
Depreciation on Disposal	0	0	0	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**939,963**	**54,270,162,187**	**5,756,864,004**	**0**	**104,405,564,909**
Net Book Value 31/12/2024	**0**	**0**	**0**	**16,024,049**	**147,544,425,793**	**8,192,750,146**	**0**	**503,537,856,330**
Net Book Value 31/12/2023	**0**	**0**	**0**	**9,784,104**	**110,386,571,305**	**5,778,297,125**	**0**	**441,495,925,327**
IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	**TOTAL**	**WHOLE-OF-GOVERNMENT (Current)**		**TOTAL**	**WHOLE-OF-GOVERNMENT (Previous)**		**TOTAL**
		Internally Generated Asset	**Acquired Intangible Asset**		**Internally Generated Asset**	**Acquired Intangible Asset**	
Acquisition costs							
As of 01.01.2024	20,261,151,627	2,629,462,292	21,127,486,024	23,756,948,316	0	0	0
Additions	810,869,332	481,779,418	1,034,731,338	1,516,510,756	0	0	0
Disposal	0	0	0	0	0	0	0
As of 31.12.2024	21,072,020,958	3,111,241,710	22,162,217,362	25,273,459,072	0	0	0
Accumulated Amortization							
As of 01.01.2024	8,662,674,440	1,430,394,475	7,731,914,716	9,162,309,191	0	0	0
Amortization	482,144,820	197,264,511	885,087,109	1,082,351,620	0	0	0
Impairments	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
As of 31.12.2024	**9,144,819,260**	**1,627,658,986**	**8,617,001,824**	**10,244,660,811**	**0**	**0**	**0**
Carrying amount as of 31.12.2024	**11,927,201,698**	**1,483,582,724**	**13,545,215,538**	**15,028,798,262**	**0**	**0**	**0**
Carrying amount as of 31.12.2023	**11,598,477,186**				**1,199,067,817**	**13,395,571,309**	**14,594,639,125**

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
ASSETS							
CURRENT ASSETS							
Cash and Cash Equivalents	140	101,370,709,875	53,122,729,344	61,060,638	13,388,260	101,431,770,513	53,136,117,604
Short-Term Receivables	141	342,850,011,832	300,361,335,514	0	0	342,850,011,832	300,361,335,514
Prepayments	142	2,370,207,514	1,779,655,109	0	0	2,370,207,514	1,779,655,109
Inventory	192	8,167,812,520	6,718,695,831	0	0	8,167,812,520	6,718,695,831
Non-financial Assets Held for Sale	143	3,390	3,390	0	0	3,390	3,390
Biological Assets	193a	0	0	0	0	0	0
TOTAL CURRENT ASSETS		**454,758,745,132**	**361,982,419,188**	**61,060,638**	**13,388,260**	**454,819,805,770**	**361,995,807,448**
NON CURRENT ASSETS							
Long-Term Receivables	144	36,057,803,736	47,656,454,755	0	0	36,057,803,736	47,656,454,755
Investments	145	65,308,245,062	45,470,740,757	0	0	65,308,245,062	45,470,740,757
Investment Property	146	5,622,226,768	5,560,363,676	0	0	5,622,226,768	5,560,363,676
Biological Assets	193b	1,081,927	1,081,927	0	0	1,081,927	1,081,927
Service Concession Arrangements	194	38,644,557,345	4,813,229,964	0	0	38,644,557,345	4,813,229,964
Property, Plant & Equipment	195	503,299,689,257	441,293,267,522	236,047,134	202,657,805	503,535,736,391	441,495,925,327
Work In-Progress	147	108,596,006,545	59,442,549,998	33,156,451	33,156,451	108,629,162,996	59,475,706,450
Intangible Asset	196	15,028,798,262	14,594,639,125	0	0	15,028,798,262	14,594,639,125
TOTAL NON-CURRENT ASSETS		**772,558,408,903**	**618,832,327,724**	**269,203,585**	**235,814,257**	**772,827,612,488**	**619,068,141,980**
TOTAL ASSETS		**1,227,317,154,035**	**980,814,746,912**	**330,264,223**	**249,202,516**	**1,227,647,418,258**	**981,063,949,428**

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
LIABILITIES							
CURRENT LIABILITIES							
Trade Payables	148	392,248,939,017	284,664,902,918	0	0	392,248,939,017	284,664,902,918
Other Payables	149	91,457,906,728	65,918,348,284	0	0	91,457,906,728	65,918,348,284
Trust Monies	150a	11,324,283,009	10,129,709,737	0	0	11,324,283,009	10,129,709,737
Derivatives	151a	4,712,717,498	2,694,310,275	0	0	4,712,717,498	2,694,310,275
Service Concession Arrangements	152a	0	0	0	0	0	0
Post-Employment Benefits Obligation	153a	4,430,930,430	4,328,205,829	0	0	4,430,930,430	4,328,205,829
Short-Term Loans and Financing	154a	110,993,269,764	101,199,666,596	0	0	110,993,269,764	101,199,666,596
Provisions	155a	74,279,284,906	62,894,940,613	0	0	74,279,284,906	62,894,940,613
Social Benefits	156a	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES		**689,447,331,352**	**531,830,084,252**	**0**	**0**	**689,447,331,352**	**531,830,084,252**
NON- CURRENT LIABILITIES							
Trust Monies	150b	5,200,843	4,977,516	0	0	5,200,843	4,977,516
Derivatives	151b	0	0	0	0	0	0
Service Concession Arrangements	152b	41,655,354,693	5,322,775,990	0	0	41,655,354,693	5,322,775,990
Post-Employment Benefits Obligation	153b	25,171,883,209	27,735,684,166	0	0	25,171,883,209	27,735,684,166
Long-Term Loans and Financing	154b	750,444,718,037	600,340,552,542	0	0	750,444,718,037	600,340,552,542
Provisions	155b	47,112,162	36,110,412	0	0	47,112,162	36,110,412

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
Social Benefits	156b	0	0	0	0	0	0
TOTAL NON-CURRENT LIABILITIES		**817,324,268,943**	**633,440,100,626**	**0**	**0**	**817,324,268,943**	**633,440,100,626**
TOTAL LIABILITIES		**1,506,771,600,296**	**1,165,270,184,878**	**0**	**0**	**1,506,771,600,296**	**1,165,270,184,878**
NET ASSET/(LIABILITIES)		**(279,454,446,261)**	**(184,455,437,966)**	**330,264,223**	**249,202,516**	**(279,124,182,038)**	**(184,206,235,450)**
NET ASSETS/EQUITY							
Stated Capital		39,308,805,055	29,477,867,710	0	0	39,308,805,055	29,477,867,710
Government Interest		1,532,478,595	0	0	0	1,532,478,595	0
Capital Reserves		38,508,490,542	29,652,900,633	0	0	38,508,490,542	29,652,900,633
Revaluation Reserves		107,157,844,785	75,376,390,459	0	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		877,207,702	876,666,530	0	0	877,207,702	876,666,530
Other Reserves		14,852,226,927	16,023,509,296	0	0	14,852,226,927	16,023,509,296
Non-Controlling Interest		(1,935,199)	106,129	0	0	(1,935,199)	106,129
Accumulated Surplus		(481,689,564,668)	(335,862,878,724)	330,264,223	249,202,516	(481,359,300,445)	(335,613,676,208)
TOTAL NET ASSETS/EQUITY		**(279,454,446,261)**	**(184,455,437,967)**	**330,264,223**	**249,202,516**	**(279,124,182,038)**	**(184,206,235,451)**

KWASI AGYEI
CONTROLLER AND ACCOUNTANT-GENERAL
DATE: 28/03/2025

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
REVENUE							
TAX REVENUE	157	152,433,594,736	114,884,852,233	0	0	152,433,594,736	114,884,852,233
NON-TAX REVENUE	158	154,806,154,853	109,529,664,422	103,834,733	30,903,219	154,909,989,586	109,560,567,641
GRANTS	159	46,841,781,521	53,605,374,062	1,721,511,125	2,875,297,864	48,563,292,646	56,480,671,925
FINANCE INCOME	160	13,356,027,270	2,457,402,246	0	0	13,356,027,270	2,457,402,246
TOTAL REVENUE		**367,437,558,380**	**280,477,292,963**	**1,825,345,858**	**2,906,201,082**	**369,262,904,238**	**283,383,494,045**
EXPENDITURE							
COMPENSATION OF EMPLOYEES	161	90,780,679,270	66,228,673,491	1,721,511,125	1,305,771,096	92,502,190,395	67,534,444,586
USE OF GOODS AND SERVICES	162	166,570,000,945	85,230,040,539	22,773,026	9,600,938	166,592,773,971	85,239,641,477
FINANCE COST	163	65,198,590,181	30,661,442,880	0	0	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	164	18,022,638,657	11,335,023,443	0	0	18,022,638,657	11,335,023,443
SOCIAL BENEFITS	165	1,308,720,186	236,492,629	0	453,551	1,308,720,186	236,946,180
SPECIALISED EXPENSES	166	36,542,750,021	23,758,843,079	0	610,547	36,542,750,021	23,759,453,625
EXCHANGE DIFFERENCE	167	116,035,307,592	111,062,529,623	0	0	116,035,307,592	111,062,529,623
GRANTS	168	0	3,961,476,665	0	0	0	3,961,476,665
CONSUMPTION OF FIXED ASSETS	200/201	21,375,076,237	16,375,099,323	0	0	21,375,076,237	16,375,099,323
TOTAL EXPENDITURE		**515,833,763,089**	**348,849,621,671**	**1,744,284,151**	**1,316,436,131**	**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(148,396,204,708)**	**(68,372,328,708)**	**81,061,707**	**1,589,764,952**	**(148,315,143,002)**	**(66,782,563,757)**
EXCEPTIONAL ITEMS							
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		5,717,808	1,753,201	0	0	5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(145,826,685,944)**	**(68,370,575,507)**	**81,061,707**	**1,589,764,952**	**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
REVENUE							
TAX REVENUE	157	152,433,594,736	114,884,852,233	0	0	152,433,594,736	114,884,852,233
NON-TAX REVENUE	158	154,806,154,853	109,529,664,422	103,834,733	30,903,219	154,909,989,586	109,560,567,641
GRANTS	159	46,841,781,521	53,605,374,062	1,721,511,125	2,875,297,864	48,563,292,646	56,480,671,925
FINANCE INCOME	160	13,356,027,270	2,457,402,246	0	0	13,356,027,270	2,457,402,246
TOTAL		**367,437,558,380**	**280,477,292,963**	**1,825,345,858**	**2,906,201,082**	**369,262,904,238**	**283,383,494,045**
EXPENDITURE							
GENERAL PUBLIC SERVICES		201,297,186,870	160,894,681,494	1,592,150,455	821,760,672	202,889,337,325	161,716,442,166
DEFENCE		4,709,551,337	2,860,806,746	30,554,541	135,449,553	4,740,105,878	2,996,256,299
PUBLIC ORDER AND SAFETY		18,583,218,050	10,483,871,409	101,805,488	329,082,988	18,685,023,538	10,812,954,397
ECONOMIC AFFAIRS		146,260,428,918	103,318,400,216	12,447,531	23,466,336	146,272,876,450	103,341,866,551
ENVIRONMENTAL PROTECTION		221,349,160	285,027,574	0	0	221,349,160	285,027,574
HOUSING AND COMMUNITY AMENITIES		8,103,180,823	4,427,888,764	0	0	8,103,180,823	4,427,888,764
HEALTH		20,760,731,875	13,469,469,820	0	0	20,760,731,875	13,469,469,820
RECREATION, CULTURE AND RELIGION		1,139,024,169	655,132,175	0	0	1,139,024,169	655,132,175
EDUCATION		81,946,467,738	25,816,406,316	7,326,136	6,676,583	81,953,793,874	25,823,082,899
SOCIAL PROTECTION		11,437,547,911	10,262,837,836	0	0	11,437,547,911	10,262,837,836
CONSUMPTION OF FIXED ASSETS	200/201	21,375,076,237	16,375,099,323	0	0	21,375,076,237	16,375,099,323
TOTAL		**515,833,763,089**	**348,849,621,671**	**1,744,284,151**	**1,316,436,131**	**517,578,047,240**	**350,166,057,802**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(148,396,204,708)**	**(68,372,328,708)**	**81,061,707**	**1,589,764,952**	**(148,315,143,002)**	**(66,782,563,757)**

REPUBLIC OF GHANA
SEGMENTED STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
EXCEPTIONAL ITEMS							
Gain/(Loss) On Financial Asset Through Fair Value		2,563,800,956	0	0	0	2,563,800,956	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		5,717,808	1,753,201	0	0	5,717,808	1,753,201
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(145,826,685,944)**	**(68,370,575,507)**	**81,061,707**	**1,589,764,952**	**(145,745,624,237)**	**(66,780,810,556)**

REPUBLIC OF GHANA

	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES						
Surplus/(Deficit) for the year	(145,826,685,944)	(68,370,575,507)	81,061,707	1,589,764,952	(145,745,624,237)	(66,780,810,556)
Add/Less non-cash items:					0	0
(Gain)/Loss on Revaluation	0	3,367,665,010	0	0	0	3,367,665,010
Impairment Loss	0	0	0	0	0	0
Depreciation and Amortization	21,375,076,237	16,375,099,323	0	0	21,375,076,237	16,375,099,323
(Profit)/Loss on disposals	(5,717,808)	0	0	0	(5,717,808)	0
Increase/(Decrease) in provisions	11,395,346,043	0	0	0	11,395,346,043	0
Non-cash fair value adjustments	0	0	0	0	0	0
Finance Cost	16,951,745,514	6,812,390,292	0	0	16,951,745,514	6,812,390,292
Other non-cash transactions	67,467,858,244	38,175,928,541	0	(1,373,718,887)	67,467,858,244	36,802,209,654
Adjusted Surplus / (Deficit)	**(28,642,377,714)**	**(3,639,492,342)**	**81,061,707**	**216,046,065**	**(28,561,316,008)**	**(3,423,446,277)**
Movement in Working Capital						
(Increase)/Decrease in Inventory	(1,449,116,691)	(1,385,886,170)	0	0	(1,449,116,691)	(1,385,886,170)
(Increase)/Decrease in Receivables	(53,401,446,685)	(80,198,010,710)	0	0	(53,401,446,685)	(80,198,010,710)
Increase/(Decrease) in Payables	121,950,062,992	126,387,726,321	0	0	121,950,062,992	126,387,726,321
Increase/(Decrease) in Other Payables	23,625,980,341	4,274,374,476	0	0	23,625,980,341	4,274,374,476
(Increase)/Decrease in Prepayment	(590,552,404)	(421,169,172)	0	0	(590,552,404)	(421,169,172)
(Increase)/Decrease in Non-Financial Assets Held	0	(3,390)	0	0	0	(3,390)
(Increase)/Decrease in Current Biological Assets	0	(1,081,927)	0	0	0	(1,081,927)
Increase in Social Benefit Liabilities	0	0	0	0	0	0
Increase/(Decrease) in Trust	1,938,737,585	6,308,311,743	0	0	1,938,737,585	6,308,311,743
Interest Paid	(16,928,321,814)	(6,857,695,916)	0	0	(16,928,321,814)	(6,857,695,916)
Net Cash Flow from Operating Activities	**46,502,965,610**	**44,467,072,913**	**81,061,707**	**216,046,065**	**46,584,027,316**	**44,683,118,978**

REPUBLIC OF GHANA

	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
CASH FLOW FROM INVESTING ACTIVITIES						
Proceeds from Disposal of Non-Financial Asset	6,777,778	0	0	0	6,777,778	0
Issuance of Loans	(22,272,244,002)	(1,554,698,976,233)	0	0	(22,272,244,002)	(1,554,698,976,233)
Proceeds from Recovery of Loans	19,096,660,471	1,553,228,872,555	0	0	19,096,660,471	1,553,228,872,555
Purchase of Investment	(19,247,229,143)	(477,108,206,565)	0	0	(19,247,229,143)	(477,108,206,565)
Proceeds from Sale of Investment	10,296,229,557	478,820,312,841	0	0	10,296,229,557	478,820,312,841
Issuance of Advances	(26,488,181,957)	(18,447,475,959)	0	0	(26,488,181,957)	(18,447,475,959)
Proceeds from Recovery of Adances	25,398,410,351	14,415,164,538	0	0	25,398,410,351	14,415,164,538
Acquisition of Non-Financial Asset	(131,645,332,295)	(91,789,113,784)	(33,389,328)	(202,657,805)	(131,678,721,623)	(91,991,771,590)
Acquisition of Derivatives	2,018,407,223	2,694,310,275	0	0	2,018,407,223	2,694,310,275
Proceeds from Disposal of Derivatives	0	0	0	0	0	0
Dividend Received	0	0	0	0	0	0
Net Cash Flow from Investing Activities	**(142,836,502,017)**	**(92,885,112,332)**	**(33,389,328)**	**(202,657,805)**	**(142,869,891,345)**	**(93,087,770,138)**
CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	727,874,848,866	5,354,663,341,019	0	0	727,874,848,866	5,354,663,341,019
Repayment of Domestic Borrowings	(696,131,602,221)	(5,268,826,951,633)			(696,131,602,221)	(5,268,826,951,633)
Proceeds from External Borrowings	551,647,582,606	498,172,516,453			551,647,582,606	498,172,516,453
Repayment of External Borrowings	(439,284,182,203)	(437,567,588,028)			(439,284,182,203)	(437,567,588,028)
Increase in Stated Capital	7,155,839,078	65,613,735,769	0	0	7,155,839,078	65,613,735,769
Decrease in Stated Capital	(6,680,969,185)	(63,243,877,569)	0	0	(6,680,969,185)	(63,243,877,569)
Dividend Paid	0	0	0	0	0	0
Net Cash Flow from Financing Activities	**144,581,516,941**	**148,811,176,012**	**0**	**0**	**144,581,516,941**	**148,811,176,012**
NET CHANGES IN CASH FLOW	**48,247,980,534**	**100,393,136,593**	**47,672,378**	**13,388,260**	**48,295,652,912**	**100,406,524,852**

REPUBLIC OF GHANA

	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
CASH AND CASH EQUIVALENT AT BEGINNING	53,122,729,341	(47,270,407,248)	13,388,260	0	53,136,117,601	(47,270,407,248)
CASH AND CASH EQUIVALENT AT CLOSE	101,370,709,875	53,122,729,344	61,060,638	13,388,260	101,431,770,513	53,136,117,604

REPUBLIC OF GHANA

SEGMENTED STATEMENT OF RECEIPTS AND PAYMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
RECEIPTS							
TAX RECEIPTS	169	154,684,058,234	114,464,790,177	0	0	154,684,058,234	114,464,790,177
NON-TAX RECEIPTS	170	147,659,277,976	88,316,059,320	103,834,733	30,903,219	147,763,112,709	88,346,962,538
GRANTS	171	46,841,781,521	224,787,989,857	1,721,511,125	1,501,578,977	48,563,292,646	226,289,568,834
FINANCE INCOME	172	13,356,027,270	2,457,402,246	0	0	13,356,027,270	2,457,402,246
LOANS RECEIVED	173	66,103,367,972	623,337,864,310	0	0	66,103,367,972	623,337,864,310
NET TREASURY OPERATIONS	174	46,045,854,370	59,663,361,035	0	0	46,045,854,370	59,663,361,035
DISPOSAL OF NON-FINANCIAL ASSET	175	6,777,778	0	0	0	6,777,778	0
SALE/RECOVERY OF FINANCIAL ASSET	176	54,785,500,851	521,739,294,542	0	0	54,785,500,851	521,739,294,542
TRUST MONIES	177	4,589,592,548	12,407,675,229	0	0	4,589,592,548	12,407,675,229
PRIOR PERIODS RECEIVABLE RECIPTS	178	34,952,128,223	15,975,471,965	0	0	34,952,128,223	15,975,471,965
TOTAL RECEIPTS		**569,024,366,743**	**1,663,149,908,680**	**1,825,345,858**	**1,532,482,196**	**570,849,712,600**	**1,664,682,390,876**
PAYMENTS							
COMPENSATION OF EMPLOYEES	179	84,348,287,536	63,774,929,802	1,721,511,125	1,305,771,096	86,069,798,661	65,080,700,898
USE OF GOODS AND SERVICES	180	106,387,377,940	48,440,941,194	22,773,026	9,600,938	106,410,150,966	48,450,542,131
NON-FINANCIAL ASSETS	181	55,601,744,306	60,929,541,269	33,389,328	202,657,805	55,635,133,634	61,132,199,074
FINANCE COST	182	65,198,590,181	30,661,442,880	0	0	65,198,590,181	30,661,442,880
GOVERNMENT SUBSIDIES	183	18,022,638,657	11,335,023,444	0	0	18,022,638,657	11,335,023,444
SOCIAL BENEFITS	184	1,308,720,186	236,492,629	0	453,551	1,308,720,186	236,946,180
SPECIALISED EXPENSES	185	14,567,455,364	18,244,859,707	0	610,547	14,567,455,364	18,245,470,253
TRUST MONIES	186	8,200,027,474	6,099,363,486	0	0	8,200,027,474	6,099,363,486
LOAN REPAYMENTS	187	50,253,010,568	630,008,398,749	0	0	50,253,010,568	630,008,398,749
FINANCIAL ASSETS	188	68,001,855,575	525,529,603,366	0	0	68,001,855,575	525,529,603,366
PREPAYMENT FOR CURRENT PERIOD	189	592,388,918	427,051,597	0	0	592,388,918	427,051,597
PRIOR-PERIOD LIABILITY PAYMENTS	190	46,175,158,307	69,067,362,074	0	0	46,175,158,307	69,067,362,074
GRANTS	191	2,119,131,196	98,001,761,892	0	0	2,119,131,196	98,001,761,892
TOTAL PAYMENTS		**520,776,386,209**	**1,562,756,772,088**	**1,777,673,479**	**1,519,093,936**	522,554,059,689	1,564,275,866,024
NET CHANGE IN STOCK OF CASH		**48,247,980,534**	**100,393,136,592**	**47,672,378**	**13,388,260**	**48,295,652,912**	**100,406,524,852**
CASH AND CASH EQUIVALENT AT BEGINNING		53,122,729,341	(47,270,407,248)	13,388,260	0	53,136,117,601	(47,270,407,248)
CASH AND CASH EQUIVALENT AT CLOSE		**101,370,709,875**	**53,122,729,344**	**61,060,638**	**13,388,260**	**101,431,770,513**	**53,136,117,604**

REPUBLIC OF GHANA

SEGMENTED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2024

	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
Opening Bal						
Stated Capital	29,477,867,710	27,108,009,509	0	0	29,477,867,710	27,108,009,509
Government Interest	0	0	0	0	0	0
Capital Reserves	29,652,900,633	24,936,521,904	0	0	29,652,900,633	24,936,521,904
Revaluation Reserves	75,376,390,459	46,181,295,197	0	0	75,376,390,459	46,181,295,197
Foreign Currency Translation Reserves	876,666,530	143,084,389	0	0	876,666,530	143,084,389
Other Reserves	16,023,509,296	7,649,251,984	0	0	16,023,509,296	7,649,251,984
Non-Controlling Interest	106,129	0	0	0	106,129	0
Accumulated Surplus	(335,862,878,724)	(238,359,432,406)	249,202,516	(1,340,562,435)	(335,613,676,208)	(239,699,994,842)
Add: Adjs						
Change in Acct Policy	0	0	0	0	0	0
Error	0	(29,132,870,810)	0	0	0	(29,132,870,810)
Total	**0**	**(29,132,870,810)**	**0**	**0**	**0**	**(29,132,870,810)**
Restated Acc Surplus	**(335,862,878,724)**	**(267,492,303,216)**	**249,202,516**	**(1,340,562,435)**	**(335,613,676,208)**	**(268,832,865,652)**
Changes (Movement)						
Stated Capital	9,830,937,345	2,369,858,201	0	0	9,830,937,345	2,369,858,201
Government Interest	1,532,478,595	0	0	0	1,532,478,595	0
Capital Reserves	8,855,589,909	4,716,378,728	0	0	8,855,589,909	4,716,378,728
Revaluation Reserves	31,781,454,326	29,195,095,263	0	0	31,781,454,326	29,195,095,263
Foreign Currency Translation Reserves	541,171	733,582,141	0	0	541,171	733,582,141

REPUBLIC OF GHANA

SEGMENTED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2024

	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
Other Reserves	(1,171,282,369)	8,374,257,311	0	0	(1,171,282,369)	8,374,257,311
Non-Controlling Interest	(2,041,328)	106,129	0	0	(2,041,328)	106,129
Surplus for the year	(145,826,685,944)	(68,370,575,507)	81,061,707	1,589,764,952	(145,745,624,237)	(66,780,810,556)
Total	**(94,999,008,294)**	**(22,981,297,734)**	**81,061,707**	**1,589,764,952**	**(94,917,946,588)**	**(21,391,532,782)**
Closing Bal						
Stated Capital	39,308,805,055	29,477,867,710	0	0	39,308,805,055	29,477,867,710
Government Interest	1,532,478,595	0	0	0	1,532,478,595	0
Capital Reserves	38,508,490,542	29,652,900,633	0	0	38,508,490,542	29,652,900,633
Revaluation Reserves	107,157,844,785	75,376,390,459	0	0	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves	877,207,702	876,666,530	0	0	877,207,702	876,666,530
Other Reserves	14,852,226,927	16,023,509,296	0	0	14,852,226,927	16,023,509,296
Non-Controlling Interest	(1,935,199)	106,129	0	0	(1,935,199)	106,129
Accumulated Surplus	(481,689,564,668)	(335,862,878,724)	330,264,223	249,202,516	(481,359,300,445)	(335,613,676,208)
Total	**(279,454,446,261)**	**(184,455,437,967)**	**330,264,223**	**249,202,516**	**(279,124,182,038)**	**(184,206,235,451)**

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
140	**Cash and Cash Equivalents**							
	Cash Balance							
	Treasury Main Account		1,764,030,862	869,260,334	0	0	1,764,030,862	869,260,334
	MDA Sub-CF Accounts		4,201,150,223	4,207,298,055	0	0	4,201,150,223	4,207,298,055
	Regional Sub-CF Accounts		43,905,485	10,517,848	0	0	43,905,485	10,517,848
	MMDA Sub-CF Accounts		436,484,738	508,662,338	0	0	436,484,738	508,662,338
	Tax Revenue Accounts		12,805,210,268	225,786,209	0	0	12,805,210,268	225,786,209
	NTR Revenue Accounts		826,146,269	2,720,317,398	0	0	826,146,269	2,720,317,398
	Centralised Accounts		7,403,117,044	4,010,060,340	0	0	7,403,117,044	4,010,060,340
	Commercial Accounts- Bank of Ghana		13,751,783,227	3,122,515,231	0	0	13,751,783,227	3,122,515,231
	Other Commercial Bank Accounts		59,135,448,511	36,257,017,312	61,060,638	13,388,260	59,196,509,149	36,270,405,572
	Total Cash Balance		**100,367,276,626**	**51,931,435,065**	**61,060,638**	**13,388,260**	**100,428,337,264**	**51,944,823,325**
	Collateral Securities							
	Banko Du Brazil-Hanger Project		24,049,241	24,049,241	0	0	24,049,241	24,049,241
	Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464	0	0	69,486,464	69,486,464
	CDB Owner Contribution		206,380,064	206,380,064	0	0	206,380,064	206,380,064
	CDB Debt Service Reserve		370,586,909	370,586,909	0	0	370,586,909	370,586,909
	CDB Collection Account		9,576,037	9,576,037	0	0	9,576,037	9,576,037
	Sinking Fund		946,965	188,807,995	0	0	946,965	188,807,995
	Debt Service Reserve Account		322,407,569	322,407,569	0	0	322,407,569	322,407,569
	Total Collateral Securities		**1,003,433,249**	**1,191,294,279**	**0**	**0**	**1,003,433,249**	**1,191,294,279**
	Short Term Investments							
	Domestic		0	0	0	0	0	0
	External		0	0	0	0	0	0
	Total Short Term Investments		**0**	**0**	**0**	**0**	**0**	**0**
	Total Cash and Cash Equivalent Balance		**101,370,709,875**	**53,122,729,344**	**61,060,638**	**13,388,260**	**101,431,770,513**	**53,136,117,604**
141	**Short-Term Receivables**							
	Staff Advance							
	Vehicle Advances		260,457,417	224,962,926	0	0	260,457,417	224,962,926
	Special Advances		6,530,770,828	5,752,955,474	0	0	6,530,770,828	5,752,955,474
	Salary Advances	**1a**	858,271,792	619,514,509	0	0	858,271,792	619,514,509
	Advance Revolving		1,368,518	1,368,518	0	0	1,368,518	1,368,518
	Housing Advance		602,488,336	564,783,858	0	0	602,488,336	564,783,858
	Total Staff Advance		**8,253,356,891**	**7,163,585,285**	**0**	**0**	**8,253,356,891**	**7,163,585,285**
	Accrued Income							

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Exchange Transaction		328,028,301,978	287,504,500,787	0	0	328,028,301,978	287,504,500,787
	Non-Exchange Transactions	1b	1,464,203,420	1,037,725,239	0	0	1,464,203,420	1,037,725,239
	Other Income		5,104,149,543	4,655,524,203	0	0	5,104,149,543	4,655,524,203
	Total Accrued Income		**334,596,654,941**	**293,197,750,228**	**0**	**0**	**334,596,654,941**	**293,197,750,228**
	Total Short-Term Receivables		**342,850,011,832**	**300,361,335,514**	**0**	**0**	**342,850,011,832**	**300,361,335,514**
142	**Prepayments**							
	Prepaid Expenses		2,327,700,687	1,740,574,338	0	0	2,327,700,687	1,740,574,338
	Mobilization Advance		42,506,827	39,080,772	0	0	42,506,827	39,080,772
	Total		**2,370,207,514**	**1,779,655,109**	**0**	**0**	**2,370,207,514**	**1,779,655,109**
143	**Non-financial Assets Held for Sale**							
	Land		0	0	0	0	0	0
	Building and Structures		0	0	0	0	0	0
	Office Equipment, Furniture and Fittings		3,390	3,390	0	0	3,390	3,390
	ICT Equipment		0	0	0	0	0	0
	Other Machinery and Equipment		0	0	0	0	0	0
	Oil Rigs		0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0
	Library Books		0	0	0	0	0	0
	Furniture and Fittings		0	0	0	0	0	0
	Infrastructure Assets		0	0	0	0	0	0
	Transport Equipment		0	0	0	0	0	0
	Biological Assets (Non-Agricultural Activities)		0	0	0	0	0	0
	Total		**3,390**	**3,390**	**0**	**0**	**3,390**	**3,390**
144	**Long-Term Receivables**							
	Government On-lend Loans to Entities		15,364,747,043	1,233,497	0	0	15,364,747,043	1,233,497
	Government Loans to Private Entities	3	19,914,742,587	34,579,241,285	0	0	19,914,742,587	34,579,241,285
	Government Loans to Public Corporations		778,314,106	13,075,979,973	0	0	778,314,106	13,075,979,973
	Sub-Total		**36,057,803,736**	**47,656,454,755**	**0**	**0**	**36,057,803,736**	**47,656,454,755**
	Staff Advance							
	Long Term Vehicle Advances		0	0	0	0	0	0
	Long Term Housing Advance		0	0	0	0	0	0
	Total Staff Advance		**0**	**0**	**0**	**0**	**0**	**0**
	Total Long-Term Receivables		**36,057,803,736**	**47,656,454,755**	**0**	**0**	**36,057,803,736**	**47,656,454,755**
145	**Investment**							
	Equity Investment	4	63,925,777,008	44,875,814,459	0	0	63,925,777,008	44,875,814,459

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Non-Equity Investment		1,382,468,053	594,926,298	0	0	1,382,468,053	594,926,298
	Total		**65,308,245,062**	**45,470,740,757**	**0**	**0**	**65,308,245,062**	**45,470,740,757**
	Add:							
	Impairment (Loss)/Gain		0	0	0	0	0	0
	Total		**65,308,245,062**	**45,470,740,757**	**0**	**0**	**65,308,245,062**	**45,470,740,757**
146	**Investment Property**							
	Land	5	29,667,439	29,667,439	0	0	29,667,439	29,667,439
	Buildings		5,592,559,329	5,530,696,237	0	0	5,592,559,329	5,530,696,237
	Total		**5,622,226,768**	**5,560,363,676**	**0**	**0**	**5,622,226,768**	**5,560,363,676**
147	**Work - In - Progress**							
	Buildings and Structures		58,909,117,877	22,537,820,642	33,156,451	33,156,451	58,942,274,328	22,570,977,093
	Infrastructure Assets		47,879,619,377	36,556,769,048	0	0	47,879,619,377	36,556,769,048
	Transport Equipment		0	25,110,000	0	0	0	25,110,000
	Oil Rigs	8	0	0	0	0	0	0
	Military Asset, Weapons Systems		0	0	0	0	0	0
	Other Machinery and Equipment		1,616,839,944	141,412,951	0	0	1,616,839,944	141,412,951
	Intangible Assets		0	0	0	0	0	0
	Office Equipment, Furniture and Fittings		190,429,347	181,437,358	0	0	190,429,347	181,437,358
	Total		**108,596,006,545**	**59,442,549,998**	**33,156,451**	**33,156,451**	**108,629,162,996**	**59,475,706,450**
148	**Trade Payables**							
	Goods and Services		355,356,693,232	281,545,012,985	0	0	355,356,693,232	281,545,012,985
	Capex	10	36,892,245,785	3,038,892,703	0	0	36,892,245,785	3,038,892,703
	Withholding		(0)	80,997,230	0	0	(0)	80,997,230
	Total		**392,248,939,017**	**284,664,902,918**	**0**	**0**	**392,248,939,017**	**284,664,902,918**
149	**Other Payables**							
	Compensation							
	Compensation Arrears		3,740,425,120	425,202,524	0	0	3,740,425,120	425,202,524
	SSNIT (Tier 1)	10	(0)	2,503,870,648	0	0	(0)	2,503,870,648
	Tier 2 Pension		1,561,169,040	1,268,962,480	0	0	1,561,169,040	1,268,962,480
	Payroll 3rd Party Deductions		9,291,075,147	16,010,721,561	0	0	9,291,075,147	16,010,721,561
	PAYE		0	187,288,294	0	0	0	187,288,294
	Total Compensation Payable		**14,592,669,306**	**20,396,045,507**	**0**	**0**	**14,592,669,306**	**20,396,045,507**
	Unpaid Subsidies		65,871,277	62,383,395	0	0	65,871,277	62,383,395
	Unpaid Specialised Expenses		60,874,768,793	41,159,761,655	0	0	60,874,768,793	41,159,761,655

REPUBLIC OF GHANA
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		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Unpaid Finance Cost	10	806,506,531	805,017,694	0	0	806,506,531	805,017,694
	Deferred Income		10,655,977,704	982,158,344	0	0	10,655,977,704	982,158,344
	Refund of Taxes, Fees and Fines		38,441,690	2,105,785,668	0	0	38,441,690	2,105,785,668
	Judgement Debt		4,423,671,426	407,196,020	0	0	4,423,671,426	407,196,020
	Total Other Payable		**91,457,906,728**	**65,918,348,284**	**0**	**0**	**91,457,906,728**	**65,918,348,284**
150								
150a	**Short Term Trust Monies**							
	Public Entities	11	9,409,746,513	8,202,049,270	0	0	9,409,746,513	8,202,049,270
	Private Entities and Individuals		1,914,536,495	1,927,660,467	0	0	1,914,536,495	1,927,660,467
	Total		**11,324,283,009**	**10,129,709,737**	**0**	**0**	**11,324,283,009**	**10,129,709,737**
150b	**Long-Term Trust Monies**							
	Public Entities	11	0	0	0	0	0	0
	Private Entities and Individuals		5,200,843	4,977,516	0	0	5,200,843	4,977,516
	Total		**5,200,843**	**4,977,516**	**0**	**0**	**5,200,843**	**4,977,516**
151								
151a	**Derivatives (Current Liabilities)**							
	Forwards Contracts		0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0
	Swaps		4,712,717,498	2,694,310,275	0	0	4,712,717,498	2,694,310,275
	Futures Contracts		0	0	0	0	0	0
	Total		**4,712,717,498**	**2,694,310,275**	**0**	**0**	**4,712,717,498**	**2,694,310,275**
151b	**Derivatives (Non-Current Liabilities)**							
	Forwards Contracts		0	0	0	0	0	0
	Options Contracts		0	0	0	0	0	0
	Swaps		0	0	0	0	0	0
	Futures Contracts		0	0	0	0	0	0
	Total		**0**	**0**	**0**	**0**	**0**	**0**
152								
152a	**Service Concession Liability (Current Liabilities)**		**0**	**0**	**0**	**0**	**0**	**0**
152b	**Service Concession Liability (Non-current Liabilities)**		**41,655,354,693**	**5,322,775,990**	**0**	**0**	**41,655,354,693**	**5,322,775,990**
153								

REPUBLIC OF GHANA
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		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
153a	**Short Term Post Employment Benefits Obligation**							
	Gratuity		774,634,652	567,606,784	0	0	774,634,652	567,606,784
	Pensions		2,385,193,692	2,610,219,090	0	0	2,385,193,692	2,610,219,090
	End-of-Service Benefits		1,271,102,087	1,150,379,955	0	0	1,271,102,087	1,150,379,955
	Total		**4,430,930,430**	**4,328,205,829**	**0**	**0**	**4,430,930,430**	**4,328,205,829**
153b	**Long-Term Post Employment Benefits Obligation**							
	Gratuity		0	3,582,900,458	0	0	0	3,582,900,458
	Pensions		25,171,883,209	24,152,783,708	0	0	25,171,883,209	24,152,783,708
	End-of-Service Benefits		0	0	0	0	0	0
	Total		**25,171,883,209**	**27,735,684,166**	**0**	**0**	**25,171,883,209**	**27,735,684,166**
154								
154a	**Short-Term Loans and Financing**							
	Domestic Borrowing	**15**	101,423,803,709	80,441,091,356	0	0	101,423,803,709	80,441,091,356
	External Borrowing	**14**	9,569,466,055	20,758,575,240	0	0	9,569,466,055	20,758,575,240
	Overdraft		0	0	0	0	0	0
	Total		**110,993,269,764**	**101,199,666,596**	**0**	**0**	**110,993,269,764**	**101,199,666,596**
154b	**Long-Term Loans and Financing**							
	Domestic Borrowing	**15**	341,406,332,554	316,609,155,668	0	0	341,406,332,554	316,609,155,668
	External Borrowing	**14**	409,038,385,483	283,731,396,873	0	0	409,038,385,483	283,731,396,873
	Total		**750,444,718,037**	**600,340,552,542**	**0**	**0**	**750,444,718,037**	**600,340,552,542**
155								
155a	**Provisions (Current)**							
	Loan Receivable	**12**	39,595,076	39,595,076	0	0	39,595,076	39,595,076
	Investment	**13**	74,239,689,831	62,855,345,538	0	0	74,239,689,831	62,855,345,538
	Total		**74,279,284,906**	**62,894,940,613**	**0**	**0**	**74,279,284,906**	**62,894,940,613**
155b	**Provisions (Non-Current)**							
	Loan Receivable	**12**	41,987,999	30,986,249	0	0	41,987,999	30,986,249
	Investment	**13**	5,124,163	5,124,163	0	0	5,124,163	5,124,163
	Total		**47,112,162**	**36,110,412**	**0**	**0**	**47,112,162**	**36,110,412**
156								
156a	**Social Benefits (Current Liability)**							
	Employer Social Benefits		0	0	0	0	0	0

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SEGMENTED - NOTES TO THE ACCOUNTS

	SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Social Security Benefits	0	0	0	0	0	0
	Social Assistance Benefits	0	0	0	0	0	0
	Total	**0**	**0**	0	0	0	0
156b	**Social Benefits (Non-Current Liability)**						
	Employer Social Benefits	0	0	0	0	0	0
	Social Security Benefits	0	0	0	0	0	0
	Social Assistance Benefits	0	0	0	0	0	0
	Total	**0**	**0**	**0**	**0**	**0**	**0**
157	**TAX Revenue (Non-Exchange)**						
	Direct Tax						
	Paid by Individuals	22,471,202,569	17,670,607,839	0	0	22,471,202,569	17,670,607,839
	Paid by Corporations	39,966,267,547	29,698,974,329	0	0	39,966,267,547	29,698,974,329
	Miscellaneous	10,605,268,955	6,705,264,769	0	0	10,605,268,955	6,705,264,769
	Total	**73,042,739,071**	**54,074,846,937**	**0**	**0**	**73,042,739,071**	**54,074,846,937**
	ADD:						
	Centralised P.A.Y.E	260,538,492	0			260,538,492	0
	Total Direct Tax	**73,303,277,562**	**54,074,846,937**	**0**	**0**	**73,303,277,562**	**54,074,846,937**
	INDIRECT TAX						
	General Taxes on Goods and Services	17,110,406,161	14,556,990,855	0	0	17,110,406,161	14,556,990,855
	Excises	1,273,738,168	900,193,079	0	0	1,273,738,168	900,193,079
	Customs and Other Import Duties	36,616,068,954	26,985,993,877	0	0	36,616,068,954	26,985,993,877
	NHIL	7,167,714,857	5,302,737,079	0	0	7,167,714,857	5,302,737,079
	Communication Service Tax	831,081,957	663,574,602	0	0	831,081,957	663,574,602
	GETFUND	7,167,653,254	5,302,637,834	0	0	7,167,653,254	5,302,637,834
	Covid 19 Levi	1,799,161,628	1,387,383,880	0	0	1,799,161,628	1,387,383,880
	Petroleum Related Fund	7,602,585,896	6,469,530,080	0	0	7,602,585,896	6,469,530,080
	E-Levy	2,072,908,289	1,156,590,847	0	0	2,072,908,289	1,156,590,847
	Total	**81,641,319,164**	**62,725,632,134**	**0**	**0**	**81,641,319,164**	**62,725,632,134**
	ADD:						
	Un-receipt Withholding Tax From Government Entities	214,518,086	420,062,056	0	0	214,518,086	420,062,056
	Total Indirect Tax	**81,855,837,250**	**63,145,694,190**	**0**	**0**	**81,855,837,250**	**63,145,694,190**
	LESS						
	Energy Sector Levy	2,725,520,076	2,335,688,894	0	0	2,725,520,076	2,335,688,894

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Total Tax Revenue		**152,433,594,736**	**114,884,852,233**	**0**	**0**	**152,433,594,736**	**114,884,852,233**
158	**NON-TAX REVENUE**							
	EXCHANGE TRANSACTION							
	Sales of goods and services		105,464,835,798	86,184,924,344	70,445,405	30,078,818	105,535,281,202	86,215,003,162
	Dividend Received		1,462,256,740	311,753,013	0	0	1,462,256,740	311,753,013
	Total		**106,927,092,538**	**86,496,677,356**	**70,445,405**	**30,078,818**	**106,997,537,942**	**86,526,756,175**
	NON-EXCHANGE TRANSACTION							
	Property income		852,317,135	967,418,002	0	824,400	852,317,135	968,242,402
	Fines, penalties, and forfeiture		809,359,363	849,112,267	0	0	809,359,363	849,112,267
	Rates		204,724,545	89,954,681	0	0	204,724,545	89,954,681
	Miscellaneous		38,980,202,538	15,708,153,812	33,389,328	0	39,013,591,867	15,708,153,812
	ABFA Share of Oil Revenue		7,032,458,734	5,418,348,304	0	0	7,032,458,734	5,418,348,304
	Total		**47,879,062,316**	**23,032,987,065**	**33,389,328**	**824,400**	**47,912,451,644**	**23,033,811,466**
	Total Non-Tax Revenue		**154,806,154,853**	**109,529,664,422**	**103,834,733**	**30,903,219**	**154,909,989,586**	**109,560,567,641**
159	**GRANT (Non-Exchange)**							
	Grant in Cash							
	Programme Grant		1,715,677,139	0	0	0	1,715,677,139	0
	Grant Received from Central Governemnt (CF		767,348,021	5,286,321,983		0	767,348,021	5,286,321,983
	Decentralised Grant		44,358,756,361	(306,452,126)	1,721,511,125	2,875,297,864	46,080,267,486	2,568,845,737
	Grant in Kind							
	Project Grant	**16**	0	6,416,217,229	0	0	0	6,416,217,229
	Grant Received from Central Governemnt (CF		0	0	0		0	0
	Debt Restructuring Grant		0	31,787,455,969	0	0	0	31,787,455,969
	Decentralised Grant		0	10,421,831,008	0	0	0	10,421,831,008
	Total		**46,841,781,521**	**53,605,374,062**	**1,721,511,125**	**2,875,297,864**	**48,563,292,646**	**56,480,671,925**
160	**FINANCE INCOME**							
	Interest Income		12,491,834,851	1,476,848,326	0	0	12,491,834,851	1,476,848,326
	Income from other investing activities		864,192,419	980,553,921	0	0	864,192,419	980,553,921
	Total		**13,356,027,270**	**2,457,402,246**	**0**	**0**	**13,356,027,270**	**2,457,402,246**
	Summary Revenue							
	Exchange Transactions							
	Non-Tax		106,927,092,538	86,496,677,356	70,445,405	30,078,818	106,997,537,942	86,526,756,175

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	SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Finance Income	13,356,027,270	2,457,402,246	0	0	13,356,027,270	2,457,402,246
	Non-Exchange			0	0		
	Tax	152,433,594,736	114,884,852,233	0	0	152,433,594,736	114,884,852,233
	Grants	46,841,781,521	53,605,374,062	1,721,511,125	2,875,297,864	48,563,292,646	56,480,671,925
	Non-Tax	47,879,062,316	23,032,987,065	0	824,400	47,912,451,644	23,033,811,466
	Total	**367,437,558,380**	**280,477,292,963**	**1,791,956,529**	**2,906,201,082**	**369,262,904,238**	**283,383,494,045**
161	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**						
	Established Post	57,618,100,669	45,310,977,569	1,721,511,125	1,305,409,519	59,339,611,794	46,616,387,088
	Non Established Post	1,775,654,014	802,237,328	0	0	1,775,654,014	802,237,328
	Allowances	22,746,567,285	13,373,645,864	0	361,577	22,746,567,285	13,374,007,441
	13% Employer SSF Contribution	5,089,108,955	3,724,928,231	0	0	5,089,108,955	3,724,928,231
	Gratuity	716,050,430	642,895,474	0	0	716,050,430	642,895,474
	Pension	2,415,909,918	1,958,314,472	0	0	2,415,909,918	1,958,314,472
	End of Service Benefit (ESB)	419,288,000	415,674,552	0	0	419,288,000	415,674,552
	Total Expenditure	**90,780,679,270**	**66,228,673,491**	**1,721,511,125**	**1,305,771,096**	**92,502,190,395**	**67,534,444,586**
162	**GOODS AND SERVICES (EXPENDITURE)**						
	Materials and Office Consumables	112,451,104,311	40,174,390,269	1,888,205	985,454	112,452,992,516	40,175,375,723
	Utilities	2,482,095,162	3,457,247,293	17,501,731	2,194,333	2,499,596,892	3,459,441,626
	General Cleaning	915,706,917	243,634,377	423,882	499,799	916,130,799	244,134,177
	Rentals and leases	578,571,176	326,168,029	1,893,169	767,443	580,464,345	326,935,472
	Travel and Transport	3,860,605,663	2,150,314,672	365,539	2,334,885	3,860,971,202	2,152,649,557
	Repairs and Maintenance	3,923,113,966	2,731,084,626	699,100	1,385,693	3,923,813,066	2,732,470,319
	Training, Seminar and Conference	21,495,155,694	3,463,119,257	1,400	903,846	21,495,157,094	3,464,023,103
	Consultancy Expenses	5,263,643,238	1,549,560,187	0	138,535	5,263,643,238	1,549,698,722
	Special Services	3,694,443,351	22,228,407,258	0	0	3,694,443,351	22,228,407,258
	Charges and Fees	5,138,001,260	5,486,407,103	0	390,949	5,138,001,260	5,486,798,052
	Emergency Services	6,155,317,882	2,768,783,769	0	0	6,155,317,882	2,768,783,769
	Insurance Premium	612,242,325	650,923,698	0	0	612,242,325	650,923,698
	Total Expenditure	**166,570,000,945**	**85,230,040,539**	**22,773,026**	**9,600,938**	**166,592,773,971**	**85,239,641,477**
163	**FINANCE COST (EXPENDITURE)**						
	Non Residents	18,484,884,065	2,809,713,917	0	0	18,484,884,065	2,809,713,917
	Residents	46,713,706,116	27,851,728,964	0	0	46,713,706,116	27,851,728,964
	Total Expenditure	**65,198,590,181**	**30,661,442,880**	**0**	**0**	**65,198,590,181**	**30,661,442,880**
164	**GOVERNMENT SUBSIDIES (EXPENDITURE)**						

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	SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
		2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Petroleum	17,508,104,536	10,961,571,013	0	0	17,508,104,536	10,961,571,013
	Utility	320,160,000	0	0	0	320,160,000	0
	Schools Subsidy	176,084,465	373,132,821	0	0	176,084,465	373,132,821
	Fertilizer Subsidy	18,289,656	319,610	0	0	18,289,656	319,610
	Total Expenditure	**18,022,638,657**	**11,335,023,443**	**0**	**0**	**18,022,638,657**	**11,335,023,443**
165	**SOCIAL BENEFITS (EXPENDITURE)**						
	Social assistance benefits	69,013,914	51,616,976	0	0	69,013,914	51,616,976
	Employer social benefits	1,239,706,272	184,875,653	0	453,551	1,239,706,272	185,329,204
	Total Expenditure	**1,308,720,186**	**236,492,629**	**0**	**453,551**	**1,308,720,186**	**236,946,180**
166	**SPECIALISED EXPENSES (EXPENDITURE)**						
	Insurance and compensation	632,200,663	1,020,711,394	0	552,149	632,200,663	1,021,263,543
	Professional fees	527,629,387	470,397,229	0	0	527,629,387	470,397,229
	Court Expenses	78,960,534	11,395,559	0	0	78,960,534	11,395,559
	Awards & Rewards	380,166,577	69,553,668	0	0	380,166,577	69,553,668
	Donations	1,594,157,760	7,101,064,654	0	37,435	1,594,157,760	7,101,102,089
	Contributions	1,483,032,663	754,347,805	0	20,963	1,483,032,663	754,368,768
	Scholarship & Bursaries	2,834,828,510	2,746,457,585	0	0	2,834,828,510	2,746,457,585
	Special Operations	2,999,933,767	1,878,566,322	0	0	2,999,933,767	1,878,566,322
	Refuse Lifting Expenses	8,279,652	9,101,457	0	0	8,279,652	9,101,457
	Civic Numbering/Street Naming	1,897,887	2,292,473	0	0	1,897,887	2,292,473
	Grants to Employees/Households	901,710,707	463,315,716	0	0	901,710,707	463,315,716
	Council Tax/Tax Refund	594,685,254	247,979,723	0	0	594,685,254	247,979,723
	Accreditation	6,088,311	1,854,238	0	0	6,088,311	1,854,238
	Rent	24,142,396	8,934,698	0	0	24,142,396	8,934,698
	Dividend	4,360,000	0	0	0	4,360,000	0
	Judgement Debt	4,016,475,406	0	0	0	4,016,475,406	0
	Foreign Finance	9,058,854,502	8,972,870,558	0	0	9,058,854,502	8,972,870,558
	Provisions	11,395,346,043	0	0	0	11,395,346,043	0
	Total Expenditure	**36,542,750,021**	**23,758,843,079**	**0**	**610,547**	**36,542,750,021**	**23,759,453,625**
167	**Exchange Difference**						
	Multi-Lateral	21,931,887,237	21,907,280,674	0	0	21,931,887,237	21,907,280,674
	Bilateral	23,582,003,822	30,339,636,554	0	0	23,582,003,822	30,339,636,554
	Commercial	68,201,789,806	58,520,229,752	0	0	68,201,789,806	58,520,229,752
	Domestic Standard Loans	2,319,626,728	295,382,643			2,319,626,728	295,382,643
	Total Expenditure	**116,035,307,592**	**111,062,529,623**	**0**	**0**	**116,035,307,592**	**111,062,529,623**

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
168	**Grants (Expenditure)**							
	Foreign Grant		0	0	0	0	0	0
	International Organisations		0	0	0	0	0	0
	Central Government Grants	16						
	Grants to Other MDAs		0	0	0	0	0	0
	Grants to SOE		0	2,376,400,768	0	0	0	2,376,400,768
	Grants to MMDA		0	1,585,075,897	0	0	0	1,585,075,897
	Total		**0**	**3,961,476,665**	**0**	**0**	**0**	**3,961,476,665**
169	**TAX Receipts (Non-Exchange)**							
	Direct Tax							
	Paid by Individuals		22,471,202,569	17,670,607,839	0	0	22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329	0	0	39,966,267,547	29,698,974,329
	Petroleum Income Tax/Royalties		0	0	0	0	0	0
	Miscellaneous		10,605,268,955	4,369,575,875	0	0	10,605,268,955	4,369,575,875
	Total		**73,042,739,071**	**51,739,158,043**	**0**	**0**	**73,042,739,071**	**51,739,158,043**
	INDIRECT TAX							
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855	0	0	17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079	0	0	1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877	0	0	36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079	0	0	7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602	0	0	831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834	0	0	7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880	0	0	1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080	0	0	7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847	0	0	2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**	**0**	**0**	**81,641,319,164**	**62,725,632,134**
	Total Tax Receipts		**154,684,058,234**	**114,464,790,177**	**0**	**0**	**154,684,058,234**	**114,464,790,177**
170	**NON-TAX RECEIPTS**							
	EXCHANGE TRANSACTION							
	Sales of goods and services		98,858,501,505	65,005,965,532	70,445,405	30,078,818	98,928,946,909	65,036,044,350
	Dividend Received		921,714,156	275,353,521	0	0	921,714,156	275,353,521
	Total Receipt		**99,780,215,661**	**65,281,319,053**	**70,445,405**	**30,078,818**	**99,850,661,065**	**65,311,397,871**
	NON-EXCHANGE TRANSACTION							
	Property income		852,317,136	967,418,002	0	824,400	852,317,136	968,242,403
	Fines, penalties, and forfeiture		809,359,363	849,112,267	0	0	809,359,363	849,112,267

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Rates		204,724,545	89,961,731	0	0	204,724,545	89,961,731
	Miscellaneous		38,980,202,538	15,709,907,013	33,389,328	0	39,013,591,867	15,709,907,013
	ABFA Share of Oil Revenue		7,032,458,734	5,418,341,254	0	0	7,032,458,734	5,418,341,254
	Total Receipt		**47,879,062,316**	**23,034,740,267**	**33,389,328**	**824,400**	**47,912,451,644**	**23,035,564,667**
	Total Non- Tax Receipt		**147,659,277,976**	**88,316,059,320**	**103,834,733**	**30,903,219**	**147,763,112,709**	**88,346,962,538**
171	**GRANT (Non-Exchange)**							
	Grant in Cash							
	Programme Grant		1,715,677,139	42,760,845,064	0	0	1,715,677,139	42,760,845,064
	Grant Received from Central Governemnt (CF)		767,348,021	179,311,848,647	0	0	767,348,021	179,311,848,647
	Decentralised Grant	**16**	44,358,756,361	2,715,296,145	1,721,511,125	1,501,578,977	46,080,267,486	4,216,875,122
	Grant in Kind					0		
	Grant Received from Central Governemnt (CF)		0	0	0	0	0	0
	Decentralised Grant		0	0	0	0	0	0
	Total		**46,841,781,521**	**224,787,989,857**	**1,721,511,125**	**1,501,578,977**	**48,563,292,646**	**226,289,568,834**
172	**FINANCE INCOME**							
	Interest Income		12,552,774,643	1,476,848,326	0	0	12,552,774,643	1,476,848,326
	Income from other investing activities		803,252,626	980,553,921	0	0	803,252,626	980,553,921
	Total		**13,356,027,270**	**2,457,402,246**	**0**	**0**	**13,356,027,270**	**2,457,402,246**
	Summary Receipts							
	Exchange Transactions							
	Non-Tax		99,780,215,661	65,281,319,053	70,445,405	30,078,818	99,850,661,065	65,311,397,871
	Finance Income		13,356,027,270	2,457,402,246	0	0	13,356,027,270	2,457,402,246
	Non-Exchange				0			
	Tax		154,684,058,234	114,464,790,177	33,389,328	0	154,684,058,234	114,464,790,177
	Grants		46,841,781,521	224,787,989,857	1,721,511,125	1,501,578,977	48,563,292,646	226,289,568,834
	Non-Tax		47,879,062,316	23,034,740,267	0	824,400	47,912,451,644	23,035,564,667
	Total		362,541,145,002	430,026,241,600	1,825,345,858	1,532,482,196	364,366,490,859	431,558,723,795
173	**LOANS RECEIVED**							
	Multilateral Loans		14,201,341,858	191,107,073,198	0	0	14,201,341,858	191,107,073,198
	Bilateral Loans		19,058,688,485	96,492,656,850	0	0	19,058,688,485	96,492,656,850
	External Commercial Institution	**3**	1,228,973,731	202,018,635,767	0	0	1,228,973,731	202,018,635,767
	Domestic Commercial Institution		31,614,363,898	133,719,498,495	0	0	31,614,363,898	133,719,498,495
	Total		**66,103,367,972**	**623,337,864,310**	**0**	**0**	**66,103,367,972**	**623,337,864,310**

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Less:							
	Non-Cash Foreign Financed Loans		0	0	0	0	0	0
	Total Cash Loans Received		**66,103,367,972**	**623,337,864,310**	**0**	**0**	**66,103,367,972**	**623,337,864,310**
174	**NET TREASURY OPERATIONS**							
	Stocks Issued							
	Short Term Borrowings		233,871,011,827	183,917,834,244	0	0	233,871,011,827	183,917,834,244
	Medium Term Borrowings		9,323,699,730	230,126,076,231	0	0	9,323,699,730	230,126,076,231
	Stocks and Bonds		0	52,627,598,981	0	0	0	52,627,598,981
	Domestic Commercial Institution		0	0	0	0	0	0
	Total Stocks Issued		**243,194,711,557**	**466,671,509,457**	**0**	**0**	**243,194,711,557**	**466,671,509,457**
	Less							
	Stocks Redeemed							
	Short Term Borrowings		195,331,360,330	152,739,304,290	0	0	195,331,360,330	152,739,304,290
	Medium Term Borrowings		1,377,240,730	178,821,061,539	0	0	1,377,240,730	178,821,061,539
	Stocks and Bonds		440,256,127	75,447,782,593			440,256,127	75,447,782,593
	Domestic Commercial Institution		0	0	0	0	0	0
	Total Stocks Redeemed		**197,148,857,187**	**407,008,148,422**	**0**	**0**	**197,148,857,187**	**407,008,148,422**
	Net Treasury Operations		**46,045,854,370**	**59,663,361,035**	**0**	**0**	**46,045,854,370**	**59,663,361,035**
175	**DISPOSAL OF NON-FINANCIAL ASSETS**							
	Fixed asset	7	6,777,778	0	0	0	6,777,778	0
	Total		**6,777,778**	**0**	**0**	**0**	**6,777,778**	**0**
176	**SALE/RECOVERY OF FINANCIAL ASSET**							
	Recovery of Loans		19,090,860,942	28,503,817,162	0	0	19,090,860,942	28,503,817,162
	Sale of Investment		10,296,229,557	478,820,312,841	0	0	10,296,229,557	478,820,312,841
	Recovery of Advances		25,398,410,351	14,415,164,538	0	0	25,398,410,351	14,415,164,538
	Total		**54,785,500,851**	**521,739,294,542**	**0**	**0**	**54,785,500,851**	**521,739,294,542**
177	**TRUST MONEY RECEIPTS**							
	Public Entities	11	4,048,774,146	11,603,972,376	0	0	4,048,774,146	11,603,972,376
	Private Entities and Individuals		540,818,402	803,702,853	0	0	540,818,402	803,702,853
	Total		**4,589,592,548**	**12,407,675,229**	**0**	**0**	**4,589,592,548**	**12,407,675,229**
178	**PRIOR PERIOD RECEIVABLE RECEIPTS**							
	Exchange Transaction		33,896,978,898	13,149,776,331	0	0	33,896,978,898	13,149,776,331
	Non-Exchange Transactions		0	0	0	0	0	0
	Other Income		1,055,149,325	2,825,695,634	0	0	1,055,149,325	2,825,695,634

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Total		**33,896,978,898**	**13,149,776,331**	**0**	**0**	**34,952,128,223**	**15,975,471,965**
179	**COMPENSATION OF EMPLOYEES (PAYMENTS)**							
	Established Post		55,393,439,594	43,551,444,821	1,721,511,125	1,305,409,519	57,114,950,719	44,856,854,340
	Non Established Post		1,747,314,012	766,716,970	0	0	1,747,314,012	766,716,970
	Allowances		18,620,249,170	12,888,967,049	0	361,577	18,620,249,170	12,889,328,626
	13% Employer SSF Contribution		5,059,733,056	3,635,842,696	0	0	5,059,733,056	3,635,842,696
	Gratuity		715,581,704	635,815,165	0	0	715,581,704	635,815,165
	Pension		2,404,134,833	1,918,510,467	0	0	2,404,134,833	1,918,510,467
	End of Service Benefit (ESB)		407,835,167	377,632,634	0	0	407,835,167	377,632,634
	Total Payments		**84,348,287,536**	**63,774,929,802**	**1,721,511,125**	**1,305,771,096**	**86,069,798,661**	**65,080,700,898**
180	**GOODS AND SERVICES (PAYMENTS)**							
	Materials and Office Consumables		62,981,048,034	19,571,158,299	1,888,205	985,454	62,982,936,239	19,572,143,754
	Utilities		1,940,817,186	2,316,815,638	17,501,731	2,194,333	1,958,318,916	2,319,009,971
	General Cleaning		737,456,473	178,884,705	423,882	499,799	737,880,356	179,384,505
	Rentals and leases		468,984,896	226,561,336	1,893,169	767,443	470,878,065	227,328,778
	Travel and Transport		3,241,703,439	1,757,461,011	365,539	2,334,885	3,242,068,978	1,759,795,896
	Repairs and Maintenance		3,164,447,263	1,817,315,013	699,100	1,385,693	3,165,146,362	1,818,700,706
	Training, Seminar and Conference		15,783,869,842	3,096,284,835	1,400	903,846	15,783,871,242	3,097,188,681
	Consultancy Expenses		4,561,310,749	1,440,915,424	0	138,535	4,561,310,749	1,441,053,959
	Special Services		3,190,970,516	10,047,212,200	0	0	3,190,970,516	10,047,212,200
	Charges and Fees		4,299,855,832	4,958,398,364	0	390,949	4,299,855,832	4,958,789,313
	Emergency Services		5,530,241,150	2,746,549,789	0	0	5,530,241,150	2,746,549,789
	Insurance Premium		486,672,559	283,384,579	0		486,672,559	283,384,579
	Total Payment		**106,387,377,940**	**48,440,941,194**	**22,773,026**	**9,600,938**	**106,410,150,966**	**48,450,542,131**
181	**PAYMENTS FOR NON-FINANCIAL ASSETS**							
	Fixed asset	**7**	103,880,234,963	83,885,340,154	33,389,328	202,657,805	103,913,624,291	84,087,997,959
	Work In Progress	**8**	33,202,851,205	4,856,599,557	0	0	33,202,851,205	4,856,599,557
	Inventory	**2**	1,370,712,597	1,448,238,945	0	0	1,370,712,597	1,448,238,945
	Total		**138,453,798,765**	**90,190,178,656**	**33,389,328**	**202,657,805**	**138,487,188,093**	**90,392,836,461**
	Less:							
	Non-cash Assets		82,852,054,459	29,260,637,387	0	0	82,852,054,459	29,260,637,387
	Total Payments		**55,601,744,306**	**60,929,541,269**	**33,389,328**	**202,657,805**	**55,635,133,634**	**61,132,199,074**
182	**FINANCE COST (PAYMENTS)**							
	Non Residents		18,484,884,065	2,809,713,917	0	0	18,484,884,065	2,809,713,917
	Residents		46,713,706,116	27,851,728,964	0	0	46,713,706,116	27,851,728,964

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Total Payments		**65,198,590,181**	**30,661,442,880**	**0**	**0**	**65,198,590,181**	**30,661,442,880**
183	**GOVERNMENT SUBSIDIES (PAYMENTS)**							
	Petroleum		17,508,104,536	10,961,571,013	0	0	17,508,104,536	10,961,571,013
	Utility		320,160,000	0	0	0	320,160,000	0
	Schools Subsidy		176,084,465	373,184,621	0	0	176,084,465	373,184,621
	Fertilizer Subsidy		18,289,656	267,810	0	0	18,289,656	267,810
	Total Payments		**18,022,638,657**	**11,335,023,444**	**0**	**0**	**18,022,638,657**	**11,335,023,444**
184	**SOCIAL BENEFITS (PAYMENTS)**							
	Social assistance benefits		69,013,914	51,616,976	0	0	69,013,914	51,616,976
	Employer social benefits		1,239,706,272	184,875,653	0	453,551	1,239,706,272	185,329,204
	Total Payments		**1,308,720,186**	**236,492,629**	**0**	**453,551**	**1,308,720,186**	**236,946,180**
185	**SPECIALISED EXPENSES (PAYMENTS)**							
	Insurance and compensation		551,096,750	680,535,665	0	552,149	551,096,750	681,087,814
	Professional fees		458,426,537	326,411,071	0	0	458,426,537	326,411,071
	Court Expenses		62,335,633	9,544,292	0	0	62,335,633	9,544,292
	Awards & Rewards		343,060,529	68,844,889	0	0	343,060,529	68,844,889
	Donations		1,323,234,191	2,915,309,216	0	37,435	1,323,234,191	2,915,346,650
	Contributions		1,348,914,085	734,113,013	0	20,963	1,348,914,085	734,133,976
	Scholarship & Bursaries		2,559,962,536	2,691,493,981	0	0	2,559,962,536	2,691,493,981
	Special Operations		2,580,341,166	1,266,582,874	0	0	2,580,341,166	1,266,582,874
	Refuse Lifting Expenses		7,500,770	6,127,037	0	0	7,500,770	6,127,037
	Civic Numbering/Street Naming		1,831,762	1,643,417	0	0	1,831,762	1,643,417
	Grants to Employees/Households		833,998,012	461,571,135	0	0	833,998,012	461,571,135
	Council Tax/Tax Refund		449,578,268	99,278,716	0	0	449,578,268	99,278,716
	Accreditation		5,510,508	1,852,560	0	0	5,510,508	1,852,560
	Rent		21,893,629	8,681,282	0	0	21,893,629	8,681,282
	Dividend		3,295,582	0	0	0	3,295,582	0
	Judgement Debt		4,016,475,406	0	0	0	4,016,475,406	0
	Foreign Finance		0	8,972,870,558	0	0	0	8,972,870,558
	Total Payments		**14,567,455,364**	**18,244,859,707**	**0**	**610,547**	**14,567,455,364**	**18,245,470,253**
186	**TRUST MONEY PAYMENTS**							
	Public Entities	**11**	4,822,655,991	5,409,732,552	0	0	4,822,655,991	5,409,732,552
	Private Entities and Individuals		3,377,371,483	689,630,934	0	0	3,377,371,483	689,630,934
	Total		**8,200,027,474**	**6,099,363,486**	**0**	**0**	**8,200,027,474**	**6,099,363,486**
187	**LOAN REPAYMENTS**							

REPUBLIC OF GHANA
SEGMENTED - NOTES TO THE ACCOUNTS

		SCHEDULES	NATIONAL LOCATION		INTERNATIONAL LOCATIONS		WHOLE-OF-GOVERNMENT	
			2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢	2024 GH¢	2023 GH¢
	Multilateral Loans	3	2,608,914,661	153,769,991,661	0	0	2,608,914,661	153,769,991,661
	Bilateral Loans		102,134,494	98,155,323,571	0	0	102,134,494	98,155,323,571
	External Commercial Institution		2,622,105,038	275,497,537,746	0	0	2,622,105,038	275,497,537,746
	Domestic Commercial Institution		44,919,856,375	102,585,545,771	0	0	44,919,856,375	102,585,545,771
	Total Loan Repayment		**50,253,010,568**	**630,008,398,749**	**0**	**0**	**50,253,010,568**	**630,008,398,749**
188	**ACQUISITION OF FINANCIAL ASSETS**							
	Issue of Loans		22,266,444,476	29,973,920,842	0	0	22,266,444,476	29,973,920,842
	Purchase of Investment		19,247,229,142	477,108,206,565	0	0	19,247,229,142	477,108,206,565
	Issue of Advances		26,488,181,957	18,447,475,959	0	0	26,488,181,957	18,447,475,959
	Total		**68,001,855,575**	**525,529,603,366**	**0**	**0**	**68,001,855,575**	**525,529,603,366**
189	**PREPAYMENT**							
	Prepaid Expenses		588,962,863	390,079,623	0	0	588,962,863	390,079,623
	Mobilization Advance		3,426,055	36,971,974	0	0	3,426,055	36,971,974
	Total		**592,388,918**	**427,051,597**	**0**	**0**	**592,388,918**	**427,051,597**
190	**PRIOR-PERIOD LIABILITY PAYMENTS**							
	Compensation		8,833,113,900	7,689,172,719	0	0	8,833,113,900	7,689,172,719
	Goods & Services		13,438,393,142	37,501,829,141	0	0	13,438,393,142	37,501,829,141
	CAPEX		23,903,651,266	23,876,360,214	0	0	23,903,651,266	23,876,360,214
						0		
	Total		**46,175,158,307**	**69,067,362,074**	**0**	**0**	**46,175,158,307**	**69,067,362,074**
191	**GRANTS PAYMENT**							
	Foreign Grant		0	0	0	0	0	0
	International Organisations		0	0	0	0	0	0
	Central Government Grants	16						
	Grants to Other MDAs		0	0	0	0	0	0
	Grants to SOE		0	2,376,400,768	0	0	0	2,376,400,768
	Grants to MMDA		2,119,131,196	95,625,361,124	0	0	2,119,131,196	95,625,361,124
	Total		**2,119,131,196**	**98,001,761,892**	**0**	**0**	**2,119,131,196**	**98,001,761,892**

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192a **INVENTORY - NATIONAL LOCATION**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	6,656,049,271	0	46,338,024	16,308,536	6,718,695,831
Additions	3,830,854,473	0	42,132,558	133,142,686	4,006,129,718
	10,486,903,744	0	88,470,582	149,451,222	10,724,825,549
Consumption	2,495,931,659	0	18,551,841	42,529,528	0
Closing Bal (31/12/2024)	**7,990,972,085**	**0**	**69,918,741**	**106,921,694**	**10,724,825,549**
Closing Bal (31/12/2023)	6,656,049,271	0	46,338,024	16,308,536	6,718,695,831

192b **INVENTORY - INTERNATIONAL LOCATIONS**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	0	0	0	0	0
Additions	0	0	0	0	0
	0	0	0	0	0
Consumption	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**0**
Closing Bal (31/12/2023)	0	0	0	0	0

192c **INVENTORY - WHOLE-OF-GOVERNMENT**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	6,656,049,271	0	46,338,024	16,308,536	6,718,695,831
Additions	3,830,854,473	0	42,132,558	133,142,686	4,006,129,718
	10,486,903,744	0	88,470,582	149,451,222	10,724,825,549
Consumption	2,495,931,659	0	18,551,841	42,529,528	2,557,013,028
Closing Bal (31/12/2024)	**7,990,972,085**	**0**	**69,918,741**	**106,921,694**	**8,167,812,520**
Closing Bal (31/12/2023)	6,656,049,271	0	46,338,024	16,308,536	6,718,695,831

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193a **Current Biological Assets (Agricultural Activities)**

	NATIONAL LOCATION		TOTAL GHC	INTERNATIONAL LOCATIONS		TOTAL GHC	WHOLE-OF-GOVERNMENT
	ANIMAL GH¢	PLANT GH¢		ANIMAL GH¢	PLANT GH¢		ANIMAL GH¢
Cost As At 31/12/2023	0	0	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0
Disposals in The Year	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Closing Bal (31/12/2024)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Closing Bal (31/12/2023)	**0**	**0**	**0**	**0**	**0**	**0**	**0**

193b **Non-Current Biological Assets (Agricultural Activities)**

	NATIONAL LOCATION		TOTAL GHC	INTERNATIONAL LOCATIONS		TOTAL GHC	WHOLE-OF-GOVERNMENT
	ANIMAL GH¢	PLANT GH¢		ANIMAL GH¢	PLANT GH¢		ANIMAL GH¢
Cost As At 31/12/2023	891,822	190,105	1,081,927	0	0	0	891,822
Prior Year Adjustment	0	0	0	0	0	0	0
Cost As At 01/01/2024	891,822	190,105	1,081,927	0	0	0	891,822

Additions	0	0	0	0	0	0	0
Disposals in The Year	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Closing Bal (31/12/2024)	**891,822**	**190,105**	**1,081,927**	**0**	**0**	**0**	**891,822**
Closing Bal (31/12/2023)	**891,822**	**190,105**	**1,081,927**	**0**	**0**	**0**	**891,822**

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194a **SERVICE CONCESSION ARRANGEMENT**

NATIONAL LOCATION	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment	
	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	2,041,806,747	2,041,806,747	3,280,969,243	3,280,969,243
Adjustment	0	0	0	0	0	0
Additions	0	0	33,811,538,422	0	1,406,493,381	0
Less Disposals/Transfers	0	0	0	0	0	0
Total	0	0	35,853,345,169	2,041,806,747	4,687,462,624	3,280,969,243
Less;						
Acc. Amort/Depn. B/F	0	0	40,836,135	40,836,135	468,709,892	468,709,892
Amort/Depn. for the year	0	0	717,066,903	0	669,637,518	0
Less Amort/Depn. on Disposal	0	0	0	0	0	0
Total	0	0	757,903,038	40,836,135	1,138,347,410	468,709,892
Bal As At 31/12/2024	**0**	**0**	**35,095,442,130**	**2,000,970,612**	**3,549,115,215**	**2,812,259,351**

SERVICE CONCESSION ARRANGEMENT

194b

INTERNATIONAL LOCATIONS	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment	
	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Less Disposals/Transfers	0	0	0	0	0	0
Total	0	0	0	0	0	0
Less;						
Acc. Amort/Depn. B/F	0	0	0	0	0	0
Amort/Depn. for the year	0	0	0	0	0	0
Less Amort/Depn. on Disposal	0	0	0	0	0	0
Total	0	0	0	0	0	0
Bal As At 31/12/2024	**0**	**0**	**0**	**0**	**0**	**0**

SERVICE CONCESSION ARRANGEMENT

194c

WHOLE-OF-GOVERNMENT	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment	
	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
Cost As At 01/01/2024	0	0	2,041,806,747	2,041,806,747	3,280,969,243	3,280,969,243
Adjustment	0	0	0	0	0	0
Additions	0	0	33,811,538,422	0	1,406,493,381	0

Less Disposals/Transfers	0	0	0	0	0	0
Total	0	0	35,853,345,169	2,041,806,747	4,687,462,624	3,280,969,243
Less;						
Acc. Amort/Depn. B/F	0	0	40,836,135	40,836,135	468,709,892	468,709,892
Amort/Depn. for the year	0	0	717,066,903	0	669,637,518	0
Less Amort/Depn. on Disposal	0	0	0	0	0	0
Total	0	0	757,903,038	40,836,135	1,138,347,410	468,709,892
Bal As At 31/12/2024	**0**	**0**	**35,095,442,130**	**2,000,970,612**	**3,549,115,215**	**2,812,259,351**

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195a **PROPERTY, PLANT AND EQUIPMENT**

NATIONAL LOCATIONS	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Library Books
Opening Bal.	45,803,251,101	264,763,407,273	4,200,342,081	3,442,147,270	40,846,524,091	0	0	0
Additions	1,107,810,525	10,245,298,615	1,475,947,997	1,709,055,420	18,340,454,861	0	0	0
Disposals/Transfers	0	0	1,946,953	526,046	10,918,381	0	0	0
Total	**46,911,061,626**	**275,008,705,888**	**5,674,343,125**	**5,150,676,644**	**59,176,060,571**	**0**	**0**	**0**
Accu Dep B/F	10,768,520	21,863,873,148	1,865,252,185	1,261,726,435	8,950,405,332	0	0	0
Depreciation for the year	6,536,537	7,435,989,275	489,559,073	808,289,928	1,671,953,299	0	0	0
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815	0	0	0
Impairment	0	0	0	0	0	0	0	0
Total	**17,305,057**	**29,299,862,423**	**2,352,975,462**	**2,069,501,949**	**10,611,463,816**	**0**	**0**	**0**
Net Book Value 31/12/2024	**46,893,756,569**	**245,708,843,465**	**3,321,367,663**	**3,081,174,695**	**48,564,596,755**	**0**	**0**	**0**
Net Book Value 31/12/2023	45,795,545,991	242,929,947,142	2,335,621,236	2,180,504,663	31,896,244,711	0	0	0
IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

195b **PROPERTY, PLANT AND EQUIPMENT**

INTERNATIONAL LOCATIONS	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Library Books
Opening Bal.	22,341,472	185,778,436	4,405,232	614,928	1,484,415	0	0	0
Additions	0	0	0	0	0	0	0	0
Disposals/Transfers	0	0	0	0	0	0	0	0
Total	**22,341,472**	**185,778,436**	**4,405,232**	**614,928**	**1,484,415**	**0**	**0**	**0**
Accu Dep B/F	0	0	0	0	0	0	0	0
Depreciation for the year	0	0	0	0	0	0	0	0
Depreciation on Disposal	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Book Value 31/12/2024	**22,341,472**	**185,778,436**	**4,405,232**	**614,928**	**1,484,415**	**0**	**0**	**0**
Net Book Value 31/12/2023	19,278,061	158,439,915	3,873,892	531,100	1,286,082	0	0	0

IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

195c **PROPERTY, PLANT AND EQUIPMENT - WHOLE-OF-GOVERNMENT**

	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Library Books
Opening Bal.	45,825,592,572	264,949,185,709	4,204,747,313	3,442,762,198	40,848,008,506	0	0	0
Additions	1,107,810,525	10,245,298,615	1,475,947,997	1,709,055,420	18,340,454,861	0	0	0
Disposals/Transfers	0	0	1,946,953	526,046	10,918,381	0	0	0
Total	**46,933,403,098**	**275,194,484,325**	**5,678,748,358**	**5,151,291,572**	**59,177,544,986**	**0**	**0**	**0**
Accu Dep B/F	10,768,520	21,863,873,148	1,865,252,185	1,261,726,435	8,950,405,332	0	0	0
Depreciation for the year	6,536,537	7,435,989,275	489,559,073	808,289,928	1,671,953,299	0	0	0
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815	0	0	0
Impairment	0	0	0	0	0	0	0	0
Total	**17,305,057**	**29,299,862,423**	**2,352,975,462**	**2,069,501,949**	**10,611,463,816**	**0**	**0**	**0**
Net Book Value 31/12/2024	**46,916,098,040**	**245,894,621,901**	**3,325,772,896**	**3,081,789,623**	**48,566,081,170**	**0**	**0**	**0**
Net Book Value 31/12/2023	45,814,824,052	243,088,387,057	2,339,495,128	2,181,035,764	31,897,530,793	0	0	0
IMPAIRMNET								
Cash Generating Assets	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	NATIONAL LOCATION		TOTAL	INTERNATIONAL LOCATIONS		TOTAL	WHOLE-OF-GOVERNMENT
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset
Acquisition costs							
As of 01.01.2024	2,629,462,292	21,127,486,024	23,756,948,316	0	0	0	2,629,462,292
Additions	481,779,418	1,034,731,338	1,516,510,756	0	0	0	481,779,418
Disposal	0	0	0	0	0	0	0
As of 31.12.2024	**3,111,241,710**	**22,162,217,362**	**25,273,459,072**	**0**	**0**	**0**	**3,111,241,710**
Accumulated Amortization							
As of 01.01.2024	1,430,394,475	7,731,914,716	9,162,309,191	0	0	0	1,430,394,475
Amortization	197,264,511	885,087,109	1,082,351,620	0	0	0	197,264,511
Impairments	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
As of 31.12.2024	**1,627,658,986**	**8,617,001,824**	**10,244,660,811**	**0**	**0**	**0**	**1,627,658,986**
Carrying amount as of 31.12.2024	**1,483,582,724**	**13,545,215,538**	**15,028,798,262**	**0**	**0**	**0**	**1,483,582,724**
Carrying amount as of 31.12.2023	**0**	**0**	**0**	**0**	**0**	**0**	**1,199,067,817**

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192a **INVENTORY - NATIONAL LOCATION**

Opening Balance	
Additions	
Consumption	
Closing Bal (31/12/2024)	
Closing Bal (31/12/2023)	

192b **INVENTORY - INTERNATIONAL LOCATIONS**

Opening Balance	
Additions	
Consumption	
Closing Bal (31/12/2024)	
Closing Bal (31/12/2023)	

192c **INVENTORY - WHOLE-OF-GOVERNMENT**

Opening Balance	
Additions	
Consumption	
Closing Bal (31/12/2024)	
Closing Bal (31/12/2023)	

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193a **Current Biological Assets (Agricultural Activities)**

	WHOLE-OF-GOVERNMENT	TOTAL GHC	
	PLANT GH¢		
Cost As At 31/12/2023	0	0	
Prior Year Adjustment	0	0	
Cost As At 01/01/2024	0	0	
Additions	0	0	
Disposals in The Year	0	0	
Impairment	0	0	
Closing Bal (31/12/2024)	**0**	**0**	
Closing Bal (31/12/2023)	**0**	**0**	

193b **Non-Current Biological Assets (Agricultural Activities)**

	WHOLE-OF-GOVERNMENT	TOTAL GHC	
	PLANT GH¢		
Cost As At 31/12/2023	190,105	1,081,927	
Prior Year Adjustment	0	0	
Cost As At 01/01/2024	190,105	1,081,927	

Additions	0	0	
Disposals in The Year	0	0	
Impairment	0	0	
Closing Bal (31/12/2024)	**190,105**	**1,081,927**	
Closing Bal (31/12/2023)	**190,105**	**1,081,927**	

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194a **SERVICE CONCESSION ARRANGEMENT**

NATIONAL LOCATION		Total	
		Current Period	Previous Period
Cost As At 01/01/2024		5,322,775,990	5,322,775,990
Adjustment		0	0
Additions		35,218,031,803	0
Less Disposals/Transfers		0	0
Total		40,540,807,793	5,322,775,990
Less;			
Acc. Amort/Depn. B/F		509,546,027	509,546,027
Amort/Depn. for the year		1,386,704,421	0
Less Amort/Depn. on Disposal		0	0
Total		1,896,250,448	509,546,027
Bal As At 31/12/2024		**38,644,557,345**	**4,813,229,964**

SERVICE CONCESSION ARRANGEMENT

194b

INTERNATIONAL LOCATIONS		Total	
		Current Period	Previous Period
Cost As At 01/01/2024		0	0
Adjustment		0	0
Additions		0	0
Less Disposals/Transfers		0	0
Total		0	0
Less;			
Acc. Amort/Depn. B/F		0	0
Amort/Depn. for the year		0	0
Less Amort/Depn. on Disposal		0	0
Total		0	0
Bal As At 31/12/2024		**0**	**0**

SERVICE CONCESSION ARRANGEMENT

194c

WHOLE-OF-GOVERNMENT		Total	
		Current Period	Previous Period
Cost As At 01/01/2024		5,322,775,990	5,322,775,990
Adjustment		0	0
Additions		35,218,031,803	0

Less Disposals/Transfers		0	0		
Total		40,540,807,793	5,322,775,990		
Less;					
Acc. Amort/Depn. B/F		509,546,027	509,546,027		
Amort/Depn. for the year		1,386,704,421	0		
Less Amort/Depn. on Disposal		0	0		
Total		1,896,250,448	509,546,027		
Bal As At 31/12/2024		**38,644,557,345**	**4,813,229,964**		

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195a **PROPERTY, PLANT AND EQUIPMENT**

NATIONAL LOCATIONS	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	9,969,036	158,285,798,361	9,379,030,436	0	526,730,469,650
Additions	6,994,975	43,507,366,968	4,553,961,869	0	80,946,891,230
Disposals/Transfers	0	0	16,621,846	0	30,013,226
Total	**16,964,012**	**201,793,165,329**	**13,916,370,459**	**0**	**607,647,347,654**
Accu Dep B/F	184,933	47,917,647,593	3,600,733,311	0	85,470,591,457
Depreciation for the year	755,030	6,352,514,594	2,140,422,461	0	18,906,020,196
Depreciation on Disposal	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0
Total	**939,963**	**54,270,162,187**	**5,725,447,540**	**0**	**104,347,658,397**
Net Book Value 31/12/2024	**16,024,049**	**147,523,003,143**	**8,190,922,919**	**0**	**503,299,689,257**
Net Book Value 31/12/2023	9,784,104	110,386,571,305	5,759,048,370	0	**441,293,267,522**
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

195b **PROPERTY, PLANT AND EQUIPMENT**

INTERNATIONAL LOCATIONS	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	21,422,651	0	0	236,047,134
Additions	0	0	0	0	0
Disposals/Transfers	0	0	0	0	0
Total	**0**	**21,422,651**	**0**	**0**	**236,047,134**
Accu Dep B/F	0	0	0	0	0
Depreciation for the year	0	0	0	0	0
Depreciation on Disposal	0	0	0	0	0
Impairment	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
Net Book Value 31/12/2024	**0**	**21,422,651**	**0**	**0**	**236,047,134**
Net Book Value 31/12/2023	0	0	19,248,755	0	**202,657,805**

IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

195c **PROPERTY, PLANT AND EQUIPMENT - WHOLE-OF-GOVERN**

	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	9,969,036	158,307,221,012	9,379,030,436	0	526,966,516,783
Additions	6,994,975	43,507,366,968	4,553,961,869	0	80,946,891,230
Disposals/Transfers	0	0	16,621,846	0	30,013,226
Total	**16,964,012**	**201,814,587,980**	**13,916,370,459**	**0**	**607,883,394,788**
Accu Dep B/F	184,933	47,917,647,593	3,600,733,311	0	85,470,591,457
Depreciation for the year	755,030	6,352,514,594	2,140,422,461	0	18,906,020,196
Depreciation on Disposal	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0
Total	**939,963**	**54,270,162,187**	**5,725,447,540**	**0**	**104,347,658,397**
Net Book Value 31/12/2024	**16,024,049**	**147,544,425,793**	**8,190,922,919**	**0**	**503,535,736,391**
Net Book Value 31/12/2023	9,784,104	110,386,571,305	5,778,297,125	0	**441,495,925,327**
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	WHOLE-OF-GOVERNMENT	TOTAL	
	Acquired Intangible Asset		
Acquisition costs			
As of 01.01.2024	21,127,486,024	23,756,948,316	
Additions	1,034,731,338	1,516,510,756	
Disposal	0	0	
As of 31.12.2024	**22,162,217,362**	**25,273,459,072**	
Accumulated Amortization			
As of 01.01.2024	7,731,914,716	9,162,309,191	
Amortization	885,087,109	1,082,351,620	
Impairments	0	0	
Disposals	0	0	
As of 31.12.2024	**8,617,001,824**	**10,244,660,811**	
Carrying amount as of 31.12.2024	**13,545,215,538**	**15,028,798,262**	
Carrying amount as of 31.12.2023	**13,395,571,309**	**14,594,639,125**	

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	**197**	45,790,155,721	18,689,133,458
Short-Term Receivables	**198**	10,197,678,011	6,344,859,307
Prepayments	**199**	966,176,815	601,620,114
Inventory	**249**	372,406,560	143,884,241
Non-financial Assets Held for Sale	**200**	3,390	3,390
Biological Assets	**250a**	0	0
TOTAL CURRENT ASSET		**57,326,420,497**	**25,779,500,510**
NON CURRENT ASSETS			
Long-Term Receivables	**201**	30,934,466,413	29,696,311,432
Investments	**202**	15,544,138,296	14,012,103,053
Investment Property	**203**	29,667,439	29,667,439
Biological Assets	**250b**	1,081,927	0
Service Concession Arrangements	**251**	38,644,557,345	4,813,229,964
Property, Plant & Equipment	**252**	163,357,636,298	145,524,192,808
Work In-Progress	**204**	81,191,315,052	35,865,942,551
Intangible Asset	**253**	3,100,415,886	2,995,079,668
TOTAL NON-CURRENT ASSET		**332,803,278,656**	**232,936,526,914**
TOTAL ASSET		**390,129,699,153**	**258,716,027,424**
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	**205**	65,310,351,914	14,558,971,004
Other Payables	**206**	10,197,704,786	11,495,431,535
Trust Monies	**205a**	2,651,380,742	2,645,136,676
Derivatives	**208a**	0	0
Service Concession Arrangements	**209a**	0	0
Post-Employment Benefits Obligation	**210a**	3,110,397,014	3,110,397,014
Short-Term Loans and Financing	**211a**	106,160,079,883	80,029,980,379
Provisions	**212a**	0	0
Social Benefits	**213a**	0	0

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
TOTAL CURRENT LIABILITIES		**187,429,914,338**	**111,839,916,608**
NON- CURRENT LIABILITIES			
Trust Monies	**205b**	5,200,843	4,977,516
Derivatives	**208b**	0	0
Service Concession Arrangements	**209b**	41,655,354,693	5,322,775,990
Post-Employment Benefits Obligation	**210b**	25,171,883,209	27,735,684,166
Long-Term Loans and Financing	**211b**	605,311,790,562	474,409,081,702
Provisions	**212b**	47,112,162	36,110,412
Social Benefits	**213b**	0	0
TOTAL NON-CURRENT LIABILITIES		**672,191,341,469**	**507,508,629,786**
TOTAL LIABILITIES		**859,621,255,807**	**619,348,546,394**
NET ASSET/(LIABILITIES)		**(469,491,556,653)**	**(360,632,518,971)**
NET ASSETS/EQUITY			
Government Interest		**1,532,478,595**	**0**
Capital Reserves		**0**	**0**
Revaluation Reserves		**0**	**0**
Foreign Currency Translation Reserves		**0**	**0**
Other Reserves		**0**	**0**
Accumulated Surplus		**(471,024,035,248)**	**(360,632,518,971)**
TOTAL NET ASSETS/EQUITY		**(469,491,556,653)**	**(360,632,518,971)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
REVENUE			
TAX REVENUE	214	152,053,617,502	114,884,852,233
NON-TAX REVENUE	215	21,296,673,673	17,618,364,231
GRANTS	216	24,634,802,747	46,977,474,820
FINANCE INCOME	217	72,308,808	31,040,561
TOTAL REVENUE		**198,057,402,729**	**179,511,731,845**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	218	74,426,304,038	55,815,133,094
USE OF GOODS AND SERVICES	219	50,424,058,390	23,582,127,511
FINANCE COST	220	48,136,979,168	23,849,052,588
GOVERNMENT SUBSIDIES	221	18,022,633,157	11,334,943,043
SOCIAL BENEFITS	222	1,296,100,962	228,665,761
SPECIALISED EXPENSES	223	22,134,054,607	14,499,876,528
EXCHANGE DIFFERENCE	224	85,508,957,635	100,034,979,171
GRANTS	225	2,126,462,617	3,961,476,665
CONSUMPTION OF FIXED ASSETS	257/258	8,937,169,392	5,719,459,980
TOTAL EXPENDITURE		**311,012,719,963**	**239,025,714,340**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(112,955,317,234)**	**(59,513,982,495)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		**2,563,800,956**	**0**
Gain/(loss) on disposal of Financial / Non-Financial Assets		**0**	**0**
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(110,391,516,278)**	**(59,513,982,495)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(110,391,516,277)	(59,513,982,495)
Add/Less non-cash items:		
(Gain)/Loss on Revaluation	0	0
Impairment Loss	0	0
Depreciation and Amortization	8,937,169,392	5,719,459,980
(Profit)/Loss on disposals	0	0
Increase/(Decrease) in provisions	11,001,750	0
Non-cash fair value adjustments	0	0
Finance Cost	0	0
Other non-cash transactions	(2,563,800,956)	79,985,241,436
Adjusted Surplus / (Deficit)	**(104,007,146,092)**	**26,190,718,921**
Movement in Working Capital		
(Increase)/Decrease in Inventory	(228,522,321)	31,125,784
(Increase)/Decrease in Receivables	(3,789,147,795)	2,764,833,829
Increase/(Decrease) in Payables	28,050,121,327	(3,858,086,942)
Increase/(Decrease) in Other Payables	22,518,079,738	(500,993,967)
(Increase)/Decrease in Prepayment	(364,556,700)	(219,057,069)
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	(3,390)
(Increase)/Decrease in Current Biological Assets	0	(1,081,927)
Transfer of Unretained IGF	0	0
Increase in Social Benefit Liabilities	0	0
Increase/(Decrease) in Trust	6,467,392	72,180,718
Interest Paid	0	0
Net Cash Flow from Operating Activities	**46,192,441,641**	**(1,711,082,964)**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Non-Financial Asset	0	0
Issuance of Loans	(1,324,625,359)	(13,847,314,947)
Proceeds from Recovery of Loans	86,470,376	33,782,896
Purchase of Investment	(108,604,833)	(1,408,785,965)
Proceeds from Sale of Investment	109,048,185	152,883,021
Issuance of Advances	(204,877,193)	(425,310,560)

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
Proceeds from Recovery of Adances	141,206,283	393,131,298
Acquisition of Non-Financial Asset	(70,815,699,105)	(41,220,222,155)
Acquisition of Derivatives	0	0
Proceeds from Disposal of Derivatives	0	0
Dividend Received	0	0
Net Cash Flow from Investing Activities	**(72,117,081,646)**	**(56,321,836,411)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Domestic Borrowings	298,535,863,975	453,284,363,641
Repayment of Domestic Borrowings	(253,866,456,014)	(396,212,068,779)
Proceeds from External Borrowings	551,647,582,606	498,172,516,453
Repayment of External Borrowings	(439,284,182,203)	(437,567,588,028)
Increase in Stated Capital	0	0
Decrease in Stated Capital	0	0
Dividend Paid	0	0
Net Cash Flow from Financing Activities	**157,032,808,364**	**117,677,223,288**
NET CHANGES IN CASH FLOW	**27,101,022,266**	**85,835,022,835**
CASH AND CASH EQUIVALENT AT BEGINNING	**18,689,133,455**	**(67,145,889,377)**
CASH AND CASH EQUIVALENT AT CLOSE	**45,790,155,721**	**18,689,133,458**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 CENTRAL GOVERNMENT GH¢	2024 VARIANCE GH¢	2023 CENTRAL GOVERNMENT GH¢
RECEIPTS							
TAX RECEIPTS	**226**	149,814,143,196	0	149,814,143,196	154,684,058,234	(4,869,915,038)	114,464,790,177
NON-TAX RECEIPTS	**227**	23,485,139,361	0	23,485,139,361	15,612,951,966	7,872,187,395	17,618,364,231
GRANTS	**228**	3,114,872,696	0	3,114,872,696	24,634,802,747	(21,519,930,051)	216,786,371,728
FINANCE INCOME	**229**	0	0	0	72,308,808	(72,308,808)	31,040,561
LOANS RECEIVED	**230**	21,222,081,836	0	21,222,081,836	34,489,004,074	(13,266,922,238)	489,618,365,815
NET TREASURY OPERATIONS	**231**	62,690,580,872	0	62,690,580,872	46,045,854,370	16,644,726,502	59,663,361,035
DISPOSAL OF NON-FINANCIAL ASSET	**232**	0	0	0	0	0	0
SALE/RECOVERY OF FINANCIAL ASSET	**233**	0	0	0	330,925,315	(330,925,315)	579,797,216
TRUST MONIES	**234**	0	0	0	867,949,367	(867,949,367)	3,197,738,821
PRIOR-PERIOD RECEIVABLE RECEIPTS	**235**	0	0	0	1,894,573,903	(1,894,573,903)	2,764,833,829
TOTAL RECEIPTS		**260,326,817,961**	**0**	**260,326,817,961**	**278,632,428,784**	**(18,305,610,823)**	**904,724,663,414**
PAYMENTS							
COMPENSATION OF EMPLOYEES	**236**	65,998,610,202	0	65,998,610,202	71,197,714,155	(5,199,103,953)	55,311,278,859
USE OF GOODS AND SERVICES	**237**	83,174,470,796	0	83,174,470,796	41,949,107,646	41,225,363,150	23,560,786,148
NON-FINANCIAL ASSETS	**238**	29,298,069,245	0	29,298,069,245	27,696,965,695	1,601,103,550	38,171,054,844
FINANCE COST	**239**	55,932,447,620	0	55,932,447,620	48,136,979,168	7,795,468,452	23,849,052,588

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 CENTRAL GOVERNMENT GH¢	2024 VARIANCE GH¢	2023 CENTRAL GOVERNMENT GH¢
GOVERNMENT SUBSIDIES	**240**	637,063,414	0	637,063,414	18,022,633,157	(17,385,569,743)	11,334,943,044
SOCIAL BENEFITS	**241**	215,822,572	0	215,822,572	1,296,100,962	(1,080,278,390)	228,665,761
SPECIALISED EXPENSES	**242**	4,691,435,314	0	4,691,435,314	12,205,536,537	(7,514,101,223)	14,494,874,695
TRUST MONIES	**243**	0	0	0	6,410,654,487	(6,410,654,487)	3,125,558,103
LOAN REPAYMENTS	**244**	20,758,575,240	0	20,758,575,240	6,187,355,247	14,571,219,993	527,422,852,978
FINANCIAL ASSETS	**245**	0	0	0	1,632,307,858	(1,632,307,858)	15,681,411,471
PREPAYMENT FOR CURRENT PERIOD	**246**	0	0	0	364,556,701	(364,556,701)	219,057,069
PRIOR-PERIOD LIABILITY PAYMENTS	**247**	1,274,343,212	0	1,274,343,212	14,305,032,287	(13,030,689,075)	7,488,343,128
GRANTS	**248**	0	0	0	2,126,462,617	(2,126,462,617)	98,001,761,892
TOTAL PAYMENTS		**261,980,837,615**	**0**	**261,980,837,615**	**251,531,406,517**	**10,449,431,098**	**818,889,640,579**
NET CHANGE IN STOCK OF CASH		**(1,654,019,654)**	**0**	**(1,654,019,654)**	**27,101,022,266**	**(28,755,041,920)**	**85,835,022,834**
CASH AND CASH EQUIVALENT AT BEGINNING					**18,689,133,455**		**(67,145,889,377)**
CASH/BANK BALANCE AT END					**45,790,155,721**		**18,689,133,457**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF FINANCIAL PERFORMANCE BY COFOG
FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES/ SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
REVENUE			
TAX REVENUE	**214**	152,053,617,502	114,884,852,233
NON-TAX REVENUE	**215**	21,296,673,673	17,618,364,231
GRANTS	**216**	24,634,802,747	46,977,474,820
FINANCE INCOME	**217**	72,308,808	31,040,561
TOTAL		**198,057,402,729**	**179,511,731,845**
EXPENDITURE			
GENERAL PUBLIC SERVICES		147,178,663,898	159,190,441,694
DEFENCE		4,740,105,878	2,996,256,299
PUBLIC ORDER AND SAFETY		18,674,287,012	10,803,871,832
ECONOMIC AFFAIRS		23,409,426,569	17,328,531,963
ENVIRONMENTAL PROTECTION		202,868,001	264,010,486
HOUSING AND COMMUNITY AMENITIES		885,227,782	351,614,150
HEALTH		20,562,374,681	13,405,860,581
RECREATION, CULTURE AND RELIGION		1,077,265,891	607,860,141
EDUCATION		81,799,494,197	25,777,490,188
SOCIAL PROTECTION		3,545,836,663	2,580,317,027
CONSUMPTION OF FIXED ASSETS		8,937,169,392	5,719,459,980
TOTAL		**311,012,719,963**	**239,025,714,340**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(112,955,317,234)**	**(59,513,982,495)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		**2,563,800,956**	**0**
Gain/(loss) on disposal of Financial / Non-Financial Assets		**0**	**0**
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(110,391,516,278)**	**(59,513,982,495)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
TAXES						
Direct Tax						
Paid by Individuals	23,254,105,824	0	0	23,254,105,824	22,471,202,569	(782,903,255)
Paid by Corporations	28,587,584,536	0	0	28,587,584,536	39,966,267,547	11,378,683,011
Petroleum Income Tax/Royalties	4,274,664,108	0	0	4,274,664,108	0	(4,274,664,108)
Miscellaneous	9,694,789,996	0	0	9,694,789,996	10,605,268,955	910,478,959
Total	**65,811,144,464**	**0**	**0**	**65,811,144,464**	**73,042,739,071**	**7,231,594,607**
INDIRECT TAX						
General Taxes on Goods and Services	33,590,697,832	0	0	33,590,697,832	17,110,406,161	(16,480,291,671)
Excises	9,253,360,104	0	0	9,253,360,104	1,273,738,168	(7,979,621,936)
Customs and Other Import Duties	18,498,924,096	0	0	18,498,924,096	36,616,068,954	18,117,144,858
NHIL	7,932,327,340	0	0	7,932,327,340	7,167,714,857	(764,612,483)
Communication Service Tax	1,520,474,276	0	0	1,520,474,276	831,081,957	(689,392,319)
GETFund	7,932,327,336	0	0	7,932,327,336	7,167,653,254	(764,674,082)
Covid 19 Health Levy	3,172,931,220	0	0	3,172,931,220	1,799,161,628	(1,373,769,592)
Petroleum Related Fund	0	0	0	0	7,602,585,896	7,602,585,896
E-Transaction Levy	2,101,956,528	0	0	2,101,956,528	2,072,908,289	(29,048,239)
Total	**84,002,998,732**	**0**	**0**	**84,002,998,732**	**81,641,319,164**	**(2,361,679,568)**
NON-TAX REVENUE						
Property income	0	0	0	0	487,590,950	487,590,950
Dividend	644,059,508	0	0	644,059,508	629,718,837	(14,340,671)
Sale of goods and services	1,625,489,877	0	0	1,625,489,877	6,169,450,578	4,543,960,701
Fines, penalties, and forfeiture	0	0	0	0	34,095,637	34,095,637
Rates	0	0	0	0	9,430,074	9,430,074
Miscellaneous	13,488,275,380	0	0	13,488,275,380	1,250,207,156	(12,238,068,224)
ABFA Share of Oil Revenue	7,727,314,596	0	0	7,727,314,596	7,032,458,734	(694,855,862)
Total Receipts	**23,485,139,361**	**0**	**0**	**23,485,139,361**	**15,612,951,966**	**(7,872,187,395)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
GRANT						
Project Grant	0	0	0	0	0	0
Decentralised Grant	2,388,553,792	0	0	2,388,553,792	22,919,125,608	20,530,571,816
Debt Restructuring Grant	0	0	0	0	0	0
Program Grant	726,318,904	0	0	726,318,904	1,715,677,139	989,358,235
Total	**3,114,872,696**	**0**	**0**	**3,114,872,696**	**24,634,802,747**	**21,519,930,051**
DOMESTIC NET FINANCING						
Domestic Stock Issued/Loans Received						
Short Term Borrowings	0	0	0	0	233,871,011,827	233,871,011,827
Medium Term Borrowings	46,343,134,772	0	0	46,343,134,772	9,323,699,730	(37,019,435,042)
Stocks and Bonds	0	0	0	0	0	0
Domestic Commercial Institution	48,100,560,328	0		48,100,560,328	0	(48,100,560,328)
Total Stocks Issued	**94,443,695,100**	**0**	**0**	**94,443,695,100**	**243,194,711,557**	**148,751,016,457**
Less						
Domestic Stock Redemption/Loans Repayment						
Short Term Borrowings	31,753,114,228	0	0	31,753,114,228	195,331,360,330	163,578,246,102
Medium Term Borrowings	0	0	0	0	1,377,240,730	1,377,240,730
Stocks and Bonds	0	0	0	0	440,256,127	440,256,127
Domestic Commercial Institution	0	0	0	0	0	0
Total Stocks Redeemed	**31,753,114,228**	**0**	**0**	**31,753,114,228**	**197,148,857,187**	**165,395,742,959**
Net Domestic Financing	**62,690,580,872**	**0**	**0**	**62,690,580,872**	**46,045,854,370**	**(16,644,726,502)**
EXTERNAL BORROWING						
Multilateral Loans	21,222,081,836	0	0	21,222,081,836	14,201,341,858	(7,020,739,978)
Bilateral Loans	0	0	0	0	19,058,688,485	19,058,688,485
External Commercial Institution	0	0	0	0	1,228,973,731	1,228,973,731
Domestic Commercial Institution	0	0	0	0	0	0
Total	**21,222,081,836**	**0**	**0**	**21,222,081,836**	**34,489,004,074**	**13,266,922,238**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
FINANCE INCOME						
Interest Income	0	0	0	0	72,308,808	72,308,808
Income from other investing activities	0	0	0	0	0	0
Total	0	0	0	0	72,308,808	72,308,808
SALE/RECOVERY OF FINANCIAL ASSET						
Recovery of Loans	0	0	0	0	80,670,847	80,670,847
Sale of Investment	0	0	0	0	109,048,185	109,048,185
Recovery of Advances	0	0	0	0	141,206,283	141,206,283
Total	**0**	**0**	**0**	**0**	**330,925,315**	**330,925,315**
TRUST MONEY RECEIPTS						
Public Entities	0	0	0	0	333,294,668	333,294,668
Private Entities and Individuals	0	0	0	0	534,654,699	534,654,699
Total	**0**	**0**	**0**	**0**	**867,949,367**	**867,949,367**
PRIOR-PERIOD RECEIVABLE RECEIPTS	0	0	0	0	1,894,573,903	1,894,573,903
TOTAL RECEIPTS	**260,326,817,961**	**0**	**0**	**260,326,817,961**	**278,632,428,784**	**18,305,610,823**
COMPENSATION OF EMPLOYEES						
Established Position	32,383,600,272	0	304,281	32,383,904,553	48,733,281,173	(16,349,376,620)
Non Established Post	2,935,660,930	0	79,362,489	3,015,023,419	1,011,695,981	2,003,327,438
Allowances	23,750,838,308	0	86,906,625	23,837,744,933	14,273,215,215	9,564,529,718
13% Employer SSF Contribution	3,897,264,984	0	0	3,897,264,984	4,296,990,496	(399,725,512)
Gratuity	387,527,968	0	145,468,974	532,996,942	702,728,294	(169,731,352)
Pension	2,585,953,304	0	0	2,585,953,304	2,068,748,370	517,204,934
End of Service Benefit (ESB)	57,764,436	0	894,545	58,658,981	111,054,626	(52,395,645)
Total Payments	**65,998,610,202**	**0**	**312,936,915**	**66,311,547,117**	**71,197,714,155**	**(4,886,167,038)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
GOODS AND SERVICES						
Materials and Office Consumables	8,470,035,248	0	982,116,883	9,452,152,131	7,546,160,834	1,905,991,297
Utilities	1,075,585,720	0	1,693,418,400	2,769,004,120	2,280,061,659	488,942,461
General Cleaning	117,465,340	0	0	117,465,340	139,803,018	(22,337,678)
Rentals and leases	131,194,444	0	3,408,451	134,602,895	173,475,690	(38,872,795)
Travel and Transport	1,779,364,444	0	35,069,989	1,814,434,433	1,591,498,508	222,935,925
Repairs and Maintenance	12,699,539,832	0	200,273,103	12,899,812,935	1,079,436,926	11,820,376,009
Training, Seminar and Conference	47,724,561,984	0	172,256,387	47,896,818,371	14,833,980,689	33,062,837,683
Consultancy Expenses	5,329,187,988	0	2,904,001,675	8,233,189,663	3,935,149,004	4,298,040,659
Special Services	1,378,091,988	0	852,058,300	2,230,150,288	2,292,648,342	(62,498,055)
Charges and Fees	4,217,403,204	0	1,117,900	4,218,521,104	2,519,705,408	1,698,815,696
Emergency Services	175,299,112	0	5,949,943,573	6,125,242,685	5,508,125,374	617,117,311
Insurance Premium	76,741,492	0	0	76,741,492	49,062,196	27,679,296
Total Payment	**83,174,470,796**	**0**	**12,793,664,660**	**95,968,135,456**	**41,949,107,646**	**54,019,027,810**
FINANCE COST						
Non Residents	19,039,447,620	0	0	19,039,447,620	7,559,568,478	11,479,879,142
Residents	36,893,000,000	0	0	36,893,000,000	40,577,410,690	(3,684,410,690)
Total Payments	**55,932,447,620**	**0**	**0**	**55,932,447,620**	**48,136,979,168**	**7,795,468,452**
GOVERNMENT SUBSIDIES						
Petroleum	426,132,222	0	17,508,104,536	17,934,236,758	17,508,104,536	426,132,221
Utility	0	0	320,160,000	320,160,000	320,160,000	0
School Subsidy	110,931,192	0	0	110,931,192	176,080,465	(65,149,273)
Fertilizer Subsidy	100,000,000	0	0	100,000,000	18,288,156	81,711,844
Total Payments	**637,063,414**	**0**	**17,828,264,536**	**18,465,327,950**	**18,022,633,157**	**442,694,792**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
SOCIAL BENEFITS						
Social assistance benefits	3,753,676	0	0	3,753,676	68,341,209	(64,587,533)
Employer social benefits	212,068,896	0	118,250	212,187,146	1,227,759,753	(1,015,572,607)
Total Payments	**215,822,572**	**0**	**118,250**	**215,940,822**	**1,296,100,962**	**(1,080,160,139)**
SPECIALISED EXPENSES						
Insurance and compensation	10,588,860	0	456,588,720	467,177,580	443,653,647	23,523,932
Professional fees	21,750,052	0	35,080,369	56,830,421	360,540,908	(303,710,488)
Court Expenses	13,000,252	0	0	13,000,252	13,306,415	(306,163)
Awards & Rewards	12,846,348	0	0	12,846,348	334,321,297	(321,474,949)
Donations	41,019,732	0	0	41,019,732	591,449,815	(550,430,083)
Contributions	234,809,240	0	962,591,358	1,197,400,598	1,235,553,808	(38,153,210)
Scholarship & Bursaries	3,074,723,366	0	0	3,074,723,366	2,492,414,614	582,308,752
Special Operations	439,060,704	0	1,462,497,201	1,901,557,905	1,895,616,965	5,940,941
Refuse Lifting Expenses	1,622,844	0	0	1,622,844	982,993	639,851
Civic Numbering/Street Naming	0	0	0	0	28,963	(28,963)
Grants to Employees/Households	799,013,500	0	0	799,013,500	794,038,088	4,975,412
Council Tax/Tax Refund	155,000	0	0	155,000	383,785	(228,785)
Accreditation	6,185,576	0	0	6,185,576	5,510,508	675,068
Rent	30,226,032	0	0	30,226,032	21,259,324	8,966,708
Dividend	0	0	0	0	0	0
Judgement Debt Expense	0	0	0	0	4,016,475,406	(4,016,475,406)
Foreign Finance	6,433,808	0	0	6,433,808	0	6,433,808
Total Payments	**4,691,435,314**	**0**	**2,916,757,647**	**7,608,192,961**	**12,205,536,537**	**(4,597,343,575)**
CAPITAL EXPENDITURE						
Fixed asset	22,243,650,309	0	11,549,544,832	33,793,195,141	47,252,732,158	(13,459,537,017)
Work In Progress	7,054,418,936	0	10,928,252,896	17,982,671,832	29,233,517,330	(11,250,845,499)
Inventory	0	0	79,998,000	79,998,000	156,536,336	(76,538,336)

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Total	**29,298,069,245**	**0**	**22,557,795,728**	**51,855,864,973**	**76,642,785,824**	**(24,786,920,851)**
Less:						
Non-cash Assets	0	0	0	0	48,945,820,129	(48,945,820,129)
Total Payments	29,298,069,245	0	22,557,795,728	51,855,864,973	27,696,965,695	24,158,899,277
Loan Repayments/Amortisation						
Multilateral Loans	2,758,575,240	0	0	2,758,575,240	2,608,914,661	149,660,579
Bilateral Loans	18,000,000,000	0	0	18,000,000,000	102,134,494	17,897,865,506
External Commercial Institution	0	0	0	0	2,622,105,038	(2,622,105,038)
Domestic Commercial Institution	0	0	0	0	854,201,054	(854,201,054)
Total	**20,758,575,240**	**0**	**0**	**20,758,575,240**	**6,187,355,247**	**14,571,219,993**
Other Payments	1,274,343,212	0	0	1,274,343,212	0	1,274,343,212
Total	**1,274,343,212**	**0**	**0**	**1,274,343,212**	**0**	**1,274,343,212**
TRUST MONEY						
Public Entities	0	0	0	0	3,039,807,373	(3,039,807,373)
Private Entities and Individuals	0	0	0	0	3,370,847,114	(3,370,847,114)
Total	**0**	**0**	**0**	**0**	**6,410,654,487**	**(6,410,654,487)**
SALE/RECOVERY OF FINANCIAL ASSET						
Recovery of Loans	0	0	0	0	1,318,825,833	(1,318,825,833)
Sale of Investment	0	0	0	0	108,604,833	(108,604,833)
Recovery of Advances	0	0	0	0	204,877,192	(204,877,192)
Total	**0**	**0**	**0**	**0**	**1,632,307,858**	**(1,632,307,858)**
PRIOR PERIOD PAYMENT						
Compensation	0	0	0	0	8,547,038,839	(8,547,038,839)
Goods & Services	0	0	0	0	1,201,593,176	(1,201,593,176)
CAPEX	0	0	0	0	4,556,400,272	(4,556,400,272)

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REALLOCATED BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Total	**0**	**0**	**0**	**0**	**14,305,032,287**	**(14,305,032,287)**
PREPAYMENT						
Prepaid Expenses	0	0	0	0	362,048,008	(362,048,008)
Mobilization Advance	0	0	0	0	2,508,693	(2,508,693)
Total	**0**	**0**	**0**	**0**	**364,556,701**	**(364,556,701)**
GRANT						
Project Grant	0	0	0	0	0	0
Decentralised Grant	1,654,019,655	0	0	1,654,019,655	2,126,462,617	(472,442,962)
Debt Restructuring Grant	0	0	0	0	0	0
Program Grant	0	0	0	0	0	0
Total	**1,654,019,655**	**0**	**0**	**1,654,019,655**	**2,126,462,617**	**(472,442,962)**
TOTAL PAYMENTS	**260,326,817,960**	**0**	**56,409,537,736**	**316,736,355,696**	**251,531,406,517**	**68,512,988,489**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	SCHEDULE	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
Opening Bal			
Government Interest		0	0
Capital Reserves		0	0
Revaluation Reserves		0	0
Foreign Currency Translation Reserves		0	0
Other Reserves		0	0
Accumulated Surplus		(360,632,518,971)	(368,386,518,536)
Add: Adjs			
Change in Acct Policy		0	0
Error		0	67,267,982,061
Total		**0**	**67,267,982,061**
Restated Acc Surplus		(360,632,518,971)	(301,118,536,476)
Changes (Movement)			
Government Interest		1,532,478,595	0
Capital Reserves		0	0
Revaluation Reserves		0	0
Foreign Currency Translation Reserves		0	0
Other Reserves		0	0
Surplus for the year		(110,391,516,277)	(59,513,982,495)
Total		**(110,391,516,277)**	**(59,513,982,495)**
Closing Bal			
Government Interest		1,532,478,595	0
Capital Reserves		0	0
Revaluation Reserves		0	0
Foreign Currency Translation Reserves		0	0
Other Reserves		0	0
Accumulated Surplus		(471,024,035,248)	(360,632,518,971)
Total		**(469,491,556,653)**	**(360,632,518,971)**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
197	**Cash and Cash Equivalents**			
	Cash Balance			
	Treasury Main Account		1,764,030,862	869,260,334
	MDA Sub-CF Accounts		4,201,150,223	4,207,298,055
	Regional Sub-CF Accounts		43,905,485	10,517,848
	MMDA Sub-CF Accounts		0	0
	Tax Revenue Accounts		12,805,210,268	225,786,209
	NTR Revenue Accounts		826,146,269	2,720,317,398
	Centralised Accounts		7,403,117,044	4,010,060,340
	Commercial Accounts- Bank of Ghana		13,738,117,552	3,082,678,369
	Other Commercial Bank Accounts		4,005,044,770	2,371,920,626
	Total Cash Balance		**44,786,722,472**	**17,497,839,179**
	Collateral Securities			
	Banko Du Brazil-Hanger Project		24,049,241	24,049,241
	Banko Du Brazil-Eastern Corridor		69,486,464	69,486,464
	CDB Owner Contribution		206,380,064	206,380,064
	CDB Debt Service Reserve		370,586,909	370,586,909
	CDB Collection Account		9,576,037	9,576,037
	Sinking Fund		946,965	188,807,995
	Debt Service Reserve Account		322,407,569	322,407,569
	Total Collateral Securities		**1,003,433,249**	**1,191,294,279**
	Short Term Investments			
	Domestic		0	0
	External		0	0
	Total Short Term Investments		**0**	**0**
	Total Cash and Cash Equivalent Balance		**45,790,155,721**	**18,689,133,458**
198	**Short-Term Receivables**			
	Staff Advance			
	Vehicle Advances		22,413,426	13,083,296
	Special Advances		358,465,103	306,924,748
	Salary Advances	1a	7,041,364	5,303,854
	Advance Revolving		1,368,518	1,368,518
	Housing Advance		13,684,935	12,622,019
	Total Staff Advance		**402,973,346**	**339,302,436**
	Accrued Income			
	Exchange Transaction		8,330,501,245	4,967,831,632
	Non-Exchange Transactions		1,464,203,420	1,037,725,239
	Other Income		0	0
	Total Accrued Income		**9,794,704,665**	6,005,556,871
	Total Short-Term Receivables		**10,197,678,011**	**6,344,859,307**
199	**Prepayments**			
	Prepaid Expenses		924,656,025	562,608,017
	Mobilization Advance		41,520,790	39,012,097
	Total		**966,176,815**	**601,620,114**
200	**Non-financial Assets Held for Sale**			

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
	Land		0	0
	Building and Structures		0	0
	Office Equipment, Furniture and Fittings		3,390	3,390
	ICT Equipment		0	0
	Other Machinery and Equipment		0	0
	Oil Rigs		0	0
	Military Asset, Weapons Systems		0	0
	Library Books		0	0
	Heritage and Cultural Asset		0	0
	Infrastructure Assets		0	0
	Transport Equipment		0	0
	Biological Assets (Non-Agricultural Activities)		0	0
	Total		**3,390**	**3,390**
201	**Long-Term Receivables**			
	Government On-lend Loans to Entities		16,893,553,237	1,233,497
	Government Loans to Private Entities	**3**	18,092,403	16,619,097,962
	Government Loans to Public Corporations		14,022,820,773	13,075,979,973
	Sub Total		**30,934,466,413**	29,696,311,432
	Staff Advance			
	Long Term Vehicle Advances	**1a**	0	0
	Long Term Housing Advance		0	0
	Total Staff Advance		**0**	**0**
	Total Long-Term Receivables		**30,934,466,413**	**29,696,311,432**
202	**Investment**			
	Equity Investment	**4**	15,544,138,296	14,012,103,053
	Non-Equity Investment		0	0
	Total		**15,544,138,296**	**14,012,103,053**
	Add:			
	Impairment (Loss)/Gain		0	0
	Total		**15,544,138,296**	**14,012,103,053**
203	**Investment Property**			
	Land	**5**	29,667,439	29,667,439
	Buildings		0	0
	Total		**29,667,439**	**29,667,439**
204	**Work - In - Progress**			
	Buildings and Structures		53,183,340,769	16,707,478,402
	Infrastructure Assets		26,369,831,341	18,997,346,996
	Transport Equipment		0	0
	Oil Rigs	**8**	0	0
	Military Asset, Weapons Systems		0	0
	Other Machinery and Equipment		1,616,748,750	141,412,951
	Intangible Assets		0	0
	Office Equipment, Furniture and Fittings		21,394,192	19,704,202
	Total		**81,191,315,052**	**35,865,942,551**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
205	**Trade Payables**			
	Goods and Services		29,990,328,379	12,788,452,742
	Capex	**10**	35,320,023,535	1,770,518,262
	Withholding		0	0
	Total		**65,310,351,914**	**14,558,971,004**
206	**Other Payables**			
	Compensation	**10**		
	Compensation Arrears		3,381,008,669	111,011,852
	SSNIT (Tier 1)		1,050,280,303	2,463,330,122
	Tier 2 Pension		1,303,860,324	1,084,737,804
	Payroll 3rd Party Deductions		6,547,644	7,401,066,119
	PAYE		0	0
	Total Compensation Payable		**5,741,696,941**	**11,060,145,897**
	Unpaid Subsidies		0	0
	Unpaid Specialised Expenses		0	0
	Unpaid Finance Cost		0	0
	Deferred Income		32,336,418	28,089,618
	Refund of Taxes, Fees and Fines		0	0
	Judgement Debt		4,423,671,426	407,196,020
	Total Other Payable		**10,197,704,786**	**11,495,431,535**
207 205a	**Short Term Trust Monies**			
	Public Entities	**11**	743,940,988	724,933,616
	Private Entities and Individuals		1,907,439,755	1,920,203,059
	Total		**2,651,380,742**	**2,645,136,676**
205b	**Long-Term Trust Monies**			
	Public Entities	**11**	0	0
	Private Entities and Individuals		5,200,843	4,977,516
	Total		**5,200,843**	**4,977,516**
208 208a	**Derivatives (Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**
208b	**Derivatives (Non-Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
209				
209a	**Service Concession Liability (Current Liabilities)**		**0**	**0**
209b	**Service Concession Liability (Non-Current Liabilities)**		**41,655,354,693**	**5,322,775,990**
210				
210a	**Short Term Post Employment Benefits Obligation**			
	Gratuity		734,363,593	509,543,530
	Pensions		2,376,033,420	2,600,853,484
	End-of-Service Benefits		0	0
	Total		**3,110,397,014**	**3,110,397,014**
210b	**Long-Term Post Employment Benefits Obligation**			
	Gratuity		0	3,582,900,458
	Pensions		25,171,883,209	24,152,783,708
	End-of-Service Benefits		0	0
	Total		**25,171,883,209**	**27,735,684,166**
211				
211a	**Short-Term Loans and Financing**			
	Domestic Borrowing	**15**	97,033,788,487	59,271,405,139
	External Borrowing	**14**	9,126,291,396	20,758,575,240
	Overdraft		0	0
	Total		**106,160,079,883**	**80,029,980,379**
211b	**Long-Term Loans and Financing**			
	Domestic Borrowing	**15**	197,602,929,057	190,677,684,829
	External Borrowing	**14**	407,708,861,506	283,731,396,873
	Total		**605,311,790,562**	**474,409,081,702**
212				
212a	**Provisions (Current)**			
	Loan Receivable	**12**	0	0
	Investment	**13**	0	0
	Total		**0**	**0**
212b	**Provisions (Non-Current)**			
	Loan Receivable	**12**	41,987,999	30,986,249
	Investment	**13**	5,124,163	5,124,163
	Total		**47,112,162**	**36,110,412**
213				
213a	**Social Benefits (Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
213b	**Social Benefits (Non-Current Liability)**			
	Employer Social Benefits		0	0

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
214	**TAX REVENUE (NON-EXCHANGE)**			
	DIRECT TAX			
	Paid by Individuals		22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329
	Miscellaneous		10,605,268,955	6,705,264,769
	Total		**73,042,739,071**	**54,074,846,937**
	Add:			
	Centralised P.A.Y.E		9,696,101	0
	Total Direct Tax		**73,052,435,171**	**54,074,846,937**
	INDIRECT TAX			
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**
	Add:			
	Unpaid Withholding Tax From Government Entities		85,383,243	420,062,056
			81,726,702,406	**63,145,694,190**
	LESS			
	Energy Sector Levy		2,725,520,076	2,335,688,894
	Total Indirect Tax		**79,001,182,330**	**60,810,005,296**
	Total Tax Revenue		**152,053,617,502**	**114,884,852,233**
215	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		11,326,762,896	10,707,240,078
	Dividend Received		1,156,128,226	182,634,697
	Total		**12,482,891,122**	**10,889,874,776**
	NON-EXCHANGE TRANSACTION			
	Property income		487,590,950	581,423,454
	Fines, penalties, and forfeiture		34,095,637	351,581,527
	Rates		9,430,074	8,604,177
	Miscellaneous		1,250,207,156	368,531,995
	ABFA Share of Oil Revenue		7,032,458,734	5,418,348,304
	Total		**8,813,782,550**	**6,728,489,456**
	Total Non-Tax Revenue		**21,296,673,673**	**17,618,364,231**
216	**GRANT (Non-Exchange)**			

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
	Grant in Cash			
	Programme Grant		1,715,677,139	0
	Grant Received from Central Governemnt (CF)		0	0
	Decentralised Grant		22,919,125,608	0
	Grant in Kind			
	Project Grant	**16**	0	6,416,217,229
	Grant Received from Central Governemnt (CF)		0	0
	Debt Restructuring Grant		0	31,787,455,969
	Decentralised Grant		0	8,773,801,623
	Total		**24,634,802,747**	**46,977,474,820**
217	**FINANCE INCOME**			
	Interest Income		72,308,808	31,040,561
	Income from other investing activities		0	0
	Total		**72,308,808**	**31,040,561**
	Summary Revenue			
	Exchange Transactions			
	Non-Tax		12,482,891,122	10,889,874,776
	Finance Income		72,308,808	31,040,561
	Non-Exchange			
	Tax		152,053,617,502	114,884,852,233
	Grants		24,634,802,747	46,977,474,820
	Non-Tax		8,813,782,550	6,728,489,456
	Total		**198,057,402,729**	**179,511,731,845**
218	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**			
	Established Post		48,733,281,172	38,172,702,042
	Non Established Post		1,011,695,981	583,550,036
	Allowances		17,501,805,098	10,938,156,925
	13% Employer SSF Contribution		4,296,990,496	3,417,459,335
	Gratuity		702,728,294	635,962,903
	Pension		2,068,748,370	1,838,220,700
	End of Service Benefit (ESB)		111,054,626	229,081,153
	Total Expenditure		**74,426,304,038**	**55,815,133,094**
219	**GOODS AND SERVICES (EXPENDITURE)**			
	Materials and Office Consumables		8,337,411,512	5,794,323,816
	Utilities		2,519,136,915	1,536,590,701
	General Cleaning		154,462,026	130,109,438
	Rentals and leases		191,665,437	152,578,538
	Travel and Transport		1,758,374,659	1,399,907,707
	Repairs and Maintenance		1,192,620,996	1,184,048,460
	Training, Seminar and Conference		20,309,528,683	2,750,442,851
	Consultancy Expenses		4,457,233,040	1,351,324,610
	Special Services		2,533,043,372	1,903,011,574
	Charges and Fees		2,783,908,445	4,613,153,929
	Emergency Services		6,132,466,705	2,728,726,071
	Insurance Premium		54,206,599	37,909,816
	Total Expenditure		**50,424,058,390**	**23,582,127,511**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
220	**FINANCE COST (EXPENDITURE)**			
	Non Residents		7,559,568,478	1,348,925,109
	Residents		40,577,410,690	22,500,127,478
	Total Expenditure		**48,136,979,168**	**23,849,052,588**
221	**GOVERNMENT SUBSIDIES (EXPENDITURE)**			
	Petroleum		17,508,104,536	10,961,571,013
	Utility		320,160,000	0
	Schools Subsidy		176,080,465	373,104,221
	Fertilizer Subsidy		18,288,156	267,810
	Total Expenditure		**18,022,633,157**	**11,334,943,043**
222	**SOCIAL BENEFITS (EXPENDITURE)**			
	Social assistance benefits		68,341,209	51,039,399
	Employer social benefits		1,227,759,753	177,626,361
	Total Expenditure		**1,296,100,962**	**228,665,761**
223	**SPECIALISED EXPENSES (EXPENDITURE)**			
	Insurance and compensation		490,172,832	455,174,544
	Professional fees		398,345,329	230,697,520
	Court Expenses		14,701,656	7,507,440
	Awards & Rewards		369,376,467	67,371,603
	Donations		653,466,127	89,983,840
	Contributions		1,365,107,472	697,903,356
	Scholarship & Bursaries		2,753,756,083	2,646,346,482
	Special Operations		2,094,381,375	860,658,764
	Refuse Lifting Expenses		1,086,064	330,575
	Civic Numbering/Street Naming		32,000	0
	Grants to Employees/Households		877,296,740	460,500,157
	Council Tax/Tax Refund		424,027	185,987
	Accreditation		6,088,311	1,854,238
	Rent		23,488,465	8,491,463
	Dividend		0	0
	Judgement Debt		4,016,475,406	0
	Foreign Finance		9,058,854,502	8,972,870,558
	Provisions		11,001,750	0
	Total Expenditure		**22,134,054,607**	**14,499,876,528**
224	**Exchange Difference**			
	Multi-Lateral		21,931,887,237	21,907,280,674
	Bilateral	**14**	23,582,003,822	30,339,636,554
	Commercial		37,675,439,848	47,492,679,300
	Domestic Standard Loans		2,319,626,728	295,382,643
	Total Expenditure		**85,508,957,635**	**100,034,979,171**
225	**GRANTS (EXPENDITURE)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants	**16**		

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
	Grants to Other MDAs	16	0	0
	Grants to SOE		0	2,376,400,768
	Grants to MMDA		2,126,462,617	1,585,075,897
	Total		**2,126,462,617**	**3,961,476,665**
226	**TAX Receipts (Non-Exchange)**			
	Direct Tax			
	Paid by Individuals		22,471,202,569	17,670,607,839
	Paid by Corporations		39,966,267,547	29,698,974,329
	Petroleum Income Tax/Royalties		0	0
	Miscellaneous		10,605,268,955	4,369,575,875
	Total		**73,042,739,071**	**51,739,158,043**
	INDIRECT TAX			
	General Taxes on Goods and Services		17,110,406,161	14,556,990,855
	Excises		1,273,738,168	900,193,079
	Customs and Other Import Duties		36,616,068,954	26,985,993,877
	NHIL		7,167,714,857	5,302,737,079
	Communication Service Tax		831,081,957	663,574,602
	GETFUND		7,167,653,254	5,302,637,834
	Covid 19 Levi		1,799,161,628	1,387,383,880
	Petroleum Related Fund		7,602,585,896	6,469,530,080
	E-Levy		2,072,908,289	1,156,590,847
	Total		**81,641,319,164**	**62,725,632,134**
	Total Tax Receipts		**154,684,058,234**	**114,464,790,177**
227	**NON-TAX RECEIPTS**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		6,169,450,578	10,707,240,078
	Dividend Received		629,718,837	182,634,697
	Total Receipt		**6,799,169,415**	**10,889,874,775**
	NON-EXCHANGE TRANSACTION			
	Property income		487,590,950	581,423,454
	Fines, penalties, and forfeiture		34,095,637	351,581,527
	Rates		9,430,074	8,611,227
	Miscellaneous		1,250,207,156	368,531,995
	ABFA Share of Oil Revenue		7,032,458,734	5,418,341,254
	Total Receipt		**8,813,782,551**	**6,728,489,456**
	Total Non-Tax Receipts		**15,612,951,966**	**17,618,364,231**
228	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		1,715,677,139	42,760,845,064
	Grant Received from Central Governemnt (CF)		0	174,025,526,664
	Decentralised Grant		22,919,125,608	0
	Grant in Kind		0	
	Project Grant	16	0	0
	Grant Received from Central Governemnt (CF)		0	0
	Debt Restructuring Grant		0	

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
	Decentralised Grants		0	0
	Total		**24,634,802,747**	**216,786,371,728**
229	**FINANCE INCOME**			
	Interest Income		72,308,808	31,040,561
	Income from other investing activities		0	0
	Total		**72,308,808**	**31,040,561**
	Summary Receipts			
	Exchange Transactions		6,799,169,415	10,889,874,775
	Non-Tax		72,308,808	31,040,561
	Finance Income		0	0
	Non-Exchange			
	Tax		0	114,464,790,177
	Grants		126,875,338,687	6,728,489,456
	Non-Tax		6,511,299,354	348,900,566,698
	Total		**140,258,116,264**	**132,114,194,969**
230	**LOANS RECEIVED**			
	Multilateral Loans	**14**	14,201,341,858	191,107,073,198
	Bilateral Loans	**14**	19,058,688,485	96,492,656,850
	External Commercial Institution	**14**	1,228,973,731	202,018,635,767
	Domestic Commercial Institution	**15**	0	0
	Total		**34,489,004,074**	**489,618,365,815**
	Less:			
	Non-Cash Foreign Financed Loans		0	0
	Total Cash Loans Received		**34,489,004,074**	**489,618,365,815**
231	**NET TREASURY OPERATIONS**			
	Stocks Issued			
	Short Term Borrowings		233,871,011,827	183,917,834,244
	Medium Term Borrowings		9,323,699,730	230,126,076,231
	Stocks and Bonds		0	52,627,598,981
	Domestic Commercial Institution		0	0
	Total Stocks Issued		**243,194,711,557**	**466,671,509,457**
	Less			
	Stocks Redeemed			
	Short Term Borrowings		195,331,360,330	152,739,304,290
	Medium Term Borrowings		1,377,240,730	178,821,061,539
	Stocks and Bonds		440,256,127	75,447,782,593
	Domestic Commercial Institution		0	0
	Total Stocks Redeemed		**197,148,857,187**	**407,008,148,422**
	Net Treasury Operations		**46,045,854,370**	**59,663,361,035**
232	**DISPOSAL OF NON-FINANCIAL ASSETS**			
	Fixed asset	**7**	0	0
	Total		**0**	**0**

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CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
233	**SALE/RECOVERY OF FINANCIAL ASSET**			
	Recovery of Loans	**1b**	80,670,847	33,782,896
	Sale of Investment	**4**	109,048,185	152,883,021
	Recovery of Advances	**1a**	141,206,283	393,131,298
	Total		**330,925,315**	**579,797,216**
234	**TRUST MONEY RECEIPTS**			
	Public Entities	**11**	333,294,668	2,413,540,184
	Private Entities and Individuals		534,654,699	784,198,637
	Total		**867,949,367**	**3,197,738,821**
235	**PRIOR PERIOD RECEIVABLE RECEIPTS**			
	Exchange Transaction		1,894,573,903	2,764,833,829
	Non-Exchange Transactions		0	0
	Other Income		0	0
	Total		**1,894,573,903**	**2,764,833,829**
236	**COMPENSATION OF EMPLOYEES (PAYMENTS)**			
	Established Post		48,733,281,173	37,828,109,518
	Non Established Post		1,011,695,981	578,282,215
	Allowances		14,273,215,215	10,839,416,021
	13% Employer SSF Contribution		4,296,990,496	3,386,609,254
	Gratuity		702,728,294	630,221,940
	Pension		2,068,748,370	1,821,626,719
	End of Service Benefit (ESB)		111,054,626	227,013,192
	Total Payments		**71,197,714,155**	**55,311,278,859**
237	**GOODS AND SERVICES (PAYMENTS)**			
	Materials and Office Consumables		7,546,160,834	5,789,080,067
	Utilities		2,280,061,659	1,535,200,117
	General Cleaning		139,803,018	129,991,692
	Rentals and leases		173,475,690	152,440,457
	Travel and Transport		1,591,498,508	1,398,640,818
	Repairs and Maintenance		1,079,436,926	1,182,976,919
	Training, Seminar and Conference		14,833,980,689	2,747,953,754
	Consultancy Expenses		3,935,149,004	1,350,101,688
	Special Services		2,292,648,342	1,901,289,386
	Charges and Fees		2,519,705,408	4,608,979,115
	Emergency Services		5,508,125,374	2,726,256,627
	Insurance Premium		49,062,196	37,875,508
	Total Payment		**41,949,107,646**	**23,560,786,148**
238	**PAYMENTS FOR NON-FINANCIAL ASSETS**			
	Fixed asset	**7**	47,252,732,158	35,592,846,435
	Work In Progress	**8**	29,233,517,330	2,549,364,060
	Inventory	**2**	156,536,336	28,844,350
	Total		**76,642,785,824**	**38,171,054,844**
	Less:			
	Non-cash Assets		48,945,820,129	0
	Total Payments		**27,696,965,695**	**38,171,054,844**

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CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
239	**FINANCE COST (PAYMENTS)**			
	Non Residents		7,559,568,478	1,348,925,109
	Residents		40,577,410,690	22,500,127,478
	Total Payments		**48,136,979,168**	**23,849,052,588**
240	**GOVERNMENT SUBSIDIES (PAYMENTS)**			
	Petroleum		17,508,104,536	10,961,571,013
	Utility		320,160,000	0
	Schools Subsidy		176,080,465	373,104,221
	Fertilizer Subsidy		18,288,156	267,810
	Total Payments		**18,022,633,157**	**11,334,943,044**
241	**SOCIAL BENEFITS (PAYMENTS)**			
	Social assistance benefits		68,341,209	51,039,399
	Employer social benefits		1,227,759,753	177,626,361
	Total Payments		**1,296,100,962**	**228,665,761**
242	**SPECIALISED EXPENSES (PAYMENTS)**			
	Insurance and compensation		443,653,647	454,762,620
	Professional fees		360,540,908	230,488,743
	Court Expenses		13,306,415	7,500,646
	Awards & Rewards		334,321,297	67,310,633
	Donations		591,449,815	89,902,406
	Contributions		1,235,553,808	697,271,767
	Scholarship & Bursaries		2,492,414,614	2,643,951,590
	Special Operations		1,895,616,965	859,879,885
	Refuse Lifting Expenses		982,993	330,276
	Civic Numbering/Street Naming		28,963	0
	Grants to Employees/Households		794,038,088	460,083,413
	Council Tax/Tax Refund		383,785	185,819
	Accreditation		5,510,508	1,852,560
	Rent		21,259,324	8,483,778
	Dividend		0	0
	Judgement Debt		4,016,475,406	0
	Foreign Finance		0	8,972,870,558
	Total Payments		**12,205,536,537**	**14,494,874,695**
243	**TRUST MONEY PAYMENTS**			
	Public Entities	**11**	3,039,807,373	2,450,811,999
	Private Entities and Individuals		3,370,847,114	674,746,104
	Total		**6,410,654,487**	**3,125,558,103**
244	**LOAN REPAYMENTS**			
	Multilateral Loans		2,608,914,661	153,769,991,661
	Bilateral Loans		102,134,494	98,155,323,571
	External Commercial Institution		2,622,105,038	275,497,537,746
	Domestic Commercial Institution		854,201,054	0
	Total Loan Repayment		**6,187,355,247**	**527,422,852,978**

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CONSOLIDATED CENTRAL GOVERNMENT STATEMENT - NOTES TO THE ACCOUNTS

		SCHEDULES	2024 CENTRAL GOVERNMENT GH¢	2023 CENTRAL GOVERNMENT GH¢
245	**ACQUISITION OF FINANCIAL ASSETS**			
	Issue of Loans	**1b**	1,318,825,833	13,847,314,947
	Purchase of Investment	**4**	108,604,833	1,408,785,965
	Issue of Advances	**1a**	204,877,192	425,310,560
	Total		**1,632,307,858**	**15,681,411,471**
246	**PREPAYMENT**			
	Prepaid Expenses		362,048,008	182,085,095
	Mobilization Advance		2,508,693	36,971,974
	Total		**364,556,701**	**219,057,069**
247	**PRIOR-PERIOD LIABILITY PAYMENTS**			
	Compensation		8,547,038,839	5,965,608,108
	Goods & Services		1,201,593,176	13,171,597
	CAPEX		4,556,400,272	1,509,563,422
	Total		**14,305,032,287**	**7,488,343,128**
248	**GRANTS (PAYMENT)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants			
	Grants to Other MDAs	**16**	0	0
	Grants to SOE		0	2,376,400,768
	Grants to MMDA		2,126,462,617	95,625,361,124
	Total		**2,126,462,617**	**98,001,761,892**

249 **INVENTORY**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	86,052,434	0	42,307,682	15,524,125	**143,884,241**
Additions	186,666,483	0	33,765,509	126,104,213	**346,536,205**
Consumption	65,833,199	0	13,166,426	39,014,261	**118,013,886**
Closing Bal (31/12/2024)	**206,885,718**	**0**	**62,906,765**	**102,614,077**	**372,406,560**
Closing Bal (31/12/2023)	**86,052,434**	**0**	**42,307,682**	**15,524,125**	**143,884,241**

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250a **Current Biological Assets (Agricultural Activities)**

	CURRENT		TOTAL	PREVIOUS	
	ANIMAL	PLANT		ANIMAL	PLANT
	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0
Additions	0	0	0	0	0
Disposals in The Year	0	0	0	0	0
Impairment	0	0	0	0	0
Fv/Cost As At 31/12/2024	**0**	**0**	**0**	**0**	**0**

250b **Non-Current Biological Assets (Agricultural Activities)**

	CURRENT		TOTAL	PREVIOUS	
	ANIMAL	PLANT		ANIMAL	PLANT
	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	891,822	190,105	1,081,927	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	891,822	190,105	1,081,927	0	0
Additions	0	0	0	0	0
Disposals in The Year	0	0	0	0	0
Impairment	0	0	0	0	0
Fv/Cost As At 31/12/2024	**891,822**	**190,105**	**1,081,927**	**0**	**0**

251 **Service Concession Arrangement**

	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment
	Current Period	Previous Period	Current Period	Previous Period	Current Period
Cost As At 1/01/2024	0	0	2,041,806,747	2,041,806,747	3,280,969,243
Adjustment	0	0	0	0	0
Additions	0	0	33,811,538,422	0	1,406,493,381
Less Disposals/Transfers	0	0	0	0	0
Total	0	0	35,853,345,169	2,041,806,747	4,687,462,624
Less;					
Acc. Amort/Depn. B/F	0	0	40,836,135	40,836,135	468,709,892
Amort/Depn. for the year	0	0	717,066,903	0	669,637,518
Less Amort/Depn. on Disposal	0	0	0	0	0

Total			0	0	757,903,038	40,836,135	1,138,347,410
Balance As at 31/12/2024			**0**	**0**	**35,095,442,130**	**2,000,970,612**	**3,549,115,215**

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PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems
Opening Bal.	37,241,607,080	97,717,661,431	1,960,196,091	1,856,902,669	4,097,703,347	0	0
Additions	468,722,436	3,497,275,225	1,049,436,451	1,347,126,649	3,471,496,157	0	0
Disposals/Transfers	0	0	0	0	0	0	0
Total	**37,710,329,517**	**101,214,936,656**	**3,009,632,542**	**3,204,029,318**	**7,569,199,505**	**0**	**0**
Accu Dep B/F	0	10,249,727,683	308,431,928	270,422,919	623,449,688	0	0
Depreciation for the year	0	2,273,581,229	354,495,952	666,412,687	793,408,007	0	0
Depreciation on Disposal	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Total	**0**	**12,523,308,912**	**662,927,880**	**936,835,606**	**1,416,857,695**	**0**	**0**
Net Book Value 31/12/2024	**37,710,329,517**	**88,691,627,744**	**2,346,704,662**	**2,267,193,712**	**6,152,341,810**	**0**	**0**
Net Book Value 31/12/2023	**37,241,607,080**	**87,467,933,748**	**1,651,764,163**	**1,586,479,750**	**3,474,253,659**	**0**	**0**
IMPAIRMNET							
Cash Generating Assets	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	Current Period		Total	Previous Period	
	Internally Generated Asset	Acquired Intangible Asset	GH¢	Internally Generated Asset	Acquired Intangible Asset
Acquisition costs					
As of 01.01.2024	0	3,494,259,613	3,494,259,613	0	2,995,079,668
Additions	0	705,268,856	705,268,856	0	0
Disposals	0	0	0	0	0
As of 31.12.2024	**0**	**4,199,528,470**	**4,199,528,470**	**0**	**2,995,079,668**
Accumulated Amortization					
As of 01.01.2023	0	499,179,945	499,179,945	0	0
Depreciation and amortization	0	599,932,639	599,932,639	0	0
Impairments	0	0	0	0	0
Disposals	0	0	0	0	0
As of 31.12.2024	**0**	**1,099,112,584**	**1,099,112,584**	**0**	**0**
Carrying amount as of 31.12.2024	**0**	**3,100,415,886**	**3,100,415,886**	**0**	**2,995,079,668**

REPUBLIC OF GHANA
CONSOLIDATED CENTRAL GOVERNMENT STATEMENT -
NOTES TO THE ACCOUNTS

249

INVENTORY	
Opening Balance	
Additions	
Consumption	
Closing Bal (31/12/2024)	
Closing Bal (31/12/2023)	

250

250a **Current Biological Assets (Agricultural Activities)**

	TOTAL GH¢
Cost As At 31/12/2023	0
Prior Year Adjustment	0
Cost As At 01/01/2024	0
Additions	0
Disposals in The Year	0
Impairment	0
Fv/Cost As At 31/12/2024	**0**

250b **Non-Current Biological Assets (Agricultural Activities)**

	TOTAL GH¢
Cost As At 31/12/2023	0
Prior Year Adjustment	0
Cost As At 01/01/2024	0
Additions	0
Disposals in The Year	0
Impairment	0
Fv/Cost As At 31/12/2024	**0**

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Service Concession Arrangement	ICT Infrastructure and Equipment	Total	
	Previous Period	Current Period	Previous Period
Cost As At 1/01/2024	3,280,969,243	5,322,775,990	5,322,775,990
Adjustment	0	0	0
Additions	0	35,218,031,803	0
Less Disposals/Transfers	0	0	0
Total	3,280,969,243	40,540,807,793	5,322,775,990
Less;			
Acc. Amort/Depn. B/F	468,709,892	509,546,027	509,546,027
Amort/Depn. for the year	0	1,386,704,421	0
Less Amort/Depn. on Disposal	0	0	0

Total	468,709,892	1,896,250,448	509,546,027				
Balance As at 31/12/2024	**2,812,259,351**	**38,644,557,345**	**4,813,229,964**				

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PROPERTY, PLANT AND EQUIPMENT

	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	4,634,424	12,191,627,378	4,575,042,439	0	159,645,374,859
Additions	0	6,994,975	13,650,791,856	1,293,213,999	0	24,785,057,749
Disposals/Transfers	0	0	0	0	0	0
Total	**0**	**11,629,399**	**25,842,419,234**	**5,868,256,437**	**0**	**184,430,432,608**
Accu Dep B/F	0	11,373	1,974,224,745	695,995,642	0	14,122,263,978
Depreciation for the year	0	581,470	1,159,393,214	1,702,659,773	0	6,950,532,332
Depreciation on Disposal	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Total	**0**	**592,843**	**3,133,617,959**	**2,398,655,415**	**0**	**21,072,796,310**
Net Book Value 31/12/2024	**0**	**11,036,556**	**22,708,801,275**	**3,469,601,022**	**0**	**163,357,636,298**
Net Book Value 31/12/2023	**0**	**4,623,051**	**10,217,402,633**	**3,879,046,797**	**1,081,927**	**145,524,192,808**
IMPAIRMNET						
Cash Generating Assets	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	**Total GH¢**
Acquisition costs	
As of 01.01.2024	2,995,079,668
Additions	0
Disposals	0
As of 31.12.2024	**2,995,079,668**
Accumulated Amortization	
As of 01.01.2023	0
Depreciation and amortization	0
Impairments	0
Disposals	0
As of 31.12.2024	**0**
Carrying amount as of 31.12.2024	**2,995,079,668**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	**254**	535,029,832	661,921,248
Short-Term Receivables	**255**	78,434,078	2,191,181,199
Prepayments	**256**	21,771,848	6,087,156
Inventory	**304**	11,319,593	4,814,753
Non-financial Assets Held for Sale	**257**	0	0
Biological Assets	**305a**	0	0
TOTAL CURRENT ASSET		**646,555,351**	**2,864,004,356**
NON CURRENT ASSETS			
Long-Term Receivables	**258**	0	0
Investments	**259**	4,973,457	5,067,640
Investment Property	**260**	4,265,663	0
Biological Assets	**305b**	0	0
Service Concession Arrangements	**306**	0	0
Property, Plant & Equipment	**307**	138,957,223,524	140,631,757,242
Work In-Progress	**261**	1,787,107,094	873,316,862
Intangible Asset	**308**	1,180,678	1,082,271
TOTAL NON-CURRENT ASSET		**140,754,750,416**	**141,511,224,015**
TOTAL ASSET		**141,401,305,767**	**144,375,228,371**
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	**262**	242,190,355	195,129,380
Other Payables	**263**	9,654,200	3,560,397
Trust Monies	**264a**	7,096,741	7,457,408
Derivatives	**265a**	0	0
Service Concession Arrangements	**266a**	0	0
Post-Employment Benefits Obligation	**267a**	0	0
Short-Term Loans and Financing	**268a**	0	0

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
Provisions	269a	0	0
Social Benefits	270a	0	0
TOTAL CURRENT LIABILITIES		**258,941,296**	**206,147,184**
NON- CURRENT LIABILITIES			
Trust Monies	264b	0	0
Derivatives	265b	0	0
Service Concession Arrangements	266b	0	0
Post-Employment Benefits Obligation	267b	0	0
Long-Term Loans and Financing	268b	0	0
Provisions	269b	0	0
Social Benefits	270b	0	0
TOTAL NON-CURRENT LIABILITIES		**0**	**0**
TOTAL LIABILITIES		**258,941,296**	**206,147,184**
NET ASSET/(LIABILITIES)		**141,142,364,471**	**144,169,081,187**
NET ASSETS/EQUITY			
Capital Reserves		0	0
Revaluation Reserves		0	0
Foreign Currency Translation Reserves		0	0
Other Reserves		0	0
Accumulated Surplus		141,142,364,471	144,169,081,187
TOTAL NET ASSETS/EQUITY		**141,142,364,471**	**144,169,081,187**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
REVENUE			
NON-TAX REVENUE	271	832,252,436	600,158,736
GRANTS	272	4,406,046,900	2,883,654,316
FINANCE INCOME	273	0	0
TOTAL REVENUE		**5,238,299,336**	**3,483,813,052**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	274	2,227,387,522	1,668,841,746
USE OF GOODS AND SERVICES	275	1,174,706,421	843,718,561
FINANCE COST	276	0	0
GOVERNMENT SUBSIDIES	277	5,500	80,400
SOCIAL BENEFITS	278	12,619,224	8,280,419
SPECIALISED EXPENSES	279	322,639,790	187,731,383
EXCHANGE DIFFERENCE	280	0	0
GRANT	281	0	0
CONSUMPTION OF FIXED ASSETS	311/312	4,527,657,596	4,640,567,672
TOTAL EXPENDITURE		**8,265,016,053**	**7,349,220,182**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(3,026,716,716)**	**(3,865,407,130)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		0	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(3,026,716,716)**	**(3,865,407,130)**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF FINANCIAL PERFORMANCE BY CLASSIFICATION OF FUNCTIONS OF GOVERNMENT FOR THE QUARTER ENDED 31ST DECEMBER 2024

	NOTES/ SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
REVENUE			
NON-TAX REVENUE	271	832,252,436	600,158,736
GRANTS	272	4,406,046,900	2,883,654,316
FINANCE INCOME	273	0	0
TOTAL		**5,238,299,336**	**3,483,813,052**
EXPENDITURE			
GENERAL PUBLIC SERVICES		3,240,618,109	2,371,956,798
DEFENCE		0	0
PUBLIC ORDER AND SAFETY		10,736,526	9,082,565
ECONOMIC AFFAIRS		141,597,528	89,235,154
ENVIRONMENTAL PROTECTION		18,481,159	21,017,088
HOUSING AND COMMUNITY AMENITIES		136,892,252	80,202,656
HEALTH		76,920,417	63,609,239
RECREATION, CULTURE AND RELIGION		2,060,909	421,245
EDUCATION		74,583,079	45,592,711
SOCIAL PROTECTION		35,468,477	27,535,054
CONSUMPTION OF FIXED ASSETS		4,527,657,596	4,640,567,672
TOTAL		**8,265,016,053**	**7,349,220,182**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(3,026,716,716)**	**(3,865,407,130)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		0	0
Gain/(loss) on disposal of Financial / Non-Financial Assets		0	0
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(3,026,716,716)**	**(3,865,407,130)**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(3,026,716,716)	(3,865,407,130)
Add/Less non-cash items:		
(Gain)/Loss on Revaluation	0	3,367,665,010
Impairment Loss	0	0
Depreciation and Amortization	4,527,657,596	4,640,567,672
(Profit)/Loss on disposals	0	0
Increase/(Decrease) in provisions	0	0
Non-cash fair value adjustments	0	0
Finance Cost	0	0
Other non-cash transactions	0	0
Adjusted Surplus / (Deficit)	**1,500,940,880**	**4,142,825,552**
Movement in Working Capital		
(Increase)/Decrease in Inventory	(6,504,840)	192,741
(Increase)/Decrease in Receivables	2,108,344,704	(2,152,031,420)
Increase/(Decrease) in Payables	47,060,975	(62,599,946)
Increase/(Decrease) in Other Payables	6,093,803	1,871,464
(Increase)/Decrease in Prepayment	(15,684,692)	2,407,258
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	0
(Increase)/Decrease in Current Biological Assets	0	0
Increase in Social Benefit Liabilities	0	0
Increase/(Decrease) in Trust	(360,666)	4,619,386
Transfer of Unretained IGF	0	0
Interest Paid	0	0
Net Cash Flow from Operating Activities	**3,639,890,164**	**1,937,285,035**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Non-Financial Asset	0	0
Issuance of Loans	0	0
Proceeds from Recovery of Loans	0	0
Purchase of Investment	(3,082,183)	(36,442,966)
Proceeds from Sale of Investment	3,176,365	48,268,082
Issuance of Advances	(396,661)	(6,298,608)
Proceeds from Recovery of Adances	4,799,078	2,020,998
Acquisition of Non-Financial Asset	(3,771,278,179)	(1,610,677,723)
Acquisition of Derivatives	0	0
Proceeds from Disposal of Derivatives	0	0
Dividend Received	0	0
Net Cash Flow from Investing Activities	**(3,766,781,580)**	**(1,603,130,217)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Domestic Borrowings	0	0
Repayment of Domestic Borrowings	0	0
Proceeds from External Borrowings	0	0

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
Repayment of External Borrowings	0	0
Increase in Stated Capital	0	0
Decrease in Stated Capital	0	0
Dividend Paid	0	0
Net Cash Flow from Financing Activities	**0**	**0**
NET CHANGES IN CASH FLOW	**(126,891,416)**	**334,154,818**
CASH AND CASH EQUIVALENT AT BEGINNING	661,921,248	327,766,430
CASH AND CASH EQUIVALENT AT CLOSE	**535,029,832**	**661,921,248**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF RECIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢	2023 PREVIOUS ACTUAL GH¢
RECEIPTS							
NON-TAX RECEIPTS	282	817,348,777	548,635,908	1,365,984,685	782,807,487	583,177,198	600,158,736
GRANTS	283	5,528,072,352	2,631,730,762	8,159,803,114	2,286,915,704	5,872,887,410	2,883,654,316
FINANCE INCOME	284	0	0	0	0	0	0
LOANS RECEIVED	285	0	0	0	0	0	0
DISPOSAL OF NON-FINANCIAL ASSET	286	0	0	0	0	0	0
SALE/RECOVERY OF FINANCIAL ASSET	287	0	0	0	7,975,443	(7,975,443)	50,289,080
TRUST MONIES	288	0	0	0	6,163,703	(6,163,703)	19,504,216
PRIOR-PERIOD RECEIVABLE RECEIPTS	289	0	0	0	31,144,431	(31,144,431)	1,561,151,337
TOTAL RECEIPTS		**6,345,421,129**	**3,180,366,670**	**9,525,787,799**	**3,115,006,768**	**6,410,781,031**	**5,114,757,685**
PAYMENTS							
COMPENSATION OF EMPLOYEES	290	1,518,900,552	224,125,951	1,743,026,503	94,736,512	1,648,289,991	1,661,438,878
USE OF GOODS AND SERVICES	291	1,340,683,189	1,065,951,663	2,406,634,852	1,122,213,102	1,284,421,750	591,888,997
NON-FINANCIAL ASSETS	292	3,221,403,658	1,599,124,289	4,820,527,947	1,554,240,734	3,266,287,213	1,643,705,210
FINANCE COST	293	0	0	0	0	0	0
GOVERNMENT SUBSIDIES	294	287,175	466,304	753,479	5,500	747,979	80,400
SOCIAL BENEFITS	295	13,350,474	17,634,997	30,985,471	12,619,224	18,366,247	8,280,419
SPECIALISED EXPENSES	296	250,796,081	273,063,466	523,859,547	309,964,640	213,894,907	125,982,114
TRUST MONIES	297	0	0	0	6,524,369	(6,524,369)	14,884,830
LOAN REPAYMENTS	298	0	0	0	0	0	0
FINANCIAL ASSETS	299	0	0	0	3,478,844	(3,478,844)	42,741,574
PREPAYMENT FOR CURRENT PERIOD	300	0	0	0	17,521,205	(17,521,205)	3,475,166
PRIOR-PERIOD LIABILITY PAYMENTS	301	0	0	0	120,594,054	(120,594,054)	688,125,278
TRANSFER OF UNRETAINED IGF	302	0	0	0	0	0	0

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF RECIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢	2023 PREVIOUS ACTUAL GH¢
GRANTS		0	0	0	0	0	0
TOTAL PAYMENTS		**6,345,421,129**	**3,180,366,670**	**9,525,787,799**	**3,241,898,184**	**6,283,889,615**	**4,780,602,866**
NET CHANGE IN STOCK OF CASH		**0**	**0**	**0**	**(126,891,416)**	**126,891,416**	**334,154,819**
CASH AND CASH EQUIVALENT AT BEGINNING					661,921,248		327,766,430
CASH AND CASH EQUIVALENT AT END					**535,029,832**		**661,921,249**

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
TAXES					
Direct Tax					
Paid by Individuals	0	0	0	0	0
Paid by Corporations	0	0	0	0	0
Petroleum Income Tax/Royalties	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
INDIRECT TAX					
General Taxes on Goods and Services	0	0	0	0	0
Excises	0	0	0	0	0
Customs and Other Import Duties	0	0	0	0	0
NHIL	0	0	0	0	0
Communication Service Tax	0	0	0	0	0
GETFund	0	0	0	0	0
Covid 19 Health Levy	0	0	0	0	0
Petroleum Related Fund	0	0	0	0	0
E-Transaction Levy	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
NON-TAX REVENUE					
Property income	151,740,880	101,854,310	253,595,190	172,943,335	(80,651,855)
Dividend	0	0	0	0	0
Sale of goods and services	437,696,818	293,798,924	731,495,742	396,232,898	(335,262,844)
Fines, penalties, and forfeiture	9,979,533	6,698,646	16,678,179	10,606,582	(6,071,597)
Rates	177,382,072	119,065,663	296,447,735	195,294,471	(101,153,264)

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Miscellaneous	40,549,474	27,218,365	67,767,839	7,730,201	(60,037,638)
ABFA Share of Oil Revenue	0	0	0	0	0
Total Receipts	**817,348,777**	**548,635,908**	**1,365,984,685**	**782,807,487**	**(583,177,198)**
GRANT					
Project Grant	170,299,027	81,073,683	251,372,710	0	(251,372,710)
Grant Received from Central Governemnt (CF)	5,357,773,325	2,550,657,079	7,908,430,404	7,331,421	(7,901,098,983)
Program Grant	0	0	0	2,279,584,283	2,279,584,283
Total	**5,528,072,352**	**2,631,730,762**	**8,159,803,114**	**2,286,915,704**	**(5,872,887,410)**
DOMESTIC NET FINANCING					
Domestic Stock Issued/Loans Received					
Short Term Borrowings	0	0	0	0	0
Medium Term Borrowings	0	0	0	0	0
Stocks and Bonds	0	0	0	0	0
Domestic Commercial Institution	0	0	0	0	0
Total Stocks Issued	**0**	**0**	**0**	**0**	**0**
Less					
Domestic Stock Redemption/Loans Repayment					
Short Term Borrowings	0	0	0	0	0
Medium Term Borrowings	0	0	0	0	0
Stocks and Bonds	0	0	0	0	0
Domestic Commercial Institution	0	0	0	0	0
Total Stocks Redeemed	**0**	**0**	**0**	**0**	**0**
Net Domestic Financing	**0**	**0**	**0**	**0**	**0**

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
FOREIGN NET FINANCING					
Foreign Borrowings					
Multilateral Loans	0	0	0	0	0
Bilateral Loans	0	0	0	0	0
External Commercial Institution	0	0	0	0	0
Domestic Commercial Institution	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
Other Revenue	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
SALE/RECOVERY OF FINANCIAL ASSET					
Recovery of Loans	0	0	0	0	0
Sale of Investment	0	0	0	3,176,365	3,176,365
Recovery of Advances	0	0	0	4,799,078	4,799,078
Total	**0**	**0**	**0**	**7,975,443**	**7,975,443**
TRUST MONEY RECEIPTS					
Public Entities	0	0	0	0	0
Private Entities and Individuals	0	0	0	6,163,703	6,163,703
Total	**0**	**0**	**0**	**6,163,703**	**6,163,703**
PRIOR PERIOD RECEIVABLE RECEIPTS					
Exchange Transaction	0	0	0	31,144,431	31,144,431
Non-Exchange Transactions	0	0	0	0	0

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Other Income	0	0	0	0	0
Total	**0**	**0**	**0**	**31,144,431**	**31,144,431**
FINANCE INCOME					
Interest Income	0	0	0	0	0
Income from other investing activities	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
TOTAL RECEIPTS	**6,345,421,129**	**3,180,366,670**	**9,525,787,799**	**3,115,006,768**	**(6,410,781,031)**
COMPENSATION OF EMPLOYEES					
Established Position	1,369,318,086	182,330,964	1,551,649,050	0	1,551,649,050
Non Established Post	70,449,351	18,349,597	88,798,948	67,386,318	21,412,630
Allowances	44,821,564	15,151,689	59,973,253	12,192,089	47,781,164
13% Employer SSF Contribution	20,192,030	5,081,401	25,273,431	7,932,007	17,341,424
Gratuity	143,200	0	143,200	12,505	130,695
Pension	10,000	0	10,000	57,447	(47,447)
End of Service Benefit (ESB)	13,966,321	3,212,300	17,178,621	7,156,146	10,022,475
Total Payments	**1,518,900,552**	**224,125,951**	**1,743,026,503**	**94,736,512**	**1,648,289,991**

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
GOODS AND SERVICES					
Materials and Office Consumables	267,677,861	216,181,577	483,859,438	204,721,499	279,137,939
Utilities	84,632,370	25,044,229	109,676,599	48,137,889	61,538,710
General Cleaning	23,174,669	5,660,355	28,835,024	12,307,228	16,527,796
Rentals and leases	24,807,615	22,922,806	47,730,421	15,848,769	31,881,652
Travel and Transport	260,912,459	305,747,483	566,659,942	291,894,978	274,764,964
Repairs and Maintenance	120,644,755	189,743,187	310,387,942	97,618,424	212,769,518
Training, Seminar and Conference	324,673,026	159,453,880	484,126,906	254,007,489	230,119,417
Consultancy Expenses	89,030,039	46,817,518	135,847,557	75,720,360	60,127,197
Special Services	113,272,968	54,633,163	167,906,131	96,346,008	71,560,123
Charges and Fees	1,539,975	402,459	1,942,434	3,162,435	(1,220,001)
Emergency Services	26,811,783	37,666,810	64,478,593	21,504,510	42,974,083
Insurance Premium	3,505,669	1,678,196	5,183,865	943,513	4,240,352
Total Payment	**1,340,683,189**	**1,065,951,663**	**2,406,634,852**	**1,122,213,102**	**1,284,421,750**
FINANCE COST					
Non Residents	0	0	0	0	0
Residents	0	0	0	0	0
Total Payments	**0**	**0**	**0**	**0**	**0**

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
GOVERNMENT SUBSIDIES					
Petroleum	40,000	30,000	70,000	0	70,000
Utility	43,315	43,345	86,660	0	86,660
School Subsidy	42,000	378,000	420,000	4,000	416,000
Fertilizer Subsidy	161,860	14,959	176,819	1,500	175,319
Total Payments	**287,175**	**466,304**	**753,479**	**5,500**	**747,979**
SOCIAL BENEFITS					
Social assistance benefits	832,585	181,565	1,014,150	672,705	341,445
Employer social benefits	12,517,889	17,453,432	29,971,321	11,946,519	18,024,802
Total Payments	**13,350,474**	**17,634,997**	**30,985,471**	**12,619,224**	**18,366,247**
SPECIALISED EXPENSES					
Insurance and compensation	1,416,033	519,141	1,935,174	376,659	1,558,515
Professional fees	841,410	155,184	996,594	758,751	237,843
Court Expenses	2,085,837	1,906,379	3,992,216	2,223,618	1,768,598
Awards & Rewards	2,591,051	3,678,702	6,269,753	2,543,604	3,726,149
Donations	85,697,348	89,017,952	174,715,300	146,336,455	28,378,845
Contributions	89,686,206	148,462,576	238,148,782	113,360,277	124,788,505
Scholarship & Bursaries	40,493,717	17,257,109	57,750,826	29,838,794	27,912,032
Special Operations	0	60,567	60,567	1,077,406	(1,016,839)
Refuse Lifting Expenses	12,297,591	7,970,121	20,267,712	6,517,777	13,749,935
Civic Numbering/Street Naming	8,483,011	648,600	9,131,611	1,802,799	7,328,812
Grants to Employees/Households	5,946,292	2,956,385	8,902,677	4,438,355	4,464,322

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
Council Tax/Tax Refund	192,400	0	192,400	55,840	136,560
Accreditation	29,000	0	29,000	0	29,000
Rent	1,036,185	430,750	1,466,935	634,305	832,630
Dividend	0	0	0	0	0
Foreign Finance	0	0	0	0	0
Total Payments	**250,796,081**	**273,063,466**	**523,859,547**	**309,964,640**	**213,894,907**
CAPITAL EXPENDITURE					
Fixed asset	2,180,469,304	1,130,380,995	3,310,850,299	2,789,162,123	521,688,176
Work In Progress	1,040,934,354	468,743,294	1,509,677,648	887,385,926	622,291,722
Inventory	0	0	0	6,471,688	(6,471,688)
Total Payments	**3,221,403,658**	**1,599,124,289**	**4,820,527,947**	**3,683,019,737**	**1,137,508,210**
Less:					
Non-cash Assets	0	**0**	0	2,128,779,003	(2,128,779,003)
Total Payments	**3,221,403,658**	**1,599,124,289**	**4,820,527,947**	**1,554,240,734**	**3,266,287,213**
Foreign Loan Repayments/Amortisation					
Multilateral Loans	0	0	0	0	0
Bilateral Loans	0	0	0	0	0
External Commercial Institution	0	0	0	0	0
Domestic Commercial Institution	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
Other Payment	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

REPUBLIC OF GHANA

CONSOLIDATED LOCAL GOVERNMENT STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 BUDGET BALANCE GH¢
TRUST MONEY					
Public Entities	0	0	0	0	0
Private Entities and Individuals	0	0	0	6,524,369	(6,524,369)
Total	**0**	**0**	**0**	**6,524,369**	**(6,524,369)**
ACQUISITION OF FINANCIAL ASSETS					
Issue of Loans	0	0	0	0	0
Purchase of Investment	0	0	0	3,082,183	(3,082,183)
Issue of Advances	0	0	0	396,661	(396,661)
Total	**0**	**0**	**0**	**3,478,844**	**(3,478,844)**
PREPAYMENT					
Prepaid Expenses	0	0	0	16,603,843	(16,603,843)
Mobilization Advance	0	0	0	917,362	(917,362)
Total	**0**	**0**	**0**	**17,521,205**	**(17,521,205)**
PRIOR-PERIOD LIABILITY PAYMENTS	0	0	0	120,594,054	(120,594,054)
TOTAL PAYMENTS	**6,345,421,129**	**3,180,366,670**	**9,525,787,799**	**3,241,898,184**	**6,283,889,615**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS /EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
Opening Bal		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves	0	0
Accumulated Surplus	144,169,081,187	147,203,995,344
Add: Adjs		
Change in Acct Policy	0	0
Error	0	830,492,973
Total	**0**	**830,492,973**
Restated Acc Surplus	144,169,081,187	148,034,488,317
Changes (Movement)		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves	0	0
Surplus for the year	(3,026,716,716)	(3,865,407,130)
Total	**(3,026,716,716)**	**(3,865,407,130)**
Closing Bal		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves	0	0
Accumulated Surplus	141,142,364,471	144,169,081,187
Total	**141,142,364,471**	**144,169,081,187**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
254	**Cash and Cash Equivalents**			
	Cash Balance			
	Treasury Main Account		0	0
	MDA Sub-CF Accounts		0	0
	Regional Sub-CF Accounts		0	0
	MMDA Sub-CF Accounts		436,484,738	508,662,338
	Tax Revenue Accounts		0	0
	NTR Revenue Accounts		0	0
	Centralised Accounts		0	0
	Commercial Accounts- Bank of Ghana		13,665,675	39,836,862
	Other Commercial Bank Accounts		84,879,419	113,422,048
	Total Cash Balance		**535,029,832**	**661,921,248**
	Collateral Securities			
	Banko Du Brazil-Hanger Project		0	0
	Banko Du Brazil-Eastern Corridor		0	0
	CDB Owner Contribution		0	0
	CDB Debt Service Reserve		0	0
	CDB Collection Account		0	0
	Sinking Fund		0	0
	Debt Service Reserve Account		0	0
	Total Collateral Securities		**0**	0
	Short Term Investments			
	Domestic		0	0
	External		0	0
	Total Short Term Investments		**0**	**0**
	Total Cash and Cash Equivalent Balance		**535,029,832**	**661,921,248**
255	**Short-Term Receivables**			
	Staff Advance			
	Vehicle Advances		0	0
	Special Advances	**1a**	396,298	4,881,647
	Salary Advances		115,700	32,767
	Advance Revolving		0	0
	Housing Advance		0	0
	Total Staff Advance		**511,998**	4,914,414
	Accrued Income			
	Exchange Transaction		77,922,081	2,186,266,785
	Non-Exchange Transactions		0	0
	Other Income		0	0
	Total Accrued Income		**77,922,081**	**2,186,266,785**
	Total Short-Term Receivables		**78,434,078**	**2,191,181,199**
256	**Prepayments**			
	Prepaid Expenses		20,785,812	6,018,482
	Mobilization Advance		986,037	68,675
	Total		**21,771,848**	**6,087,156**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
257	**Non-financial Assets Held for Sale**			
	Land		0	0
	Building and Structures		0	0
	Office Equipment, Furniture and Fittings		0	0
	ICT Equipment		0	0
	Other Machinery and Equipment		0	0
	Oil Rigs		0	0
	Military Asset, Weapons Systems		0	0
	Library Books		0	0
	Heritage and Cultural Asset		0	0
	Infrastructure Assets		0	0
	Transport Equipment		0	0
	Biological Assets (Non-Agricultural Activities)		0	0
	Total		**0**	**0**
258	**Long-Term Receivables**			
	Government On-lend Loans to Entities		0	0
	Government Loans to Private Entities		0	0
	Government Loans to Public Corporations		0	0
	Staff Advance			
	Long Term Vehicle Advances	1a	0	0
	Long Term Housing Advance		0	0
	Total Staff Advance		**0**	**0**
	Total		**0**	**0**
259	**Investment**			
	Equity Investment	4	4,973,457	5,067,640
	Non-Equity Investment		0	0
	Total		**4,973,457**	**5,067,640**
	Add:			
	Impairment (Loss)/Gain		0	0
	Total		**4,973,457**	**5,067,640**
260	**Investment Property**			
	Land	5	0	0
	Buildings		4,265,663	0
	Total		**4,265,663**	**0**
261	**Work - In - Progress**			
	Buildings and Structures		1,233,296,820	742,253,535
	Infrastructure Assets		545,498,068	129,913,553
	Transport Equipment		0	0
	Oil Rigs	8	0	0

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
	Military Asset, Weapons Systems		0	0
	Other Machinery and Equipment		91,194	0
	Intangible Assets		0	0
	Office Equipment, Furniture and Fittings		8,221,012	1,149,774
	Total		**1,787,107,094**	**873,316,862**
262	**Trade Payables**			
	Goods and Services		112,616,020	83,048,878
	Capex	**10**	124,629,747	106,877,217
	Withholding		4,944,588	5,203,284
	Total		**242,190,355**	**195,129,380**
263	**Other Payables**			
	Compensation	**10**		
	Compensation Arrears		9,654,200	3,560,397
	SSNIT (Tier 1)		0	0
	Tier 2 Pension		0	0
	Payroll 3rd Party Deductions		0	0
	PAYE		0	0
	Total Compensation Payable		**9,654,200**	**3,560,397**
	Unpaid Subsidies		0	0
	Unpaid Specialised Expenses		0	0
	Unpaid Finance Cost		0	0
	Deferred Income		0	0
	Refund of Taxes, Fees and Fines		0	0
	Judgement Debt		0	0
	Total Other Payable		**9,654,200**	**3,560,397**
264				
264a	**Short Term Trust Monies**			
	Public Entities	**11**	0	0
	Private Entities and Individuals		7,096,741	7,457,408
	Total		**7,096,741**	**7,457,408**
264b	**Long-Term Trust Monies**			
	Public Entities	**11**	0	0
	Private Entities and Individuals		0	0
	Total		**0**	**0**
265				
265a	**Derivatives (Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
265b	**Derivatives (Non-Current Liabilities)**		0	0
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**
266				
266a	**Service Concession Liability (Current Liabilities)**		**0**	**0**
266b	**Service Concession Liability (Non-Current Liabilities)**		**0**	**0**
267				
267a	**Short Term Post Employment Benefits Obligation**			
	Gratuity		0	0
	Pensions		0	0
	End-of-Service Benefits		0	0
	Total		**0**	**0**
267b	**Long-Term Post Employment Benefits Obligation**			
	Gratuity		0	0
	Pensions		0	0
	End-of-Service Benefits		0	0
	Total		**0**	**0**
268				
268a	**Short-Term Loans and Financing**			
	Domestic Borrowing	**15**	0	0
	External Borrowing	**14**	0	0
	Overdraft		0	0
	Total		**0**	**0**
268b	**Long-Term Loans and Financing**			
	Domestic Borrowing	**15**	0	0
	External Borrowing	**14**	0	0
	Total		**0**	**0**
269				
269a	**Provisions (Current)**			
	Loan Receivable	**12**	0	0
	Investment	**13**	0	0
	Bal c/d		**0**	**0**
269b	**Provisions (Non-Current)**			
	Loan Receivable	**12**	0	0
	Investment	**13**	0	0
	Bal c/d		**0**	**0**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
270				
270a	**Social Benefits (Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
270b	**Social Benefits (Non-Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
271	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		445,677,847	380,573,954
	Dividend Received		0	0
	Total		**445,677,847**	**380,573,954**
	NON-EXCHANGE TRANSACTION			
	Property income		172,943,335	124,431,808
	Fines, penalties, and forfeiture		10,606,582	11,199,322
	Rates		195,294,471	81,350,504
	Miscellaneous		7,730,201	2,603,148
	Total		**386,574,589**	**219,584,782**
	Total Non-Tax Revenue		**832,252,436**	**600,158,736**
272	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		0	0
	Grant Received from Central Governemnt (CF)		7,331,421	38,530,820
	Decentralised Grant	**16**	2,279,584,283	1,197,094,111
	Grant in Kind			
	Decentralised Grant		0	0
	Grant Received from Central Governemnt (CF)		2,119,131,196	0
	Other Grants		0	1,648,029,385
	Total		**4,406,046,900**	**2,883,654,316**
273	**FINANCE INCOME**			
	Interest Income		0	0
	Income from other investing activities		0	0
	Total		**0**	**0**
	Summary Revenue			
	Exchange Transactions			
	Non-Tax		445,677,847	380,573,954

	SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
	Finance Income	0	0
	Non-Exchange		
	Grants	4,406,046,900	2,883,654,316
	Non-Tax	386,574,589	219,584,782
	Total	**5,238,299,336**	**3,483,813,052**
274	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**		
	Established Post	1,403,940,533	1,149,398,251
	Non Established Post	68,292,131	63,171,386
	Allowances	739,830,057	449,560,635
	13% Employer SSF Contribution	8,046,008	6,234,099
	Gratuity	12,532	2,775
	Pension	57,665	4,598
	End of Service Benefit (ESB)	7,208,596	470,003
	Total Expenditure	**2,227,387,522**	**1,668,841,746**
275	**GOODS AND SERVICES (EXPENDITURE)**		
	Materials and Office Consumables	215,273,028	150,328,279
	Utilities	49,966,241	51,688,275
	General Cleaning	12,865,914	11,431,811
	Rentals and leases	16,581,249	16,238,977
	Travel and Transport	306,535,813	207,767,156
	Repairs and Maintenance	101,655,047	60,508,912
	Training, Seminar and Conference	267,081,606	202,983,498
	Consultancy Expenses	78,185,485	37,945,195
	Special Services	100,245,889	83,219,971
	Charges and Fees	3,293,864	2,416,507
	Emergency Services	22,042,482	17,655,537
	Insurance Premium	979,803	1,534,443
	Total Expenditure	**1,174,706,421**	**843,718,561**
276	**FINANCE COST (EXPENDITURE)**		
	Non Residents	0	0
	Residents	0	0
	Total Expenditure	**0**	**0**
277	**GOVERNMENT SUBSIDIES (EXPENDITURE)**		
	Petroleum	0	0
	Utility	0	0
	Schools Subsidy	4,000	28,600
	Fertilizer Subsidy	1,500	51,800
	Total Expenditure	**5,500**	**80,400**
278	**SOCIAL BENEFITS (EXPENDITURE)**		
	Social assistance benefits	672,705	577,576
	Employer social benefits	11,946,519	7,702,843
	Total Expenditure	**12,619,224**	**8,280,419**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
279	**SPECIALISED EXPENSES (EXPENDITURE)**			
	Insurance and compensation		385,245	406,262
	Professional fees		786,830	503,356
	Court Expenses		2,325,001	1,427,984
	Awards & Rewards		2,622,949	1,940,147
	Donations		151,818,214	82,426,136
	Contributions		117,925,191	56,465,412
	Scholarship & Bursaries		31,183,885	30,018,747
	Special Operations		1,099,157	16,620
	Refuse Lifting Expenses		7,193,588	8,770,882
	Civic Numbering/Street Naming		1,865,887	2,292,473
	Grants to Employees/Households		4,721,571	2,815,558
	Council Tax/Tax Refund		58,341	204,570
	Accreditation		0	0
	Rent		653,931	443,235
	Dividend		0	0
	Judgement Debt		0	0
	Foreign Finance		0	0
	Total Expenditure		**322,639,790**	**187,731,383**
280	**Exchange Difference**			
	Multi-Lateral		0	0
	Bilateral		0	0
	Commercial		0	0
	Total Expenditure		**0**	**0**
281	**GRANTS (EXPENDITURE)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants			
	Grants to Other MDAs		0	0
	Grants to SOE		0	0
	Grants to MMDA		0	0
	Total		**0**	**0**
282	**NON-TAX RECEIPTS**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		396,232,898	380,573,954
	Dividend Received		0	0
	Total Receipt		**396,232,898**	**380,573,954**
	NON-EXCHANGE TRANSACTION			
	Property income		172,943,335	124,431,808
	Fines, penalties, and forfeiture		10,606,582	11,199,322
	Rates		195,294,471	81,350,504
	Miscellaneous		7,730,201	2,603,148
	Total Receipt		**386,574,589**	**219,584,782**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
	NON-TAX RECEIPTS		**782,807,487**	**600,158,736**
283	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		0	0
	Grant Received from Central Governemnt (CF)		7,331,421	38,530,820
	Decentralised Grant	**16**	2,279,584,283	2,845,123,496
	Grant in Kind			
	Grant Received from Central Governemnt (CF)		0	0
	Decentralised Grant		0	0
	Total		**2,286,915,704**	**2,883,654,316**
284	**FINANCE INCOME**			
	Interest Income		0	0
	Income from other investing activities		0	0
	Total		**0**	**0**
	Summary Receipts			
	Exchange Transactions		396,232,898	380,573,954
	Non-Tax		0	0
	Finance Income		0	0
	Non-Exchange			
	Grants		2,286,915,704	2,883,654,316
	Non-Tax		386,574,589	219,584,782
	Total		**3,069,723,191**	**3,483,813,052**
285	**LOANS RECEIVED**			
	External Commercial Institution	**14**	0	0
	Domestic Commercial Institution	**15**	0	0
	Total		**0**	**0**
286	**DISPOSAL OF NON-FINANCIAL ASSETS**			
	Fixed asset		0	0
	Total		**0**	**0**
287	**SALE/RECOVERY OF FINANCIAL ASSET**			
	Recovery of Loans	**3**	0	0
	Sale of Investment	**4**	3,176,365	48,268,082
	Recovery of Advances	**1a**	4,799,078	2,020,998
	Total		**7,975,443**	**50,289,080**
288	**TRUST MONEY RECEIPTS**			
	Public Entities		0	0
	Private Entities and Individuals		6,163,703	19,504,216
	Total		**6,163,703**	**19,504,216**

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
289	**PRIOR PERIOD RECEIVABLE RECEIPTS**			
	Exchange Transaction		31,144,431	1,561,151,337
	Non-Exchange Transactions		0	0
	Other Income		0	0
	Total		**31,144,431**	**1,561,151,337**
290	**COMPENSATION OF EMPLOYEES (PAYMENTS)**			
	Established Post		0	1,144,248,275
	Non Established Post		67,386,318	62,975,909
	Allowances		12,192,089	447,519,352
	13% Employer SSF Contribution		7,932,007	6,219,262
	Gratuity		12,505	2,772
	Pension		57,447	4,595
	End of Service Benefit (ESB)		7,156,146	468,713
	Total Payments		**94,736,512**	**1,661,438,878**
291	**GOODS AND SERVICES (PAYMENTS)**			
	Materials and Office Consumables		204,721,499	106,338,464
	Utilities		48,137,889	36,195,585
	General Cleaning		12,307,228	8,402,289
	Rentals and leases		15,848,769	11,713,032
	Travel and Transport		291,894,978	143,412,993
	Repairs and Maintenance		97,618,424	41,235,141
	Training, Seminar and Conference		254,007,489	145,228,387
	Consultancy Expenses		75,720,360	26,853,649
	Special Services		96,346,008	58,256,361
	Charges and Fees		3,162,435	1,715,286
	Emergency Services		21,504,510	11,342,484
	Insurance Premium		943,513	1,195,326
	Total Payment		**1,122,213,102**	**591,888,997**
292	**PAYMENTS FOR NON-FINANCIAL ASSETS**			
	Fixed asset	**7**	2,789,162,123	1,437,692,897
	Work In Progress	**8**	887,385,926	203,822,414
	Inventory	**2**	6,471,688	2,189,899
	Total Payments		**3,683,019,737**	**1,643,705,210**
	Less:			
	Non-cash Assets		2,128,779,003	0
	Total Payments		**1,554,240,734**	**1,643,705,210**
293	**FINANCE COST (PAYMENTS)**			
	Non Residents		0	0
	Residents		0	0
	Total Payments		**0**	**0**
294	**GOVERNMENT SUBSIDIES (PAYMENTS)**			
	Petroleum		0	0
	Utility		0	0

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
	Schools Subsidy		4,000	80,400
	Fertilizer Subsidy		1,500	0
	Total Payments		**5,500**	**80,400**
295	**SOCIAL BENEFITS (PAYMENTS)**			
	Social assistance benefits		672,705	577,576
	Employer social benefits		11,946,519	7,702,843
	Total Payments		**12,619,224**	**8,280,419**
296	**SPECIALISED EXPENSES (PAYMENTS)**			
	Insurance and compensation		376,659	309,308
	Professional fees		758,751	352,546
	Court Expenses		2,223,618	1,060,711
	Awards & Rewards		2,543,604	1,437,599
	Donations		146,336,455	57,117,778
	Contributions		113,360,277	36,862,209
	Scholarship & Bursaries		29,838,794	19,537,319
	Special Operations		1,077,406	9,434
	Refuse Lifting Expenses		6,517,777	5,796,761
	Civic Numbering/Street Naming		1,802,799	1,643,417
	Grants to Employees/Households		4,438,355	1,487,722
	Council Tax/Tax Refund		55,840	169,806
	Accreditation		0	0
	Rent		634,305	197,504
	Dividend		0	0
	Judgement Debt		0	0
	Foreign Finance		0	0
	Total Payments		**309,964,640**	**125,982,114**
297	**TRUST MONEY PAYMENTS**			
	Public Entities		0	0
	Private Entities and Individuals		6,524,369	14,884,830
	Total		**6,524,369**	**14,884,830**
298	**LOAN REPAYMENTS**			
	External Commercial Institution	**14**	0	0
	Domestic Commercial Institution	**15**	0	0
	Total Loan Repayment		**0**	**0**
299	**ACQUISITION OF FINANCIAL ASSETS**			
	Issue of Loans		0	0
	Purchase of Investment		3,082,183	36,442,966
	Issue of Advances		396,661	6,298,608
	Total		**3,478,844**	**42,741,574**
300	**PREPAYMENT**			
	Prepaid Expenses		16,603,843	3,475,166
	Mobilization Advance		917,362	0

REPUBLIC OF GHANA
CONSOLIDATED LOCAL GOVERNMENT
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 LOCAL GOVERNMENT GH¢	2023 LOCAL GOVERNMENT GH¢
	Total		**17,521,205**	**3,475,166**
301	**PRIOR-PERIOD LIABILITY PAYMENTS**			
	Compensation		7,426,012	12,354,816
	Goods & Services		22,926,176	482,046,260
	CAPEX		90,241,866	193,724,202
	Total		**120,594,054**	**688,125,278**
302	**TRANSFER OF UNRETAINED IGF**			
	Unretained IGF to Consolidated Fund		0	0
	Total		**0**	**0**
303	**GRANTS (PAYMENT)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants	**16**		
	Grants to Other MDAs		0	0
	Grants to SOE		0	0
	Grants to MMDA		0	0
	Total		**0**	**0**

CONSOLIDATED LOCAL GOVERNMENT NOTES TO THE ACCOUNTS

304 **INVENTORY**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	0	0	4,030,342	784,411	4,814,753
Additions	0	0	8,367,049	7,038,473	15,405,522
	0	0	12,397,392	7,822,884	20,220,275
Consumption	0	0	5,385,415	3,515,267	8,900,682
Closing Bal (31/12/2024)	**0**	**0**	**7,011,976**	**4,307,617**	**11,319,593**
Closing Bal (31/12/2023)	0	0	4,030,342	784,411	**4,814,753**

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305a **Current Biological Assets (Agricultural Activities)**

	CURRENT		Total	PREVIOUS		Total
	ANIMAL	PLANT		ANIMAL	PLANT	
	GH¢	GH¢		GH¢	GH¢	
Cost As At 31/12/2023	0	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Disposals in The Year	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Fv/Cost As At	0	0	0	0	0	0
Fv/Cost As At 31/12/2024	**0**	**0**	**0**	**0**	**0**	0

305b **Non-Current Biological Assets (Agricultural Activities)**

	CURRENT		Total	PREVIOUS		Total
	ANIMAL	PLANT		ANIMAL	PLANT	
	GH¢	GH¢		GH¢	GH¢	
Cost As At 31/12/2023	0	0	**0**	0	0	**0**
Prior Year Adjustment	0	0	**0**	0	0	**0**
Cost As At 01/01/2024	0	0	**0**	0	0	**0**
Additions	0	0	**0**	0	0	**0**
Disposals in The Year	0	0	**0**	0	0	**0**
Impairment	0	0	**0**	0	0	**0**
Fv/Cost As At	0	0	**0**	0	0	**0**
Fv/Cost As At 31/12/2024	**0**	**0**	**0**	**0**	**0**	**0**

306 **Service Concession Arrangement**

	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment		Total	
	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period	Current Period	Previous Period
Cost As At 1/01/2024	0	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Disposal	0	0	0	0	0	0	0	0
Balance As at 31/12/2024	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

307 **PROPERTY, PLANT AND EQUIPMENT**

CONSOLIDATED LOCAL GOVERNMENT NOTES TO THE ACCOUNTS

	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Library Books	Heritage and Cultural Asset
Opening Bal.	1,897,207,305	130,312,551,214	86,899,646	22,467,191	339,010,793	0	0	0	5,334,613
Additions	23,919,684	312,929,106	54,534,265	4,367,070	22,064,443	0	0	0	0
Disposals/Transfers	0	0	0	0	0	0	0	0	0
Total	**1,921,126,990**	**130,625,480,320**	**141,433,911**	**26,834,261**	**361,075,235**	**0**	**0**	**0**	**5,334,613**
Accu Dep B/F	0	4,239,684,922	2,827,257	730,964	11,029,628	0	0	0	173,560
Depreciation for the year	0	4,044,285,243	4,378,924	830,813	11,179,222	0	0	0	173,560
Depreciation on Disposal	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0	0
Total	**0**	**8,283,970,165**	**7,206,181**	**1,561,777**	**22,208,850**	**0**	**0**	**0**	**347,120**
Net Book Value 31/12/2024	**1,921,126,990**	**122,341,510,155**	**134,227,730**	**25,272,484**	**338,866,385**	**0**	**0**	**0**	**4,987,493**
Net Book Value 31/12/2023	**1,897,207,305**	**126,075,940,788**	**84,072,389**	**21,736,227**	**327,908,783**	**0**	**0**	**0**	**5,161,053**
IMPAIRMNET									
Cash Generating Assets	0	0	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	Current Period		Total	Previous Period		Total	
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset		
Acquisition costs							
As of 01.01.2024	0	1,537,077	1,537,077	0	1,082,271	1,082,271	
Additions	0	372,568	372,568	0	0	0	
Disposals	0	0	0	0	0	0	
As of 31.12.2024	**0**	**1,909,645**	**1,909,645**	**0**	**1,082,271**	**1,082,271**	
Accumulated Amortization							
As of 01.01.2024	0	454,806	454,806	0	0	0	
Depreciation and amortization	0	274,161	274,161	0	0	0	
Impairments	0	0	0	0	0	0	
Disposals	0	0	0	0	0	0	
As of 31.12.2024	**0**	**728,967**	**728,967**	**0**	**0**	**0**	
Carrying amount as of 31.12.2024	**0**	**1,180,678**	**1,180,678**	**0**	**1,082,271**	**1,082,271**	
Carrying amount as of 31.12.2023	**0**	**1,082,271**	**1,082,271**	**0**	**1,082,271**	**1,082,271**	

CONSOLIDATED LOCAL GOVERNMENT NOTES TO THE ACCOUNTS

304	**INVENTORY**
	Opening Balance
	Additions
	Consumption
	Closing Bal (31/12/2024)
	Closing Bal (31/12/2023)
305	
305a	**Current Biological Assets (Agricultural Activit**
	Cost As At 31/12/2023
	Prior Year Adjustment
	Cost As At 01/01/2024
	Additions
	Disposals in The Year
	Impairment
	Fv/Cost As At
	Fv/Cost As At 31/12/2024
305b	**Non-Current Biological Assets (Agricultural A**
	Cost As At 31/12/2023
	Prior Year Adjustment
	Cost As At 01/01/2024
	Additions
	Disposals in The Year
	Impairment
	Fv/Cost As At
	Fv/Cost As At 31/12/2024
306	**Service Concession Arrangement**
	Cost As At 1/01/2024
	Adjustment
	Additions
	Disposal
	Balance As at 31/12/2024
307	**PROPERTY, PLANT AND EQUIPMENT**

CONSOLIDATED LOCAL GOVERNMENT NOTES TO THE ACCOUNTS

	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL	
Opening Bal.	12,336,145,122	297,624,081	0	145,297,239,965	
Additions	283,273,760	2,151,761,388	0	2,852,849,716	
Disposals/Transfers	0	0	0	0	
Total	**12,619,418,882**	**2,449,385,468**	**0**	**148,150,089,681**	
Accu Dep B/F	401,353,269	9,683,122	0	4,665,482,722	
Depreciation for the year	390,700,442	75,835,231	0	4,527,383,435	
Depreciation on Disposal	0	0	0	0	
Impairment	0	0	0	0	
Total	**792,053,711**	**85,518,353**	**0**	**9,192,866,157**	
Net Book Value 31/12/2024	**11,827,365,171**	**2,363,867,115**	**0**	**138,957,223,524**	
Net Book Value 31/12/2023	**11,931,789,738**	**287,940,959**	**0**	**140,631,757,242**	
IMPAIRMNET					
Cash Generating Assets	0	0	0	0	
Non-cash Generating Assets	0	0	0	0	
Total	**0**	**0**	**0**	**0**	

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INTANGIBLE ASSETS	
Acquisition costs	
As of 01.01.2024	
Additions	
Disposals	
As of 31.12.2024	
Accumulated Amortization	
As of 01.01.2024	
Depreciation and amortization	
Impairments	
Disposals	
As of 31.12.2024	
Carrying amount as of 31.12.2024	
Carrying amount as of 31.12.2023	

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 GH¢	2023 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	**309**	55,106,584,960	33,785,062,898
Short-Term Receivables	**310**	334,368,121,034	291,825,295,007
Tax Receivable	**311a**	0	0
Prepayments	**312**	1,382,258,851	1,171,947,839
Inventory		7,784,086,367	6,569,996,837
Non-financial Assets Held for Sale	**313**	0	0
Biological Assets	**363a**	0	0
TOTAL CURRENT ASSET		**398,641,051,212**	**333,352,302,582**
NON CURRENT ASSETS			
Long-Term Receivables	**314**	19,897,571,870	17,960,143,323
Investments	**315**	39,852,566,300	31,453,570,065
Tax Receivable	**311b**	0	0
Deferred Tax	**328a**	0	0
Investment Property	**316**	5,588,293,666	5,530,696,237
Biological Assets	**363b**	0	0
Service Concession Arrangements	**364**	0	0
Property, Plant & Equipment	**365**	201,220,876,569	155,341,057,204
Work In-Progress	**317**	25,650,740,850	22,736,447,037
Intangible Asset	**366**	11,927,201,698	11,598,477,186
TOTAL NON-CURRENT ASSET		**304,137,250,955**	**244,620,391,051**
TOTAL ASSET		**702,778,302,167**	**577,972,693,633**
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	**318**	326,825,531,591	269,910,802,534
Other Payables	**319**	82,551,670,437	54,419,356,352
Trust Monies	**320a**	9,409,746,513	7,477,115,654
Tax Payables	**321a**	0	0
Derivatives	**322a**	4,712,717,498	2,694,310,275
Service Concession Arrangements	**323a**	0	0
Post-Employment Benefits Obligation	**324a**	1,320,533,417	1,217,808,815

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024 GH¢	2023 GH¢
Short-Term Loans and Financing	**325a**	19,607,424,428	21,169,686,216
Provisions	**326a**	74,279,284,906	62,894,940,613
Social Benefits	**327a**	0	0
TOTAL CURRENT LIABILITIES		**518,706,908,790**	**419,784,020,460**
NON- CURRENT LIABILITIES			
Trust Monies	**320b**	0	0
Deferred Tax	**328b**	0	0
Tax Payable	**321b**	0	0
Derivatives	**322b**	0	0
Service Concession Arrangements	**323**	0	0
Post-Employment Benefits Obligation	**324b**	0	0
Long-Term Loans and Financing	**325b**	145,132,927,475	125,931,470,839
Provisions	**326b**	0	0
Social Benefits	**327b**	0	0
TOTAL NON-CURRENT LIABILITIES		**145,132,927,475**	**125,931,470,839**
TOTAL LIABILITIES		**663,839,836,265**	**545,715,491,299**
NET ASSET/(LIABILITIES)		**38,938,465,902**	**32,257,202,334**
FINANCED BY			
Stated Capital		29,402,238,047	29,477,867,710
Government Interest		0	0
Capital Reserves		38,508,490,542	29,652,900,633
Revaluation Reserves		107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves		877,207,702	876,666,530
Other Reserves		14,852,226,927	16,023,509,296
Non-Controlling Interest		(1,935,199)	106,129
Accumulated Surplus		(151,857,606,902)	(119,150,238,424)
TOTAL FINANCED BY		**38,938,465,902**	**32,257,202,333**

REPUBLIC OF GHANA
SOE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 GH¢	2023 GH¢
REVENUE			
NON-TAX REVENUE	329	134,080,771,374	91,342,044,673
GRANTS	330	21,648,905,617	6,619,542,789
FINANCE INCOME	331	13,283,718,462	2,426,361,686
TOTAL REVENUE		**169,013,395,453**	**100,387,949,148**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	332	15,848,498,835	10,050,469,746
USE OF GOODS AND SERVICES	333	116,293,717,058	60,813,795,405
FINANCE COST	334	17,061,611,014	6,812,390,292
SUBSIDIES	335	0	0
SOCIAL BENEFITS/ RESPONSIBILITIES	336	0	0
SPECIALISED EXPENSES	337	14,086,055,624	9,071,845,714
EXCHANGE DIFFERENCE	338	30,526,349,958	11,027,550,452
GRANTS	339	0	0
CONSUMPTION OF FIXED ASSETS	367/368	7,910,249,249	6,015,071,671
TOTAL EXPENDITURE		**201,726,481,738**	**103,791,123,281**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(32,713,086,286)**	**(3,403,174,132)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		**0**	**0**
Gain/(loss) on disposal of Financial / Non-Financial Assets		**5,717,808**	**1,753,201**
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(32,707,368,478)**	**(3,401,420,931)**

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 GH¢	2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(32,707,368,478)	(3,401,420,931)
Add/Less non-cash items:		
(Gain)/Loss on Revaluation	0	0
Impairment Loss	0	0
Depreciation and Amortization	7,910,249,249	6,015,071,671
(Profit)/Loss on disposals	(5,717,808)	0
Increase/(Decrease) in provisions	11,384,344,293	0
Non-cash fair value adjustments	0	0
Finance Cost	16,951,745,514	6,812,390,292
Other non-cash transactions	70,031,659,200	(43,183,031,782)
Adjusted Surplus / (Deficit)	**73,564,911,971**	**(33,756,990,750)**
Movement in Working Capital		
(Increase)/Decrease in Inventory	(1,214,089,530)	(1,417,204,696)
(Increase)/Decrease in Receivables	(51,720,643,595)	(80,810,813,119)
Increase/(Decrease) in Payables	93,852,880,690	130,308,413,208
Increase/(Decrease) in Other Payables	1,481,784,034	4,830,802,024
(Increase)/Decrease in Prepayment	(210,311,012)	(204,519,361)
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	0
(Increase)/Decrease in Current Biological Assets	0	0
Increase in Social Benefit Liabilities	0	(57,305,044)
Increase/(Decrease) in Trust	1,932,630,860	6,231,511,639
Interest Paid	(16,928,321,814)	(6,857,695,916)
Net Cash Flow from Operating Activities	**100,758,841,604**	**18,266,197,986**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from Disposal of Non-Financial Asset	6,777,778	0
Issuance of Loans	(20,947,618,643)	(1,540,851,661,287)
Proceeds from Recovery of Loans	19,010,190,095	1,553,195,089,659
Purchase of Investment	(19,135,542,126)	(475,662,977,634)
Proceeds from Sale of Investment	10,184,005,007	478,619,161,738
Issuance of Advances	(26,282,908,103)	(18,015,866,791)
Proceeds from Recovery of Adances	25,252,404,990	14,020,012,242
Acquisition of Non-Financial Asset	(57,091,744,339)	(49,160,871,711)
Acquisition of Derivatives	2,018,407,223	2,694,310,275
Proceeds from Disposal of Derivatives	0	0
Dividend Received	0	0
Net Cash Flow from Investing Activities	**(66,986,028,119)**	**(35,162,803,510)**

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 GH¢	2023 GH¢
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Domestic Borrowings	429,338,984,891	4,901,378,977,378
Repayment of Domestic Borrowings	(442,265,146,207)	(4,872,614,882,855)
Proceeds from External Borrowings	0	0
Repayment of External Borrowings	0	0
Increase in Stated Capital	7,155,839,078	65,613,735,769
Decrease in Stated Capital	(6,680,969,185)	(63,243,877,569)
Dividend Paid	0	0
Net Cash Flow from Financing Activities	**(12,451,291,423)**	**31,133,952,724**
NET CHANGES IN CASH FLOW	**21,321,522,062**	**14,237,347,200**
CASH AND CASH EQUIVALENT AT BEGINNING	**33,785,062,898**	**19,547,715,699**
CASH AND CASH EQUIVALENT AT CLOSE	**55,106,584,960**	**33,785,062,899**

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs
STATEMENT OF RECIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢	2023 PREVIOUS ACTUAL GH¢
RECEIPTS							
NON-TAX RECEIPTS	340	132,619,407,292	0	132,619,407,292	132,667,061,154	(47,653,862)	70,128,439,571
GRANTS	341	21,637,689,047	0	21,637,689,047	21,648,905,617	(11,216,569)	6,619,542,789
FINANCE INCOME	342	13,269,208,920	0	13,269,208,920	13,283,718,462	(14,509,542)	2,426,361,685
LOANS RECEIVED	343	31,614,363,898	0	31,614,363,898	31,614,363,898	0	133,719,498,495
NET TREASURY OPERATIONS	344	0	0	0	0	0	0
DISPOSAL OF NON-FINANCIAL ASSET	345	6,777,778	0	6,777,778	6,777,778	0	0
SALE/RECOVERY OF FINANCIAL ASSET	346	54,410,092,209	0	54,410,092,209	54,446,600,093	(36,507,884)	521,109,208,246
TRUST MONIES	347	3,715,479,478	0	3,715,479,478	3,715,479,478	0	9,190,432,192
PRIOR-PERIOD RECEIVABLE RECEIPTS	348	21,388,252,048	0	21,388,252,048	33,026,409,889	(11,638,157,841)	11,649,486,799
TOTAL RECEIPTS		**278,661,270,669**	**0**	**278,661,270,669**	**290,409,316,367**	**(11,748,045,698)**	**754,842,969,777**
PAYMENTS							
COMPENSATION OF EMPLOYEES	349	14,746,285,652	0	14,746,285,652	14,777,347,994	(31,062,342)	8,107,983,160
USE OF GOODS AND SERVICES	350	73,535,364,289	0	73,535,364,289	64,638,538,115	8,896,826,174	24,297,866,986
NON-FINANCIAL ASSETS	351	28,144,423,837	0	28,144,423,837	26,383,927,205	1,760,496,632	21,317,439,020
FINANCE COST	352	16,951,745,514	0	16,951,745,514	17,061,611,014	(109,865,499)	6,812,390,292
SUBSIDIES	353	0	0	0	0	0	0
SOCIAL BENEFITS/ RESPONSIBILITIES	354	0	0	0	0	0	0
SPECIALISED EXPENSES	355	2,096,267,413	0	2,096,267,413	2,051,954,188	44,313,225	3,624,613,444
TRUST MONIES	356	1,782,736,873	0	1,782,736,873	1,782,848,618	(111,745)	2,958,920,553

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs
STATEMENT OF RECIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	NOTES	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 REVISED BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢	2023 PREVIOUS ACTUAL GH¢
LOAN REPAYMENTS	357	42,653,750,530	0	42,653,750,530	44,065,655,321	(1,411,904,791)	102,585,545,771
FINANCIAL ASSETS	358	66,017,787,665	0	66,017,787,665	66,366,068,872	(348,281,207)	509,805,450,321
PREPAYMENT FOR CURRENT PERIOD	359	210,182,583	0	210,182,583	210,311,012	(128,429)	204,519,361
PRIOR-PERIOD LIABILITY PAYMENTS	360	12,565,334,206	0	12,565,334,206	31,749,531,966	(19,184,197,760)	60,890,893,669
GRANTS	361	0	0	0	0	0	0
TOTAL PAYMENTS		**258,703,878,562**	**0**	**258,703,878,562**	**269,087,794,305**	**(10,383,915,743)**	**740,605,622,578**
NET CHANGE IN STOCK OF CASH		**19,957,392,107**	**0**	**19,957,392,107**	**21,321,522,062**	**(1,364,129,955)**	**14,237,347,199**
CASH AND CASH EQUIVALENT AT BEGINNING					**33,785,062,898**		**19,547,715,699**
CASH/BANK BALANCE AT END					**55,106,584,960**		**33,785,062,898**

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
TAXES					
Direct Tax					
Paid by Individuals	0	0	0	0	0
Paid by Corporations	0	0	0	0	0
Petroleum Income Tax/Royalties	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
INDIRECT TAX					
General Taxes on Goods and Services	0	0	0	0	0
Excises	0	0	0	0	0
Customs and Other Import Duties	0	0	0	0	0
NHIL	0	0	0	0	0
Communication Service Tax	0	0	0	0	0
GETFund	0	0	0	0	0
Covid 19 Health Levy	0	0	0	0	0
Petroleum Related Fund	0	0	0	0	0
E-Transaction Levy	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
NON-TAX REVENUE					
Property income	191,782,850	0	191,782,850	191,782,850	0
Dividend	291,995,319	0	291,995,319	291,995,319	0
Sale of goods and services	93,662,971,331	0	93,662,971,331	93,662,971,331	0
Fines, penalties, and forfeiture	764,657,144	0	764,657,144	764,657,144	0
Rates					
Miscellaneous	37,755,654,510	0	37,755,654,510	37,755,654,510	0
ABFA Share of Oil Revenue		0	0		0

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
Total Receipts	**132,667,061,154**	**0**	**132,667,061,154**	**132,667,061,154**	**0**
GRANT					
Project Grant	0	0	0	0	0
Grant Received from Central Governemnt (CF)	767,348,021	0	767,348,021	767,348,021	0
Program Grant	20,881,557,595	0	20,881,557,595	20,881,557,595	0
Total	**21,648,905,617**	**0**	**21,648,905,617**	**21,648,905,617**	**0**
FOREIGN NET FINANCING					
Foreign Borrowings					
Multilateral Loans	0	0	0	0	0
Bilateral Loans	0	0	0	0	0
External Commercial Institution	0	0	0	0	0
Domestic Commercial Institution	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
Other Revenue	**0**	**0**	**0**	**0**	**0**
Total	**0**	**0**	**0**	**0**	**0**
FINANCE INCOME					
Interest Income	12,480,465,835	0	12,480,465,835	12,480,465,835	0
Income from other investing activities	803,252,626	0	803,252,626	803,252,626	0
Total	**13,283,718,462**	**0**	**13,283,718,462**	**13,283,718,462**	**0**
DISPOSAL OF NON-FINANCIAL ASSETS					
Fixed asset	6,777,778	0	6,777,778	6,777,778	0
Total	**6,777,778**	**0**	**6,777,778**	**6,777,778**	**0**

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
NET TREASURY OPERATIONS					
Stocks Issued					
Short Term Borrowing	0	0	0	0	0
Medium Term Borrowings	0	0	0	0	0
Stocks and Bonds	0	0	0	0	0
Total Stocks Issued	**0**	**0**	**0**	**0**	**0**
Less					
Stocks Redeemed					
Short Term Borrowing	0	0	0	0	0
Medium Term Borrowings	0	0	0	0	0
Stocks and Bonds	0	0	0	0	0
Total Stocks Redeemed	**0**	**0**	**0**	**0**	**0**
Net Treasury Operations	**0**	**0**	**0**	**0**	**0**
SALE/RECOVERY OF FINANCIAL ASSET					
Recovery of Loans	19,010,190,095	0	19,010,190,095	19,010,190,095	0
Sale of Investment	10,184,005,007	0	10,184,005,007	10,184,005,007	0
Recovery of Advances	25,252,404,990	0	25,252,404,990	25,252,404,990	0
Total	**54,446,600,093**	**0**	**54,446,600,093**	**54,446,600,093**	**0**
TRUST MONEY RECEIPTS					
Public Entities	3,715,479,478	0	3,715,479,478	3,715,479,478	0
Private Entities and Individuals	0	0	0	0	0
Total	**3,715,479,478**	**0**	**3,715,479,478**	**3,715,479,478**	**0**

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
LOANS RECEIVED					
Short Term Borrowings	0	0	0	0	0
Medium Term Borrowings	0	0	0	0	0
Stocks and Bonds	0	0	0	0	0
Domestic Commercial Institution	31,614,363,898	0	31,614,363,898	31,614,363,898	0
Total	**31,614,363,898**	**0**	**31,614,363,898**	**31,614,363,898**	**0**
PRIOR-PERIOD RECEIVABLE RECEIPTS	**33,026,409,889**	**0**	**33,026,409,889**	**33,026,409,889**	**0**
TOTAL RECEIPTS	**290,409,316,367**	**0**	**290,409,316,367**	**290,409,316,367**	**0**
COMPENSATION OF EMPLOYEES					
Established Position	8,381,669,546	0	8,381,669,546	8,381,669,546	0
Non Established Post	668,231,713	0	668,231,713	668,231,713	0
Allowances	4,334,841,866	0	4,334,841,866	4,334,841,866	0
13% Employer SSF Contribution	754,810,553	0	754,810,553	754,810,553	0
Gratuity	12,840,905	0	12,840,905	12,840,905	0
Pension	335,329,016	0	335,329,016	335,329,016	0
End of Service Benefit (ESB)	289,624,395	0	289,624,395	289,624,395	0
Total Payments	**14,777,347,994**	**0**	**14,777,347,994**	**14,777,347,994**	**0**
GOODS AND SERVICES					
Materials and Office Consumables	55,232,053,906	0	55,232,053,906	55,232,053,906	0
Utilities	929,827,266	0	929,827,266	929,827,266	0
General Cleaning	585,770,110	0	585,770,110	585,770,110	0
Rentals and leases	281,553,607	0	281,553,607	281,553,607	0
Travel and Transport	1,358,675,492	0	1,358,675,492	1,358,675,492	0

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
Repairs and Maintenance	1,988,091,013	0	1,988,091,013	1,988,091,013	0
Training, Seminar and Conference	695,883,064	0	695,883,064	695,883,064	0
Consultancy Expenses	550,441,385	0	550,441,385	550,441,385	0
Special Services	801,976,166	0	801,976,166	801,976,166	0
Charges and Fees	1,776,987,990	0	1,776,987,990	1,776,987,990	0
Emergency Services	611,266	0	611,266	611,266	0
Insurance Premium	436,666,851	0	436,666,851	436,666,851	0
Total Payment	**64,638,538,115**	**0**	**64,638,538,115**	**64,638,538,115**	**0**
FINANCE COST					
Non Residents	10,925,315,588	0	10,925,315,588	10,925,315,588	0
Residents	6,136,295,426	0	6,136,295,426	6,136,295,426	0
Total Payments	**17,061,611,014**	**0**	**17,061,611,014**	**17,061,611,014**	**0**
GOVERNMENT SUBSIDIES					
Petroleum	0	0	0	0	0
Utility	0	0	0	0	0
School Subsidy	0	0	0	0	0
Fertilizer Subsidy	0	0	0	0	0
Total Payments	**0**	**0**	**0**	**0**	**0**
SOCIAL BENEFITS					
Social assistance benefits	0	0	0	0	0
Employer social benefits	0	0	0	0	0

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
Total Payments	**0**	**0**	**0**	**0**	**0**
SPECIALISED EXPENSES					
Insurance and compensation	107,066,444	0	107,066,444	107,066,444	0
Professional fees	97,126,878	0	97,126,878	97,126,878	0
Court Expenses	46,805,599	0	46,805,599	46,805,599	0
Awards & Rewards	6,195,628	0	6,195,628	6,195,628	0
Donations	585,447,921	0	585,447,921	585,447,921	0
Contributions	0	0	0	0	0
Scholarship & Bursaries	37,709,128	0	37,709,128	37,709,128	0
Special Operations	683,646,795	0	683,646,795	683,646,795	0
Refusing Lifting Expenses	0	0	0	0	0
Civic Numbering/Street Naming	0	0	0	0	0
Grants to Employees/Households	35,521,569	0	35,521,569	35,521,569	0
Council Tax/Tax Refund	449,138,643	0	449,138,643	449,138,643	0
Accreditation	0	0	0	0	0
Rent	0	0	0	0	0
Dividend	3,295,582	0	3,295,582	3,295,582	0
Foreign Finance	0	0	0	0	0
Total Payments	**2,051,954,188**	**0**	**2,051,954,188**	**2,051,954,188**	**0**
CAPITAL EXPENDITURE					
Fixed asset	53,871,730,010	0	53,871,730,010	53,871,730,010	0
Work In Progress	3,081,947,949	0	3,081,947,949	3,081,947,949	0
Inventory	1,207,704,573	0	1,207,704,573	1,207,704,573	0
Total Payments	**58,161,382,532**	**0**	**58,161,382,532**	**58,161,382,532**	**0**
Less:					

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
Non-cash Assets	31,777,455,327	**0**	31,777,455,327	31,777,455,327	0
Total Payments	**26,383,927,205**	**0**	**26,383,927,205**	**26,383,927,205**	**0**
Foreign Loan Repayments/Amortisation					
Multilateral Loans	0	0	0	0	0
Bilateral Loans	0	0	0	0	0
External Commercial Institution	0	0	0	0	0
Domestic Commercial Institution	44,065,655,321	0	44,065,655,321	44,065,655,321	0
Total	**44,065,655,321**	**0**	**44,065,655,321**	**44,065,655,321**	**0**
Other Payment	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
PREPAYMENT					
Prepaid Expenses	210,311,012	0	210,311,012	210,311,012	0
Mobilization Advance	0	0	0	0	0
Total	**210,311,012**	**0**	**210,311,012**	**210,311,012**	**0**
ACQUISITION OF FINANCIAL ASSETS					
Issue of Loans	20,947,618,643	0	20,947,618,643	20,947,618,643	0
Purchase of Investment	19,135,542,126	0	19,135,542,126	19,135,542,126	0
Issue of Advances	26,282,908,103	0	26,282,908,103	26,282,908,103	0
Total	**66,366,068,872**	**0**	**66,366,068,872**	**66,366,068,872**	**0**
PRIOR-PERIOD LIABILITY PAYMENTS	31,749,531,966	0	31,749,531,966	31,749,531,966	0
TRUST MONEY PAYMENTS					

REPUBLIC OF GHANA
CONSOLIDATED SOE & GBEs STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEMENTARY BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
Public Entities	1,782,848,618	0	1,782,848,618	1,782,848,618	0
Private Entities and Individuals	0	0	0	0	0
Total	**1,782,848,618**	**0**	**1,782,848,618**	**1,782,848,618**	**0**
TOTAL PAYMENTS	**269,087,794,305**	**0**	**269,087,794,305**	**269,087,794,305**	**0**

REPUBLIC OF GHANA
CONSOLIDATED SOEs & GBEs
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2024

NET WORTH	2024 GH¢	2023 GH¢
Opening Bal		
Stated Capital	29,477,867,710	27,108,009,509
Government Interest	0	0
Capital Reserves	29,652,900,633	24,936,521,904
Revaluation Reserves	75,376,390,459	46,181,295,197
Foreign Currency Translation Reserves	876,666,530	143,084,389
Other Reserves	16,023,509,296	7,649,251,984
Non-Controlling Interest	106,129	0
Accumulated Surplus	(119,150,238,424)	(18,517,471,649)
Add: Adjs		
Change in Acct Policy	0	0
Error	0	(97,231,345,844)
Total	**0**	**(97,231,345,844)**
Restated Acc Surplus	**(119,150,238,424)**	**(115,748,817,493)**
Changes (Movement)		
Stated Capital	(75,629,663)	2,369,858,201
Government Interest	0	0
Capital Reserves	8,855,589,909	4,716,378,728
Revaluation Reserves	31,781,454,326	29,195,095,263
Foreign Currency Translation Reserves	541,171	733,582,141
Other Reserves	(1,171,282,369)	8,374,257,311
Non-Controlling Interest	(2,041,328)	106,129
Surplus for the year	(32,707,368,478)	(3,401,420,931)
Total	**6,681,263,569**	**41,987,856,842**
Closing Bal		
Stated Capital	29,402,238,047	29,477,867,710
Government Interest	0	0
Capital Reserves	38,508,490,542	29,652,900,633
Revaluation Reserves	107,157,844,785	75,376,390,459
Foreign Currency Translation Reserves	877,207,702	876,666,530
Other Reserves	14,852,226,927	16,023,509,296
Non-Controlling Interest	(1,935,199)	106,129
Accumulated Surplus	(151,857,606,902)	(119,150,238,424)
Total	**38,938,465,902**	**32,257,202,333**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
309	**Cash and Cash Equivalents**			
	Cash Balance			
	Treasury Main Account		0	0
	MDA Sub-CF Accounts		0	0
	Regional Sub-CF Accounts		0	0
	MMDA Sub-CF Accounts		0	0
	Tax Revenue Accounts		0	0
	NTR Revenue Accounts		0	0
	Centralised Accounts		0	0
	Commercial Accounts- Bank of Ghana		0	0
	Other Commercial Bank Accounts		55,106,584,960	33,785,062,898
	Total Cash Balance		**55,106,584,960**	**33,785,062,898**
	Collateral Securities			
	Banko Du Brazil-Hanger Project		0	0
	Banko Du Brazil-Eastern Corridor		0	0
	CDB Owner Contribution		0	0
	CDB Debt Service Reserve		0	0
	CDB Collection Account		0	0
	Sinking Fund		0	0
	Debt Service Reserve Account		0	0
	Total Collateral Securities		**0**	**0**
	Short Term Investments			
	Domestic	**4**	0	0
	External		0	0
	Total Short Term Investments		**0**	**0**
	Total Cash and Cash Equivalent Balance		**55,106,584,960**	**33,785,062,898**
310	**Short-Term Receivables**			
	Staff Advance			
	Vehicle Advances		238,043,991	211,879,629
	Special Advances	**1a**	6,171,909,427	5,441,149,078
	Salary Advances		851,114,729	614,177,888
	Advance Revolving		0	0
	Housing Advance		588,803,401	552,161,839
	Total Staff Advance		**7,849,871,548**	**6,819,368,435**
	Accrued Income			
	Exchange Transaction		321,414,099,943	280,350,402,370
	Non-Exchange Transactions		0	0
	Other Income		5,104,149,543	4,655,524,203
	Total Accrued Income		**326,518,249,486**	**285,005,926,573**
	Total Short-Term Receivables		**334,368,121,034**	**291,825,295,007**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
311				
311a	**Tax Receivable (Current)**			
	Deductible Temporary		0	0
	Unused Tax Losses		0	0
	Unused Tax Credit		0	0
	Total		**0**	**0**
311b	**Tax Receivable (Non-Current)**			
	Deductible Temporary		0	0
	Unused Tax Losses		0	0
	Unused Tax Credit		0	0
	Total		**0**	**0**
312	**Prepayments**			
	Prepaid Expenses		1,382,258,851	1,171,947,839
	Mobilization Advance		0	0
	Total		**1,382,258,851**	**1,171,947,839**
313	**Non-financial Assets Held for Sale**			
	Land		0	0
	Building and Structures		0	0
	Office Equipment, Furniture and Fittings		0	0
	ICT Equipment		0	0
	Other Machinery and Equipment		0	0
	Oil Rigs		0	0
	Military Asset, Weapons Systems		0	0
	Library Books		0	0
	Heritage and Cultural Asset		0	0
	Infrastructure Assets		0	0
	Transport Equipment		0	0
	Biological Assets (Non-Agricultural Activities)		0	0
	Total		**0**	**0**
314	**Long-Term Receivables**			
	Loans to 3rd Parties	**1b**	19,897,571,870	17,960,143,323
	Staff Advance			
	Long Term Vehicle Advances	**1a**	0	0
	Long Term Housing Advance		0	0
	Total Staff Advance		**0**	**0**
	Total		**19,897,571,870**	**17,960,143,323**
315	**Investment**			
	Equity Investment	**4**	38,470,098,247	30,858,643,767
	Non-Equity Investment		1,382,468,053	594,926,298
	Total		**39,852,566,300**	**31,453,570,065**
	Add:			
	Impairment (Loss)/Gain		0	0
	Total		**39,852,566,300**	**31,453,570,065**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
316	**Investment Property**			
	Land	**5**	0	0
	Buildings		5,588,293,666	5,530,696,237
	Total		**5,588,293,666**	**5,530,696,237**
317	**Work - In - Progress**			
	Buildings and Structures		4,525,636,739	5,121,245,156
	Infrastructure Assets		20,964,289,968	17,429,508,499
	Transport Equipment		0	25,110,000
	Oil Rigs	**8**	0	0
	Military Asset, Weapons Systems		0	0
	Other Machinery and Equipment		0	0
	Intangible Assets		0	0
	Office Equipment, Furniture and Fittings		160,814,143	160,583,382
	Total		**25,650,740,850**	**22,736,447,037**
318	**Trade Payables**			
	Goods and Services	**10**	325,253,748,834	268,673,511,365
	Capex		1,447,592,503	1,161,497,223
	Withholding		124,190,255	75,793,946
	Total		**326,825,531,591**	**269,910,802,534**
319	**Other Payables**			
	Compensation	**10**		
	Compensation Arrears		349,762,251	310,630,275
	SSNIT (Tier 1)		(0)	40,540,526
	Tier 2 Pension		257,308,716	184,224,676
	Payroll 3rd Party Deductions		9,284,527,502	8,609,655,442
	PAYE		250,842,391	187,288,294
	Total Compensation Payable		**10,142,440,859**	**9,332,339,213**
	Unpaid Subsidies		65,871,277	62,383,395
	Unpaid Specialised Expenses		60,874,768,793	41,159,761,655
	Unpaid Finance Cost		806,506,531	805,017,694
	Deferred Income		10,623,641,286	954,068,726
	Refund of Taxes, Fees and Fines		38,441,690	2,105,785,668
	Judgement Debt		0	0
	Total Other Payable		**82,551,670,437**	**54,419,356,352**
320				
320a	**Short Term Trust Monies**			
	Public Entities	**11**	9,409,746,513	7,477,115,654
	Private Entities and Individuals		0	0
	Total		**9,409,746,513**	**7,477,115,654**
320b	**Long-Term Trust Monies**			
	Public Entities	**11**	0	0
	Private Entities and Individuals		0	0
	Total		**0**	**0**

		SCHEDULES	2024 GH¢	2023 GH¢
321				
321a	**Tax Payables (Current)**			
	VAT Payable		0	0
	Income Tax Payable		0	0
	Total		**0**	**0**
321b	**Tax Payables (Non-Current)**			
	Non-Deductible Temporary Diff		0	0
	VAT Payable		0	0
	Income Tax Payable		0	0
	Total		**0**	**0**
322				
322a	**Derivatives (Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		4,712,717,498	2,694,310,275
	Futures Contracts		0	0
	Total		**4,712,717,498**	**2,694,310,275**
322b	**Derivatives (Non-Current Liabilities)**			
	Forwards Contracts		0	0
	Options Contracts		0	0
	Swaps		0	0
	Futures Contracts		0	0
	Total		**0**	**0**
323				
323a	**Service Concession Liability**		**0**	**0**
323b	**Service Concession Liability**		**0**	**0**
324				
324a	**Short Term Post Employment Benefits Obligation**			
	Gratuity		40,271,058	58,063,254
	Pensions		9,160,271	9,365,606
	End-of-Service Benefits		1,271,102,087	1,150,379,955
	Total		**1,320,533,417**	**1,217,808,815**
324b	**Long-Term Post Employment Benefits Obligation**			
	Gratuity		0	0
	Pensions		0	0
	End-of-Service Benefits		0	0
	Total		**0**	**0**
325				
325a	**Short-Term Loans and Financing**			
	Domestic Borrowing	**15**	19,164,249,769	21,169,686,216
	External Borrowing	**14**	443,174,659	0
	Overdraft		0	0
	Total		**19,607,424,428**	**21,169,686,216**
325b	**Long-Term Loans and Financing**			
	Domestic Borrowing	**15**	143,803,403,497	125,931,470,839
	External Borrowing	**14**	1,329,523,977	0
	Total		**145,132,927,475**	**125,931,470,839**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
326				
326a	**Provisions (Current)**			
	Loan Receivable	**12**	39,595,076	39,595,076
	Investment	**13**	74,239,689,831	62,855,345,538
	Bal c/d		**74,279,284,906**	**62,894,940,613**
326b	**Provisions (Non-Current)**			
	Loan Receivable	**12**	0	0
	Investment	**13**	0	0
	Bal c/d		**0**	**0**
327				
327a	**Social Benefits (Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
327b	**Social Benefits (Non-Current Liability)**			
	Employer Social Benefits		0	0
	Social Security Benefits		0	0
	Social Assistance Benefits		0	0
	Total		**0**	**0**
328				
328a	**Deferred Tax (Non-Current Assets)**			
	Bal b/f		0	0
	Additions		0	0
	Bal c/d		**0**	**0**
328b	**Deferred Tax (Non-Current Liabilities)**			
	Bal b/f		0	0
	Additions		0	0
	Bal c/d		**0**	**0**
329	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		95,062,548,356	75,127,189,130
	Dividend Received		306,128,514	129,118,316
	Total		**95,368,676,870**	**75,256,307,446**
	NON-EXCHANGE TRANSACTION			
	Property income		191,782,851	262,387,141
	Fines, penalties, and forfeiture		764,657,144	486,331,418
	Rates		0	0
	Miscellaneous		37,755,654,510	15,337,018,669
	Total		**38,712,094,504**	**16,085,737,228**
	Total Non-Tax Revenue		**134,080,771,374**	**91,342,044,673**
330	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		0	0

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
	Grant Received from Central Governemnt (CF)		767,348,021	5,247,791,163
	Decentralised Grant	16	20,881,557,595	1,371,751,626
	Grant in Kind			
	Project Grant		0	0
	Grant Received from Central Governemnt (CF)		0	0
	Decentralised Grant		0	0
	Total		**21,648,905,617**	**6,619,542,789**
331	**FINANCE INCOME**			
	Interest Income		12,419,526,043	1,445,807,765
	Income from other investing activities		864,192,419	980,553,921
	Total		**13,283,718,462**	**2,426,361,686**
	Summary Revenue			
	Exchange Transactions			
	Non-Tax		95,368,676,870	75,256,307,446
	Finance Income		13,283,718,462	2,426,361,686
	Non-Exchange			
	Grants		21,648,905,617	6,619,542,789
	Non-Tax		38,712,094,504	16,085,737,228
	Total		**169,013,395,453**	**100,387,949,148**
332	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**			
	Established Post		9,202,390,089	7,294,286,795
	Non Established Post		695,665,902	155,515,905
	Allowances		4,504,932,130	1,986,289,881
	13% Employer SSF Contribution		784,072,451	301,234,797
	Gratuity		13,309,604	6,929,797
	Pension		347,103,883	120,089,174
	End of Service Benefit (ESB)		301,024,777	186,123,396
	Total Expenditure		**15,848,498,835**	**10,050,469,746**
333	**GOODS AND SERVICES (EXPENDITURE)**			
	Materials and Office Consumables		103,900,307,977	34,230,723,628
	Utilities		1,230,201,634	1,871,162,650
	General Cleaning		748,802,859	102,592,928
	Rentals and leases		372,217,659	158,117,957
	Travel and Transport		1,796,060,730	544,974,694
	Repairs and Maintenance		2,629,537,023	1,487,912,947
	Training, Seminar and Conference		918,546,805	510,596,754
	Consultancy Expenses		728,224,713	160,428,917
	Special Services		1,061,154,090	20,242,175,713
	Charges and Fees		2,350,798,950	871,227,617
	Emergency Services		808,695	22,402,161
	Insurance Premium		557,055,923	611,479,440
	Total Expenditure		**116,293,717,058**	**60,813,795,405**
334	**FINANCE COST (EXPENDITURE)**			
	Non Residents		10,925,315,588	1,460,788,807
	Residents		6,136,295,426	5,351,601,485
	Total Expenditure		**17,061,611,014**	**6,812,390,292**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
335	**GOVERNMENT SUBSIDIES (EXPENDITURE)**			
	Petroleum		0	0
	Utility		0	0
	Schools Subsidy		0	0
	Fertilizer Subsidy		0	0
	Total Expenditure		**0**	**0**
336	**SOCIAL BENEFITS (EXPENDITURE)**			
	Social assistance benefits		0	0
	Employer social benefits		0	0
	Total Expenditure		**0**	**0**
337	**SPECIALISED EXPENSES (EXPENDITURE)**			
	Insurance and compensation		141,642,586	565,682,736
	Professional fees		128,497,229	239,196,353
	Court Expenses		61,933,878	2,460,135
	Awards & Rewards		8,167,161	241,917
	Donations		788,873,419	6,928,692,112
	Contributions		0	0
	Scholarship & Bursaries		49,888,543	70,092,356
	Special Operations		904,453,235	1,017,890,938
	Refuse Lifting Expenses		0	0
	Civic Numbering/Street Naming		0	0
	Grants to Employees/Households		19,692,396	0
	Council Tax/Tax Refund		594,202,886	247,589,166
	Accreditation		0	0
	Rent		0	0
	Dividend		4,360,000	0
	Provisions		11,384,344,293	0
	Total Expenditure		**14,086,055,624**	**9,071,845,714**
338	**Exchange Difference**			
	Multi-Lateral	**14**	0	0
	Bilateral	**14**	0	0
	Commercial	**15**	30,526,349,958	11,027,550,452
	Domestic Standard Loans		0	0
	Total Expenditure		**30,526,349,958**	**11,027,550,452**
339	**GRANTS (EXPENDITURE)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants			
	Grants to Other MDAs		0	0
	Grants to SOE		0	0
	Grants to MMDA		0	0
	Total		**0**	**0**
340	**NON-TAX RECEIPTS**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		93,662,971,331	53,948,230,318
	Dividend Received		291,995,319	92,718,824
	Total Receipt		**93,954,966,650**	**54,040,949,142**
	NON-EXCHANGE TRANSACTION			
	Property income		191,782,850	262,387,141
	Fines, penalties, and forfeiture		764,657,144	486,331,418

		SCHEDULES	2024 GH¢	2023 GH¢
	Rates		0	0
	Miscellaneous		37,755,654,510	15,338,771,870
	Total Receipt		**38,712,094,504**	**16,087,490,429**
	Total Non-Tax Receipts		**132,667,061,154**	**70,128,439,571**
341	**GRANT (Non-Exchange)**			
	Grant in Cash			
	Programme Grant		0	0
	Grant Received from Central Governemnt (CF)	**16**	767,348,021	5,247,791,163
	Decentralised Grant		20,881,557,595	1,371,751,626
	Grant in Kind			
	Grant Received from Central Governemnt (CF)		0	0
	Decentralised Grant		0	0
	Total		**21,648,905,617**	**6,619,542,789**
342	**FINANCE INCOME**			
	Interest Income		12,480,465,835	1,445,807,764
	Income from other investing activities		803,252,626	980,553,921
	Total		**13,283,718,462**	**2,426,361,685**
	Summary Receipts			
	Exchange Transactions			
	Non-Tax		93,954,966,650	54,040,949,142
	Finance Income		13,283,718,462	2,426,361,685
	Non-Exchange			
	Grants		21,648,905,617	6,619,542,789
	Non-Tax		38,712,094,504	16,087,490,429
	Total		**167,599,685,232**	**79,174,344,045**
343	**LOANS RECEIVED**			
	Short Term Borrowings		0	0
	Medium Term Borrowings		0	0
	Stocks and Bonds		0	0
	Domestic Commercial Institution	**3**	31,614,363,898	**133,719,498,495**
	Total		**31,614,363,898**	**133,719,498,495**
344	**NET TREASURY OPERATIONS**			
	Stocks Issued			
	Short Term Borrowing		0	0
	Medium Term Borrowings		0	0
	Stocks and Bonds		0	0
	Total Stocks Issued		**0**	**0**
	Less			
	Stocks Redeemed			
	Short Term Borrowing		**0**	**0**

		SCHEDULES	2024 GH¢	2023 GH¢
	Medium Term Borrowings		**0**	**0**
	Stocks and Bonds		**0**	**0**
	Total Stocks Redeemed		**0**	**0**
	Net Treasury Operations		**0**	**0**
345	**DISPOSAL OF NON-FINANCIAL ASSETS**			
	Fixed asset		6,777,778	0
	Total		**6,777,778**	**0**
346	**SALE/RECOVERY OF FINANCIAL ASSET**			
	Recovery of Loans	**3**	19,010,190,095	28,470,034,266
	Sale of Investment	**4**	10,184,005,007	478,619,161,738
	Recovery of Advances	**1a**	25,252,404,990	14,020,012,242
	Total		**54,446,600,093**	**521,109,208,246**
347	**TRUST MONEY RECEIPTS**			
	Public Entities		3,715,479,478	9,190,432,192
	Private Entities and Individuals		0	0
	Total		**3,715,479,478**	**9,190,432,192**
348	**PRIOR PERIOD RECEIVABLE RECEIPTS**			
	Exchange Transaction		31,971,260,564	8,823,791,165
	Non-Exchange Transactions		0	0
	Other Income		1,055,149,325	2,825,695,634
	Total		**33,026,409,889**	**11,649,486,799**
349	**COMPENSATION OF EMPLOYEES (PAYMENTS)**			
	Established Post		8,381,669,546	5,884,496,546
	Non Established Post		668,231,713	125,458,846
	Allowances		4,334,841,866	1,602,393,253
	13% Employer SSF Contribution		754,810,553	243,014,180
	Gratuity		12,840,905	5,590,453
	Pension		335,329,016	96,879,153
	End of Service Benefit (ESB)		289,624,395	150,150,729
	Total Payments		**14,777,347,994**	**8,107,983,160**
350	**GOODS AND SERVICES (PAYMENTS)**			
	Materials and Office Consumables		55,232,053,906	13,676,725,223
	Utilities		929,827,266	747,614,269
	General Cleaning		585,770,110	40,990,524
	Rentals and leases		281,553,607	63,175,289
	Travel and Transport		1,358,675,492	217,742,085
	Repairs and Maintenance		1,988,091,013	594,488,646
	Training, Seminar and Conference		695,883,064	204,006,540
	Consultancy Expenses		550,441,385	64,098,622
	Special Services		801,976,166	8,087,666,453
	Charges and Fees		1,776,987,990	348,094,912
	Emergency Services		611,266	8,950,678
	Insurance Premium		436,666,851	244,313,745
	Total Payment		**64,638,538,115**	**24,297,866,986**
351	**PAYMENTS FOR NON-FINANCIAL ASSETS**			
	Fixed asset	**7**	53,871,730,010	47,057,458,627
	Work In Progress	**8**	3,081,947,949	2,103,413,084

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
	Inventory	9	1,207,704,573	1,417,204,696
	Total Payments		**58,161,382,532**	**50,578,076,407**
	Less:			
	Non-cash Assets		31,777,455,327	29,260,637,387
	Total Payments		**26,383,927,205**	**21,317,439,020**
352	**FINANCE COST (PAYMENTS)**			
	Non Residents		10,925,315,588	1,460,788,807
	Residents		6,136,295,426	5,351,601,485
	Total Payments		**17,061,611,014**	**6,812,390,292**
353	**SUBSIDIES (PAYMENTS)**			
	Petroleum		0	0
	Utility		0	0
	Schools Subsidy		0	0
	Fertilizer Subsidy		0	0
	Total Payments		**0**	**0**
354	**SOCIAL BENEFITS (PAYMENTS)**			
	Social assistance benefits		0	0
	Employer social benefits		0	0
	Total Payments		**0**	**0**
355	**SPECIALISED EXPENSES (PAYMENTS)**			
	Insurance and compensation		107,066,444	226,015,886
	Professional fees		97,126,878	95,569,782
	Court Expenses		46,805,599	982,935
	Awards & Rewards		6,195,628	96,657
	Donations		585,447,921	2,768,326,466
	Contributions		0	0
	Scholarship & Bursaries		37,709,128	28,005,072
	Special Operations		683,646,795	406,693,555
	Refuse Lifting Expenses		0	0
	Civic Numbering/Street Naming		0	0
	Grants to Employees/Households		35,521,569	0
	Council Tax/Tax Refund		449,138,643	98,923,091
	Accreditation		0	0
	Rent		0	0
	Dividend		3,295,582	0
	Foreign Finance		0	0
	Total Payments		**2,051,954,188**	**3,624,613,444**
356	**TRUST MONEY PAYMENTS**			
	Public Entities		1,782,848,618	2,958,920,553
	Private Entities and Individuals		0	0
	Total		**1,782,848,618**	**2,958,920,553**

REPUBLIC OF GHANA
CONSOLIDATED SOE
NOTES TO THE ACCOUNTS

		SCHEDULES	2024 GH¢	2023 GH¢
357	**LOAN REPAYMENTS**			
	External Commercial Institution		0	0
	Domestic Commercial Institution		44,065,655,321	102,585,545,771
	Total Loan Repayment		**44,065,655,321**	**102,585,545,771**
358	**ACQUISITION OF FINANCIAL ASSETS**			
	Issue of Loans		20,947,618,643	16,126,605,895
	Purchase of Investment		19,135,542,126	475,662,977,634
	Issue of Advances		26,282,908,103	18,015,866,791
	Total		**66,366,068,872**	**509,805,450,321**
359	**PREPAYMENT**			
	Prepaid Expenses		210,311,012	204,519,361
	Mobilization Advance		0	0
	Total		**210,311,012**	**204,519,361**
360	**PRIOR-PERIOD LIABILITY PAYMENTS**			
	Compensation		278,649,049	1,711,209,795
	Goods & Services		12,213,873,789	37,006,611,284
	CAPEX		19,257,009,128	22,173,072,590
	Total		**31,749,531,966**	**60,890,893,669**
361	**GRANTS (PAYMENT)**			
	Foreign Grant		0	0
	International Organisations		0	0
	Central Government Grants	**16**		
	Grants to Other MDAs		0	0
	Grants to SOE		0	0
	Grants to MMDA		0	0
	Total		**0**	**0**

REPUBLIC OF GHANA
NOTES TO THE ACCOUNTS

362 **INVENTORY**

	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
Opening Balance	6,569,996,837	0	0	0	6,569,996,837
Additions	3,644,187,990	0	0	0	3,644,187,990
	10,214,184,827	0	0	0	10,214,184,827
Consumption	2,430,098,460	0	0	0	2,430,098,460
Closing Bal (31/12/2024)	**7,784,086,367**	**0**	**0**	**0**	**7,784,086,367**
Closing Bal (31/12/2023)	**6,569,996,837**	**0**	**0**	**0**	**6,569,996,837**

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363a **Current Biological Assets (Agricultural Activities)**

	CURRENT		TOTAL	PREVIOUS	
	ANIMAL	PLANT		ANIMAL	PLANT
	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0
Additions	0	0	0	0	0
Disposals in The Year	0	0	0	0	0
Impairment	0	0	0	0	0
Fv/Cost As At 31/12/2024	**0**	**0**	**0**	**0**	**0**

363b **Non-Current Biological Assets (Agricultural Activities)**

	CURRENT		TOTAL	PREVIOUS	
	ANIMAL	PLANT		ANIMAL	PLANT
	GH¢	GH¢	GH¢	GH¢	GH¢
Cost As At 31/12/2023	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Cost As At 01/01/2024	0	0	0	0	0
Additions	0	0	0	0	0
Disposals in The Year	0	0	0	0	0
Impairment	0	0	0	0	0
Fv/Cost As At 31/12/2024	**0**	**0**	**0**	**0**	**0**

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Service Concession Arrangement	Transport Infrastructure and Equipment		Building Infrastructure Assets		ICT Infrastructure and Equipment
	Current Period	Previous Period	Current Period	Previous Period	Current Period
Cost As At 1/01/2024	0	0	0	0	0
Adjustment	0	0	0	0	0
Additions	0	0	0	0	0
Disposal	0	0	0	0	0
Balance As at 31/12/2024	**0**	**0**	**0**	**0**	**0**

365 **PROPERTY, PLANT AND EQUIPMENT**

	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems
Opening Bal.	6,686,778,187	36,918,973,065	2,157,651,576	1,563,392,339	36,411,294,366	0	0
Additions	615,168,405	6,435,094,284	371,977,281	357,561,701	14,846,894,261	0	0
Disposals/Transfers	0	0	1,946,953	526,046	10,918,381	0	0
Total	**7,301,946,591**	**43,354,067,349**	**2,527,681,904**	**1,920,427,993**	**51,247,270,246**	**0**	**0**

Accu Dep B/F	10,768,520	7,374,460,543	1,553,993,000	990,572,552	8,315,926,016	0	0
Depreciation for the year	6,536,537	1,118,122,803	130,684,197	141,046,428	867,366,070	0	0
Depreciation on Disposal	0	0	1,835,795	514,414	10,894,815	0	0
Impairment	0	0	0	0	0	0	0
Total	**17,305,057**	**8,492,583,346**	**1,682,841,401**	**1,131,104,566**	**9,172,397,271**	**0**	**0**
Net Book Value 31/12/2024	**7,284,641,534**	**34,861,484,002**	**844,840,503**	**789,323,427**	**42,074,872,975**	**0**	**0**
Net Book Value 31/12/2023	**6,676,009,667**	**29,544,512,521**	**603,658,576**	**572,819,787**	**28,095,368,351**	**0**	**0**
IMPAIRMNET							
Cash Generating Assets	0	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	Current Period		Total	Previous Period	
	Internally Generated Asset	Acquired Intangible Asset		Internally Generated Asset	Acquired Intangible Asset
Acquisition costs					
As of 01.01.2024	2,629,462,292	17,631,689,334	20,261,151,627	1,199,067,817	10,399,409,369
Additions	481,779,418	329,089,913	810,869,332	0	0
Disposals	0	0	0	0	0
As of 31.12.2024	**3,111,241,710**	**17,960,779,248**	**21,072,020,958**	**1,199,067,817**	**10,399,409,369**
Accumulated Amortization					
As of 01.01.2024	1,430,394,475	7,232,279,965	8,662,674,440	0	0
Depreciation and amortization	197,264,511	284,880,309	482,144,820	0	0
Impairments	0	0	0	0	0
Disposals	0	0	0	0	0
As of 31.12.2024	**1,627,658,986**	**7,517,160,274**	**9,144,819,260**	**0**	**0**
Carrying amount as of 31.12.2024	**1,483,582,724**	**10,443,618,974**	**11,927,201,698**	**1,199,067,817**	**10,399,409,369**

REPUBLIC OF GHANA
NOTES TO THE ACCOUNTS

362 **INVENTORY**

Opening Balance	
Additions	
Consumption	
Closing Bal (31/12/2024)	
Closing Bal (31/12/2023)	

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363a **Current Biological Assets (Agricultural Activities)**

	TOTAL GH¢
Cost As At 31/12/2023	0
Prior Year Adjustment	0
Cost As At 01/01/2024	0
Additions	0
Disposals in The Year	0
Impairment	0
Fv/Cost As At 31/12/2024	**0**

363b **Non-Current Biological Assets (Agricultural Activities)**

	TOTAL GH¢
Cost As At 31/12/2023	0
Prior Year Adjustment	0
Cost As At 01/01/2024	0
Additions	0
Disposals in The Year	0
Impairment	0
Fv/Cost As At 31/12/2024	**0**

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Service Concession Arrangement	ICT Infrastructure and Equipment	Total	
	Previous Period	Current Period	Previous Period
Cost As At 1/01/2024	0	0	0
Adjustment	0	0	0
Additions	0	0	0
Disposal	0	0	0
Balance As at 31/12/2024	**0**	**0**	**0**

365 **PROPERTY, PLANT AND EQUIPMENT**

	Library Books	Heritage and Cultural Asset	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
Opening Bal.	0	0	133,779,448,512	4,506,363,916	0	222,023,901,960
Additions	0	0	29,573,301,352	1,108,986,482	0	53,308,983,765
Disposals/Transfers	0	0	0	16,621,846	0	30,013,226
Total	**0**	**0**	**163,352,749,864**	**5,598,728,553**	**0**	**275,302,872,499**

Accu Dep B/F	0	0	45,542,069,579	2,895,054,547	0	66,682,844,757
Depreciation for the year	0	0	4,802,420,938	361,927,457	0	7,428,104,429
Depreciation on Disposal	0	0	0	15,708,232	0	28,953,256
Impairment	0	0	0	0	0	0
Total	**0**	**0**	**50,344,490,517**	**3,241,273,772**	**0**	**74,081,995,930**
Net Book Value 31/12/2024	**0**	**0**	**113,008,259,347**	**2,357,454,781**	**0**	**201,220,876,569**
Net Book Value 31/12/2023	**0**	**0**	**88,237,378,933**	**1,611,309,369**	**0**	**155,341,057,204**
IMPAIRMNET						
Cash Generating Assets	0	0	0	0	0	0
Non-cash Generating Assets	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

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INTANGIBLE ASSETS	**Total**
Acquisition costs	
As of 01.01.2024	11,598,477,186
Additions	0
Disposals	0
As of 31.12.2024	**11,598,477,186**
Accumulated Amortization	
As of 01.01.2024	0
Depreciation and amortization	0
Impairments	0
Disposals	0
As of 31.12.2024	**0**
Carrying amount as of 31.12.2024	**11,598,477,186**

1A. STAFF ADVANCE - CENTRAL GOVERNMENT

VEHICLE ADVANCES	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢	Elimination GH¢	Balance as at 31/12/2024 GH¢
Office of Government Machinery	2,546,476	0	2,546,476	422,856	49,709	0	2,919,623
Office of the Head of Civil Service	(11,405)	0	(11,405)	348,925	130,622	0	206,898
Audit Service	(128,975)	0	(128,975)	30,000	0	0	(98,975)
Public Services Commission	6,425	0	6,425	44,280	8,705	0	42,000
Office of the Administrator, DACF	56	0	56	0	0	0	56
Electoral Commission	45,850	0	45,850	0	0	0	45,850
Ministry of Foreign Affairs and Regional Integration	41,125	0	41,125	667	5,126	0	36,666
Ministry of Finance	(1,903,124)	0	(1,903,124)	304,064	214,562	0	(1,813,622)
Ministry of Local Government and Rural Development	169,434	0	169,434	1,045,604	233,555	0	981,483
Ministry of Food and Agriculture	330,063	0	330,063	138,000	0	0	468,063
Ministry of Lands and Natural Resources	173,764	0	173,764	209,158	51,693	0	331,229
Ministry of Trade and Industry	149,777	0	149,777	182,809	27,690	0	304,896
Ministry of Tourism, Culture and Creative Arts	209,903	0	209,903	324,207	54,018	0	480,092
Ministry of Environment Science, Technology and Innov	(76,851)	0	(76,851)	287,800	55,627	0	155,322
Ministry of Energy	75,162	0	75,162	70,000	0	0	145,162
Ministry of Fisheries and Aquaculture Development	(20,447)	0	(20,447)	62,833	0	0	42,386
Ministry of Water Resources, Works and Housing	334,204	0	334,204	3,500	28,773	0	308,931
Ministry of Roads and Highways	63,829	0	63,829	175,153	15,775	0	223,207
Ministry of Education	(829,283)	0	(829,283)	50,026	60,225	0	(839,482)
Ministry of Employment and Labour Relation	137,180	0	137,180	265,518	50,923	0	351,775
Ministry of Youth and Sports	(37,676)	0	(37,676)	146,513	49,565	0	59,272
Ministry of Communication	(248,766)	0	(248,766)	99,183	9,624	0	(159,207)
National Commission for Civic Education	11,040	0	11,040	0	0	0	11,040
Ministry of Chieftaincy and Traditional Affairs	(65,780)	0	(65,780)	0	0	0	(65,780)
Ministry of Health	(17,242)	0	(17,242)	1,504,200	222,094	0	1,264,864
National Media Commission	14,978	0	14,978	0	0	0	14,978
Ministry of Information and Media Relations	158,686	0	158,686	10,383	0	0	169,069
Ministry of Gender, Children and Social Protection	(120,909)	0	(120,909)	264,528	5,891	0	137,728
Ministry of Justice	(1,028,777)	0	(1,028,777)	95,239	69,596	0	(1,003,134)
Ministry of Defence	181,149	0	181,149	20,000	32,262	0	168,887
Commission on Human Rights and Administration Justi	17,469	0	17,469	599,434	0	0	616,903
Judicial Service	960,124	0	960,124	0	0	0	960,124
Ministry of Interior	253,341	0	253,341	509,811	61,712	0	701,440
National Development Planning Commission	(24,696)	0	(24,696)	0	0	0	(24,696)
National Labour Commission	(46,337)	0	(46,337)	0	0	0	(46,337)
Ministry of Transport	108,360	0	108,360	0	11,350	0	97,010
Ministry Of Parliamentary Affairs	(31,746)	0	(31,746)	53,663	4,627	0	17,290
Ministry of Railway Development	(17,197)	0	(17,197)	78,557	16,594	0	44,766
Ministry Of Sanitation and Water Resources	44,257	0	44,257	46,398	2,969	0	87,686
Local Government Services	(523,509)	0	(523,509)	0	0	0	(523,509)
Ghana Revenue Authority	(30,818)	0	(30,818)	0	0	0	(30,818)
Legal Aid Commission	34,000	0	34,000	0	0	0	34,000
SUB-TOTAL CENTRALISED MANAGED ADVANCES	**903,114**	**0**	**903,114**	**7,393,309**	**1,473,287**	**0**	**6,823,136**
DECENTRALISED MANAGED ADVANCES							
Ministry of Education	0	0	0	87,107	17,628	0	69,479

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Ministry of Energy	0	0	0	1,338,432	0	0	1,338,432
Ghana Health Service - Ashanti Regional Hospital	0	0	0	0	0	0	0
Ministry of Lands and Natural Resources	4,223,308	2,029,269	6,252,577	13,004,033	8,441,627	0	10,814,983
Ministry of Communications and Digitalisation	142,000	0	142,000	0	0	0	142,000
Ministry of Health	108,760	(108,760)	0	0	0	0	0
Ministry of Transport	0	0	0	0	0	0	0
Energy Fund	27,237,883	(21,452,277)	5,785,606	0	2,560,208	0	3,225,398
SUB-TOTAL DECENTRALISED MANAGED ADVANCES	**31,711,951**	**(19,531,768)**	**12,180,183**	**14,429,572**	**11,019,463**	**0**	**15,590,292**
TOTAL CENTRAL VEHICLE ADVANCE	**32,615,065**	**(19,531,768)**	**13,083,297**	**21,822,881**	**12,492,750**	**0**	**22,413,428**

SPECIAL ADVANCES	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢	Elimination GH¢	Balance as at 31/12/2024 GH¢
CENTRALISED MANAGED ADVANCES							
Min of Employment & Labour Relation	54,227	0	54,227	100,000	84,999	0	69,228
Office of Government Machinery	144,732	0	144,732	0	2,667	0	142,065
Public Services Commission	749	0	749	0	0	0	749
Ministry of Finance	97,544	0	97,544	64,167	183,573	0	(21,862)
Ministry of Health	(10,207)	0	(10,207)	108,667	78,631	0	19,829
Ministry of Food and Agriculture	2,194	0	2,194	4,000	208	0	5,986
Ministry of Lands and Natural Resources	8,888	0	8,888	4,000	30,667	0	(17,779)
Ministry of Trade and Industry	(20,439)	0	(20,439)	0	0	0	(20,439)
Ministry of Environment Science, Technology and Innov	(21,143)	0	(21,143)	0	9,000	0	(30,143)
Ministry of Water Resources, Works and Housing	(1,248)	0	(1,248)	0	4,083	0	(5,331)
Ministry of Roads and Highways	(14,110)	0	(14,110)	8,000	7,333	0	(13,443)
Ministry of Transport	3,882	0	3,882	4,000	1,333	0	6,549
Ministry of Education	(11,566)	0	(11,566)	(32,667)	(20,854)	0	(23,379)
Ministry of Youth and Sports	77,004	0	77,004	71,667	98,160	0	50,511
Ministry of Communications	(22,714)	0	(22,714)	16,000	11,567	0	(18,281)
Ministry of Gender, Children and Social Protection	97,093	0	97,093	24,000	667	0	120,426
Audit Service	(15,677)	0	(15,677)	0	0	0	(15,677)
Min of Justice & Attorney General (MOJAG)	547	0	547	0	1,033	0	(486)
Local Government Services	(42,284)	0	(42,284)	0	0	0	(42,284)
Office of the Head of Civil Service	138,159	0	138,159	84,000	144,534	0	77,625
Ministry of Information and Media Relations	7,924	0	7,924	0	0	0	7,924
Commission on Human Rights and Admin. Justice	(333)	0	(333)	0	0	0	(333)
Ministry of Foreign Affairs and Reg Integration	12,540	0	12,540	0	667	0	11,873
Ministry of Railway Development	33,833	0	33,833	(22,000)	500	0	11,333
National Development Planning Commission	0	0	0	0	0	0	0
Ministry of Defence	(13,298)	0	(13,298)	0	667	0	(13,965)
Ministry Of National Security	(29,302)	0	(29,302)	0	0	0	(29,302)
Ministry of Energy and Petroleum	10,163	0	10,163	0	333	0	9,830
Ministry of Tourism, Arts and Culture	(333)	0	(333)	0	1,333	0	(1,666)
Ministry of The Interior	(14,554)	0	(14,554)	0	5,106	0	(19,660)
Ministry of Chieftaincy and Religious Affairs	(1,333)	0	(1,333)	0	333	0	(1,666)
Ministry of Local Gov't and Rural Development	49,664	0	49,664	191,303	283,604	0	(42,637)
SUB TOTAL	**520,602**	**0**	**520,602**	**625,137**	**930,144**	**0**	**215,595**
DECENTRALISED MANAGED ADVANCES							

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Office of Government Machinery	197,517	413,433	610,950	99,963	234,636	0	476,277
Ministry of Education	60,638,588	(10,632,851)	50,005,737	10,168,916	26,875,777	0	33,298,876
Ministry of FINANCE	62,811,269	(59,858,429)	2,952,840	2,667,397	1,816,752	0	3,803,485
Ministry of Health	64,085,018	(11,448,587)	52,636,431	68,897,995	40,062,167	0	81,472,259
Ministry of Tourism, Arts and Culture	250,777	(35,040)	215,737	35,823	0	0	251,560
Min of Employment & Labour Relation	90,198	0	90,198	339,282	0	0	429,480
Ministry of Youth and Sports	420,519	0	420,519	0	0	0	420,519
Ministry of Communications and Digitalisation	388,669	0	388,669	192,000	0	0	580,669
Ministry of Lands and Natural Resources	442,355	(442,355)	0	0	0	0	0
GHANA RAILWAY DEVELOPMENT AUTHORITY	14,179	(14,179)	0	0	0	0	0
Ministry of Transport	77,254	(750,564)	(673,310)	1,462,264	0	0	788,954
GETFund	1,248,386	0	1,248,386	1,563,046	80,000	0	2,731,432
Energy Fund	4,612,367	(4,612,367)	0	0	0	0	0
DACF	24,750	0	24,750	0	0	0	24,750
Ministry of Environment Science, Technology and Innov	3,158,440	175,933	3,334,373	7,269,956	3,135,707	0	7,468,622
Ministry of Works and Housing	976	(976)	0	0	0	0	0
FORESTRY COMMISSION	4,826,238	442,354	5,268,592	0	0	0	5,268,592
GHANA REVENUE AUTHORITY	49,940,553	(23,114,930)	26,825,623	0	0	0	26,825,623
Community Water and Sanitation Agency (CWSA)	26,825,627	(21,350,296)	5,475,331	9,447,212	2,859,750	0	12,062,793
Minerals Commission	0	462,553	462,553	356,543	0	0	819,096
Ministry of Energy	0	157,116,763	157,116,763	48,506,064	24,096,311	0	181,526,516
Office of the Special Prosecutor	0	0	0	0	0	0	0
Ministry of Local Gov't and Rural Development	0	0	0	0	0	0	0
Statutory Fund	0	0	0	0	0	0	0
SUB-TOTAL	**280,053,680**	**26,350,462**	**306,404,142**	**151,006,461**	**99,161,100**	**0**	**358,249,503**
TOTAL CENTRAL SPECIAL ADVANCE	**280,574,282**	**26,350,462**	**306,924,744**	**151,631,598**	**100,091,244**	**0**	**358,465,098**

HOUSING ADVANCE	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢	Elimination GH¢	Balance as at 31/12/2024 GH¢
DECENTRALISED MANAGED HOUSING ADVANCES							
Ministry of Transport	1,729,599	0	1,729,599	6,482,710	5,744,082	0	2,468,227
Ministry of Lands and Natural Resources	43,326,050	(43,326,050)	0	0	0	0	0
Ministry of Works and Housing	8,944,515	785,050	9,729,565	337,702	0	0	10,067,267
Min of Employment & Labour Relation	103,680	0	103,680	0	0	0	103,680
MESTI_Ghana Atomic Energy Commission (G.A.E.C)	(125,678)	125,678	0	0	0	0	0
Minerals Commission	0	403,098	403,098	14,744,803	14,755,811	0	392,090
Ministry of Education	339,747	316,330	656,077	153,861	156,268	0	653,670
Sub-Total	**54,317,913**	**(41,695,894)**	**12,622,019**	**21,719,076**	**20,656,161**	**0**	**13,684,934**

SALARY ADVANCE	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2023 GH¢	Advances Granted GH¢	Total Recoveries GH¢	Elimination GH¢	Balance as at 31/12/2024 GH¢

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
CENTRALISED MANAGED SALARY ADVANCES	**GH¢**						
Ministry of Food and Agriculture	6,721	0	6,721	18,389	13,797	0	11,313
Ministry of Lands and Natural Resources	2,296	0	2,296	0	2,296	0	0
Ministry of Trade and Industry	0	0	0	0	0	0	0
Ministry of Energy and Petroleum	6,221	0	6,221	18,182	7,992	0	16,411
Ministry of Water Resources, Works and Housing	10,686	0	10,686	23,058	26,900	0	6,844
Ministry of Roads and Highways	23,849	0	23,849	31,129	42,000	0	12,978
Ministry of Education	377,695	0	377,695	798,919	605,083	0	571,531
Ministry of Youth and Sports	26,381	0	26,381	9,000	28,856	0	6,525
Ministry of Environment Science, Technology and Innov	1,165	0	1,165	26,971	13,047	0	15,089
Ministry of Health	173,370	0	173,370	133,863	246,191	0	61,042
Min of Employment & Labour Relation	72,899	0	72,899	88,553	120,851	0	40,601
Ministry of Interior	1,520	0	1,520	13,349	9,324	0	5,545
Ministry of Local Gov't and Rural Development	20,090	0	20,090	145,913	146,357	0	19,646
Office of Government Machinery	10,395	0	10,395	8,493	6,839	0	12,049
Ministry of Communication	10,820	0	10,820	9,213	14,674	0	5,359
Ministry of Justice	35,571	0	35,571	0	7,580	0	27,991
Ministry of Foreign Affairs and Reg Integration	0	0	0	0	0	0	0
Ministry of Finance	4,430	258,313	262,743	433,537	374,484	0	321,796
Ministry of Defence	0	0	0	0	0	0	0
Ministry of Tourism, Culture and Creative Arts	0	0	0	0	0	0	0
Judicial Service	0	0	0	0	0	0	0
Ministry of Gender, Children and Social Protection	5,267	0	5,267	10,000	834	0	14,433
Office of the Head of Civil Service	58,921	0	58,921	155,184	123,437	0	90,668
Controller & Accountant General Dept.	258,313	(258,313)	0	0	0	0	0
Audit Service	46,378	0	46,378	0	0	0	46,378
Ministry Of Parliamentary Affairs	0	0	0	9,370	4,686	0	4,684
Ministry of Transport	(734)	0	(734)	0	0	0	(734)
Local Government Services	79,410	0	79,410	0	0	0	79,410
Ministry Of Sanitation and Water Resources	9,484	0	9,484	0	0	0	9,484
Sub-Total	**1,241,148**	**0**	**1,241,148**	**1,933,123**	**1,795,228**	**0**	**1,379,043**
DECENTRALISED MANAGED SALARY ADVANCES							
National Health Insurance Authority	(352,617)	0	(352,617)	0	0	0	(352,617)
Office of Government Machinery	(6,637)	0	(6,637)	7,000	0	0	363
Local Government Services	(65,487)	0	(65,487)	0	0	0	(65,487)
Ministry of Finance	(31,222)	191,296	160,074	5,843	273,195	0	(107,278)
Ministry of Local Government, Decentralisation and Rui	13,686	0	13,686	0	0	0	13,686
Ministry of Lands and Natural Resources	6,831,913	(6,807,247)	24,666	154,000	3,000	0	175,666
Ministry of Tourism, Arts and Culture	10,000	0	10,000	0	0	0	10,000
Ministry of Environment Science, Technology and Innov	19,220	12,622	31,842	9,512	21,691	0	19,663
Ministry of Education	1,653,914	(512,062)	1,141,852	2,732,375	2,578,806	0	1,295,421
Ministry of Communications and Digitalisation	11,659	(1)	11,658	0	0	0	11,658
Ministry of Health	3,284,810	(350,749)	2,934,061	2,670,174	1,016,571	0	4,587,664
Ministry of Gender, Children and Social Protection	(5,267)	0	(5,267)	0	0	0	(5,267)
Ministry of The Interior	245,786	0	245,786	0	0	0	245,786
Ministry of Transport	672,820	0	672,820	1,797,814	1,707,254	0	763,380
Ministry Of Sanitation and Water Resources	800	0	800	0	0	0	800
Ministry of Energy	0	9,075	9,075	135,799	0	0	144,874

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Ministry of Works and Housing	0	0	0	258,000	0	0	258,000
Office of the Attorney General and Ministry of Justice	0	3,699	3,699	0	0	0	3,699
Controller & Accountant General Department	(767,308)	0	(767,308)	0	570,384	0	(1,337,692)
Sub-Total	**11,516,070**	**(7,453,367)**	**4,062,703**	**7,770,517**	**6,170,901**	**0**	**5,662,319**
TOTAL CENTRAL SALARY ADVANCE	**12,757,218**	**(7,453,367)**	**5,303,851**	**9,703,640**	**7,966,129**		**7,041,362**

ADVANCE REVOLVING	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢ GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢	Elimination GH¢	Balance as at 31/12/2024 GH¢
Audit Service	25,117	0	25,117	0	0	0	25,117
Bureau of National Investigation	16,043	0	16,043	0	0	0	16,043
CHRAJ	5,300	0	5,300	0	0	0	5,300
Council For Law Reporting	2,397	0	2,397	0	0	0	2,397
Council For Scientific & Industrial Research	13,300	0	13,300	0	0	0	13,300
Council of State	63,560	0	63,560	0	0	0	63,560
District Assemblies Common Fund	3,600	0	3,600	0	0	0	3,600
Electoral Commission	2,000	0	2,000	0	0	0	2,000
Environmental Protection Agency	800	0	800	0	0	0	800
Forestry Commission	4,845	6	4,851	0	0	0	4,851
Ghana Armed Forces	24,000	0	24,000	0	0	0	24,000
Ghana Atomic Energy Commission	6,600	0	6,600	0	0	0	6,600
Ghana Broadcasting Corporation	20,450	0	20,450	0	0	0	20,450
Ghana Highways Authority	800	0	800	0	0	0	800
Ghana Immigration Service	1,400	0	1,400	0	0	0	1,400
Ghana Institute of Journalism	500	0	500	0	0	0	500
Ghana Institute of Languages	2,000	0	2,000	0	0	0	2,000
Ghana National Fire Service	10,200	0	10,200	0	0	0	10,200
Ghana News Agency	8,323	0	8,323	0	0	0	8,323
Ghana Police Service	20,000	0	20,000	0	0	0	20,000
Ghana Prison Service	11,600	0	11,600	0	0	0	11,600
Ghana Registered Nurses Association	1,200	0	1,200	0	0	0	1,200
Ghana Standards Board	3,300	0	3,300	0	0	0	3,300
Ghana Tourist Board	3,500	0	3,500	0	0	0	3,500
GIMPA	12,200	0	12,200	0	0	0	12,200
Hotel, Catering & Tourism Training Centre	7,000	0	7,000	0	0	0	7,000
Institute of Professional Studies	2,200	0	2,200	0	0	0	2,200
Judicial Service	9,110	0	9,110	0	0	0	9,110
Kwame Nkrumah University of Sc& Tech.	16,000	0	16,000	0	0	0	16,000
Land Valuation Board	2,500	0	2,500	0	0	0	2,500
Lands Commission	1,280	0	1,280	0	0	0	1,280
Law Reform Commission	1,200	0	1,200	0	0	0	1,200
Management Dev't & Productivity Institute	3,900	0	3,900	0	0	0	3,900
Ministry of Parliamentary Affairs	520,920	0	520,920	0	0	0	520,920
Museums & Monuments Board	2,000	0	2,000	0	0	0	2,000
National Board For Small Scale Industries	350	0	350	0	0	0	350
National Commission On Civic Education	7,500	0	7,500	0	0	0	7,500
National Commission on Culture	6,000	0	6,000	0	0	0	6,000
National Council For Tertiary Education	4,500	0	4,500	0	0	0	4,500

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
National Council On Women & Development	5,200	0	5,200	0	0	0	5,200
National Development Planning Commission	4,397	0	4,397	0	0	0	4,397
National Onchocerciasis Secretariat	500	0	500	0	0	0	500
National Service Secretariat	2,250	0	2,250	0	0	0	2,250
National Sports Council	10,600	0	10,600	0	0	0	10,600
New Times Corporation	4,000	0	4,000	0	0	0	4,000
Noguchi Memorial Inst. for Med. Research	3,600	0	3,600	0	0	0	3,600
Opportunities Industrialisation Centre	2,350	0	2,350	0	0	0	2,350
Pharmacy Council	350	0	350	0	0	0	350
Prices And Incomes Board	2,050	0	2,050	0	0	0	2,050
School of Administration	5,000	0	5,000	0	0	0	5,000
State Enterprises Commission	1,500	0	1,500	0	0	0	1,500
Statistical Service	18,000	0	18,000	0	0	0	18,000
Supplies & Stores Inspectorate	500	0	500	0	0	0	500
Takoradi Polytechnic	1,000	0	1,000	0	0	0	1,000
Tamale Polytecnic	2,000	0	2,000	0	0	0	2,000
U S T-School of Medical Sciences	10,100	0	10,100	0	0	0	10,100
Univerity of Cape Coast	16,500	0	16,500	0	0	0	16,500
University of Development Studies, Tamale.	11,000	0	11,000	0	0	0	11,000
University of Education, Winneba.	11,000	0	11,000	0	0	0	11,000
University of Ghana Medical School	11,300	0	11,300	0	0	0	11,300
University of Ghana , Legon	20,160	0	20,160	0	0	0	20,160
Driver and Vehicle Licensing Authority	377,666	0	377,666	0	0	0	377,666
Sub-Total	**1,368,518**	**6**	**1,368,524**	**0**	**0**	**0**	**1,368,524**
GRAND TOTAL - CENTRAL GOVERNMENT	**381,632,996**	**(42,330,561)**	**339,302,435**	**204,877,195**	**141,206,284**	**0**	**402,973,346**

STAFF ADVANCE - LOCAL GOVERNMENT

SPECIAL ADVANCES	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024	Advances Granted GH¢	Total Recoveries GH¢		Balance as at 31/12/2024 GH¢
Kwahu Afram Plains North District Assembly	0	400	400	54,671	54,671	0	400
Juaboso District Assembly	0	2,650	2,650	0	0	0	2,650
Wassa Amenfi West Municipal Assembly	247,720	(247,720)	0	0	0	0	0
Adansi North District Assembly	5,052	(2,667)	2,385	0	2,385	0	0
Afram Plains North District Assembly	400	(400)	0	0	0	0	0
Accra Metropolitan Assembly	0	4,685,206	4,685,206	0	4,685,206	0	0
Ga West Municipal Assembly	0	0	0	0	0	0	0
Bosomtwe District Assembly	0	0	0	0	0	0	0
Sekyere East District Assembly	0	47,771	47,771	235,704	0	0	283,475
Sunyani Municipal Assembly	0	0	0	5,065	0	0	5,065
Wenchi Municipal Assembly	0	17,772	17,772	0	0	0	17,772
Asunafo North Municipal Assembly	22,481	(22,481)	0	0	0	0	0
Bia West District Assembly	20,085	0	20,085	0	20,085	0	0
Builsa South District Assembly	8,049	0	8,049	0	8,049	0	0
Ellembele District Assembly	4,435	0	4,435	0	4,435	0	0
HO Municipal Assembly	0	0	0	0	0	0	0
Kintampo North Municipal Assembly	35,288	(35,288)	0	0	0	0	0
Komenda Edina Eguafo Abrem Municipal Assembly	5,960	(1)	5,960	0	5,960	0	0
Prestea-Huni-Valley Municipal Assembly	86,242	0	86,242	0	0	0	86,242

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Sene East District Assembly	43	0	43	0	0	0	43
Tano North District Assembly	0	0	0	0	0	0	0
Tolon District Assembly	400	(400)	0	0	0	0	0
Twifo Heman Lower Denkyira District Assembly	650	0	650	0	0	0	650
Sub-Total	**436,805**	**4,444,842**	**4,881,647**	**295,441**	**4,780,790**	**0**	**396,298**

SALARY ADVANCE	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢		Balance as at 31/12/2024 GH¢
Akuapem North	3,087	8	3,095	0	3,095	0	0
Asunafo South District Assembly	6,433	0	6,433	0	6,433	0	0
Biakoye District Assembly	0	900	900	0	0	0	900
Effutu Municipal Assembly	0	0	0	0	0	0	0
Ga West Municipal Assembly	24,901	(24,901)	0	0	0	0	0
Garu District Assembly	(229)	229	0	0	0	0	0
La Dade-Kotopon Municipal Assembly	290	10,930	11,220	100,930	0	0	112,150
Sene West District Assembly	0	290	290	290	290	0	290
Techiman Municipal Assembly	8,469	0	8,469	0	8,469	0	0
Tolon District Assembly	(2,605)	2,605	0	0	0	0	0
Bole District Assembly	0	2,360	2,360	0	0	0	2,360
Sub-Total	**40,346**	**(7,579)**	**32,767**	**101,220**	**18,287**	**0**	**115,700**
GRAND TOTAL - LOCAL GOVERNMENT	**477,151**	**4,437,263**	**4,914,414**	**396,661**	**4,799,077**	**0**	**511,998**

STAFF ADVANCE - SOE

VEHICLE ADVANCES	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢		Balance as at 31/12/2024 GH¢
Electricity Company of Ghana	0	7,098,268	7,098,268	2,050,244	0	0	9,148,512
Ghana Grid Company	24,750,172	111,191	24,861,363	2,945,227	1,884,465	0	25,922,125
Ghana Civil Aviation Authority	0	0	0	427,494	0	0	427,494
Ghana Cocoa Board	48,617,263	(6,392,545)	42,224,718	31,459,772	18,321,896	0	55,362,594
Bank Of Ghana	0	0	125,243,385	2,670,157	0	0	127,913,542
Ghana Airports Company Ltd.	0	0	737,252	5,702,565	0	0	6,439,817
Ghana Deposit Protection Corporation	0	0	797,364	1,984,909	0	0	2,782,273
Volta River Authority	0	0	10,114,853	0	915,006	0	9,199,847
State Housing Company Limited	802,427	0	802,427	498,188	452,828	0	847,787
Sub-Total	**74,169,862**	**816,914**	**211,879,630**	**47,738,556**	**21,574,195**	**0**	**238,043,991**

	Balance as at	Prior Period	Adjusted	Advances	Total		Balance as at

1A. STAFF ADVANCE - CENTRAL GOVERNMENT

SPECIAL ADVANCES	Balance as at 31/12/2023 GH¢	Adjustment GH¢	Balance as at 01/01/2024 GH¢	Granted GH¢	Recoveries GH¢		31/12/2024 GH¢ GH¢
Cocoa Marketing Company	30,116,280	940,209	31,056,489	65,485	3,055,867	0	28,066,107
Consolidated Bank Ghana Limited	1,969,439,436	327,149,069	2,296,588,505	210,295,357	88,407,177	0	2,418,476,685
Ghana Grid Company	4,578,435	(1,335,221)	3,243,214	1,914,493	386,302	0	4,771,405
Ghana National Gas Company Limited	132,682,602	(41,964,785)	90,717,817	32,313,357	7,719,996	0	115,311,178
Ghana Water Company Limited	0	514,625	514,625	180,008	123,888	0	570,745
Northern Electricity Distribution Company	458,840	(458,840)	0	813,426	0	0	813,426
Volta Aluminum Company Limited	1,307,295	3,284,453	4,591,748	6,978,939	7,668,133	0	3,902,554
Volta Lake Transport Company	3,850	0	3,850	8,117	4,050	0	7,917
Volta River Authority	1,597,151	16,087,295	17,684,446	21,637,375,114	21,629,681,928	0	25,377,632
Ghana Amalgamated Trust PLC	0	0	0	0	0	0	0
Bui Power Authority	23,705,348	(842,053)	22,863,295	158,582,033	137,149,380	0	44,295,948
Ghana Ports and Harbours Authority	54,550,150	739,083,800	793,633,950	290,675,357	34,619,385	0	1,049,689,922
News Times Corporation	116,902	169,356	286,258	306,990	220,264	0	372,984
SIC Life Company	89,988,534	(83,107,936)	6,880,598	2,289,195	418,056	0	8,751,737
Ghana Civil Aviation Authority	254,158	(254,158)	0	0	0	0	0
Ghana Cocoa Board	191,669,265	(47,721,799)	143,947,466	92,315,431	72,034,724	0	164,228,173
National Insurance Commission	142,688	(142,688)	0	0	0	0	0
Social Security and National Insurance Trust	11,505,960	238,531	11,744,491	11,275,530	0	0	23,020,021
Ghana Broadcasting Corporation	838,844	97,764	936,608	592,538	253,804	0	1,275,342
Ghana Maritime Authority	8,593,441	(26,246)	8,567,195	5,663,229	4,780,104	0	9,450,320
Bank Of Ghana	0	430,118,535	430,118,535	112,593,148	26,884	0	542,684,799
Bui Power Authority	0	0	0	0	0	0	0
Bulk Oil & Storage Transportation Company	0	483,038	483,038	2,674,984	2,221,255	0	936,767
Electricity Company of Ghana	0	66,367,782	66,367,782	15,330,720	45,775	0	81,652,727
Ghana Broadcasting Corporation	0	0	0	0	0	0	0
National Homeownership Fund	0	25,825,723	25,825,723	82,849,533	0	0	108,675,256
Tema Oil Refinery	0	4,497,481	4,497,481	172,555,886	172,788,712	0	4,264,655
Ghana Infrastructure Investment Fund	0	0	0	0	0	0	0
Precious Minerals Marketing Company	0	0	0	0	0	0	0
Ghana Exim Bank	0	0	1,480,143,391	3,016,702,751	2,961,793,945	0	1,535,052,197
Ghana Publishing Company Ltd.	0	0	191,643		191,643	0	0
VRA International School Limited	0	0	260,930	0	0	0	260,930
Ghana Integrated Iron and Steel Development Corporat	0	0	0	0	0	0	0
Sub-Total	**2,521,549,179**	**1,439,003,935**	**5,441,149,078**	**25,854,351,621**	**25,123,591,272**	**0**	**6,171,909,427**

HOUSING ADVANCE	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢		Balance as at 31/12/2024 GH¢
AirtelTigo Ghana Limited	0	0	0	0	0	0	0
Cocoa Marketing Company	58,204	0	58,204	13,018	10,905	0	60,317
Ghana Grid Company	39,680	5,325,785	5,365,465	0	261,062	0	5,104,403
Northern Electricity Distribution Company	2,474,071	(2,474,071)	0	0	0	0	0
Ghana Civil Aviation Authority	901,617	0	901,617	6,649,940	6,529,742	0	1,021,815
Ghana Cocoa Board	150,620,489	1	150,620,490	19,829,988	2,489,127	0	167,961,351
Electricity Company of Ghana	0	45,663,062	45,663,062	13,217,664	28,470	0	58,852,256

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Ghana Airports Company Limited	0	515,381	515,381	4,224,754	4,232,919	0	507,216
Bank of Ghana	0	0	346,481,740	7,007,364	0	0	353,489,104
Volta River Authority	0	0	2,555,882	9,199,847	9,948,790	0	1,806,939
State Housing Company Limited	0	0	0	0	0	0	0
Sub-Total	**154,094,061**	**49,030,158**	**552,161,841**	**60,142,575**	**23,501,015**		**588,803,401**

SALARY ADVANCE	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 01/01/2024 GH¢	Advances Granted GH¢	Total Recoveries GH¢		Balance as at 31/12/2024 GH¢
Cocoa Marketing Company	93,915	620,791	714,706	0	105,208	0	609,498
Ghana Commodity Exchange Limited	501	0	501	36,117	1,967	0	34,651
Ghana Grid Company	10,573,358	(1,930,025)	8,643,333	992,064	931,377	0	8,704,020
Ghana National Gas Company Limited	5,587,890	0	5,587,890	3,389,367	0	0	8,977,257
Ghana Post Company Limited	25,126	(25,126)	0	1,767,156	1,687,797	0	79,359
Ghana Water Company Limited	37,982,091	(2,833,085)	35,149,006	21,648,851	16,801,669	0	39,996,188
Graphic Communications Group Limited	53,972	(47,544)	6,428	109,479	48,098	0	67,809
Northern Electricity Distribution Company	2,714,574	317,755	3,032,329	15,526,821	15,862,702	0	2,696,448
Precious Minerals Marketing Company	136,470	(136,470)	0	0	0	0	0
PSC Tema Shipyard	19,490	(1,975)	17,515	0	0	0	17,515
State Housing Company Limited	269,778	0	269,778	53,793	116,973	0	206,598
Volta Aluminum Company Limited	981,341	345,270	1,326,611	3,672,352	3,384,065	0	1,614,898
Volta Lake Transport Company	570,801	0	570,801	611,222	452,647	0	729,376
Volta River Authority	6,648,181	1,608,517	8,256,698	8,388,574	8,256,698	0	8,388,574
Bui Power Authority	0	0	0	0	0	0	0
Ghana National Petroleum Corporation	6,702,910	3,532,046	10,234,956	2,260,970	2,248,347	0	10,247,579
Ghana Ports and Harbours Authority	31,828,483	(258,077)	31,570,406	37,211,222	25,230,160	0	43,551,468
News Times Corporation	68,702	30,936	99,638	131,414	94,073	0	136,979
TDC Development Company Limited	1,333,687	(9,476)	1,324,211	1,195,076	660,280	0	1,859,007
Ghana Women's Fund Company Limited	6,887	(6,887)	0	0	0	0	0
Venture Capital Trust Fund	4,989	0	4,989	0	0	0	4,989
Ghana Civil Aviation Authority	511,506	0	511,506	3,649,302	25,203	0	4,135,605
Ghana Cocoa Board	617,322	(116,731)	500,591	281,091	164,450	0	617,233
National Lottery Authority	1,457,446	0	1,457,446	0	291,124	0	1,166,322
Social Security and National Insurance Trust	1,141,450	7,280	1,148,730	7,801,603	5,869,709	0	3,080,624
Ghana Broadcasting Corporation	832,888	(668,516)	164,372	144,374	165,372	0	143,374
Ghana Maritime Authority	1,633,725	(22,533)	1,611,192	1,052,815	340,751	0	2,323,256
Bank Of Ghana	0	472,999,901	472,999,901	201,848,766	886,294	0	673,962,373
Electricity Company of Ghana	0	28,332,967	28,332,967	8,227,747	44,130	0	36,516,584
Ghana National Procurement Agency (GNPA) Limited	0	52,958	52,958	20,540	41,080	0	32,418
GIHOC Distilleries	0	58,869	58,869	0	0	0	58,869
Social Investment Fund	0	0	0	0	0	0	0
Accra Digital Centre	0	1,095	1,095	6,327	6,327	0	1,095
Minerals Income Investment Fund	0	0	0	0	0	0	0
Ghana Airports Company Limited	0	0	52,084	335,007	0	0	387,091
Ghana Integratd Iron and Steel Development	0	0	0	301,500	0	0	301,500
Ghana Publishing Compnay Limited	0	0	22,009	0	22,009	0	0
VRA International School Limited	0	0	443,872	0	0	0	443,872
Ghana Railway Company Limited	0	10,500	10,500	11,800	0	0	22,300

1A. STAFF ADVANCE - CENTRAL GOVERNMENT							
Sub-Total	**111,797,483**	**501,862,441**	**614,177,889**	**320,675,350**	**83,738,510**	**0**	**851,114,729**
Total	**2,861,610,585**	**1,990,713,447**	**6,819,368,437**	**26,282,908,102**	**25,252,404,992**	**0**	**7,849,871,548**
GRAND TOTAL	**3,243,720,732**	**1,952,820,150**	**7,163,585,287**	**26,488,181,958**	**25,398,410,353**	**0**	**8,253,356,892**

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
1	MoF Headquarters	NO	0	0	471,463,044	471,463,044
2	Ghana Revenue Authority	YES	11,120,204	178,663,561	163,948,254	353,732,019
3	Controller and Accountant General's Department	NO	42,665,339	1,211,170	0	43,876,509
4	Securities and Exchange Commission	YES	6,244,495	3,803,486	65,505	10,113,485
5	Public Procurement Authority	YES	0	0	0	0
6	Ghana Statistical Services	NO	259,086	0	0	259,086
7	Public Interest and Accountability Committee	NO	0	0	0	0
8	Institute of Accountancy Training	YES	86,032	0	0	86,032
9	Financial Intelligence Centre	NO	0	0	0	0
10	National Development Planning Commission	NO	0	0	0	0
11	Ministry of Environment,Scienc,Technology and Innovation (MESTI)	YES	0	1,545,968	0	1,545,968
12	Ghana Atomic Energy Commission, Headquarters	NO	6,471,190	158,701	875,379	7,505,270
13	Ghana Atomic Energy Commission, Hospital	YES	0	0	0	0
14	Ghana Atomic Energy Commission, Guesthouse	YES	0	0	0	0
15	Radiation Protection Institute	YES	0	0	0	0
16	National Nuclear Research Institute	YES	0	0	0	0
17	Ghana Space Science Technology Institute	YES	0	0	0	0
18	School of Nuclear and Allied Sciences	YES	0	0	0	0
19	Radiological and Medical Science Research Institute	YES	3,230	0	0	3,230
20	Ghana Nuclear Power Institute	NO	0	300,000	0	300,000
21	GAEC Basic School	YES	0	0	0	0
22	Biotechnology and Nuclear Research Institute	YES	0	0	0	0
23	Environmental Protection Agency	YES	9,929,967	0	119,709	10,049,676
24	Council for Scientific and Industrial Research - HQ	YES	1,702,906	501,362	1,196,087	3,400,355
25	Animal Research Institute	NO	24,618	0	159,688	184,306
26	Building & Road Research Institute	YES	0	4,798,100	0	4,798,100
27	Crop Research Institute	NO	0	0	0	0
28	Food Research Institute	YES	0	0	0	0
29	Forestry Research Institute	NO	1,601,508	0	0	1,601,508
30	Institute Scientific & Technology Information	NO	0	58,810	0	58,810
31	Institute of Industrial Research	YES	1,444,993	0	0	1,444,993
32	Savanna Agric Research Institute	NO	0	0	0	0
33	Water Research Institute	NO	487,514	147,448	0	634,962
34	Science & Technology Policy Research Institute	YES	98,799	8,649	0	107,449
35	Roots & Tubers	NO	0	0	0	0
36	Ghana Grains Development Project	NO	0	0	0	0
37	Plant Genetic Research Institute	YES	0	109,918	0	109,918
38	Oil Palm Research Institute	NO	0	0	0	0
39	Soil Research Institute	YES	0	0	0	0
40	Soil Research Centre	NO	102,913	0	1,327	104,240
41	Nuclear Regulatory Authority	NO	1,196,344	0	174,845	1,371,189
42	National Biosafety Authority	NO	0	0	10,000	10,000
43	Electrical and Electronic Waste Management Fund	NO	0	0	0	0
44	Ministry of Local Government, Decentralisation and Rural Development, Headquarters	NO	0	420,307	47,262	467,569
45	Parks and Gardens	NO	0	0	0	0
46	Births and Deaths	NO	0	0	0	0
47	Department of Community Development	NO	0	0	0	0
48	Local Government Service	NO	0	0	0	0
49	Land Use and Spacial Planning Authority	NO	0	0	0	0
50	Ahafo RCC	NO	0	0	0	0
51	Ashanti RCC	NO	0	0	0	0
52	Bono East RCC	NO	0	0	0	0
53	BONO RCC	NO	0	0	0	0
54	Central RCC	NO	0	0	0	0
55	Eastern RCC	YES	475,300	0	0	475,300
56	Greater Accra RCC	YES	578,281	0	0	578,281
57	North East RCC	NO	0	0	0	0
58	Northern RCC	NO	0	0	0	0
59	Oti RCC	NO	0	0	0	0
60	Savannah RCC	NO	0	0	0	0
61	Upper East RCC	NO	0	0	0	0
62	Upper West RCC	NO	0	0	0	0
63	Western RCC	NO	0	0	0	0
64	Western North RCC	NO	0	0	0	0
65	Volta RCC	NO	0	0	0	0
66	Ministry of Fisheries Headquarters	NO	0	42,386	0	42,386
67	Fisheries Commission	YES	1,365,329	0	103,300	1,468,629
68	National Premix Secretariat	YES	4,196,818	0	0	4,196,818
69	Ministry of Food and Agriculture (MOFA)	NO	0	485,861	5,877,187	6,363,048
70	Plant Protection and Regulatory Services	NO	0	0	0	0
71	Vetienary Services Directorate	YES	0	0	1,258,676	1,258,676
72	Animal Production Directorate	NO	0	0	0	0

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
73	Human Resource Development and Management Directorate	NO	0	0	357,107	357,107
74	Grains & Legumes Development Board	NO	0	0	0	0
75	ICOUR LTD	NO	0	0	0	0
76	Women in Agric Directorate	NO	0	0	0	0
77	Agric Engineering Services Directorate	NO	0	0	0	0
78	Directorate of Agric Extention	NO	0	0	0	0
79	Kpeve Agric Research Institute	NO	0	0	0	0
80	Northern Region Tsetse	NO	0	0	0	0
81	Tree Crops Development Authority	NO	0	0	0	0
82	Crops Services Directorate	NO	0	0	0	0
83	Ghana Irrigation Development Authority	NO	0	0	0	0
84	Statistics Research and Information Dept	NO	0	0	0	0
85	Public Service Commission	NO	0	42,749	0	42,749
86	Audit Service	NO	0	0	0	0
87	Electoral Commission	NO	0	47,850	0	47,850
88	Ministry of Foreign Affairs	NO	0	35,340	0	35,340
89	Ministry of Chieftancy and Religious Affairs	NO	0	0	0	0
90	Ghana Investment Promotion Centre	NO	0	141,671	21,133	162,804
91	Scholarship Secretariat	NO	0	0	0	0
92	Commissions and Councils(Council of State)	NO	0	0	0	0
93	Special Development Initiative	NO	0	0	0	0
94	Office of the President	NO	1,315,725	3,204,956	71,000	4,591,681
95	Ghana Aids Commission	NO	0	0	0	0
96	National Identification Authority	NO	0	99,963	0	99,963
97	Office of the Administrator General	NO	0	0	0	0
98	Internal Audit Agency	NO	0	0	0	0
99	Masloc	NO	0	0	0	0
100	State Interest and Governance Authority	YES	1,066,220	178,797	114,592	1,359,608
101	State Protocol	NO	0	0	0	0
102	Zongo and Inner City Development	NO	0	0	0	0
103	Northern Development Authority	YES	73,401,700	0	1,210,739	74,612,439
104	Ministry of Defence Headquarters	NO	0	178,922	0	178,922
105	Burma Camp	NO	0	0	0	0
106	Ministry of Railway Development Head Office	NO	0	56,099	0	56,099
107	Ghana Railway Development Authority	NO	2,809,297	0	34,205,330	37,014,627
108	Ministry of Transport Headquarters	NO	0	82,726	0	82,726
109	Drivers Vehicles Licensing Authority	YES	0	788,954	0	788,954
110	National Road Safety	NO	0	0	0	0
111	Shippers Authority	YES	57,103,464	3,231,616	1,941,550	62,276,630
112	Aircraft Accident and Incident Investigation	NO	0	0	0	0
113	Office of The Head of Civil Service, Headquarters	NO	37,990	364,191	42,540	444,721
114	Public Record And Archives Department	NO	429,893	11,000	0	440,893
115	Management Sercvice Dept.	NO	0	0	0	0
116	Institute of Technical Suppervision	NO	0	0	0	0
117	Civil Service Training Centre	NO	380,802	0	0	380,802
118	Civil Service Secretariat School	YES	72,800	0	0	72,800
119	Ministry of Parliamentary Affairs	YES	0	21,974	0	21,974
120	Parliamentary Services	NO	0	520,920	0	520,920
121	Ministry of Lands and Natural Resources,Headquarters	YES	0	314,575	45,366	359,941
122	Forestry Commission	NO	49,580,441	442,355	0	50,022,796
123	Minerals Commission	YES	560,863,997	23,445,535	835,098	585,144,630
124	Land Commission	NO	0	7,500	3,528,000	3,535,500
125	Geological Survey Department	NO	112,955	0	0	112,955
126	Stool Lands	NO	0	0	0	0
127	Ghana School of Survey and Mapping	YES	0	0	0	0
128	Minerals Development Fund	NO	0	0	0	0
129	Ministry of Youth & Sport HQ	NO	0	126,907	0	126,907
130	Sport College	YES	0	0	0	0
131	Nat Sport Authority	NO	0	420,519	0	420,519
132	Nat Youth Authority	NO	0	0	0	0
133	Ministry of Employment & Labour Relation,HQ	NO	0	467,853	0	467,853
134	Management Development & Productivity Institute	NO	149,775	0	0	149,775
135	Labour Dep	NO	0	0	0	0
136	Factory Inspectorate Dep.	NO	0	0	0	0
137	Fair Wages and Salaries Commission	NO	0	0	0	0
138	Ghana Cooperative Council	NO	0	0	0	0
139	Department of Cooperatives	NO	0	0	0	0
140	Ministry of Roads and Highways (MoRH)	NO	0	161,542	0	161,542
141	Feeder Road	NO	0	0	0	0
142	Urban Roads Dept.	YES	0	62,000	0	62,000
143	Highway Authority	NO	0	0	0	0
144	Road Fund	NO	0	0	618,200	618,200
145	Ministry of Tourism, Arts and Culture,HQ	NO	7,800	438,925	31,500	478,225
146	Duboi Center	NO	0	6,825	0	6,825
147	Ghana Tourism Authority (GTA)	YES	0	244,735	0	244,735
148	Meseums & Monuments Board	YES	125,520	42,000	0	167,520
149	Kwame Nkruma Mem Park	NO	240,000	0	0	240,000
150	Ghana Bureau of Languages	NO	0	0	0	0
151	National Synphony & Orchestral	NO	0	0	0	0
152	National Theatre	NO	0	0	0	0
153	Hotel Catering & Hospitality Training Inst	NO	0	0	0	0
154	Abibigromma	NO	0	0	0	0
155	National Folklore Board	NO	0	0	0	0
156	Ghana Dance And Ensemble	NO	0	0	0	0
157	National Film Authority	NO	0	0	0	0
158	Ministry of Works and Housing (MWH)	NO	2,229,309	568,443	0	2,797,752

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
159	Public Works Department	NO	0	0	0	0
160	Public Servant Housing Loan Scheme	NO	0	10,067,266	0	10,067,266
161	Rent Control Department	NO	0	0	0	0
162	Department of Rural Housing	NO	0	0	0	0
163	Department of Hydro	YES	7,190,660	0	0	7,190,660
164	Architect Council	YES	0	0	0	0
165	Ministry of Information -HQ	NO	0	0	0	0
166	Ghana News Agency	YES	2,741,302	205,767	0	2,947,068
167	Information Services Dept	NO	0	0	0	0
168	Ministry of Communications and Digitalisation-HQ	NO	0	0	10,000	10,000
169	NITA	NO	0	0	0	0
170	Data Protection	YES	1,045,860	192,000	0	1,237,860
171	Kofi Annan ICT Center	NO	0	0	0	0
172	Postal & Courier Sevices	YES	304,650	0	0	304,650
173	Cyber Security Authority	NO	5,040	0	0	5,040
174	Ghana Meteological Agency	NO	0	338,200	140,169	478,369
175	National Communications Authority	NO	0	0	0	0
176	Min. of Energy Headquarters	NO	1,048,160,574	81,289	0	1,048,241,862
177	Energy Commission	YES	65,279,220	3,225,398	153,796	68,658,414
178	Petroleum Commission	NO	61,799,644	1,334,065	3,298,909	66,432,617
179	National Petroleum Authority	NO	0	0	0	0
180	NCCE HQ	NO	0	18,540	0	18,540
181	Right to Information Commision HQ	NO	0	0	0	0
182	National Pensions Regulatory Authority HQ	YES	20,296,090	339,282	20,000	20,655,372
183	Ministry of Interior HQ	NO	0	376,025	140,555	516,580
184	Ghana Immigration Service	NO	3,841,748	162,000	2,837,237	6,840,985
185	Narcortics Control Board	NO	0	0	0	0
186	Ghana National Fire Service	NO	0	0	0	0
187	National Disaster Management Organization	NO	0	0	0	0
188	Gaming Commission	NO	46,911,452	245,786	513,162	47,670,400
189	Ghana Police Service	NO	633,593	0	0	633,593
190	National commission on small arms	NO	0	0	0	0
191	National Peace Council	NO	0	0	0	0
192	Ghana Prisons Service	NO	0	192,500	0	192,500
193	Ghana Refugee Board	NO	0	0	0	0
194	Min. of Justice HQ	NO	0	0	0	0
195	Registrar General's Department	NO	0	0	530,565	530,565
196	Council for Law Reporting	NO	0	0	0	0
197	Copy Right Office	NO	0	0	0	0
198	Economic and Organised Crime Office	YES	0	0	0	0
199	General Legal Council	YES	0	0	0	0
200	Law Reform Commission	NO	0	0	0	0
201	Office of Registrar of Companies	NO	360,000	0	0	360,000
202	Ministry of Trade and Industry HQ	NO	173,932	305,441	0	479,373
203	Ghana Standards Authority	YES	32,674,482	0	648,176	33,322,658
204	Ghana Export Promotion Authority	YES	479,247	0	1,365,644	1,844,890
205	Ghana Free Zones Authority	YES	47,471,058	0	0	47,471,058
206	Ghana Enterprise Agency (formerly NBSSI)	NO	308,798,166	0	0	308,798,166
207	CEDECOM	NO	0	0	0	0
208	GRATIS (Ghana Regional Approprate Technology Industrial Service)	NO	0	0	0	0
209	Ministry of Gender, Children and Social Protection (MGCSP) HQ	NO	0	272,521	12,000	284,521
210	Department of Gender (DOG)	NO	0	0	0	0
211	Department of Trafficking /Domestic Voilence (HT/DV)	NO	0	0	0	0
212	National Council on Person with Disability (NCPD)	NO	0	0	0	0
213	Department of Children (DOC)	NO	0	0	0	0
214	Social Protection Department (SPD)	NO	0	0	6,000	6,000
215	Ghana National Household Registry (GNHR)	NO	0	0	0	0
216	Department of Social Welfare (DSW)	NO	0	0	0	0
217	LEAP Secretariat	NO	0	0	0	0
218	Ministry of Sanitation HQ	NO	0	97,170	0	97,170
219	Water Resources Commission	NO	5,988,864	26,826,427	677,388	33,492,679
220	Community Water Resource Agency	NO	0	0	0	0
221	Judiciary	NO	2,127,075	969,234	1,928,233	5,024,542
222	Ghana Judicial service	NO	0	0	0	0
223	Commission on Human Rights & Administrative Justice	NO	0	587,268	0	587,268
224	Ministry of National Security Hq	NO	0	0	0	0
225	National Intelligence Bureau (NIB)	NO	0	0	0	0
226	Research	NO	0	0	0	0
227	Bureau of National Communication	NO	0	0	0	0
228	Office of Special Prosecutor	NO	0	0	0	0
229	Legal Aid Commission	NO	0	34,000	0	34,000
230	MINISTRY OF EDUCATION (HEAD OFFICE)	YES	19,289,729	0	26,028	19,315,757
231	GHANA EDUCATION SERVICE	YES	579,755,284	2,211,810	0	581,967,094
232	NON FORMAL EDUCATION DIVISION	NO	0	0	0	0
233	GHANA SCIENCE ASSOCIATION	NO	39,481	0	0	39,481
234	ENCYCLOPAEDIA AFRICAN PROJECT	NO	0	0	0	0
235	GHANA BOOK DEVELOPMENT COUNCIL	NO	0	0	0	0
236	GHANA TERTIARY EDUCATION COMMISSION	NO	9,011,335	387,563	0	9,398,898
237	GHANA ACADEMY OF ARTS AND SCIENCES	YES	0	0	0	0
238	CENDLOS	NO	0	0	0	0
239	NATIONAL SERVICE SCHEME	NO	0	2,000	1,753,216	1,755,216
240	GHANA LIBRARY AUTHORITY	NO	0	0	0	0
241	NATIONAL TEACHING COUNCIL	NO	0	0	0	0
242	WEST AFRICAN EXAMINATIONS COUNCIL	NO	0	0	0	0
243	UNESCO	NO	0	0	0	0
244	STUDENTS LOAN TRUST FUND	NO	0	0	0	0
245	NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	NO	0	0	0	0
246	GHANA INSTITUTE OF LANGUAGES	NO	3,075,916	788,261	0	3,864,177
247	GHANA INSTITUTE OF JOURNALISM	NO	3,639,733	421,881	29,891	4,091,505
248	NATIONAL FILM AND TELEVISION INSTITUTE	NO	2,160,904	190,998	0	2,351,902

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
249	GHANA TVET SERVICES	YES	0	0	15,000	15,000
250	NATIONAL SCHOOL INSPECTORATE AUTHORITY	NO	15,901,182	0	0	15,901,182
251	GHANA EDUCATION TRUST FUND	YES	1,495,749,763	0	0	1,495,749,763
252	COMMISSION FOR TECHNICAL AND VOCATIONAL EDUCATION &TRAINING(C-TVET)	NO	0	0	0	0
253	UNIVERSITY OF GHANA LEGON	NO	59,721,493	18,134,916	0	77,856,409
254	UNIVERSITY OF EDUCATION WINNEBA	NO	0	0	0	0
255	UNIVERSITY OF DEVELOPMENT STUDIES	YES	7,679,631	1,824,851	4,401,986	13,906,468
256	UNIVERSITY OF MINES AND TECHNOLOGY TARKWA	YES	718,584	1,314,547	0	2,033,130
257	UNIVERSITY OF HEALTH AND ALLIED SCIENCES HO	NO	11,231,009	0	639,946	11,870,955
258	UNIVERSITY OF ENERGY AND NATURAL RESOURCES SUNYANI	YES	1,707,207	396,894	2,970,474	5,074,575
259	ACCRA TECHNICAL UNIVERSITY	NO	10,676,209	0	0	10,676,209
260	CAPE COAST TECHNICAL UNIVERSITY	YES	143,308	341,795	0	485,103
261	HO TECHNICAL UNIVERSITY	NO	10,417,355	0	286,284	10,703,639
262	KOFORIDUA TECHNICAL UNIVERSITY	YES	31,622	115,034	0	146,656
263	SUNYANI TECHNICAL UNIVERSITY	YES	942,831	769,724	99,605	1,812,160
264	TAKORADI TECHNICAL UNIVERSITY	YES	1,511,635	1,325,166	4,610,067.81	7,446,869
265	TAMALE TECHNICAL UNIVERSITY	YES	5,117,352	10,546	427,965	5,555,863
266	BOLGATANGA TECHNICAL UNIVERSITY	NO	608,789	25,498	122,000	756,287
267	WA TECHNICAL UNIVERSITY	YES	695,272	7,867	0	703,139
268	KUMASI TECHNICAL UNIVERSITY	YES	3,051,041	69,554	0	3,120,595
269	GHANA COMMUNICATION TECHNOLOGY UNIVERSITY	NO	57,833,683	249,542	0	58,083,225
270	KWAME NKRUMAH UNIVERSITY OF SCIENCE AND TECHNOLOGY (KNUST)	NO	42,958,122	4,716,999	41,125	47,716,245
271	UNIVERSITY OF PROFESSIONAL STUDIES ACCRA	NO	0	0	0	0
272	UNIVERSITY OF CAPE COAST	NO	0	870,052	0	870,052
273	AKENTEN APPIAH-MENKA SKILLS TRAINING & ENTREPRENEURIAL DEVELOPMENT	NO	0	0	0	0
274	University Of Environment & Sustainable Development	NO	427,558	44,783	0	472,341
275	C.K TEDAM UNIVERSITY	NO	0	0	15,505	15,505
276	UNIVERSITY OF EDUCATION AJUMAKO	NO	0	0	0	0
277	SD DOMBO UNIVERSITY OF BUSINESS AND INTEGRATED DEVELOPMENT STUDIES	NO	0	0	0	0
278	ATEBUBU COLLEGE OF EDUCATION	YES	320,598	0	0	320,598
279	ABETIFI COLLEGE OF EDUCATION	NO	216,632	0	0	216,632
280	ST LOUIS COLLEGE OF EDUCATION	YES	3,165,561	9,000	0	3,174,561
281	JASIKAN COLLEGE OF EDUCATION	YES	136,524	0	0	136,524
282	PRESBYTERIAN COLLEGE OF EDUCATION -KIBI	YES	1,903,774	21,100	0	1,924,874
283	DAMBAI COLLEGE OF EDUCATION	NO	0	0	0	0
284	PRESBYTERIAN COLLEGE OF EDUCATTION-AKROPONG	YES	1,967,202	73,025	0	2,040,227
285	ENCHI COLLEGE OF EDUCATION	YES	357,963	0	16,700	374,663
286	ACCRA COLLEGE OF EDUCATION	YES	2,730,017	48,014	0	2,778,031
287	EP COLLEGE OF EDUCATION-AMEDZOPE	YES	3,179,404	6,300	0	3,185,704
288	SDA COLLEGE OF EDUCATION -ASOKORE	YES	2,812,063	1,100	0	2,813,163
289	MOUNT MARY COLLEGE OF EDUCATION -SOMANYA	YES	850,129	20,916	0	871,045
290	SDA COLLEGE OF EDUCATION-AGONA	YES	1,039,024	0	0	1,039,024
291	ST FRANCIS COLLEGE OF EDUCATION	YES	238,831	73,426	0	312,256
292	OUR LADY OF APOSTLES COLLEGE OF EDUCATION (OLA)	YES	469,900	32,367	3,000	505,267
293	ST THERESA COLLEGE OF EDUCATION	YES	698,429	0	0	698,429
294	KOMENDA COLLEGE OF EDUCATION	YES	1,930,328	85,156	78,820	2,094,303
295	PEKI COLLEGE OF EDUCATION	YES	508,576	0	0	508,576
296	AKATSI COLLEGE OF EDUCATION	YES	911,034	0	0	911,034
297	BEREKUM COLLEGE OF EDUCATION	NO	0	0	0	0
298	FOSU COLLEGE OF EDUCATION	NO	431,955	0	65,605	497,560
299	GAMBAGA COLLEGE OF EDUCATION	YES	2,843,076	1,900	0	2,844,976
300	HOLY CHILD COLLEGE OF EDUCATION	NO	79,276	0	0	79,276
301	OFFINSO COLLEGE OF EDUCATION	YES	444,715	0	0	444,715
302	SEHWI WIAWSO COLLEGE OF EDUCATION	YES	417,935	31,150	31,802	480,887
303	ST AMBROSE COLLEGE OF EDUCATION	YES	241,943	5,464	0	247,407
304	ST VINCENT COLLEGE OF EDUCATION	YES	1,532,005	32,300	0	1,564,305
305	AGOGO COLLEGE OF EDUCATION	NO	0	0	7,000	7,000
306	ST MONICA COLLEGE OF EDUCATION	YES	472,646	0	0	472,646
307	AKROKERRI COLLEGE OF EDUCATION	YES	408,856	0	0	408,856
308	MAMPONG TECHNICAL COLLEGE OF EDUCATION	YES	1,022,469	0	0	1,022,469
309	ST JOSEPH COLLEGE OF EDUCATION	YES	1,187,936	0	0	1,187,936
310	BAGABAGA COLLEGE OF EDUCATION	YES	474,946	0	0	474,946
311	BIMBILLA COLLEGE OF EDUCATION	YES	4,726,570	27,070	0	4,753,640
312	ST JOHN BOSCO COLLEGE OF EDUCATION	YES	573,006	61,035	600,012	1,234,053
313	GBEEWA COLLEGE OF EDUCATION	NO	761,374	10,000	0	771,374
314	N. J. AHAMADIYYA COLLEGE OF EDUCATION	NO	2,824,788	6,836	5,000	2,836,624
315	TUMU COLLEGE OF EDUCATION	YES	80,185	0	0	80,185
316	WESLEY COLLEGE OF EDUCATION	YES	2,172,885	0	0	2,172,885
317	TAMALE COLLEGE OF EDUCATION	YES	2,070,011	0	573,403	2,643,414
318	AL- FARUQ ISLAMIC COLLEGE OF EDUCATION	NO	2,473,411	0	0	2,473,411
319	METHODIST COLLEGE OF EDUCATION- ODA	YES	1,280,204	0	0	1,280,204
320	MCCOY COLLEGE OF EDUCATION	YES	2,062,650	0	2,000	2,064,650
321	ADA COLLEGE OF EDUCATION	YES	40,000	23,200	0	63,200
322	BIA LAMPLIGHTER COLLEGE OF EDUCATION	YES	0	104,000	21,773,480	21,877,480
323	PREBYTERIAN WOMEN COLLEGE ABURI	YES	317,524	4,600	0	322,124
324	JASIKAN HOSPITAL	YES	1,605,813	500	0	1,606,313
325	KRACHIE HOSPITAL	YES	2,725,983	30,884	0	2,756,867
326	NKWANTA HOSPITAL	NO	3,283,856	7,866	0	3,291,722
327	WORAWORA HOSPITAL	YES	1,735,143	49,002	0	1,784,145
328	LIKPE-BAKWA POLYCLINIC	YES	120,065	0	0	120,065
329	BIAKOYE DHD	YES	1,195,410	0	0	1,195,410
330	JASIKAN MHD	YES	779,239	0	0	779,239
331	KADJEBI DHD	YES	1,240,876	1,000	0	1,241,876
332	KRACHIE EAST DHD	YES	2,951,563	0	0	2,951,563
333	KRACHIE NCHUMURU DHD	YES	772,721	8,000	0	780,721
334	KRACHIE WEST DHD	YES	642,790	0	0	642,790
335	NKWANTA NORTH DHD	YES	846,539	0	0	846,539
336	NKWANTA SOUTH DHD	YES	370,501	300	0	370,801
337	GUAN DHD	NO	733,065	0	0	733,065
338	REGIONAL HEALTH DIRECTORATE	NO	0	0	0	0

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
339	REGION HEALTH DIRECTORATE	NO	0	0	0	0
340	BANDA DHD	YES	1,043,512	0	0	1,043,512
341	TAIN DHD	YES	4,378,041	0	0	4,378,041
342	WENCHIE MHD	YES	1,390,237	0	0	1,390,237
343	SUNYANI WEST MHD	YES	3,421,061	0	0	3,421,061
344	SUNYANI EAST MHD	NO	345,168	320	0	345,488
345	DORMAA MHDL	YES	689,242	1,300	0	690,542
346	DORMAA EAST DHD	NO	476,328	0	0	476,328
347	DORMA WEST DHD	YES	1,294,553	1,000	0	1,295,553
348	JAMAN NORTH DHD	YES	5,491,620	5,620	0	5,497,240
349	JAMAN SOUTH DHD	YES	2,661,304	2,900	0	2,664,204
350	BEREKUM WEST DHD	YES	2,917,341	0	0	2,917,341
351	BEREKUM EAST DHD	YES	377,982	0	0	377,982
352	SUNYANI REGIONAL HOSPITAL	NO	0	0	0	0
353	SUNYANI MUNICIPAL HOSPITAL	NO	11,377,477	129,351	0	11,506,828
354	SAMPA HOSPITAL	YES	12,141,481	0	0	12,141,481
355	DORMAA EAST DIST HOSPITAL	YES	1,619,814	0	0	1,619,814
356	CHIRAA PRIMARY HOSPITAL	YES	495,465	0	0	495,465
357	DORMAA WEST DIST.HOSPITAL	YES	1,549,329	0	0	1,549,329
358	KWATRI HOSPITAL	YES	782,366	0	0	782,366
359	NSUATRE POLICLINIC	YES	537,437	0	0	537,437
360	ABESIM HEALTH CENTER	YES	757,002	1,002	0	758,004
361	ADAMSU HEALTH CENTER	YES	54,954	0	0	54,954
362	AMASU TRONANG HEALTH CENTER	YES	306,087	0	0	306,087
363	BADU HEALTH CENTER	YES	1,866,471	0	0	1,866,471
364	BANDA HEALTH CENTER	YES	282,465	0	0	282,465
365	BEREKUM HEALTH CENTRE	YES	826,042	0	0	826,042
366	DANYAME HEALTH CENTER	YES	6,455,060	0	0	6,455,060
367	DORMAA AKWAMU HEALTH CENTER	YES	142,170	0	0	142,170
368	GONASUA HEALTH CENTER	YES	118,548	0	0	118,548
369	SEIKWA HEALTH CENTER	YES	206,596	0	0	206,596
370	SUBINSO HEALTH CENTER	YES	185,871	10,500	0	196,371
371	WENCHI HEALTH CENTER	YES	258,480	0	0	258,480
372	ASIRI HEALTH CENTER	NO	1,225,400	0	0	1,225,400
373	NSAWKAW DISTRICT HOSPITAL	YES	12,474,657	0	0	12,474,657
374	DROBO HEALTH CENTER	YES	287,808	0	0	287,808
375	JINIJINI HEALTH CENTER	YES	157,273	0	0	157,273
376	DEBIBI HEALTH CENTER	NO	1,357,960	0	0	1,357,960
377	DROBOSO HEALTH CENTER	NO	901,837	0	0	901,837
378	AOWIN MUNICIPAL HEALTH DIRECTORATE	YES	5,011,373	1,335	0	5,012,708
379	BIA EAST DISTRICT HEALTH DIRECTORATE	YES	761,538	0	0	761,538
380	BIA WEST DISTRICT HEALTH DIRECTORATE	YES	2,083,555	0	0	2,083,555
381	BIBIANI -ANHWIASO-BEKWAI MUNICIPAL HEALTH DIRECTORATE	YES	13,144,412	2,000	0	13,146,412
382	BIBIANI DISTRICT HOSPITAL	YES	8,693,957	0	0	8,693,957
383	BODI DISTRICT HEALTH DIRECTORATE	YES	638,407	0	0	638,407
384	DADIESO HOSPITAL	YES	1,629,227	0	0	1,629,227
385	ENCHIE HOSPITAL	YES	1,320,692	7,500	0	1,328,192
386	ESSEM HOSPITAL	YES	1,019,598	0	0	1,019,598
387	JUABESO HOSPITAL	YES	2,007,383	4,500	0	2,011,883
388	JUABESO DISTRICT HEALTH DIRECTORATE	YES	442,591	0	0	442,591
389	SEFWI WAIWSO HOSPITAL	YES	2,996,029	4,000	0	3,000,029
390	SEFWI AKOTOMBRA HOSPITAL	YES	518,595	0	0	518,595
391	SEFWI AKONTOMBRA DISTRICT HEALTH DIRECTORATE	YES	4,220,518	0	0	4,220,518
392	SEFWI WAIWSO MUNICIPAL HEALTH DIRECTORATE	YES	11,225,657	1,700	0	11,227,357
393	SUAMAN DISTRICT HEALTH DIRECTORATE	YES	985,369	0	0	985,369
394	REGIONAL HEALTH DIRECTORATE WESTERN NORTH	YES	0	0	0	0
395	TAMALE METRO HEALTH DIRECTORATE	YES	21,263,044	0	0	21,263,044
396	SAGNARIGU MUNICIPAL HEALTH DIRECTORATE	YES	1,431,620	0	0	1,431,620
397	NANUMBA NORTH MUNICIPAL HEALTH DIRECTORATE	YES	6,019,082	0	0	6,019,082
398	GUSHEGU MUNICIPAL HEALTH DIRECTORATE	YES	5,383,598	0	0	5,383,598
399	YENDI MUNICIPAL HEALTH DIRECTORATE	YES	6,885,607	0	0	6,885,607
400	KPANDAI DISTRICT HEALTH DIRECTORATE	YES	555,909	0	0	555,909
401	TOLON DISTRICT HEALTH DIRECTORATE	YES	2,422,710	0	0	2,422,710
402	MION DISTRICT HEALTH DIRECTORATE	YES	3,600,901	0	0	3,600,901
403	ZABZUGU DISTRICT HEALTH DIRECTORATE	YES	2,037,018	0	0	2,037,018
404	NANTON DISTRICT HEALTH DIRECTORATE	YES	659,066	0	0	659,066
405	KUMBUNGU DISTRICT HEALTH DIRECTORATE	YES	1,682,117	0	0	1,682,117
406	TATALE-SANGULI DISTRICT HEALTH DIRECTORATE	YES	1,373,765	0	0	1,373,765
407	SABOBA DISTRICT HEALTH DIRECTORATE	YES	1,486,678	400	0	1,487,078
408	NANUMBA SOUTH DISTRICT HEALTH DIRECTORATE	YES	1,928,723	0	0	1,928,723
409	KARAGA DISTROCT HEALTH DIRECTORATE	YES	1,613,478	0	0	1,613,478
410	SAVELUGU MUNICIPAL HEALTH DIRECTORATE	YES	5,667,043	0	0	5,667,043
411	TAMALE CENTRAL HOSPITAL	YES	2,027,038	14,600	0	2,041,638
412	TAMALE WEST HOSPITAL	YES	3,703,680	0	0	3,703,680
413	YENDI MUNICIPAL HOSPITAL	YES	5,955,952	0	0	5,955,952
414	BIMBILLA MUNICIPAL HOSPITAL	YES	1,496,119	3,000	0	1,499,119
415	GUSHEGU MUNICIPAL HOSPITAL	YES	2,315,540	4,000	0	2,319,540
416	SAVELUGU MUNICIPAL HOSPITAL	YES	2,299,718	35,303	0	2,335,021
417	TOLON DISTRICT HOSPITAL	YES	965,333	500	0	965,833
418	KARAGA DISTRICT HOSPITAL	YES	0	0	0	0
419	ZABZUGU DISTRICT HOSPITAL	YES	1,385,634	2,000	0	1,387,634
420	KPANDAI DISTRICT HOSPITAL	YES	6,369,205	0	0	6,369,205
421	WULENSI POLYCLINIC	YES	783,244	500	0	783,744
422	ADANSI AKROFUOM	YES	0	0	0	0
423	ADANSI NORTH DHA	YES	665,034	0	0	665,034
424	AFIGYA KWABRE NORTH DHA	YES	7,033,989	43,714	0	7,077,703
425	AFIGYA KWABRE SOUTH DHA	NO	491,716	0	0	491,716
426	AHAFO ANO SOUTH EAST DHA	YES	5,963,016	21,858	0	5,984,874
427	AMANSIE SOUTH DHA	YES	4,068,300	19,687	0	4,087,987
428	AMANSIE WEST DHA	YES	1,891,335	4,000	0	1,895,334

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
429	ASHANTI AKIM NORTH MHA	YES	786,960	0	0	786,960
430	ASOKORE MAMPONG DHD	YES	1,253,353	0	0	1,253,353
431	JUANSA POLYCLINIC	YES	1,030,970	0	0	1,030,970
432	ATWIMA NWABIAGYA SOUTH DHA	NO	614,654	90,833	0	705,487
433	BOSOME FREHO DHA	NO	1,371,680	0	0	1,371,680
434	KWADASO MHD	YES	0	0	0	0
435	MAMPONG MHD	YES	1,544,425	3,206	0	1,547,631
436	OBUASI EAST DHD	NO	8,066	0	0	8,066
437	OFFINSO MHD	YES	3,913,687	4,042	0	3,917,729
438	OFORIKROM MHD	YES	441,024	12,600	0	453,624
439	OLD TAFO MHD	NO	16,131	50,078	0	66,209
440	SEKYERE EAST DHD	YES	526,340	2,000	0	528,340
441	SEKYERE KUMAWU	YES	347,974	0	0	347,974
442	SUAME MHD	YES	204,618	0	0	204,618
443	AGONA HOSPITAL	YES	3,029,382	0	0	3,029,382
444	ASONOMASO HOSPITAL	YES	14,850,902	0	0	14,850,902
445	EFFIDUASE HOSPITAL	YES	10,822,884	0	0	10,822,884
446	JUASO GOVT HOSPITAL	YES	7,257,779	0	0	7,257,779
447	KONONGO HOSPITAL	YES	1,611,709	12,000	0	1,623,709
448	ABUAKWA POLYCLINIC	YES	2,621,688	72,528	0	2,694,216
449	AMANSIE CENTRAL DHD	YES	3,012,917	0	0	3,012,917
450	KUNTENASE HOSPITAL	YES	3,220,995	0	0	3,220,995
451	ATWIMA KWANWOMA DHA	YES	1,830,175	70,705	0	1,900,879
452	ATWIMA MPONUA DHA	YES	7,868,477	0	0	7,868,477
453	ATWIMA NWABIAGYA NORTH DHA	YES	249,466	67,160	0	316,626
454	BEKWEI MHA	YES	5,608,969	10,000	0	5,618,969
455	BOSOMTWE DHD	YES	5,358,726	0	0	5,358,726
456	BAREKESE HEALTH CENTRE	YES	1,195,574	3,000	0	1,198,574
457	EJISU MHD	YES	1,497,589	200,826	0	1,698,415
458	JUABEN MHD	YES	0	0	0	0
459	KUMASI METRO DHA	YES	6,093,962	165,963	0	6,259,925
460	KWABRE EAST MHD	YES	3,570,304	0	0	3,570,304
461	OBUASI MHD	YES	2,551,277	17,172	0	2,568,448
462	OFFINSO NORTH DHD	YES	300,468	0	0	300,468
463	BEKWAI HOSPITAL	YES	5,535,761	16,000	0	5,551,761
464	EJISU HOSPITAL	YES	1,467,682	0	0	1,467,682
465	KOKOFU HOSPITAL	YES	9,174,988	0	0	9,174,988
466	KUMASI SOUTH HOSPITAL	YES	15,539,464	0	0	15,539,464
467	MANKRANSO HOSPITAL	YES	8,858,084	2,050	0	8,860,134
468	SUNTRESO HOSPITAL	YES	19,150,519	2,730	0	19,153,249
469	FOASE HEALTH CENTRE	YES	935,803	0	0	935,803
470	FOMENA HOSPITAL	YES	2,037,834	0	0	2,037,834
471	MAMPONTENG HOSPITAL	YES	3,440,808	0	0	3,440,808
472	MANSO NKWANTA POLYCLINIC	YES	704,465	2,500	0	706,965
473	ASHANTI REGIONAL HEALTH DIRECTORATE	YES	0	0	0	0
474	KUMAWU HOSPITAL	YES	2,995,072	0	0	2,995,072
475	ADANSI NORTH HSP	YES	1,211,932	0	0	1,211,932
476	EJURA SEKYEREDUMASE DHD	YES	0	0	0	0
477	JUABEN HOSPITAL	YES	0	0	0	0
478	MANPONG HOSPITAL	YES	8,910,005	5,652	0	8,915,657
479	ADANSI ASOKWA	YES	1,698,309	0	0	1,698,309
480	ADANSI SOUTH DHA	YES	3,960,071	0	0	3,960,071
481	AHAFO ANO NORTH DHA	YES	0	0	0	0
482	ASANTE AKIM CENTRAL MHA	NO	3,336,499	0	0	3,336,499
483	ASANTE AKIM SOUTH DHA	YES	4,783,919	3,000	0	4,786,919
484	ASOKWA MHD	YES	104,715	0	0	104,715
485	EJURA HOSPITAL	YES	2,357,530	44,258	0	2,401,788
486	NEW EDUBIASE HOSPITAL	YES	4,701,378	0	0	4,701,378
487	NKAWIE HOSPITAL	YES	6,890,596	13,700	0	6,904,296
488	NKENKAASU HOSPITAL	YES	2,202,595	0	0	2,202,595
489	TEPA HOSPITAL	YES	12,213,105	0	0	12,213,105
490	AFRANCHO POLYCLINIC	YES	11,668,609	0	0	11,668,609
491	AKROPONG PC	YES	2,021,490	0	0	2,021,490
492	AKUMADAN HEALTH CENTRE	YES	951,554	2,830	0	954,384
493	ASUOFUA POLYCLINIC	NO	402,089	4,550	0	406,639
494	NSUTA POLYCLINIC	YES	796,956	0	0	796,956
495	SEKYEREDUMASE POLYCLINIC	YES	2,357,864	0	0	2,357,864
496	MANHYIA HOSPITAL	YES	19,358,195	2,000	0	19,360,195
497	OBUASE HOSPITAL	YES	13,828,689	0	0	13,828,689
498	ONWEI HOSPITAL	YES	2,059,644	0	0	2,059,644
499	SEKYERE AFRAM PLAIN DHD	NO	1,027,490	0	0	1,027,490
500	SEKYERE CENTRAL	YES	1,734,912	0	0	1,734,912
501	TAFO HOSPITAL	NO	8,168,564	23,710	0	8,192,274
502	NYINAHIN HOSPITAL	YES	10,823,408	0	0	10,823,408
503	SEKYERE SOUTH DHD	YES	1,537,648	0	0	1,537,648
504	ASUNAFO NORTH MUNICIPAL HEAALTH DIRECTORATE	YES	12,577,754	0	0	12,577,754
505	ASUNAFO SOUTH DISTRICT HEALTH DIRECTORATE	YES	865,872	1,800	0	867,672
506	ASUTIFI NORTH DISTRICT HEALTH DIRECTORATE	YES	430,892	0	0	430,892
507	ASUTIFI SOUTH DHD	YES	1,977,624	400	0	1,978,024
508	TANO NORTH MUNICIPAL HEALTH DIRECTORATE	YES	3,926,450	0	0	3,926,450
509	TANO SOUTH MUNICIPAL HEALTH DIRECTORATE	YES	4,197,448	0	0	4,197,448
510	AHAFO RHD	NO	0	0	0	0
511	GOASO MUNICIPAL HOSPITAL	YES	1,181,136	2,650	0	1,183,786
512	BECHEM GOVERNMENT HOSPITAL	YES	1,297,375	0	0	1,297,375
513	BOMAA HOSPITAL	YES	1,100,121	0	0	1,100,121
514	DADIESOABA HEALTH CENTRE	YES	2,590,721	0	0	2,590,721
515	ASUNAFO SOUTH DIST.HOSPITAL	YES	840,517	0	0	840,517
516	MIM HEALTH CENTRE	YES	631,873	1,100	0	632,973
517	SANKORE HEALTH CENTRE	YES	116,874	0	0	116,874
518	YAMFO HEALTH CENTRE	YES	106,085	0	0	106,085

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
519	TECHIMANTIA POLYCLINIC	YES	634,815	0	0	634,815
520	KENYASI HOSPITAL	YES	1,712,799	0	0	1,712,799
521	FAWOHOYEDEN HEALTH CENTER	NO	96,023	0	0	96,023
522	NSUATRE POLYCLINIC	NO	0	0	0	0
523	KUKUOM HOSPITAL	NO	6,752,717	22,810	0	6,775,527
524	LEKMA HOSPITAL	YES	4,634,417	0	0	4,634,417
525	LEKMA POLYCLINIC	NO	415,900	0	0	415,900
526	LA GENERAL HOSPITAL	YES	7,887,895	2,000	0	7,889,895
527	MADINA KEKELE POLYCLINIC	YES	384,353	34,685	0	419,038
528	SHIA OSU DOKU HOSPITAL	YES	6,177,298	3,400	0	6,180,698
529	ACHIMOTA HOSPITAL	YES	1,363,833	115,500	0	1,479,333
530	NGLESHIE AMANFROM POLYCLINIC	YES	722,861	53,820	0	776,681
531	TEMA GENERAL HOSPITAL	YES	7,570,203	16,893	0	7,587,096
532	TEMA POLYCLINIC	NO	1,037,830	1,200	0	1,039,030
533	ASHIAMAN POLYCLINIC	NO	915,236	2,000	0	917,236
534	MANHEAN POLYCLINIC	YES	602,437	0	0	602,437
535	COMMUNITY 22 ASHAIMAN POLYCLINIC	NO	376,067	0	0	376,067
536	ODUMAN POLYCLINIC	YES	2,605,975	0	0	2,605,975
537	GA NORTH HOSPITAL	YES	1,179,894	0	0	1,179,894
538	PRAMPRAM POLYCLINIC	YES	1,227,147	0	0	1,227,147
539	TAIFA POLYCLINIC	YES	256,598	0	0	256,598
540	MADINA R/C POLYCLINIC	YES	194,602	0	0	194,602
541	WEIJA GBAWE MUNICIPAL HOSPITAL	YES	761,058	0	0	761,058
542	SEGE POLYCLINIC	YES	364,408	1,000	0	365,408
543	KANESHIE POLYCLINIC	YES	3,768,412	3,130	0	3,771,542
544	BORTIANOR POLYCLINIC	YES	94,842	0	0	94,842
545	MAAMOBI HOSPITAL	YES	771,951	0	0	771,951
546	RIDGE HOSPITAL	YES	100,312,113	735,927	0	101,048,039
547	ADABRAKA POLYCLINIC	YES	952,350	0	0	952,350
548	ADA EAST HOSPITAL	YES	5,085,243	18,845	0	5,104,088
549	OGBOJO POLYCLINIC	YES	445,558	0	0	445,558
550	GA WEST HOSPITAL	YES	9,272,559	8,050	0	9,280,609
551	DANSOMAN POLYCLINIC	YES	2,653,597	4,900	0	2,658,497
552	MAMPROBI POLYCLINIC	YES	1,769,378	0	0	1,769,378
553	USSER POLYCLINIC	YES	8,073,250	35,650	0	8,108,900
554	PML HOSPITAL	YES	797,916	14,100	0	812,016
555	GA EAST DISTRICT HOSPITAL	YES	0	0	0	0
556	ANYAA POLYCLINIC	YES	925,498	0	0	925,498
557	CASTLE POLYCLINIC	YES	73,730	0	0	73,730
558	GHANA INFECTIOUS DISEASE CENTER	NO	0	0	0	0
559	KPONE POLYCLINIC	YES	486,077	0	0	486,077
560	CIVIL SERVICE POLYCLINIC	NO	345,083	0	0	345,083
561	ZENU POLYCLINIC	NO	338,745	0	0	338,745
562	NIMA POLYCLINIC	NO	300,106	0	0	300,106
563	ACCRA METRO MHD	YES	33,482	0	0	33,482
564	NINGO PRAMPRAM DHD	YES	683,679	0	0	683,679
565	KORLE KLOTTY DHD	YES	177,240	0	0	177,240
566	GA WEST DHD	YES	432,385	4,000	0	436,385
567	TEMA WEST DHD	NO	0	0	0	0
568	ADA EAST DHD	NO	3,162,603	0	0	3,162,603
569	ADA WEST DHD	YES	1,759,417	0	0	1,759,417
570	GA CENTRAL DHD	YES	113,365	30,554	0	143,919
571	ASHIAMAN DHD	YES	13,662	0	0	13,662
572	KPONE KETAMANSO MHD	YES	641,440	6,001	0	647,442
573	LEDZEKUKU MHD	YES	38,344	0	0	38,344
574	ABLEKUMA NORTH MHD	NO	2,458,465	0	0	2,458,465
575	ABLEKUMA CENTRAL MHD	NO	0	0	0	0
576	ABLEKUMA WEST MHD	NO	0	0	0	0
577	GA EAST MHD	YES	3,035,225	0	0	3,035,225
578	GA SOUTH MHD	NO	2,817,699	20,300	0	2,837,999
579	WEIJA GBAWE MHD	NO	0	0	0	0
580	AYAWASO EAST MHD	NO	236,350	0	0	236,350
581	AYAWASO NORTH MHD	NO	247,726	0	0	247,726
582	AYAWASO CENTRAL MHD	NO	0	0	0	0
583	AYAWASO WEST MHD	NO	0	0	0	0
584	OKAIKOI NORTH MHD	NO	0	0	0	0
585	TEMA METRO MHD	YES	91,751	0	0	91,751
586	KROWOR	NO	0	0	0	0
587	ADENTA MHD	YES	645,768	32,682	0	678,450
588	LA DADE KOTOPON	NO	128,137	0	0	128,137
589	SHAI OSU DOKU DHD	YES	4,849,911	8,200	0	4,858,111
590	DODOWA HRC	NO	0	0	0	0
591	GA NORTH DHD	NO	590,226	0	0	590,226
592	LA NKWANTANANG MADINA DHD	YES	181,237	0	0	181,237
593	ASHIEDU KETEKE SUB METRO	NO	0	0	0	0
594	OKAIKOI SUB METRO	NO	0	0	0	0
595	GHS HQ	NO	996,321	17,749,818	0	18,746,139
596	ABURA DUNKWA HOSPITAL	YES	3,293,318	0	0	3,293,318
597	AJUMAKO HOSPITAL	YES	5,847,047	43,064	0	5,890,111
598	ANKAFUL LEP. GENERAL HOSPITAL	YES	528,254	0	0	528,254
599	CAPE COAST METRO HOSPITAL	YES	1,398,753	0	0	1,398,753
600	DUNKWA OFFIN HOSPITAL	YES	2,182,710	17,200	0	2,199,910
601	MOTHER & CHILD HOSPITAL, KASOA	YES	3,365,805	4,583	0	3,370,388
602	SALTPOND MUNICIPAL HOSPITAL	YES	1,627,215	650	0	1,627,865
603	SWEDRU MUNICIPAL HOSPITAL	YES	2,421,098	12,450	0	2,433,548
604	TWIFO PRASO HOSPITAL	YES	695,083	5,570	0	700,653
605	WINNEBA MUNICIPAL HOSPITAL	YES	2,269,559	0	0	2,269,559
606	TRAUMA AND SPECIALIST HOSPITAL	YES	2,366,980	56,477	0	2,423,458
607	TWIFO ATTI-MORKWA DISTRICT HOSPITAL	YES	1,255,225	3,500	0	1,258,725
608	ASSIN FOFO POLYCLINIC	YES	715,239	1,000	0	716,239

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
609	BAWJIASE POLYCLINIC	YES	3,683,990	50	0	3,684,040
610	BIRIWA POLYCLINIC	YES	1,334,398	750	0	1,335,148
611	BISEASE POLYCLINIC	YES	1,149,828	5,500	0	1,155,328
612	ELMINA POLYCLINIC	YES	1,694,069	44,740	0	1,738,809
613	EWIM POLYCLINIC	YES	843,160	50	0	843,210
614	KASOA POLYCLINIC	YES	631,162	88	0	631,250
615	DAWURAMPONG POLYCLINIC	YES	326,888	0	0	326,888
616	POTSIN POLYCLINIC	YES	373,372	0	0	373,372
617	JAMRA POLYCLINIC	YES	261,823	0	0	261,823
618	NARKWA POLYCLINIC	YES	303,517	0	0	303,517
619	SENYA POLYCLINIC	YES	400,207	0	0	400,207
620	BRAKWA POLYCLINIC	YES	977,748	1,700	0	979,448
621	ABURA ASEIDU KWAMANKESE DHD	YES	1,708,022	8,973	0	1,716,994
622	AGONO EAST DHD	YES	425,148	500	0	425,648
623	AGONO WEST DHD	YES	2,200,094	23,600	0	2,223,694
624	AJUMMAKO ENYAN ESSIAM DHD	YES	2,633,382	2,500	0	2,635,882
625	ASIKUMA ODOBEN BRAKWA DHD	YES	1,838,218	3,000	0	1,841,218
626	ASSIN SOUTH DHD	YES	2,135,298	8,740	0	2,144,038
627	ASSIN NOTTH DHD	YES	1,641,123	59,080	0	1,700,203
628	ASSIN FOSO MHD	YES	388,724	0	0	388,724
629	AWUTU SENYA DHD	YES	656,296	0	0	656,296
630	AWUTU SENYA EAST MHD	YES	323,560	0	0	323,560
631	CAPE COAST METRO MHD	YES	1,008,797	1,800	0	1,010,597
632	EFFUTU MHD	YES	1,431,971	8,740	0	1,440,711
633	EKUMFI DHD	YES	849,442	0	0	849,442
634	GOMOA EAST DHD	YES	711,965	1,086	0	713,051
635	GOMOA CENTRAL DHD	YES	1,494,345	7,700	0	1,502,045
636	GOMOA WEST DHD	YES	607,796	2,100	0	609,896
637	KOMENDA-EDINA-EGUAFO-ABREM MHD	YES	1,272,684	0	0	1,272,684
638	MFANTSIMAN, MHD	YES	1,744,493	0	0	1,744,493
639	TWIFO-ATII-MOKWA DHD	YES	2,463,496	16,300	0	2,479,796
640	TWIFO-HEMAN LOWER DENKYIRA DHD	YES	1,577,161	0	0	1,577,161
641	UPPER DENKYIRA EAST MHD	YES	2,253,124	83,285	0	2,336,409
642	UPPER DENKYIRA WEST MHD	YES	1,076,583	0	0	1,076,583
643	ADAKLU	YES	862,196	12,203	0	874,399
644	AFADJATO SOUTH DHD	YES	2,772,113	0	0	2,772,113
645	AGORTIME ZIOPE DHD	YES	1,852,540	11,500	0	1,864,040
646	AKATSI NORTH DHD	YES	848,795	5,391	0	854,187
647	AKATSI SOUTH MHD	YES	921,075	0	0	921,075
648	ANLOGA DHD	YES	0	0	0	0
649	CENTRAL TONGU DHD	YES	1,945,437	40,906	0	1,986,344
650	HO MHD	YES	776,672	8,948	0	785,621
651	HO WEST DHD	YES	2,870,819	13,550	0	2,884,369
652	HOHOE MHD	YES	2,369,308	0	0	2,369,308
653	KETA MHD	YES	984,193	0	0	984,193
654	KETU NORTH DHD	YES	1,808,941	17,807	0	1,826,748
655	KETU SOUTH MHD	YES	4,635,605	236,080	0	4,871,684
656	KPANDO MHD	YES	870,444	0	0	870,444
657	NORTH DAYI DHD	YES	2,451,808	0	0	2,451,808
658	NORTH TONGU DHD	YES	1,242,029	3,550	0	1,245,578
659	SOUTH DAYI DHD	YES	758,271	0	0	758,271
660	SOUTH TONGU DHD	YES	260,647	15,577	0	276,225
661	ADIDOME HOSPITAL	YES	2,940,274	0	0	2,940,274
662	AFLAO HOSPITAL	YES	3,144,594	1,300	0	3,145,894
663	AKATSI SOUTH HOSPITAL	YES	906,683	0	0	906,683
664	HO MUNICIPAL HOSPITAL	YES	2,042,924	22,250	0	2,065,174
665	HO POLYCLINIC	NO	1,234,067	28,200	0	1,262,267
666	KETU NORTH MUN. HOSPITAL	YES	0	0	0	0
667	KPEDZE POLYCLINIC	YES	382,186	6,000	0	388,186
668	PEKI GOV'T HOSPITAL	YES	1,093,617	4,368	0	1,097,985
669	SOUTH TONGU HOSPITAL	YES	3,048,627	19,900	0	3,068,527
670	KETA MUNICIPAL HOSPITAL	YES	1,268,702	0	0	1,268,702
671	VOLTA REGIONAL HOSPITALHOHOE	YES	2,330,089	0	0	2,330,089
672	BOLE DISTRICT HEALTH DIRECTORATE	YES	19,290,762	0	0	19,290,762
673	WEST GONJA DISTRICT HEALTH DIRECTORATE	NO	3,626,085	0	0	3,626,085
674	EAST GONJA DISTRICT HEALTH DIRECTORATE	YES	1,839,186	500	0	1,839,686
675	NORTH EAST GONJA DISTRICT HEALTH DIRECTORATE	YES	720,815	0	0	720,815
676	SAWLA TUNA KALBA DISTRICT HEALTH DIRECTORATE	YES	4,777,856	111,562	0	4,889,418
677	NORTH GONJA DISTRICT HEALTH DIRECTORATE	YES	259,545	0	0	259,545
678	CENTRAL GONJA DISTRICT HEALTH DIRECTORATE	YES	5,505,296	0	0	5,505,296
679	REGIONAL HEALTH DIRECTORATE, SAVANNAH	NO	0	0	0	0
680	BOLE DISTRICT HOSPITAL	YES	1,428,780	0	0	1,428,780
681	SALAGA HOSPITAL	YES	1,265,044	0	0	1,265,044
682	SAWLA TUNA KALBA POLYCLINIC	YES	0	0	0	0
683	BUIPE POLYCLINIC	YES	1,089,144	500	0	1,089,644
684	DABOYA POLYCLINIC	NO	718,878	1,261	0	720,139
685	CENTRAL GONJA DIST. HOSPITAL	YES	0	0	0	0
686	BAMBOI POLYCLINIC	YES	6,661,971	500	0	6,662,471
687	YEPEI POLYCLINIC	YES	0	0	0	0
688	MAKANGO POLYCLINIC	YES	0	0	0	0
689	KWAEBIBIREM	NO	5,850,905	86,126	0	5,937,031
690	BIRIM CENTRAL DHD	NO	9,547,111	70,599	0	9,617,710
691	AKYEMANSAH	NO	1,743,803	0	0	1,743,803
692	BIRIM SOUTH	NO	433,610	0	0	433,610
693	WEST AKIM	NO	6,261,055	179,127	0	6,440,181
694	UPPER WEST AKIM	NO	572,850	0	0	572,850
695	DENKYEMBOUR	NO	2,306,943	19,400	0	2,326,343
696	SUHUM	NO	9,831,736	0	0	9,831,736
697	AYENSUANO	NO	0	0	0	0
698	KWAHU SOUTH	NO	11,084,593	6,328	0	11,090,921

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
699	ASENE MANSO-AKROSO	NO	1,368,555	37,311	0	1,405,866
700	ACHIASE DHD	NO	3,349,086	9,500	0	3,358,586
701	KWAHU AFRAM PLAIN NORTH	NO	1,900,454	0	0	1,900,454
702	KWAHU EAST	NO	4,758,333	80,322	0	4,838,655
703	KWAHU WEST	NO	2,662,282	0	0	2,662,282
704	BIRIM NORTH	NO	4,029,543	68,795	0	4,098,337
705	ATIWA WEST	NO	2,991,526	0	0	2,991,526
706	ATIWA EAST	NO	10,997,721	68,211	0	11,065,932
707	ABUAKWA SOUTH	NO	0	0	0	0
708	FANTEAKWA NORTH	NO	660,330	0	0	660,330
709	KWAHU AFRAM PLAIN SOUTH	NO	2,286,803	75,499	0	2,362,301
710	ABUAKWA NORTH	NO	1,009,775	0	0	1,009,775
711	FANTEAKWA SOUTH	NO	2,270,325	62,431	0	2,332,756
712	LOWER MANYA	NO	2,163,799	94,386	0	2,258,186
713	YILO KROBO MHD	NO	9,067,873	0	0	9,067,873
714	UPPER MANYA	NO	3,098,804	0	0	3,098,804
715	AKWAPIM NORTH	NO	15,741,251	74,386	0	15,815,637
716	AKWAPIM SOUTH	NO	0	0	0	0
717	ASUOGYAMAN	NO	24,072,764	93,903	0	24,166,667
718	OKERE DHD	NO	1,832,428	3,500	0	1,835,928
719	NSAWAM ADOAGYIRI	NO	5,986,075	0	0	5,986,075
720	NEW JUABEN NORTH	NO	8,185,360	92,403	0	8,277,763
721	NEW JUABEN SOUTH	NO	556,229	0	0	556,229
722	REGIONAL HEALTH ADMINISTRATION - KOFORIDUA	NO	34,827,537	206,961	0	35,034,498
723	REGIONAL HOSPITAL	NO	0	0	0	0
724	ASAMANKESE HOSPITAL	NO	6,426,071	1,039,402	0	7,465,473
725	ATIBIE HOSPITAL	NO	2,719,623	0	0	2,719,623
726	NEW TAFO HOSPITAL	NO	5,425,341	4,100	0	5,429,441
727	KIBI HOSPITAL	NO	3,498,804	0	0	3,498,804
728	TQM GOVERNMENT HOSPITAL	NO	1,285,896	0	0	1,285,896
729	NSAWAM HOSPITAL	NO	17,265,577	0	0	17,265,577
730	SUHUM HOSPITAL	NO	4,733,066	3,213	0	4,736,279
731	AKIM ODA HOSPITAL	NO	43,059,087	0	0	43,059,087
732	AKUSE HOSPITAL	NO	3,546,926	0	0	3,546,926
733	ASESEWAA HOSPITAL	NO	6,388,965	0	0	6,388,965
734	ATUA HOSPITAL	NO	6,884,669	0	0	6,884,669
735	BEGORO HOSPITAL	NO	9,534,773	32,185	0	9,566,958
736	ENYIRESI HOSPITAL	NO	2,111,314	0	0	2,111,314
737	KADE HOSPITAL	NO	22,747,444	0	0	22,747,444
738	SOMANYA POLYCLINIC	NO	5,404,798	0	0	5,404,798
739	NEW ABIREM HOSPTIAL	NO	9,228,030	48,580	0	9,276,610
740	KOFORIDUA POLYCLINIC	NO	3,246,051	0	0	3,246,051
741	ANYINAM HEALTH CENTER	NO	0	0	0	0
742	ASAFO HEALTH CENTER	NO	82,633	0	0	82,633
743	ACHIASE HEALTH CENTER	NO	0	0	0	0
744	SUHUM HEALTH CENTER	NO	1,546,236	0	0	1,546,236
745	OYOKO HEALTH CENTER	NO	12,086	0	0	12,086
746	OSINO HEALTH CENTER	NO	0	0	0	0
747	OKRAKWADWO HEALTH CENTER	NO	76,486	0	0	76,486
748	NKAWKAW HEALTH CENTER	NO	207,455	0	0	207,455
749	BRENASE HEALTH CENTER	NO	188,374	0	0	188,374
750	YILO KROBO DIST HOSPITAL	NO	817,135	4,800	0	821,935
751	ANUM APAPAM HEALTH CENTER	NO	49,437	0	0	49,437
752	ASAMANKESE HEALTH CENTER	NO	52,301	0	0	52,301
753	AKROSO HEALTH CENTER	NO	99,578	0	0	99,578
754	KLO AGOGO HEALTH CENTER	NO	0	0	0	0
755	NKURANKAN HEALTH CENTER	NO	0	0	0	0
756	KOTOSO HEALTH CENTER	NO	0	0	0	0
757	ORANGE FRESH HEALTH CENTER	NO	0	0	0	0
758	NSAWAM HEALTH CENTER	NO	197,525	0	0	197,525
759	ASUOM HEALTH CENTER	NO	76,109	0	0	76,109
760	ADEISO HEALTH CENTER	NO	0	0	0	0
761	NZEMA EAST MHD	NO	1,307,241	2,000	0	1,309,241
762	TARKWA NSUAEM MHD	NO	901,246	3,600	0	904,846
763	AHANTA WEST MHD	NO	3,908,442	0	0	3,908,442
764	PRESTEA HUNI VALLEY MHD	NO	2,840,500	0	0	2,840,500
765	WASSA AMENFI WEST DHD	NO	2,715,526	0	0	2,715,526
766	WASSA AMENFI EAST DHD	NO	4,481,118	1,000	0	4,482,118
767	WASSA AMENFI CENTRAL DHD	NO	1,914,205	0	0	1,914,205
768	WASSA EAST DHD	NO	2,782,650	3,342,441	0	6,125,091
769	ELLEMBELLE DHD	NO	10,799,684	0	0	10,799,684
770	JOMORO MHD	NO	2,019,872	0	0	2,019,872
771	MPOHOR DHD	NO	875,538	0	0	875,538
772	SHAMA DHD	NO	2,065,964	465,687	0	2,531,651
773	SEKONDI TAKORADI MHD	NO	1,565,663	5,098	0	1,570,761
774	EFFIA KWESIMINTSIM MHD	NO	468,492	0	0	468,492
775	WASSA AKROPONG HOSPITAL	NO	2,497,837	500	0	2,498,337
776	TARKWA HOSPITAL	NO	9,631,168	31,116	0	9,662,284
777	EFFIA NKWANTA REG. HOSP	NO	12,597,049	31,700	0	12,628,749
778	HALF ASSINI HOSPITAL	NO	1,548,143	1,000	0	1,549,143
779	KWESIMINTSIM HOSPITAL	NO	3,079,854	0	0	3,079,854
780	APINTO HOSP(TARKWA OLD HOSP)	NO	4,154,343	0	0	4,154,343
781	AXIM HOSPITAL	NO	2,154,565	40,188	0	2,194,753
782	DIXCOVE HOSP (NANA HIMA DEKYI HOSP)	NO	1,502,422	0	0	1,502,422
783	ESSIKADO HOSPITAL	NO	3,043,487	28,317	0	3,071,803
784	PRESTEA HOSP	NO	3,141,432	9,946	0	3,151,378
785	TAKORADI HOSPITAL	NO	3,119,546	0	0	3,119,546
786	BONUAMA POLYCLINIC	NO	612,997	0	0	612,997
787	AGONA NKWANTA POLYCLINIC	NO	460,684	0	0	460,684
788	MPOHOR POLYCLINIC	NO	0	0	0	0

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
789	ELUBO HOSPITAL	NO	643,648	0	0	643,648
790	BOGOSO HOSPITAL	NO	566,574	12,700	0	579,274
791	SHAMA HOSPITAL	NO	0	0	0	0
792	SUPOM DUNKWA HC	NO	940,163	0	0	940,163
793	WASSA DUNKWA HOSPITAL	NO	933,091	1,000	0	934,091
794	NSUAEM HOSPITAL	NO	0	0	0	0
795	BOLGATANGA MHD	NO	2,420,916	0	0	2,420,916
796	BOLGATANGA EAST DHD	YES	1,889,412	0	0	1,889,412
797	TALENSI DHD	YES	4,640,596	0	0	4,640,596
798	NABDAM DHD	YES	5,321,936	0	0	5,321,936
799	BONGO DHD	YES	3,516,840	0	0	3,516,840
800	KASSENA NANKANA EAST MHD	YES	8,980,018	0	0	8,980,018
801	KASSENA NANKANA WEST DHD	NO	9,433,356	250	0	9,433,606
802	TEMPANE DHD	YES	2,274,911	0	0	2,274,911
803	PUSIGA DHD	YES	4,039,850	0	0	4,039,850
804	GARU TEMPANE DHD	YES	687,200	0	0	687,200
805	BUILSA NORTH DHD	NO	3,244,721	0	0	3,244,721
806	BUILSA SOUTH DHD	YES	2,058,761	500	0	2,059,261
807	BAWKU WEST DHD	YES	9,284,484	400	0	9,284,884
808	BAWKU MHD	YES	2,006,843	0	0	2,006,843
809	BINDURI DHD	NO	4,875,610	0	0	4,875,610
810	REGIONAL HOSPITAL	YES	3,654,289	0	0	3,654,289
811	PAGA HOSPITAL	YES	1,874,356	29,848	0	1,904,204
812	TONGO HOSPITAL	YES	869,120	0	0	869,120
813	SANDEMA HOSPITAL	YES	3,544,622	1,023	0	3,545,645
814	ZEBILA HOSPITAL	YES	5,552,979	0	0	5,552,979
815	WAR MEMORIAL HOSPITAL	YES	4,747,237	3,281,101	0	8,028,338
816	BONGO HOSPITAL	YES	2,643,732	0	0	2,643,732
817	BUILSA SOUTH HOSPITAL	YES	0	0	0	0
818	BINDE HOSPITAL	NO	749,384	0	0	749,384
819	JANGA POLYCLINIC	YES	5,818,520	0	0	5,818,520
820	CHEREPONI HOSPITAL	YES	7,577,240	0	0	7,577,240
821	WALEWALE HOSPITAL	YES	4,061,419	0	0	4,061,419
822	KPASENKPE POLYCLINIC	YES	23,860,588	0	0	23,860,588
823	YUNYOO NASUAN DHD	YES	668,164	0	0	668,164
824	WEST MAMPRUSI MHD	YES	8,550,710	0	0	8,550,710
825	MAMPRUGU MOADURI DHD	YES	7,385,252	3,033	0	7,388,285
826	EAST MAMPRUSI MHD	YES	7,251,157	0	0	7,251,157
827	CHEREPONI DHD	YES	2,421,709	0	0	2,421,709
828	NORTH EAST REGIONAL RHD	NO	0	0	0	0
829	GAMBAGA POLYCLINIC	YES	1,426,243	0	0	1,426,243
830	KUBORI POLYCLINIC	YES	397,649	0	0	397,649
831	ATEBUBU AMANTEN MHD	YES	7,175,343	750	0	7,176,093
832	KINTAMPO MHD	YES	17,641,499	1,593	0	17,643,092
833	KINTAMPO SOUTH DHD	YES	8,594,639	0	0	8,594,639
834	NKORANZA NORTH DHD	YES	0	0	0	0
835	NKORANZA SOUTH MHD	YES	20,722,772	5,500	0	20,728,272
836	PRU EAST DHD	YES	8,535,614	4,540	0	8,540,154
837	PRU WEST DHD	YES	406,945	20,000	0	426,945
838	SENE EAST DHD	YES	5,352,229	16,480	0	5,368,709
839	SENE WEST DHD	YES	0	0	0	0
840	TECHIMAN NORTH DHD	YES	13,047,073	0	0	13,047,073
841	TECHIMAN MHD	YES	17,193,099	24,850	0	17,217,949
842	ATEBUBU MHO	YES	9,069,697	9,150	0	9,078,847
843	KINTAMPO MHO	YES	7,752,808	0	0	7,752,808
844	SENE WEST DHO	YES	6,474,807	0	0	6,474,807
845	TECHIMAN HOSPITAL (ABRAFI WOMEN AND CHILDREN HOSP)	YES	0	0	0	0
846	BUSUNYA POLYCLINIC	YES	2,534,791	0	0	2,534,791
847	JEMA HOSPITAL	YES	0	0	0	0
848	NKORANZA POLYCLINIC	NO	1,811,957	0	0	1,811,957
849	NADOWLI DHD	NO	1,300,758	0	0	1,300,758
850	LAMBUSSIE DHD	NO	4,431,258	0	0	4,431,258
851	NANDOM MHD	NO	576,205	0	0	576,205
852	SISSALA EAST MHD	NO	7,202,030	43,190	0	7,245,220
853	SISSALA WEST DHD	NO	2,380,267	500	0	2,380,767
854	WA MHD	NO	6,263,949	7,800	0	6,271,749
855	WA WEST DHD	NO	12,008,070	5,000	0	12,013,070
856	WA EAST DHD	NO	3,875,172	0	0	3,875,172
857	JIRAPA MHD	NO	1,797,690	29,400	0	1,827,090
858	DBI DHD	NO	611,374	500	0	611,874
859	LAWRA MHD	NO	3,167,829	7,150	0	3,174,979
860	NADOWLI DHO	NO	10,147,271	0	0	10,147,271
861	LAMBUSSIE POLYCLINIC	NO	1,698,869	500	0	1,699,369
862	NANDOM MHO	NO	11,903,799	1,000	0	11,904,799
863	TUMU MHO	NO	0	0	0	0
864	GWOLLU DHO	NO	1,052,126	0	0	1,052,126
865	WA MHO	NO	0	0	0	0
866	JIRAPA MHO	NO	2,706,212	46,410	0	2,752,622
867	ISSA POLYCLINIC	NO	2,032,420	0	0	2,032,420
868	LAWRA MHO	NO	2,809,854	0	0	2,809,854
869	BABILE POLYCLINIC	NO	2,626,367	0	0	2,626,367
870	HAIN POLYCLINIC	NO	1,554,963	500	0	1,555,463
871	WA WEST DHO	NO	2,630,851	3,550	0	2,634,401
872	UPPER WEST RHO	NO	0	0	0	0
873	HAMILE HEALTH CENTRE	NO	625,582	500	0	626,082
874	WELLEMBELLE POLYCLINIC	NO	0	0	0	0
875	ADANSI-FOMENA NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,255,467	0	0	1,255,467
876	AKIM ODA COMMUNITY HEALTH NURSES' TRAINING SCHOOL	NO	11,180,353	0	0	11,180,353
877	ANKAFUL PSYCHIATRIC NURSES' TRAINING COLLEGE	NO	12,455,180	7,600	0	12,462,780
878	ASANKRANGWA NURSING & MIDWIFERY TRAINING COLLEGE	YES	3,611,155	0	0	3,611,155

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
879	ASANTE- MAMPONG NURSING & MIDWIFERY TRAINING COLLEGE	YES	0	0	0	0
880	ASSINMAN NURSING & MIDWIFERY TRAINING COLLEGE	YES	5,362,733	0	0	5,362,733
881	ATIBIE NURSING & MIDWIFERY TRAINING COLLEGE	NO	297,270	0	722	297,992
882	BIBIANI COLLEGE OF HEALTH SCIENCES	YES	3,534,636	0	0	3,534,636
883	BOLE NURSING & MIDWIFERY TRAINING COLLEGE	YES	252,247	26,719	0	278,966
884	BOLGATANGA MIDWIFERY TRAINING COLLEGE	NO	3,399,915	7,050	0	3,406,965
885	BOLGATANGA NURSES' TRAINING COLLEGE	NO	3,204,635	0	0	3,204,635
886	CAPE COAST NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,310,824	0	2,780	1,313,604
887	DADIESOABA NURSING & MIDWIFERY TRAINING COLLEGE	YES	1,516,943	0	752	1,517,695
888	DAMONGO NURSES' TRAINING COLLEGE	NO	2,278,330	33,800	0	2,312,130
889	DUNKWA NURSING & MIDWIFERY TRAINING COLLEGE	NO	3,286,668	18,290	0	3,304,958
890	ESIAMA NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,176,792	0	0	1,176,792
891	GOASO NURSING AND MIDWIFERY TRAINING COLLEGE	YES	719,708	31,575	0	751,284
892	GUSHEGU NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,418,667	0	0	1,418,667
893	HO NURSING TRAINING COLLEGE	YES	642,910	10,550	0	653,460
894	HO SCHOOL OF HYGIENE	NO	1,763,055	10,500	0	1,773,555
895	HOHOE MIDWIFERY TRAINING SCHOOL	NO	16,304	23,100	0	39,404
896	KETA NURSING & MIDWIFERY TRAINING COLLEGE	NO	4,191,033	172,032	0	4,363,065
897	KETE KRACHI NURSING & MIDWIFERY TRAINING COLLEGE	YES	5,427,215	0	0	5,427,215
898	KINTAMPO COLLEGE OF HEALTH & WELL-BEING	YES	4,472,288	0	0	4,472,288
899	KOFORIDUA NURSING & MIDWIFERY TRAINING COLLEGE	YES	7,316,966	11,705	0	7,328,671
900	KOKOFU NURSING TRAINING COLLEGE	YES	289,963	0	0	289,963
901	KORLE - BU DENTAL TECHNOLOGY	NO	0	0	0	0
902	KORLE- BU OPHTHALMIC NURSING	NO	3,076,175	5,500	0	3,081,675
903	KORLE- BU SCHOOL OF HYGIENE	NO	1,517,965	57,176	0	1,575,141
904	KORLE-BU NURSING & MIDWIFERY TRAINING COLLEGE	NO	789,885	48,540	0	838,425
905	KORLE-BU PERI-OPERATIVE NURSING & CRITICAL CARE NURSING SCHOOL	YES	314,570	65,747	0	380,317
906	KORLE-BU PUBLIC HEALTH NURSES' TRAINING COLLEGE	NO	6,465,669	61,989	0	6,527,658
907	KPANDAI COMMUNITY HEALTH NURSES' TRAINING COLLEGE (NKACHINA)	NO	0	0	0	0
908	KPEMBE NURSING & MIDWIFERY TRAINING COLLEGE	YES	0	15,467	0	15,467
909	KUBORE NURSING & MIDWIFERY TRAINING COLLEGE	NO	0	0	0	0
910	KUMASI EAR, NOSE AND THROAT NURSING TRAINING COLLEGE	YES	0	0	0	0
911	KUMASI NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,903,403	3,000	24,760	1,931,163
912	KUMASI, KATH SCHOOOL OF ANAESTHESIA	NO	0	0	0	0
913	KWAPONG NURSING TRAINING COLLEGE	YES	256,186	0	0	256,186
914	LAWRA NURSING ASSISTANTS TRAINING COLLEGE	YES	948,036	0	0	948,036
915	NALERIGU COLLEGE OF NURSING & MIDWIFERY TRAINING	YES	0	0	0	0
916	NANDOM MIDWIFERY TRAINING COLLEGE	NO	6,902,010	64,522	0	6,966,532
917	NAVRONGO COMMUNITY HEALTH NURSES' TRAINING SCHOOL	YES	1,793,738	1,600	5,675	1,801,013
918	NTOTROSO COLLEGE OF NURSING	NO	11,061,065	0	0	11,061,065
919	ODUMASE-KROBO NURSING & MIDWIFERY TRAINING COLLEGE	YES	0	0	0	0
920	OYOKO SCHOOL OF DISPENSING OPTICS	NO	2,037,027	0	0	2,037,027
921	PANTANG NURSING & MIDWIFERY TRAINING COLLEGE	YES	74,806	0	0	74,806
922	PANTANG NURSING TRAINING COLLEGE	YES	12,449,946	28,485	0	12,478,431
923	RIDGE SCHOOL OF ANAESTHESIA	YES	173,540	30,896	0	204,436
924	SAMPA NURSING TRAINING COLLEGE	YES	2,193,069	0	0	2,193,069
925	SEFWI ASAFO COLLEGE OF HEALTH	YES	17,406,766	10,770	0	17,417,536
926	SEFWI WIAWSO NURSING TRAINING COLLEGE	NO	14,525,102	0	0	14,525,102
927	SEIKWA NURSING & MIDWIFERY TRAINING COLLEGE	YES	88	0	3,000	3,088
928	SEKONDI NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,262,426	0	0	1,262,426
929	SUNYANI NURSING & MIDWIFERY TRAINING COLLEGE	NO	17,958,201	0	0	17,958,201
930	TAMALE COMMUNITY HEALTH NURSES' TRAINING SCHOOL	NO	14,969,854	447,428	0	15,417,282
931	TAMALE NURSING & MIDWIFERY TRAINING COLLEGE	NO	30,071,506	505,634	0	30,577,140
932	TAMALE SCHOOL OF HYGIENE	YES	1,851,857	0	0	1,851,857
933	TANOSO SUNYANI COMMUNITY HEALTH NURSES' TRAINING COLLEGE	NO	11,002,210	0	0	11,002,210
934	TARKWA NURSING & MIDWIFERY TRAINING COLLEGE	NO	1,097,674	0	0	1,097,674
935	TECHIMAN-KROBO NURSING TRAINING COLLEGE	NO	9,844,256	55,429	0	9,899,685
936	TEPA NURSING AND MIDWIFERY TRAINING COLLEGE	YES	526,085	191,000	0	717,085
937	TESHIE NURSING & MIDWIFERY TRAINING COLLEGE	YES	1,585,439	0	0	1,585,439
938	TUMU MIDWIFERY TRAINING COLLEGE	NO	441,505	9,100	0	450,605
939	TWIFO PRASO NURSING & MIDWIFERY TRAINING COLLEGE	NO	3,322,874	2,900	0	3,325,774
940	WA NURSES' TRAINING COLLEGE	YES	0	0	0	0
941	WINNEBA COMMUNITY HEALTH NURSES' TRAINING SCHOOL	NO	1,684,291	4,000	0	1,688,291
942	YAMFO COLLEGE OF HEALTH	YES	0	0	0	0
943	YEJI MIDWIFERY TRAINING SCHOOL	YES	1,332	21,620	0	22,952
944	YENDI COLLEGE OF HEALTH SCIENCES	YES	15,090,846	26,083	0	15,116,929
945	ZUARUNGU NURSES' TRAINING COLLEGE	YES	0	0	0	0
946	ACCRA PSYHAITRIC HOSPITAL	NO	0	5,840	0	5,840
947	PANTANG PSYHAITRIC HOSPITAL	YES	9,241,984	2,708	44,456	9,289,148
948	ANKAFUL PSYHAITRIC HOSPITAL	NO	188,831	0	0	188,831
949	KORLE BU TEACHING HOSPITAL	NO	129,151,545	303,278	1,703,502	131,158,325
950	CAPE COAST TEACHING HOSPITAL	YES	56,042,054	20,720	52,891,178	108,953,952
951	KOMFO ANOKYE TEACHING HOSPITAL	YES	29,874,033	19,409	8,012	29,901,454
952	TAMALE TEACHING HOSPITAL	YES	41,570,392	284,859	0	41,855,251
953	HO TEACHING HOSPITAL	YES	27,696,968	55,259	0	27,752,227
954	UNIVERSITY OF GHANA MEDICAL CENTER	YES	20,812,678	1,000	4,316,044	25,129,722
955	SUNYANI TEACHING HOSPITAL	NO	0	883,814	0	883,814
956	RADIOTHERAPY , KORLE BU	YES	157,709	21,150	0	178,859
957	NATIONAL BLOOD SERVICE	YES	0	0	0	0
958	GHANA PSYCHOLOGY COUNCIL	NO	0	12,100	0	12,100
959	MEDICAL AND DENTAL COUNCIL	YES	5,578,382	3,400	0	5,581,782
960	PHARMACY COUNCIL	YES	0	3,343	0	3,343
961	CENTER FOR SCIENTIFIC RESEARCH INTO PLANTS MEDICINES	NO	0	0	0	0
962	NURSES AND MIDWIFES COUNCIL	NO	4,517,803	1,500	3,573,203	8,092,506
963	TRADITIONAL MEDICINE PRACTICE COUNCIL	NO	0	6,010	0	6,010
964	HEALTH FACILITIES AND REGULATORY AGENCY	NO	0	5,840	0	5,840
965	FOOD AND DRUGS AUTHORITY	YES	0	0	0	0
966	COLLEGE OF NURSE AND MIDWIFES	YES	5,864,602	260,156	0	6,124,759
967	ST JOHN AMBULANCE	NO	0	0	4,000	4,000
968	COLLEGE OF PHYSICIANS AND SURGEONS	NO	26,627,807	0	0	26,627,807

1B **SUMMARY REPORT OF RECEIVABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCE GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
969	NATIONAL AMBULANCE SERVICE	NO	0	0	0	0
970	CARDIOTHORACIC UNIT KORLE BU	YES	533,576	0	0	533,576
971	PLASTICS SURGERY UNIT	YES	0	0	0	0
972	GHANA INSTITUTE OF CLINICAL GENETICS	NO	0	0	0	0
973	MENTAL HEALTH AUTHORITY	NO	9,600	30,054	0	39,654
974	COLLEGE OF PHARMACISTS	NO	0	0	0	0
975	ALLIED HEALTH PROFESSIONALS	YES	0	131,928	0	131,928
976	MORTUARIES AND FUNERAL HOME	NO	0	0	0	0
977	NATIONAL VACCINE INSTITUTE	NO	0	0	0	0
978	MINISTRY OF HEALTH HQ	NO	30,856,986	22,734,032	3,000	53,594,018
979	BUNKPURUGU NAKPANDURI DHD	NO	1,125,978	0	0	1,125,978
980	Ghana Health Service HQ	NO	532,843,860	677,230	0	533,521,091
981	Medical Stores	NO	312,973,799	791,211	0	313,765,009
982	National Accreditation Board	NO	2,990,702	255,588	0	3,246,291
983	National Health Insurance Authority	NO	126,296,524	6,472,931	1,521,596,391.44	1,654,365,846
984	National Labour Commission	NO	0	0	0	0
985	National Media Commission	NO	0	14,978	0	14,978
986	National Vocational Training Institute	NO	2,543,579	65,201	13,731	2,622,511
987	Opportunity Industrialisation Center	NO	0	128,677	20,949	149,626
988	College of Nurses and Midwives	NO	0	0	0	0
989	Central GoG	NO	15,955,565	452,685	97,767,537	114,175,787
990	DACF	NO	0	28,406	0	28,406
991	Energy Fund	NO	0	0	0	0
992	GETFund	NO	0	2,731,432	0	2,731,432
993	GHANA HEALTH SERVICE	NO	8,908,531	24,466,708	9,200,327	42,575,566
994	OAGMOJ_General Legal Council_Gen. Admin_Admin Office	NO	0	0	0	0
995	YAMFO COLLEGE OF HEALTH	NO	85,500	84,450	52	170,002
	GRAND TOTAL		**8,330,501,245**	**402,973,346**	**2,430,380,236**	**11,163,854,827**

1B DETAIL REPORT OF RECEIVABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCES GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
1	Ablekuma Central Municipal Assembly_AbCMA	YES	0	0	0	0
2	Ablekuma North Municipal Assembly	YES	8,845,272	0	0	8,845,272
3	Ablekuma West Municipal Assembly	YES	53,029	0	0	53,029
4	Abuakwa North Municipal Assembly	NO	15,010	0	0	15,010
5	Abuakwa South Municipal Assembly	YES	199,260	0	0	199,260
6	Abura /Asebu/Kwamankese District Assembly	YES	770	0	0	770
7	Accra Metropolitan Assembly	YES	4,789,526	0	0	4,789,526
8	Achiase District Assembly_AcDA	YES	58,768	0	0	58,768
9	Ada East District Assembly	YES	430,458	0	0	430,458
10	Ada West District Assembly	YES	0	0	0	0
11	Adaklu District Assembly	NO	0	0	0	0
12	Adansi Asokwa District Assembly	YES	126,374	0	0	126,374
13	Adansi North District Assembly	YES	0	0	2,967	2,967
14	Adansi South District Assembly	YES	6,600	0	0	6,600
15	Adenta Municipal Assembly	YES	7,989	0	0	7,989
16	Afadzato South District Assembly	NO	32,145	0	33,850	65,995
17	Afigya Kwabre North District Assembly	YES	48,722	0	0	48,722
18	Afigya Kwabre South District Assembly	YES	85,400	0	0	85,400
19	Agona East District Assembly	YES	138,740	0	0	138,740
20	Agona West Municipal Assembly	YES	107,184	0	0	107,184
21	Agortime Ziope District Assembly	YES	4,710	0	0	4,710
22	Ahafo Ano North Municipal Assembly	YES	8,200	0	917,362	925,562
23	Ahafo Ano South East Municipal Assembly	YES	0	0	0	0
24	Ahafo Ano South West District Assembly	YES	0	0	0	0
25	Ahanta West Municipal Assembly	YES	0	0	0	0
26	Ajumako/Enyan/Esiam District Assembly	YES	901,224	0	0	901,224
27	Akatsi North District Assembly	NO	0	0	0	0
28	Akatsi South District Assembly	YES	206,900	0	0	206,900
29	Akrofuom District Assembly	YES	0	0	2,354	2,354
30	Akuapem South District Assembly	YES	43,334	0	0	43,334
31	Akuapim North Municipal Assembly	YES	30,801	0	0	30,801
32	Akyemansa District Assembly	YES	128,042	0	0	128,042
33	Amansie Central District Assembly	YES	0	0	0	0
34	Amansie South District Assembly	YES	18,569	0	0	18,569
35	Amansie West District Assembly	YES	11,130	0	0	11,130
36	Amenfi Central District Assembly	YES	0	0	0	0
37	Anloga District Assembly_AnDA	NO	0	0	0	0
38	Aowin Municipal Assembly	YES	0	0	1,613	1,613
39	Asante Akim Central Municipal Assembly	YES	45,200	0	0	45,200
40	Asante Akim North District Assembly	YES	71,634	0	0	71,634
41	Asante Akim South Municipal Assembly	YES	0	0	0	0
42	Asene-Manso-Akroso District Assembly	YES	3,951,717	0	0	3,951,717
43	Ashaiman Municipal Assembly	YES	119,198	0	4,737	123,935
44	Asikuma-Odoben-Brakwa-Breman District Assembly	YES	90,000	0	0	90,000
45	Asokore Mampong Municipal Assembly	YES	0	0	0	0
46	Asokwa Municipal Assembly	YES	2,897,779	0	0	2,897,779
47	Assin Fosu Municipal Assembly	YES	205,896	0	0	205,896
48	Assin North District Assembly	YES	211,736	0	0	211,736
49	Assin South District Assembly	YES	81,026	0	0	81,026
50	Asunafo North Municipal Assembly	NO	0	0	0	0
51	Asunafo South District Assembly	NO	0	0	0	0
52	Asuogyaman District Assembly	NO	0	0	0	0
53	Asutifi North District Assembly	YES	127,138	0	0	127,138
54	Asutifi South District Assembly	NO	0	0	0	0
55	Atebubu Amantin Municipal Assembly	YES	15,317	0	0	15,317
56	Atiwa East District Assembly	NO	0	0	0	0
57	Atiwa West District Assembly	YES	343,917	0	0	343,917
58	Atwima Kwanwoma District Assembly	YES	0	0	0	0
59	Atwima Mponua District Assembly	YES	41,200	0	0	41,200
60	Atwima Nwabiagya Municipal Assembly	YES	93,777	0	0	93,777
61	Atwima Nwabiagya North District Assembly	YES	17,555	0	0	17,555
62	Awutu Senya District Assembly	YES	24,100	0	0	24,100
63	Awutu Senya East Municipal Assembly	YES	45,692	0	10,568,942	10,614,634
64	Ayawaso Central Municipal Assembly_ACMA	YES	475,445	0	0	475,445
65	Ayawaso East Municipal Assembly	YES	0	0	0	0
66	Ayawaso North Municipal Assembly	YES	0	0	0	0
67	Ayawaso West Municipal Assembly	YES	5,173,634	0	0	5,173,634
68	Ayensuano District Assembly	YES	62,850	0	0	62,850
69	Banda District Assembly	NO	0	0	0	0
70	Bawku Municipal Assembly	YES	321,678	0	5,000	326,678
71	Bawku West District Assembly	NO	0	0	0	0
72	Bekwai Municipal Assembly	YES	1,825,779	0	0	1,825,779
73	Berekum East Municipal Assembly	NO	0	0	0	0

1B DETAIL REPORT OF RECEIVABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCES GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
74	Berekum West District Assembly	NO	0	0	0	0
75	Bia East District Assembly	YES	10,128	0	0	10,128
76	Bia West District Assembly	YES	27,332	0	120,000	147,332
77	Biakoye District Assembly	YES	0	900	0	900
78	Bibiani/Anhwiaso/Bekwai Municipal Assembly	YES	186,739	0	0	186,739
79	Binduri District Assembly	NO	0	0	0	0
80	Birim North District Assembly	YES	50,655	0	0	50,655
81	Birim South District Assembly	YES	50,000	0	0	50,000
82	Birim Central Municipal Assembly	YES	529,086	0	0	529,086
83	Bodi District Assembly	YES	116,700	0	0	116,700
84	Bole District Assembly	YES	104,850	2,360	0	107,210
85	Bolgatanga East District Assembly	NO	0	0	0	0
86	Bolgatanga Municipal Assembly	NO	0	0	116,751	116,751
87	Bongo District Assembly	NO	0	0	0	0
88	Bosome Freho District Assembly	YES	0	0	2,300,075	2,300,075
89	Bosomtwe District Assembly	YES	55,663	0	121,728	177,391
90	Builsa North District Assembly	NO	0	0	37,715	37,715
91	Builsa South District Assembly	NO	0	0	0	0
92	Bunkpurugu Nakpanduri District Assembly	NO	0	0	0	0
93	Cape Coast Metropolitan Assembly	YES	102,643	0	0	102,643
94	Central Gonja District Assembly	YES	0	0	0	0
95	Central Tongu District Assembly	YES	49,543	0	0	49,543
96	Chereponi District Assembly	NO	930	0	0	930
97	Dafiama Bussie Issa District Assembly	YES	0	0	0	0
98	Denkyembour District Assembly	YES	8,601	0	31,536	40,137
99	Dormaa Central Municipal	NO	0	0	0	0
100	Dormaa East District Assembly	NO	0	0	0	0
101	Dormaa West District Assembly	NO	0	0	0	0
102	East Gonja Municipal Assembly	YES	81,420	0	0	81,420
103	East Mamprusi Municipal Assembly	NO	0	0	0	0
104	Effia Kwesimintsim Municipal Assembly	YES	131,193	0	0	131,193
105	Effutu Municipal Assembly	YES	242,923	0	0	242,923
106	Ejisu Municipal Assembly	YES	0	0	0	0
107	Ejura Sekyredumasi Municipal Assembly	YES	22,959	0	0	22,959
108	Ekumfi District Assembly	YES	86,650	0	0	86,650
109	Ellembele District Assembly	YES	1,260	0	0	1,260
110	Fanteakwa North District Assembly	YES	349,912	0	0	349,912
111	Fanteakwa South District Assembly	YES	68,599	0	0	68,599
112	Ga Central Municipal Assembly	YES	7,560	0	0	7,560
113	Ga East Municipal Assembly	YES	1,486,909	0	0	1,486,909
114	Ga North Municipal Assembly	YES	15,642,236	0	0	15,642,236
115	Ga South Municipal Assembly	YES	58,920	0	0	58,920
116	Ga West Municipal Assembly	YES	31,776	0	0	31,776
117	Garu District Assembly	NO	0	0	0	0
118	Gomoa Central District Assembly	YES	116,178	0	0	116,178
119	Gomoa East District Assembly	YES	550,000	0	0	550,000
120	Gomoa West District Assembly	YES	41,574	0	0	41,574
121	Guan District Assembly	YES	3,020	0	0	3,020
122	Gushiegu Municipal Assembly	YES	5,840	0	0	5,840
123	Ho Municipal Assembly	YES	241,012	0	0	241,012
124	Ho West District Assembly	NO	0	0	0	0
125	Hohoe Municipal Assembly	YES	22,287	0	0	22,287
126	Jaman North District Assembly	NO	0	0	0	0
127	Jaman South Municipal Assembly	NO	0	0	0	0
128	Jasikan District Assembly	NO	7,445	0	0	7,445
129	Jirapa Municipal Assembly	YES	0	0	0	0
130	Jomoro Municipal Assembly	YES	25,200	0	107,913	133,113
131	Juaben Municipal Assembly	YES	23,660	0	0	23,660
132	Juaboso District Assembly	YES	0	2,650	0	2,650
133	Kajebi District Assembly	YES	113,200	0	0	113,200
134	Karaga District Assembly	YES	6,110	0	0	6,110
135	Kassena Nankana East Municipal Assembly	YES	38,968	0	0	38,968
136	Kassena Nankana West District Assembly	NO	0	0	0	0
137	Keta Municipal Assembly	NO	0	0	0	0
138	Ketu North Municipal Assembly	NO	0	0	5,000	5,000
139	Ketu South Municipal Assembly	NO	0	0	0	0
140	Kintampo North Municipal Assembly	YES	0	0	0	0
141	Kintampo South District Assembly	YES	0	0	0	0
142	Komenda-Edina-Eguafo-Abrim Municipal Assembly	YES	758,160	0	0	758,160
143	Korle Klotey Municipal Assembly_KoKMA	YES	1,636,853	0	15,000	1,651,853
144	Kpandai District Assembly	NO	0	0	0	0
145	Kpando Municipal Assembly	NO	0	0	0	0

1B DETAIL REPORT OF RECEIVABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCES GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
146	Kpone Katamanso Municipal Assembly	YES	1,534,973	0	0	1,534,973
147	Krachi East Municipal Assembly	NO	34,481	0	0	34,481
148	Krachi Nchumuru District Assembly	NO	0	0	0	0
149	Krachi West District Assembly	NO	0	0	0	0
150	Krowor Municipal Assembly	YES	90,216	0	0	90,216
151	Kumasi Metropolitan Assembly	YES	200,564	0	0	200,564
152	Kumbungu District Assembly	NO	0	0	77,091	77,091
153	Kwabre East Municipal Assembly	YES	30,000	0	0	30,000
154	Kwadaso Municipal Assembly	YES	82,500	0	0	82,500
155	Kwaebibirem Municipal Assembly	YES	170,288	0	0	170,288
156	Kwahu Afram Plains North District Assembly	YES	173,120	400	0	173,520
157	Kwahu Afram Plains South District Assembly	NO	0	0	0	0
158	Kwahu East District Assembly	YES	12,250	0	0	12,250
159	Kwahu South District Assembly	YES	174,593	0	0	174,593
160	Kwahu West Municipal Assembly	YES	19,280	0	0	19,280
161	La Dade-Kotopon Municipal Assembly	YES	568,997	112,150	0	681,147
162	Lambusie Karni District Assembly	YES	0	0	0	0
163	La-Nkwantanang Municipal Assembly	YES	4,481,941	0	0	4,481,941
164	Lawra Municipal Assembly	YES	0	0	0	0
165	Ledzokuku Municipal Assembly	YES	750,078	0	0	750,078
166	Lower Manya Krobo Municipal Assembly	YES	15,563	0	0	15,563
167	Mampong Municipal Assembly	YES	709,164	0	0	709,164
168	Mamprugu Moagduri District Assembly	NO	0	0	0	0
169	Mfantsiman Municipal Assembly	YES	150,016	0	0	150,016
170	Mion District Assembly	NO	0	0	0	0
171	Mpohor District Assembly	YES	0	0	0	0
172	Nabdam District Assembly	NO	0	0	0	0
173	Nadowli Kaleo District Assembly	YES	0	0	0	0
174	Nandom District Assembly	YES	0	0	0	0
175	Nanton District Assembly	NO	0	0	0	0
176	Nanumba North Municipal Assembly	NO	0	0	0	0
177	Nanumba South District Assembly	NO	0	0	0	0
178	New Juaben North Municipal Assembly	YES	0	0	0	0
179	New Juaben South Municipal Assembly	YES	0	0	143,594	143,594
180	Ningo-Prampram District Assembly	YES	0	0	0	0
181	Nkoranza North District Assembly	YES	0	0	0	0
182	Nkoranza South Municipal Assembly	YES	0	0	0	0
183	Nkwanta North District Assembly	YES	0	0	0	0
184	Nkwanta South Municipal Assembly	NO	0	0	0	0
185	North Dayi District Assembly	YES	8,874	0	0	8,874
186	North East Gonja District Assembly_NEGDA	YES	0	0	0	0
187	North Gonja District Assembly	YES	0	0	0	0
188	North Tongu District Assembly	NO	75,176	0	0	75,176
189	Nsawam Adoagyiri Municipal Assembly	YES	70,631	0	0	70,631
190	Nzema East Municipal Assembly	YES	0	0	0	0
191	Obuasi East District Assembly	YES	0	0	0	0
192	Obuasi Municipal Assembly	YES	0	0	0	0
193	Offinso Municipal Assembly	YES	32,128	0	0	32,128
194	Offinso North District Assembly	YES	47,346	0	83,166	130,512
195	Oforikrom Municipal Assembly	YES	150,570	0	0	150,570
196	Okaikwei North Municipal Assembly	YES	0	0	0	0
197	Okere District Assembly	YES	96,197	0	0	96,197
198	Old Tafo Municipal Assembly	YES	0	0	50,000	50,000
199	Prestea-Huni Valley Municipal Assembly	NO	0	86,242	0	86,242
200	Pru East District Assembly	NO	31,123	0	0	31,123
201	Pru West District Assembly	YES	0	0	0	0
202	Pusiga District Assembly	NO	0	0	0	0
203	Saboba District Assembly	NO	0	0	0	0
204	Sagnerigu Municipal Assembly	NO	0	0	0	0
205	Savelugu Municipal Assembly	NO	0	0	0	0
206	Sawla/Tuna/Kalba District Assembly	YES	0	0	0	0
207	Sefwi Akontombra District Assembly	YES	13,950	0	0	13,950
208	Sefwi Wiawso Municipal Assembly	YES	431,015	0	0	431,015
209	Sekondi Takoradi Metropolitan Assembly	NO	0	0	161,953	161,953
210	Sekyere Afram Plains District Assembly	YES	3,128	0	0	3,128
211	Sekyere Central District Assembly	YES	0	0	0	0
212	Sekyere East District Assembly	YES	0	283,475	0	283,475
213	Sekyere Kumawu District Assembly	YES	56,456	0	441,105	497,562
214	Sekyere South District Assembly	YES	21,318	0	0	21,318
215	Sene East District Assembly	YES	0	43	0	43
216	Sene West District Assembly	YES	0	290	0	290
217	Shai-Osudoku District Assembly	YES	0	0	0	0

1B DETAIL REPORT OF RECEIVABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	TRADE RECEIVABLES GH¢	STAFF ADVANCES GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
218	Shama District Assembly	YES	86,915	0	0	86,915
219	Sissala East Municipal Assembly	YES	35,465	0	0	35,465
220	Sissala West District Assembly	YES	0	0	0	0
221	South Dayi District Assembly	NO	0	0	0	0
222	South Tongu District Assembly	YES	89,255	0	34,824	124,079
223	Suaman District Assembly	YES	361,200	0	0	361,200
224	Suame Municipal Assembly	YES	38,619	0	0	38,619
225	Suhum Municipal Assembly	YES	330,262	0	0	330,262
226	Sunyani Municipal Assembly	YES	162,290	5,065	0	167,355
227	Sunyani West District Assembly	NO	0	0	0	0
228	Tain District Assembly	NO	0	0	0	0
229	Talensi District Assembly	NO	0	0	0	0
230	Tamale Metropolitan Assembly	YES	107,664	0	0	107,664
231	Tano North Municipal Assembly	NO	0	0	0	0
232	Tano South Municipal Assembly	NO	0	0	0	0
233	Tarkwa Nsuaem Municipal Assembly	YES	0	0	310,210	310,210
234	Tatale Sanguli District Assembly	NO	0	0	0	0
235	Techiman Municipal Assembly	YES	0	0	0	0
236	Techiman North District Assembly	YES	0	0	0	0
237	Tema Metropolitan Assembly	YES	4,296,623	0	0	4,296,623
238	Tema West Municipal Assembly	YES	1,339,615	0	0	1,339,615
239	Tempane District Assembly	NO	6,420	0	0	6,420
240	Tolon District Assembly	NO	0	0	0	0
241	Twifo Hemang Lower Denkyira District Assembly	YES	78,934	650	0	79,584
242	Twifu Ati Morkwa District Assembly	YES	47,565	0	0	47,565
243	Upper Denkyira East Municipal Assembly	YES	629,403	0	0	629,403
244	Upper Denkyira West District Assembly	YES	300	0	0	300
245	Upper Manya Krobo District Assembly	YES	336,978	0	0	336,978
246	Upper West Akim District Assembly	YES	156,201	0	0	156,201
247	Wa East District Assembly	YES	0	0	0	0
248	Wa Municipal Assembly	YES	0	0	0	0
249	Wa West District Assembly	YES	0	0	0	0
250	Wassa Amenfi East Municipal Assembly	YES	0	0	0	0
251	Wassa Amenfi West Municipal Assembly	YES	222,103	0	222,103	444,206
252	Wassa East District Assembly	YES	0	0	0	0
253	Weija-Gbawe Municipal Assembly	NO	1,035,151	0	0	1,035,151
254	Wenchi Municipal Assembly	NO	206,248	17,772	17,595	241,615
255	West Akim Municipal Assembly	YES	216,681	0	0	216,681
256	West Gonja District Assembly	YES	0	0	0	0
257	West Mamprusi Municipal Assembly	NO	1,888,670	0	0	1,888,670
258	Yendi Municipal Assembly	NO	0	0	0	0
259	Yilo Krobo Municipal Assembly	YES	378,462	0	0	378,462
260	Yunyoo Nasuan District Assembly	NO	0	0	5,837,663	5,837,663
261	Zabzugu District Assembly	NO	0	0	0	0
	Grand Total		**77,922,081**	**511,998**	**21,771,848**	**100,205,926**

1B **DETAIL REPORT OF RECEIVABLES BY SOEs AS AT 31ST DECEMBER 2024**

S/N	ENTITY NAME	TRADE RECEIVABLES GH¢	ELIMINATION GH¢	TRADE RECEIVABLES (ADJ) GH¢	STAFF ADVANCES GH¢	PREPAYMENTS & OTHER RECEIVABLES GH¢	BALANCE AS AT 31/12/2024 GH¢
1	Accra Digital Centre	25,280,496	0	25,280,496	1,096	0	25,281,592
2	AirtelTigo Ghana Limited	102,022,011	0	102,022,011	0	56,108,347	158,130,358
3	Architectural Engineering Services Limited	30,659,456	0	30,659,456	0	127,628	30,787,084
4	Bank Of Ghana	210,019,984,613	0	210,019,984,613	1,698,049,816	0	211,718,034,429
5	Bui Power Authority	12,439,712,290	0	12,439,712,290	44,295,947	11,486,977	12,495,495,214
6	Bulk Oil & Storage Transportation Company	261,210,506	0	261,210,506	936,768	11,030,227	273,177,501
7	Cocoa Marketing Company	72,176,523	0	72,176,523	28,735,922	5,265,911	106,178,356
8	Consolidated Bank Ghana Limited	1,424,423,217	0	1,424,423,217	2,418,476,686	80,514,146	3,923,414,049
9	E.S.L.A PLC	0	0	0	0	2,495,427	2,495,427
10	Electricity Company of Ghana	13,999,117,831	0	13,999,117,831	186,170,077	88,877,683	14,274,165,591
11	Ghana Airports Company Limited	703,552,257	0	703,552,257	7,334,124	5,951,894	716,838,275
12	Ghana Amalgamated Trust PLC	8,196,705	0	8,196,705	0	40,000	8,236,705
13	Ghana Broadcasting Corporation	26,022,284	0	26,022,284	1,418,716	0	27,441,000
14	Ghana Civil Aviation Authority	327,692,130	0	327,692,130	5,584,913	6,431,680	339,708,723
15	Ghana Cocoa Board	387,884,237	(28,154,251)	359,729,986	388,169,352	171,723,438	919,622,776
16	Ghana Commodity Exchange Limited	1,151,189	0	1,151,189	34,651	0	1,185,840
17	Ghana Cylinder Manufacturing Company Limi	2,584,431	0	2,584,431	0	0	2,584,431
18	Ghana Deposit Protection Corporation	140,253,020	0	140,253,020	2,782,274	1,197,851	144,233,145
19	Ghana Exim Bank	0	0	0	1,535,052,197	68,330,299	1,603,382,496
20	Ghana Grid Company	6,250,983,162	0	6,250,983,162	44,501,954	64,751,514	6,360,236,630
21	Ghana Infrastructure Investment Fund	11,839,600	0	11,839,600	0	0	11,839,600
22	Ghana Integrated Aluminium Development C	152,215	0	152,215	0	313,991	466,206
23	Ghana Integrated Iron and Steel Development	190,654	0	190,654	301,500	0	492,154
24	Ghana Maritime Authority	108,450,896	0	108,450,896	11,773,576	3,523,517	123,747,989
25	Ghana National Gas Company Limited	16,341,572,578	0	16,341,572,578	124,288,434	163,673,795	16,629,534,807
26	Ghana National Petroleum Corporation	15,121,678,692	0	15,121,678,692	10,247,579	4,934,287,445	20,066,213,716
27	Ghana National Procurement Agency (GNPA)	0	0	0	32,418	0	32,418
28	Ghana Ports and Harbours Authority	1,235,356,679	0	1,235,356,679	1,093,241,389	0	2,328,598,068
29	Ghana Post Company Limited	70,904,233	0	70,904,233	79,359	2,902,189	73,885,781
30	Ghana Publishing Company Limited	6,188,893	0	6,188,893	0	0	6,188,893
31	Ghana Railway Company Limited	3,433,114	0	3,433,114	22,300	0	3,455,414
32	Ghana Reinsurance Company	214,015,917	0	214,015,917	0	74,028,332	288,044,249
33	Ghana Supply Company Limited	10,282,274	0	10,282,274	0	0	10,282,274
34	Ghana Water Company Limited	345,257,081	0	345,257,081	40,566,934	4,140,929	389,964,944
35	Ghana Women's Fund Company Limited	385,508	0	385,508	0	7,008	392,516
36	GIHOC Distilleries	41,073,528	0	41,073,528	58,869	9,669,528	50,801,925
37	Graphic Communications Group Limited	45,886,633	0	45,886,633	67,809	990,617	46,945,059
38	Minerals Income Investment Fund	3,096,937,871	0	3,096,937,871	0	0	3,096,937,871
39	National Food Buffer Stock Company Limited	55,936,638	0	55,936,638	0	0	55,936,638
40	National Homeownership Fund	8,140,697	0	8,140,697	108,675,255	175,948	116,991,900
41	National Insurance Commission	11,014,670	0	11,014,670	0	518,342	11,533,012
42	National Investment Bank	6,287,495,579	0	6,287,495,579	0	46,906,310	6,334,401,889
43	National Lottery Authority	71,447,438	0	71,447,438	1,166,322	4,633,386	77,247,146
44	News Times Corporation	18,051,840	0	18,051,840	509,964	131,253	18,693,057
45	Northern Electricity Distribution Company	0	0	0	3,509,875	194,090,426	197,600,301
46	Precious Minerals Marketing Company	828,133,201	0	828,133,201	0	0	828,133,201
47	PSC Tema Shipyard	22,684,917	0	22,684,917	17,515	5,409,245	28,111,677
48	SIC Life Company	135,317,004	0	135,317,004	8,751,737	0	144,068,741
49	Social Investment Fund	0	0	0	0	0	0
50	Social Security and National Insurance Trust	1,202,484,476	0	1,202,484,476	26,100,645	18,640,686	1,247,225,807
51	State Housing Company Limited	53,821,995	0	53,821,995	1,054,385	40,509	54,916,889
52	TDC Development Company Limited	67,780,824	0	67,780,824	1,859,007	0	69,639,831
53	Tema Oil Refinery	708,775,281	0	708,775,281	4,264,655	3,746,622	716,786,558
54	Venture Capital Trust Fund	7,291,438	0	7,291,438	4,989	130,144	7,426,571
55	Volta Aluminum Company Limited	341,850,876	0	341,850,876	5,517,452	0	347,368,328
56	Volta Lake Transport Company	6,222,135	0	6,222,135	737,293	579,374	7,538,802
57	Volta River Authority	38,852,706,872	(10,180,166,430)	28,672,540,442	44,772,992	436,563,615	29,153,877,048
58	VRA Health Services Limited	18,674,696	0	18,674,696	0	6,685,284	25,359,980
59	VRA International School Limited	48,077,324	0	48,077,324	704,802	286,878	49,069,004
		331,622,420,625	**(10,208,320,681)**	**321,414,099,944**	**7,849,871,548**	**6,486,408,394**	**335,750,379,885**

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023	PRIOR PERIOD ADJUSTMENT	BALANCE AS AT 01/01/2024	ADDITIONS	CONSUMPTION	BALANCE AS AT 31/12/2024
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
TRADE						
Ministry of Health	8,000,000	0	8,000,000	332,406	0	8,332,406
Pantang Psychiatry	0	0	0	2,655,725	0	2,655,725
Ghana Health Service	0	0	0	970,149	556,538	413,611
Ghana Atomic Energy Commission	0	7,917	7,917	0	2,413	5,504
Korle Bu Teaching Hospital	0	0	0	86,890,913	0	86,890,913
Universiy Ghana Medical Center	0	21,317,455	21,317,455	46,261,911	41,970,530	25,608,836
Ho Teaching Hospital	0	0	0	10,967,228	0	10,967,228
Food and Drugs Authority	0	0	0	2,929,708	0	2,929,708
Dr. Hilla Liman Technical University , WA	198,085	(198,085)	0	0	0	0
Medical Stores	37,804,838	(37,804,838)	0	0	0	0
Christian Health Association of Ghana	0	33,106,707	33,106,707	0	0	33,106,707
Wa Polytechnic	0	687,815	687,815	0	0	687,815
Sunyani Polytechnic	0	270,217	270,217	964,355	641,395	593,177
Tamale Teaching Hospital	22,662,323	0	22,662,323	34,694,088	22,662,323	34,694,088
Total	**68,665,246**	**17,387,188**	**86,052,434**	**186,666,483**	**65,833,199**	**206,885,718**
PRODUCTION MATERIALS						
MDA 1	0	0	0	0	0	0
MDA 2	0	0	0	0	0	0
MDA 3	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
PRINTED MATERIALS						
Office of Government Machinery	27,771	26,879,231	26,907,002	0	0	26,907,002
Ministry of Energy	0	200	200	103,927	0	104,127
Ministry of Water Resources, Works and Housi	0	143,775	143,775	126,655	101,604	168,826
Ghana Education Service	0	0	0	0	0	0
Ministry of Employment and Labour Relation	0	1,046,733	1,046,733	7,755,056	254,144	8,547,645
Ministry of Health	0	0	0	0	0	0
Driver and Vehicle Licensing Authority	74,330,734	(74,330,734)	0	0	0	0
National Vocational Training Institute	1,046,733	(1,046,733)	0	0	0	0
National Identification Authority	26,785,261	(26,785,261)	0	0	0	0
Ministry of Local Gov't and Rural Development	0	0	0	680,027	0	680,027
Ministry of Lands and Natural Resources	0	1,284,564	1,284,564	2,418,901	2,520,240	1,183,225

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023	PRIOR PERIOD ADJUSTMENT	BALANCE AS AT 01/01/2024	ADDITIONS	CONSUMPTION	BALANCE AS AT 31/12/2024
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ministry of Environment Science, Technology a	0.00	187310.00	187310.00	618601.00	0.00	805911.00
Ministry of Fisheries and Aquaculture Developı	0	0	0	1,478,796	0	1,478,796
Ministry of Roads and Highways	0	0	0	225,765	156,500	69,265
Office of the Attorney General and Ministry of J	0	4,478,205	4,478,205	152,389	0	4,630,594
Ghana Library Board	4,104,208	0	4,104,208	14,252,689	6,232,758	12,124,139
Presbyterian College of Education, Akropong	0	145,585	145,585	0	0	145,585
Fosu College of Education, Assin Fosu	0	228,806	228,806	0	0	228,806
Evangelical Presbyterian	0	169,723	169,723	0	0	169,723
St. Francis College of Education, Hohoe	0	0	0	165,912	300,359	(134,447)
University of Energy and Natural Resources,Su	0	467,631	467,631	184,828	0	652,459
Koforidua Polytechnic	0	664,054	664,054	1,320,557	0	1,984,611
Sunyani Polytechnic	0	1,074,461	1,074,461	3,256,705	2,595,348	1,735,818
Bolga Polytechnic	0	275,191	275,191	0	0	275,191
Akenten Appiah-Menka University of Skills Tra	0	151,215	151,215	151,215	151,215	151,215
Energy Fund	0	979,019	979,019	873,486	854,258	998,247
Total	**106,294,707**	**(63,987,025)**	**42,307,682**	**33,765,509**	**13,166,426**	**62,906,765**
LOOSE TOOLS AND ACCESSORIES						
Ministry of Tourism, Culture and Creative Arts	2,657	0	2,657	0	0	2,657
Ministry of Energy	0	726,797	726,797	2,659,928	1,501,977	1,884,748
Ministry of Fisheries and Aquaculture Developı	0	0	0	79,998,000	0	79,998,000
St. Francis College of Education, Hohoe	0	0	0	155,335	0	155,335
Ghana Health Service	38,593	(3,540)	35,053	0	0	35,053
Minerals Commission	0	632,298	632,298	4,002,266	1,269,121	3,365,443
Environmental Protection Agency	0	0	0	212,442	0	212,442
Ghana Atomic Energy Commission	0	45,630	45,630	1,773,174	0	1,818,804
Ministry of Roads and Highways	0	0	0	349,619	0	349,619
Ministry Of Sanitation and Water Resources	3,869	0	3,869	0	0	3,869
Cape Coast Teaching Hospital	0	30	30	0	0	30
Medical Stores	0	4,698,131	4,698,131	0	0	4,698,131
Presbyterian College of Education, Akropong	0	436,694	436,694	0	0	436,694
University of Energy and Natural Resources,Su	0	787,699	787,699	1,290,566	1,197,212	881,053
Ministry of Local Government, Decentralisatior	291,923	(291,923)	0	0	0	0
Ghana Standards Authority	23,010,649	(23,010,649)	0	0	0	0
Ministry of Works and Housing	6,033	(6,033)	0	0	0	0

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	BALANCE AS AT 01/01/2024 GH¢	ADDITIONS GH¢	CONSUMPTION GH¢	BALANCE AS AT 31/12/2024 GH¢
Ghana Tourism Authority	46,317	(46,317)	0	0	0	0
University of Mines and Technology,Tarkwa	334,125	1,796,510	2,130,635	609,600	0	2,740,235
Bolga Polytechnic	0	0	0	7,332	0	7,332
Sunyani Polytechnic	0	135,165	135,165	424,247	424,247	135,165
Koforidua Polytechnic	0	956,729	956,729	0	0	956,729
University of Development Studies	2,700,467	(49,500)	2,650,967	34,621,704	34,621,704	2,650,967
Driver and Vehicle Licensing Authority	0	49,500	49,500	0	0	49,500
College of Nurses and Midwives	38,520	0	38,520	0	0	38,520
Ministry of Fisheries and Aquaculture Developı	0	2,193,750	2,193,750	0	0	2,193,750
Total	**26,473,153**	**(10,949,029)**	**15,524,124**	**126,104,213**	**39,014,261**	**102,614,076**
CENTRAL GOVERNMENT TOTAL	**201,433,106**	**(57,548,866)**	**143,884,240**	**346,536,205**	**118,013,886**	**372,406,559**
LOCAL GOVERNMENT						
TRADE						
MMDA 1	0	0	0	0	0	0
MMDA 2	0	0	0	0	0	0
MMDA 3	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
PRODUCTION MATERIALS						
MMDA 1	0	0	0	0	0	0
MMDA 2	0	0	0	0	0	0
MMDA 3	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
PRINTED MATERIALS						
Abuakwa South Municipal Assembly	1,904	(1,904)	0			0
Ada East District Assembly	0	3,850	3,850	11,050	7,450	7,450
Adansi Asokwa District Assembly	0	15,604	15,604	256,356	135,980	135,980
Akuapim North Municipal Assembly	0	0	0	20,553		20,553
Akyemansa District Assembly	0	41,326	41,326		32,722	8,604
Asokore Mampong Municipal Assembly	0	16,386	16,386			16,386
Asutifi South District Assembly	0	750	750	750	1,500	0
Atwima Kwanwoma District Assembly	0	0	0	7,500		7,500

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023	PRIOR PERIOD ADJUSTMENT	BALANCE AS AT 01/01/2024	ADDITIONS	CONSUMPTION	BALANCE AS AT 31/12/2024
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ejisu Municipal Assembly	0	14,855	14,855			14,855
Ejura Sekyredumasi Municipal Assembly	0	132,066	132,066			132,066
Ga Central Municipal Assembly	0	588,135	588,135		183,859	404,276
Ga East Municipal Assembly	0	96,785	96,785	109,650	54,825	151,610
Jaman South Municipal Assembly	0	2,030	2,030			2,030
Kpando Municipal Assembly	0	74,333	74,333	4,910	7,365	71,878
Kpone Katamanso Municipal Assembly	0	213,168	213,168	111,862		325,030
Kumasi Metropolitan Assembly	0	1,780,422	1,780,422	2,236,107	2,008,264	2,008,264
Kwadaso Municipal Assembly	0	13,127	13,127	52,169	26,084	39,211
Kwahu East District Assembly	0	0	0	16,839		16,839
Kwahu West Municipal Assembly	0	0	0	3,262		3,262
Lower Manya Krobo Municipal Assembly	0	0	0	46,448		46,448
Nkwanta North District Assembly	0	77,147	77,147	77,147	154,294	0
Obuasi Municipal Assembly	0	27,759	27,759			27,759
Weija-Gbawe Municipal Assembly	0	17,405	17,405	5,585	5,585	17,405
Nsawam Adoagyiri Municipal Assembly	0	132,799	132,799	42,091	84,181	90,709
Sawla/Tuna/Kalba District Assembly	0	1,030	1,030	1,030	2,060	0
Ga North Municipal Assembly	0	0	0	0	0	0
Old Tafo Municipal Assembly	0	10,398	10,398	10,398	10,398	10,398
Tano North Municipal Assembly	0	0	0	11,649		11,649
Bole District Assembly	0	80,657	80,657	0	0	80,657
Ayawaso West Municipal Assembly	204,035	366,165	570,200	1,388,080	694,040	1,264,240
Ledzokuku Municipal Assembly	17,428	(17,428)	0	0	0	0
Asokwa Municipal Assembly	0	120,109	120,109	3,953,614	1,976,807	2,096,916
Total	**223,367**	**3,806,975**	**4,030,342**	**8,367,049**	**5,385,415**	**7,011,976**
LOOSE TOOLS AND ACCESSORIES						
Adaklu District Assembly	0	(653)	(653)	6,918,474	3,459,237	3,458,584
Ayawaso West Municipal Assembly	4,784,209	(4,044,490)	739,719	0	0	739,719
Atwima Kwanwoma District Assembly			0	47,994	0	47,994
Jaman South Municipal Assembly	13,020	0	13,020	0	0	13,020
Nkoranza North District Assembly	6,230	0	6,230	0	6,230	0
Weija-Gbawe Municipal Assembly	0	26,095	26,095	72,005	49,800	48,300
Total	**4,803,459**	**(4,019,048)**	**784,411**	**7,038,473**	**3,515,267**	**4,307,617**

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023	PRIOR PERIOD ADJUSTMENT	BALANCE AS AT 01/01/2024	ADDITIONS	CONSUMPTION	BALANCE AS AT 31/12/2024
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
LOCAL GOVERNMENT TOTAL	**5,026,826**	**(212,073)**	**4,814,753**	**15,405,522**	**8,900,682**	**11,319,593**
SOE & GBE'S						
TRADE						
AirtelTigo Ghana Limited	0	658,469	658,469	700,734	0	1,359,203
Architectural Engineering Services Limited	256,431	(1,710)	254,721	0	0	254,721
Bulk Oil & Storage Transportation Company	248,832,473	321,134,668	569,967,141	0	218,868,995	351,098,146
Cocoa Marketing Company	687,944	(0)	687,944	36,947	0	724,891
Consolidated Bank Ghana Limited	6,829,542	(0)	6,829,542	2,953,168	0	9,782,709
Electricity Company of Ghana	517,519,000	(160,351,000)	357,168,000	9,090,473	0	366,258,473
Ghana Airports Company Limited	13,767,189	0	13,767,189	13,646,683	0	27,413,872
Ghana Cylinder Manufacturing Company Limit	917,146	(0)	917,146	5,712,812	0	6,629,958
Ghana Grid Company	53,190,651	(10,518,609)	42,672,042	49,080,925	0	91,752,967
Ghana National Gas Company Limited	135,273,925	(1)	135,273,925	35,781,537	0	171,055,462
Ghana Post Company Limited	2,773,498	(207,060)	2,566,438	6,004,986	0	8,571,424
Ghana Publishing Company Limited	5,051,754	2,330,742	7,382,496	0	365,631	7,016,865
Ghana Reinsurance Company	243,896	(0)	243,896	0	0	243,896
Ghana Water Company Limited	390,325,531	2,577,472	392,903,003	120,535,212	0	513,438,215
Graphic Communications Group Limited	2,055,394	1,164,456	3,219,850	292,530	0	3,512,380
Northern Electricity Distribution Company	75,550,746	0	75,550,746	0	20,426,981	55,123,766
PSC Tema Shipyard	1,761,052	520,346	2,281,398	397,803	0	2,679,201
State Housing Company Limited	112,020,717	719,053	112,739,770	19,876,653	0	132,616,423
Tema Oil Refinery	157,020,000	(21,066,990)	135,953,010	165,861,644	0	301,814,654
Volta Aluminum Company Limited	657,926,807	136,401,199	794,328,006	248,907,889	0	1,043,235,895
Volta Lake Transport Company	6,573,165	0	6,573,165	297,786	0	6,870,952
Volta River Authority	571,700,897	1,395,713	573,096,610	0	27,286,506	545,810,104
Bui Power Authority	194,421,156	(14,259,694)	180,161,462	179,075,298	0	359,236,759
Ghana National Petroleum Corporation	1,160,617	1,476,628	2,637,245	263,200	0	2,900,445
Ghana Ports and Harbours Authority	64,980,742	(8,081,511)	56,899,231	60,222,106	0	117,121,338
News Times Corporation	269,481	1,443,054	1,712,535	0	5,443	1,707,093
TDC Development Company Limited	1,354,936	316,418,997	317,773,933	79,057,612	0	396,831,545
National Investment Bank	2,615,196	(743,864)	1,871,332	2,354,356	0	4,225,688
SIC Life Company	614,938	(0)	614,938	438,015	0	1,052,953

INVENTORY

CENTRAL GOVERNMENT	BALANCE AS AT 31/12/2023	PRIOR PERIOD ADJUSTMENT	BALANCE AS AT 01/01/2024	ADDITIONS	CONSUMPTION	BALANCE AS AT 31/12/2024
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ghana Civil Aviation Authority	3,211,229	1,250	3,212,479	11,746,851	0	14,959,330
Ghana Cocoa Board	2,093,973,702	271,285,330	2,365,259,032	2,606,652,303	2,135,575,084	2,836,336,252
National Insurance Commission	59,406	0	59,406	128,215	0	187,621
National Lottery Authority	4,092,212	(2,352)	4,089,860	0	596,980	3,492,880
Social Security and National Insurance Trust	107,222,966	87,553,819	194,776,785	0	14,802,775	179,974,011
Ghana Broadcasting Corporation	556,118	(441,669)	114,449	60,048	0	174,497
Ghana Maritime Authority	1,176,252	(0)	1,176,252	74,820	0	1,251,072
Ghana Railway Company Limited	0	16,554,647	16,554,647	0	12,169,347	4,385,300
GIHOC Distilleries	0	46,958,466	46,958,466	2,911,252	0	49,869,718
Minerals Income Investment Fund	0	33,608	33,608	0	719	32,889
National Homeownership Fund	0	133,250,952	133,250,952	14,455,751	0	147,706,704
Precious Minerals Marketing Company	0	318,395	318,395	0	0	318,395
VRA Health Services Limited	0	5,081,769	5,081,769	7,290,506	0	12,372,276
VRA International School Limited	0	2,189,297	2,189,297	0	0	2,189,297
Accra Digital Centre	0	216,256	216,256	279,875	0	496,131
Total	**5,435,986,709**	**1,134,010,128**	**6,569,996,837**	**3,644,187,990**	**2,430,098,460**	**7,784,086,367**
PRINTED MATERIALS & STATIONARY						
Ghana Cocoa Board	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
SOE & GBE'S TOTAL	**5,435,986,709**	**1,134,010,128**	**6,569,996,837**	**3,644,187,990**	**2,430,098,460**	**7,784,086,367**
GRAND TOTAL	**5,642,446,641**	**1,076,249,189**	**6,718,695,830**	**4,006,129,718**	**2,557,013,028**	**8,167,812,519**

3 LOANS RECEIVABLES SCHEDULE

INSTITUTION	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 1/1/2024 GH¢	LOANS GRANTED GH¢	RECOVERIES GH¢	EXCHANGE DIFFERENCE GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
3a								
GENERAL								
Ghana Railway and Ports Authority	921,686	0	921,686	0	0	0	(921,686)	0
Local Authorities	293	0	293	0	0	0	0	293
TOTAL	**921,979**	**0**	**921,979**	**0**	**0**	**0**	**(921,686)**	**293**
3b								
STATUTORY BOARDS AND CORPORATION								
State Farms Corporation	32,886	0	32,886	0	0	0	0	32,886
News Times Corporation	74,352	0	74,352	0	0	0	(74,352)	0
Ghana Enterprise Development Commiss	883	0	883	0	0	0	0	883
Agricultural Development Bank	38,967,282	0	38,967,282	0	0	0	(38,967,282)	0
State Transport Corporation	4,520,085	0	4,520,085	0	0	0	0	4,520,085
National Investment Bank	5,067	0	5,067	0	0	0	(5,067)	0
State Gold Mining Corporation	140,430	0	140,430	0	0	0	0	140,430
Ghana Post	5,108,187	0	5,108,187	0	0	0	(5,108,187)	0
Ghanaian Industrial Development Corpor	1,746	0	1,746	0	0	0	0	1,746
State Hotels Corporation	46,002	0	46,002	0	0	0	0	46,002
State Construction Corporation	275,644	0	275,644	0	0	0	0	275,644
State Housing Corporation	0	0	0	0	0	0	0	0
Omnibus Services Authority	20,509,151	0	20,509,151	0	0	0	0	20,509,151
Ghana Water and Sewerage Corporation	98,233,791	0	98,233,791	0	0	0	0	98,233,791
Food Production Corporation	112,388	0	112,388	0	0	0	0	112,388
Ghana Food Distribution Corporation	583	0	583	0	0	0	0	583
Aluminium Industries Commission	1,018	0	1,018	0	0	0	0	1,018
Ghana Airways Corporation	23,553,437	0	23,553,437	0	0	0	0	23,553,437
Ghana National Manganese Corporation	378,949	0	378,949	0	0	0	0	378,949
Gonja Development Corporation	210	0	210	0	0	0	0	210
West African Airways Corporation	3	0	3	0	0	0	0	3
State Fishing Corporation	14,253	0	14,253	0	0	0	0	14,253
Western Regional Development Corporat	117	0	117	0	0	0	0	117
Brong Ahafo Regional Development Cor	3,866	0	3,866	0	0	0	0	3,866
Upper East Development Corporation	2,011	0	2,011	0	0	0	0	2,011
State Oil Palm Plantation Corporation	2,500	0	2,500	0	0	0	0	2,500
GIHOC - Tema Steelworks	772	0	772	0	0	0	0	772
GIHOC - Farms	233	0	233	0	0	0	0	233
GIHOC - Footwear	29,228	0	29,228	0	0	0	0	29,228
GIHOC - Vegetable Oil Mills	9,637	0	9,637	0	0	0	0	9,637
GIHOC - Fibre Bag	243	0	243	0	0	0	0	243
GIHOC - Fibre Products	106,418	0	106,418	0	0	0	0	106,418
GIHOC - Manufacturing Co.	6,188	0	6,188	0	0	0	0	6,188
GIHOC - Mosquito Coil	3,531	0	3,531	0	0	0	0	3,531
GIHOC - Marbles	8,925	0	8,925	0	0	0	0	8,925
GIHOC - Meat (Tema & Bolga)	22,128	0	22,128	0	0	0	0	22,128
GIHOC - Boatyards (Mumford)	1,885	0	1,885	0	0	0	0	1,885
GIHOC - Boatyards (Tema)	24,637	0	24,637	0	0	0	0	24,637
GIHOC - Cannery (Pwulugu)	4,090	0	4,090	0	0	0	0	4,090
GIHOC - Refrigeration & Household Pro	5,505	0	5,505	0	0	0	0	5,505
GIHOC - Cannery (Wenchi)	3,639	0	3,639	0	0	0	0	3,639
GIHOC - Cannery (Nsawam)	18,301	0	18,301	0	0	0	0	18,301
GIHOC - Printing & Paper Prod.	2,474	0	2,474	0	0	0	0	2,474
GIHOC - Nzema Oil Mills	10,203	0	10,203	0	0	0	0	10,203
GIHOC - Central Advertising Co.	1,780	0	1,780	0	0	0	0	1,780
GIHOC - Aboso Glass Factory	126,591	0	126,591	0	0	0	0	126,591
GIHOC - Cannery	22,625	0	22,625	0	0	0	0	22,625
GIHOC - Pharmaceutical	101,599	0	101,599	0	0	0	0	101,599
GIHOC - Distilleries	108,369	0	108,369	0	0	0	(108,369)	0
GIHOC - Bottling	8,636	0	8,636	0	0	0	0	8,636
Central Regional Development Corporati	125,046	0	125,046	0	0	0	0	125,046
Ghana National Trading Corporation	584	0	584	0	0	0	0	584
Twifo Oil Palm Plantation Ltd	0	0	0	0	0	0	0	0
City Express Services	1,213,718	0	1,213,718	0	0	0	0	1,213,718
Meat Marketing Board	24,551	0	24,551	0	0	0	0	24,551
Graphic Corporation	1,142	0	1,142	0	0	0	0	1,142
Ghana National Petroleum Corporation	779,589	0	779,589	0	0	0	(779,589)	0
MASLOC	15,000,000	0	15,000,000	0	0	0	0	15,000,000
Student Loan Trust	1,739,789	0	1,739,789	0	0	0	0	1,739,789
Ghana Cocoa Board	0	0	0	1,035,888,000	0	0	(1,035,888,000)	0
Bulk oil Storage and Transportation (BOS	69,388,556	0	69,388,556	0	0	0	(69,388,556)	0
DBG	190,600,800	290,474,505	481,075,305	0	0	0	0	481,075,305
Intercity STC Coaches Limited (STC)	61,901,404	237,092,199	298,993,603	0	0	0	(298,993,603)	0
Metro Mass Transit LTD (MMTL)	92,015,331	296,125,756	388,141,087	0	0	0	(388,141,087)	0
Bui Authority	0	5,325,040,589	5,325,040,589	0	0	0	(5,325,040,589)	0
Ghana Grid Company Limited (GRIDCo)	31,831,376	1,289,244,398	1,321,075,774	0	44,144,269	0	(1,276,931,505)	0
Electricity Company of Ghana (ECG)	333,499,000	2,341,546,559	2,675,045,559	0	0	0	(2,675,045,559)	0
Volta River Authority (VRA)	100,582,199	2,064,745,806	2,165,328,005	0	35,293,083	0	(2,130,034,922)	0
UMAT	0	130,784,749	130,784,749	0	0	0	0	130,784,749
TOTAL GOVERNMENT ON-LEND LOAN	**1,091,315,563**	**11,975,054,561**	**13,066,370,124**	**1,035,888,000**	**79,437,352**	**0**	**(13,244,506,667)**	**778,314,105**
3c								
COMPANIES								
Ghana Sugar Estate Ltd	1,396,624	0	1,396,624	0	0	0	0	1,396,624
Ghana Sugar Estate Ltd (Asutsuare)	44,497	0	44,497	0	0	0	0	44,497
Ghana Sugar Estates (Komenda)	26,634	0	26,634	0	0	0	0	26,634
African Timber & Plywood	52,461	0	52,461	0	0	0	0	52,461
Willowbrook	999	0	999	0	0	0	0	999

3 LOANS RECEIVABLES SCHEDULE

INSTITUTION	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 1/1/2024 GH¢	LOANS GRANTED GH¢	RECOVERIES GH¢	EXCHANGE DIFFERENCE GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
Prefab Concrete Products	6,068	0	6,068	0	0	0	0	6,068
Ejura Farms Ltd	11	0	11	0	0	0	0	11
Farmer John and Daughters	116	0	116	0	0	0	0	116
Bremang Dredging Company	19	0	19	0	0	0	0	19
Amalgamated Banket Area Ltd	60	0	60	0	0	0	0	60
Achimota Brewery Company	200	0	200	0	0	0	0	200
Mankoadze fisheries	184,972,182	0	184,972,182	0	0	0	0	184,972,182
Ghana Consolidated Diamond Ltd	409,694	0	409,694	0	0	0	0	409,694
Gliksten West Africa Ltd	67,233	0	67,233	0	0	0	0	67,233
Promintex Ltd	14	0	14	0	0	0	0	14
Ghana Rice Production Company	470	0	470	0	0	0	0	470
Ghana Cargo Handling Company	36	0	36	0	0	0	0	36
Ghana Rubber Estate Ltd	1,138,911	0	1,138,911	0	0	0	(1,138,911)	0
Seraphim Surgicals	102,392	0	102,392	0	0	0	0	102,392
National Oil Palm Plantation Ltd	39,143	0	39,143	0	0	0	0	39,143
Ghana Cold Store	124	0	124	0	0	0	0	124
National Industrial Company	2,500	0	2,500	0	0	0	0	2,500
Ghana Commercial Farm	200	0	200	0	0	0	0	200
Kul Industrial Alcohols Ltd.	23,000	0	23,000	0	0	0	0	23,000
Prestea Goldfields Co.	149,069	0	149,069	0	0	0	0	149,069
Kumasi Furniture & Joinery Co. Ltd	4,729	0	4,729	0	0	0	0	4,729
State Oil Palm Plantation	87,558	0	87,558	0	0	0	0	87,558
Pomadze Poultry Enterprise	9,962	0	9,962	0	0	0	0	9,962
Ghana Bottling Co. (Pepsi Cola)	35,404	0	35,404	0	0	0	0	35,404
EHWIA Wood Products	10,741	0	10,741	0	0	0	0	10,741
Quality Grain Co. Ltd.	13,495,351	0	13,495,351	0	0	0	0	13,495,351
Cummins Power Generation Ltd.	2,182,557	0	2,182,557	0	0	0	0	2,182,557
Home Finance Company	411,758	0	411,758	0	0	0	0	411,758
Ghana International Airline LTD	0	0	0	0	0	0	0	0
Ghana cylinder manufacturing company l	1,775,623	0	1,775,623	0	0	0	(1,775,623)	0
Margins Company Ltd & Supercard ApS	1,005,167	0	1,005,167	0	0	0	0	1,005,167
Pharmaplast Limited & Scanbech A/S	7,500	0	7,500	0	0	0	0	7,500
Crystal Lake fish Limited &Hvalpsund Ne	380,805	0	380,805	0	0	0	0	380,805
Ako Waste Management Limited & J.Hvid	700,603	0	700,603	0	0	0	0	700,603
Divine Seafoods ltd	221,947	0	221,947	0	0	0	0	221,947
Ipalco Gh Ltd	261,902	0	261,902	0	0	0	0	261,902
Cra ltd	51,048	0	51,048	0	0	0	0	51,048
Danafco ltd	370,601	0	370,601	0	0	0	0	370,601
African Ind. ltd	27,060	0	27,060	0	0	0	0	27,060
Gad furniture	235,436	0	235,436	0	0	0	0	235,436
Masdo Garments	7,218	0	7,218	0	0	0	0	7,218
Andy Sae Co ltd	11,359	0	11,359	0	0	0	0	11,359
Modular Sys. Ltd	188,220	0	188,220	0	0	0	0	188,220
Larson Gh. Ltd	213,764	0	213,764	0	0	0	0	213,764
Carpo ltd	338,701	0	338,701	0	0	0	0	338,701
Skao Graphics	416,051	0	416,051	0	0	0	0	416,051
Nova Beauty	278,507	0	278,507	0	0	0	0	278,507
Agro Chicks Int	528,925	0	528,925	0	0	0	0	528,925
Western Water wks	308,686	0	308,686	0	0	0	0	308,686
Dufie Dansk	91,742	0	91,742	0	0	0	0	91,742
Gelato Delite ltd	239,162	0	239,162	0	0	0	0	239,162
Tonisco Group	295,617	0	295,617	0	0	0	0	295,617
Oyoko Abohen ltd	74,240	0	74,240	0	0	0	0	74,240
Dieu Donnee Ent.	9,259	0	9,259	0	0	0	0	9,259
Intelligent Cards	542,053	0	542,053	0	0	0	0	542,053
Juabeng Rural Bank	110,170	0	110,170	0	0	0	0	110,170
SUNRIPE FOOD PRODUCT	43,039	0	43,039	0	0	0	0	43,039
HAY INDUSTRIES	610,931	0	610,931	0	0	0	0	610,931
AKPANGA ORGANIC LTD	590,929	0	590,929	0	0	0	0	590,929
YEDENT PROCESSING LTD	0	0	0	0	0	0	0	0
MASTERMIX STUDIOS LTD	0	0	0	0	0	0	0	0
SAMBOT INDUSTRIES LTD	256,559	0	256,559	0	0	0	0	256,559
GOLDEN WEB LTD	445,834	0	445,834	0	0	0	0	445,834
CAN AND KAA LTD	520,230	0	520,230	0	0	0	0	520,230
TAYCO AGRO LTD	590,660	0	590,660	0	0	0	0	590,660
3 OAKS LTD	595,046	0	595,046	0	0	0	0	595,046
KENNGA LTD	97,151	0	97,151	0	0	0	0	97,151
TONGU FRUITS (GH) LTD	302,572	0	302,572	0	0	0	0	302,572
N & C FOODS CO. LTD	580,747	0	580,747	0	0	0	0	580,747
GABLIN CO. LTD	102,705	0	102,705	0	0	0	0	102,705
2K FARMS LTD	574,804	0	574,804	0	0	0	0	574,804
SAROBI LTD	284,258	0	284,258	0	0	0	0	284,258
LITSA INITIATIVES LTD	268,452	0	268,452	0	0	0	0	268,452
ALL FAMILY ESTATE CO. LTD	241,667	0	241,667	0	0	0	0	241,667
STAYSWEET INDUSTRIES LTD	347,274	0	347,274	0	0	0	0	347,274
MC. JONES VENTURES LTD	227,555	0	227,555	0	0	0	0	227,555
P&M FARMS LTD	86,398	0	86,398	0	0	0	0	86,398
WEDDI AFRICA LTD	890,375	0	890,375	0	0	0	0	890,375
AMPONSAH-EFFAH LTD	1,039,793	0	1,039,793	0	0	0	0	1,039,793
SARCON QUARRY LTD	960,396	0	960,396	0	0	0	0	960,396
LEVIATHAN CO. LTD	1,649,967	0	1,649,967	0	0	0	0	1,649,967
OSEBOBA CO. LTD	1,328,080	0	1,328,080	0	0	0	0	1,328,080
UNITED BISCUIT CO LTD	1,038,599	0	1,038,599	0	0	0	0	1,038,599
ALPHA SALT LTD	450,682	0	450,682	0	0	0	0	450,682
RELIX CO. LTD	1,550,450	0	1,550,450	0	0	0	0	1,550,450
LEADS CONTRACTS LTD	898,089	0	898,089	0	0	0	0	898,089

3 LOANS RECEIVABLES SCHEDULE

INSTITUTION	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 1/1/2024 GH¢	LOANS GRANTED GH¢	RECOVERIES GH¢	EXCHANGE DIFFERENCE GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
BEVERLY LODGE	234,577	0	234,577	0	0	0	0	234,577
PLYWOOD POINT CO.LTD	1,218,135	0	1,218,135	0	0	0	0	1,218,135
OSS LTD	696,524	0	696,524	0	0	0	0	696,524
TRAFIX LTD	737,701	0	737,701	0	0	0	0	737,701
GOODISON TRUCKS LTD	907,478	0	907,478	0	0	0	0	907,478
CITY CLEAN LTD	1,642,230	0	1,642,230	0	0	0	0	1,642,230
BEEKAF FOODS LTD	1,341,262	0	1,341,262	0	0	0	0	1,341,262
GREENWICH SKY LTD	1,214,268	0	1,214,268	0	0	0	0	1,214,268
BCG CONTRACTS WORKS LTD	620,852	0	620,852	0	0	0	0	620,852
NYARKO CERAMIC WORKS	332,596	0	332,596	0	0	0	0	332,596
BENTWILL PORTS SERVICES	1,683,675	0	1,683,675	0	0	0	0	1,683,675
NOVA COMPLEX LTD	1,614,010	0	1,614,010	0	0	0	0	1,614,010
VONWA ENT LTD	721,864	0	721,864	0	0	0	0	721,864
DELTA SHIPPING CO. LTD	1,065,549	0	1,065,549	0	0	0	0	1,065,549
EDEN FOUNTAIN LTD	950,367	0	950,367	0	0	0	0	950,367
JUNIOR BAGAYA ENT.	1,557,894	0	1,557,894	0	0	0	0	1,557,894
AMANTIN & KASEI COMM. RURAL BANK	49,436	0	49,436	0	0	0	0	49,436
AWUTU EMASA RURAL BANK	317,657	0	317,657	0	0	0	0	317,657
BONZALI RURAL BANK	162,888	0	162,888	0	0	0	0	162,888
KWAMAMAN RURAL BANK	530,400	0	530,400	0	0	0	0	530,400
NATIONAL INVESTMENT BANK	76,281,637	0	76,281,637	0	0	0	(76,281,637)	0
UPPER MANYA KRO RURAL BANK	720,743	0	720,743	0	0	0	0	720,743
AGRICULTURAL INV. BANK	9,870,545	0	9,870,545	0	0	0	0	9,870,545
GA RURAL BANK	732,959	0	732,959	0	0	0	0	732,959
ROYAL BANK	2,000,000	0	2,000,000	0	0	0	0	2,000,000
OKOMFO ANOKYE RURAL BANK	274,857	0	274,857	0	0	0	0	274,857
AFRAM RURAL BANK	612,000	0	612,000	0	0	0	0	612,000
ASUTIFI RURAL BANK	219,735	0	219,735	0	0	0	0	219,735
RBRAKWA-BREMAN RURAL BANK	75,200	0	75,200	0	0	0	0	75,200
UPPER AMENFI RURAL BANK	94,780	0	94,780	0	0	0	0	94,780
DROBO COMM. RURAL BANK	42,975	0	42,975	0	0	0	0	42,975
SINAPI ABA TRUST	124,280	0	124,280	0	0	0	0	124,280
DERMA R/B LTD	90,993	0	90,993	0	0	0	0	90,993
UNIVERSAL MERCHANT BANK	10,350	0	10,350	0	0	0	0	10,350
GN BANK-IFO KONONGO	65,400	0	65,400	0	0	0	0	65,400
ASSINMAN R/B LTD	291,160	0	291,160	0	0	0	0	291,160
MICRO FIN R/B	47,615	0	47,615	0	0	0	0	47,615
KWAMANMANN R/B	70,094	0	70,094	0	0	0	0	70,094
DUMPONG R/B	128,075	0	128,075	0	0	0	0	128,075
WENCHI R/B	118,952	0	118,952	0	0	0	0	118,952
NAARA R/B	121,225	0	121,225	0	0	0	0	121,225
ADA R/B	218,159	0	218,159	0	0	0	0	218,159
SEFWIMAN R/B	32,641	0	32,641	0	0	0	0	32,641
WAMFIE R/B	12,321	0	12,321	0	0	0	0	12,321
ATWIMA MPONUA R/B	405,457	0	405,457	0	0	0	0	405,457
Net Solutions LTD	1,000,000	0	1,000,000	0	0	0	0	1,000,000
Nii Amanor Dodoo - KPMG and Vish Ashia	9,090,000,000	0	9,090,000,000	0	0	0	0	9,090,000,000
Eric Nana Nipa - PWC	2,201,280,634	0	2,201,280,634	0	0	0	0	2,201,280,634
Fidelity Bank Limited	497,939,128	0	497,939,128	0	0	0	0	497,939,128
Sunon Asogli	400,000,000	0	400,000,000	0	0	0	0	400,000,000
AKSA Energy	350,000,000	0	350,000,000	0	0	0	0	350,000,000
KARPOWER	210,000,000	0	210,000,000	0	0	0	0	210,000,000
ECOBANK	199,978,660	0	199,978,660	0	0	0	0	199,978,660
CAL BANK	195,709,614	0	195,709,614	0	0	0	0	195,709,614
NATIONAL INVESTMENT BANK	300,000,000	0	300,000,000	0	0	0	(300,000,000)	0
CONSOLIDATED BANK GHANA LIMITED	56,362,319	0	56,362,319	0	0	0	(56,362,319)	0
Road Fund	471,590,000	0	471,590,000	0	0	0	0	471,590,000
Novotel	4,390,276	6,368,086	10,758,362	3,516,512	0	0	0	14,274,874
Tema Oil Refinery Ltd (TOR)	213,244,000	880,003,704	1,093,247,704	0	0	0	(1,093,247,704)	0
Sub-Total	**14,531,691,472**	**886,371,790**	**15,418,063,262**	**3,516,512**	**0**	**0**	**(1,528,806,194)**	**13,892,773,580**
ECGD LOANS RECEIVABLES SCHEDULE								
Mallam Issa Issahatu	1,710,870	8,449,963	10,160,833	0	0	2,430,151	0	12,590,984
Marine Construction Ltd	4,760,319	25,963,855	30,724,174	0	0	7,348,253	0	38,072,427
Frandesco (WA) Ltd	879,195	519,727	1,398,922	0	0	334,578	0	1,733,500
KASAP Ltd	13,186,628	71,922,849	85,109,477	0	0	20,355,502	0	105,464,979
J. Stanley Owusu & Co. Ltd	7,511,458	37,631,483	45,142,941	0	0	10,796,767	0	55,939,708
Goi-Kposem	8,924,046	40,089,082	49,013,128	0	0	11,722,394	0	60,735,522
K. E. & Sons Ltd	1,987,322	11,077,497	13,064,819	0	0	3,124,693	0	16,189,512
Danielli Mabey Ltd	9,617,776	52,457,520	62,075,296	0	0	14,846,452	0	76,921,748
Mabey & Johnson	22,272,366	121,478,513	143,750,879	0	0	34,380,675	0	178,131,554
Chartsworth Carpets (GH) Ltd	4,712,391	25,702,446	30,414,837	0	0	7,274,269	0	37,689,106
Pentrex (GH) Ltd	2,436,941	11,066,522	13,503,463	0	0	3,229,602	0	16,733,065
Franmar Joint Venture	18,875,703	(18,875,703)	0	0	0	0	0	0
Taysec	87,535,419	477,437,942	564,973,361	0	0	135,123,802	0	700,097,163
Kamara Group Ltd	3,250,589	12,877,237	16,127,826	0	0	3,857,267	0	19,985,093
Yiadom Builders Ltd	1,914,384	8,715,059	10,629,443	0	0	2,542,227	0	13,171,670
Ussuya(Ghana) Ltd	900,492	4,911,486	5,811,978	0	0	1,390,042	0	7,202,020
Bascom Works Ltd	2,657,870	13,330,962	15,988,832	0	0	3,824,024	0	19,812,856
Wunishie Secretariat Services	1,337,843	7,296,899	8,634,742	0	0	2,065,158	0	10,699,900
Progressive & Modern Company Ltd	3,722,580	20,176,025	23,898,605	0	0	5,715,792	0	29,614,397
Eagle Star	8,469,365	53,659,221	62,128,586	0	0	9,059,673	0	71,188,259
Sub-Total	**206,663,557**	**985,888,585**	**1,192,552,142**	**0**	**0**	**279,421,321**	**0**	**1,471,973,463**
TOTAL COMPANIES	**14,738,355,029**	**1,872,260,375**	**16,610,615,404**	**3,516,512**	**0**	**279,421,321**	**(1,528,806,194)**	**15,364,747,043**

3 LOANS RECEIVABLES SCHEDULE

INSTITUTION	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 1/1/2024 GH¢	LOANS GRANTED GH¢	RECOVERIES GH¢	EXCHANGE DIFFERENCE GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
3d								
NON-PROJECT TYPE								
NPT 11								
BELSHAW	129,088	0	129,088	0	129,088	0	0	0
SUB-TOTAL	**129,088**	**0**	**129,088**	**0**	**129,088**	**0**	**0**	**0**
NPT 12								
ALPHA TRADING	3	0	3	0	3	0	0	0
EKNKA	218,141	0	218,141	0	218,141	0	0	0
UNIC SOLUTION $171,502;$23,950	0	0	0	0	0	0	0	0
IREDE ENTERPRISE	0	0	0	0	0	0	0	0
NIC - JAY ASSOCIATE	0	0	0	0	0	0	0	0
REROY	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
SUB-TOTAL	**218,144**	**0**	**218,144**	**0**	**218,144**	**0**	**0**	**0**
NPT 13								
AKRO PRESS LTD	0	0	0	0	0	0	0	0
CHAMPION OIL CO.	0	0	0	0	0	0	0	0
BESTES PRESS	0	0	0	0	0	0	0	0
J.A PLANTPOOL	0	0	0	0	0	0	0	0
DE BEARCAH	0	0	0	0	0	0	0	0
GOLDEN TOWER	0	0	0	0	0	0	0	0
HAND IN HAND HEAVEN	0	0	0	0	0	0	0	0
KWAPS ELECTRICALS	0	0	0	0	0	0	0	0
TOPNOTCH	0	0	0	0	0	0	0	0
TRACTER SERVICE	0	0	0	0	0	0	0	0
KAS PROD	0	0	0	0	0	0	0	0
KS BIOSANITATION	0	0	0	0	0	0	0	0
MALEX PROCESSING $106,080	0	0	0	0	0	0	0	0
SOLIDEL-PP	0	0	0	0	0	0	0	0
WORLD LINK JPY2,768,900 $108,724.18	0	0	0	0	0	0	0	0
OBUOBA	0	0	0	0	0	0	0	0
ATTACHY CONSTRU	0	0	0	0	0	0	0	0
BUILDING TOGETHER	850,000	0	850,000	0	850,000	0	0	0
MAKAM KAOLI	0	0	0	0	0	0	0	0
GELLOQ CPY	0	0	0	0	0	0	0	0
SERVICE TO 20170423	6,409	0	6,409	0	6,409	0	0	0
PLANT RESOU p\'		0	29,854	0	29,854	0	0	0
SUB-TOTAL	**856,409**	**0**	**886,263**	**0**	**886,263**	**0**	**0**	**0**
TOTAL NPT LOANS	**1,203,641**	**0**	**1,233,495**	**0**	**1,233,495**	**0**	**0**	**0**
TOTAL GOVERNMENT ON LEND LOANS	**14,739,558,670**	**1,872,260,375**	**16,611,848,899**	**3,516,512**	**1,233,495**	**279,421,321**	**(1,528,806,194)**	**15,364,747,043**
3e								
MISCELLANEOUS								
Public Servants' Housing Loan Scheme	4,327,990	0	4,327,990	0	0	0	0	4,327,990
Kumasi Traditional Council	80	0	80	0	0	0	0	80
Roof Loan Scheme	56	0	56	0	0	0	0	56
Hire Purchase Housing Scheme	183	0	183	0	0	0	0	183
Ghana Gov't Mortgage Scheme	43	0	43	0	0	0	0	43
Co-operative Wholesale Establishment	1	0	1	0	0	0	0	1
Co-operative Investment Trust	22	0	22	0	0	0	0	22
Loot Victims (1948 Disturbances)	12	0	12	0	0	0	0	12
Trade Union Congress	10	0	10	0	0	0	0	10
Ghana Amateur Sports Council	1	0	1	0	0	0	0	1
Ghana Society for the Blind	2	0	2	0	0	0	0	2
Central Organisation of Sports	2	0	2	0	0	0	0	2
Achimota Council	5	0	5	0	0	0	0	5
Dr. T.A. Morten	10	0	10	0	0	0	0	10
Housing Loan Board	28	0	28	0	0	0	0	28
Armed Forces Housing Scheme	27	0	27	0	0	0	0	27
Volta Regional Administration -1	86	0	86	0	0	0	0	86
Volta Regional Administration -2	30	0	30	0	0	0	0	30
Lower Volta Bridge	400	0	400	0	0	0	0	400
External Promissory Notes	340	0	340	0	0	0	0	340
Suppliers Credit	4,110	0	4,110	0	0	0	0	4,110
Kumasi Sewerage Project	70	0	70	0	0	0	0	70
Local Promissory Notes	97	0	97	0	0	0	0	97
Ghana Aluminium Company	149	0	149	0	0	0	0	149
KAK DEE	870	0	870	0	0	0	0	870
Ghana Cocoa Marketing Board	3,561,400	0	3,561,400	0	0	0	0	3,561,400
Oman Forfor Trading Co. Limited	717,034	0	717,034	0	0	0	0	717,034
Oman Forfor Trading Co. Limited	74,811	0	74,811	0	0	0	0	74,811
TOTAL	**8,687,869**	**0**	**8,687,869**	**0**	**0**	**0**	**0**	**8,687,869**
3f								
OTHER GOVERNMENTS								
Republic of Guinea	7,703,500	0	7,703,500	0	0	0	0	7,703,500
Republic of Upper Volta (Burkina Faso)	779,055	0	779,055	0	0	0	0	779,055
TOTAL	**8,482,555**	**0**	**8,482,555**	**0**	**0**	**0**	**0**	**8,482,555**
TOTAL GOVERNMENT LOANS TO PRIV	**18,092,403**	**0**	**18,092,403**	**0**	**0**	**0**	**(921,686)**	**17,170,717**
GRAND TOTAL - CENTRAL GOVENMEN	**15,848,966,636**	**13,847,314,936**	**29,696,311,426**	**1,039,404,512**	**80,670,847**	**279,421,321**	**(14,774,234,547)**	**16,160,231,865**
3g								

3 LOANS RECEIVABLES SCHEDULE

INSTITUTION	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 1/1/2024 GH¢	LOANS GRANTED GH¢	RECOVERIES GH¢	EXCHANGE DIFFERENCE GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
SOE's								
Ghana Airports Company Limited	0	0	0	0	0	0	0	0
Tema Oil Refinery	4,047,000	758,590,637	762,637,637	0	718,956,330	0	0	43,681,307
Bank Of Ghana	26,779,050,078	(14,205,869,741)	12,573,180,337	17,508,009,151	17,508,009,151	0	0	12,573,180,337
National Insurance	0	0	0	0	0	0	0	0
National Investment Bank	31,338,705	16,416,077	47,754,782	69,650,365	50,180,789	0	0	67,224,358
Northern Electricity Distribution Compar	1,515,905,771	80,427,971	1,596,333,742	281,768,272	0	0	0	1,878,102,014
AirtelTigo Ghana Limited	1,548,073	0	1,548,073	34,439	62,622	0	0	1,519,890
Ghana Exim Bank	1,481,472,000	(1,481,472,000)	0	0	0	0	0	0
Ghana Reinsurance Company	19,835,933	0	19,835,933	0	0	0	0	19,835,933
Ghana Cocoa Board	820,187,777	2,595,967	822,783,744	655,022,869	732,797,909	0	0	745,008,704
Cocoa Marketing Company	0	0	0	0	0	0	0	0
Ghana Grid Company	0	0	0	0	0	0	0	0
Ghana National Gas Company Limited	0	0	0	0	0	0	0	0
Ghana Water Company Limited	0	0	0	0	0	0	0	0
Volta Aluminum Company Limited	0	0	0	25,447,636	0	0	0	25,447,636
Volta Lake Transport Company	0	0	0	0	0	0	0	0
Ghana Ports and Harbours Authority	0	0	0	0	0	0	0	0
News Times Corporation	0	0	0	0	0	0	0	0
SIC Life Company	0	0	0	0	0	0	0	0
Social Security and National Insurance Tr	0	0	0	0	0	0	0	0
Ghana Maritime Authority	0	0	0	0	0	0	0	0
Social Investment Fund	9,614,704	(9,614,704)	0	0	0	0	0	0
Ghana Airports Company Limited	0	64,097,326	64,097,326	183,292	183,293	0	0	64,097,325
Graphic Communications Group Limited	0	0	0	151,135	0	0	0	151,135
Bui Power Authority	0	0	0	0	0	0	0	0
Bulk Oil & Storage Transportation Compa	0	0	0	0	0	0	0	0
Electricity Company of Ghana	0	0	0	0	0	0	0	0
Ghana Broadcasting Corporation	0	0	0	0	0	0	0	0
National Homeownership Fund	18,753,857	(18,753,857)	0	0	0	0	0	0
Ghana Infrastructure Investment Fund	2,071,971,748	0	2,071,971,748	2,407,351,482		0	0	4,479,323,230
TOTAL	**32,753,725,646**	**(14,793,582,323)**	**17,960,143,323**	**20,947,618,643**	**19,010,190,095**	**0**	**0**	**19,897,571,870**
GRAND TOTAL	**48,602,692,282**	**(946,267,387)**	**47,656,454,749**	**21,987,023,155**	**19,090,860,942**	**279,421,321**	**(14,774,234,547)**	**36,057,803,735**

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
EQUITY INVESTMENT									
TRUST FUND									
Sir A. Jones Bequest	5,834,951	0	5,834,951	0	0	5,834,951	0	0	5,834,951
H. S. Newlands Bequest	1,950,149	0	1,950,149	0	0	1,950,149	0	0	1,950,149
Crown Agents	89	0	89	0	0	89	0	0	89
Foreign Mission Investment	2,958,236	0	2,958,236	0	0	2,958,236	0	0	2,958,236
SUB TOTAL	**10,743,425**	**0**	**10,743,425**	0	**0**	**10,743,425**	**0**	**0**	**10,743,425**
INTERNATIONAL AGENCIES									
Cements De L'Afrique De L'ouest (CIMAO)	2,320	0	2,320	0	0	2,320	0	0	2,320
International Monetary Fund (I. M. F.)	4,691	0	4,691	0	0	4,691	0	0	4,691
International Finance Corporation (I.F.C.)	235,117	0	235,117	0	0	235,117	0	0	235,117
International Development Association (I.D.A.)	1,950	0	1,950	0	0	1,950	0	0	1,950
African Development Bank (A.F.D.B.)	38,972,195	0	38,972,195	0	0	38,972,195	0	0	38,972,195
ECOWAS	595,670	0	595,670	0	0	595,670	0	0	595,670
Multilateral Investment Guarantee Agency (MIGA)	7,228	0	7,228	0	0	7,228	0	0	7,228
International Bank for Recon. and Dev't (IBRD)	821,871	0	821,871	0	0	821,871	0	0	821,871
International Fund for Agric. Dev't	8,712	0	8,712	0	0	8,712	0	0	8,712
SUB TOTAL	**40,649,754**	**0**	**40,649,754**	**0**	**0**	**40,649,754**	**0**	**0**	**40,649,754**
LOCAL									
PUBLIC BOARDS AND CORPORATIONS									
Abosso Goldfields Limited	600	0	600	0	0	600	0	0	600
Accra Abattior Company Limited	535,244	0	535,244	0	0	535,244	347,998	0	883,242
Accra Car Park Limited	(58,082)	0	(58,082)	0	0	(58,082)	0	0	(58,082)
Africa Finance Corporation (AFC)	42,323,000	0	42,323,000	0	0	42,323,000	0	0	42,323,000
African Reinsurance Corporation	20,000,000	0	20,000,000	0	0	20,000,000	626,626	0	20,626,626
Agriculture Development Bank	285,638,822	0	285,638,822	0	0	285,638,822	470,376,503	0	756,015,325
Airtel Ghana Ltd	2,000	0	2,000	0	0	2,000	0	2,000	4,000
Aluminium Industries Commercial	(2,070)	0	(2,070)	0	0	(2,070)	0	0	(2,070)
Architectural and Engineering Services Limited	5,000	0	5,000	0	0	5,000	0	5,000	10,000
Ashanti Cocoa Project	590	0	590	0	0	590	0	0	590
Ashanti Goldfields Corporation	56,708,064	0	56,708,064	0	0	56,708,064	0	0	56,708,064
Aveyime Rice Project	1,039,822	0	1,039,822	0	0	1,039,822	0	0	1,039,822
Bakeley Steel Ltd.	9	0	9	0	0	9	0	0	9
Bank of Ghana	10,085,815	0	10,085,815	0	0	10,085,815	0	10,085,815	20,171,630

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Benso Oil Palm Plantation	0	0	0	0	0	0	1,328,601	0	1,328,601
Bonsa Tyre Company Ltd.	364,360	0	364,360	0	0	364,360	0	0	364,360
Cocoa Processing Company	(59,457)	0	(59,457)	0	0	(59,457)	(2,599,029)	0	(2,658,486)
Consolidated Bank Of Ghana (Recapitalisation)	1,549,001,087	0	1,549,001,087	0	0	1,549,001,087	0	1,549,001,087	3,098,002,174
Crystal Oil Mills Ltd.	5	0	5	0	0	5	0	0	5
ECOWAS Bank for Development & Investment	94,873,529	0	94,873,529	0	0	94,873,529	0	0	94,873,529
Ejura Farms Company Ltd.	530	0	530	0	0	530	0	0	530
Electricity Company of Ghana	5,000	0	5,000	0	0	5,000	0	5,000	10,000
Enterprise Insurance Company Ltd.	260	0	260	0	0	260	0	0	260
Exim Guaranty Limited	3,000,000	0	3,000,000	0	0	3,000,000	0	3,000,000	6,000,000
First Ghana Building Society	399	0	399	0	0	399	0	0	399
Food Production Corporation	600	0	600	0	0	600	0	0	600
Free Zone Board (MIN. OF TRADE)	135,000	0	135,000	0	0	135,000	0	0	135,000
GAFCO 25%	127,500	0	127,500	0	0	127,500	0	0	127,500
GAMA Film Co. Ltd	2,000,600	0	2,000,600	0	0	2,000,600	0	0	2,000,600
GCNET	200,000	0	200,000	0	0	200,000	0	0	200,000
GHACEM Ltd.	699,200	0	699,200	0	0	699,200	0	0	699,200
GHACEM Ltd.	138	0	138	0	0	138	0	0	138
Ghana Agro-Food Company	779,422	0	779,422	0	0	779,422	0	0	779,422
Ghana Airports Company Ltd	1,000,000	0	1,000,000	0	0	1,000,000	0	1,000,000	2,000,000
Ghana Amalgamated Trust PLC	800,000,000	0	800,000,000	0	0	800,000,000	0	800,000,000	1,600,000,000
Ghana Bauxite Company Ltd.	48	0	48	0	0	48	(40,490,000)	0	(40,489,952)
Ghana Bottling Company Ltd.	99	0	99	0	0	99	0	0	99
Ghana Cargo Handling Company Ltd.	30	0	30	0	0	30	0	0	30
Ghana Civil Aviation Authority	1,904,004	0	1,904,004	0	0	1,904,004	0	1,904,004	3,808,008
Ghana Cocoa Board	393,290	0	393,290	0	0	393,290	0	393,290	786,580
Ghana Commercial Bank	380,285	0	380,285	0	0	380,285	927,523	0	1,307,808
Ghana Consolidated Diamond Ltd.	25,000	0	25,000	0	0	25,000	0	0	25,000
Ghana Cylinder Manufacturing Company	7,391,606	0	7,391,606	0	0	7,391,606	0	7,391,606	14,783,212
Ghana Export Company Ltd.	4	0	4	0	0	4	0	0	4
Ghana Food Distribution Corporation	139	0	139	0	0	139	0	0	139
Ghana Guarantee Corporation	76	0	76	0	0	76	0	0	76
Ghana Heavy Equipment Limited	100,000	0	100,000	0	0	100,000	0	0	100,000
Ghana Industrial Holding corporation	829	0	829	0	0	829	0	0	829
Ghana International Airways	4,578,534	0	4,578,534	0	0	4,578,534	0	0	4,578,534
Ghana Libyan Arab Holding Company Ltd	0	0	0	0	0	0	28,511,158	0	28,511,158
Ghana Livestock Company Ltd.	40	0	40	0	0	40	0	0	40
Ghana Manganese company Ltd	2,222	0	2,222	0	0	2,222	0	0	2,222

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Ghana Merchant Company Ltd.	(105)	0	(105)	0	0	(105)	0	0	(105)
Ghana National Gas company	30,000,000	0	30,000,000	0	0	30,000,000	0	30,000,000	60,000,000
Ghana National Trading Corporation	984	0	984	0	0	984	0	0	984
Ghana Ports & Harbours Authority	6,273,435,395	0	6,273,435,395	0	0	6,273,435,395	0	6,273,435,395	12,546,870,790
Ghana Post	18,700,000	0	18,700,000	0	0	18,700,000	0	18,700,000	37,400,000
Ghana Precious Metals Corporation	89	0	89	0	0	89	0	0	89
Ghana Publishing Company Limited	677,761	0	677,761	0	0	677,761	0	677,761	1,355,522
Ghana Reinsurance Company	20,000,000	0	20,000,000	0	0	20,000,000	0	20,000,000	40,000,000
Ghana Rubber Estate Ltd.	109,792,393	0	109,792,393	0	0	109,792,393	354,955,753	0	464,748,146
Ghana Supply Commission	326,400	0	326,400	0	0	326,400	0	326,400	652,800
Ghana Telecom(VODAFON)	686,578,071	0	686,578,071	0	0	686,578,071	(421,128,000)	0	265,450,071
Ghana Tobacco Company Ltd.	60	0	60	0	0	60	0	0	60
Ghana Trade Fair Authority	500,000	0	500,000	0	0	500,000	0	0	500,000
Ghana Water and Sewerage Corporation	1,223,356	0	1,223,356	0	0	1,223,356	0	1,223,356	2,446,712
GIHOC Distilleries Company Limited	18,080	0	18,080	0	0	18,080	0	18,080	36,160
GIHOC Pharmaceuticals (Phyto Riker)	3,058,053	0	3,058,053	0	0	3,058,053	0	0	3,058,053
GNPA Limited	100,000	0	100,000	0	0	100,000	0	0	100,000
GOIL	138,662,307	0	138,662,307	0	0	138,662,307	317,696	0	138,980,003
Goldfields Ghana Limited	2,500	0	2,500	0	0	2,500	0	0	2,500
Graphic Communication	2,500,000	0	2,500,000	0	0	2,500,000	0	2,500,000	5,000,000
Gridco Company Limited	1,000	0	1,000	0	0	1,000	0	1,000	2,000
Home Finance Company Ltd.	3,333	0	3,333	0	0	3,333	0	0	3,333
Intercity STC Company	17,957,067	0	17,957,067	0	0	17,957,067	9,629,456	0	27,586,523
Komenda Sugar Factory	81,700,298	0	81,700,298	0	0	81,700,298	0	0	81,700,298
Kumasi Abattoir	534,444	0	534,444	0	0	534,444	8,971,173	0	9,505,617
Kumasi Brewery Ltd.	167	0	167	0	0	167	0	0	167
Metro Mass Transport	(9,187,157)	0	(9,187,157)	0	0	(9,187,157)	(65,654,332)	0	(74,841,489)
Minerals Commission (MDF) (BoG- 1018631515045)	0	3,461,765	3,461,765	36,142,240	39,565,383	38,622		0	38,622
National Investment Bank	543,460,069	0	543,460,069	0	0	543,460,069	0	543,460,069	1,086,920,138
National Lottery Authority	14,510,551	0	14,510,551	0	0	14,510,551	0	14,510,551	29,021,102
National Savings and Credit Bank	423	0	423	0	0	423	0	0	423
Neoplan Ghana Ltd.	11	0	11	0	0	11	0	0	11
New Times Company	230	0	230	0	0	230	0	230	460
Northern Star Tomatoes	1,000,000	0	1,000,000	0	0	1,000,000	0	0	1,000,000
Oppon Mansi Integrated Iron and Steel Commission	20,432,056	0	20,432,056	0	0	20,432,056	0	0	20,432,056
Precious Minerals Marketing Corporation	155,000	0	155,000	0	0	155,000	0	155,000	310,000
Produce Buying Company	8,805,600	0	8,805,600	0	0	8,805,600	1,057,180	0	9,862,780
Rural Banks	51,342	0	51,342	0	0	51,342	0	0	51,342

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Shelter Afrique	23,961,606	0	23,961,606	0	0	23,961,606	127,632,315	0	151,593,921
SIC Financial Services Ltd	0	0	0	0	0	0	2,933,665	0	2,933,665
SIC Insurance PLC	107,963,660	0	107,963,660	0	0	107,963,660	213,199,886	0	321,163,546
Standard Chartered Bank Ghana Ltd.	4,846	0	4,846	0	0	4,846	2,280,895	0	2,285,741
State Construction Corporation	18,805	0	18,805	0	0	18,805	0	0	18,805
State Fishing Corporation	145,531	0	145,531	0	0	145,531	0	0	145,531
State Gold Mining Corporation	50,000	0	50,000	0	0	50,000	0	0	50,000
State Hotels Corporation	370	0	370	0	0	370	0	0	370
State Housing Company Limited	11,243	0	11,243	0	0	11,243	0	11,243	22,486
State Insurance Corporation	7,825,800	0	7,825,800	0	0	7,825,800	0	0	7,825,800
Subri Industrial Plantation Ltd.	106,000	0	106,000	0	0	106,000	0	0	106,000
Tema Development Company	2,800	0	2,800	0	0	2,800	0	2,800	5,600
Tema Oil Refinery	623,085,010	0	623,085,010	0	0	623,085,010	0	623,085,010	1,246,170,020
Tema Shipyard and Drydock Corp.	16,962,183	0	16,962,183	0	0	16,962,183	0	0	16,962,183
The New India Assurance Company Ghana Ltd.	50	0	50	0	0	50	0	0	50
Twifo Oil Palm Plantation (iopp)	21,870,000	0	21,870,000	0	0	21,870,000	24,180,000	0	46,050,000
Valco Limited	2,304,987	0	2,304,987	0	0	2,304,987	0	0	2,304,987
Venture Capital Trust Fund	5,000,000	0	5,000,000	0	0	5,000,000	0	5,000,000	10,000,000
Volta River Authority	37,446	0	37,446	0	0	37,446	0	37,446	74,892
West Africa Mills Ltd.	2	0	2	0	0	2	0	0	2
West African Gas Pipeline	105,787,258	0	105,787,258	0	0	105,787,258	0	0	105,787,258
Women Fund of Ghana	634,865	0	634,865	0	0	634,865	0	634,865	1,269,730
Zenith Assurance Company Ltd.	12	0	12	0	0	12	0	0	12
Asanko Gold Ghana Limited	0	0	0	0	0	0	334,242,720	0	334,242,720
Perseus Mining Ghana Limited	0	0	0	0	0	0	436,198,980	0	436,198,980
Asante Gold Corporation	0	0	0	0	0		24,987,060	0	24,987,060
Anglogold Ashanti Limited	0	0	0	0	0	0	19,644,768	0	19,644,768
SUB TOTAL	**11,763,955,445**	**3,461,765**	**11,767,417,210**	**36,142,240**	**39,565,383**	**11,763,994,067**	**1,532,478,595**	**9,906,567,008**	**23,203,039,670**
OTHERS									
MDA INVESTMENT	2,078,391,705	114,900,959	2,193,292,664	72,462,594	69,482,802	2,196,272,456	0	0	2,196,272,456
TOTAL EQUITY INVESTMENT - CENTRAL	**13,893,740,329**	**118,362,724**	**14,012,103,053**	**108,604,834**	**109,048,185**	**14,011,659,702**	**1,532,478,595**	**9,906,567,008**	**25,450,705,305**
LOCAL GOVERNMENT EQUITY INVESTMENT									

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Accra Metropolitan Assembly	0	677,329	677,329	0	0	677,329	0	0	677,329
Afram Plains North District Assembly	54,671	(54,671)				0	0	0	0
Ahafo Ano South West District Assembly	38,000	0	38,000	2,590,199	2,628,199	0	0	0	0
Akatsi South District Assembly	150	0	150	1,850	0	2,000	0	0	2,000
Aowin Municipal Assembly	71,040	0	71,040	0	0	71,040	0	0	71,040
Asunafo North Municipal Assembly	19,750	(19,750)				0	0	0	0
Ashaiman Municipal Assembly	0	20,000	20,000	0	0	20,000	0	0	20,000
Asuogyaman District Assembly	0	73,773	73,773	0	0	73,773	0	0	73,773
Atebubu Amantin Municipal Assembly	150,376	0	150,376	0	0	150,376	0	0	150,376
Atwima Nwabiagya Municipal Assembly	0	24,221	24,221	0	0	24,221	0	0	24,221
Bawku West District Assembly	148,618	0	148,618	0	0	148,618	0	0	148,618
Bia West District Assembly	51,944	0	51,944	0	0	51,944	0	0	51,944
Bibiani/Anhwiaso/Bekwai Municipal Assembly	224,796	0	224,796	0	0	224,796	0	0	224,796
Bolgatanga Municipal Assembly	1,099	0	1,099	0	0	1,099	0	0	1,099
Bongo District Assembly	650,309	0	650,309	0	0	650,309	0	0	650,309
Builsa North District Assembly	75,750	0	75,750	0	0	75,750	0	0	75,750
Central Gonja District Assembly	0	712,624	712,624	0	0	712,624	0	0	712,624
Central Tongu District Assembly	92,382	0	92,382	0	0	92,382	0	0	92,382
Dormaa Central Municipal	450	0	450	0	0	450	0	0	450
East Gonja Municipal Assembly	1	10,959	10,960	0	0	10,960	0	0	10,960
East Mamprusi Municipal Assembly	0	1,040	1,040	0	0	1,040	0	0	1,040
Ga West Municipal Assembly	88,124	(55,473)	32,651	55,473	55,473	32,651	0	0	32,651
Garu District Assembly	7,121	0	7,121	0	0	7,121	0	0	7,121
Hohoe Municipal Assembly	55,277	0	55,277	0	55,277	0	0	0	0
Jaman South Municipal Assembly	420	0	420	420	420	420	0	0	420
Jirapa Municipal Assembly	0	17,932	17,932	17,932	17,932	17,932	0	0	17,932
Jomoro Municipal Assembly	0	100	100	0	0	100	0	0	100
Kajebi District Assembly	0	13,160	13,160	0	0	13,160	0	0	13,160
Kassena Nankana East Municipal Assembly	235,068	0	235,068	0	0	235,068	0	0	235,068
Ketu South Municipal Assembly	100	0	100	0	100	0	0	0	0
Kintampo North Municipal Assembly	110	35,288	35,398	0	0	35,398	0	0	35,398
Krachi East Municipal Assembly	0	45,000	45,000	0	0	45,000	0	0	45,000
Kumasi Metropolitan Assembly	0	400	400	0	0	400	0	0	400
Kwabre East Municipal Assembly	0	3,535	3,535	46,670	3,535	46,670	0	0	46,670
Kwahu South District Assembly	165,070	(164,473)	597	0	0	597	0	0	597
Lawra Municipal Assembly	55,217	0	55,217	20,000	10,000	65,217	0	0	65,217
Lower Manya Krobo Municipal Assembly	72,474	0	72,474	0	0	72,474	0	0	72,474
Mampong Municipal Assembly	0	25,500	25,500	0	0	25,500	0	0	25,500

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Nkoranza South Municipal Assembly	48,868	0	48,868	0	0	48,868	0	0	48,868
Nkwanta South Municipal Assembly	274,296	(137,148)	137,148	0	0	137,148	0	0	137,148
Offinso Municipal Assembly	0	162,750	162,750	162,750	162,750	162,750	0	0	162,750
Prestea-Huni Valley Municipal Assembly	100,000	0	100,000	0	0	100,000	0	0	100,000
Savelugu Municipal Assembly	69,392	0	69,392	69,392	69,392	69,392	0	0	69,392
Sawla/Tuna/Kalba District Assembly	0	27,830	27,830	27,830	27,830	27,830	0	0	27,830
Sefwi Wiawso Municipal Assembly	1,678	0	1,678	0	0	1,678	0	0	1,678
Sene West District Assembly	16,740	0	16,740	33,480	33,480	16,740	0	0	16,740
Sissala East Municipal Assembly	247,537	0	247,537	0	0	247,537	0	0	247,537
Sissala West District Assembly	15,982	1	15,983	0	0	15,983	0	0	15,983
South Tongu District Assembly	3,119	0	3,119	0	0	3,119	0	0	3,119
Sunyani Municipal Assembly	100	0	100	0	0	100	0	0	100
Techiman Municipal Assembly	160,587	0	160,587	0	0	160,587	0	0	160,587
Tolon District Assembly	8,413	95,680	104,093	0	104,093	0	0	0	0
Upper Denkyira East Municipal Assembly	1,015	0	1,015	7,884	7,884	1,015	0	0	1,015
Wa East District Assembly	15,000	0	15,000	0	0	15,000	0	0	15,000
Wassa Amenfi West Municipal Assembly	0	244,440	244,440	0	0	244,440	0	0	244,440
Wenchi Municipal Assembly	100	0	100	0	0	100	0	0	100
West Gonja District Assembly	1,000	0	1,000	0	0	1,000	0	0	1,000
West Mamprusi Municipal Assembly	0	0	0	48,303	0	48,303	0	0	48,303
Yilo Krobo Municipal Assembly	69,450	0	69,450	0	0	69,450	0	0	69,450
Zabzugu District Assembly	16,000	0	16,000	0	0	16,000	0	0	16,000
TOTAL EQUITY INVESTMENT - LOCAL	**3,307,594**	**1,760,047**	**5,067,641**	**3,082,183**	**3,176,365**	**4,973,459**	**0**	**0**	**4,973,459**
STATE OWNED ENTERPRISES EQUITY INVESTMENT									
AirtelTigo Ghana Limited	5,000,000	2,500,000	7,500,000	9,094,004	0	16,594,004	0	(351,417,883)	(334,823,879)
Bank Of Ghana	2,338,113,082	97,160,578	2,435,273,660	16,541,171	0	2,451,814,831	0	0	2,451,814,831
Bui Power Authority	83,473,000	(83,440,000)	33,000	0	0	33,000	0	0	33,000
Bulk Oil & Storage Transportation Company	117,558,939	64,042,806	181,601,745	131,076,392	117,558,939	195,119,198	0	0	195,119,198
Cocoa Marketing Company	86,190,319	0	86,190,319	144,704,060	51,077,297	179,817,082	0	0	179,817,082
Consolidated Bank Ghana Limited	8,531,154,897	(368,837,861)	8,162,317,036	5,577,253,214	3,379,068,712	10,360,501,538	0	0	10,360,501,538
E.S.L.A PLC	629,795,651	(202,031,142)	427,764,509	661,526,540	1,089,291,049	0	0	0	0
Electricity Company of Ghana	15,570,000	115,349,000	130,919,000	76,774,515	18,713,515	188,980,000	0	0	188,980,000
Ghana Airports Company Limited	20,689,548	(14,420,000)	6,269,548	0	46,607	6,222,941	0	0	6,222,941
Ghana Amalgamated Trust PLC	773,431,640	(246,538,211)	526,893,429	315,768,919	0	842,662,348	0	0	842,662,348
Ghana Broadcasting Corporation	28,727	1,661,495	1,690,222	0	0	1,690,222	0	0	1,690,222
Ghana Civil Aviation Authority	73,405,462	(153,546)	73,251,916	6,207,865	8,978,799	70,480,982	0	0	70,480,982
Ghana Cocoa Board	3,364,659	442,415,793	445,780,452	455,398,483	755,164,655	146,014,280	0	0	146,014,280
Ghana Commodity Exchange Limited	3,158,871	(3,158,871)	0	0	0	0	0	0	0

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
Ghana Cylinder Manufacturing Company Limited	69,760	(69,760)	0	0	0	0	0	0	0
Ghana Deposit Protection Corporation	513,635,000	926,028,678	1,439,663,678	866,156,227	0	2,305,819,905	0	0	2,305,819,905
Ghana Exim Bank	66,723,488	1,328,609	68,052,097	318,016,071	0	386,068,168	0	0	386,068,168
Ghana Grid Company	4,515,314	0	4,515,314	15,487,522	15,487,522	4,515,314	0	0	4,515,314
Ghana Infrastructure Investment Fund	286,947,759	0	286,947,759	1,195,583,046		1,482,530,805	0	0	1,482,530,805
Ghana Maritime Authority	25,679,457	0	25,679,457	1,360,038	0	27,039,495	0	0	27,039,495
Ghana National Petroleum Corporation	2,076,547,493	(1,518,529,341)	558,018,152	82,756,589	82,759,223	558,015,518	0	0	558,015,518
Ghana Ports and Harbours Authority	2,359,698,379	100,277,148	2,459,975,527	133,473,809	489,592,828	2,103,856,508	0	0	2,103,856,508
Ghana Railway Company Limited		757	757	0	0	757	0	0	757
Ghana Reinsurance Company	562,364,326	0	562,364,326	0	0	562,364,326	0	0	562,364,326
Ghana Water Company Limited		2,069,524	2,069,524	4,234	20,825	2,052,933	0	0	2,052,933
Ghana Women's Fund Company Limited	363,431	1,040	364,471	14,210	189,681	189,000	0	0	189,000
GIHOC Distilleries		21,731	21,731	0	0	21,731	0	0	21,731
Graphic Communications Group Limited	11,224,677	(7,007,048)	4,217,629	0	0	4,217,629	0	0	4,217,629
Minerals Income Investment Fund	0	583,206,530	583,206,530	2,290,152,057	1,840,979,669	1,032,378,918	0	0	1,032,378,918
National Food Buffer Stock Company Limited	1,614,408	0	1,614,408	176,928	176,928	1,614,408	0	0	1,614,408
National Homeownership Fund	198,164,482	(158,164,481)	40,000,001	70,001,999	60,002,000	50,000,000	0	0	50,000,000
National Insurance Commission	42,579,980	(4,662,761)	37,917,219	81,974,235	75,328,504	44,562,950	0	0	44,562,950
National Investment Bank	28,175,602	67,983,576	96,159,178	6,490,093	119,145	102,530,126	0	0	102,530,126
Northern Electricity Distribution Company		64,342,864	64,342,864	0	61,642,439	2,700,425	0	0	2,700,425
Precious Minerals Marketing Company	2,205,077	(2,001,634)	203,443	1,796,557	0	2,000,000	0	0	2,000,000
SIC Life Company	117,613,238	(24,126,597)	93,486,641	36,683,341	90,467,497	39,702,485	0	0	39,702,485
Social Security and National Insurance Trust	9,598,186,433	1,414,161,005	11,012,347,438	3,544,249,025	0	14,556,596,463	0	0	14,556,596,463
State Housing Company Limited	44,811,023	0	44,811,023	51,406,732	38,011,454	58,206,301	0	0	58,206,301
TDC Development Company Limited	12,195,064	(12,195,064)	0	30,797,288	0	30,797,288	0	0	30,797,288
Tema Oil Refinery	210,837,000	5,992,782	216,829,782	1,845,749,547	1,845,749,545	216,829,784	0	0	216,829,784
Venture Capital Trust Fund	226,818,772	1	226,818,773	106,837,598	3,821,623	329,834,748	0	0	329,834,748
Volta Aluminum Company Limited	2,391	817	3,208	2,416,301	2,416,301	3,208	0	0	3,208
Volta River Authority	662,316,851	(118,788,849)	543,528,002	189,423,096	74,691,587	658,259,511	0	(201,123,000)	457,136,511
	0	0	0		0	0	0	0	0
TOTAL EQUITY INVESTMENT - SOE	**29,734,224,200**	**1,124,419,568**	**30,858,643,768**	**18,265,351,706**	**10,101,356,344**	**39,022,639,130**	**0**	**(552,540,883)**	**38,470,098,247**
NON-EQUITY INVESTMENT									
Ghana Airports Company Limited	0	201,737,871	201,737,871	89,577,449	0	291,315,320	0	0	291,315,320
Precious Minerals Marketing Company	0	2,000,000	2,000,000	53,503	2,053,503	0	0	0	0
PSC Tema Shipyard	0	0	0	1,887,804	0	1,887,804	0	0	1,887,804
SIC Life Company	645,816,850	(290,119,051)	355,697,799	733,377,273	76,497,359	1,012,577,713	0	0	1,012,577,713
Ghana Cocoa Board	0	10,936,885	10,936,885	45,294,392	111,745	56,119,532	0	0	56,119,532
National Insurance Commission	0	4,251,284	4,251,284	0	3,986,058	265,226	0	0	265,226
National Homeownership Fund	0	20,302,457	20,302,457	0	0	20,302,457	0	0	20,302,457

4 INVESTMENTS

	BALANCE AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	INVESTMENT GH¢	DIS-INVESTMENT GH¢	BALANCE AS AT 31/12/2024 GH¢	CENTRAL GOV'T SHARES IN SOEs GH¢	ELIMINATIONS GH¢	WHOLE GOV'T BALANCE AS AT 31/12/2024 GH¢
TOTAL NON EQUITY INVESTMENT - SOE	**645,816,850**	**(50,890,554)**	**594,926,296**	**870,190,421**	**82,648,665**	**1,382,468,052**	**0**	**0**	**1,382,468,052**
EXTERNAL SHORT TERM INVESTMENT - SOE									
Ghana Grid Company	0	0	0	0	0	0	0	0	0
Graphic Communications Group Limited	0	0	0	0	0	0	0	0	0
Northern Electricity Distribution Company	0	0	0	0	0	0	0	0	0
Precious Minerals Marketing Company	0	0	0	0	0	0	0	0	0
Ghana Integrated Aluminium Development Corporation	0	0	0	0	0	0	0	0	0
Ghana Ports and Harbours Authority	0	0	0	0	0	0	0	0	0
SIC Life Company	0	0	0	0	0	0	0	0	0
Ghana Women's Fund Company Limited	0	0	0	0	0	0	0	0	0
Ghana Infrastructure Investment Fund	0	0	0	0	0	0	0	0	0
Volta River Authority	0	0	0	0	0	0	0	0	0
TOTAL EXTERNAL SHORT TERM INVESTMENT - SOE	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**	**0**
TOTAL - SOE	**30,380,041,050**	**1,073,529,014**	**31,453,570,064**	**19,135,542,127**	**10,184,005,009**	**40,405,107,182**	**0**	**(552,540,883)**	**39,852,566,299**
GRAND TOTAL	**44,277,088,973**	**1,193,651,785**	**45,470,740,758**	**19,247,229,144**	**10,296,229,559**	**54,421,740,343**	**1,532,478,595**	**9,354,026,125**	**65,308,245,063**

5 INVESTMENT PROPERTY

	LAND						
	CARRYING AMOUNT AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	CARRYING AMOUNT AS AT 01/01/2024 GH¢	ADDITIONS IN THE YEAR GH¢	DISPOSALS/ TRANSFER TO PPE IN THE YEAR GH¢	GAIN/LOSS FV ADJUSTMENT GH¢	CARRYING AMOUNT AS AT 31/12/2024 GH¢
CENTRAL GOVERNMENT							
Office of the Registrar of Companies	**0**	**29,667,439**	**29,667,439**	**0**	**0**	**0**	**29,667,439**
Sub-Total	**0**	**29,667,439**	**29,667,439**	**0**	**0**	**0**	**29,667,439**
LOCAL GOVERNMENT							
Lower Manya Krobo Municipal Assembly	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
STATE-OWNED-ENTERPRISE							
SIC Life Company	0	0	0	0	0	0	0
Ghana Airports Company Limited	0	0	0	0	0	0	0
Ghana Reinsurance Company	0	0	0	0	0	0	0
Ghana Ports and Harbours Authority	0	0	0	0	0	0	0
TDC Development Company Limited	0	0	0	0	0	0	0
Ghana Cocoa Board	0	0	0	0	0	0	0
Social Security and National Insurance Trust	0	0	0	0	0	0	0
Bank Of Ghana	0	0	0	0	0	0	0
Graphic Communications Group Limited	0	0	0	0	0	0	0
Sub Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**29,667,439**	**29,667,439**	**0**	**0**	**0**	**29,667,439**

5 INVESTMENT PROPERTY

	BUILDING							
	CARRYING AMOUNT AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	CARRYING AMOUNT AS AT 01/01/2024 GH¢	ADDITIONS IN THE GH¢	DISPOSALS/ TRANSFER TO PPE IN THE YEAR GH¢	GAIN/LOSS FV ADJUSTMENT GH¢	CARRYING AMOUNT AS AT 31/12/2024 GH¢	TOTAL INVESTMENT PROPERTY 31/12/2024
CENTRAL GOVERNMENT								
Office of the Registrar of Companies	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**29,667,439**
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**29,667,439**
LOCAL GOVERNMENT								
Lower Manya Krobo Municipal Assembly	**0**	**0**	**0**	4,265,663	**0**	**0**	**4,265,663**	**4,265,663**
Sub-Total	**0**	**0**	**0**	**4,265,663**	**0**	**0**	**4,265,663**	**4,265,663**
STATE-OWNED-ENTERPRISE								
SIC Life Company	281,161,935	0	281,161,935	0	0	0	281,161,935	**281,161,935**
Ghana Airports Company Limited	15,672,573	0	15,672,573	0	0	0	15,672,573	**15,672,573**
Ghana Reinsurance Company	57,155,165	0	57,155,165	0	0	0	57,155,165	**57,155,165**
Ghana Ports and Harbours Authority	180,333,953	0	180,333,953	0	0	0	180,333,953	**180,333,953**
TDC Development Company Limited	275,580,856	(234,833,417)	40,747,439	757,464	0	0	41,504,903	**41,504,903**
Ghana Cocoa Board	116,293,073	30,341,468	146,634,541	39,760,601	0	0	186,395,142	**186,395,142**
Social Security and National Insurance Trust	3,308,723,761	1,307,349,151	4,616,072,912	9,391,666	0	0	4,625,464,578	**4,625,464,578**
Bank Of Ghana		185,961,820	185,961,820	7,687,698	0	0	193,649,518	**193,649,518**
Graphic Communications Group Limited		6,955,899	6,955,899	0	0	0	6,955,899	**6,955,899**
Sub Total	**4,234,921,316**	**1,295,774,921**	**5,530,696,237**	**57,597,429**	**0**	**0**	**5,588,293,666**	**5,588,293,666**
Grand Total	**4,234,921,316**	**1,295,774,921**	**5,530,696,237**	**61,863,092**	**0**	**0**	**5,592,559,329**	**5,622,226,768**

6 SERVICE CONCESSION ASSET

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢	Current Year Depreciation/Amortisation Expense E GH¢	ACC. DEP/AMOR. AS AT 31/12/2023 F GH¢	ADJUSTED DEP./AMORT G GH¢	ADJ ACC DEP/AMORT AS AT 01/01/2024 H=F+G GH¢	TOTAL DEP./AMORT AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
				ACQUISITIONS	REVALUATION								
CENTRAL GOVERNMENT													
Building Infrastructure	2,041,806,747	0	2,041,806,747	33,811,538,422	0	0	**35,853,345,169**	717,066,903	0	40,836,135	40,836,135	757,903,038	**35,095,442,130**
ICT Infrastructure	3,280,969,243	0	3,280,969,243	1,406,493,381	0	0	**4,687,462,624**	669,637,518	0	468,709,892	468,709,892	1,138,347,410	**3,549,115,214**
Transport Infrastructure	0	0	0	0	0	0	**0**	0	0		0	0	**0**
Grand Total	**5,322,775,990**	**0**	**5,322,775,990**	**35,218,031,803**	**0**	**0**	**40,540,807,793**	**1,386,704,421**	**0**	**509,546,027**	**509,546,027**	**1,896,250,448**	**38,644,557,345**

DETAIL INFORMATION ON SERVICE CONCESSION ARRANGEMENT

S/N	Name of Project	Type of Service Concession	Nature of Concession	Duration of Concession	Whole Life Cost	Value of Assets (Capex)	Translated GHS Amount	Government Commitment/Liabilities Paid	Service Concession Liability (Government Commitment/Obligation)	ANNUAL REVENUE		ANNUAL EXPENSES	Significant Terms/Risk in the Agreement	
									Outstanding Values at year end	TOTAL PROJECT REVENUE	REVENUE TO GOG			
1	**Upgrade of DVLA Computer Based Testing System Project**	ICT Infrastructure	Design, Build, Operate and Transfer	6 years	25,246,478	7,567,944	7,567,944	N/A	N/A	7,108,380	5,815,210	6,810,654	1. GoG is liable to pay compensation if the project is terminated by either party 2. 60% of the excess IRR shall be paid into the Consolidated fund	
2	**Integrated Recycling and Composting Plant (IRECOP) - 14 Plants**	Waste Management Infrastructure	Build, Own and Operate	10 years	1,901,292,213	1,194,439,022	1,194,439,022	174,740,000	105,040,000	0	0	227,260,000	GoG is liable to pay compensation if the project is terminated by either party	
3	**WasteWater Treatment Plant - 3 Plants**	Waste Management Infrastructure	Build, Own and Operate	10 years	608,267,071	390,664,147	390,664,147	53,180,000	24,600,600	0	0	53,300,000	GoG is liable to pay compensation if the project is terminated by either party	
4	**Teshie-Nungua SeaWater Reverse Osmosis Desalination Plant Project**	Water Treatment Infrastructure	Build, Own, Operate and Transfer	25 years	125,000,000	125,000,000	1,838,425,000	16,121,312	9,770,000	0	0	16,932,982	GoG is liable to pay compensation if the project is terminated by either party Letter of comfort which guarantees the performance of obligations of GWL under the Water Purchase Agreement	
5	**National Identification Systems Project**	ICT Infrastructure	Design, Build, Operate and Transfer	15 years	1,222,000,000	293,500,000	4,316,621,900	79,644,289	43,000,000	33,010,000	0	73,842,886	GoG is liable to pay compensation if the project is terminated by either party	
6	**Foreigner Identity Management Systems (FIMS) Project**	ICT Infrastructure	Design, Build, Finance, Operate and Transfer	15 years	24,700,000	24,700,000	363,272,780	N/A	N/A	5,510,000	0	0	GoG is liable to pay compensation if the project is terminated by either party	
7	**Takoradi Integrated Container and Multi-Purpose Terminal**	Port Infrastructure	Build, Operate and Transfer	25 years	210,000,000	210,000,000	3,088,554,000	N/A	N/A	3,450,000	265,152	0	GoG is liable to pay compensation if the project is terminated by either party	
8	**Takoradi Liquid Bulk Terminal**	Port Infrastructure	Build, Operate and Transfer	25 years	65,000,000	65,000,000	955,981,000	N/A	N/A	3,508,071	479,539	0	GoG is liable to pay compensation if the project is terminated by either party	
9	**Shoreholding Of General Cargo And An Off-Dock Car Terminal Operation-Tarkoradi**	Port Infrastructure	Build, Own and Operate	10 years	N/A	N/A	0	N/A	N/A	15,983,024	5,341,044	0	GoG is liable to pay compensation if the project is terminated by either party	
10	**Fruit and Export Terminal**	Port Infrastructure	Build, Operate and Transfer	20 years	10,000,000	10,000,000	147,074,000	N/A	N/A	28,080,000	9,720,000	0	GoG is liable to pay compensation if the project is terminated by either party	
11	**Tema Terminal 3**	Port Infrastructure	Build, Operate and Transfer	35 years	1,500,000,000	1,500,000,000	22,061,100,000	N/A	N/A	346,376,323	23,640,456	0	GoG is liable to pay compensation if the project is terminated by either party	
12	**Takoradi Container Terminal Limited (TACOTEL) Inland Container Depot**	Port Infrastructure	Build, Own and Operate	25 years	70,000,000	70,000,000	1,029,518,000	N/A	N/A	26,690,000	6,670,000	0	GoG is liable to pay compensation if the project is terminated by either party	

13	**Tema Off-Dock Car Terminal**	Port Infrastructure	Build Own Operate	25 years	N/A	N/A	0	N/A	N/A	22,865,649	7,799,764	0	GoG is liable to pay compensation if the project is terminated by either party
14	**Tema Liquefied Natural Gas (LNG) Terminal**	Port Infrastructure	Build Operate Transfer	25 years	350,000,000	350,000,000	5,147,590,000	N/A	N/A	N/A	N/A	N/A	GoG is liable to pay compensation if the project is terminated by either party
	GRAND TOTAL						**40,540,807,793**	**227,920,000**	**129,640,600**	**77,861,404**	**27,546,254**	**$ 90,775,868.22**	

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
CENTRAL GOVERNMENT								
Land	**24,992,026,404**	**12,249,580,676**	**37,241,607,080**	**0**	**468,722,436**	**0**	**0**	**37,710,329,516**
BUILDINGS AND STRUCTURES								
Foreign Mission Residences	0	0	0	0	0	0	0	**0**
Embassies	0	0	0	0	0	0	0	**0**
Hostels	1,912,705,397	351,447,861	2,264,153,258	0	6,134,151	0	0	**2,270,287,409**
Military Personnel Residences	0	153,830,109	153,830,109	0	20,000,000	0	0	**173,830,109**
Presidential Residences	3,323,270	32,403,379	35,726,649	0	0	0	0	**35,726,649**
Personnel Residences	6,274,273,781	17,094,222,724	23,368,496,505	0	524,275,171	0	0	**23,892,771,676**
Restaurant	0	223,425,469	223,425,469	0	0	0	0	**223,425,469**
Office Buildings	15,304,047,817	(1,870,538,388)	13,433,509,429	0	590,137,860	0	0	**14,023,647,289**
Border and Customs Control Points	0	15,339,723	15,339,723	0	0	0	0	**15,339,723**
Bus Terminals	0	8,538,222	8,538,222	0	89,044	0	0	**8,627,266**
Theatre Halls	6,332,599	0	6,332,599	0	0	0	0	**6,332,599**
Clinics and Community Health Facilities	1,199,155,350	987,940,894	2,187,096,244	0	28,425,985	0	0	**2,215,522,229**
Community Centres and Social Halls	1,832,815,291	(136,967,851)	1,695,847,440	0	22,633,185	0	0	**1,718,480,625**
Court Houses	0	712,787	712,787	0	0	0	0	**712,787**
Fire Stations	0	0	0	0	0	0	0	**0**
Hospitals and Ambulance Stations	3,837,757,171	888,912,992	4,726,670,163	0	36,342,347	0	0	**4,763,012,510**
Laboratories	110,941,409	246,093,009	357,034,418	0	42,258,711	0	0	**399,293,129**
Day Care Centre	1,707,460	(11,775)	1,695,685	0	0	0	0	**1,695,685**
Destitute Homes	606,282,434	0	606,282,434	0	0	0	0	**606,282,434**
Health Centres	50,335,748	3,169,187	53,504,935	0	201,128,460	0	0	**254,633,395**
Homes of Aged	1,356,193	(706,004)	650,189	0	0	0	0	**650,189**
Libraries	21,444,536	10,033,202	31,477,738	0	2,428,394	0	0	**33,906,132**
Markets	166,353,046	(79,556,226)	86,796,820	0	31,427,926	0	0	**118,224,746**
Slaughter House	24,328,866	1,623,650	25,952,516	0	0	0	0	**25,952,516**
Stadiums	20,217,106	(768,272)	19,448,834	0	0	0	0	**19,448,834**
Mortuaries	80,159,794	0	80,159,794	0	0	0	0	**80,159,794**
Cemeteries	0	85,178	85,178	0	0	0	0	**85,178**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Greenhouses	0	354,280,596	354,280,596	0	0	0	0	**354,280,596**
Public Parking	8,077,132	0	8,077,132	0	0	0	0	**8,077,132**
Police Stations	4,065,489	494,254	4,559,743	0	4,968,723	0	0	**9,528,466**
Research Facilities	129,977,380	57,143,937	187,121,317	0	64,263,510	0	0	**251,384,827**
Taxi Ranks	0	0	0	0	0	0	0	**0**
Concrete Layer	0	2,979,544,268	2,979,544,268	0	0	0	0	**2,979,544,268**
Universities	691,633,489	0	691,633,489	0	0	0	0	**691,633,489**
Colleges	2,285,077,003	0	2,285,077,003	0	0	0	0	**2,285,077,003**
Workshop	652,801	23,405,827	24,058,628	0	0	0	0	**24,058,628**
Schools	44,804,197,542	(3,564,285,585)	41,239,911,957	0	772,888,170	0	0	**42,012,800,127**
Toilets	35,795,503	3,028,582	38,824,085		104,463,960			**143,288,045**
Warehouses and Storage Facilities	551,495,119	(29,689,044)	521,806,075	0	1,045,409,631	0	0	**1,567,215,706**
Other industrial structures	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**79,964,508,726**	**17,753,152,705**	**97,717,661,431**	**0**	**3,497,275,228**	**0**	**0**	**101,214,936,659**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS								
Domestic and Hostel Furniture	15,667,976	97,796,759	113,464,735	0	0	0	0	**113,464,735**
Office Furniture	1,095,290,664	448,953	1,095,739,616	0	916,855,381	0	0	**2,012,594,997**
Advertising Boards	0	0	0	0	0	0	0	**0**
Office Equipment	684,062,917	(1,250,854)	682,812,063	0	120,415,287	0	0	**803,227,350**
Air condition Fixed	51,841,251	15,620,248	67,461,499	0	12,165,783	0	0	**79,627,282**
Furniture and Fittings	0	0	0	0	0	0	0	**0**
Cutlery and Cockery	276,793	0	276,793	0	0	0	0	**276,793**
Fabrics & Soft Furnishing	326,506	0	326,506	0	0	0	0	**326,506**
Sculptures, Paintings & Ornaments	114,879	0	114,879	0	0	0	0	**114,879**
SUB-TOTAL	**1,847,580,986**	**112,615,106**	**1,960,196,091**	**0**	**1,049,436,451**	**0**	**0**	**3,009,632,542**
ICT EQUIPMENT								
Computers	1,876,251,465	(56,381,868)	1,819,869,597	0	1,346,685,673	0	0	**3,166,555,270**
Printers	20,669,923	0	20,669,923	0	0	0	0	**20,669,923**
Telephones	752,008	0	752,008	0	0	0	0	**752,008**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
External Storage Device	641,881	0	641,881	0	0	0	0	**641,881**
Internet Connectivity Equipment	7,142,557	7,826,703	14,969,259	0	440,976	0	0	**15,410,235**
SUB-TOTAL	**1,905,457,834**	**(48,555,165)**	**1,856,902,668**	**0**	**1,347,126,649**	**0**	**0**	**3,204,029,317**
OTHER MACHINERY AND EQUIPMENT								
Plant and Machinery	881,905,150	216,714,741	1,098,619,892	0	185,493,942	0	0	**1,284,113,834**
Communication Equipment	0	432,142,672	432,142,672	0	232,524,027	0	0	**664,666,699**
Electric Wire & Power Distribution Equipment	0	48,210,361	48,210,361	0	473,295,346	0	0	**521,505,707**
Electricity Meters	94,500	0	94,500	0	0	0	0	**94,500**
Elevator Systems	668,120	0	668,120	0	0	0	0	**668,120**
Farm / Agricultural Equipment	150,617,902	(22,778,752)	127,839,150	0	(580,209)	0	0	**127,258,941**
Fire Fighting Equipment	742,684	0	742,684	0	0	0	0	**742,684**
Fuel Tanks	838,416	397,450	1,235,866	0	45,550	0	0	**1,281,416**
Gardening Equipment	533,867	0	533,867	0	0	0	0	**533,867**
Generators	22,553,259	0	22,553,259	0	0	0	0	**22,553,259**
Irrigation Equipment	492,919	114,947,870	115,440,789	0	0	0	0	**115,440,789**
Kitchen Appliances	1,194,188	0	1,194,188	0	0	0	0	**1,194,188**
Laboratory Equipment -Agriculture	330,213	0	330,213	0	0	0	0	**330,213**
Laboratory Equipment-Medical Testing	37,576,036	23,285,469	60,861,506	0	25,358,594	0	0	**86,220,100**
Laboratory Equipment-Water Treatment	4,174,379	43,692,457	47,866,836	0	125,959	0	0	**47,992,795**
Machines for Mining & Quary	2,389,895	0	2,389,895	0		0	0	**2,389,895**
Other Agricultural Structure	498,047,293	0	498,047,293	0	603,784,861	0	0	**1,101,832,154**
Machines for Textiles Production	569,629	0	569,629	0	0	0	0	**569,629**
Medical / Health Equipment	63,911,657	108,318,252	172,229,909	0	32,704,169	0	0	**204,934,078**
Medical and Allied Equipment	1,717,544	1,686,150	3,403,695	0	914,000	0	0	**4,317,695**
Music Instruments	649,310	2,978,703	3,628,012	0	62,431	0	0	**3,690,443**
Photographic Equipment	6,224,144	(4,106,996)	2,117,148	0	84,775	0	0	**2,201,923**
Networking and ICT Equipment	758,499,637	(168,900,682)	589,598,955	0	576,992,741	0	0	**1,166,591,696**
Sports Equipment	490,627	(148,076)	342,551	0	2,029,582	0	0	**2,372,133**
Security Equipment	406,125,564	(106,855,847)	299,269,717	0	1,335,401,783	0	0	**1,634,671,500**
Water Pumps	509,963	0	509,963	0	0	0	0	**509,963**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Water Tanks	3,343,097	1,870,415	5,213,512	0	1,020,662	0	0	**6,234,174**
Other Asset	107,929,371	0	107,929,371	0	6,797	0	0	**107,936,168**
Electrical Equipment	40,638,307	0	40,638,307	0	0	0	0	**40,638,307**
Housing Equipment	16,080,569	13,569,030	29,649,598	0	1,194,663	0	0	**30,844,261**
Irrigation Systems	383,831,892	0	383,831,892	0	1,036,483	0	0	**384,868,375**
SUB-TOTAL	**3,392,680,132**	**705,023,217**	**4,097,703,350**	**0**	**3,471,496,156**	**0**	**0**	**7,569,199,506**
OIL RIGS	0							
Oil Rigs & Structures	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS								
Military Vehicles	0	0	0	0	0	0	0	**0**
Submarines	0	0	0	0	0	0	0	**0**
War Ships	0	0	0	0	0	0	0	**0**
Military Aircraft	0	0	0	0	0	0	0	**0**
Military Equipment - Tanks	0	0	0	0	0	0	0	**0**
Military Equipment - Missile Carriers	0	0	0	0	0	0	0	**0**
Military Equipment - Launchers	0	0	0	0	0	0	0	**0**
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	0	**0**
Weapons	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**		**0**	**0**
LIBRARY BOOKS								
Learning and Training Support	0	0	0	0	0	0	0	**0**
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**		**0**	**0**
HERITAGE AND CULTURAL ASSET								
National Parks	0	0	0	0	0	0	0	**0**
Museums	0	4,477,860	4,477,860	0	6,994,975	0	0	**11,472,835**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Works of Art	156,563	0	156,563	0	0	0	0	**156,563**
Cultural collections	0	0	0	0	0	0	0	**0**
National Monuments	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**156,563**	**4,477,860**	**4,634,423**	**0**	**6,994,975**	**0**	**0**	**11,629,398**
INFRASTRUCTURE ASSETS								
Electricity Generation and Supply	1,328,276,575	0	1,328,276,575	0	6,339,224,507	0	0	**7,667,501,082**
Water Distribution	0	0	0	0	0	0	0	**0**
Water Meters	4,720,770	0	4,720,770	0		0	0	**4,720,770**
Water Pumping Machines	468,250	0	468,250	0	0	0	0	**468,250**
Water Purification Plant	288,941,841	0	288,941,841	0	0	0	0	**288,941,841**
Metalwork - Steel Chairs	0	0	0	0	0	0	0	**0**
Dams	1,252,106	330,527,579	331,779,685	0	277,862,250	0	0	**609,641,935**
Harbour and Landing Sites	425,793	1,000,000	1,425,793	0	50,313,646	0	0	**51,739,439**
Agriculture Facilities	491,456,138	(352,884)	491,103,253	0	525,339,021	0	0	**1,016,442,274**
Landscaping And Gardening	29,091,571	(15,644,049)	13,447,522	0	358,278	0	0	**13,805,800**
Perimeter Protection	0	127,013	127,013	0	0	0	0	**127,013**
Perimeter Wall / Fence	2,065,388	2,575,600	4,640,988	0	131,590,427	0	0	**136,231,415**
Power-Lines	0	0	0	0	0	0	0	**0**
Railways	2,410,068,908	(1,817,304,294)	592,764,613	0	345,979,893	0	0	**938,744,506**
Runway Base	300,000	4,924,859	5,224,859	0	0	0	0	**5,224,859**
Sea wall	235,427,481	(152,776,478)	82,651,003	0	219,066,223	0	0	**301,717,226**
Metalwork- Ladders	0	0	0	0	0	0	0	**0**
Metalwork- Handrails	0	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	0	**0**
Metalwork- Pump stations	0	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	2,709,472	0	2,709,472	0	0	0	0	**2,709,472**
Gravel Surface	0	868,388,904	868,388,904	0	0	0	0	**868,388,904**
Pavements	226,638	502,089,453	502,316,091	0	79,993,942	0	0	**582,310,033**
Street Lights	0	0	0	0	0	0	0	**0**
Traffic Lights	0	929,185	929,185	0	0	0	0	**929,185**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Traffic Signs	0	0	0	0	0	0	0	**0**
Bridges - Concrete	24,929,207	0	24,929,207	0	0	0	0	**24,929,207**
Bridges - Steel	0	0	0	0	0	0	0	**0**
Bridges - Timber	0	0	0	0	0	0	0	**0**
Weighbridge	0	0	0	0	0	0	0	**0**
Feeder Roads	1,152,882,015	0	1,152,882,015	0	191,079,075	0	0	**1,343,961,090**
Highways	4,667,750,993	(1,151,714,783)	3,516,036,210	0	2,142,001,560	0	0	**5,658,037,770**
Urban Roads	3,409,970,203	(564,257,826)	2,845,712,377	0	3,315,848,630	0	0	**6,161,561,007**
Drains	311,590,936	(211,357,465)	100,233,471	0	31,836,687	0	0	**132,070,158**
Sewerage	34,116,166	(3,071,441)	31,044,725	0	250,916	0	0	**31,295,641**
Solid Waste Disposal	600,000	70,000	670,000	0	46,800	0	0	**716,800**
Airports	2,866,693	(2,866,693)	0	0	0	0	0	**0**
ICT Infrastructure	424,788,960	(424,788,960)	0	0	0	0	0	**0**
Concrete Lining	684,850	(684,850)	0	0	0	0	0	**0**
Landfill Site	50,000	(50,000)	0	0	0	0	0	**0**
Utilities Networks	290,586	(87,030)	203,556	0	0	0	0	**203,556**
SUB-TOTAL	**14,825,951,540**	**(2,634,324,160)**	**12,191,627,378**	**0**	**13,650,791,856**	**0**	**0**	**25,842,419,234**
TRANSPORT EQUIPMENT								
Airplanes	31,261,450	151,655	31,413,105	0	0	0	0	**31,413,105**
Aircraft Engines	0	0	0	0	0	0	0	**0**
Bicycle/ Motor Bike	65,331,877	10,574,467	75,906,344	0	3,129,993	0	0	**79,036,337**
Buses /Motor Vehicle	13,357,218	0	13,357,218	0	0	0	0	**13,357,218**
Pick Ups	0	0	0	0	0	0	0	**0**
Saloon Cars	3,856,261,933	525,494,691	4,381,756,624	0	1,213,022,644	0	0	**5,594,779,268**
Station Wagon (SUV)	927,208	0	927,208	0	0	0	0	**927,208**
Tankers	0	0	0	0	0	0	0	**0**
Towed Roadway Equipment	0	0	0	0	70,694,329	0	0	**70,694,329**
Trucks	9,849,047	0	9,849,047	0	0	0	0	**9,849,047**
Utility Vehicles	0	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Towing Trucks	0	0	0	0	0	0	0	**0**
Fire Trucks	6,436,425	0	6,436,425	0	0	0	0	**6,436,425**
Ambulance	41,250	0	41,250	0	0		0	**41,250**
Trailers	63,908	0	63,908	0	0	0	0	**63,908**
Earth Moving Machines	0	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	0	**0**
Ships	6,417,104	(801,570)	5,615,535	0	6,367,032	0	0	**11,982,567**
Trains	216,357,141	(166,681,367)	49,675,775	0	0	0	0	**49,675,775**
SUB-TOTAL	**4,206,304,561**	**368,737,876**	**4,575,042,439**	**0**	**1,293,213,998**	**0**	**0**	**5,868,256,437**
BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)								
Animals	0	0	0	0	0	0	0	**0**
Plant	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**		**0**	**0**
TOTAL - CENTRAL GOVERNMENT	**131,134,666,746**	**28,510,708,115**	**159,645,374,860**	**0**	**24,785,057,749**	**0**	**0**	**184,430,432,609**

NON FINANCIAL ASSETS - LOCAL GOVERNMENT

FIXED ASSETS

LOCAL GOVERNMENT	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS IN THE 2024 B GH¢		DISPOSALS IN THE 2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Land	**4,640,761,091**	**(2,743,553,786)**	**1,897,207,305**	**0**	**23,919,684**	**0**	**0**	**1,921,126,990**
BUILDINGS AND STRUCTURES								

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Cemeteries	0	0	0	0	77,169	0	0	**77,169**
Court Houses	1,555,327	2,169	1,557,496	0	562,992	0	0	**2,120,488**
Day Care Centre	499,502	696	500,198	0	1,251,575	0	0	**1,751,773**
Destitute Homes	2,409,113	3,360	2,412,473	0	100,138	0	0	**2,512,611**
Health Centres	3,898,038	5,437	3,903,475	0	20,884,825	0	0	**24,788,300**
Libraries	6,569,965	9,163	6,579,128	0	1,894,770	0	0	**8,473,898**
Markets	1,394,838,105	1,945,378	1,396,783,483	0	77,647,281	0	0	**1,474,430,764**
Museums and Art Gallery	0	0	0	0	0	0	0	**0**
Slaughter House	142,878,809	199,273	143,078,082	0	894,292	0	0	**143,972,374**
Stadiums	2,021,333	2,820	2,024,153	0	82,000	0	0	**2,106,153**
Toilets	485,645,040	677,328	486,322,368	0	4,988,579	0	0	**491,310,947**
Workshop	9,140,998	12,749	9,153,747	0	231,812	0	0	**9,385,559**
Foreign Mission Residences	0	0	0	0	0	0	0	**0**
Embassies	0	0	0	0	0	0	0	**0**
Hostels	1,000,000	1,395	1,001,395	0	162,332	0	0	**1,163,727**
Military Personnel Residences	0	0	0	0	5,000	0	0	**5,000**
Presidential Residences	0	0	0	0	0	0	0	**0**
Personnel Residences	241,318,119	336,566	241,654,685	0	0	0	0	**241,654,685**
Prisons and Rehabilitation Facilities	6,569,824	9,163	6,578,987	0	0	0	0	**6,578,987**
Office Buildings	386,263,347	538,721	386,802,068	0	94,301,568	0	0	**481,103,636**
Border and Customs Control Points	1,143,155	1,594	1,144,749	0	0	0	0	**1,144,749**
Bus Terminals	5,404,889	7,538	5,412,427	0	0	0	0	**5,412,427**
Theatre Halls	0	0	0	0	0	0	0	**0**
Clinics and Community Health Facilities	808,198,078	1,127,192	809,325,270	0	16,788,385	0	0	**826,113,655**
Community Centres and Social Halls	124,577,739,311	173,748,355	124,751,487,666	0	19,066,274	0	0	**124,770,553,940**
Driver and Vehicle Testing Centres	0	0	0	0	0	0	0	**0**
Fire Stations	0	0	0	0	0	0	0	**0**
Hospitals and Ambulance Stations	2,374,871	3,312	2,378,183	0	3,134,732	0	0	**5,512,915**
Laboratories	2,156,648	3,008	2,159,656	0	0	0	0	**2,159,656**
Mortuaries	0	0	0	0	0	0	0	**0**
Public Parking	211,189,345	294,545	211,483,890	0	12,909,558	0	0	**224,393,448**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Police Stations	31,467,397	43,888	31,511,285	0	5,660,771	0	0	**37,172,056**
Research Facilities	9,495,975	13,244	9,509,219	0	150,926	0	0	**9,660,145**
Taxi Ranks	8,600,816	11,996	8,612,812	0	0	0	0	**8,612,812**
Universities	0	0	0	0	0	0	0	**0**
Colleges	0	0	0	0	0	0	0	**0**
Schools	897,030,275	1,251,086	898,281,361	0	50,646,469	0	0	**948,927,830**
Warehouses and Storage Facilities	891,610,862	1,243,528	892,854,390	0	1,487,660	0	0	**894,342,050**
Other industrial structures	38,512	54	38,566	0	0	0	0	**38,566**
SUB-TOTAL	**130,131,057,656**	**181,493,556**	**130,312,551,212**	**0**	**312,929,106**	**0**	**0**	**130,625,480,318**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS								
Domestic & Hostel Furniture	1,095,460	(91,764)	1,003,696	0	0	0	0	**1,003,696**
Fabrics & Soft Furnishing	1,158,800	(97,069)	1,061,731	0	0	0	0	**1,061,731**
Office Equipment	18,531,764	(1,552,356)	16,979,408	0	12,452,111	0	0	**29,431,519**
Office Furniture	66,540,751	(5,573,938)	60,966,813	0	41,053,725	0	0	**102,020,538**
Advertising Boards	0	0	0	0	0	0	0	**0**
Air conditioners	7,467,845	(625,561)	6,842,284	0	1,028,430	0	0	**7,870,714**
Cuttlery & Crockery	43,948	(3,682)	40,266	0	0	0	0	**40,266**
Sculptures, Paintings & Ornaments	5,947	(499)	5,448	0	0	0	0	**5,448**
SUB-TOTAL	**94,844,514**	**(7,944,868)**	**86,899,646**	**0**	**54,534,265**	**0**	**0**	**141,433,911**
ICT EQUIPMENT								
External Storage Devices	88,262	(8,058)	80,204	0	0	0	0	**80,204**
Computers	12,694,354	(1,158,928)	11,535,426	0	4,367,070	0	0	**15,902,496**
Laptops	10,338,697	(943,869)	9,394,828	0	0	0	0	**9,394,828**
Telephones	264,721	(24,167)	240,554	0	0	0	0	**240,554**
Other ICT Equipment	1,036,628	(94,639)	941,989	0	0	0	0	**941,989**
Phone Handsets	26,174	(2,390)	23,784	0	0	0	0	**23,784**
Printers	275,563	(25,158)	250,405	0	0	0	0	**250,405**
SUB-TOTAL	**24,724,398**	**(2,257,208)**	**22,467,190**	**0**	**4,367,070**	**0**	**0**	**26,834,260**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
OTHER MACHINERY AND EQUIPMENT								
Communication Equipment	3,076,078	7,086,746	10,162,824	0	82,425	0	0	**10,245,249**
Domestic Equipment	1,312,706	3,024,245	4,336,951	0	7,298,443	0	0	**11,635,394**
Electric Wire & Power Distribution Equipment	5,450,305	12,556,549	18,006,854	0	0	0	0	**18,006,854**
Electrical Equipment	4,201,769	9,680,141	13,881,910	0	6,732,825	0	0	**20,614,735**
Electricity Meters	7,808,348	17,989,069	25,797,417	0	0	0	0	**25,797,417**
Networking and ICT Equipments		0	0	0	2,621,113	0	0	**2,621,113**
Sports Equipment		0	0	0	0	0	0	**0**
Elevator Systems	3,600	8,294	11,894	0	0	0	0	**11,894**
Farm/Agricultural Equipment	8,767,751	20,199,364	28,967,115	0	633,856	0	0	**29,600,971**
Fire Fighting Equipment	56,417	129,976	186,393	0	0	0	0	**186,393**
Fuel Tanks	0	0	0	0	0	0	0	**0**
Gardening Equipment	398,206	917,397	1,315,603	0	675,025	0	0	**1,990,628**
Generators	57,899,119	133,389,435	191,288,554	0	0	0	0	**191,288,554**
Green Houses	0	0	0	0	0	0	0	**0**
Irrigation Equipment	181,050	417,108	598,158	0	1,683,082	0	0	**2,281,240**
Kitchen Appliances	813,592	1,874,374	2,687,966	0	0	0	0	**2,687,966**
Laboratory Equipment	188,156	433,477	621,633	0	99,840	0	0	**721,473**
Machines for Mining & Quary	3,767,619	8,679,934	12,447,553	0	0	0	0	**12,447,553**
Machines for Textiles Production	3,090	7,119	10,209	0	0	0	0	**10,209**
Medical and Allied Equipment	0	0	0	0	0	0	0	**0**
Medical/Health Equipment	369,667	851,648	1,221,315	0	688,183	0	0	**1,909,498**
Music Equipment	59,038	136,013	195,051	0	8,840	0	0	**203,891**
Photographic Equipment	346,810	798,991	1,145,801	0	30,908	0	0	**1,176,709**
Security Equipment	218,492	503,368	721,860	0	1,196,961	0	0	**1,918,821**
Water Pumps	7,347,042	16,926,298	24,273,340	0	0	0	0	**24,273,340**
Water Tanks	342,752	789,641	1,132,393	0	312,940	0	0	**1,445,333**
SUB-TOTAL	**102,611,608**	**236,399,186**	**339,010,794**	**0**	**22,064,443**	**0**	**0**	**361,075,237**
OIL RIGS								
Oil Rigs & Structures	0	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS								
Military Vehicles	0	0	0	0	0	0	0	0
Submarines	0	0	0	0	0	0	0	0
War Ships	0	0	0	0	0	0	0	0
Military Aircraft	0	0	0	0	0	0	0	0
Military Equipment - Tanks	0	0	0	0	0	0	0	0
Military Equipment - Missile Carriers	0	0	0	0	0	0	0	0
Military Equipment - Launchers	0	0	0	0	0	0	0	0
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	0	0
Weapons	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
LIBRARY BOOKS								
Learning and Training Support	0	0	0	0	0	0	0	0
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET								
National Parks	0	0	0	0	0	0	0	**0**
Museums	0	0	0	0	0	0	0	**0**
Works of Art	4,062,587	(159,833)	3,902,754	0	0	0	0	**3,902,754**
Cultural collections	1,490,499	(58,641)	1,431,858	0	0	0	0	**1,431,858**
National Monuments	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**5,553,086**	**(218,474)**	**5,334,612**	**0**	**0**	**0**	**0**	**5,334,612**
INFRASTRUCTURE ASSETS								
Concrete Lining	1,347,064	102,743	1,449,807	0	0	0	0	**1,449,807**
Containers / Bins	2,284,389	174,234	2,458,623	0	0	0	0	**2,458,623**
Dams	10,652,398,201	812,475,971	11,464,874,172	0	0	0	0	**11,464,874,172**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Drainage	0	0	0	0	0	0	0	**0**
Earthworks and Concrete Culverts	25,746,206	1,963,705	27,709,911	0	0	0	0	**27,709,911**
Landfill Site	5,481,816	418,108	5,899,924	0	196,865	0	0	**6,096,789**
Landscaping And Gardening	730,494	55,716	786,210	0	2,345,632	0	0	**3,131,842**
Perimeter Protection		0	0	0	0	0	0	**0**
Perimeter Protection / Fence	2,607,471	198,877	2,806,348	0	0	0	0	**2,806,348**
Perimeter Wall / Fence	956,476	72,952	1,029,428	0	45,523	0	0	**1,074,951**
Power Lines - Low Votage	1,842,408	140,524	1,982,932	0	0	0	0	**1,982,932**
Power Lines- High Voltage	148,616	11,336	159,952	0	0	0	0	**159,952**
Reservoirs	4,507,845	343,821	4,851,666	0	0	0	0	**4,851,666**
Road Signals	6,730,410	513,340	7,243,750	0	4,323,580	0	0	**11,567,330**
Runway Surface	169,416	12,922	182,338	0	7,982	0	0	**190,320**
Sewage Pipes	0	0	0	0	171,232	0	0	**171,232**
Sewers	6,813,404	519,670	7,333,074	0	734,175	0	0	**8,067,249**
Taxiways	620,579	47,332	667,911	0	0	0	0	**667,911**
Transfer Stations and Processing Facilities	4,705,487	358,896	5,064,382	0	0	0	0	**5,064,382**
Transformers - Low Voltage	450,191	34,337	484,528	0	0	0	0	**484,528**
Transformers- High Voltage	2,985,900	227,739	3,213,639	0	0	0	0	**3,213,639**
Underground Pipes	122,627	9,353	131,980	0	0	0	0	**131,980**
Utilities Networks	47,074	3,590	50,664	0	0	0	0	**50,664**
Waste water treatment	2,638,263	201,224	2,839,487	0	0	0	0	**2,839,487**
Water Canals	7,081,175	540,093	7,621,268	0	0	0	0	**7,621,268**
Electricity Generation and Supply	0	0	0	0	10,065,479	0	0	**10,065,479**
Water Distribution	0	0	0	0	0	0	0	**0**
Water Meters	1,876,236	143,104	2,019,340	0	0	0	0	**2,019,340**
Water Pumping Machines	44,575,268	3,399,829	47,975,097	0	36,355,980	0	0	**84,331,077**
Water Purification Plant	9,096,638	693,816	9,790,454	0	0	0	0	**9,790,454**
Metalwork - Steel Chairs	42,557	3,246	45,803	0	0	0	0	**45,803**
Metalwork- Ladders	10,481	800	11,280	0	0	0	0	**11,280**
Metalwork- Handrails	0	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Metalwork- Pump stations	0	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	555,773,321	42,389,747	598,163,068	0	0	0	0	**598,163,068**
Concrete Layer	4,052,761	309,111	4,361,872	0	0	0	0	**4,361,872**
Gravel Surface	31,107,274	2,372,603	33,479,877	0	0	0	0	**33,479,877**
Pavements	33,992,362	2,592,654	36,585,016	0	0	0	0	**36,585,016**
Street Lights	0	0	0	0	0	0	0	**0**
Traffic Lights	1,340,717	102,258	1,442,975	0	0	0	0	**1,442,975**
Traffic Signs	146,840	11,199	158,039	0	0	0	0	**158,039**
Bridges - Concrete	23,760,688	1,812,267	25,572,954	0	6,304,295	0	0	**31,877,249**
Bridges - Steel	1,130,070	86,193	1,216,263	0	0	0	0	**1,216,263**
Bridges - Timber	244,832	18,674	263,506	0	0	0	0	**263,506**
Weighbridge	0	0	0	0	0	0	0	**0**
Feeder Roads	4,007,083	305,626	4,312,709	0	37,070,461	0	0	**41,383,170**
Highways	2,185,384	166,683	2,352,067	0	9,340,428	0	0	**11,692,495**
Urban Roads	7,899,029	602,472	8,501,501	0	112,522,960	0	0	**121,024,461**
Railways	0	0	0	0	0	0	0	**0**
Drains	10,268,141	783,168	11,051,309	0	63,789,169	0	0	**74,840,478**
Sewerage	0	0	0	0	0	0	0	**0**
Solid Waste Disposal	0	0	0	0	0	0	0	**0**
Airports	0	0	0	0	0	0	0	**0**
ICT Infrastructure	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**11,461,925,193**	**874,219,931**	**12,336,145,124**	**0**	**283,273,760**	**0**	**0**	**12,619,418,884**
TRANSPORT EQUIPMENT								
Emergency Vehicles-Fire Engines / Fire Trucks	23,320	897	24,217	0	0	0	0	**24,217**
Motor Cycles	62,000	2,385	64,385	0	440,415	0	0	**504,800**
Motor Vehicle	240,324,354	9,245,561	249,569,915	0	2,151,320,973	0	0	**2,400,890,888**
Motor Vehicles	0	0	0	0	0	0	0	**0**
Semitrailers	442,600	17,027	459,627	0	0	0	0	**459,627**
Ships and Vessels	0	0	0	0	0	0	0	**0**
Trucks	33,244,934	1,278,971	34,523,905	0	0	0	0	**34,523,905**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Bicycles	3,289,375	126,546	3,415,921	0	0	0	0	**3,415,921**
Buses	5,932,578	228,233	6,160,811	0	0	0	0	**6,160,811**
Pick Ups	1,409,328	54,218	1,463,546	0	0	0	0	**1,463,546**
Saloon Cars	0	0	0	0	0	0	0	**0**
Station Wagon (SUV)	0	0	0	0	0	0	0	**0**
Tankers	0	0	0	0	0	0	0	**0**
Towed Roadway Equipment	0	0	0	0	0	0	0	**0**
Tipper Trucks	0	0	0	0	0	0	0	**0**
Utility Vehicles	0	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	0	**0**
Towing Trucks	0	0	0	0	0	0	0	**0**
Fire Tender	0	0	0	0	0	0	0	**0**
Ambulance	0	0	0	0	0	0	0	**0**
Trailers	1,812,313	69,722	1,882,035	0	0	0	0	**1,882,035**
Earth Moving Machines	0	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	0	**0**
Ships	57,505	2,212	59,717	0	0	0	0	**59,717**
Trains	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**286,598,306**	**11,025,773**	**297,624,079**	**0**	**2,151,761,388**	**0**	**0**	**2,449,385,467**
BIOLOGICAL ASSETS								
Animals	0	0	0	0	0	0	0	**0**
Plant	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL - LOCAL GOVERNMENT	**146,748,075,854**	**(1,450,835,891)**	**145,297,239,962**	**0**	**2,852,849,716**	**0**	**0**	**148,150,089,679**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
NON FINANCIAL ASSETS - SOE								
FIXED ASSETS								
SOE	COST AS AT 31/12/2023 i GH¢	PRIOR YEAR ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS IN THE 2024 B GH¢		DISPOSALS IN THE 2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Land	**6,118,381,516**	**568,396,671**	**6,686,778,187**	0	**615,168,405**	**0**	**0**	**7,301,946,591**
BUILDINGS AND STRUCTURES								
Foreign Mission Residences	0	**0**	0	0	0	0	0	**0**
Embassies	0	**0**	0	0	0	0	0	**0**
Hostels	0	0	0	0	0	0	0	**0**
Military Personnel Residences	0	0	0	0	0	0	0	**0**
Presidential Residences	0	0	0	0	0	0	0	**0**
Personnel Residences	0	1,155,550,930	1,155,550,930	0	12,371,512	0	0	**1,167,922,442**
Prisons and Rehabilitation Facilities	0	0	0	0	0	0	0	**0**
Office Buildings	53,829,102,082	(18,066,303,734)	35,762,798,348	1,309,622,132	5,113,100,640	0	0	**42,185,521,120**
Border and Customs Control Points	0	0	0	0	0	0	0	**0**
Bus Terminals	0	0	0	0	0	0	0	**0**
Theatre Halls	0	0	0	0	0	0	0	**0**
Clinics and Community Health Facilities	0	0	0	0	0	0	0	**0**
Community Centres and Social Halls	0	0	0	0	0	0	0	**0**
Driver and Vehicle Testing Centres	0	0	0	0	0	0	0	**0**
Fire Stations	0	0	0	0	0	0	0	**0**
Hospitals and Ambulance Stations	0	0	0	0	0	0	0	**0**
Laboratories	0	0	0	0	0	0	0	**0**
Mortuaries	0	0	0	0	0	0	0	**0**
Public Parking	0	0	0	0	0	0	0	**0**
Police Stations	0	0	0	0	0	0	0	**0**
Research Facilities	0	623,787	623,787	0	0	0	0	**623,787**
Taxi Ranks	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Universities	0	0	0	0	0	0	0	**0**
Colleges	0	0	0	0	0	0	0	**0**
Schools	0	0	0	0	0	0	0	**0**
Warehouses and Storage Facilities	0	0	0	0	0	0	0	**0**
Other industrial structures	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**53,829,102,082**	**(16,910,129,017)**	**36,918,973,065**	**1,309,622,132**	**5,125,472,152**	**0**	**0**	**43,354,067,349**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS								
Domestic & Hostel Furniture	0	0	0	0	0	0	0	**0**
Office Furniture	4,646,230,477	**(2,901,098,954)**	1,745,131,523	691,821,478	362,622,484	0	1,946,953	**2,797,628,532**
Office Equipment	0	**380,318,032**	380,318,032	0	7,483,576	0	0	**387,801,608**
Advertising Boards	0	**0**	0	0	0	0	0	**0**
Air conditioners	0	**32,202,021**	32,202,021	0	1,871,221	0	0	**34,073,242**
Cuttlery & Crockery	0	**0**	0	0	0	0	0	**0**
Fabrics & Soft Furnishing	0	0	0	0	0	0	0	**0**
Sculptures, Paintings & Ornaments	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**4,646,230,477**	**(2,488,578,901)**	**2,157,651,576**	**691,821,478**	**371,977,281**	**0**	**1,946,953**	**3,219,503,382**
ICT EQUIPMENT								
Computers	706,830,178	(177,712,048)	529,118,131	0	46,331,390	0	526,046	**574,923,475**
Printers	0	0	0	0	0	0	0	**0**
Telephones	0	0	0	0	0	0	0	**0**
External Storage Device	0	0	0	0	0	0	0	**0**
Internet Connectivity Equipment	0	1,034,274,208	1,034,274,208	0	311,230,310	0	0	**1,345,504,518**
SUB-TOTAL	**706,830,178**	**856,562,161**	**1,563,392,339**	**0**	**357,561,700**	**0**	**526,046**	**1,920,427,993**
OTHER MACHINERY AND EQUIPMENT								
Communication Equipment	0	0	0	0	0	0	0	**0**
Domestic Equipment	0	0	0	0	0	0	0	**0**
Electric Wire & Power Distribution Equipment	0	0	0	0	0	0	0	**0**
Electricity Meters	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Elevator Systems	0	0	0	0	0	0	0	**0**
Farm/Agricultural Equipment	0	0	0	0	0	0	0	**0**
Fire Fighting Equipment	0	0	0	0	0	0	0	**0**
Fuel Tanks	0	0	0	0	0	0	0	**0**
Gardening Equipment	0	0	0	0	0	0	0	**0**
Generators	36,470,109,987	(58,815,621)	36,411,294,366	0	14,155,072,783	0	10,918,381	**50,555,448,768**
Green Houses	0	0	0	0	0	0	0	**0**
Irrigation Equipment	0	0	0	0	0	0	0	**0**
Kitchen Appliances	0	0	0	0	0	0	0	**0**
Laboratory Equipment	0	0	0	0	0	0	0	**0**
Machines for Mining & Quary	0	0	0	0	0	0	0	**0**
Machines for Textiles Production	0	0	0	0	0	0	0	**0**
Medical/Health Equipment	0	0	0	0	0	0	0	**0**
Music Equipment	0	0	0	0	0	0	0	**0**
Photographic Equipment	0	0	0	0	0	0	0	**0**
Sports Equipment	0	0	0	0	0	0	0	**0**
Water Pumps	0	0	0	0	0	0	0	**0**
Water Tanks	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**36,470,109,987**	**(58,815,621)**	**36,411,294,366**	**0**	**14,155,072,783**	**0**	**10,918,381**	**50,555,448,768**
OIL RIGS								
Oil Rigs & Structures	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS								
Military Vehicles	0	0	0	0	0	0	0	**0**
Submarines	0	0	0	0	0	0	0	**0**
War Ships	0	0	0	0	0	0	0	**0**
Military Aircraft	0	0	0	0	0	0	0	**0**
Military Equipment - Tanks	0	0	0	0	0	0	0	**0**
Military Equipment - Missile Carriers	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Military Equipment - Launchers	0	0	0	0	0	0	0	**0**
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	0	**0**
Weapons	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
LIBRARY BOOKS								
Learning and Training Support	0	0	0	0	0	0	0	0
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET								
National Parks	0	0	0	0	0	0	0	0
Museums	0	0	0	0	0	0	0	0
Works of Art	0	0	0	0	0	0	0	0
Cultural collections	0	0	0	0	0	0	0	0
National Monuments	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INFRASTRUCTURE ASSETS								
Electricity Generation and Supply	0	0	0	0	0	0	0	**0**
Water Distribution	113,780,699,980	(16,115,280,893)	97,665,419,087	6,662,433,339	20,425,344,657	0	0	**124,753,197,083**
Water Meters	0	0	0	0	0	0	0	**0**
Water Pumping Machines	0	0	0	0	0	0	0	**0**
Water Purification Plant	0	0	0	0	0	0	0	**0**
Metalwork - Steel Chairs	0	0	0	0	0	0	0	**0**
Metalwork- Ladders	0	0	0	0	0	0	0	**0**
Metalwork- Handrails	0	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	0	**0**
Metalwork- Pump stations	0	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	0	0	0	0	0	0	0	**0**
Concrete Layer	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Electrical Networks	0	10,664,085,754	10,664,085,754	0	0	0	0	**10,664,085,754**
Utility Networks	0	23,699,799,130	23,699,799,130	0	2,485,523,356	0	0	**26,185,322,486**
Gravel Surface	0	0	0	0	0	0	0	**0**
Pavements	0	0	0	0	0	0	0	**0**
Street Lights	0	0	0	0	0	0	0	**0**
Traffic Lights	0	0	0	0	0	0	0	**0**
Traffic Signs	0	0	0	0	0	0	0	**0**
Bridges - Concrete	0	0	0	0	0	0	0	**0**
Bridges - Steel	0	0	0	0	0	0	0	**0**
Bridges - Timber	0	0	0	0	0	0	0	**0**
Weighbridge	0	0	0	0	0	0	0	**0**
Feeder Roads	0	0	0	0	0	0	0	**0**
Highways	0	0	0	0	0	0	0	**0**
Urban Roads	0	0	0	0	0	0	0	**0**
Railways	0	0	0	0	0	0	0	**0**
Drains	0	0	0	0	0	0	0	**0**
Habour and Landing Sites	0	1,750,144,541	1,750,144,541	0	0	0	0	**1,750,144,541**
Sewerage	0	0	0	0	0	0	0	**0**
Solid Waste Disposal	0	0	0	0	0	0	0	**0**
Airports	0	0	0	0	0	0	0	**0**
ICT Infrastructure	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**113,780,699,980**	**19,998,748,532**	**133,779,448,512**	**6,662,433,339**	**22,910,868,013**	**0**	**0**	**163,352,749,864**
TRANSPORT EQUIPMENT								
Aircraft Hull (Body)	0	344,479,831	344,479,831	0	0	0	0	**344,479,831**
Aircraft Engines	0	0	0	0	0	0	0	**0**
Bicycle	0	60,556,044	60,556,044	0	860,125	0	0	**61,416,168**
Buses	0	0	0	0	0	0	0	**0**
Pick Ups	0	0	0	0	0	0	0	**0**
Saloon Cars	3,893,509,787	(999,986,585)	2,893,523,202	0	495,584,776	0	16,621,846	**3,372,486,133**
Station Wagon (SUV)	0	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 i GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢		DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
					ACQUISITIONS	REVALUATION		
Tankers	0	0	0	0	0	0	0	**0**
Towed Roadway Equipment	0	0	0	0	0	0	0	**0**
Tipper Trucks	0	0	0	0	0	0	0	**0**
Utility Vehicles	0	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	0	**0**
Towing Trucks	0	0	0	0	0	0	0	**0**
Fire Tender	0	0	0	0	0	0	0	**0**
Ambulance	0	0	0	0	0	0	0	**0**
Trailers	0	0	0	0	0	0	0	**0**
Earth Moving Machines	0	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	0	**0**
Ships	0	1,207,804,839	1,207,804,839	25,110,000	587,431,581	0	0	**1,820,346,420**
Trains	0	0	0	0	0	0	0	**0**
SUB-TOTAL	**3,893,509,787**	**612,854,129**	**4,506,363,916**	**25,110,000**	**1,083,876,482**	**0**	**16,621,846**	**5,598,728,552**
BIOLOGICAL ASSETS								
Animals	0	0	0	0	0	0	0	0
Plant	0	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL - SOE	**219,444,864,007**	**2,579,037,953**	**222,023,901,960**	**8,688,986,949**	**44,619,996,816**	**0**	**30,013,226**	**275,302,872,500**
GRAND TOTAL	**497,327,606,607**	**29,638,910,177**	**526,966,516,783**	**8,688,986,949**	**72,257,904,281**	**0**	**30,013,226**	**607,883,394,787**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
CENTRAL GOVERNMENT							
Land	**0**	**0**	**0**	**0**	**0**	**0**	**37,710,329,516**
BUILDINGS AND STRUCTURES							
Foreign Mission Residences	0	0	0	0	0	0	**0**
Embassies	0	0	0	0	0	0	**0**
Hostels	45,405,748	211,427,011	38,395,448	249,822,458	0	295,228,206	**1,975,059,203**
Military Personnel Residences	3,476,602	0	0	0	0	3,476,602	**170,353,507**
Presidential Residences	714,533	369,639	64,432	434,071	0	1,148,604	**34,578,045**
Personnel Residences	477,855,434	640,187,909	131,635,834	771,823,742	0	1,249,679,176	**22,643,092,500**
Restaurant	4,468,509	0	0	0	0	4,468,509	**218,956,960**
Office Buildings	278,528,076	1,637,340,982	355,250,695	1,992,591,677	0	2,271,119,753	**11,752,527,536**
Border and Customs Control Points	306,794	0	0	0	0	306,794	**15,032,929**
Bus Terminals	287,576	0	0	0	0	287,576	**8,339,690**
Theatre Halls	137,631	683,675	143,462	827,137	0	964,768	**5,367,831**
Clinics and Community Health Facilities	44,310,445	127,017,779	29,207,331	156,225,110	0	200,535,555	**2,014,986,674**
Community Centres and Social Halls	34,496,264	193,719,640	44,150,130	237,869,770	0	272,366,034	**1,446,114,591**
Court Houses	14,256	0	0	0	0	14,256	**698,531**
Fire Stations	0	0	0	0	0	0	**0**
Hospitals and Ambulance Stations	95,260,250	410,795,227	75,201,852	485,997,079	0	581,257,329	**4,181,755,181**
Laboratories	7,985,863	12,232,056	2,258,634	14,490,690	0	22,476,553	**376,816,576**
Day Care Centre	33,914	180,495	41,642	222,137	0	256,051	**1,439,634**
Destitute Homes	12,125,649	64,404,906	14,785,100	79,190,005	0	91,315,654	**514,966,780**
Health Centres	5,092,668	4,708,295	1,227,596	5,935,892	0	11,028,560	**243,604,835**
Homes of Aged	13,004	147,494	29,646	177,140	0	190,144	**460,045**
Libraries	678,123	1,675,686	522,993	2,198,679	0	2,876,802	**31,029,330**
Markets	2,364,495	16,948,497	4,057,045	21,005,542	0	23,370,037	**94,854,709**
Slaughter House	519,050	2,584,396	593,336	3,177,732	0	3,696,782	**22,255,734**
Stadiums	388,977	2,147,613	493,058	2,640,671	0	3,029,648	**16,419,186**
Mortuaries	1,808,320	8,720,302	1,749,826	10,470,128	0	12,278,448	**67,881,346**
Cemeteries	1,704	0	0		0	1,704	**83,474**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Greenhouses	20,509,976	0	0	0	0	20,509,976	**333,770,620**
Public Parking	254,529	951,000	104,000	1,055,000	0	1,309,529	**6,767,603**
Police Stations	190,569	416,955	98,853	515,808	0	706,377	**8,822,089**
Research Facilities	5,189,239	14,078,179	2,893,734	16,971,913	0	22,161,152	**229,223,675**
Taxi Ranks	0	0	0	0	0	0	**0**
Concrete Layer	189,796,465	0	0	0	0	189,796,465	**2,789,747,803**
Universities	20,049,965	79,687,818	10,650,375	90,338,193	0	110,388,158	**581,245,331**
Colleges	63,087,343	159,916,536	60,001,747	219,918,284	0	283,005,627	**2,002,071,376**
Workshop	801,954	74,648	7,217	81,865	0	883,819	**23,174,809**
Schools	896,293,755	4,724,334,587	1,092,482,319	5,816,816,906	0	6,713,110,661	**35,299,689,466**
Toilets	5,731,522	4,253,164	157,077	4,410,241	0	10,141,763	**133,146,282**
Warehouses and Storage Facilities	55,402,030	58,515,242	6,004,571	64,519,813	0	119,921,843	**1,447,293,863**
Other industrial structures	0	0	0	0	0	0	**0**
SUB-TOTAL	**2,273,581,232**	**8,377,519,731**	**1,872,207,953**	**10,249,727,683**	**0**	**12,523,308,915**	**88,691,627,744**
	2,273,581,232	**0**					
OFFICE EQUIPMENT, FURNITURE AND FITTINGS							
Domestic and Hostel Furniture	16,209,248	5,526,347	(2,375,411)	3,150,936	0	19,360,184	**94,104,551**
Office Furniture	161,789,467	276,686,891	(113,171,525)	163,515,366	0	325,304,833	**1,687,290,164**
Advertising Boards	0	0	0	0	0	0	**0**
Office Equipment	160,274,045	238,788,486	(106,956,146)	131,832,340	0	292,106,385	**511,120,965**
Air condition Fixed	16,069,092	18,485,816	(8,697,549)	9,788,267	0	25,857,359	**53,769,923**
Furniture and Fittings	0	0	0	0	0	0	**0**
Cutlery and Cockery	55,359	113,017	(57,125)	55,892	0	111,251	**165,542**
Fabrics & Soft Furnishing	70,824	122,261	(56,331)	65,931	0	136,755	**189,751**
Sculptures, Paintings & Ornaments	27,918	46,016	(22,819)	23,197	0	51,115	**63,764**
SUB-TOTAL	**354,495,953**	**539,768,834**	**(231,336,906)**	**308,431,929**	**0**	**662,927,882**	**2,346,704,660**
ICT EQUIPMENT							
Computers	661,765,136	552,450,247	(290,712,761)	261,737,486		923,502,622	**2,243,052,648**
Printers	4,133,985	6,849,870	0	6,849,870		10,983,855	**9,686,068**
Telephones	250,669	297,916	0	297,916		548,585	**203,423**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
External Storage Device	213,960	212,867	0	212,867		426,827	**215,054**
Internet Connectivity Equipment	48,936	3,928,253	(2,603,474)	1,324,779		1,373,715	**14,036,520**
SUB-TOTAL	**666,412,686**	**563,739,153**	**(293,316,235)**	**270,422,918**	**0**	**936,835,604**	**2,267,193,713**
OTHER MACHINERY AND EQUIPMENT							
Plant and Machinery	234,151,685	241,249,838	(80,752,965)	160,496,873	0	394,648,558	**889,465,276**
Communication Equipment	221,555,566	0	0	0	0	221,555,566	**443,111,133**
Electric Wire & Power Distribution Equipment	9,746,331	0	9,660,972	9,660,972	0	19,407,303	**502,098,404**
Electricity Meters	18,900	33,472	(14,705)	18,767	0	37,667	**56,833**
Elevator Systems	226,106	226,106	(91,194)	134,912	0	361,018	**307,102**
Farm / Agricultural Equipment	18,285,946	43,824,213	(13,912,562)	29,911,651	0	48,197,597	**79,061,344**
Fire Fighting Equipment	180,406	290,123	(147,440)	142,683	0	323,089	**419,595**
Fuel Tanks	183,059	241,456	(74,953)	166,503	0	349,562	**931,854**
Gardening Equipment	93,814	176,139	(70,117)	106,022	0	199,836	**334,031**
Generators	4,417,827	7,895,647	(3,416,730)	4,478,918	0	8,896,745	**13,656,514**
Irrigation Equipment	19,478,220	150,045	(52,155)	97,890	0	19,576,110	**95,864,679**
Kitchen Appliances	250,588	438,719	(197,580)	241,139	0	491,727	**702,461**
Laboratory Equipment -Agriculture	91,949	142,869	(77,291)	65,578	0	157,527	**172,686**
Laboratory Equipment-Medical Testing	17,310,063	13,596,374	(6,168,525)	7,427,849	0	24,737,912	**61,482,188**
Laboratory Equipment-Water Treatment	10,190,464	1,471,933	(658,340)	813,593	0	11,004,057	**36,988,738**
Machines for Mining & Quary	438,782	807,316	(332,699)	474,616	0	913,398	**1,476,497**
Other Agricultural Structure	10,091,740	78,453,881	12,015,664	90,469,546	0	100,561,286	**1,001,270,868**
Machines for Textiles Production	76,641	166,379	(51,356)	115,024	0	191,665	**377,964**
Medical / Health Equipment	40,986,816	23,785,129	(13,431,265)	10,353,864	0	51,340,680	**153,593,398**
Medical and Allied Equipment	863,539	764,416	(417,597)	346,819	0	1,210,358	**3,107,337**
Music Instruments	1,230,148	306,155	(175,041)	131,113	0	1,361,261	**2,329,182**
Photographic Equipment	733,974	2,103,778	(866,420)	1,237,358	0	1,971,332	**230,591**
Networking and ICT Equipment	108,357,185	205,790,304	(74,688,779)	131,101,525	0	239,458,710	**927,132,986**
Sports Equipment	114,184	199,829	(100,758)	99,071	0	213,255	**2,158,878**
Security Equipment	77,268,032	131,186,955	(63,209,483)	67,977,471	0	145,245,503	**1,489,425,997**
Water Pumps	87,160	146,723	(64,524)	82,199	0	169,359	**340,604**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Water Tanks	890,596	1,123,161	(460,016)	663,144	0	1,553,740	**4,680,434**
Other Asset	10,793,617	26,268,573	(6,002,150)	20,266,423	0	31,060,040	**76,876,128**
Electrical Equipment	158,961	13,897,122	(6,139,987)	7,757,135	0	7,916,096	**32,722,211**
Housing Equipment	3,216,114	5,709,012	(2,502,327)	3,206,685	0	6,422,799	**24,421,462**
Irrigation Systems	1,919,595	77,558,345	(2,154,002)	75,404,343	0	77,323,938	**307,544,437**
SUB-TOTAL	**793,408,008**	**878,004,012**	**(254,554,325)**	**623,449,686**	**0**	**1,416,857,694**	**6,152,341,812**
OIL RIGS							
Oil Rigs & Structures	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS							
Military Vehicles	0	0	0	0	0	0	**0**
Submarines	0	0	0	0	0	0	**0**
War Ships	0	0	0	0	0	0	**0**
Military Aircraft	0	0	0	0	0	0	**0**
Military Equipment - Tanks	0	0	0	0	0	0	**0**
Military Equipment - Missile Carriers	0	0	0	0	0	0	**0**
Military Equipment - Launchers	0	0	0	0	0	0	**0**
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	**0**
Weapons	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**		**0**
LIBRARY BOOKS							
Learning and Training Support	0	0	0	0	0	0	**0**
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**		**0**
HERITAGE AND CULTURAL ASSET							
National Parks	0	0	0	0	0	0	**0**
Museums	573,642	0	0	0	0	573,642	**10,899,193**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Works of Art	7,828	12,252	(879)	11,373	0	19,201	**137,362**
Cultural collections	0	0	0	0	0	0	**0**
National Monuments	0	0	0	0	0	0	**0**
SUB-TOTAL	**581,470**	**12,252**	**(879)**	**11,373**	**0**	**592,843**	**11,036,555**
INFRASTRUCTURE ASSETS							
Electricity Generation and Supply	808,744,773	143,139,089	(74,162,577)	68,976,512	0	877,721,285	**6,789,779,797**
Water Distribution	0	0	0	0	0	0	**0**
Water Meters	248,462	946,192	(38,915)	907,277	0	1,155,739	**3,565,031**
Water Pumping Machines	14,945	84,152	5,840	89,992	0	104,937	**363,313**
Water Purification Plant	14,447,092	40,290,244	(1,621,494)	38,668,750	0	53,115,842	**235,825,999**
Metalwork - Steel Chairs	0	0	0	0	0	0	**0**
Dams	16,031,049	454,056	(213,416)	240,640	0	16,271,689	**593,370,246**
Harbour and Landing Sites	1,034,789	71,448	10,384	81,832	0	1,116,621	**50,622,818**
Agriculture Facilities	25,411,057	52,079,122	9,528,432	61,607,555	0	87,018,612	**929,423,662**
Landscaping And Gardening	2,761,160	9,748,633	(4,526,993)	5,221,640	0	7,982,800	**5,823,000**
Perimeter Protection	6,351	0	0	0	0	6,351	**120,662**
Perimeter Wall / Fence	4,541,047	375,444	21,499	396,943	0	4,937,990	**131,293,425**
Power-Lines	0	0	0	0	0	0	**0**
Railways	1,987,031	392,514,617	62,966,623	455,481,240	0	457,468,271	**481,276,235**
Runway Base	522,486	74,340	(16,684)	57,656	0	580,142	**4,644,717**
Sea wall	26,992,709	46,567,577	(1,311,571)	45,256,006	0	72,248,715	**229,468,511**
Metalwork- Ladders	0	0	0	0	0	0	**0**
Metalwork- Handrails	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	**0**
Metalwork- Pump stations	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	67,737	535,934	(15,205)	520,729	0	588,466	**2,121,006**
Gravel Surface	24,048,859	0	0	0	0	24,048,859	**844,340,045**
Pavements	11,646,201	41,052	2,505	43,557	0	11,689,758	**570,620,275**
Street Lights	0	0	0	0	0	0	**0**
Traffic Lights	92,919	0	0	0	0	92,919	**836,266**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Traffic Signs	0	0	0	0	0	0	**0**
Bridges - Concrete	498,584	4,183,123	739,598	4,922,721	0	5,421,305	**19,507,902**
Bridges - Steel	0	0	0	0	0	0	**0**
Bridges - Timber	0	0	0	0	0	0	**0**
Weighbridge	0	0	0	0	0	0	**0**
Feeder Roads	27,387,296	172,425,886	(64,113,885)	108,312,000	0	135,699,296	**1,208,261,794**
Highways	87,900,905	500,062,208	90,429,433	590,491,641	0	678,392,546	**4,979,645,224**
Urban Roads	99,318,142	487,204,126	44,394,031	531,598,158	0	630,916,300	**5,530,644,707**
Drains	4,402,339	51,177,422	3,444,585	54,622,007	0	59,024,346	**73,045,812**
Sewerage	1,251,826	6,487,019	69,707	6,556,726	0	7,808,552	**23,487,089**
Solid Waste Disposal	28,672	112,680	2,633	115,313	0	143,985	**572,815**
Airports	0	519,254	(519,254)	0	0	0	**0**
ICT Infrastructure	0	187,989,563	(187,989,563)	0	0	0	**0**
Concrete Lining	0	156,162	(156,162)	0	0	0	**0**
Landfill Site	0	8,390	(8,390)	0	0	0	**0**
Utilities Networks	6,785	52,635	3,212	55,847	0	62,632	**140,924**
SUB-TOTAL	**1,159,393,216**	**2,097,300,368**	**(123,075,627)**	**1,974,224,742**	**0**	**3,133,617,958**	**22,708,801,275**
TRANSPORT EQUIPMENT							
Airplanes	1,570,655	5,340,400	0	5,340,400	0	6,911,055	**24,502,050**
Aircraft Engines	0	0	0	0	0	0	**0**
Bicycle/ Motor Bike	26,345,446	29,571,717	(19,035,517)	10,536,199	0	36,881,645	**42,154,692**
Buses /Motor Vehicle	3,944,523	5,510,651	(3,351,620)	2,159,030	0	6,103,553	**7,253,665**
Pick Ups	0	0	0	0	0	0	**0**
Saloon Cars	1,650,228,219	1,191,015,344	(531,555,423)	659,459,920	0	2,309,688,139	**3,285,091,129**
Station Wagon (SUV)	463,604	575,639	(422,447)	153,192	0	616,796	**310,412**
Tankers	0	0	0	0	0	0	**0**
Towed Roadway Equipment	7,069,433	0	0	0	0	7,069,433	**63,624,896**
Trucks	3,315,390	4,505,452	(2,878,209)	1,627,244	0	4,942,634	**4,906,413**
Utility Vehicles	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Towing Trucks	0	0	0	0	0	0	**0**
Fire Trucks	694,583	1,472,297	(408,881)	1,063,416	0	1,757,999	**4,678,426**
Ambulance	20,625	25,609	(18,794)	6,815	0	27,440	**13,810**
Trailers	10,651	18,373	(7,815)	10,559	0	21,210	**42,698**
Earth Moving Machines	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	**0**
Ships	342,359	591,937	(531)	591,406	0	933,765	**11,048,802**
Trains	8,654,286	14,098,050	949,411	15,047,461	0	23,701,747	**25,974,028**
SUB-TOTAL	**1,702,659,774**	**1,252,725,469**	**(556,729,826)**	**695,995,642**	**0**	**2,398,655,416**	**3,469,601,021**
BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)							
Animals	0	0	0	0	0	0	**0**
Plant	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL - CENTRAL GOVERNMENT	**6,950,532,339**	**13,709,069,819**	**413,194,155**	**14,122,263,973**	**0**	**21,072,796,312**	**163,357,636,296**

NON FINANCIAL ASSETS - LOCAL GOVERNMENT

FIXED ASSETS

LOCAL GOVERNMENT	Current Year Depreciation Expense E GH¢	Acc. Dep As At 31/12/2023 F GH¢	ADJUSTED DEP G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	Total Dep As At 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE As At 31/12/2024 J=D-I GH¢
Land	**0**	0	0	0	0	0	**1,921,126,990**
BUILDINGS AND STRUCTURES							

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Cemeteries	2,389	0	0	0	0	2,389	**0**
Court Houses	65,652	33,708	16,965	50,673	0	116,325	**2,004,163**
Day Care Centre	54,237	10,013	6,261	16,274	0	70,511	**1,681,262**
Destitute Homes	77,793	48,495	29,994	78,489	0	156,282	**2,356,329**
Health Centres	767,469	79,646	47,353	126,999	0	894,468	**23,893,832**
Libraries	262,360	87,100	126,950	214,050	0	476,410	**7,997,488**
Markets	45,649,735	27,649,139	17,794,848	45,443,987	0	91,093,722	**1,383,337,042**
Museums and Art Gallery	0	0	0	0	0	0	**0**
Slaughter House	4,457,517	3,297,315	1,357,693	4,655,008	0	9,112,525	**134,859,849**
Stadiums	65,208	45,185	20,670	65,855	0	131,063	**1,975,090**
Toilets	15,211,440	11,463,620	4,358,752	15,822,372	0	31,033,812	**460,277,135**
Workshop	290,586	162,265	135,550	297,815	0	588,401	**8,797,158**
Foreign Mission Residences	0	0	0	0	0	0	**0**
Embassies	0	0	0	0	0	0	**0**
Hostels	36,030	20,000	12,580	32,580	0	68,610	**1,095,117**
Military Personnel Residences	155	0	0	0	0	155	**4,845**
Presidential Residences	0	0	0	0	0	0	**0**
Personnel Residences	7,481,852	2,627,480	5,234,692	7,862,172	0	15,344,024	**226,310,661**
Prisons and Rehabilitation Facilities	203,691	104,290	109,756	214,046	0	417,737	**6,161,250**
Office Buildings	14,895,412	8,418,743	4,165,762	12,584,505	0	27,479,917	**453,623,719**
Border and Customs Control Points	35,442	38,045	(801)	37,244	0	72,686	**1,072,063**
Bus Terminals	167,574	4,745,445	(4,569,353)	176,092	0	343,666	**5,068,761**
Theatre Halls	0	0	0	0	0	0	**0**
Clinics and Community Health Facilities	25,577,240	90,884	26,240,303	26,331,187	0	51,908,427	**774,205,228**
Community Centres and Social Halls	3,863,011,327	3,219,445,088	839,312,079	4,058,757,167	0	7,921,768,494	**116,848,785,446**
Driver and Vehicle Testing Centres	0	0	0	0	0	0	**0**
Fire Stations	0	0	0	0	0	0	**0**
Hospitals and Ambulance Stations	170,685	47,694	29,680	77,374	0	248,059	**5,264,856**
Laboratories	66,865	77,308	(7,044)	70,264	0	137,129	**2,022,527**
Mortuaries	0	0	0	0	0	0	**0**
Public Parking	6,947,428	4,711,448	2,169,125	6,880,573	0	13,828,001	**210,565,447**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Police Stations	1,150,881	749,605	275,606	1,025,211	0	2,176,092	**34,995,964**
Research Facilities	299,087	216,825	92,555	309,380	0	608,467	**9,051,678**
Taxi Ranks	266,661	192,264	87,952	280,216	0	546,877	**8,065,935**
Universities	0	0	0	0	0	0	**0**
Colleges	0	0	0	0	0	0	**0**
Schools	29,379,680	20,320,419	8,904,931	29,225,350	0	58,605,030	**890,322,800**
Warehouses and Storage Facilities	27,689,654	26,901,590	2,147,195	29,048,785	0	56,738,439	**837,603,611**
Other industrial structures	1,194	831	424	1,255	0	2,449	**36,117**
SUB-TOTAL	**4,044,285,244**	**3,331,584,445**	**908,100,478**	**4,239,684,923**	**0**	**8,283,970,167**	**122,341,510,151**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS							
Domestic & Hostel Furniture	31,075	264,901	(232,246)	32,655	0	63,730	**939,966**
Fabrics & Soft Furnishing	32,872	210,737	(176,194)	34,543	0	67,415	**994,316**
Office Equipment	911,227	4,366,590	(3,814,169)	552,421	0	1,463,648	**27,967,871**
Office Furniture	3,158,650	14,586,497	(12,602,958)	1,983,539	0	5,142,189	**96,878,349**
Advertising Boards	0	0	0	0	0	0	**0**
Air conditioners	243,685	1,814,916	(1,592,304)	222,612	0	466,297	**7,404,417**
Cuttlery & Crockery	1,247	11,096	(9,786)	1,310	0	2,557	**37,709**
Sculptures, Paintings & Ornaments	169	1,489	(1,312)	177	0	346	**5,102**
SUB-TOTAL	**4,378,925**	**21,256,226**	**(18,428,969)**	**2,827,257**	**0**	**7,206,182**	**134,227,729**
ICT EQUIPMENT							
External Storage Devices	2,483	21,719	(19,110)	2,609	0	5,092	**75,112**
Computers	492,356	2,978,789	(2,603,487)	375,302	0	867,658	**15,034,838**
Laptops	290,872	2,270,600	(1,964,942)	305,658	0	596,530	**8,798,298**
Telephones	7,448	61,211	(53,385)	7,826	0	15,274	**225,280**
Other ICT Equipment	29,165	179,154	(148,507)	30,647	0	59,812	**882,177**
Phone Handsets	736	6,058	(5,284)	774	0	1,510	**22,274**
Printers	7,753	57,755	(49,608)	8,147	0	15,900	**234,505**
SUB-TOTAL	**830,813**	**5,575,286**	**(4,844,323)**	**730,963**	**0**	**1,561,776**	**25,272,484**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
OTHER MACHINERY AND EQUIPMENT							
Communication Equipment	317,202	394,752	(64,107)	330,645	0	647,847	**9,597,402**
Domestic Equipment	360,243	322,730	(181,628)	141,102	0	501,345	**11,134,049**
Electric Wire & Power Distribution Equipment	557,509	565,235	20,613	585,848	0	1,143,357	**16,863,497**
Electrical Equipment	638,251	998,521	(546,877)	451,644	0	1,089,895	**19,524,840**
Electricity Meters	798,712	959,237	(119,925)	839,312	0	1,638,024	**24,159,393**
Networking and ICT Equipments	81,152	0	0	0	0	81,152	**2,539,961**
Sports Equipment	0	0	0	0	0	0	**0**
Elevator Systems	368	991	(604)	387	0	755	**11,139**
Farm/Agricultural Equipment	916,473	1,639,517	(697,079)	942,438	0	1,858,911	**27,742,060**
Fire Fighting Equipment	5,771	13,690	(7,626)	6,064	0	11,835	**174,558**
Fuel Tanks	0	0	0	0	0	0	**0**
Gardening Equipment	61,632	28,400	14,403	42,803	0	104,435	**1,886,193**
Generators	5,922,470	569,796	5,653,727	6,223,523	0	12,145,993	**179,142,561**
Green Houses	0	0	0	0	0	0	**0**
Irrigation Equipment	70,629	16,411	3,050	19,461	0	90,090	**2,191,150**
Kitchen Appliances	83,222	219,552	(132,100)	87,452	0	170,674	**2,517,292**
Laboratory Equipment	22,337	46,898	(26,673)	20,225	0	42,562	**678,911**
Machines for Mining & Quary	385,388	1,525,041	(1,120,063)	404,978	0	790,366	**11,657,187**
Machines for Textiles Production	316	708	(376)	332	0	648	**9,561**
Medical and Allied Equipment	0	0	0	0	0	0	**0**
Medical/Health Equipment	59,120	57,566	(17,831)	39,735	0	98,855	**1,810,643**
Music Equipment	6,313	13,929	(7,583)	6,346	0	12,659	**191,232**
Photographic Equipment	36,432	72,565	(35,287)	37,278	0	73,710	**1,102,999**
Security Equipment	59,408	41,422	(17,936)	23,486	0	82,894	**1,835,927**
Water Pumps	751,525	410,649	379,078	789,727	0	1,541,252	**22,732,088**
Water Tanks	44,749	67,663	(30,821)	36,842	0	81,591	**1,363,742**
SUB-TOTAL	**11,179,222**	**7,965,273**	**3,064,355**	**11,029,628**	**0**	**22,208,850**	**338,866,387**
OIL RIGS							
Oil Rigs & Structures	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS							
Military Vehicles	0	0	0	0	0	0	**0**
Submarines	0	0	0	0	0	0	**0**
War Ships	0	0	0	0	0	0	**0**
Military Aircraft	0	0	0	0	0	0	**0**
Military Equipment - Tanks	0	0	0	0	0	0	**0**
Military Equipment - Missile Carriers	0	0	0	0	0	0	**0**
Military Equipment - Launchers	0	0	0	0	0	0	**0**
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	**0**
Weapons	0	0	0	0	0	0	**0**
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
LIBRARY BOOKS							
Learning and Training Support	0	0	0	0	0	0	
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET							
National Parks	0	0	0	0	0	0	**0**
Museums	0	0	0	0	0	0	**0**
Works of Art	126,975	104,049	22,926	126,975	0	253,950	**3,648,804**
Cultural collections	46,585	29,810	16,775	46,585	0	93,170	**1,338,688**
National Monuments	0	0	0	0	0	0	**0**
SUB-TOTAL	**173,560**	**133,859**	**39,701**	**173,560**	**0**	**347,120**	**4,987,492**
INFRASTRUCTURE ASSETS							
Concrete Lining	44,886	70,898	(23,729)	47,169	0	92,055	**1,357,752**
Containers / Bins	76,120	5,514	74,477	79,991	0	156,111	**2,302,512**
Dams	354,955,442	1,018,169,789	(645,163,093)	373,006,696	0	727,962,138	**10,736,912,034**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Drainage	0	565,425	(565,425)	0	0	0	**0**
Earthworks and Concrete Culverts	857,906	1,884,509	(982,974)	901,535	0	1,759,441	**25,950,470**
Landfill Site	188,758	262,163	(70,211)	191,952	0	380,710	**5,716,079**
Landscaping And Gardening	96,963	177,209	(151,630)	25,579	0	122,542	**3,009,300**
Perimeter Protection	0	0	0	0	0	0	**0**
Perimeter Protection / Fence	86,885	163,250	(71,946)	91,304	0	178,189	**2,628,159**
Perimeter Wall / Fence	33,281	56,167	(22,675)	33,492	0	66,773	**1,008,178**
Power Lines - Low Votage	61,392	341,763	(277,249)	64,514	0	125,906	**1,857,026**
Power Lines- High Voltage	4,952	16,120	(10,916)	5,204	0	10,156	**149,796**
Reservoirs	150,209	372,042	(214,194)	157,848	0	308,057	**4,543,609**
Road Signals	358,127	771,757	(536,083)	235,674	0	593,801	**10,973,529**
Runway Surface	5,892	22,560	(16,628)	5,932	0	11,824	**178,496**
Sewage Pipes	5,301	0	0	0	0	5,301	**165,931**
Sewers	249,764	355,659	(117,079)	238,580	0	488,344	**7,578,905**
Taxiways	20,679	74,339	(52,609)	21,730	0	42,409	**625,502**
Transfer Stations and Processing Facilities	156,795	150,783	13,985	164,768	0	321,563	**4,742,819**
Transformers - Low Voltage	15,001	74,845	(59,081)	15,764	0	30,765	**453,763**
Transformers- High Voltage	99,495	550,377	(445,822)	104,555	0	204,050	**3,009,589**
Underground Pipes	4,086	7,349	(3,055)	4,294	0	8,380	**123,600**
Utilities Networks	1,569	4,656	(3,008)	1,648	0	3,217	**47,447**
Waste water treatment	87,911	128,400	(36,018)	92,382	0	180,293	**2,659,194**
Water Canals	235,956	263,977	(16,021)	247,956	0	483,912	**7,137,356**
Electricity Generation and Supply	311,630	0	0	0	0	311,630	**9,753,849**
Water Distribution	0	0	0	0	0	0	**0**
Water Meters	62,519	111,852	(46,153)	65,699	0	128,218	**1,891,122**
Water Pumping Machines	2,610,912	3,226,781	(1,665,924)	1,560,857	0	4,171,769	**80,159,308**
Water Purification Plant	303,115	929,185	(610,655)	318,530	0	621,645	**9,168,809**
Metalwork - Steel Chairs	1,418	7,203	(5,713)	1,490	0	2,908	**42,895**
Metalwork- Ladders	349	556	(189)	367	0	716	**10,564**
Metalwork- Handrails	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Metalwork- Pump stations	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	18,519,282	21,782,988	(2,321,908)	19,461,080	0	37,980,362	**560,182,706**
Concrete Layer	135,045	730,334	(588,422)	141,912	0	276,957	**4,084,915**
Gravel Surface	1,036,546	1,838,235	(748,976)	1,089,259	0	2,125,805	**31,354,072**
Pavements	1,132,681	1,816,456	(626,172)	1,190,284	0	2,322,965	**34,262,051**
Street Lights	0	0	0	0	0	0	**0**
Traffic Lights	44,675	169,741	(122,794)	46,947	0	91,622	**1,351,353**
Traffic Signs	4,893	42,474	(37,332)	5,142	0	10,035	**148,004**
Bridges - Concrete	986,928	286,914	545,095	832,009	0	1,818,937	**30,058,312**
Bridges - Steel	37,656	107,192	(67,621)	39,571	0	77,227	**1,139,036**
Bridges - Timber	8,158	36,439	(27,866)	8,573	0	16,731	**246,775**
Weighbridge	0	0	0	0	0	0	**0**
Feeder Roads	1,281,234	499,279	(358,966)	140,313	0	1,421,547	**39,961,623**
Highways	362,003	58,543	17,981	76,524	0	438,527	**11,253,968**
Urban Roads	3,746,948	383,447	(106,853)	276,594	0	4,023,542	**117,000,919**
Railways	0	0	0	0	0	0	**0**
Drains	2,317,080	0	359,551	359,551	0	2,676,631	**72,163,847**
Sewerage	0	0	0	0	0	0	**0**
Solid Waste Disposal	0	0	0	0	0	0	**0**
Airports	0	0	0	0	0	0	**0**
ICT Infrastructure	0	0	0	0	0	0	**0**
SUB-TOTAL	**390,700,442**	**1,056,517,170**	**(655,163,901)**	**401,353,269**	**0**	**792,053,711**	**11,827,365,173**
TRANSPORT EQUIPMENT							
Emergency Vehicles-Fire Engines / Fire Trucks	750	7,405	(6,617)	788	0	1,538	**22,679**
Motor Cycles	15,629	28,597	(26,502)	2,095	0	17,724	**487,076**
Motor Vehicle	74,333,794	66,910,478	(58,790,786)	8,119,692	0	82,453,486	**2,318,437,402**
Motor Vehicles	0	0	0	0	0	0	**0**
Semitrailers	14,230	81,105	(66,151)	14,954	0	29,184	**430,443**
Ships and Vessels	0	0	0	0	0	0	**0**
Trucks	1,068,892	8,110,667	(6,987,441)	1,123,226	0	2,192,118	**32,331,787**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Bicycles	105,760	1,250,827	(1,139,691)	111,136	0	216,896	**3,199,025**
Buses	190,744	1,595,202	(1,394,762)	200,440	0	391,184	**5,769,627**
Pick Ups	45,313	431,935	(384,319)	47,616	0	92,929	**1,370,617**
Saloon Cars	0	0	0	0	0	0	**0**
Station Wagon (SUV)	0	0	0	0	0	0	**0**
Tankers	0	0	0	0	0	0	**0**
Towed Roadway Equipment	0	0	0	0	0	0	**0**
Tipper Trucks	0	0	0	0	0	0	**0**
Utility Vehicles	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	**0**
Towing Trucks	0	0	0	0	0	0	**0**
Fire Tender	0	0	0	0	0	0	**0**
Ambulance	0	0	0	0	0	0	**0**
Trailers	58,270	285,184	(223,952)	61,232	0	119,502	**1,762,533**
Earth Moving Machines	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	**0**
Ships	1,849	4,264	(2,321)	1,943	0	3,792	**55,925**
Trains	0	0	0	0	0	0	**0**
SUB-TOTAL	**75,835,231**	**78,705,664**	**(69,022,542)**	**9,683,122**	**0**	**85,518,353**	**2,363,867,114**
BIOLOGICAL ASSETS							
Animals	0	0	0	0	0	0	0
Plant	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL - LOCAL GOVERNMENT	**4,527,383,437**	**4,501,737,923**	**163,744,799**	**4,665,482,722**	**0**	**9,192,866,159**	**138,957,223,520**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
NON FINANCIAL ASSETS - SOE							
FIXED ASSETS							
SOE	**Current Year Depreciation Expense E GH¢**	**Acc. Dep As At 31/12/2023 F GH¢**	**ADJUSTED DEP G GH¢**	**ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢**	**DEPRECIATION ON DISPOSAL GH¢**	**Total Dep As At 31/12/2024 I=(E+H) GH¢**	**NET BOOK VALUE As At 31/12/2024 J=D-I GH¢**
Land	6,536,537	2,460,511	8,308,009	10,768,520	0	17,305,057	**7,284,641,534**
BUILDINGS AND STRUCTURES							
Foreign Mission Residences	0	0	0	0	0	0	0
Embassies	0	0	0	0	0	0	0
Hostels	0	0	0	0	0	0	0
Military Personnel Residences	0	0	0	0	0	0	0
Presidential Residences	0	0	0	0	0	0	0
Personnel Residences	43,960,282	0	876,504,718	876,504,718	0	920,465,000	**247,457,442**
Prisons and Rehabilitation Facilities	0	0	0	0	0	0	0
Office Buildings	1,074,162,521	16,049,268,500	(9,551,312,675)	6,497,955,825	0	7,572,118,347	**34,613,402,774**
Border and Customs Control Points	0	0	0	0	0	0	0
Bus Terminals	0	0	0	0	0	0	0
Theatre Halls	0	0	0	0	0	0	0
Clinics and Community Health Facilities	0	0	0	0	0	0	0
Community Centres and Social Halls	0	0	0	0	0	0	0
Driver and Vehicle Testing Centres	0	0	0	0	0	0	0
Fire Stations	0	0	0	0	0	0	0
Hospitals and Ambulance Stations	0	0	0	0	0	0	0
Laboratories	0	0	0	0	0	0	0
Mortuaries	0	0	0	0	0	0	0
Public Parking	0	0	0	0	0	0	0
Police Stations	0	0	0	0	0	0	0
Research Facilities	0	0	0	0	0	0	**623,787**
Taxi Ranks	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Universities	0	0	0	0	0	0	0
Colleges	0	0	0	0	0	0	0
Schools	0	0	0	0	0	0	0
Warehouses and Storage Facilities	0	0	0	0	0	0	0
Other industrial structures	0	0	0	0	0	0	0
SUB-TOTAL	**1,118,122,803**	**16,049,268,500**	**(8,674,807,957)**	**7,374,460,543**	**0**	**8,492,583,346**	**34,861,484,002**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS							
Domestic & Hostel Furniture	0	0	0	0	0	0	0
Office Furniture	99,305,632	2,115,206,652	(895,555,636)	1,219,651,016	(1,835,795)	1,317,120,853	**1,480,507,679**
Office Equipment	31,184,126	0	326,816,973	326,816,973	0	358,001,099	**29,800,509**
Advertising Boards	0	0	0	0	0	0	**0**
Air conditioners	194,439	0	7,525,010	7,525,010	0	7,719,449	**26,353,793**
Cuttlery & Crockery	0	0	0	0	0	0	**0**
Fabrics & Soft Furnishing	0	0	0	0	0	0	**0**
Sculptures, Paintings & Ornaments	0	0	0	0	0	0	**0**
SUB-TOTAL	**130,684,197**	**2,115,206,652**	**(561,213,652)**	**1,553,993,000**	**(1,835,795)**	**1,682,841,401**	**1,536,661,981**
ICT EQUIPMENT							
Computers	60,920,286	625,375,216	(227,474,413)	397,900,803	(514,414)	458,306,674	**116,616,801**
Printers	0	0	0	0	0	0	**0**
Telephones	0	0	0	0	0	0	**0**
External Storage Device	0	0	0	0	0	0	**0**
Internet Connectivity Equipment	80,126,142	0	592,671,749	592,671,749	0	672,797,891	**672,706,627**
SUB-TOTAL	**141,046,428**	**625,375,216**	**365,197,336**	**990,572,552**	**(514,414)**	**1,131,104,566**	**789,323,427**
OTHER MACHINERY AND EQUIPMENT							
Communication Equipment	0	0	0	0	0	0	0
Domestic Equipment	0	0	0	0	0	0	0
Electric Wire & Power Distribution Equipment	0	0	0	0	0	0	0
Electricity Meters	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Elevator Systems	0	0	0	0	0	0	0
Farm/Agricultural Equipment	0	0	0	0	0	0	0
Fire Fighting Equipment	0	0	0	0	0	0	0
Fuel Tanks	0	0	0	0	0	0	0
Gardening Equipment	0	0	0	0	0	0	0
Generators	867,366,070	17,937,705,820	(9,621,779,804)	8,315,926,016	(10,894,815)	9,172,397,271	**41,383,051,497**
Green Houses	0	0	0	0	0	0	0
Irrigation Equipment	0	0	0	0	0	0	0
Kitchen Appliances	0	0	0	0	0	0	0
Laboratory Equipment	0	0	0	0	0	0	0
Machines for Mining & Quary	0	0	0	0	0	0	0
Machines for Textiles Production	0	0	0	0	0	0	0
Medical/Health Equipment	0	0	0	0	0	0	0
Music Equipment	0	0	0	0	0	0	0
Photographic Equipment	0	0	0	0	0	0	0
Sports Equipment	0	0	0	0	0	0	0
Water Pumps	0	0	0	0	0	0	0
Water Tanks	0	0	0	0	0	0	0
SUB-TOTAL	**867,366,070**	**17,937,705,820**	**(9,621,779,804)**	**8,315,926,016**	**(10,894,815)**	**9,172,397,271**	**41,383,051,497**
OIL RIGS							
Oil Rigs & Structures	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS							
Military Vehicles	0	0	0	0	0	0	0
Submarines	0	0	0	0	0	0	0
War Ships	0	0	0	0	0	0	0
Military Aircraft	0	0	0	0	0	0	0
Military Equipment - Tanks	0	0	0	0	0	0	0
Military Equipment - Missile Carriers	0	0	0	0	0	0	0

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Military Equipment - Launchers	0	0	0	0	0	0	0
Military Equipment - Ballistic Missiles	0	0	0	0	0	0	0
Weapons	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
LIBRARY BOOKS							
Learning and Training Support	0	0	0	0	0	0	0
Library Materials (Curriculum Equipment)	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET							
National Parks	0	0	0	0	0	0	0
Museums	0	0	0	0	0	0	0
Works of Art	0	0	0	0	0	0	0
Cultural collections	0	0	0	0	0	0	0
National Monuments	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INFRASTRUCTURE ASSETS							
Electricity Generation and Supply	0	0	0	0	0	0	0
Water Distribution	3,464,127,764	44,773,006,397	(18,495,198,948)	26,277,807,449	0	29,741,935,213	**95,011,261,870**
Water Meters	0	0	0	0	0	0	**0**
Water Pumping Machines	0	0	0	0	0	0	**0**
Water Purification Plant	0	0	0	0	0	0	**0**
Metalwork - Steel Chairs	0	0	0	0	0	0	**0**
Metalwork- Ladders	0	0	0	0	0	0	**0**
Metalwork- Handrails	0	0	0	0	0	0	**0**
Metalwork- Weirs	0	0	0	0	0	0	**0**
Metalwork- Pump stations	0	0	0	0	0	0	**0**
Asphalt Layer (Tarmac)	0	0	0	0	0	0	**0**
Concrete Layer	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Electrical Networks	743,093,997	0	9,424,227,895	9,424,227,895	0	10,167,321,892	**496,763,862**
Utility Networks	542,850,007	0	9,433,113,678	9,433,113,678	0	9,975,963,685	**16,209,358,801**
Gravel Surface	0	0	0	0	0	0	**0**
Pavements	0	0	0	0	0	0	**0**
Street Lights	0	0	0	0	0	0	**0**
Traffic Lights	0	0	0	0	0	0	**0**
Traffic Signs	0	0	0	0	0	0	**0**
Bridges - Concrete	0	0	0	0	0	0	**0**
Bridges - Steel	0	0	0	0	0	0	**0**
Bridges - Timber	0	0	0	0	0	0	**0**
Weighbridge	0	0	0	0	0	0	**0**
Feeder Roads	0	0	0	0	0	0	**0**
Highways	0	0	0	0	0	0	**0**
Urban Roads	0	0	0	0	0	0	**0**
Railways	0	0	0	0	0	0	**0**
Drains	0	0	0	0	0	0	**0**
Habour and Landing Sites	52,349,170	406,920,556	0	406,920,556	0	459,269,726	**1,290,874,815**
Sewerage	0	0	0	0	0	0	**0**
Solid Waste Disposal	0	0	0	0	0	0	**0**
Airports	0	0	0	0	0	0	**0**
ICT Infrastructure	0	0	0	0	0	0	**0**
SUB-TOTAL	**4,802,420,938**	**45,179,926,953**	**362,142,625**	**45,542,069,579**	**0**	**50,344,490,517**	**113,008,259,348**
TRANSPORT EQUIPMENT							
Aircraft Hull (Body)	34,447,983	0	290,286,664	290,286,664	0	324,734,647	**19,745,184**
Aircraft Engines	0	0	0	0	0	0	**0**
Bicycle	81,863	0	4,331,169	4,331,169	0	4,413,032	**57,003,136**
Buses	0	0	0	0	0	0	**0**
Pick Ups	0	0	0	0	0	0	**0**
Saloon Cars	316,508,787	2,573,457,265	(290,767,418)	2,282,689,847	(15,708,232)	2,583,490,403	**788,995,730**
Station Wagon (SUV)	0	0	0	0	0	0	**0**

7 NON FINANCIAL ASSETS

	Current Year Depreciation Expense E GH¢	ACC. DEP. AS AT 31/12/2023 F GH¢	ADJUSTED DEP. G GH¢	ADJ ACC DEP AS AT 01/01/2024 H=F+G GH¢	DEPRECIATION ON DISPOSAL GH¢	TOTAL DEP. AS AT 31/12/2024 I=(E+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
Tankers	0	0	0	0	0	0	**0**
Towed Roadway Equipment	0	0	0	0	0	0	**0**
Tipper Trucks	0	0	0	0	0	0	**0**
Utility Vehicles	0	0	0	0	0	0	**0**
Water Tanker	0	0	0	0	0	0	**0**
Towing Trucks	0	0	0	0	0	0	**0**
Fire Tender	0	0	0	0	0	0	**0**
Ambulance	0	0	0	0	0	0	**0**
Trailers	0	0	0	0	0	0	**0**
Earth Moving Machines	0	0	0	0	0	0	**0**
Agricultural Equipment	0	0	0	0	0	0	**0**
Canoes/boats	0	0	0	0	0	0	**0**
Ferries	0	0	0	0	0	0	**0**
Pontoons	0	0	0	0	0	0	**0**
Rowboats	0	0	0	0	0	0	**0**
Ships	10,888,824	317,746,866	0	317,746,866	0	328,635,690	**1,491,710,730**
Trains	0	0	0	0	0	0	**0**
SUB-TOTAL	**361,927,457**	**2,891,204,131**	**3,850,416**	**2,895,054,547**	**(15,708,232)**	**3,241,273,772**	**2,357,454,781**
BIOLOGICAL ASSETS							
Animals	0	0	0	0	0	0	0
Plant	0	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	0
TOTAL - SOE	**7,428,104,429**	**84,801,147,784**	**(18,118,303,027)**	**66,682,844,757**	**(28,953,256)**	**74,081,995,930**	**201,220,876,570**
GRAND TOTAL	**18,906,020,205**	**103,011,955,526**	**(17,541,364,073)**	**85,470,591,452**	**(28,953,256)**	**104,347,658,402**	**503,535,736,386**

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
BUILDINGS AND STRUCTURES						
WIP - Foreign Mission Residences	6,668,921	(6,668,921)	0	0	0	0
WIP - Embassies	26,487,531	(26,487,531)	0	0	0	0
WIP - Hostels	0	0	0	0	0	0
WIP - Health Centres	79,384,009	(529,235)	78,854,774	7,884,653	0	86,739,426
WIP - Toilets	128,808,887	(197,315)	128,611,573	6,064,121	0	134,675,693
WIP- Recreational Centers	0	0	0	0	0	0
WIP - Consultancy Fees	0	245,198	245,198	0	0	245,198
WIP-Barracks	0	448,499,509	448,499,509	136,957,432	0	585,456,941
WIP-Sports Stadium	47,931,422	19,607,516	67,538,938	320,999,307	0	388,538,245
WIP - Presidential Residences	0	0	0	0	0	0
WIP - Buildings	0	204,052,690	204,052,690	20,000,926,815	0	20,204,979,505
WIP - Prisons and Rehabilitation Facilitie	0	0	0	0	0	0
WIP - Office Buildings	3,605,766,227	(272,066,028)	3,333,700,199	5,876,652,218	0	9,210,352,417
WIP - Border and Customs Control Point:	0	0	0	0	0	0
WIP - Bus Terminals	0	0	0	0	0	0
WIP - Hospitals and Ambulance Stations	0	0	0	0	0	0
WIP - Clinics and Community Health Faci	914,380,013	1,662,881	916,042,894	194,394,358	0	1,110,437,252
WIP - Community Centres and Social Hal	57,510	0	57,510	0	0	57,510
WIP - Bungalows/Flat	0	379,163,561	379,163,561	37,264,630	0	416,428,192
WIP - Slaughter House	0	4,289,515	4,289,515	2,745,000	0	7,034,515
WIP - Hospitals and Ambulance Stations	3,565,063,313	(260,003)	3,564,803,310	406,980,017	0	3,971,783,328
WIP - Destitute Homes	118,426,633	(2,444,806)	115,981,827	0	0	115,981,827
WIP - Markets	321,066,362	(845,116)	320,221,246	535,831,100	0	856,052,346
WIP - Laboratories	0	384,298	384,298	5,000,000	0	5,384,298
WIP - Mortuaries	0	0	0	0	0	0
WIP - Public Parking	4,991,975,263	2,300,000	4,994,275,263	1,805,272	0	4,996,080,535

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - Car/Lorry Park	0	0	0	0	0	0
WIP - Police Stations	951,555	0	951,555	0	0	951,555
WIP-Palace	0	6,464,646	6,464,646	0	0	6,464,646
WIP - Workshop	15,173,870	(14,484,195)	689,675	60,483,603	0	61,173,278
WIP - Police Post	0	0	0	0	0	0
WIP - Day Care Centre	0	17,050	17,050	0	0	17,050
WIP - Schools	2,209,953,775	(67,320,602)	2,142,633,173	8,881,873,838	0	11,024,507,012
WIP - Colleges	0	0	0	0	0	0
WIP - Personnel Residences	1,054,543,070	(1,054,543,070)	0	0	0	0
WIP - Other industrial structures	4,919,011	(4,919,011)	0	0	0	0
SUB-TOTAL	**17,091,557,372**	**(384,078,970)**	**16,707,478,402**	**36,475,862,367**	**0**	**53,183,340,769**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS						
WIP - Domestic & Hostel Furniture	0	0	0	0	0	0
WIP - Office Furniture	0	19,704,202	19,704,202	1,689,990	0	21,394,192
WIP - Advertising Boards	0	0	0	0	0	0
SUB-TOTAL	**0**	**19,704,202**	**19,704,202**	**1,689,990**	**0**	**21,394,192**
OTHER MACHINERY AND EQUIPMENT						
WIP - Communication Equipment	0	0	0	0	0	0
WIP - Electric Wire & Power Distribution	0	0	0	0	0	0
WIP - Electricity Meters	0	0	0	0	0	0
WIP - Elevator Systems	0	0	0	0	0	0
WIP - Irrigation Systems	0	0	0	20,311,000	0	107,420,804
WIP - Fuel Tanks	0	0	0	0	0	0
WIP - Irrigation Equipment	126,557,311	(39,447,506)	87,109,805	1,178,620,166	0	1,178,620,166
WIP - Machines for Mining & Quary	0	0	0	0	0	0
WIP - Machines for Textiles Production	0	0	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - Agricultural Machinery	0	54,303,146	54,303,146	276,404,633	0	330,707,779
WIP - Medical/Health Equipment	0	0	0	0	0	0
WIP - Other Machinery And Equipment	83,975,514	(83,975,514)	0	0	0	0
WIP - Water Pumps	0	0	0	0	0	0
WIP - Water Tanks	0	0	0	0	0	0
SUB-TOTAL	**210,532,824**	**(69,119,873)**	**141,412,951**	**1,475,335,799**	**0**	**1,616,748,750**
OIL RIGS						
WIP - Oil Rigs & Structures	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS						
WIP - Submarines	0	0	0	0	0	0
WIP - War Ships	0	0	0	0	0	0
WIP - Military Aircraft	0	0	0	0	0	0
WIP - Military Equipment - Tanks	0	0	0	0	0	0
WIP - Military Equipment - Missile Carrie	0	0	0	0	0	0
WIP - Military Equipment - Launchers	0	0	0	0	0	0
WIP - Military Equipment - Ballistic Miss	0	0	0	0	0	0
WIP - Weapons	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET						
WIP - National Parks	0	0	0	0	0	0
WIP - Museums	0	0	0	0	0	0
WIP - National Monuments	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
INFRASTRUCTURE ASSETS						
WIP - Electricity Generation and Supply	188,002,944	0	188,002,944	1,509,940,314	0	1,697,943,258
WIP - Water Distribution	1,111,358,718	(104,993)	1,111,253,725	391,185,930	0	1,502,439,655
WIP - Water Systems	0	0	0	0	0	0
WIP - Water Pumping Machines	0	0	0	0	0	0
WIP - Road Signals	0	0	0	0		0
WIP - Metalwork- Pump stations	0	0	0	0	0	0
WIP - Harbour and Landing Sites	466,594,591	698,626	467,293,217	3,780,820	0	471,074,037
WIP - Landscaping And Gardening	135,161,458	(25,312,591)	109,848,868	0	0	109,848,868
WIP - Street Lights	548,650	0	548,650	77,245,132	0	77,793,782
WIP - Bridges - Concrete	362,116,695	0	362,116,695	317,688,975	0	679,805,670
WIP - Roads	0	1,478,443,014	1,478,443,014	242,088,643	0	1,720,531,657
WIP - Traffic Lights	0	0	0	0	0	0
WIP - Sea Wall	869,052,240	(699,000,225)	170,052,015	762,646,027	0	932,698,042
WIP - Traffic Signs	0	0	0	0	0	0
WIP - Utilities Networks	268,928,068	0	268,928,068	821,933,806	0	1,090,861,873
WIP - Bridges - Steel	0	0	0	0	0	0
WIP - Runways	96,976,998	0	96,976,998	113,912,628	0	210,889,625
WIP - Feeder Roads	1,061,035,343	(74,408)	1,060,960,935	21,479,267	0	1,082,440,202
WIP - Sewerage	189,924	0	189,924	0	0	189,924
WIP - Electrical Networks	0	0	0	0	0	0
WIP - Drains	129,068,192	(56,312,563)	72,755,628	99,450,594	0	172,206,222
WIP - Urban Roads	2,556,513,644	(1,478,443,014)	1,078,070,630	2,137,704,146	0	3,215,774,776
WIP - Highways	11,993,467,826	1,488,242	11,994,956,068	817,868,518	0	12,812,824,586
WIP - Railways	1,324,732,857	(787,783,241)	536,949,616	55,559,547	0	592,509,163
WIP - ICT Infrastructure	0	0	0	0	0	0
SUB-TOTAL	**20,563,748,149**	**(1,566,401,153)**	**18,997,346,996**	**7,372,484,346**	**0**	**26,369,831,342**

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
INTANGIBLE FIXED ASSETS						
WIP - Acquired Intangible Asset	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
Central Government Total	**37,865,838,345**	**(1,999,895,794)**	**35,865,942,551**	**45,325,372,501**	**0**	**81,191,315,052**
LOCAL GOVERNMENT						
BUILDINGS AND STRUCTURES						
WIP-Border and Customs Control Points	1,179,841	(1,179,841)	0	0	0	0
WIP-Bus Terminals	53,895,691	(53,895,691)	0	0	0	0
WIP-Clinics	0	0	0	0	0	0
WIP-Clinics and Community Health Faci	37,440,267	4,123,041	41,563,308	13,228,155	0	54,791,463
WIP-Bungalows/Flat	0	0	0	0	0	0
WIP-Community Centres and Social Hall	34,738,063	(34,738,063)	0	0	0	0
WIP-Barracks	0	622,777	622,777	790,275	0	1,413,052
WIP-Destitute Homes	362,366	1,011,322	1,373,688	0	0	1,373,688
WIP-Palace	0	4,741,814	4,741,814	24,468	0	4,766,282
WIP-Home of Aged	171,793	(41,425)	130,368	1,143,873	0	1,274,241
WIP-Fire Stations	0	0	0	0	0	0
WIP-Librairies	0	547,786	547,786	166,075	0	713,861
WIP-Health Centres	22,258,074	(13,986,669)	8,271,405	18,213,772	0	26,485,177
WIP-Hospitals and Ambulance Stations	12,321,705	889,550	13,211,255	9,664,368	0	22,875,623
WIP-Laboratories	452,086	(452,086)	0	0	0	0
WIP-Recreational Park	0	1,520,157	1,520,157	24,507,981	0	26,028,138
WIP-Markets	117,179,632	6,895,472	124,075,104	221,850,763	0	345,925,867
WIP-Recreational Centres	0	24,480,234	24,480,234	1,502,267	0	25,982,501
WIP-Mortuaries	0	0	0	0	0	0
WIP-Office Buildings	291,813,401	(46,038,230)	245,775,171	20,505,272	0	266,280,443

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP-Personnel Residences	62,489,757	(4,531,893)	57,957,864	23,218,106	0	81,175,970
WIP-Police Stations/Post	9,053,235	2,714,886	11,768,121	5,996,234	0	17,764,355
WIP-Cemeteries	0	62,218	62,218	0	0	62,218
WIP-Prisons and Rehabilitation Facilitie	0	0	0	0	0	0
WIP-Public Parking	0	0	0	0	0	0
WIP-Research Facilities	0	0	0	0	0	0
WIP-Schools	116,232,625	21,486,404	137,719,029	91,893,503	0	229,612,532
WIP- Day Care Centre	0	0	0	1,822,551	0	1,822,551
WIP-Slaughter House	1,524,544	13,658,411	15,182,955	5,761,914	0	20,944,869
WIP-Stadiums	11,111,735	(10,488,032)	623,703	5,164,441	0	5,788,144
WIP-Car/Lorry Park	0	26,075,258	26,075,258	18,190,293	0	44,265,551
WIP-Toilets	62,646,077	(36,815,408)	25,830,669	16,032,895	0	41,863,564
WIP-Warehouses and Storage Facilities	2,852,468	(2,852,468)	0	0	0	0
WIP-Workshop	35,711,992	(34,991,340)	720,652	11,366,080	0	12,086,732
SUB-TOTAL	**873,435,352**	**(131,181,816)**	**742,253,536**	**491,043,286**	**0**	**1,233,296,822**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS						
WIP - Domestic & Hostel Furniture	0	0	0	0	0	0
WIP - Furniture and Fittings	0	1,149,774	1,149,774	7,071,237	0	8,221,011
WIP - Advertising Boards	0	0	0	0	0	0
SUB-TOTAL	**0**	**1,149,774**	**1,149,774**	**7,071,237**	**0**	**8,221,011**
OTHER MACHINERY AND EQUIPMENT						
WIP - Communication Equipment	0	0	0	0	0	0
WIP - Electric Wire & Power Distribution	0	0	0	0	0	0
WIP - Electricity Meters	0	0	0	0	0	0
WIP - Elevator Systems	0	0	0	0	0	0
WIP - Other Machinery And Equipment	1,017,280	(1,017,280)	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - Fire Fighting Equipment	0	0	0	0	0	0
WIP - Fuel Tanks	0	0	0	0	0	0
WIP - Irrigation Equipment	7,040	(7,040)	0	0	0	0
WIP - Irrigation Systems	0	0	0	91,194	0	91,194
WIP - Machines for Textiles Production	0	0	0	0	0	0
WIP - Medical/Health Equipment	0	0	0	0	0	0
WIP - Sports Equipment	0	0	0	0	0	0
WIP - Water Pumps	0	0	0	0	0	0
WIP - Water Tanks	0	0	0	0	0	0
SUB-TOTAL	**1,024,320**	**(1,024,320)**	**0**	**91,194**	**0**	**91,194**
OIL RIGS						
WIP - Oil Rigs & Structures	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS						
WIP - Submarines	0	0	0	0	0	0
WIP - War Ships	0	0	0	0	0	0
WIP - Military Aircraft	0	0	0	0	0	0
WIP - Military Equipment - Tanks	0	0	0	0	0	0
WIP - Military Equipment - Missile Carrie	0	0	0	0	0	0
WIP - Military Equipment - Launchers	0	0	0	0	0	0
WIP - Military Equipment - Ballistic Miss	0	0	0	0	0	0
WIP - Weapons	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET						

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - National Parks	0	0	0	0	0	0
WIP - Museums	0	0	0	0	0	0
WIP - National Monuments	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
INFRASTRUCTURE ASSETS						
WIP-Electrical Networks	412,308	1,646,793	2,059,101	14,319,873	0	16,378,974
WIP-Bridges - Concrete	0	5,699,380	5,699,380	14,542,468	0	20,241,848
WIP-Drainage	488,811	41,770,504	42,259,315	71,793,979	0	114,053,294
WIP-Earthworks and Concrete Culverts	0	0	0	0	0	0
WIP-Feeder Roads	28,094,443	(22,866,624)	5,227,819	12,083,403	0	17,311,222
WIP-Gravel Surface	0	0	0	0	0	0
WIP-Landscaping And Gardening	19,074	17,500	36,574	962,218	0	998,792
WIP-Highways	0	11,403,059	11,403,059	1,321,580	0	12,724,639
WIP-Roads	0	29,020,701	29,020,701	71,068,984	0	100,089,685
WIP-Sewers	96,466	298,516	394,982	597,446	0	992,428
WIP-Street Lights	922,481	(922,481)	0	0	0	0
WIP-Urban Roads	22,322,695	1,646,462	23,969,157	203,652,724	0	227,621,881
WIP-Water Distribution	10,633,819	(10,633,819)	0	0	0	0
WIP-Water Systems	0	5,820,617	5,820,617	14,947,723	0	20,768,340
WIP - Railway Lines	0	3,131,646	3,131,646	2,014,133	0	5,145,779
WIP - Road Signals	0	891,202	891,202	8,279,984	0	9,171,186
SUB-TOTAL	**62,990,097**	**66,923,456**	**129,913,553**	**415,584,515**	**0**	**545,498,068**
INTANGIBLE FIXED ASSETS						
WIP - Acquired Intangible Asset	0	0	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
Local Government Total	**937,449,769**	**(64,132,906)**	**873,316,863**	**913,790,232**	**0**	**1,787,107,095**
STATE-OWNED-ENTERPRISE						
BUILDINGS AND STRUCTURES						
WIP - Office Building	1,871,513,705	2,790,561,599	4,662,075,304	452,305,244	1,309,622,132	3,804,758,416
WIP - Bungalows/Flats	0	459,169,852	459,169,852	261,708,472	0	720,878,324
WIP - Warehouse / Stores	0	0	0	0	0	0
WIP - Workshop	0	0	0	0	0	0
WIP - Agricultural Building	0	0	0	0	0	0
WIP - Others	0	0	0	0	0	0
SUB-TOTAL	**1,871,513,705**	**3,249,731,451**	**5,121,245,156**	**714,013,716**	**1,309,622,132**	**4,525,636,740**
OFFICE EQUIPMENT, FURNITURE AND FITTINGS						
WIP - Domestic & Hostel Furniture	0	0	0	0	0	0
WIP - Office Furniture	0	160,583,382	160,583,382	692,052,239	691,821,478	160,814,143
WIP - Advertising Boards	0	0	0	0	0	0
SUB-TOTAL	**0**	**160,583,382**	**160,583,382**	**692,052,239**	**691,821,478**	**160,814,143**
OTHER MACHINERY AND EQUIPMENT						
WIP - Ships and Vessels	0	25,110,000	25,110,000	0	25,110,000	0
WIP - Furniture and Fittings	0	0	0	0	0	0
WIP - Electric Wire & Power Distribution	0	0	0	0	0	0
WIP - Electricity Meters	0	0	0	0	0	0
WIP - Elevator Systems	0	0	0	0	0	0
WIP - Fire Fighting Equipment	0	0	0	0	0	0
WIP - Other Machinery And Equipment	158,075,000	(158,075,000)	0	0	0	0
WIP - Fuel Tanks	0	0	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - Irrigation Equipment	0	0	0	0	0	0
WIP - Machines for Mining & Quary	0	0	0	0	0	0
WIP - Machines for Textiles Production	0	0	0	0	0	0
WIP - Medical/Health Equipment	0	0	0	0	0	0
WIP - Sports Equipment	0	0	0	0	0	0
WIP - Water Pumps	0	0	0	0	0	0
WIP - Water Tanks	0	0	0	0	0	0
SUB-TOTAL	**158,075,000**	**(132,965,000)**	**25,110,000**	**0**	**25,110,000**	**0**
OIL RIGS						
WIP - Oil Rigs & Structures	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
MILITARY ASSET, WEAPONS SYSTEMS						
WIP - Submarines	0	0	0	0	0	0
WIP - War Ships	0	0	0	0	0	0
WIP - Military Aircraft	0	0	0	0	0	0
WIP - Military Equipment - Tanks	0	0	0	0	0	0
WIP - Military Equipment - Missile Carrie	0	0	0	0	0	0
WIP - Military Equipment - Launchers	0	0	0	0	0	0
WIP - Military Equipment - Ballistic Miss	0	0	0	0	0	0
WIP - Weapons	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
HERITAGE AND CULTURAL ASSET						
WIP - National Parks	0	0	0	0	0	0
WIP - Museums	0	0	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
WIP - National Monuments	0	0	0	0	0	0
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
INFRASTRUCTURE ASSETS						
WIP - Electricity Generation and Supply	22,712,621,724	(22,170,153,002)	542,468,722	179,677,178	0	722,145,900
WIP - Water Systems	0	16,887,039,777	16,887,039,777	10,017,537,630	6,662,433,339.01	20,242,144,068
WIP - Water Pumping Machines	0	0	0	0	0	0
WIP - Water Purification Plant	0	0	0	0	0	0
WIP - Metalwork- Pump stations	0	0	0	0	0	0
WIP - Street Lights	0	0	0	0	0	0
WIP - Traffic Lights	0	0	0	0	0	0
WIP - Traffic Signs	0	0	0	0	0	0
WIP - Bridges - Concrete	0	0	0	0	0	0
WIP - Bridges - Steel	0	0	0	0	0	0
WIP - Bridges - Timber	0	0	0	0	0	0
WIP - Weighbridge	0	0	0	0	0	0
WIP - Feeder Roads	0	0	0	0	0	0
WIP - Highways	0	0	0	0	0	0
WIP - Urban Roads	0	0	0	0	0	0
WIP - Railways	0	0	0	0	0	0
WIP - Drains	0	0	0	0	0	0
WIP - Sewerage	0	0	0	0	0	0
WIP - Airports	0	0	0	0	0	0
WIP - ICT Infrastructure	0	0	0	0	0	0
SUB-TOTAL	**22,712,621,724**	**(5,283,113,225)**	**17,429,508,499**	**10,197,214,808**	**6,662,433,339**	**20,964,289,968**
INTANGIBLE FIXED ASSETS						
WIP - Acquired Intangible Asset	0	0	0	0	0	0

8 Work-In-Progress

CENTRAL GOVERNMENT	WIP AS AT 31/12/2023 GH¢	PRIOR PERIOD ADJUSTMENT GH¢	COST AS AT 01/01/2024 GH¢	ADDITIONS FOR THE PERIOD GH¢	COMPLETED WIP GH¢	WIP AS AT 31/12/2024 GH¢
SUB-TOTAL	**0**	**0**	**0**	**0**	**0**	0
SOE Total	**24,742,210,429**	**(2,005,763,392)**	**22,736,447,037**	**11,603,280,763**	**8,688,986,949**	**25,650,740,851**
TOTAL GRAND TOTAL	**63,545,498,543**	**(4,069,792,092)**	**59,475,706,451**	**57,842,443,496**	**8,688,986,949**	**108,629,162,998**

9 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 I GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢	DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
CENTRAL GOVERNMENT						
INTERNALLY GENERATED						
Computer Software	0	0	0	0	0	0
Patents	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**
ACQUIRED INTANGIBLE						
Goodwill	0	0	0	0	0	0
Patents	0	0	0	0	0	0
Franchises	0	0	0	0	0	0
Computer Software	500,264,137	70,649,546	570,913,683	697,004,680	0	1,267,918,363
Trademarks	0	0	0	0	0	0
Copyrights	2,923,475,950	(130,020)	2,923,345,930	8,264,176	0	2,931,610,106
Sub-Total	**3,423,740,087**	**70,519,526**	**3,494,259,613**	**705,268,856**	**0**	**4,199,528,469**
CENTRAL GOVERNMENT TOTAL	**3,423,740,087**	**70,519,526**	**3,494,259,613**	**705,268,856**	**0**	**4,199,528,469**

LOCAL GOVERNMENT	COST AS AT 31/12/2023 I GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢	DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
INTERNALLY GENERATED						
Computer Software	0	0	0	0	0	0
Patents	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**
ACQUIRED INTANGIBLE						
Goodwill	0	0	0	0	0	0
Computer Software	1,824,230	(287,153)	1,537,077	372,568	0	1,909,645
Patents	0	0	0	0	0	0
Franchises	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0
Sub-Total	**1,824,230**	**(287,153)**	**1,537,077**	**372,568**	**0**	**1,909,645**
LOCAL GOVERNMENT TOTAL	**1,824,230**	**(287,153)**	**1,537,077**	**372,568**	**0**	**1,909,645**

9 NON FINANCIAL ASSETS

	COST AS AT 31/12/2023 I GH¢	PRIOR PERIOD ADJUSTMENT ii GH¢	COST AS AT 01/01/2024 A=(i+ii) GH¢	ACQUISITIONS AS AT 31/12/2024 B GH¢	DISPOSALS AS AT 31/12/2024 C GH¢	COST AS AT 31/12/2024 D=(A+B-C) GH¢
SOEs &GBEs	**COST AS AT 31/12/2023 I GH¢**	**PRIOR PERIOD ADJUSTMENT ii GH¢**	**COST AS AT 01/01/2024 A=(i+ii) GH¢**	**ACQUISITIONS AS AT 31/12/2024 B GH¢**	**DISPOSALS AS AT 31/12/2024 C GH¢**	**COST AS AT 31/12/2024 D=(A+B-C) GH¢**
INTERNALLY GENERATED						
Computer Software	14,102,150,249	(11,472,687,957)	2,629,462,292	481,779,418	0	3,111,241,710
Patents	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0
Sub-Total	**14,102,150,249**	**(11,472,687,957)**	**2,629,462,292**	**481,779,418**	**0**	**3,111,241,710**
ACQUIRED INTANGIBLE						
Goodwill	0	0	0	30,309	0	30,309
Patents	0	0	0	0	0	0
Franchises	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0
Copyrights	3,725,676,290	13,906,013,044	17,631,689,334	329,059,605	0	17,960,748,939
Sub-Total	**3,725,676,290**	**13,906,013,044**	**17,631,689,334**	**329,089,914**	**0**	**17,960,779,248**
SOE TOTAL	**17,827,826,539**	**2,433,325,087**	**20,261,151,626**	**810,869,332**	**0**	**21,072,020,958**
GRAND TOTAL	**21,253,390,856**	**2,503,557,460**	**23,756,948,316**	**1,516,510,756**	**0**	**25,273,459,072**

9 NON FINANCIAL ASSETS

	ACC. AMOR. AS AT 31/12/2023 E GH¢	ADJUSTED AMOR F GH¢	ADJ ACC AMOR AS AT 01/01/2024 G=E+F GH¢	Current Year Amortisation Expense H GH¢	AMORTISATION ON DISPOSAL GH¢	TOTAL AMOR AS AT 31/12/2024 I=(G+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
CENTRAL GOVERNMENT							
INTERNALLY GENERATED							
Computer Software	0	0	0	0	0	0	0
Patents	0	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0	0
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ACQUIRED INTANGIBLE							
Goodwill	0	0	0	0	0	0	0
Patents	0	0	0	0	0	0	0
Franchises	0	0	0	0	0	0	0
Computer Software	71,207,824	(10,351,274)	81,559,098	181,131,195	0	262,690,293	1,005,228,070
Trademarks	0	0	0	0	0	0	0
Copyrights	418,414,547	793,700	417,620,847	418,801,444	0	836,422,291	2,095,187,815
Sub-Total	**489,622,371**	**(9,557,574)**	**499,179,945**	**599,932,639**	**0**	**1,099,112,584**	**3,100,415,885**
CENTRAL GOVERNMENT TOTAL	**489,622,371**	**(9,557,574)**	**499,179,945**	**599,932,639**	**0**	**1,099,112,584**	**3,100,415,885**

LOCAL GOVERNMENT	ACC. AMOR. AS AT 31/12/2023 E GH¢	ADJUSTED AMOR F GH¢	ADJ ACC AMOR AS AT 01/01/2024 G=E+F GH¢	Current Year Amortisation Expense H GH¢	AMORTISATION ON DISPOSAL GH¢	TOTAL AMOR AS AT 31/12/2024 I=(G+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
INTERNALLY GENERATED							
Computer Software	0	0	0	0	0	0	0
Patents	0	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0	0
Sub-Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ACQUIRED INTANGIBLE							
Goodwill	0	0	0	0	0	0	0
Computer Software	349,137	(105,669)	454,806	274,161	0	728,967	1,180,678
Patents	0	0	0	0	0	0	0
Franchises	0	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0	0
Sub-Total	**349,137**	**(105,669)**	**454,806**	**274,161**	**0**	**728,967**	**1,180,678**
LOCAL GOVERNMENT TOTAL	**349,137**	**(105,669)**	**454,806**	**274,161**	**0**	**728,967**	**1,180,678**

9 NON FINANCIAL ASSETS

	ACC. AMOR. AS AT 31/12/2023 E GH¢	ADJUSTED AMOR F GH¢	ADJ ACC AMOR AS AT 01/01/2024 G=E+F GH¢	Current Year Amortisation Expense H GH¢	AMORTISATION ON DISPOSAL GH¢	TOTAL AMOR AS AT 31/12/2024 I=(G+H) GH¢	NET BOOK VALUE AS AT 31/12/2024 J=D-I GH¢
SOEs &GBEs							
INTERNALLY GENERATED							
Computer Software	0	(1,430,394,475)	1,430,394,475	197,264,511	0	1,627,658,986	1,483,582,724
Patents	0	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0	0
Copyrights	0	0	0	0	0	0	0
Sub-Total	**0**	**(1,430,394,475)**	**1,430,394,475**	**197,264,511**	**0**	**1,627,658,986**	**1,483,582,724**
ACQUIRED INTANGIBLE							
Goodwill	0	0	0	0	0	0	30,309
Patents	0	0	0	0	0	0	0
Franchises	0	0	0	0	0	0	0
Trademarks	0	0	0	0	0	0	0
Copyrights	0	(7,232,279,965)	7,232,279,965	284,880,309	0	7,517,160,274	10,443,588,665
Sub-Total	**0**	**(7,232,279,965)**	**7,232,279,965**	**284,880,309**	**0**	**7,517,160,274**	**10,443,618,974**
SOE TOTAL	**0**	**(8,662,674,440)**	**8,662,674,440**	**482,144,820**	**0**	**9,144,819,260**	**11,927,201,698**
GRAND TOTAL	**489,971,508**	**(8,672,337,683)**	**9,162,309,191**	**1,082,351,620**	**0**	**10,244,660,811**	**15,028,798,261**

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
1	Ministry of Finance HQ	YES	34,940,200	1,666,814,810	0	764,645,837	2,466,400,848
2	Ghana Revenue Authority	YES	70,118,849	118,329,003	0	43,089,801	231,537,654
3	Controller and Accountant General's Dep	YES	0	14,218,158	0	7,180,880	21,399,039
4	Securities and Exchange Commission	YES	4,433,056	628,861	0	0	5,061,917
5	Public Procurement Authority	YES	0	1,611,522	0	0	1,611,522
6	Ghana Statistical Services	NO	5,858	0	0	0	5,859
7	Public Interest and Accountability Comm	NO	0	0	0	0	0
8	Institute of Accountancy Training	YES	300,568	256,164	0	6,219,379	6,776,110
9	Financial Intelligence Centre	YES	0	2,903,485	0	0	2,903,485
10	National Development Planning Commis	NO	1,589	1,149,767	186,741	326,407	1,664,505
11	MESTI Headquarters	NO	3,750,351	0	60,255,300	60,483,603	124,489,254
12	GAEC Headquarters	YES	0	5,349,612	7,531,481	0	12,881,094
13	GAEC Hospital	YES	0	0	0	0	0
14	GAEC Guest house	YES	0	0	0	0	0
15	Radiation Protection Institute	YES	0	0	0	0	0
16	National Nuclear Research Institute	YES	0	0	0	0	0
17	Ghana Space Science Technology Institut	YES	0	307,743	0	0	307,743
18	School of Nuclear and Allied Sciences	YES	0	291,123	0	0	291,123
19	Radiological and Medical Science Researc	YES	0	41,722	0	0	41,722
20	Ghana Nuclear Power Institute	YES	0	12,990	0	0	12,990
21	GAEC Basic School	YES	0	0	0	0	0
22	Biotechnology and Nuclear Research Inst	YES	0	613,351	0	0	613,351
23	Environmental Protection Agency	YES	7,208,589	29,112	0	14,481,892	21,719,593
24	Council for Scientific and Industrial Rese	YES	503,906	22,311,365	5,599,771	0	28,415,042
25	Animal Research Institute	NO	0	0	0	0	0
26	Building & Road Research Institute	YES	0	0	0	0	0
27	Crop Research Institute	YES	0	0	4,901,407	0	4,901,407
28	Food Research Institute	YES	0	0	0	0	0
29	Forestry Research Institute	NO	0	1,672,201	0	0	1,672,201

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
30	Institute Scientific & Technology Informa	NO	0	0	0	0	0
31	Institute of Industrial Research	YES	0	11,075	0	0	11,075
32	Savanna Agric Research Institute	NO	0	1,815,520	102,396	0	1,917,916
33	Water Research Institute	YES	0	0	0	0	0
34	Science & Technology Policy Research In	YES	0	125,768	0	0	125,768
35	Roots & Tubers	NO	0	0	0	0	0
36	Ghana Grains Development Project	NO	0	0	0	0	0
37	Plant Genetic Research Institute	YES	0	183,217	0	0	183,217
38	Oil Palm Research Institute	NO	0	0	0	0	0
39	Soil Research Institute	YES	0	0	0	0	0
40	Soil Research Centre	YES	0	0	0	0	0
41	Nuclear Regulatory Authority	NO	0	51,178	76,261,078	274,800	76,587,056
42	National Biosafety Authority	NO	0	0	527,348	0	527,348
43	Electrical and Electronic Waste Managen	NO	0	0	0	0	0
44	MLGDR Headquarters	YES	6,262,314	65,800	27,927,615	931,092,838	965,348,567
45	Parks and Gardens	YES	0	8,233,648	0	0	8,233,648
46	Births and Deaths	NO	0	0	0	0	0
47	Department of Community Development	NO	0	0	0	0	0
48	Local Government Service	NO	0	0	1,478,162	1,794,462	3,272,624
49	Land Use and Spacial Planning Authority	NO	0	0	0	0	0
50	Ahafo RCC	NO	0	0	0	0	0
51	Ashanti RCC	NO	0	0	0	0	0
52	Bono East RCC	NO	0	8,468	0	0	8,468
53	BONO RCC	NO	0	0	0	0	0
54	Central RCC	NO	0	0	0	0	0
55	Eastern RCC	YES	0	1,474,584	0	159,484	1,634,068
56	Greater Accra RCC	YES	0	43,902	0	0	43,902
57	North East RCC	NO	0	0	0	0	0
58	Northern RCC	NO	0	0	0	0	0

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
59	Oti RCC	NO	0	0	0	0	0
60	Savannah RCC	NO	0	0	0	0	0
61	Upper East RCC	NO	0	0	0	0	0
62	Upper West RCC	NO	0	0	0	0	0
63	Western RCC	NO	0	0	0	0	0
64	Western North RCC	NO	0	0	0	0	0
65	Volta RCC	NO	0	0	0	0	0
66	Ministry of Fisheries Headquarters	NO	0	15,106,629	7,037,544	467,021,478	489,165,651
67	Fisheries Commission	YES	0	4,461,285	0	4,501,615	8,962,900
68	National Premix Secretariat	NO	0	0	88,369,878	0	88,369,878
69	MOFA Headquarters	YES	0	581,492,782	0	1,078,001,583	1,659,494,365
70	Plant Protection and Regulatory Services	YES	0	0	0	0	0
71	Vetienary Services Directorate	YES	0	36,657	0	0	36,657
72	Animal Production Directorate	NO	0	115,863	0	0	115,863
73	Human Resource Development and Mana	NO	0	354,736	163,774	0	518,510
74	Grains & Legumes Development Board	NO	0	0	0	0	0
75	ICOUR LTD	NO	0	0	0	0	0
76	Women in Agric Directorate	YES	0	113,501	0	0	113,501
77	Agric Engineering Services Directorate	YES	0	75,998	0	60,619	136,617
78	Directorate of Agric Extention	YES	0	292,177	0	0	292,177
79	Kpeve Agric Research Institute	NO	0	0	0	0	0
80	Northern Region Tsetse	NO	0	1,140,287	0	0	1,140,287
81	Tree Crops Development Authority	NO	0	0	0	0	0
82	Crops Services Directorate	NO	0	100,000	155,707,715	0	155,807,715
83	GIDA	YES	0	0	0	50,049,840	50,049,840
84	Statistics Research and Information Dept	YES	0	244,738	0	0	244,738
85	Public Service Commission	NO	0	0	3,120,464	0	3,120,464
86	Audit Service	NO	0	0	0	0	0
87	Electoral Commission	NO	0	0	362,543,264	6,660,515	369,203,779

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
88	Ministry of Foreign Affairs	YES	3,320,814	25,715,935	62,640,824	43,890,287	135,567,860
89	Ministry of Chieftancy and Religious Affa	NO	0	0	10,000	0	10,000
90	Ghana Investment Promotion Centre	NO	0	151,005	12,835,396	0	12,986,401
91	Scholarship Secretariat	NO	0	399,504,955	0	0	399,504,955
92	Commissions and Councils(Council of Sta	NO	0	0	0	0	0
93	Special Development Initiative	NO	0	0	0	0	0
94	Office of the President	NO	610,347,499	201,452	1,349,646,015	233,531,711	2,193,726,676
95	Ghana Aids Commission	NO	0	0	0	0	0
96	National Identification Authority	NO	0	0	0	998,847,287	998,847,287
97	Office of the Administrator General	NO	0	0	0	0	0
98	Internal Audit Agency	YES	0	1,340,827	0	877,156	2,217,982
99	Masloc	NO	0	0	0	0	0
100	State Interest and Governance Authority	YES	0	6,554,298	0	0	6,554,298
101	State Protocol	NO	0	0	0	0	0
102	Zongo and Inner City Development	NO	0	0	0	0	0
103	Northern Development Authority	NO	548,900	11,927,742	366,815,161	0	379,291,802
104	Defence Headquarters	NO	88,174,411	630,570,287	0	2,200,956,490	2,919,701,188
105	Burma Camp	NO	0	0	0	0	0
106	Ministry of Railway Development Head C	NO	0	1,726,473	75,478,762	11,996,598	89,201,833
107	Ghana Railway Development Authority	NO	0	1,528,949	0	46,096	1,575,045
108	Ministry of Transport Headquarters	NO	0	1,931,281	0	1,297,073,230	1,299,004,512
109	Drivers Vehicles Licensing Authority	YES	0	136,274,416	0	2,334,305	138,608,721
110	National Road Safety	YES	0	298,004	0	0	298,004
111	Shippers Authority	YES	0	4,155,699	0	230,792,786	234,948,485
112	Aircraft Accident and Incident Investigat	NO	0	0	0	0	0
113	OHCS HQ	NO	66,952	511,162	0	0	578,114
114	Public Record And Archives Department	NO	0	197,800	146,271	0	344,071
115	Management Sercvice Dept.	NO	0	0	0	0	0
116	Institute of Technical Suppervision	NO	0	0	0	0	0

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
117	Civil Service Training Centre	YES	0	9,947	0	0	9,947
118	Civil Service Secretariat School	NO	0	0	408,230	0	408,230
119	Ministry of Parliamentary Affairs	NO	0	1,617,025	732,622	1,889,101	4,238,747
120	Parliamentary Services	NO	301,328,491	0	452,902,726	713,852	754,945,069
121	MLNR HQ	YES	13,256,477	1,353,162,461	0	3,309,370	1,369,728,307
122	Forestry Commission	NO	0	27,303,893	0	0	27,303,893
123	Minerals Commission	NO	0	54,293,849	67,753,304	0	122,047,153
124	Land Commission	YES	0	1,378,018	0	4,382,304	5,760,322
125	Geological Survey Department	YES	0	138,263	0	539,928	678,191
126	Stool Lands	NO	0	867,139	1,561,155	0	2,428,294
127	Ghana School of Survey and Mapping	NO	0	0	0	0	0
128	Minerals Development Fund	NO	0	0	0	0	0
129	Youth & Sport HQ	NO	29,134,161	36,825,365	15,029,421	188,516,868	269,505,815
130	Sport College	YES	0	1,029,899	0	0	1,029,899
131	Nat Sport Authority	NO	0	243,026	1,290	0	244,316
132	Nat Youth Authority	NO	0	0	0	0	0
133	MELR HQ	YES	379,915	29,700,372	0	4,258,485	34,338,773
134	Management Development & Productivit	NO	0	390,399	0	0	390,399
135	Labour Dep	NO	0	0	0	0	0
136	Factory Inspectorate Dep.	YES	0	111,088	0	0	111,088
137	Fair Wages and Salaries Commission	NO	0	0	0	0	0
138	Ghana Cooperative Council	NO	0	0	0	0	0
139	Department of Cooperatives	NO	0	0	0	0	0
140	MoRH HQ	NO	1,425,973	0	423,510,296	10,502,108,948	10,927,045,216
141	Feeder Road	YES	0	0	0	3,310,674,699	3,310,674,699
142	Urban Roads Dept.	YES	0	0	0	326,643,757	326,643,757
143	Highway Authority	NO	0	0	464,377	0	464,377
144	Road Fund	YES	0	714,696,999	0	5,754,427,993	6,469,124,993
145	MoTCCA HQ	NO	134,226	436,150	13,541,630	7,323,758	21,435,764

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
146	Duboi Center	NO	0	0	0	0	0
147	Ghana Tourism Authority (GTA)	YES	0	233,034	0	0	233,034
148	Meseums & Monuments Board	YES	0	40,427	82,752	0	123,179
149	Kwame Nkruma Mem Park	NO	0	0	0	0	0
150	Ghana Bureau of Languages	NO	0	1,200,711	0	0	1,200,711
151	National Synphony & Orchestral	NO	0	0	0	0	0
152	National Theatre	NO	0	0	0	0	0
153	Hotel Catering & Hospitality Training Ins	NO	0	0	0	0	0
154	Abibigromma	NO	0	0	0	0	0
155	National Folklore Board	NO	0	0	0	0	0
156	Ghana Dance And Ensemble	NO	0	0	0	0	0
157	National Film Authority	YES	0	5,000	0	0	5,000
158	Ministry of Works and Housing HQ	NO	2,788,900	458,089,493	17,879,792	632,219,082	1,110,977,267
159	Public Works Department	NO	0	0	0	0	0
160	Public Servant Housing Loan Scheme	NO	0	0	548,221	0	548,221
161	Rent Control Department	NO	0	0	0	0	0
162	Department of Rural Housing	NO	0	135	11,223	0	11,358
163	Department of Hydro	NO	0	92,533	0	59,939,974	60,032,507
164	Architect Council	YES	1,855	3,302	0	0	5,157
165	Ministry of Information	NO	0	0	0	0	0
166	Ghana News Agency	NO	119,251	1,235,022	12,063,802	199,523	13,617,599
167	Information Services Dept	NO	0	0	0	0	0
168	Ministry of Communication HQ	YES	649,202	1,342,629,961	0	890,680,656	2,233,959,819
169	NITA	NO	0	30,929,477	18,902,184	0	49,831,661
170	Data Protection	NO	0	899,583	284,137	0	1,183,719
171	Kofi Annan ICT Center	YES	0	296,371	0	0	296,371
172	Postal & Courier Sevices	YES	0	110,457	0	25,574	136,031
173	Cyber Security Authority	YES	570,678	1,249,759	0	450,859	2,271,297
174	Ghana Meteological Agency	NO	0	0	6,771,811	0	6,771,811

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
175	National Communications Authority	NO	0	0	0	0	0
176	Min. of Energy Headquarters	NO	0	2,104,975,757	1,437,112	2,233,669,052	4,340,081,920
177	Energy Commission	YES	0	1,429,667	0	0	1,429,667
178	Petroleum Commission	NO	0	0	0	0	0
179	National Petroleum Authority	NO	0	0	0	0	0
180	NCCE HQ	YES	0	6,411,255	0	14,569,983	20,981,238
181	RTI HQ	YES	1,177,512	245,691	95,691	840,480	2,359,374
182	NPRA HQ	YES	1,343,027	6,427,994	6,072,385	0	13,843,405
183	Ministry of Interior HQ	NO	475,375,110	1,182,911	904,279,234	511,444,709	1,892,281,964
184	Ghana Immigration Service	NO	0	3,987,864	7,844,456	13,524,164	25,356,484
185	Narcortics Control Board	NO	0	0	0	0	0
186	Ghana National Fire Service	NO	0	0	0	0	0
187	National Disaster Management Organizat	NO	0	0	0	0	0
188	Gaming Commission	NO	305,349	19,663	2,136,932	121,576	2,583,520
189	Ghana Police Service	NO	0	0	0	0	0
190	National commission on small arms	NO	0	0	0	0	0
191	National Peace Council	NO	0	0	0	0	0
192	Ghana Prisons Service	NO	0	34,123,751	20,320	0	34,144,071
193	Ghana Refugee Board	NO	0	0	0	0	0
194	Min. of Justice HQ	NO	5,037,020	0	3,915,164	19,946,277	28,898,462
195	Registrar General's Department	YES	0	356,609	0	1,971,652	2,328,261
196	Council for Law Reporting	NO	0	0	238,660	0	238,660
197	Copy Right Office	NO	0	9,404	0	0	9,404
198	Economic and Organised Crime Office	NO	0	0	0	16,200	16,200
199	General Legal Council	NO	0	0	473,044	0	473,044
200	Law Reform Commission	NO	0	0	0	0	0
201	Office of Registrar of Companies	NO	0	181,741	0	0	181,741
202	Ministry of Trade and Industry HQ	NO	0	4,457,583	0	72,138,533	76,596,115
203	Ghana Standards Authority	YES	0	889,342	0	0	889,342

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
204	Ghana Export Promotion Authority	YES	0	640,925	0	0	640,925
205	Ghana Free Zones Authority	YES	1,576,128	2,963,631	0	0	4,539,758
206	Ghana Enterprise Agency (formerly NBS	NO	0	2,278,397	318	0	2,278,715
207	CEDECOM	NO	0	0	0	0	0
208	GRATIS (Ghana Regional Approprate Te	NO	0	0	0	0	0
209	Ministry of Gender, Children and Social P	NO	6,335,825	0	1,579,228,364	0	1,585,564,189
210	Department of Gender (DOG)	NO	0	0	0	0	0
211	Department of Trafficking /Domestic Voi	NO	0	0	0	0	0
212	National Council on Person with Disabilit	NO	0	0	0	0	0
213	Department of Children (DOC)	NO	0	0	45,992	0	45,992
214	Social Protection Department (SPD)	NO	0	0	0	0	0
215	Ghana National Household Registry (GN	NO	0	0	0	0	0
216	Department of Social Welfare (DSW)	NO	0	0	0	0	0
217	LEAP Secretariat	NO	0	0	0	0	0
218	Ministry of Sanitation HQ	NO	0	7,037,697	9,143,479	39,289,442	55,470,618
219	Water Resources Commission	NO	40,804	29,225,799	0	21,633,038	50,899,640
220	Community Water Resource Agency	NO	0	0	0	0	0
221	Judiciary	NO	0	0	138,452,449	12,111,013	150,563,462
222	Ghana Judicial service	NO	12,295,924	23,549,915	0	66,297,058	102,142,897
223	Commission on Human Rights & Adminis	NO	1,070,703	0	27,065,690	6,475,301	34,611,694
224	Ministry of National Security Hq	NO	0	65,945,957	871,740,189	0	937,686,147
225	National Intelligence Bureau (NIB)	NO	0	0	0	0	0
226	Research	NO	0	0	0	0	0
227	Bureau of National Communication	NO	0	12,947,132	0	0	12,947,132
228	Office of Special Prosecutor	NO	0	0	47,293,774	0	47,293,774
229	Legal Aid Commission	NO	79,528	0	3,930,613	1,344,139	5,354,280
	Sub-total		**1,684,409,917**	**10,043,186,930**	**7,305,149,203**	**33,160,088,327**	**52,192,834,377**
230	MINISTRY OF HEALTH HQ	NO	338,360,142	676,559,779	945,632,671	946,128,337	2,906,680,930

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
231	JASIKAN HOSPITAL	YES	0	370,061	0	0	370,061
232	KRACHIE HOSPITAL	YES	0	1,639,252	0	11,407	1,650,659
233	NKWANTA HOSPITAL	NO	32,461	965,893	0	161,972	1,160,326
234	WORAWORA HOSPITAL	YES	0	2,460,257	0	0	2,460,257
235	LIKPE-BAKWA POLYCLINIC	YES	0	57,847	0	0	57,847
236	BIAKOYE DHD	YES	0	139,937	0	0	139,937
237	JASIKAN MHD	YES	0	63,901	0	0	63,901
238	KADJEBI DHD	YES	0	771,538	0	0	771,538
239	KRACHIE EAST DHD	YES	3,468	1,000,508	0	0	1,003,977
240	KRACHIE NCHUMURU DHD	YES	0	2,794,976	0	0	2,794,976
241	KRACHIE WEST DHD	YES	0	469,843	0	0	469,843
242	NKWANTA NORTH DHD	YES	0	1,338,733	0	0	1,338,733
243	NKWANTA SOUTH DHD	YES	0	970,810	0	0	970,810
244	GUAN DHD	NO	0	363,356	0	0	363,356
245	REGIONAL HEALTH DIRECTORATE	NO	0	0	0	0	0
246	REGION HEALTH DIRECTORATE	NO	0	0	0	0	0
247	BANDA DHD	YES	0	1,874,844	0	0	1,874,844
248	TAIN DHD	YES	0	861,419	0	0	861,419
249	WENCHIE MHD	YES	0	529,988	0	0	529,988
250	SUNYANI WEST MHD	YES	0	1,427,527	0	0	1,427,527
251	SUNYANI EAST MHD	NO	0	648,140	0	0	648,140
252	DORMAA MHDL	YES	0	772,410	0	0	772,410
253	DORMAA EAST DHD	NO	0	111,186	0	0	111,186
254	DORMA WEST DHD	YES	0	486,006	0	0	486,006
255	JAMAN NORTH DHD	YES	0	2,466,388	0	0	2,466,388
256	JAMAN SOUTH DHD	YES	0	337,845	0	0	337,845
257	BEREKUM WEST DHD	YES	0	730,957	0	0	730,957
258	BEREKUM EAST DHD	YES	0	484,919	0	0	484,919
259	SUNYANI REGIONAL HOSPITAL	NO	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
260	SUNYANI MUNICIPAL HOSPITAL	NO	0	9,433,445	0	0	9,433,445
261	SAMPA HOSPITAL	YES	0	8,745,220	8,659,999	0	17,405,219
262	DORMAA EAST DIST HOSPITAL	YES	0	1,122,807	0	0	1,122,807
263	CHIRAA PRIMARY HOSPITAL	YES	0	520,539	0	0	520,539
264	DORMAA WEST DIST.HOSPITAL	YES	0	855,589	0	0	855,589
265	KWATRI HOSPITAL	YES	0	584,960	0	0	584,960
266	NSUATRE POLICLINIC	YES	0	167,645	0	0	167,645
267	ABESIM HEALTH CENTER	YES	0	436,433	0	0	436,433
268	ADAMSU HEALTH CENTER	YES	0	78,101	0	0	78,101
269	AMASU TRONANG HEALTH CENTER	YES	0	441,587	0	0	441,587
270	BADU HEALTH CENTER	YES	0	297,790	0	0	297,790
271	BANDA HEALTH CENTER	YES	0	40,909	0	0	40,909
272	BEREKUM HEALTH CENTRE	YES	0	350,118	0	0	350,118
273	DANYAME HEALTH CENTER	YES	0	523,942	0	0	523,942
274	DORMAA AKWAMU HEALTH CENTER	YES	0	382,290	0	0	382,290
275	GONASUA HEALTH CENTER	YES	0	62,606	0	0	62,606
276	SEIKWA HEALTH CENTER	YES	0	199,982	0	0	199,982
277	SUBINSO HEALTH CENTER	YES	0	294,317	0	0	294,317
278	WENCHI HEALTH CENTER	YES	0	185,923	0	0	185,923
279	ASIRI HEALTH CENTER	NO	0	2,466,388	0	0	2,466,388
280	NSAWKAW DISTRICT HOSPITAL	YES	0	723,093	0	0	723,093
281	DROBO HEALTH CENTER	YES	0	108,905	0	0	108,905
282	JINIJINI HEALTH CENTER	YES	0	660,983	0	0	660,983
283	DEBIBI HEALTH CENTER	NO	0	252,916	0	0	252,916
284	DROBOSO HEALTH CENTER	NO	0	990,134	0	0	990,134
285	AOWIN MUNICIPAL HEALTH DIRECTOR	YES	0	5,332,454	0	0	5,332,454
286	BIA EAST DISTRICT HEALTH DIRECTOR	YES	0	367,821	0	0	367,821
287	BIA WEST DISTRICT HEALTH DIRECTOR	YES	0	564,825	0	0	564,825
288	BIBIANI -ANHWIASO-BEKWAI MUNICIP	YES	0	1,438,872	491,083	0	1,929,955

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
289	BIBIANI DISTRICT HOSPITAL	YES	0	1,323,335	0	0	1,323,335
290	BODI DISTRICT HEALTH DIRECTORATE	YES	0	966,219	0	0	966,219
291	DADIESO HOSPITAL	YES	21,034	1,361,384	0	0	1,382,418
292	ENCHIE HOSPITAL	YES	0	2,075,388	0	0	2,075,388
293	ESSEM HOSPITAL	YES	0	870,260	0	0	870,260
294	JUABESO HOSPITAL	YES	4,285	2,469,418	0	0	2,473,703
295	JUABESO DISTRICT HEALTH DIRECTORA	YES	0	850,870	0	0	850,870
296	SEFWI WAIWSO HOSPITAL	YES	0	2,707,378	0	0	2,707,378
297	SEFWI AKOTOMBRA HOSPITAL	YES	0	724,707	0	0	724,707
298	SEFWI AKONTOMBRA DISTRICT HEALTI	YES	0	950,617	0	0	950,617
299	SEFWI WAIWSO MUNICIPAL HEALTH DI	YES	0	1,997,922	0	0	1,997,922
300	SUAMAN DISTRICT HEALTH DIRECTORA	YES	0	692,603	0	0	692,603
301	REGIONAL HEALTH DIRECTORATE WES	YES	0	0	0	0	0
302	TAMALE METRO HEALTH DIRECTORATI	YES	0	5,211	0	0	5,211
303	SAGNARIGU MUNICIPAL HEALTH DIREC	NO	0	7,282	0	0	7,282
304	NANUMBA NORTH MUNICIPAL HEALTH	YES	0	1,040	0	0	1,040
305	GUSHEGU MUNICIPAL HEALTH DIRECTO	YES	0	704,137	0	0	704,137
306	YENDI MUNICIPAL HEALTH DIRECTORA	YES	0	4,250	0	0	4,250
307	KPANDAI DISTRICT HEALTH DIRECTOR	YES	0	132,329	0	0	132,329
308	TOLON DISTRICT HEALTH DIRECTORAT	YES	0	412,499	0	0	412,499
309	MION DISTRICT HEALTH DIRECTORATE	YES	0	528,633	0	0	528,633
310	ZABZUGU DISTRICT HEALTH DIRECTOR	YES	0	629,748	0	0	629,748
311	NANTON DISTRICT HEALTH DIRECTORA	NO	0	93,705	0	0	93,705
312	KUMBUNGU DISTRICT HEALTH DIRECTO	YES	0	65,444	0	0	65,444
313	TATALE-SANGULI DISTRICT HEALTH DI	YES	0	52,859	0	0	52,859
314	SABOBA DISTRICT HEALTH DIRECTORA	YES	0	1,935,820	0	0	1,935,820
315	NANUMBA SOUTH DISTRICT HEALTH DI	YES	0	224,025	0	0	224,025
316	KARAGA DISTROCT HEALTH DIRECTOR	YES	0	1,590,994	0	0	1,590,994
317	SAVELUGU MUNICIPAL HEALTH DIRECT	YES	0	3,484,242	0	0	3,484,242

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
318	TAMALE CENTRAL HOSPITAL	YES	0	4,934,665	0	0	4,934,665
319	TAMALE WEST HOSPITAL	YES	0	3,699,117	0	0	3,699,117
320	YENDI MUNICIPAL HOSPITAL	YES	0	2,853,390	0	0	2,853,390
321	BIMBILLA MUNICIPAL HOSPITAL	YES	0	2,161,712	0	0	2,161,712
322	GUSHEGU MUNICIPAL HOSPITAL	YES	0	723,540	0	0	723,540
323	SAVELUGU MUNICIPAL HOSPITAL	YES	0	4,020,616	0	0	4,020,616
324	TOLON DISTRICT HOSPITAL	YES	0	2,117,283	0	0	2,117,283
325	KARAGA DISTRICT HOSPITAL	NO	0	0	0	0	0
326	ZABZUGU DISTRICT HOSPITAL	NO	0	1,858,059	4,000	0	1,862,059
327	KPANDAI DISTRICT HOSPITAL	YES	0	1,824,323	0	0	1,824,323
328	WULENSI POLYCLINIC	NO	0	1,707,555	0	0	1,707,555
329	ADANSI AKROFUOM	YES	0	0	0	0	0
330	ADANSI NORTH DHA	YES	0	301,601	0	0	301,601
331	AFIGYA KWABRE NORTH DHA	YES	0	937,302	1,217,597	0	2,154,899
332	AFIGYA KWABRE SOUTH DHA	NO	0	859,395	0	0	859,395
333	AHAFO ANO SOUTH EAST DHA	YES	0	3,717,164	0	0	3,717,164
334	AMANSIE SOUTH DHA	YES	0	884,476	0	0	884,476
335	AMANSIE WEST DHA	YES	0	1,035,977	0	0	1,035,977
336	ASHANTI AKIM NORTH MHA	YES	0	636,539	0	0	636,539
337	ASOKORE MAMPONG DHD	YES	0	800,366	0	0	800,366
338	JUANSA POLYCLINIC	YES	0	237,441	0	0	237,441
339	ATWIMA NWABIAGYA SOUTH DHA	NO	0	0	114,527	0	114,527
340	BOSOME FREHO DHA	NO	0	517,613	249,381	0	766,994
341	KWADASO MHD	YES	0	0	0	0	0
342	MAMPONG MHD	YES	0	1,199,020	0	0	1,199,020
343	OBUASI EAST DHD	NO	0	77,207	0	0	77,207
344	OFFINSO MHD	YES	0	39,083	34,400	0	73,483
345	OFORIKROM MHD	YES	0	434,788	0	0	434,788
346	OLD TAFO MHD	NO	0	116,900	0	0	116,900

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
347	SEKYERE EAST DHD	YES	0	1,309,959	0	0	1,309,959
348	SEKYERE KUMAWU	YES	0	618,713	0	0	618,713
349	SUAME MHD	YES	480,062	56,204	0	0	536,265
350	AGONA HOSPITAL	YES	0	1,206,350	0	0	1,206,350
351	ASONOMASO HOSPITAL	YES	0	335,445	0	0	335,445
352	EFFIDUASE HOSPITAL	YES	0	640,991	0	0	640,991
353	JUASO GOVT HOSPITAL	YES	0	1,610,722	0	0	1,610,722
354	KONONGO HOSPITAL	YES	0	2,716,029	0	0	2,716,029
355	ABUAKWA POLYCLINIC	YES	0	2,782,033	0	0	2,782,033
356	AMANSIE CENTRAL DHD	YES	0	2,484,171	0	0	2,484,171
357	KUNTENASE HOSPITAL	YES	0	344,434	0	0	344,434
358	ATWIMA KWANWOMA DHA	YES	0	33,212	0	0	33,212
359	ATWIMA MPONUA DHA	YES	0	444,469	0	0	444,469
360	ATWIMA NWABIAGYA NORTH DHA	YES	0	0	0	0	0
361	BEKWEI MHA	YES	0	0	0	0	0
362	BOSOMTWE DHD	YES	0	627,253	0	0	627,253
363	BAREKESE HEALTH CENTRE	YES	0	232,482	0	0	232,482
364	EJISU MHD	YES	0	1,403,717	0	0	1,403,717
365	JUABEN MHD	YES	0	0	0	0	0
366	KUMASI METRO DHA	YES	0	4,249,532	358,654	0	4,608,185
367	KWABRE EAST MHD	YES	0	3,007,594	0	0	3,007,594
368	OBUASI MHD	YES	0	1,742,256	1,657,550	0	3,399,806
369	OFFINSO NORTH DHD	YES	0	0	0	0	0
370	BEKWAI HOSPITAL	YES	0	1,316,510	972,002	0	2,288,512
371	EJISU HOSPITAL	YES	0	0	0	0	0
372	KOKOFU HOSPITAL	YES	0	328,426	0	0	328,426
373	KUMASI SOUTH HOSPITAL	YES	0	8,013,211	0	0	8,013,211
374	MANKRANSO HOSPITAL	YES	0	170,718	0	0	170,718
375	SUNTRESO HOSPITAL	YES	0	5,964,289	0	0	5,964,289

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
376	FOASE HEALTH CENTRE	YES	0	247,077	0	0	247,077
377	FOMENA HOSPITAL	YES	0	554,116	0	0	554,116
378	MAMPONTENG HOSPITAL	YES	0	4,890	0	0	4,890
379	MANSO NKWANTA POLYCLINIC	YES	0	841,691	0	0	841,691
380	ASHANTI REGIONAL HEALTH DIRECTOF	YES	0	0	0	0	0
381	KUMAWU HOSPITAL	YES	0	559,322	0	0	559,322
382	ADANSI NORTH HSP	YES	0	134,024	0	0	134,024
383	EJURA SEKYEREDUMASE DHD	YES	0	1,170,015	0	0	1,170,015
384	JUABEN HOSPITAL	YES	0	0	0	0	0
385	MANPONG HOSPITAL	YES	0	1,456,467	0	0	1,456,467
386	ADANSI ASOKWA	YES	0	836,275	0	0	836,275
387	ADANSI SOUTH DHA	YES	0	1,672,718	0	0	1,672,718
388	AHAFO ANO NORTH DHA	YES	0	0	0	0	0
389	ASANTE AKIM CENTRAL MHA	NO	0	1,249,307	3,000	0	1,252,307
390	ASANTE AKIM SOUTH DHA	YES	0	2,346,665	0	0	2,346,665
391	ASOKWA MHD	NO	0	255,353	0	0	255,353
392	EJURA HOSPITAL	YES	0	252,106	0	0	252,106
393	NEW EDUBIASE HOSPITAL	YES	0	151,731	0	0	151,731
394	NKAWIE HOSPITAL	YES	0	1,319,964	0	0	1,319,964
395	NKENKAASU HOSPITAL	YES	0	726,963	0	0	726,963
396	TEPA HOSPITAL	YES	0	1,440,390	0	0	1,440,390
397	AFRANCHO POLYCLINIC	YES	0	575,840	0	0	575,840
398	AKROPONG PC	YES	0	643,881	0	0	643,881
399	AKUMADAN HEALTH CENTRE	YES	0	440,671	0	0	440,671
400	ASUOFUA POLYCLINIC	YES	0	1,248,608	0	0	1,248,608
401	NSUTA POLYCLINIC	YES	0	119,732	0	0	119,732
402	SEKYEREDUMASE POLYCLINIC	YES	0	713,025	0	0	713,025
403	MANHYIA HOSPITAL	YES	0	816,380	0	0	816,380
404	OBUASE HOSPITAL	YES	0	695,495	0	0	695,495

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
405	ONWEI HOSPITAL	YES	0	788,373	0	0	788,373
406	SEKYERE AFRAM PLAIN DHD	YES	0	1,931,908	0	0	1,931,908
407	SEKYERE CENTRAL	YES	0	3,028,106	0	0	3,028,106
408	TAFO HOSPITAL	YES	0	2,565,102	0	0	2,565,102
409	NYINAHIN HOSPITAL	NO	0	3,049,186	0	0	3,049,186
410	SEKYERE SOUTH DHD	YES	0	838,379	0	0	838,379
411	ASUNAFO NORTH MUNICIPAL HEAALTH	YES	0	796,400	0	0	796,400
412	ASUNAFO SOUTH DISTRICT HEALTH DI	YES	0	1,648,218	0	0	1,648,218
413	ASUTIFI NORTH DISTRICT HEALTH DIRI	YES	0	131,937	0	0	131,937
414	ASUTIFI SOUTH DHD	YES	0	1,703,651	0	0	1,703,651
415	TANO NORTH MUNICIPAL HEALTH DIRI	YES	16,349	568,569	0	0	584,918
416	TANO SOUTH MUNICIPAL HEALTH DIRE	YES	0	536,256	0	0	536,256
417	AHAFO RHD	NO	0	0	0	0	0
418	GOASO MUNICIPAL HOSPITAL	YES	0	858,302	0	0	858,302
419	BECHEM GOVERNMENT HOSPITAL	YES	0	208,307	0	0	208,307
420	BOMAA HOSPITAL	YES	0	517,716	0	0	517,716
421	DADIESOABA HEALTH CENTRE	YES	0	237,711	0	0	237,711
422	ASUNAFO SOUTH DIST.HOSPITAL	YES	0	740,357	0	0	740,357
423	MIM HEALTH CENTRE	YES	0	219,876	0	0	219,876
424	SANKORE HEALTH CENTRE	YES	0	133,355	0	0	133,355
425	YAMFO HEALTH CENTRE	YES	0	319,588	0	0	319,588
426	TECHIMANTIA POLYCLINIC	YES	0	535,621	0	0	535,621
427	KENYASI HOSPITAL	YES	0	1,361,405	0	0	1,361,405
428	FAWOHOYEDEN HEALTH CENTER	NO	0	291,182	0	0	291,182
429	NSUATRE POLYCLINIC	NO	0	0	0	0	0
430	KUKUOM HOSPITAL	NO	0	3,592,696	0	0	3,592,696
431	LEKMA HOSPITAL	YES	0	723,305	0	0	723,305
432	LEKMA POLYCLINIC	NO	0	437,295	0	0	437,295
433	LA GENERAL HOSPITAL	YES	0	682,707	0	0	682,707

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
434	MADINA KEKELE POLYCLINIC	YES	0	737,345	0	0	737,345
435	SHIA OSU DOKU HOSPITAL	YES	0	688,325	0	0	688,325
436	ACHIMOTA HOSPITAL	YES	0	1,569,879	0	0	1,569,879
437	NGLESHIE AMANFROM POLYCLINIC	YES	0	356,369	0	0	356,369
438	TEMA GENERAL HOSPITAL	YES	0	2,631,907	0	0	2,631,907
439	TEMA POLYCLINIC	YES	0	577,779	0	0	577,779
440	ASHIAMAN POLYCLINIC	NO	0	408,149	0	0	408,149
441	MANHEAN POLYCLINIC	YES	0	952,587	0	0	952,587
442	COMMUNITY 22 ASHAIMAN POLYCLINIC	NO	0	191,859	0	0	191,859
443	ODUMAN POLYCLINIC	YES	0	1,994,584	0	0	1,994,584
444	GA NORTH HOSPITAL	YES	0	645,738	0	0	645,738
445	PRAMPRAM POLYCLINIC	YES	0	268,753	0	0	268,753
446	TAIFA POLYCLINIC	YES	0	197,482	0	0	197,482
447	MADINA R/C POLYCLINIC	YES	0	477,889	0	0	477,889
448	WEIJA GBAWE MUNICIPAL HOSPITAL	YES	0	1,309,682	0	0	1,309,682
449	SEGE POLYCLINIC	YES	0	1,258,257	0	0	1,258,257
450	KANESHIE POLYCLINIC	NO	0	1,146,403	0	0	1,146,403
451	BORTIANOR POLYCLINIC	YES	0	81,755	0	0	81,755
452	MAAMOBI HOSPITAL	YES	0	52,896	0	0	52,896
453	RIDGE HOSPITAL	YES	0	15,694,162	0	0	15,694,162
454	ADABRAKA POLYCLINIC	YES	0	125,279	0	0	125,279
455	ADA EAST HOSPITAL	YES	0	843,743	0	0	843,743
456	OGBOJO POLYCLINIC	YES	0	456,864	0	0	456,864
457	GA WEST HOSPITAL	YES	0	4,350,452	0	186,995	4,537,447
458	DANSOMAN POLYCLINIC	YES	0	573,352	0	0	573,352
459	MAMPROBI POLYCLINIC	YES	0	115,367	0	0	115,367
460	USSER POLYCLINIC	YES	0	1,077,168	0	0	1,077,168
461	PML HOSPITAL	YES	0	262,371	0	0	262,371
462	GA EAST DISTRICT HOSPITAL	YES	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
463	ANYAA POLYCLINIC	YES	0	0	0	0	0
464	CASTLE POLYCLINIC	YES	0	11,040	0	0	11,040
465	GHANA INFECTIOUS DISEASE CENTER	NO	0	100,202	0	0	100,202
466	KPONE POLYCLINIC	YES	0	363,624	0	0	363,624
467	CIVIL SERVICE POLYCLINIC	NO	0	281,747	0	0	281,747
468	ZENU POLYCLINIC	NO	0	824,919	0	0	824,919
469	NIMA POLYCLINIC	NO	0	682,419	0	0	682,419
470	ACCRA METRO MHD	YES	0	36,902	0	0	36,902
471	NINGO PRAMPRAM DHD	YES	0	89,158	0	0	89,158
472	KORLE KLOTTY DHD	YES	0	15,409	0	0	15,409
473	GA WEST DHD	YES	0	1,679,869	0	0	1,679,869
474	TEMA WEST DHD	YES	0	0	0	0	0
475	ADA EAST DHD	NO	0	1,264,227	0	0	1,264,227
476	ADA WEST DHD	YES	0	167,392	0	0	167,392
477	GA CENTRAL DHD	YES	0	47,219	0	0	47,219
478	ASHIAMAN DHD	YES	0	71,992	0	0	71,992
479	KPONE KETAMANSO MHD	YES	0	445,757	0	0	445,757
480	LEDZEKUKU MHD	YES	0	45,077	0	0	45,077
481	ABLEKUMA NORTH MHD	NO	0	0	424,209	0	424,209
482	ABLEKUMA CENTRAL MHD	NO	0	0	0	0	0
483	ABLEKUMA WEST MHD	YES	0	2,027	0	0	2,027
484	GA EAST MHD	YES	0	2,990,145	0	0	2,990,145
485	GA SOUTH MHD	NO	0	5,146,724	1,352,373	0	6,499,096
486	WEIJA GBAWE MHD	NO	0	0	0	0	0
487	AYAWASO EAST MHD	NO	0	306,651	0	0	306,651
488	AYAWASO NORTH MHD	NO	0	720	0	0	720
489	AYAWASO CENTRAL MHD	NO	0	0	0	0	0
490	AYAWASO WEST MHD	NO	0	0	0	0	0
491	OKAIKOI NORTH MHD	NO	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
492	TEMA METRO MHD	YES	0	94,455	0	0	94,455
493	KROWOR	YES	0	0	0	0	0
494	ADENTA MHD	YES	0	406,953	0	0	406,953
495	LA DADE KOTOPON	NO	0	0	0	0	0
496	SHAI OSU DOKU DHD	YES	0	517,002	0	0	517,002
497	DODOWA HRC	NO	0	0	0	0	0
498	GA NORTH DHD	NO	0	522,147	0	0	522,147
499	LA NKWANTANANG MADINA DHD	YES	0	370,861	0	0	370,861
500	ASHIEDU KETEKE SUB METRO	NO	0	0	0	0	0
501	OKAIKOI SUB METRO	NO	0	0	0	0	0
502	GHS HQ	NO	0	0	0	0	0
503	CENTRAL REGIONAL HEALTH DIRECTOI	YES	0	0	0	0	0
504	ABURA DUNKWA HOSPITAL	YES	0	1,012,071	0	0	1,012,071
505	AJUMAKO HOSPITAL	YES	0	0	0	0	0
506	ANKAFUL LEP. GENERAL HOSPITAL	YES	0	390,923	0	0	390,923
507	CAPE COAST METRO HOSPITAL	YES	0	2,014,222	0	0	2,014,222
508	DUNKWA OFFIN HOSPITAL	YES	0	1,459,073	0	0	1,459,073
509	MOTHER & CHILD HOSPITAL, KASOA	YES	0	2,373,125	0	0	2,373,125
510	SALTPOND MUNICIPAL HOSPITAL	YES	0	500,647	0	0	500,647
511	SWEDRU MUNICIPAL HOSPITAL	YES	0	288,463	0	0	288,463
512	TWIFO PRASO HOSPITAL	YES	0	774,175	0	0	774,175
513	WINNEBA MUNICIPAL HOSPITAL	YES	0	0	0	0	0
514	TRAUMA AND SPECIALIST HOSPITAL	YES	0	1,737,526	0	0	1,737,526
515	TWIFO ATTI-MORKWA DISTRICT HOSPI	YES	0	3,537,190	0	0	3,537,190
516	ASSIN FOFO POLYCLINIC	YES	0	336,592	0	0	336,592
517	BAWJIASE POLYCLINIC	YES	0	1,249,174	0	0	1,249,174
518	BIRIWA POLYCLINIC	YES	0	8,961	0	0	8,961
519	BISEASE POLYCLINIC	YES	0	1,339,869	0	0	1,339,869
520	ELMINA POLYCLINIC	YES	0	4,251,160	0	0	4,251,160

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
521	EWIM POLYCLINIC	YES	0	752,178	0	0	752,178
522	KASOA POLYCLINIC	YES	0	1,191,674	0	0	1,191,674
523	DAWURAMPONG POLYCLINIC	YES	0	396,829	0	0	396,829
524	POTSIN POLYCLINIC	YES	0	140,755	0	0	140,755
525	JAMRA POLYCLINIC	YES	0	465,635	0	0	465,635
526	NARKWA POLYCLINIC	YES	0	195,825	0	0	195,825
527	SENYA POLYCLINIC	YES	0	1,851,299	0	0	1,851,299
528	BRAKWA POLYCLINIC	YES	0	866,702	0	0	866,702
529	ABURA ASEIDU KWAMANKESE DHD	YES	0	1,978,771	0	0	1,978,771
530	AGONO EAST DHD	YES	0	131,752	0	0	131,752
531	AGONO WEST DHD	YES	0	751,155	0	0	751,155
532	AJUMMAKO ENYAN ESSIAM DHD	YES	0	1,525,884	0	0	1,525,884
533	ASIKUMA ODOBEN BRAKWA DHD	YES	0	2,493,079	0	0	2,493,079
534	ASSIN SOUTH DHD	YES	0	2,111,817	0	0	2,111,817
535	ASSIN NOTTH DHD	YES	0	713,862	0	0	713,862
536	ASSIN FOSO MHD	YES	0	282,844	0	0	282,844
537	AWUTU SENYA DHD	YES	0	752,858	0	0	752,858
538	AWUTU SENYA EAST MHD	YES	0	674,360	0	0	674,360
539	CAPE COAST METRO MHD	YES	0	1,127,306	0	0	1,127,306
540	EFFUTU MHD	YES	0	294,989	0	0	294,989
541	EKUMFI DHD	YES	0	398,142	0	0	398,142
542	GOMOA EAST DHD	YES	0	773,240	0	0	773,240
543	GOMOA CENTRAL DHD	YES	0	1,527,146	0	0	1,527,146
544	GOMOA WEST DHD	YES	0	783,616	0	0	783,616
545	KOMENDA-EDINA-EGUAFO-ABREM MHI	YES	0	949,051	0	0	949,051
546	MFANTSIMAN, MHD	YES	0	2,534,730	0	0	2,534,730
547	TWIFO-ATII-MOKWA DHD	YES	0	951,047	0	0	951,047
548	TWIFO-HEMAN LOWER DENKYIRA DHD	YES	0	1,447,189	0	0	1,447,189
549	UPPER DENKYIRA EAST MHD	YES	0	2,584,511	0	0	2,584,511

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
550	UPPER DENKYIRA WEST MHD	YES	0	1,418,708	0	0	1,418,708
551	ADAKLU	YES	0	703,786	0	0	703,786
552	AFADJATO SOUTH DHD	YES	0	2,942,859	0	0	2,942,859
553	AGORTIME ZIOPE DHD	YES	0	924,155	0	0	924,155
554	AKATSI NORTH DHD	YES	0	298,886	0	0	298,886
555	AKATSI SOUTH MHD	YES	0	490,580	0	0	490,580
556	ANLOGA DHD	YES	0	0	0	0	0
557	CENTRAL TONGU DHD	YES	0	1,293,118	0	0	1,293,118
558	HO MHD	YES	0	297,052	0	0	297,052
559	HO WEST DHD	YES	0	2,317,724	0	0	2,317,724
560	HOHOE MHD	YES	0	2,166,931	0	0	2,166,931
561	KETA MHD	YES	0	933,801	0	0	933,801
562	KETU NORTH DHD	YES	0	0	192,371	0	192,371
563	KETU SOUTH MHD	YES	0	890,444	0	0	890,444
564	KPANDO MHD	YES	0	840,271	0	0	840,271
565	NORTH DAYI DHD	YES	0	2,379,982	0	0	2,379,982
566	NORTH TONGU DHD	YES	0	857,502	0	0	857,502
567	SOUTH DAYI DHD	YES	0	523,628	0	0	523,628
568	SOUTH TONGU DHD	YES	0	97,116	0	0	97,116
569	ADIDOME HOSPITAL	YES	7,950	2,647,108	1,393,476	0	4,048,535
570	AFLAO HOSPITAL	YES	0	3,519,747	0	0	3,519,747
571	AKATSI SOUTH HOSPITAL	YES	0	84,104	0	0	84,104
572	HO MUNICIPAL HOSPITAL	YES	0	1,450,214	0	0	1,450,214
573	HO POLYCLINIC	YES	0	1,140,831	0	0	1,140,831
574	KETU NORTH MUN. HOSPITAL	YES	0	0	0	0	0
575	KPEDZE POLYCLINIC	YES	13,590	127,015	0	0	140,605
576	PEKI GOV'T HOSPITAL	YES	0	1,583,279	0	0	1,583,279
577	SOUTH TONGU HOSPITAL	YES	0	1,795,851	0	0	1,795,851
578	KETA MUNICIPAL HOSPITAL	YES	9,565	1,835,287	0	0	1,844,852

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
579	VOLTA REGIONAL HOSPITALHOHOE	YES	0	3,163,735	3,035,746	0	6,199,481
580	BOLE DISTRICT HEALTH DIRECTORATE	YES	0	3,519,869	0	0	3,519,869
581	WEST GONJA DISTRICT HEALTH DIRECT	YES	0	1,041,851	0	0	1,041,851
582	EAST GONJA DISTRICT HEALTH DIRECT(	YES	0	2,408,885	0	0	2,408,885
583	NORTH EAST GONJA DISTRICT HEALTH	YES	0	251,689	0	0	251,689
584	SAWLA TUNA KALBA DISTRICT HEALTH	YES	0	4,108,732	0	0	4,108,732
585	NORTH GONJA DISTRICT HEALTH DIRE(	YES	0	738,317	0	0	738,317
586	CENTRAL GONJA DISTRICT HEALTH DIR	YES	0	3,271,147	152,776	0	3,423,922
587	REGIONAL HEALTH DIRECTORATE, SAV	NO	0	0	0	0	0
588	BOLE DISTRICT HOSPITAL	YES	0	585,128	0	0	585,128
589	SALAGA HOSPITAL	YES	0	1,564,383	0	0	1,564,383
590	SAWLA TUNA KALBA POLYCLINIC	YES	0	0	0	0	0
591	BUIPE POLYCLINIC	YES	0	2,099,331	0	0	2,099,331
592	DABOYA POLYCLINIC	YES	0	1,828,197	0	0	1,828,197
593	CENTRAL GONJA DIST. HOSPITAL	YES	0	0	0	0	0
594	BAMBOI POLYCLINIC	YES	0	8,840	0	0	8,840
595	YEPEI POLYCLINIC	YES	0	0	0	0	0
596	MAKANGO POLYCLINIC	YES	0	0	0	0	0
597	KWAEBIBIREM	YES	0	6,073,992	0	0	6,073,992
598	BIRIM CENTRAL DHD	NO	0	7,195,836	0	0	7,195,836
599	AKYEMANSAH	NO	0	1,742,840	0	0	1,742,840
600	BIRIM SOUTH	YES	0	672,514	0	0	672,514
601	WEST AKIM	YES	0	2,753,948	0	0	2,753,948
602	UPPER WEST AKIM	YES	0	736,306	0	0	736,306
603	DENKYEMBOUR	YES	0	1,299,108	0	150,787	1,449,895
604	SUHUM	YES	0	2,543,375	0	0	2,543,375
605	AYENSUANO	YES	0	0	0	0	0
606	KWAHU SOUTH	YES	0	5,163,101	0	0	5,163,101
607	ASENE MANSO-AKROSO	YES	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
608	ACHIASE DHD	YES	0	833,219	0	0	833,219
609	KWAHU AFRAM PLAIN NORTH	NO	0	1,283,263	0	0	1,283,263
610	KWAHU EAST	NO	0	3,870,393	0	0	3,870,393
611	KWAHU WEST	YES	0	3,759,336	258,911	0	4,018,247
612	BIRIM NORTH	NO	0	3,875,735	110,631	0	3,986,365
613	ATIWA WEST	YES	0	3,233,655	877	0	3,234,532
614	ATIWA EAST	YES	0	1,622,308	3,470,018	0	5,092,325
615	ABUAKWA SOUTH	NO	0	0	0	0	0
616	FANTEAKWA NORTH	YES	0	1,226,698	0	0	1,226,698
617	KWAHU AFRAM PLAIN SOUTH	NO	0	1,739,508	36,269	0	1,775,777
618	ABUAKWA NORTH	NO	0	1,104,130	0	0	1,104,130
619	FANTEAKWA SOUTH	NO	0	3,033,501	0	0	3,033,501
620	LOWER MANYA	NO	0	3,450,866	0	0	3,450,866
621	YILO KROBO MHD	NO	0	6,608,281	0	0	6,608,281
622	UPPER MANYA	YES	0	1,128,161	0	0	1,128,161
623	AKWAPIM NORTH	YES	0	20,777,345	1,737,970	0	22,515,315
624	AKWAPIM SOUTH	NO	0	0	0	0	0
625	ASUOGYAMAN	YES	0	3,428,208	0	0	3,428,208
626	OKERE DHD	NO	0	60,607	0	0	60,607
627	NSAWAM ADOAGYIRI	NO	0	3,579,070	0	0	3,579,070
628	NEW JUABEN NORTH	NO	0	5,459,477	0	0	5,459,477
629	NEW JUABEN SOUTH	NO	0	426,379	233,951	0	660,330
630	REGIONAL HEALTH ADMINISTRATION -	NO	0	4,962,612	0	0	4,962,612
631	REGIONAL HOSPITAL	NO	0	0	0	0	0
632	ASAMANKESE HOSPITAL	YES	0	1,463,147	0	0	1,463,147
633	ATIBIE HOSPITAL	NO	0	2,772,361	0	0	2,772,361
634	NEW TAFO HOSPITAL	NO	0	0	1,920	0	1,920
635	KIBI HOSPITAL	YES	0	8,171,417	0	0	8,171,417
636	TQM GOVERNMENT HOSPITAL	NO	0	6,635,824	77,612	0	6,713,435

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
637	NSAWAM HOSPITAL	YES	0	15,866,552	0	0	15,866,552
638	SUHUM HOSPITAL	NO	0	0	0	0	0
639	AKIM ODA HOSPITAL	NO	0	19,762,203	0	0	19,762,203
640	AKUSE HOSPITAL	YES	0	959,272	16,041	0	975,314
641	ASESEWAA HOSPITAL	NO	0	546,242	0	0	546,242
642	ATUA HOSPITAL	NO	0	2,530,148	0	0	2,530,148
643	BEGORO HOSPITAL	NO	0	3,014,178	0	1,578,786	4,592,963
644	ENYIRESI HOSPITAL	NO	0	0	122,667	0	122,667
645	KADE HOSPITAL	YES	0	944,130	3,394,704	0	4,338,834
646	SOMANYA POLYCLINIC	NO	0	6,154,826	0	0	6,154,826
647	NEW ABIREM HOSPTIAL	YES	0	1,280,677	0	0	1,280,677
648	KOFORIDUA POLYCLINIC	NO	0	3,959,532	0	0	3,959,532
649	ANYINAM HEALTH CENTER	YES	0	0	0	0	0
650	ASAFO HEALTH CENTER	YES	0	127,861	0	0	127,861
651	ACHIASE HEALTH CENTER	YES	0	0	0	0	0
652	SUHUM HEALTH CENTER	NO	0	52,084	0	0	52,084
653	OYOKO HEALTH CENTER	YES	0	6,570	0	0	6,570
654	OSINO HEALTH CENTER	NO	0	0	0	0	0
655	OKRAKWADWO HEALTH CENTER	NO	0	0	0	0	0
656	NKAWKAW HEALTH CENTER	YES	0	53,906	0	0	53,906
657	BRENASE HEALTH CENTER	NO	0	94,249	0	0	94,249
658	YILO KROBO DIST HOSPITAL	YES	0	848,129	0	0	848,129
659	ANUM APAPAM HEALTH CENTER	YES	0	124,317	0	0	124,317
660	ASAMANKESE HEALTH CENTER	NO	0	0	0	0	0
661	AKROSO HEALTH CENTER	NO	0	0	0	0	0
662	KLO AGOGO HEALTH CENTER	NO	0	0	0	0	0
663	NKURANKAN HEALTH CENTER	NO	0	0	0	0	0
664	KOTOSO HEALTH CENTER	NO	0	0	0	0	0
665	ORANGE FRESH HEALTH CENTER	NO	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
666	NSAWAM HEALTH CENTER	NO	0	0	0	0	0
667	ASUOM HEALTH CENTER	YES	0	118,773	0	0	118,773
668	ADEISO HEALTH CENTER	NO	0	0	0	0	0
669	NZEMA EAST MHD	NO	0	0	0	0	0
670	TARKWA NSUAEM MHD	NO	0	1,465,384	0	0	1,465,384
671	AHANTA WEST MHD	NO	0	990,526	0	0	990,526
672	PRESTEA HUNI VALLEY MHD	NO	0	3,924,503	0	0	3,924,503
673	WASSA AMENFI WEST DHD	NO	0	14,067	0	0	14,067
674	WASSA AMENFI EAST DHD	NO	0	2,236,156	0	0	2,236,156
675	WASSA AMENFI CENTRAL DHD	NO	0	1,588,300	0	0	1,588,300
676	WASSA EAST DHD	NO	0	1,547,176	0	0	1,547,176
677	ELLEMBELLE DHD	NO	0	5,520,126	0	0	5,520,126
678	JOMORO MHD	NO	0	2,599,387	0	0	2,599,387
679	MPOHOR DHD	NO	0	1,311,783	0	0	1,311,783
680	SHAMA DHD	NO	0	2,429,365	0	0	2,429,365
681	SEKONDI TAKORADI MHD	NO	0	456,313	0	0	456,313
682	EFFIA KWESIMINTSIM MHD	NO	0	446,491	0	0	446,491
683	WASSA AKROPONG HOSPITAL	NO	0	2,629,778	0	0	2,629,778
684	TARKWA HOSPITAL	NO	0	3,567,030	0	0	3,567,030
685	EFFIA NKWANTA REG. HOSP	NO	0	6,011,257	0	0	6,011,257
686	HALF ASSINI HOSPITAL	NO	0	1,518,790	0	0	1,518,790
687	KWESIMINTSIM HOSPITAL	NO	0	2,914,589	0	0	2,914,589
688	APINTO HOSP(TARKWA OLD HOSP)	NO	0	835,395	0	0	835,395
689	AXIM HOSPITAL	NO	0	2,202,795	0	0	2,202,795
690	DIXCOVE HOSP (NANA HIMA DEKYI HOS	NO	0	2,519,358	0	0	2,519,358
691	ESSIKADO HOSPITAL	NO	0	1,079,933	0	0	1,079,933
692	PRESTEA HOSP	NO	0	2,627,346	0	0	2,627,346
693	TAKORADI HOSPITAL	NO	0	1,379,419	0	0	1,379,419
694	BONUAMA POLYCLINIC	NO	0	38,827	0	0	38,827

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
695	AGONA NKWANTA POLYCLINIC	NO	0	229,829	0	0	229,829
696	MPOHOR POLYCLINIC	NO	0	0	0	0	0
697	ELUBO HOSPITAL	NO	0	291,593	0	0	291,593
698	BOGOSO HOSPITAL	NO	0	936,350	0	0	936,350
699	SHAMA HOSPITAL	NO	0	0	0	0	0
700	SUPOM DUNKWA HC	NO	0	164,968	0	0	164,968
701	WASSA DUNKWA HOSPITAL	NO	0	0	0	0	0
702	NSUAEM HOSPITAL	NO	0	0	0	0	0
703	BOLGATANGA MHD	NO	0	1,402,973	0	0	1,402,973
704	BOLGATANGA EAST DHD	YES	0	338,429	0	0	338,429
705	TALENSI DHD	YES	0	1,203,073	0	0	1,203,073
706	NABDAM DHD	YES	0	727,786	0	0	727,786
707	BONGO DHD	YES	0	258,804	0	0	258,804
708	KASSENA NANKANA EAST MHD	YES	0	717,913	0	0	717,913
709	KASSENA NANKANA WEST DHD	NO	0	6,806,840	0	0	6,806,840
710	TEMPANE DHD	YES	0	94,781	0	0	94,781
711	PUSIGA DHD	YES	0	283,243	0	0	283,243
712	GARU TEMPANE DHD	YES	0	48,516	0	0	48,516
713	BUILSA NORTH DHD	NO	0	583,793	0	0	583,793
714	BUILSA SOUTH DHD	YES	0	392,349	0	0	392,349
715	BAWKU WEST DHD	YES	0	858,032	0	0	858,032
716	BAWKU MHD	YES	0	47,004	0	0	47,004
717	BINDURI DHD	NO	0	1,234,627	0	0	1,234,627
718	REGIONAL HOSPITAL	YES	0	5	3,520,404	0	3,520,409
719	PAGA HOSPITAL	YES	0	1,962,629	0	0	1,962,629
720	TONGO HOSPITAL	YES	0	24,573	0	0	24,573
721	SANDEMA HOSPITAL	YES	0	2,259,462	0	0	2,259,462
722	ZEBILA HOSPITAL	YES	0	371,851	0	0	371,851
723	WAR MEMORIAL HOSPITAL	YES	0	70,358,708	0	0	70,358,708

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
724	BONGO HOSPITAL	YES	0	945,585	0	0	945,585
725	BUILSA SOUTH HOSPITAL	YES	0	0	0	0	0
726	BINDE HOSPITAL	NO	0	566,731	0	0	566,731
727	JANGA POLYCLINIC	YES	0	2,839,495	0	0	2,839,495
728	CHEREPONI HOSPITAL	YES	0	1,794,239	0	0	1,794,239
729	WALEWALE HOSPITAL	YES	0	1,566,368	0	0	1,566,368
730	KPASENKPE POLYCLINIC	YES	0	321,401	0	0	321,401
731	YUNYOO NASUAN DHD	YES	0	1,060,210	0	0	1,060,210
732	WEST MAMPRUSI MHD	YES	0	4,402,556	0	0	4,402,556
733	MAMPRUGU MOADURI DHD	YES	0	5,287,288	0	0	5,287,288
734	EAST MAMPRUSI MHD	YES	0	1,966,110	0	0	1,966,110
735	CHEREPONI DHD	YES	0	1,106,262	0	0	1,106,262
736	BUNKPURUGU NAKPANDURI DHD	NO	0	744,528	0	0	744,528
737	NORTH EAST REGIONAL RHD	NO	0	0	0	0	0
738	GAMBAGA POLYCLINIC	YES	0	166,148	0	0	166,148
739	KUBORI POLYCLINIC	YES	0	179,859	0	0	179,859
740	ATEBUBU AMANTEN MHD	YES	0	3,161,323	0	0	3,161,323
741	KINTAMPO MHD	YES	0	19,746,653	39,917	0	19,786,570
742	KINTAMPO SOUTH DHD	YES	0	13,777,524	0	0	13,777,524
743	NKORANZA NORTH DHD	YES	0	0	0	0	0
744	NKORANZA SOUTH MHD	YES	0	10,421,432	0	0	10,421,432
745	PRU EAST DHD	YES	0	463,557	0	0	463,557
746	PRU WEST DHD	YES	0	640,739	0	0	640,739
747	SENE EAST DHD	YES	0	3,444,720	0	0	3,444,720
748	SENE WEST DHD	YES	0	0	0	0	0
749	TECHIMAN NORTH DHD	YES	0	2,366,879	0	0	2,366,879
750	TECHIMAN MHD	YES	0	2,576,903	0	0	2,576,903
751	ATEBUBU MHO	YES	0	4,356,623	0	0	4,356,623
752	KINTAMPO MHO	YES	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
753	SENE WEST DHO	YES	0	1,212,096	0	0	1,212,096
754	TECHIMAN HOSPITAL (ABRAFI WOMEN	YES	0	0	0	0	0
755	BUSUNYA POLYCLINIC	YES	0	39,083	0	0	39,083
756	JEMA HOSPITAL	YES	0	0	0	0	0
757	NKORANZA POLYCLINIC	NO	0	0	0	0	0
758	NADOWLI DHD	NO	0	283,696	0	0	283,696
759	LAMBUSSIE DHD	NO	0	676,948	0	0	676,948
760	NANDOM MHD	NO	0	108,830	0	0	108,830
761	SISSALA EAST MHD	NO	0	1,410,010	1,349,421	0	2,759,431
762	SISSALA WEST DHD	NO	0	2,303,990	0	0	2,303,990
763	WA MHD	NO	0	2,203,560	604,056	0	2,807,616
764	WA WEST DHD	NO	0	1,162,099	778,076	0	1,940,175
765	WA EAST DHD	NO	0	431,546	883,621	0	1,315,166
766	JIRAPA MHD	NO	0	1,170,814	0	0	1,170,814
767	DBI DHD	NO	0	1,696,789	0	0	1,696,789
768	LAWRA MHD	NO	0	1,817,517	0	0	1,817,517
769	NADOWLI DHO	NO	0	1,863,333	1,126,325	0	2,989,658
770	LAMBUSSIE POLYCLINIC	NO	0	1,730,030	0	0	1,730,030
771	NANDOM MHO	NO	0	1,280,591	0	0	1,280,591
772	TUMU MHO	NO	0	0	0	0	0
773	GWOLLU DHO	NO	0	0	441,407	0	441,407
774	WA MHO	NO	0	0	0	0	0
775	JIRAPA MHO	NO	0	0	0	0	0
776	ISSA POLYCLINIC	NO	0	0	563,911	0	563,911
777	LAWRA MHO	NO	0	0	1,954,501	0	1,954,501
778	BABILE POLYCLINIC	NO	0	1,797,410	0	0	1,797,410
779	HAIN POLYCLINIC	NO	0	1,694,418	0	0	1,694,418
780	WA WEST DHO	NO	0	0	1,223,842	0	1,223,842
781	UPPER WEST RHO	NO	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
782	HAMILE HEALTH CENTRE	NO	0	1,717,463	0	0	1,717,463
783	WELLEMBELLE POLYCLINIC	NO	0	0	0	0	0
784	ADANSI-FOMENA NURSING & MIDWIFEI	NO	0	0	0	0	0
785	AKIM ODA COMMUNITY HEALTH NURSE	NO	0	0	0	22,757	22,757
786	ANKAFUL PSYCHIATRIC NURSES' TRAIN	NO	0	2,067,698	0	0	2,067,698
787	ASANKRANGWA NURSING & MIDWIFER	YES	0	476,978	0	45,903	522,881
788	ASANTE- MAMPONG NURSING & MIDWI	YES	0	0	0	0	0
789	ASSINMAN NURSING & MIDWIFERY TRA	YES	0	898,643	0	21,000	919,643
790	ATIBIE NURSING & MIDWIFERY TRAINI	NO	0	0	0	0	0
791	BIBIANI COLLEGE OF HEALTH SCIENCES	YES	0	0	0	0	0
792	BOLE NURSING & MIDWIFERY TRAININ	YES	0	0	0	0	0
793	BOLGATANGA MIDWIFERY TRAINING C	YES	0	2,377	0	0	2,377
794	BOLGATANGA NURSES' TRAINING COLL	NO	0	2,031,957	0	0	2,031,957
795	CAPE COAST NURSING & MIDWIFERY TR	NO	1,659	783,692	0	33,854	819,205
796	DADIESOABA NURSING & MIDWIFERY T	YES	0	0	0	19,931	19,931
797	DAMONGO NURSES' TRAINING COLLEGE	NO	0	509,836	0	0	509,836
798	DUNKWA NURSING & MIDWIFERY TRAI	NO	0	1,042,394	0	225,400	1,267,794
799	ESIAMA NURSING & MIDWIFERY TRAIN	NO	0	0	0	0	0
800	GOASO NURSING AND MIDWIFERY TRAI	YES	0	0	0	0	0
801	GUSHEGU NURSING & MIDWIFERY TRAI	NO	0	0	0	0	0
802	HO NURSING TRAINING COLLEGE	YES	0	42,200	0	380,000	422,200
803	HO SCHOOL OF HYGIENE	NO	0	0	0	0	0
804	HOHOE MIDWIFERY TRAINING SCHOOL	NO	0	0	0	0	0
805	KETA NURSING & MIDWIFERY TRAININ	NO	0	0	0	0	0
806	KETE KRACHI NURSING & MIDWIFERY T	YES	14,813	0	164,612	66,519	245,945
807	KINTAMPO COLLEGE OF HEALTH & WEI	YES	0	0	0	0	0
808	KOFORIDUA NURSING & MIDWIFERY TR	YES	0	0	0	0	0
809	KOKOFU NURSING TRAINING COLLEGE	YES	0	0	0	0	0
810	KORLE - BU DENTAL TECHNOLOGY	NO	0	0	0	0	0

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
811	KORLE- BU OPHTHALMIC NURSING	NO	0	0	0	0	0
812	KORLE- BU SCHOOL OF HYGIENE	NO	0	152,826	0	0	152,826
813	KORLE-BU NURSING & MIDWIFERY TRA	NO	0	0	0	0	0
814	KORLE-BU PERI-OPERATIVE NURSING &	YES	0	0	0	0	0
815	KORLE-BU PUBLIC HEALTH NURSES' TR	NO	0	882,989	0	0	882,989
816	KPANDAI COMMUNITY HEALTH NURSES	NO	0	0	0	0	0
817	KPEMBE NURSING & MIDWIFERY TRAIN	YES	0	1,200	0	0	1,200
818	KUBORE NURSING & MIDWIFERY TRAIN	NO	0	0	0	0	0
819	KUMASI EAR, NOSE AND THROAT NURSI	YES	0	0	0	0	0
820	KUMASI NURSING & MIDWIFERY TRAIN	NO	0	0	0	0	0
821	KUMASI, KATH SCHOOOL OF ANAESTHE	NO	0	0	0	0	0
822	KWAPONG NURSING TRAINING COLLEG	YES	0	0	0	0	0
823	LAWRA NURSING ASSISTANTS TRAININ	YES	0	0	0	0	0
824	NALERIGU COLLEGE OF NURSING & MID	YES	0	0	0	0	0
825	NANDOM MIDWIFERY TRAINING COLLE	NO	0	0	0	0	0
826	NAVRONGO COMMUNITY HEALTH NURS	YES	0	0	0	0	0
827	NTOTROSO COLLEGE OF NURSING	NO	0	86,784	0	0	86,784
828	ODUMASE-KROBO NURSING & MIDWIFE	YES	0	0	0	0	0
829	OYOKO SCHOOL OF DISPENSING OPTICS	NO	38,092	406,690	0	0	444,782
830	PANTANG NURSING & MIDWIFERY TRAI	YES	0	21,272	0	0	21,272
831	PANTANG NURSING TRAINING COLLEGE	YES	0	0	0	0	0
832	RIDGE SCHOOL OF ANAESTHESIA	YES	0	0	0	0	0
833	SAMPA NURSING TRAINING COLLEGE	YES	0	84,252	0	0	84,252
834	SEFWI ASAFO COLLEGE OF HEALTH	YES	0	0	0	53,915	53,915
835	SEFWI WIAWSO NURSING TRAINING CO	NO	0	472,347	0	1,399,491	1,871,838
836	SEIKWA NURSING & MIDWIFERY TRAIN	NO	0	0	0	0	0
837	SEKONDI NURSING & MIDWIFERY TRAI	YES	0	759,617	0	0	759,617
838	SUNYANI NURSING & MIDWIFERY TRAI	NO	0	303,866	0	0	303,866
839	TAMALE COMMUNITY HEALTH NURSES	YES	0	0	0	109,200	109,200

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
840	TAMALE NURSING & MIDWIFERY TRAIN	NO	0	649,373	0	0	649,373
841	TAMALE SCHOOL OF HYGIENE	YES	87	0	0	0	87
842	TANOSO SUNYANI COMMUNITY HEALTH	NO	0	0	0	0	0
843	TARKWA NURSING & MIDWIFERY TRAI	NO	0	1,800,000	0	1,000,000	2,800,000
844	TECHIMAN-KROBO NURSING TRAINING	NO	0	194,727	0	0	194,727
845	TEPA NURSING AND MIDWIFERY TRAIN	YES	0	0	0	0	0
846	TESHIE NURSING & MIDWIFERY TRAINI	YES	0	0	0	39,620	39,620
847	TUMU MIDWIFERY TRAINING COLLEGE	NO	0	226,980	0	0	226,980
848	TWIFO PRASO NURSING & MIDWIFERY	NO	0	0	0	0	0
849	WA NURSES' TRAINING COLLEGE	YES	0	0	0	0	0
850	WINNEBA COMMUNITY HEALTH NURSE	NO	0	387,331	0	150,403	537,733
851	YAMFO COLLEGE OF HEALTH	YES	0	0	0	0	0
852	YEJI MIDWIFERY TRAINING SCHOOL	YES	0	0	0	0	0
853	YENDI COLLEGE OF HEALTH SCIENCES	YES	0	0	0	958,410	958,410
854	ZUARUNGU NURSES' TRAINING COLLEG	YES	0	0	0	0	0
855	ACCRA PSYHAITRIC HOSPITAL	NO	0	0	0	0	0
856	PANTANG PSYHAITRIC HOSPITAL	YES	0	6,490,368	0	0	6,490,368
857	ANKAFUL PSYHAITRIC HOSPITAL	NO	0	487,658	0	0	487,658
858	KORLE BU TEACHING HOSPITAL	NO	742,416	89,765,118	0	2,549,014	93,056,548
859	CAPE COAST TEACHING HOSPITAL	YES	0	14,055,952	0	0	14,055,952
860	KOMFO ANOKYE TEACHING HOSPITAL	YES	0	16,716,383	0	0	16,716,383
861	TAMALE TEACHING HOSPITAL	YES	0	11,355,492	0	881,850	12,237,342
862	HO TEACHING HOSPITAL	YES	0	22,922,555	0	0	22,922,555
863	UNIVERSITY OF GHANA MEDICAL CENT	YES	0	29,955,768	756,807	0	30,712,575
864	SUNYANI TEACHING HOSPITAL	NO	0	39,585,194	0	0	39,585,194
865	RADIOTHERAPY , KORLE BU	YES	0	1,058,087	0	0	1,058,087
866	NATIONAL BLOOD SERVICE	YES	0	522,441	0	0	522,441
867	GHANA PSYCHOLOGY COUNCIL	NO	0	0	0	0	0
868	MEDICAL AND DENTAL COUNCIL	YES	0	0	0	0	0

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
869	PHARMACY COUNCIL	NO	0	0	0	0	0
870	CENTER FOR SCIENTIFIC RESEARCH INT	NO	0	0	0	0	0
871	NURSES AND MIDWIFES COUNCIL	YES	857,805	4,841,919	0	0	5,699,723
872	TRADITIONAL MEDICINE PRACTICE COU	NO	0	1,327	188,451	0	189,777
873	HEALTH FACILITIES AND REGULATORY	NO	0	71,700	0	0	71,700
874	FOOD AND DRUGS AUTHORITY	YES	0	7,693,364	0	904,009	8,597,373
875	COLLEGE OF NURSE AND MIDWIFES	YES	0	0	0	0	0
876	ST JOHN AMBULANCE	NO	0	357,379	12,160	0	369,539
877	COLLEGE OF PHYSICIANS AND SURGEON	NO	0	0	1,029,570	0	1,029,570
878	NATIONAL AMBULANCE SERVICE	NO	0	0	0	0	0
879	CARDIOTHORACIC UNIT KORLE BU	YES	123,299	2,321,089	0	0	2,444,388
880	PLASTICS SURGERY UNIT	YES	0	267,001	0	0	267,001
881	GHANA INSTITUTE OF CLINICAL GENETI	NO	0	0	0	0	0
882	MENTAL HEALTH AUTHORITY	NO	0	0	0	0	0
883	COLLEGE OF PHARMACISTS	NO	0	895	30,270	0	31,164
884	ALLIED HEALTH PROFESSIONALS	YES	0	409,724	0	0	409,724
885	MORTUARIES AND FUNERAL HOME	YES	0	0	0	0	0
886	Ghana Health Service HQ	NO	0	154,805,215	28,056,348	953,858	183,815,421
887	Medical Stores	NO	0	256,544,237	19,042,707	0	275,586,945
888	National Accreditation Board	NO	0	22,890,784	0	0	22,890,784
889	National Health Insurance Authority	NO	15,773,222	2,134,585,980	662,044,412	69,694,116	2,882,097,730
890	National Labour Commission	NO	0	0	384,694	0	384,694
891	National Media Commission	NO	0	0	3,042,999	0	3,042,999
892	National Vocational Training Institute	NO	0	442,115	5,566,316	0	6,008,431
893	Opportunity Industrialisation Center	NO	0	0	159,902	0	159,902
894	NATIONAL VACCINE INSTITUTE	NO	0	0	0	0	0
	Sub-total		**356,500,299**	**4,322,565,349**	**1,708,372,114**	**1,027,727,535**	**7,415,165,297**
895	MINISTRY OF EDUCATION (HEAD OFFIC	YES	1,336,189,475	2,869,526,659	8,802,195	121,235,321	4,335,753,651

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S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
896	NON FORMAL EDUCATION DIVISION	NO	0	0	0	0	0
897	GHANA EDUCATION SERVICE	YES	0	113,472,521	0	164,589	113,637,110
898	GHANA SCIENCE ASSOCIATION	YES	0	3,276	0	0	3,276
899	ENCYCLOPAEDIA AFRICAN PROJECT	NO	0	0	848	0	848
900	GHANA BOOK DEVELOPMENT COUNCIL	YES	3,032	254,664	0	0	257,696
901	GHANA TERTIARY EDUCATION COMMIS	NO	0	8,360,676	6,698,249	0	15,058,925
902	GHANA ACADEMY OF ARTS AND SCIENC	NO	0	0	0	27,025,996	27,025,996
903	CENDLOS	YES	0	542,264	0	0	542,264
904	NATIONAL SERVICE SCHEME	YES	0	2,567,116	0	0	2,567,116
905	GHANA LIBRARY AUTHORITY	YES	0	503,224	0	0	503,224
906	NATIONAL TEACHING COUNCIL	NO	0	0	0	0	0
907	WEST AFRICAN EXAMINATIONS COUNCI	NO	0	0	0	0	0
908	UNESCO	NO	0	0	0	0	0
909	STUDENTS LOAN TRUST FUND	NO	0	0	0	0	0
910	NATIONAL COUNCIL FOR CURRICULUM	YES	105,550	312,683	0	19,571	437,804
911	GHANA INSTITUTE OF LANGUAGES	NO	0	1,963,136	184,001	0	2,147,137
912	GHANA INSTITUTE OF JOURNALISM	NO	0	1,363,377	4,529,933	0	5,893,309
913	NATIONAL FILM AND TELEVISION INSTI	NO	0	41,937	668,636	0	710,573
914	GHANA TVET SERVICES	YES	0	1,163,238	0	0	1,163,238
915	NATIONAL SCHOOL INSPECTORATE AUT	YES	0	1,136,991	0	99,582	1,236,573
916	GHANA EDUCATION TRUST FUND	YES	0	624,080,593	0	938,560,320	1,562,640,914
917	COMMISSION FOR TECHNICAL AND VOC	NO	0	0	15,121,069	0	15,121,069
918	UNIVERSITY OF GHANA LEGON	NO	1,846,632	0	0	0	1,846,632
919	UNIVERSITY OF EDUCATION WINNEBA	NO	0	0	9,652	0	9,652
920	UNIVERSITY OF DEVELOPMENT STUDIE	YES	0	8,548,771	0	23,538,718	32,087,489
921	UNIVERSITY OF MINES AND TECHNOLO	YES	0	1,290,118	0	0	1,290,118
922	UNIVERSITY OF HEALTH AND ALLIED S	NO	0	0	27,328	0	27,328
923	UNIVERSITY OF ENERGY AND NATURAL	YES	1,500,009	3,544,269	0	6,036,061	11,080,339
924	ACCRA TECHNICAL UNIVERSITY	NO	0	13,243	768,649	0	781,892

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				GOODS & SERVICES	OTHER PAYABLES		
925	CAPE COAST TECHNICAL UNIVERSITY	YES	0	0	0	0	0
926	HO TECHNICAL UNIVERSITY	NO	0	0	1,507,126	0	1,507,126
927	KOFORIDUA TECHNICAL UNIVERSITY	YES	0	247,614	0	795,286	1,042,901
928	SUNYANI TECHNICAL UNIVERSITY	YES	0	5,186,928	0	0	5,186,928
929	TAKORADI TECHNICAL UNIVERSITY	YES	204,235	6,432,030	0	0	6,636,265
930	TAMALE TECHNICAL UNIVERSITY	NO	0	3,946,938	0	40,282	3,987,221
931	BOLGATANGA TECHNICAL UNIVERSITY	NO	0	1,033,951	0	0	1,033,951
932	WA TECHNICAL UNIVERSITY	NO	0	2,784,200	4,754,934	1,289,541	8,828,675
933	KUMASI TECHNICAL UNIVERSITY	YES	0	0	0	0	0
934	GHANA COMMUNICATION TECHNOLOGY	NO	0	15,030,605	16,598,230	9,575,147	41,203,982
935	KWAME NKRUMAH UNIVERSITY OF SCII	NO	0	90,897	28,121,609	0	28,212,506
936	UNIVERSITY OF PROFESSIONAL STUDIE	NO	0	0	79,632	0	79,632
937	UNIVERSITY OF CAPE COAST	NO	0	195,367,521	0	0	195,367,521
938	AKENTEN APPIAH-MENKA SKILLS TRAI	NO	0	0	0	0	0
939	University Of Environment & Sustainable	YES	0	313,790	0	0	313,790
940	C.K TEDAM UNIVERSITY	NO	0	0	723,648	0	723,648
941	UNIVERSITY OF EDUCATION AJUMAKO	NO	0	0	0	0	0
942	SD DOMBO UNIVERSITY OF BUSINESS AI	NO	0	0	10,506	0	10,506
943	ATEBUBU COLLEGE OF EDUCATION	NO	0	73,425	117,529	0	190,954
944	ABETIFI COLLEGE OF EDUCATION	NO	0	572,120	813,812	0	1,385,932
945	ST LOUIS COLLEGE OF EDUCATION	YES	0	1,178,672	0	0	1,178,672
946	JASIKAN COLLEGE OF EDUCATION	NO	0	1,222,988	8,940	0	1,231,928
947	PRESBYTERIAN COLLEGE OF EDUCATIO	YES	0	439,620	0	2,615,193	3,054,813
948	DAMBAI COLLEGE OF EDUCATION	NO	0	0	77,244	0	77,244
949	PRESBYTERIAN COLLEGE OF EDUCATTI	YES	0	1,243,645	0	0	1,243,645
950	ENCHI COLLEGE OF EDUCATION	YES	0	1,606,521	0	0	1,606,521
951	ACCRA COLLEGE OF EDUCATION	YES	0	3,639,698	0	0	3,639,698
952	EP COLLEGE OF EDUCATION-AMEDZOPI	YES	0	79,912	0	0	79,912
953	SDA COLLEGE OF EDUCATION -ASOKORI	YES	0	387,200	0	0	387,200

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				GOODS & SERVICES	OTHER PAYABLES		
954	MOUNT MARY COLLEGE OF EDUCATION	YES	0	1,012,690	0	4,940	1,017,630
955	SDA COLLEGE OF EDUCATION-AGONA	YES	0	501,819	0	0	501,819
956	ST FRANCIS COLLEGE OF EDUCATION	NO	0	1,834,790	1,068,940	61,000	2,964,731
957	OUR LADY OF APOSTLES COLLEGE OF EI	YES	0	2,193,267	0	13,607	2,206,874
958	ST THERESA COLLEGE OF EDUCATION	NO	0	0	1,152,700	0	1,152,700
959	KOMENDA COLLEGE OF EDUCATION	YES	247,634	1,147,124	0	227,071	1,621,829
960	PEKI COLLEGE OF EDUCATION	YES	0	2,263,751	0	0	2,263,751
961	AKATSI COLLEGE OF EDUCATION	YES	0	966,491	0	0	966,491
962	BEREKUM COLLEGE OF EDUCATION	NO	0	0	39,774	0	39,774
963	FOSU COLLEGE OF EDUCATION	NO	0	2,431,729	57,817	0	2,489,546
964	GAMBAGA COLLEGE OF EDUCATION	YES	0	120,789	0	0	120,789
965	HOLY CHILD COLLEGE OF EDUCATION	NO	0	0	747,704	0	747,704
966	OFFINSO COLLEGE OF EDUCATION	YES	0	55,627	0	0	55,627
967	SEHWI WIAWSO COLLEGE OF EDUCATI(	YES	0	2,121,937	0	806,882	2,928,819
968	ST AMBROSE COLLEGE OF EDUCATION	NO	0	0	322,088	0	322,088
969	ST VINCENT COLLEGE OF EDUCATION	YES	0	64,505	0	0	64,505
970	AGOGO COLLEGE OF EDUCATION	NO	0	0	629,296	0	629,296
971	ST MONICA COLLEGE OF EDUCATION	YES	0	92,752	0	0	92,752
972	AKROKERRI COLLEGE OF EDUCATION	YES	0	1,402,724	0	0	1,402,724
973	MAMPONG TECHNICAL COLLEGE OF ED	YES	0	70,969	0	0	70,969
974	ST JOSEPH COLLEGE OF EDUCATION	YES	0	285,639	0	0	285,639
975	BAGABAGA COLLEGE OF EDUCATION	YES	0	6,986,639	0	0	6,986,639
976	BIMBILLA COLLEGE OF EDUCATION	YES	0	1,803,606	0	0	1,803,606
977	ST JOHN BOSCO COLLEGE OF EDUCATIO	YES	0	1,460,325	0	0	1,460,325
978	GBEEWA COLLEGE OF EDUCATION	NO	0	2,754,224	64,298	0	2,818,522
979	N. J. AHAMADIYYA COLLEGE OF EDUCAT	NO	0	1,607,628	1,595,340	0	3,202,968
980	TUMU COLLEGE OF EDUCATION	YES	0	723,524	0	0	723,524
981	WESLEY COLLEGE OF EDUCATION	YES	0	1,292,122	0	0	1,292,122
982	TAMALE COLLEGE OF EDUCATION	YES	0	10,401,713	0	0	10,401,713

10a SUMMARY REPORT OF PAYABLES ACCORDING TO MDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
983	AL- FARUQ ISLAMIC COLLEGE OF EDUCA	NO	0	0	31,209	0	31,209
984	METHODIST COLLEGE OF EDUCATION- (	YES	0	783,032	0	0	783,032
985	MCCOY COLLEGE OF EDUCATION	YES	0	645,653	0	0	645,653
986	ADA COLLEGE OF EDUCATION	YES	0	717,488	0	0	717,488
987	BIA LAMPLIGHTER COLLEGE OF EDUCA'	YES	0	131,348	0	31,005	162,353
988	PREBYTERIAN WOMEN COLLEGE ABUR	YES	1,887	2,799,870	0	0	2,801,757
	Sub-total		**1,340,098,453**	**3,928,240,808**	**95,332,936**	**1,132,140,113**	**6,495,812,310**
989	Central GoG	NO	0	0	11,330,051	0	11,330,051
990	DACF	NO	0	2,566,201,656	2,649,364	67,559	2,568,918,579
991	Energy Fund	NO	0	6,674,163	625,806	0	7,299,969
	Sub-total		**0**	**2,572,875,819**	**14,605,221**	**67,559**	**2,587,548,598**
	Grand Total		**3,381,008,669**	**20,866,868,905**	**9,123,459,474**	**35,320,023,535**	**68,691,360,583**

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
1	Ablekuma Central Municipal Assembly_AbCMA	YES	41,400	714,915	0	0	756,315
2	Ablekuma North Municipal Assembly	YES	10,000	909,922	0	608,028	1,527,950
3	Ablekuma West Municipal Assembly	YES	0	469,987	0	0	469,987
4	Abuakwa North Municipal Assembly	YES	0	23,133	0	14,455	37,588
5	Abuakwa South Municipal Assembly	YES	22,921	0	0	0	22,921
6	Abura /Asebu/Kwamankese District Assembly	YES	0	253,722	0	0	253,722
7	Accra Metropolitan Assembly	YES	4,068,842	24,214,823	0	3,089,939	31,373,604
8	Achiase District Assembly_AcDA	YES	6,369	15,820	0	0	22,189
9	Ada East District Assembly	YES	13,136	888,278	0	19,346	920,760
10	Ada West District Assembly	YES	0	260,808	0	0	260,808
11	Adaklu District Assembly	YES	0	368,218	0	0	368,218
12	Adansi Asokwa District Assembly	YES	0	423,230	0	0	423,230
13	Adansi North District Assembly	YES	0	14,335	0	0	14,335
14	Adansi South District Assembly	YES	0	0	0	0	0
15	Adenta Municipal Assembly	YES	0	288,120	0	72,956	361,076
16	Afadzato South District Assembly	YES	0	727,690	0	1,094,777	1,822,468
17	Afigya Kwabre North District Assembly	YES	0	1,936	0	10,710	12,646
18	Afigya Kwabre South District Assembly	YES	118,452	132,623	0	174,393	425,467
19	Agona East District Assembly	YES	22,383	18,563	0	1,608,662	1,649,608
20	Agona West Municipal Assembly	YES	0	546,837	0	2,820,269	3,367,106
21	Agortime Ziope District Assembly	YES	17,993	320,843	0	797,278	1,136,115
22	Ahafo Ano North Municipal Assembly	YES	0	49,634	0	65,080	114,714
23	Ahafo Ano South East Municipal Assembly	YES	0	0	0	1,109,551	1,109,551
24	Ahafo Ano South West District Assembly	YES	0	0	0	174,050	174,050
25	Ahanta West Municipal Assembly	YES	0	239,357	0	116,781	356,138
26	Ajumako/Enyan/Esiam District Assembly	YES	0	84,446	0	0	84,446
27	Akatsi North District Assembly	NO	0	0	3,959,025	0	3,959,025
28	Akatsi South District Assembly	YES	0	314,757	0	52,418	367,175
29	Akrofuom District Assembly	YES	0	48,949	0	0	48,949
30	Akuapem South District Assembly	YES	0	2,559	0	1,130,631	1,133,191
31	Akuapim North Municipal Assembly	YES	0	11,034	0	18,311	29,346
32	Akyemansa District Assembly	YES	0	43,890	0	0	43,890

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
33	Amansie Central District Assembly	YES	0	0	0	0	0
34	Amansie South District Assembly	YES	0	47,149	0	0	47,149
35	Amansie West District Assembly	YES	0	0	0	0	0
36	Amenfi Central District Assembly	YES	0	373,810	0	0	373,810
37	Anloga District Assembly_AnDA	YES	0	141,973	0	252,809	394,782
38	Aowin Municipal Assembly	YES	0	49,863	0	109,346	159,208
39	Asante Akim Central Municipal Assembly	YES	15,375	215,446	0	210,682	441,503
40	Asante Akim North District Assembly	YES	0	35,042	0	0	35,042
41	Asante Akim South Municipal Assembly	YES	0	3,100	0	0	3,100
42	Asene-Manso-Akroso District Assembly	YES	0	169,154	0	418,632	587,786
43	Ashaiman Municipal Assembly	YES	0	208,573	0	242,028	450,600
44	Asikuma-Odoben-Brakwa-Breman District Assembly	YES	0	77,386	0	265,474	342,860
45	Asokore Mampong Municipal Assembly	YES	0	1,250	0	10,039	11,289
46	Asokwa Municipal Assembly	YES	0	387,253	0	0	387,253
47	Assin Fosu Municipal Assembly	YES	0	208,753	0	0	208,753
48	Assin North District Assembly	YES	0	190,372	0	119,000	309,372
49	Assin South District Assembly	YES	0	7,927	0	77,739	85,667
50	Asunafo North Municipal Assembly	YES	0	10,985	0	510,208	521,193
51	Asunafo South District Assembly	YES	27,902	0	0	0	27,902
52	Asuogyaman District Assembly	YES	5,000	253,034	0	119,811	377,845
53	Asutifi North District Assembly	YES	0	270,000	0	7,107	277,107
54	Asutifi South District Assembly	YES	30,933	16,420	0	88,101	135,454
55	Atebubu Amantin Municipal Assembly	YES	0	0	0	17,076	17,076
56	Atiwa East District Assembly	YES	0	0	0	70,407	70,407
57	Atiwa West District Assembly	YES	0	74,146	0	1,154,764	1,228,910
58	Atwima Kwanwoma District Assembly	YES	0	9,000	0	0	9,000
59	Atwima Mponua District Assembly	YES	0	0	0	0	0
60	Atwima Nwabiagya Municipal Assembly	YES	0	195,726	0	0	195,726
61	Atwima Nwabiagya North District Assembly	YES	0	148,652	0	154,007	302,659
62	Awutu Senya District Assembly	YES	0	31,865	0	125,990	157,856
63	Awutu Senya East Municipal Assembly	YES	0	1,091,473	0	1,095,930	2,187,403
64	Ayawaso Central Municipal Assembly_ACMA	YES	4,183	1,160,131	0	779,833	1,944,148

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
65	Ayawaso East Municipal Assembly	YES	0	408,124	0	14,279	422,403
66	Ayawaso North Municipal Assembly	YES	27,951	298,954	0	48,445	375,350
67	Ayawaso West Municipal Assembly	YES	0	2,210,114	0	0	2,210,114
68	Ayensuano District Assembly	YES	0	359,952	0	89,688	449,639
69	Banda District Assembly	YES	40,938	185,399	0	978,840	1,205,177
70	Bawku Municipal Assembly	NO	0	0	0	0	0
71	Bawku West District Assembly	YES	0	9,619	0	0	9,619
72	Bekwai Municipal Assembly	YES	0	0	0	693,894	693,894
73	Berekum East Municipal Assembly	YES	0	0	0	0	0
74	Berekum West District Assembly	YES	0	0	0	2,033,845	2,033,845
75	Bia East District Assembly	YES	0	337,911	0	0	337,911
76	Bia West District Assembly	YES	46,037	46,691	0	75,036	167,764
77	Biakoye District Assembly	YES	0	131,310	0	232,222	363,533
78	Bibiani/Anhwiaso/Bekwai Municipal Assembly	YES	0	26,222	0	0	26,222
79	Binduri District Assembly	NO	0	0	0	0	0
80	Birim North District Assembly	YES	0	0	78,218	616,350	694,568
81	Birim South District Assembly	YES	0	2,960	0	0	2,960
82	Birim Central Municipal Assembly	YES	56,267	591,991	0	0	648,258
83	Bodi District Assembly	YES	8,632	50,121	0	45,271	104,024
84	Bole District Assembly	YES	0	0	0	0	0
85	Bolgatanga East District Assembly	NO	0	0	1,550,016	0	1,550,016
86	Bolgatanga Municipal Assembly	YES	0	18,842	0	0	18,842
87	Bongo District Assembly	NO	0	0	1,060,893	0	1,060,893
88	Bosome Freho District Assembly	YES	13,603	460,177	0	314,235	788,016
89	Bosomtwe District Assembly	YES	0	0	0	0	0
90	Builsa North District Assembly	NO	0	0	0	0	0
91	Builsa South District Assembly	YES	0	0	400,868	0	400,868
92	Bunkpurugu Nakpanduri District Assembly	YES	0	1,466,253	0	0	1,466,253
93	Cape Coast Metropolitan Assembly	YES	336,216	76,384	0	0	412,600
94	Central Gonja District Assembly	YES	91,960	0	0	28,960	120,919
95	Central Tongu District Assembly	YES	0	234,679	0	445,230	679,909
96	Chereponi District Assembly	NO	0	0	0	0	0

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
97	Dafiama Bussie Issa District Assembly	YES	0	0	0	94,608	94,608
98	Denkyembour District Assembly	YES	0	0	0	1,502,581	1,502,581
99	Dormaa Central Municipal	YES	0	0	0	5,456,899	5,456,899
100	Dormaa East District Assembly	YES	0	3,720	0	235,126	238,846
101	Dormaa West District Assembly	YES	23,380	0	0	374,766	398,147
102	East Gonja Municipal Assembly	YES	0	222,154	0	0	222,154
103	East Mamprusi Municipal Assembly	NO	0	0	0	0	0
104	Effia Kwesimintsim Municipal Assembly	YES	11,307	1,728,003	0	21,738,464	23,477,774
105	Effutu Municipal Assembly	YES	0	72,444	0	0	72,444
106	Ejisu Municipal Assembly	YES	0	121,521	0	0	121,521
107	Ejura Sekyredumasi Municipal Assembly	YES	0	0	0	1,404,821	1,404,821
108	Ekumfi District Assembly	YES	0	0	0	932,268	932,268
109	Ellembele District Assembly	YES	0	0	0	1,804,971	1,804,971
110	Fanteakwa North District Assembly	YES	13,870	237,281	0	0	251,151
111	Fanteakwa South District Assembly	YES	7,025	0	0	0	7,025
112	Ga Central Municipal Assembly	YES	5,353	594,461	0	78,409	678,223
113	Ga East Municipal Assembly	YES	0	466,123	0	3,049,464	3,515,587
114	Ga North Municipal Assembly	YES	0	1,052,704	0	452,279	1,504,982
115	Ga South Municipal Assembly	YES	14,720	93,327	0	79,850	187,897
116	Ga West Municipal Assembly	YES	0	1,841,879	0	3,844,143	5,686,022
117	Garu District Assembly	YES	0	1,544,486	0	0	1,544,486
118	Gomoa Central District Assembly	YES	90,602	427,279	0	2,541,257	3,059,138
119	Gomoa East District Assembly	YES	0	418,649	0	0	418,649
120	Gomoa West District Assembly	YES	0	77,695	0	187,483	265,178
121	Guan District Assembly	YES	956	14,540	0	323,471	338,967
122	Gushiegu Municipal Assembly	YES	0	82,294	0	0	82,294
123	Ho Municipal Assembly	YES	15,264	458,318	0	194,705	668,287
124	Ho West District Assembly	YES	0	678,209	0	0	678,209
125	Hohoe Municipal Assembly	YES	0	1,487,718	0	2,479,307	3,967,025
126	Jaman North District Assembly	YES	0	140,614	0	178,377	318,991
127	Jaman South Municipal Assembly	YES	41,715	164,086	0	575,188	780,988
128	Jasikan District Assembly	YES	36,633	0	0	427,205	463,838

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
129	Jirapa Municipal Assembly	YES	0	145,980	0	0	145,980
130	Jomoro Municipal Assembly	YES	0	0	0	0	0
131	Juaben Municipal Assembly	YES	0	21,361	0	0	21,361
132	Juaboso District Assembly	YES	33,917	91,000	0	0	124,917
133	Kajebi District Assembly	YES	0	111,843	0	103,106	214,948
134	Karaga District Assembly	NO	0	0	0	0	0
135	Kassena Nankana East Municipal Assembly	NO	0	0	0	0	0
136	Kassena Nankana West District Assembly	NO	0	0	0	255,929	255,929
137	Keta Municipal Assembly	YES	830,436	1,710,198	0	1,976,547	4,517,182
138	Ketu North Municipal Assembly	YES	0	635,021	0	155,176	790,197
139	Ketu South Municipal Assembly	YES	0	571,901	0	0	571,901
140	Kintampo North Municipal Assembly	YES	0	158,147	0	0	158,147
141	Kintampo South District Assembly	YES	0	0	0	0	0
142	Komenda-Edina-Eguafo-Abrim Municipal Assembly	YES	103,775	82,644	0	0	186,418
143	Korle Klotey Municipal Assembly_KoKMA	YES	0	617,420	0	0	617,420
144	Kpandai District Assembly	NO	0	0	0	0	0
145	Kpando Municipal Assembly	YES	0	164,914	0	227,535	392,449
146	Kpone Katamanso Municipal Assembly	YES	0	1,282,722	0	0	1,282,722
147	Krachi East Municipal Assembly	YES	0	348,838	0	15,000	363,838
148	Krachi Nchumuru District Assembly	YES	0	98,673	0	404,979	503,651
149	Krachi West District Assembly	YES	0	0	0	90,062	90,062
150	Krowor Municipal Assembly	YES	0	1,107,758	0	338,354	1,446,112
151	Kumasi Metropolitan Assembly	YES	1,585,462	3,475,246	0	0	5,060,708
152	Kumbungu District Assembly	YES	0	33,236	0	89,670	122,906
153	Kwabre East Municipal Assembly	YES	0	144,124	0	124,276	268,400
154	Kwadaso Municipal Assembly	YES	0	439,852	0	0	439,852
155	Kwaebibirem Municipal Assembly	YES	0	32,198	0	0	32,198
156	Kwahu Afram Plains North District Assembly	YES	26,438	0	0	0	26,438
157	Kwahu Afram Plains South District Assembly	YES	8,184	0	0	0	8,184
158	Kwahu East District Assembly	YES	3,882	18,218	0	0	22,100
159	Kwahu South District Assembly	YES	59,606	260,352	0	0	319,958
160	Kwahu West Municipal Assembly	YES	0	7,193	0	0	7,193

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
161	La Dade-Kotopon Municipal Assembly	YES	0	255,321	0	0	255,321
162	Lambusie Karni District Assembly	YES	0	0	0	0	0
163	La-Nkwantanang Municipal Assembly	YES	0	171,520	0	0	171,520
164	Lawra Municipal Assembly	YES	0	1,566,968	0	0	1,566,968
165	Ledzokuku Municipal Assembly	YES	103,695	2,382,156	0	1,750,967	4,236,817
166	Lower Manya Krobo Municipal Assembly	YES	1,770	178,589	0	2,928,754	3,109,112
167	Mampong Municipal Assembly	YES	110,649	1,559	0	245,058	357,266
168	Mamprugu Moagduri District Assembly	NO	0	0	0	0	0
169	Mfantsiman Municipal Assembly	YES	25,864	1,736,486	0	0	1,762,351
170	Mion District Assembly	NO	0	0	0	0	0
171	Mpohor District Assembly	YES	22,790	927,840	0	1,104,995	2,055,625
172	Nabdam District Assembly	NO	0	0	0	0	0
173	Nadowli Kaleo District Assembly	YES	0	0	0	520,628	520,628
174	Nandom District Assembly	YES	0	91,494	0	1,474,571	1,566,065
175	Nantom District Assembly	NO	0	0	0	0	0
176	Nanumba North Municipal Assembly	NO	0	0	0	0	0
177	Nanumba South District Assembly	NO	0	0	0	0	0
178	New Juaben North Municipal Assembly	YES	0	0	0	262,328	262,328
179	New Juaben South Municipal Assembly	YES	0	0	0	189,189	189,189
180	Ningo-Prampram District Assembly	YES	0	3,000	0	0	3,000
181	Nkoranza North District Assembly	YES	0	0	0	310,258	310,258
182	Nkoranza South Municipal Assembly	YES	0	0	0	0	0
183	Nkwanta North District Assembly	YES	0	60,803	0	822,237	883,040
184	Nkwanta South Municipal Assembly	YES	0	0	0	15,284	15,284
185	North Dayi District Assembly	YES	0	686,151	0	443,149	1,129,300
186	North East Gonja District Assembly_NEGDA	YES	0	270,453	0	14,956	285,409
187	North Gonja District Assembly	YES	0	0	0	0	0
188	North Tongu District Assembly	YES	19,578	475,863	0	26,661	522,102
189	Nsawam Adoagyiri Municipal Assembly	YES	0	502,734	0	361,872	864,606
190	Nzema East Municipal Assembly	YES	92,500	483,574	0	161,032	737,106
191	Obuasi East District Assembly	YES	0	0	0	404,729	404,729
192	Obuasi Municipal Assembly	YES	0	0	0	0	0

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
193	Offinso Municipal Assembly	YES	47,700	0	0	0	47,700
194	Offinso North District Assembly	YES	0	0	0	4,576,475	4,576,475
195	Oforikrom Municipal Assembly	YES	0	813,283	0	0	813,283
196	Okaikwei North Municipal Assembly	YES	97,323	756,442	0	433,730	1,287,496
197	Okere District Assembly	YES	0	0	0	562,778	562,778
198	Old Tafo Municipal Assembly	YES	0	6,430	0	0	6,430
199	Prestea-Huni Valley Municipal Assembly	YES	132,604	2,501,618	0	2,986,469	5,620,692
200	Pru East District Assembly	NO	0	0	0	0	0
201	Pru West District Assembly	YES	0	0	0	0	0
202	Pusiga District Assembly	NO	0	0	0	0	0
203	Saboba District Assembly	NO	0	0	0	0	0
204	Sagnerigu Municipal Assembly	NO	0	0	0	0	0
205	Savelugu Municipal Assembly	NO	0	0	0	0	0
206	Sawla/Tuna/Kalba District Assembly	YES	0	0	0	19,999	19,999
207	Sefwi Akontombra District Assembly	YES	0	84,659	0	0	84,659
208	Sefwi Wiawso Municipal Assembly	YES	20,154	431,015	0	725,548	1,176,717
209	Sekondi Takoradi Metropolitan Assembly	YES	115,744	1,957,151	0	443,153	2,516,049
210	Sekyere Afram Plains District Assembly	YES	0	144,800	0	0	144,800
211	Sekyere Central District Assembly	YES	0	0	0	0	0
212	Sekyere East District Assembly	YES	0	310,952	0	466,181	777,133
213	Sekyere Kumawu District Assembly	YES	0	91,890	0	38,981	130,871
214	Sekyere South District Assembly	YES	11,580	65,694	0	0	77,274
215	Sene East District Assembly	YES	0	0	0	1,639,784	1,639,784
216	Sene West District Assembly	YES	0	65,592	0	659,982	725,574
217	Shai-Osudoku District Assembly	YES	0	275,620	0	2,293,030	2,568,650
218	Shama District Assembly	YES	0	245,775	0	8,993	254,768
219	Sissala East Municipal Assembly	YES	0	0	0	210,550	210,550
220	Sissala West District Assembly	YES	0	11,725	0	235,422	247,146
221	South Dayi District Assembly	YES	34,980	552,125	0	822,613	1,409,717
222	South Tongu District Assembly	YES	180,445	1,651,290	0	338,759	2,170,495
223	Suaman District Assembly	YES	25,404	256,417	0	23,403	305,223
224	Suame Municipal Assembly	YES	0	0	0	405,293	405,293

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DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
225	Suhum Municipal Assembly	YES	0	73,752	0	14,681	88,433
226	Sunyani Municipal Assembly	YES	0	0	0	1,345,573	1,345,573
227	Sunyani West District Assembly	YES	0	0	0	358,735	358,735
228	Tain District Assembly	YES	8,908	0	0	0	8,908
229	Talensi District Assembly	NO	0	0	0	1,754,302	1,754,302
230	Tamale Metropolitan Assembly	YES	0	89,586	0	696,461	786,047
231	Tano North Municipal Assembly	YES	0	1,170,000	0	0	1,170,000
232	Tano South Municipal Assembly	YES	0	135,747	0	371,230	506,976
233	Tarkwa Nsuaem Municipal Assembly	YES	37,011	4,832,951	0	3,014,973	7,884,935
234	Tatale Sanguli District Assembly	NO	0	0	66,434	0	66,434
235	Techiman Municipal Assembly	YES	92,620	0	0	1,562,667	1,655,287
236	Techiman North District Assembly	YES	0	25,000	0	1,370,474	1,395,474
237	Tema Metropolitan Assembly	YES	269,191	0	0	0	269,191
238	Tema West Municipal Assembly	YES	31,157	2,329,864	0	556,609	2,917,630
239	Tempane District Assembly	NO	0	0	0	0	0
240	Tolon District Assembly	YES	0	18,436	0	210,634	229,070
241	Twifo Hemang Lower Denkyira District Assembly	YES	70,455	153,643	0	853,325	1,077,423
242	Twifu Ati Morkwa District Assembly	YES	0	18,099	0	0	18,099
243	Upper Denkyira East Municipal Assembly	YES	16,014	162,424	0	0	178,438
244	Upper Denkyira West District Assembly	YES	0	34,778	0	502,692	537,470
245	Upper Manya Krobo District Assembly	YES	0	0	0	652,683	652,683
246	Upper West Akim District Assembly	YES	0	243,663	0	0	243,663
247	Wa East District Assembly	YES	0	11,230	0	100,831	112,061
248	Wa Municipal Assembly	YES	0	73,502	0	127,725	201,227
249	Wa West District Assembly	YES	0	0	0	0	0
250	Wassa Amenfi East Municipal Assembly	YES	68,564	1,166,749	0	482,207	1,717,520
251	Wassa Amenfi West Municipal Assembly	YES	0	95,698	0	11,767	107,465
252	Wassa East District Assembly	YES	0	0	0	0	0
253	Weija-Gbawe Municipal Assembly	NO	14,563	1,497,998	0	1,325,202	2,837,763
254	Wenchi Municipal Assembly	YES	63,918	167,276	0	1,115,636	1,346,830
255	West Akim Municipal Assembly	YES	0	0	0	3,878,388	3,878,388
256	West Gonja District Assembly	YES	0	0	0	44,864	44,864

10b

DETAIL REPORT OF PAYABLES BY MMDAs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	VALIDATED	COMPENSATION OF EMPLOYEES	GOODS & SERVICES		CAPITAL EXPENDITURE (ASSETS)	BALANCE AS AT 31/12/2024 GH¢
				GOODS & SERVICES	OTHER PAYABLES		
257	West Mamprusi Municipal Assembly	NO	0	0	0	0	0
258	Yendi Municipal Assembly	NO	0	0	10,000	0	10,000
259	Yilo Krobo Municipal Assembly	YES	0	19,430	0	191,089	210,519
260	Yunyoo Nasuan District Assembly	NO	0	0	5,984,789	0	5,984,789
261	Zabzugu District Assembly	NO	0	0	0	0	0
	Grand Total		**9,654,200**	**99,505,775**	**13,110,244**	**124,629,747**	**246,899,967**

10c

DETAIL REPORT OF PAYABLES BY SOEs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	BALANCE AS AT 31/12/2023 GH¢	BALANCE AS AT 31/12/2024 GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 (ADJ) GH¢
1	Accra Digital Centre	59,140	2,119,501	0	2,119,501
2	AirtelTigo Ghana Limited	1,103,434,703	2,567,116,786	0	2,567,116,786
3	Architectural Engineering Services Limi	1,495,191	21,308,761	0	21,308,761
4	Bank Of Ghana	135,960,609,012	170,576,025,097	0	170,576,025,097
5	Bui Power Authority	349,594,842	432,167,125	0	432,167,125
6	Bulk Oil & Storage Transportation Comp	209,059,589	647,130,957	0	647,130,957
7	Cocoa Marketing Company	18,855,513	88,697,626	0	88,697,626
8	Consolidated Bank Ghana Limited	10,428,028,004	13,139,882,464	0	13,139,882,464
9	E.S.L.A PLC	27,255,023	900,074	0	900,074
10	Electricity Company of Ghana	36,755,973,542	57,013,113,300	(9,697,607,798)	47,315,505,502
11	Ghana Airports Company Limited	680,752,865	392,402,505	0	392,402,505
12	Ghana Amalgamated Trust PLC	686,531	41,842,911	0	41,842,911
13	Ghana Broadcasting Corporation	37,383,009	33,590,287	0	33,590,287
14	Ghana Civil Aviation Authority	6,343,644	67,825,836	0	67,825,836
15	Ghana Cocoa Board	633,997,932	11,565,187,850	0	11,565,187,850
16	Ghana Commodity Exchange Limited	1,536,773	217,493,744	0	217,493,744
17	Ghana Cylinder Manufacturing	12,908,028	18,825,928	0	18,825,928
18	Ghana Deposit Protection Corporation	28,582,000	0	0	0
19	Ghana Exim Bank	31,902,049	16,068,398	0	16,068,398
20	Ghana Grid Company	1,351,140,297	3,912,812,670	0	3,912,812,670
21	Ghana Infrastructure Investment Fund	4,387,032	31,477,008	0	31,477,008
22	Ghana Integrated Aluminium Developm	21,162,564	19,524,016	0	19,524,016
23	Ghana Integrated Iron and Steel Develop	8,353,814	8,694,272	0	8,694,272
24	Ghana Maritime Authority	31,119,910	259,795,451	0	259,795,451
25	Ghana National Gas Company Limited	9,916,189,078	13,712,113,317	0	13,712,113,317
	Ghana National Petroleum Corporation	0	355,407,013	0	355,407,013
27	Ghana National Procurement Agency (G	0	1,068,150	0	1,068,150

10c

DETAIL REPORT OF PAYABLES BY SOEs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	BALANCE AS AT 31/12/2023 GH¢	BALANCE AS AT 31/12/2024 GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 (ADJ) GH¢
28	Ghana Ports and Harbours Authority	148,214,660	2,224,915,919	0	2,224,915,919
29	Ghana Post Company Limited	81,336,162	95,279,489	0	95,279,489
30	Ghana Publishing Company Limited	1,648,178	3,025,732	0	3,025,732
31	Ghana Railway Company Limited	0	23,991,481	0	23,991,481
32	Ghana Reinsurance Company	423,200,600	423,200,600	0	423,200,600
33	Ghana Supply Company Limited	4,259,559	7,112,480	0	7,112,480
34	Ghana Water Company Limited	1,554,241,065	2,153,759,368	0	2,153,759,368
35	Ghana Women's Fund Company Limited	59,130	47,650	0	47,650
36	GIHOC Distilleries	0	109,481,700	0	109,481,700
37	Graphic Communications Group Limitec	31,089,632	7,126,292	0	7,126,292
38	Minerals Income Investment Fund	0	1,596,361,848	0	1,596,361,848
39	National Food Buffer Stock Company Limited	152,144,641	36,883,360	0	36,883,360
40	National Homeownership Fund	57,227	2,319,495	0	2,319,495
41	National Insurance Commission	0	5,365,205	0	5,365,205
42	National Investment Bank	5,360,887,555	6,618,018,113	0	6,618,018,113
43	National Lottery Authority	56,856,055	120,703,995	0	120,703,995
44	News Times Corporation	4,447,895	9,523,780	0	9,523,780
45	Northern Electricity Distribution Company	2,417,286,948	24,933,813	0	24,933,813
46	Precious Minerals Marketing Company	21,029,160	1,447,878,144	0	1,447,878,144
47	PSC Tema Shipyard	234,409	6,680,049	0	6,680,049
48	SIC Life Company	5,325,530	81,349,695	0	81,349,695
49	Social Investment Fund	0	0	0	0
50	Social Security and National Insurance T	156,015,513	67,644,675	0	67,644,675
51	State Housing Company Limited	96,417,576	161,119,390	0	161,119,390

10c

DETAIL REPORT OF PAYABLES BY SOEs AS AT 31ST DECEMBER 2024

S/N	ENTITY NAME	BALANCE AS AT 31/12/2023 GH¢	BALANCE AS AT 31/12/2024 GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 (ADJ) GH¢
52	TDC Development Company Limited	93,725,456	149,672,204	0	149,672,204
53	Tema Oil Refinery	4,464,669,000	7,020,577,110	0	7,020,577,110
54	Venture Capital Trust Fund	192,806	303,747	0	303,747
55	Volta Aluminum Company Limited	2,283,676,088	4,543,208,394	0	4,543,208,394
56	Volta Lake Transport Company	6,268,543	8,069,538	0	8,069,538
57	Volta River Authority	12,682,686,267	34,649,948,309	0	34,649,948,309
58	VRA International School Limited	0	3,170,424	0	3,170,424
59	VRA Health Services Limited	0	4,448,342	0	4,448,342
	Grand Total	**227,666,779,740**	**336,748,711,388**	**(9,697,607,798)**	**327,051,103,589**

11 DEPOSITS & TRUST MONIES

	BALANCE AS AT 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE AS AT 01/01/2024 GH¢	AMOUNT DUE FOR THE YEAR GH¢	AMOUNT PAID FOR THE YEAR GH¢	ELIMINATION GH¢	BALANCE AS AT 31/12/2024 GH¢
PUBLIC ENTITIES							
Central Government							
GIIF	0	0	617,684,536	0	0	617,684,536	0
ESLA PLC	107,249,088	1	107,249,089	3,058,814,744	3,039,807,373	126,256,460	0
Sub-Total	**107,249,088**	**1**	**724,933,625**	**3,058,814,744**	**3,039,807,373**	**743,940,996**	**0**
SOE & GBE'S	1,553,432,796	5,923,682,858	7,477,115,654	3,715,479,478	1,782,848,618	0	9,409,746,513
Total	**1,660,681,884**	**5,923,682,859**	**8,202,049,279**	**6,774,294,222**	**4,822,655,991**	**743,940,996**	**9,409,746,513**
PRIVATE ENTITIES & INDIVIDUALS							
Central Government	2,084,867,487	(158,649,135)	1,926,218,352	2,688,511,233	2,702,088,988	0	1,912,640,596
Local Government	2,479,019	4,978,389	7,457,408	6,163,703	6,524,370	0	7,096,741
Total	**2,087,346,506**	**(153,670,747)**	**1,933,675,759**	**2,694,674,936**	**2,708,613,358**	**0**	**1,919,737,338**
GRAND TOTAL	**3,748,028,390**	**5,770,012,113**	**10,135,725,038**	**9,468,969,158**	**7,531,269,349**	**743,940,996**	**11,329,483,851**

12 PROVISION FOR DOUBTFUL DEBTS

LOANS	BALANCE AS AT 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE AS AT 31/12/2024 GH¢
NON-CURRENT LIABILITY					
STATUTORY BOARDS AND CORPORATION					
Tema Shipyard and Drydock corporation	28,915	0	28,915	0	28,915
State Farms Corporation	32,886	0	32,886	0	32,886
Ghana Enterprise Development Commission	883	0	883	0	883
Ghanaian Industrial Development Corporatior	1,746	0	1,746	0	1,746
State Hotels Corporation	46,002	0	46,002	0	46,002
State Construction Corporation	275,644	0	275,644	0	275,644
Food Production Corporation	112,388	0	112,388	0	112,388
Aluminium Industries Commission	1,018	0	1,018	0	1,018
Gonja Development Corporation	210	0	210	0	210
West African Airways Corporation	3	0	3	0	3
State Fishing Corporation	14,253	0	14,253	0	14,253
Western Regional Development Corporation	117	0	117	0	117
Brong Ahafo Regional Development Corporati	3,866	0	3,866	0	3,866
Upper East Development Corporation	2,011	0	2,011	0	2,011
State Oil Palm Plantation Corporation	2,500	0	2,500	0	2,500
GIHOC - Tema Steelworks	772	0	772	0	772
GIHOC - Farms	233	0	233	0	233
GIHOC - Footwear	29,228	0	29,228	0	29,228
GIHOC - Vegetable Oil Mills	9,637	0	9,637	0	9,637
GIHOC - Fibre Bag	243	0	243	0	243
GIHOC - Fibre Products	106,418	0	106,418	0	106,418
GIHOC - Manufacturing Co.	6,188	0	6,188	0	6,188
GIHOC - Mosquito Coil	3,531	0	3,531	0	3,531
GIHOC - Marbles	8,925	0	8,925	0	8,925
GIHOC - Meat (Tema & Bolga)	22,128	0	22,128	0	22,128

12 PROVISION FOR DOUBTFUL DEBTS

LOANS	BALANCE AS AT 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE AS AT 31/12/2024 GH¢
GIHOC - Boatyards (Mumford)	1,885	0	1,885	0	1,885
GIHOC - Boatyards (Tema)	24,637	0	24,637	0	24,637
GIHOC - Cannery (Pawalugu)	4,090	0	4,090	0	4,090
GIHOC - Refrigeration & Household Prod.	5,505	0	5,505	0	5,505
GIHOC - Cannery (Wenchi)	3,639	0	3,639	0	3,639
GIHOC - Cannery (Nsawam)	18,301	0	18,301	0	18,301
GIHOC - Printing & Paper Prod.	2,474	0	2,474	0	2,474
GIHOC - Nzema Oil Mills	10,203	0	10,203	0	10,203
GIHOC - Central Advertising Co.	1,780	0	1,780	0	1,780
GIHOC - Aboso Glass Factory	126,591	0	126,591	0	126,591
GIHOC - Cannery	22,625	0	22,625	0	22,625
GIHOC - Phamaceutical	101,599	0	101,599	0	101,599
GIHOC - Distilleries	108,369	0	108,369	0	108,369
GIHOC - Bottling	8,636	0	8,636	0	8,636
Central Regional Development Corporation	125,046	0	125,046	0	125,046
Ghana National Trading Corporation	584	0	584	0	584
Meat Marketing Board	24,551	0	24,551	0	24,551
TOTAL	**1,300,260**	**0**	**1,300,260**	**0**	**1,300,260**
DECENTRALISED					
Energy Commission	0	0	0	11,001,750	11,001,750
TOTAL	0	0	0	11,001,750	**11,001,750**
COMPANIES					
Ghana Sugar Estate Ltd	1,396,624	0	1,396,624	0	1,396,624
Ghana Sugar Estate Ltd (Asutsuare)	44,497	0	44,497	0	44,497
Ghana Sugar Estates (Komenda)	26,634	0	26,634	0	26,634

12 PROVISION FOR DOUBTFUL DEBTS

LOANS	BALANCE AS AT 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE AS AT 31/12/2024 GH¢
African Timber & Plywood	52,461	0	52,461	0	52,461
Willowbrook	999	0	999	0	999
Prefab Concrete Products	6,068	0	6,068	0	6,068
Ejura Farms Ltd	11	0	11	0	11
Farmer John and Daughters	116	0	116	0	116
Bremang Dredging Company	19	0	19	0	19
Amalgamated Banket Area Ltd	60	0	60	0	60
Achimota Brewery Company	200	0	200	0	200
Gliksten West Africa Ltd	67,233	0	67,233	0	67,233
Promintex Ltd	14	0	14	0	14
Ghana Rice Production Company	470	0	470	0	470
Ghana Cargo Handling Company	36	0	36	0	36
Seraphim Surgicals	102,392	0	102,392	0	102,392
National Oil Palm Plantation Ltd	39,143	0	39,143	0	39,143
Ghana Cold Store	124	0	124	0	124
Ghana Commercial Farm	200	0	200	0	200
Kul Industrial Alcohols Ltd.	23,000	0	23,000	0	23,000
Prestea Goldfields Co.	149,069	0	149,069	0	149,069
Kumasi Furniture & Joinery Co. Ltd	4,729	0	4,729	0	4,729
National Industrial Company	2,500	0	2,500	0	2,500
State Oil Palm Plantation	87,558	0	87,558	0	87,558
Pomadze Poultry Enterprise	9,962	0	9,962	0	9,962
Ghana Bottling Co. (Pepsi Cola)	16,109	0	16,109	0	16,109
TOTAL	**2,030,228**	**0**	**2,030,228**	**0**	**2,030,228**
MISCELLANEOUS					
State Gold Mining Corporation	27,655,762	0	27,655,762	0	27,655,762

12 PROVISION FOR DOUBTFUL DEBTS

LOANS	BALANCE AS AT 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE AS AT 31/12/2024 GH¢
TOTAL	27,655,762	**0**	27,655,762	0	27,655,762
GRAND TOTAL-CENTRAL	**30,986,250**	**0**	**30,986,250**	**11,001,750**	**41,988,000**
SOEs & GBEs					
Ghana Exim Bank	0	0	0	0	0
Social Security and National Insurance Trust	0	39,595,076	39595075.68	0	39,595,076
Sub-Total (SOEs & GBEs)	**0**	**39,595,076**	**39,595,076**	**0**	**39,595,076**
GRAND TOTAL	**30,986,250**	**39,595,076**	**70,581,326**	**11,001,750**	**81,583,076**

13 PROVISIONS FOR DOUBTFUL DEBTS

INVESTMENT	BALANCE B/F 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE 31/12/2024 GH¢
CENTRAL GOVERNMENT					
National Savings and Credit Bank	423	0	423	0	423
Ashanti Cocoa Project	590	0	590	0	590
State Construction Corporation	18,805	0	18,805	0	18,805
State Fishing Corporation	145,531	0	145,531	0	145,531
New India Assurance	50	0	50	0	50
Zenith Assurance	12	0	12	0	12
Ghana Live Stock Co.	40	0	40	0	40
Ejura Farms	530	0	530	0	530
Oppong Mansi Integrated Iron & Steel	289	0	289	0	289
Ghana Industrial Holding Corporation	829	0	829	0	829
State Hotels Corporation	370	0	370	0	370
Rural Banks	9,100	0	9,100	0	9,100
Ghana National Trading Corporation	984	0	984	0	984
Bakeley Steel Ltd	9	0	9	0	9
Kumasi Brewery	167	0	167	0	167
Home Finance Co	3,333	0	3,333	0	3,333
Ghana International Airways	4,578,534	0	4,578,534	0	4,578,534
Bonsa Tyre Company	364,360	0	364,360	0	364,360
Ghana Tobacco Co	60	0	60	0	60
Ghana Bottling Co	99	0	99	0	99
West Africa Mills	2	0	2	0	2
Crystals Oil Mills	5	0	5	0	5
Neoplan Ghana Ltd	11	0	11	0	11
Ghana Cargo Handling	30	0	30	0	30
Sub-Total (Central Government)	**5,124,163**	**0**	**5,124,163**	**0**	**5,124,163**

13 PROVISIONS FOR DOUBTFUL DEBTS

INVESTMENT	BALANCE B/F 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE 31/12/2024 GH¢
SOEs & GBEs					
Cocoa Marketing Company	0	11,924,578	11,924,578	0	11,924,578
Ghana Airports Company Limited	0	11,190,139	11,190,139	0	11,190,139
Ghana Exim Bank	203,668,794	(21,130)	203,647,664	26,751,886	230,399,550
Ghana Water Company Limited	384,867,007	(384,867,007)	0	0	0
Bank Of Ghana	0	58,343,902,038	58,343,902,038	10,897,175,042	69,241,077,080
Ghana National Petroleum Corporation	5,346,743,724	(5,346,743,724)	0	0	0
Tema Oil Refinery	0	165,508,094	165,508,094	0	165,508,094
National Insurance Commission	0	0	0	0	0
Northern Electricity Distribution Company	0	64,334,841	64,334,841	0	64,334,841
Bulk Oil Storage and Transportation Company Limited	0	0	0	0	0
Social Security and National Insurance Trust	12,994,000	(12,994,000)	0	0	0
Ghana Grid Company	0	3,006,216,391	3,006,216,391	0	3,006,216,391
Ghana Publishing Company Limited	0	365,326	365,326	0	365,326
Ghana Railway Company Limited	0	57,518,538	57,518,538	6,981,451	64,499,989
Precious Minerals Marketing Company	0	422,251	422,251	680,658	1,102,909
Bui Power Authority	0	207,458,066	207,458,066	80,232,275	287,690,341
SIC Life Company	0	0	0	277,258,121	277,258,121
Ghana Cocoa Board	0	222,424,024	222,424,024	15,356,987	237,781,011
Minerals Income Investment Fund	0	0	0	0	0
Electricity Company of Ghana	0	0	0	0	0
Ghana National Gas Company Limited	67,690,560	14,843,904	82,534,464	31,241,038	113,775,502
Volta River Authority	230,666,405	(230,666,405)	0	0	0
Consolidated Bank Ghana Limited	0	322,253,406	322,253,406	0	322,253,406
Ghana Civil Aviation Authority	0	155,645,718	155,645,718	42,420,563	198,066,281
News Times Corporation	1,637,637	(1,637,637)	0	0	0
PSC Tema Shipyard	0	0	0	6,246,272	6,246,272

13 PROVISIONS FOR DOUBTFUL DEBTS

INVESTMENT	BALANCE B/F 31/12/2023 GH¢	Prior Period Adjustment GH¢	ADJUSTED BALANCE 01/01/2024 GH¢	CURRENT GH¢	BALANCE 31/12/2024 GH¢
Sub-Total (SOEs & GBEs)	6,248,268,127	56,607,077,411	62,855,345,538	11,384,344,293	74,239,689,830
GRAND TOTAL	6,253,392,290	56,607,077,411	62,860,469,701	11,384,344,293	74,244,813,993

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
MULTI-LATERAL CREDITORS									
Arab Bank For Economic Development	ABED	1993007	19,694,411	(1,514,955)	18,179,456	0	3,833,932	4,794,812	19,140,336
Arab Bank For Economic Development	ABED	1996017	27,658,639	(1,843,909)	25,814,730	0	4,666,426	6,807,417	27,955,721
Arab Bank For Economic Development	ABED	1998022	27,943,904	(1,862,927)	26,080,977	0	4,714,555	6,877,627	28,244,050
Arab Bank For Economic Development	ABED	1999013	20,073,671	0	20,073,671	0	3,335,650	5,000,496	21,738,517
Arab Bank For Economic Development	ABED	2000007	19,792,665	0	19,792,665	0	4,934,214	4,790,989	19,649,439
Arab Bank For Economic Development	ABED	2000008	12,280,022	(23,298)	12,256,725	0	4,079,533	2,878,339	11,055,530
Arab Bank For Economic Development	ABED	2003016	7,827,892	(244,625)	7,583,267	0	613,845	1,993,346	8,962,768
Arab Bank For Economic Development	ABED	2003024	58,873,035	0	58,873,035	0	2,966,824	15,281,853	71,188,064
Arab Bank For Economic Development	ABED	2004011	26,927,823	(943,553)	25,984,270	0	2,396,917	6,828,203	30,415,556
Arab Bank For Economic Development	ABED	2006013	55,476,070	0	55,476,070	0	2,679,712	14,408,956	67,205,314
Arab Bank For Economic Development	ABED	2009003	59,676,359	0	59,676,359	0	1,900,408	15,575,010	73,350,961
Arab Bank For Economic Development	ABED	2011001	785,892	0	785,892	0	0	207,025	992,916
Arab Bank For Economic Development	ABED	2012022	85,336,058	0	85,336,058	0	0	22,479,760	107,815,817
Arab Bank For Economic Development	ABED	2019016	1,279,968	0	1,279,968	0	0	337,177	1,617,145
African Development Fund	ADF	1985047	2,329,834	0	2,329,834	0	246,580	615,022	2,698,276
African Development Fund	ADF	1985048	1,957,030	(163,004)	1,794,025	0	83,024	321,845	2,032,847
African Development Fund	ADF	1985077	16,454,909	0	16,454,909	0	1,664,010	3,049,812	17,840,710
African Development Fund	ADF	1985077	0	82	82	0	106,420	106,339	0
African Development Fund	ADF	1998015	31,302,764	0	31,302,764	0	1,545,449	5,766,330	35,523,645
African Development Fund	ADF	1998016	34,236,771	0	34,236,771	0	1,690,304	6,306,808	38,853,275
African Development Fund	ADF	1998029	67,748,405	2	67,748,407	0	3,511,945	17,864,975	82,101,437
African Development Fund	ADF	1998034	933,071	0	933,071	0	46,067	171,882	1,058,886
African Development Fund	ADF	1998037	37,942,914	0	37,942,914	0	1,966,887	10,005,391	45,981,419
African Development Fund	ADF	1998040	12,499,970	0	12,499,970	0	617,136	2,302,639	14,185,473
African Development Fund	ADF	1998041	4,700,354	0	4,700,354	0	243,657	1,239,464	5,696,161
African Development Fund	ADF	1998042	373,253	0	373,253	0	19,349	98,425	452,329
African Development Fund	ADF	2001025	11,068,346	201,243	11,269,588	0	460,911	1,810,440	12,619,117
African Development Fund	ADF	2001027	18,736,169	0	18,736,169	0	775,329	4,850,137	22,810,977
African Development Fund	ADF	2001028	99,349,338	0	99,349,338	0	4,390,615	25,997,457	120,956,180
African Development Fund	ADF	2001031	46,109,986	0	46,109,986	0	2,024,460	8,484,867	52,570,393
African Development Fund	ADF	2001032	56,941,870	0	56,941,870	0	2,516,473	14,900,389	69,325,786
African Development Fund	ADF	2001034	125,437,435	0	125,437,435	0	5,589,594	32,870,167	152,718,007
African Development Fund	ADF	2001035	69,582,619	0	69,582,619	0	3,055,026	12,804,153	79,331,745
African Development Fund	ADF	2001087	40,900,383	0	40,900,383	0	1,752,808	7,483,305	46,630,880
African Development Fund	ADF	2001088	154,588	0	154,588	0	9,830	36,354	181,111
African Development Fund	ADF	2002006	152,385,051	0	152,385,051	0	6,552,142	39,939,026	185,771,935
African Development Fund	ADF	2002006	29,840,086	0	29,840,086	0	1,233,942	5,459,842	34,065,986
African Development Fund	ADF	2002006	3,701,099	0	3,701,099	0	157,561	881,825	4,425,363
African Development Fund	ADF	2002042	180,252,052	0	180,252,052	0	7,750,347	47,242,766	219,744,470
African Development Fund	ADF	2002045	74,661,104	0	74,661,104	0	3,087,373	13,660,747	85,234,477
African Development Fund	ADF	2002046	48,576	0	48,576	0	2,981	11,430	57,025
African Development Fund	ADF	2003012	136,382,409	0	136,382,409	0	5,618,617	35,704,340	166,468,132
African Development Fund	ADF	2003012	21,344,715	(65,642)	21,279,073	0	873,605	3,914,422	24,319,889
African Development Fund	ADF	2003012	4,465,124	75,528	4,540,652	0	183,413	1,082,210	5,439,448
African Development Fund	ADF	2003021	119,421,889	0	119,421,889	0	5,055,655	31,485,159	145,851,394
African Development Fund	ADF	2003021	127,375,477	0	127,375,477	0	5,135,735	23,438,813	145,678,555
African Development Fund	ADF	2003021	33,923,360	(1,129,648)	32,793,712	0	1,313,538	5,679,458	37,159,632
African Development Fund	ADF	2003021	20,716,120	0	20,716,120	0	857,510	4,956,461	24,815,070
African Development Fund	ADF	2003028	46,726,453	0	46,726,453	0	1,898,910	8,549,672	53,377,214
African Development Fund	ADF	2003029	52,900,376	0	52,900,376	0	2,113,374	9,679,475	60,466,477
African Development Fund	ADF	2003031	39,068,112	0	39,068,112	0	1,587,684	7,148,403	44,628,831
African Development Fund	ADF	2003032	37,195,378	0	37,195,378	0	1,574,644	9,806,430	45,427,164
African Development Fund	ADF	2003033	68,979,433	0	68,979,433	0	2,914,791	18,080,599	84,145,240

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
African Development Fund	ADF	2003035	164,732,733	0	164,732,733	0	6,842,955	43,182,710	201,072,489
African Development Fund	ADF	2003038	47,722,251	0	47,722,251	0	2,016,549	12,508,756	58,214,458
African Development Fund	ADF	2003039	6,567,496	0	6,567,496	0	264,799	1,208,508	7,511,205
African Development Fund	ADF	2003040	33,670,762	0	33,670,762	0	1,384,825	8,023,445	40,309,381
African Development Fund	ADF	2003041	65,250	0	65,250	0	3,934	15,358	76,673
African Development Fund	ADF	2003043	0	571,817	571,817	0	693,779	121,962	(0)
African Development Fund	ADF	2004019	17,460,284	0	17,460,284	0	233,186	4,590,269	21,817,366
African Development Fund	ADF	2004019	3,316,787	(237)	3,316,550	0	44,007	608,249	3,880,792
African Development Fund	ADF	2004019	807,090	(8,860)	798,230	0	10,319	116,610	904,522
African Development Fund	ADF	2004019	49,639	273	49,912	0	662	11,924	61,174
African Development Fund	ADF	2004033	32,245,517	0	32,245,517	0	1,266,741	5,900,225	36,879,001
African Development Fund	ADF	2004035	103,705,027	0	103,705,027	0	4,073,973	18,975,753	118,606,806
African Development Fund	ADF	2004036	157,278,100	0	157,278,100	0	6,424,404	41,231,945	192,085,641
African Development Fund	ADF	2004037	163,651,347	0	163,651,347	0	6,684,734	42,902,752	199,869,365
African Development Fund	ADF	2004041	0	1,560,505	1,560,505	0	1,912,277	351,773	0
African Development Fund	ADF	2004042	30,345,775	0	30,345,775	0	1,231,729	7,230,873	36,344,920
African Development Fund	ADF	2004043	17,154,513	(571,817)	16,582,695	0	0	3,966,058	20,548,753
African Development Fund	ADF	2005004	89,304,436	0	89,304,436	0	1,202,590	23,487,839	111,589,686
African Development Fund	ADF	2005004	16,857,152	0	16,857,152	0	218,314	3,086,225	19,725,062
African Development Fund	ADF	2005007	81,738,484	0	81,738,484	0	1,092,298	21,498,189	102,144,376
African Development Fund	ADF	2005007	50,181,861	0	50,181,861	0	646,346	9,187,360	58,722,874
African Development Fund	ADF	2005007	29,204,326	(318,854)	28,885,473	0	361,098	4,207,470	32,731,844
African Development Fund	ADF	2005007	46,043,179	0	46,043,179	0	610,532	10,999,053	56,431,700
African Development Fund	ADF	2005017	679,977,444	0	679,977,444	0	9,106,662	178,841,502	849,712,284
African Development Fund	ADF	2005018	301,320,078	0	301,320,078	0	3,956,294	79,252,930	376,616,714
African Development Fund	ADF	2005018	3,776,269	0	3,776,269	0	48,374	691,365	4,419,259
African Development Fund	ADF	2005018	8,043,138	(87,338)	7,955,800	0	98,909	1,158,299	9,015,190
African Development Fund	ADF	2006016	688,243,527	0	688,243,527	0	9,077,268	180,942,175	860,108,434
African Development Fund	ADF	2006016	9,539,805	0	9,539,805	0	124,522	1,749,541	11,164,824
African Development Fund	ADF	2006016	5,299,411	(57,234)	5,242,178	0	66,654	764,700	5,940,223
African Development Fund	ADF	2006021	246,784,274	0	246,784,274	0	3,269,351	64,908,070	308,422,993
African Development Fund	ADF	2006021	35,535,117	0	35,535,117	0	452,747	6,505,835	41,588,205
African Development Fund	ADF	2006021	16,286,659	(175,896)	16,110,763	0	199,200	2,344,502	18,256,064
African Development Fund	ADF	2007001	37,360,905	0	37,360,905	0	454,719	9,791,721	46,697,907
African Development Fund	ADF	2007001	75,101,659	401,613	75,503,272	0	919,825	13,321,377	87,904,825
African Development Fund	ADF	2007001	13,778,128	(147,212)	13,630,915	0	152,718	1,967,806	15,446,003
African Development Fund	ADF	2007001	70,200,987	0	70,200,987	0	846,784	16,706,262	86,060,465
African Development Fund	ADF	2008005	88,112,826	0	88,112,826	0	1,061,073	23,094,274	110,146,027
African Development Fund	ADF	2008005	91,937,812	486,443	92,424,256	0	1,114,114	16,313,337	107,623,479
African Development Fund	ADF	2008005	21,425,955	(226,503)	21,199,452	0	234,974	3,057,889	24,022,366
African Development Fund	ADF	2008005	109,202,318	0	109,202,318	0	1,303,290	25,989,080	133,888,108
African Development Fund	ADF	2008006	57,896,271	0	57,896,271	0	700,652	15,178,001	72,373,621
African Development Fund	ADF	2008006	252,894,029	0	252,894,029	0	3,002,007	46,148,689	296,040,711
African Development Fund	ADF	2008006	29,953,607	(316,494)	29,637,113	0	332,895	4,279,187	33,583,405
African Development Fund	ADF	2008006	209,214,367	0	209,214,367	0	2,546,413	49,840,483	256,508,437
African Development Fund	ADF	2008015	3,418,661	0	3,418,661	0	41,372	896,231	4,273,520
African Development Fund	ADF	2008015	8,767,061	0	8,767,061	0	104,070	1,599,834	10,262,824
African Development Fund	ADF	2008015	4,774,991	(50,453)	4,724,537	0	53,068	682,158	5,353,627
African Development Fund	ADF	2008015	9,340,976	0	9,340,976	0	125,660	2,224,346	11,439,662
African Development Fund	ADF	2008028	1,476,209,323	0	1,476,209,323	0	37,331,315	384,757,380	1,823,635,389
African Development Fund	ADF	2009010	17,934,186	0	17,934,186	0	1,020,445	4,611,855	21,525,596
African Development Fund	ADF	2009010	10,488,089	262,202	10,750,291	0	600,528	1,638,587	11,788,350
African Development Fund	ADF	2009010	12,550,864	(626,916)	11,923,949	0	650,363	2,237,587	13,511,173
African Development Fund	ADF	2009010	10,297,463	0	10,297,463	0	580,686	2,405,500	12,122,277

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
African Development Fund	ADF	2009011	75,784,335	0	75,784,335	0	4,539,037	19,463,258	90,708,556
African Development Fund	ADF	2009011	80,498,156	2,118,373	82,616,528	0	4,851,762	12,462,520	90,227,286
African Development Fund	ADF	2009011	9,237,397	(485,693)	8,751,704	0	503,858	1,668,788	9,916,635
African Development Fund	ADF	2009011	112,186,129	0	112,186,129	0	6,659,269	26,173,940	131,700,800
African Development Fund	ADF	2009012	130,991,103	0	130,991,103	0	7,453,318	33,684,936	157,222,721
African Development Fund	ADF	2009012	10,433,511	260,838	10,694,348	0	597,403	1,630,060	11,727,006
African Development Fund	ADF	2009012	2,657,414	(132,738)	2,524,676	0	137,702	473,768	2,860,742
African Development Fund	ADF	2009012	3,224,475	0	3,224,475	0	181,832	753,241	3,795,884
African Development Fund	ADF	2010005	110,301,778	0	110,301,778	0	2,699,401	28,758,838	136,361,215
African Development Fund	ADF	2010005	259,849,101	2,794,076	262,643,178	0	6,399,344	44,580,333	300,824,167
African Development Fund	ADF	2010005	44,151,836	(948,552)	43,203,284	0	984,029	6,736,417	48,955,672
African Development Fund	ADF	2010005	328,217,884	0	328,217,884	0	7,960,682	77,713,436	397,970,639
African Development Fund	ADF	2011024	768,862,367	0	768,862,367	0	8,972,343	201,598,639	961,488,663
African Development Fund	ADF	2012041	683,279,311	0	683,279,311	0	7,893,079	179,166,873	854,553,105
African Development Fund	ADF	2013013	429,939,162	8	429,939,170	0	4,916,888	112,742,188	537,764,471
African Development Fund	ADF	2015017	567,061,720	0	567,061,720	0	31,325,698	148,139,170	683,875,192
African Development Fund	ADF	2015018	252,708,816	0	252,708,816	0	0	66,570,142	319,278,958
African Development Fund	ADF	2016020	886,770,097	0	886,770,097	14,244,503	49,343,255	234,866,228	1,086,537,573
African Development Fund	ADF	2017002	513,533,830	0	513,533,830	0	27,135,282	134,204,363	620,602,911
African Development Fund	ADF	2017010	214,214,822	0	214,214,822	91,532,041	13,309,748	61,969,674	354,406,789
African Development Fund	ADF	2018010	413,615,474	0	413,615,474	153,236	21,887,705	109,059,560	500,940,565
African Development Fund	ADF	2019018	158,823,060	8,616,989	167,440,049	0	4,310,588	33,518,542	196,648,003
African Development Fund	ADF	2019021	26,316,212	0	26,316,212	31,170,828	0	7,675,734	65,162,775
African Development Fund	ADF	2020022	15,520,240	0	15,520,240	80,114,306	0	3,769,429	99,403,975
African Development Fund	ADF	2020028	269,746,111	0	269,746,111	0	0	71,058,213	340,804,325
African Development Fund	ADF	2020030	9,990,276	0	9,990,276	4,306,680	0	2,707,854	17,004,810
Ecowas Bank for International Developme	EBID	2002007	7,834,974	2,345,122	10,180,096	0	8,263,201	(503,388)	1,413,507
Ecowas Bank for International Developme	EBID	2008018	68,576,414	1	68,576,415	0	9,191,111	17,986,669	77,371,973
Ecowas Bank for International Developme	EBID	2009022	104,213,920	(5,337,301)	98,876,619	0	12,709,343	24,656,587	110,823,863
Ecowas Bank for International Developme	EBID	2010006	35,686,176	(280,987)	35,405,189	0	2,474,569	9,174,150	42,104,770
Ecowas Bank for International Developme	EBID	2021012	582,440,000	0	582,440,000	0	0	153,430,000	735,870,000
KFW IPEX BANK	KFWB	2018012	691,938,720	(20,883,969)	671,054,751	0	0	176,773,454	847,828,205
European Investment Bank	EIB	2006014	193,164,547	0	193,164,547	0	76,757,941	37,313,733	153,720,340
European Investment Bank	EIB	2019022	99,854,396	0	99,854,396	0	0	18,286,497	118,140,893
European Investment Bank	EIB	2020056	0		0	346,416,000		(40,638,000)	305,778,000
International Development Agency	IDA	1995033	104,236,174	(4,738,001)	99,498,173	0	11,903,564	28,772,222	116,366,831
International Development Agency	IDA	1996018	7,010,818	0	7,010,818	0	623,875	1,533,743	7,920,686
International Development Agency	IDA	1996021	23,575,502	0	23,575,502	0	2,175,078	5,234,584	26,635,008
International Development Agency	IDA	1997023	28,076,383	(1,079,862)	26,996,521	0	1,327,944	7,483,532	33,152,109
International Development Agency	IDA	1998025	146,154,794	(5,039,820)	141,114,974	0	12,191,510	38,178,748	167,102,212
International Development Agency	IDA	1999009	367,084	0	367,084	0	28,805	83,496	421,775
International Development Agency	IDA	1999016	89,835,580	(2,897,922)	86,937,658	0	7,010,179	23,274,505	103,201,984
International Development Agency	IDA	2000006	159,490,884	(5,144,857)	154,346,027	0	12,445,598	41,320,716	183,221,145
International Development Agency	IDA	2000013	20,980,878	(1,396,868)	19,584,010	0	1,587,137	5,276,793	23,273,666
International Development Agency	IDA	2001014	1,613,149,355	(46,089,982)	1,567,059,373	0	111,063,063	411,775,601	1,867,771,911
International Development Agency	IDA	2001015	33,501,909	(1,015,209)	32,486,700	0	2,455,829	8,616,564	38,647,435
International Development Agency	IDA	2001018	101,193,244	(2,976,257)	98,216,987	0	7,477,430	26,217,405	116,956,963
International Development Agency	IDA	2001019	21,405,415	0	21,405,415	0	1,603,418	4,788,314	24,590,311
International Development Agency	IDA	2001020	390,043,935	0	390,043,935	0	27,446,982	87,353,454	449,950,407
International Development Agency	IDA	2003005	516,443,484	0	516,443,484	0	33,837,998	118,215,470	600,820,956
International Development Agency	IDA	2003013	177,741,486	0	177,741,486	0	10,583,254	39,917,540	207,075,773
International Development Agency	IDA	2004005	610,184,018	(7,533,136)	602,650,882	0	27,913,823	146,825,147	721,562,206
International Development Agency	IDA	2004006	741,485,372	0	741,485,372	0	34,774,695	170,119,599	876,830,276
International Development Agency	IDA	2004007	517,521,361	(6,389,153)	511,132,208	0	23,674,825	124,528,253	611,985,637

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
International Development Agency	IDA	2004008	496,235,307	(6,126,362)	490,108,946	0	22,701,061	119,406,310	586,814,195
International Development Agency	IDA	2004009	209,563,903	0	209,563,903	0	9,828,273	48,080,419	247,816,048
International Development Agency	IDA	2005008	341,043,134	0	341,043,134	0	10,020,451	77,691,401	408,714,084
International Development Agency	IDA	2005011	1,091,717,160	(13,153,219)	1,078,563,942	0	33,045,621	262,821,106	1,308,339,427
International Development Agency	IDA	2005015	223,938,322	(2,698,052)	221,240,269	0	6,778,478	53,911,141	268,372,932
International Development Agency	IDA	2005016	135,835,604	(1,617,091)	134,218,514	0	3,896,705	32,514,613	162,836,422
International Development Agency	IDA	2006003	303,436,719	0	303,436,719	0	8,809,371	69,125,218	363,752,566
International Development Agency	IDA	2006011	1,293,295,706	(15,215,244)	1,278,080,462	0	36,806,231	309,542,107	1,550,816,339
International Development Agency	IDA	2006023	356,551,821	0	356,551,821	0	10,444,056	81,440,542	427,548,307
International Development Agency	IDA	2007007	988,037,929	0	988,037,929	0	28,276,120	225,670,215	1,185,432,024
International Development Agency	IDA	2007015	808,766,971	0	808,766,971	0	21,198,379	183,036,469	970,605,061
International Development Agency	IDA	2007016	135,531,036	0	135,531,036	0	3,593,200	30,670,123	162,607,959
International Development Agency	IDA	2007017	218,546,141	0	218,546,141	0	5,794,098	49,456,104	262,208,147
International Development Agency	IDA	2007027	403,425,792	(4,637,078)	398,788,714	0	5,702,377	96,631,841	489,718,178
International Development Agency	IDA	2007030	388,706,486	0	388,706,486	0	11,152,158	88,551,271	466,105,599
International Development Agency	IDA	2007031	135,399,120	(1,574,408)	133,824,711	0	3,876,008	32,456,538	162,405,241
International Development Agency	IDA	2007035	89,698,079	(1,031,012)	88,667,066	0	1,267,872	21,485,216	108,884,411
International Development Agency	IDA	2008011	84,509,047	(960,330)	83,548,717	0	2,412,695	20,283,684	101,419,706
International Development Agency	IDA	2008014	845,305,197	(9,497,811)	835,807,386	0	23,861,921	202,774,372	1,014,719,837
International Development Agency	IDA	2008026	219,668,127	(2,468,181)	217,199,946	0	6,200,960	52,694,656	263,693,642
International Development Agency	IDA	2008027	173,788,075	(1,952,675)	171,835,400	0	4,905,823	41,688,810	208,618,388
International Development Agency	IDA	2008036	674,764,068	0	674,764,068	0	17,686,960	152,922,035	809,999,143
International Development Agency	IDA	2008051	187,691,121	(2,108,889)	185,582,232	0	5,081,791	44,807,418	225,307,859
International Development Agency	IDA	2009017	2,686,841,747	0	2,686,841,747	0	87,286,215	606,981,021	3,206,536,553
International Development Agency	IDA	2009018	2,086,481,435	0	2,086,481,435	0	65,382,058	468,953,860	2,490,053,237
International Development Agency	IDA	2009021	94,275,149	0	94,275,149	0	3,062,674	21,297,580	112,510,055
International Development Agency	IDA	2009025	90,238,588	(1,289,123)	88,949,465	0	1,585,279	21,867,014	109,231,200
International Development Agency	IDA	2010014	421,549,161	0	421,549,161	0	14,377,747	96,314,220	503,485,634
International Development Agency	IDA	2010015	235,199,704	0	235,199,704	0	8,021,939	53,737,685	280,915,449
International Development Agency	IDA	2010016	656,878,192	0	656,878,192	0	20,755,056	148,432,412	784,555,548
International Development Agency	IDA	2010017	94,079,882	0	94,079,882	0	3,006,527	21,292,826	112,366,180
International Development Agency	IDA	2010018	708,418,585	0	708,418,585	0	22,639,058	160,334,316	846,113,843
International Development Agency	IDA	2010019	820,996,510	(11,402,729)	809,593,781	0	28,647,761	199,243,873	980,189,893
International Development Agency	IDA	2010029	1,063,379,649	0	1,063,379,649	0	32,409,169	239,098,177	1,270,068,657
International Development Agency	IDA	2011005	2,064,953,813	0	2,064,953,813	0	63,505,450	466,722,974	2,468,171,336
International Development Agency	IDA	2011014	349,651,799	0	349,651,799	0	10,898,481	79,019,240	417,772,558
International Development Agency	IDA	2011015	527,222,250	0	527,222,250	0	16,214,158	119,163,313	630,171,405
International Development Agency	IDA	2011021	1,641,255,699	0	1,641,255,699	0	50,817,114	371,300,340	1,961,738,925
International Development Agency	IDA	2011022	641,976,044	0	641,976,044	0	19,877,079	145,233,874	767,332,838
International Development Agency	IDA	2011026	470,106,506	0	470,106,506	0	14,457,624	106,253,954	561,902,836
International Development Agency	IDA	2012008	233,438,375	0	233,438,375	0	7,261,097	52,843,930	279,021,208
International Development Agency	IDA	2012010	489,434,083	0	489,434,083	0	11,771,010	110,976,487	588,639,561
International Development Agency	IDA	2012033	322,963,235	0	322,963,235	0	10,045,767	73,109,858	386,027,327
International Development Agency	IDA	2012017	977,352,891	0	977,352,891	0	23,240,292	221,344,109	1,175,456,708
International Development Agency	IDA	2012018	584,452,250	0	584,452,250	0	14,056,221	132,521,334	702,917,363
International Development Agency	IDA	2012024	206,206,663	0	206,206,663	0	4,959,321	46,756,227	248,003,569
International Development Agency	IDA	2014006	281,935,027	0	281,935,027	0	6,773,915	63,846,165	339,007,278
International Development Agency	IDA	2014009	1,343,463,832	(26,033,063)	1,317,430,769	0	64,090,340	332,514,207	1,585,854,636
International Development Agency	IDA	2014010	792,648,586	(76,884,616)	715,763,970	38,360,414	19,356,972	203,197,948	937,965,360
International Development Agency	IDA	2015001	584,350,069	(11,323,284)	573,026,786	0	27,876,593	144,629,647	689,779,840
International Development Agency	IDA	2015003	192,163,505	(3,723,662)	188,439,843	0	9,191,031	47,585,269	226,834,082
International Development Agency	IDA	2015004	171,131,059	(3,316,104)	167,814,955	0	8,185,065	42,377,024	202,006,914
International Development Agency	IDA	2015005	424,492,541	(8,225,633)	416,266,908	0	20,250,542	105,064,087	501,080,452
International Development Agency	IDA	2015014	451,820,095	0	451,820,095	0	19,440,775	101,761,444	534,140,764

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
International Development Agency	IDA	2015015	1,474,287,590	(27,502,256)	1,446,785,334	0	67,883,203	363,997,550	1,742,899,681
International Development Agency	IDA	2015022	219,661,804	(4,175,599)	215,486,205	0	10,279,833	54,286,039	259,492,412
International Development Agency	IDA	2016004	157,560,118	0	157,560,118	0	6,493,437	35,583,140	186,649,821
International Development Agency	IDA	2016021	540,893,829	(10,281,968)	530,611,862	0	12,644,096	133,631,100	651,598,866
International Development Agency	IDA	2017008	2,151,079,277	(36,704,041)	2,114,375,236	0	90,595,765	527,630,122	2,551,409,593
International Development Agency	IDA	2017011	489,925,293	(8,504,753)	481,420,540	0	20,992,091	120,318,822	580,747,272
International Development Agency	IDA	2018001	428,525,862	(7,438,902)	421,086,960	0	18,313,703	105,192,404	507,965,661
International Development Agency	IDA	2018016	173,533,232	(29,610,825)	143,922,407	75,879,076	12,398,310	81,796,124	289,199,297
International Development Agency	IDA	2018017	869,506,787	(58,466,141)	811,040,646	102,563,377	70,182,095	267,694,572	1,111,116,500
International Development Agency	IDA	2018018	671,778,791	(11,084,350)	660,694,441	0	27,359,254	164,395,186	797,730,373
International Development Agency	IDA	2018019	197,910,409	(10,054,295)	187,856,114	21,340,702	9,034,128	58,141,736	258,304,423
International Development Agency	IDA	2018020	1,089,574,664	(18,326,245)	1,071,248,418	0	45,234,262	266,989,154	1,293,003,311
International Development Agency	IDA	2018021	219,745,721	(26,488,865)	193,256,856	72,941,985	12,624,047	85,291,363	338,866,157
International Development Agency	IDA	2018022	428,645,749	(7,191,311)	421,454,437	0	17,750,153	105,016,690	508,720,974
International Development Agency	IDA	2018023	534,654,912	0	534,654,912	0	20,689,265	120,568,040	634,533,687
International Development Agency	IDA	2019017	501,059,584	(38,599,375)	462,460,209	93,028,781	27,293,247	164,809,171	693,004,913
International Development Agency	IDA	2020001	1,477,794,753	(41,483,356)	1,436,311,397	157,804,613	47,348,129	382,736,651	1,929,504,532
International Development Agency	IDA	2020002	1,453,792,278	0	1,453,792,278	0	50,709,808	336,583,822	1,739,666,292
International Development Agency	IDA	2020003	775,605,096	(158,903,915)	616,701,181	567,553,709	0	380,150,390	1,564,405,279
International Development Agency	IDA	2020004	81,174,663	0	81,174,663	449,823	0	21,397,314	103,021,800
International Development Agency	IDA	2020012	397,693,053	0	397,693,053	0	0	90,679,637	488,372,690
International Development Agency	IDA	2020016	684,950,022	0	684,950,022	1,043,968,500	0	240,270,333	1,969,188,856
International Development Agency	IDA	2020017	698,466,739	0	698,466,739	1,191,377,500	0	243,595,992	2,133,440,230
International Development Agency	IDA	2020027	1,227,132,126	(78,094,226)	1,149,037,900	290,725,700	0	373,822,758	1,813,586,358
International Development Agency	IDA	2020029	1,454,370,616	0	1,454,370,616	62,565,817	0	383,742,075	1,900,678,508
International Development Agency	IDA	2020037	810,721,509	0	810,721,509	204,420,506	0	239,748,135	1,254,890,149
International Development Agency	IDA	2020038	1,160,856,445	0	1,160,856,445	391,459,170	0	285,955,270	1,838,270,885
International Development Agency	IDA	2021015	1,882,629,701	0	1,882,629,701	371,709,781	0	504,692,905	2,759,032,387
International Development Agency	IDA	2021016	542,632,228	0	542,632,228	409,941,917	0	159,059,083	1,111,633,228
International Development Agency	IDA	2022005	355,432,728	0	355,432,728	217,892,795	0	79,589,528	652,915,050
International Development Agency	IDA	2022010	512,547,200	0	512,547,200	229,953,600	0	140,543,200	883,044,000
International Development Agency	IDA	2022011	443,646,800	0	443,646,800	837,940,822	0	113,748,437	1,395,336,058
International Development Agency	IDA	2023001	140,884,261	0	140,884,261	1,339,158,394	0	117,933,126	1,597,975,781
International Development Agency	IDA	2023002	431,005,600	0	431,005,600	0	0	113,538,200	544,543,800
International Development Agency	IDA	2023003	0	0	0	227,151,318	0	31,841,735	258,993,054
International Development Agency	IDA	2023004	252,027,915	0	252,027,915	141,122,780	0	65,944,687	459,095,383
International Development Agency	IDA	2023005	0	0	0	476,444,559	0	18,109,333	494,553,892
International Development Agency	IDA	2023006	0	0	0	464,758,155	0	(22,109,523)	442,648,633
International Development Agency	IDA	2023007	0	0	0	382,600,863	0	15,963,370	398,564,233
International Development Agency	IDA	2023008	0	0	0	127,603,513	0	3,724,924	131,328,437
International Development Agency	IDA	2023012	0		1,164,722,770	0	0	306,818,582	1,471,541,352
International Development Agency	IDA	2024001	0		0	3,858,720,000	0	556,500,000	4,415,220,000
International Development Agency	IDA	2024004	0		3,051,906,985	0	0	803,952,491	3,855,859,476
International Fund for Agric. Development	IFAD	1980011	24,241,066	0	24,241,066	0	4,211,703	5,159,380	25,188,743
International Fund for Agric. Development	IFAD	1987004	21,821,587	(808,220)	21,013,367	0	1,822,592	5,621,431	24,812,206
International Fund for Agric. Development	IFAD	1987005	29,741,821	(1,101,543)	28,640,278	0	2,484,056	7,661,734	33,817,956
International Fund for Agric. Development	IFAD	1990031	55,080,793	1,776,934	56,857,727	0	2,183,153	12,965,418	67,639,992
International Fund for Agric. Development	IFAD	1990032	23,708,787	765,136	24,473,923	0	940,051	5,580,854	29,114,725
International Fund for Agric. Development	IFAD	1991001	61,079,674	0	61,079,674	0	4,348,709	13,863,579	70,594,544
International Fund for Agric. Development	IFAD	1994005	40,496,522	(1,975,482)	38,521,039	0	2,458,835	10,029,217	46,091,421
International Fund for Agric. Development	IFAD	1995022	41,299,714	0	41,299,714	0	4,165,609	9,356,140	46,490,244
International Fund for Agric. Development	IFAD	1997024	39,123,796	0	39,123,796	0	3,398,825	8,623,864	44,348,834
International Fund for Agric. Development	IFAD	1998018	49,404,463	(3,407,246)	45,997,216	0	4,240,917	12,636,859	54,393,159
International Fund for Agric. Development	IFAD	1999006	63,352,781	(3,959,494)	59,393,287	0	4,928,287	16,039,638	70,504,639

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
International Fund for Agric. Development	IFAD	2001017	70,452,795	(2,134,914)	68,317,881	0	2,540,656	18,118,099	83,895,323
International Fund for Agric. Development	IFAD	2003001	79,750,057	(2,215,271)	77,534,786	0	2,636,285	20,315,312	95,213,813
International Fund for Agric. Development	IFAD	2003002	88,517,258	(8,851,726)	79,665,533	0	2,633,501	20,798,368	97,830,400
International Fund for Agric. Development	IFAD	2006008	139,747,052	(3,249,939)	136,497,113	0	3,867,592	34,990,863	167,620,384
International Fund for Agric. Development	IFAD	2008029	179,580,257	(7,329,811)	172,250,447	0	9,123,239	43,898,220	207,025,427
International Fund for Agric. Development	IFAD	2009020	49,271,526	(0)	49,271,526	0	2,318,397	11,132,721	58,085,850
International Fund for Agric. Development	IFAD	2010007	54,178,339	(0)	54,178,339	0	2,404,947	12,247,740	64,021,132
International Fund for Agric. Development	IFAD	2011023	280,563,427	6,638,794	287,202,222	0	12,066,778	64,955,885	340,091,328
International Fund for Agric. Development	IFAD	2015019	356,834,539	1,876,669	358,711,208	434,431	15,039,550	89,520,623	433,626,712
International Fund for Agric. Development	IFAD	2018026	287,913,820	88,363,167	376,276,987	62,332,402	0	104,801,261	543,410,651
International Fund for Agric. Development	IFAD	2020054	138,532,847	73,421,367	211,954,214	23,590,355	0	55,722,713	291,267,282
International Fund for Agric. Development	IFAD	2021013	12,281,330	0	12,281,330	29,328,859	0	2,500,753	44,110,941
International Fund for Agric. Development	IFAD	2023011	0	0	0	88,071,550	0	(3,446,500)	84,625,050
Nordic Development Fund	NDF	1993034	24,141,840	0	24,141,840	0	1,622,722	4,457,025	26,976,142
Nordic Development Fund	NDF	1994030	31,378,710	0	31,378,710	0	1,898,242	5,788,418	35,268,887
Nordic Development Fund	NDF	1994031	27,963,496	0	27,963,496	0	1,611,085	5,156,633	31,509,044
Nordic Development Fund	NDF	1996023	16,761,567	0	16,761,567	0	811,187	3,087,514	19,037,895
Nordic Development Fund	NDF	1996024	30,721,714	0	30,721,714	0	1,486,797	5,659,001	34,893,918
Nordic Development Fund	NDF	1998021	43,826,250	0	43,826,250	0	1,828,448	8,066,413	50,064,215
Nordic Development Fund	NDF	2000021	20,810,455	1	20,810,456	0	795,820	3,828,653	23,843,288
Nordic Development Fund	NDF	2003010	85,579,257	0	85,579,257	0	2,675,319	15,731,439	98,635,377
Nordic Development Fund	NDF	2004030	42,385,472	0	42,385,472	0	625,388	7,775,952	49,536,036
Nordic Development Fund	NDF	2004031	71,899,881	0	71,899,881	0	2,174,776	13,215,242	82,940,346
Nordic Development Fund	NDF	2004032	70,994,005	0	70,994,005	0	1,047,500	13,024,415	82,970,920
Nigeria Trust Fund	NTF	2004041	7,802,524	(780,252)	7,022,272	0	0	1,849,851	8,872,123
Opec Fund for International Development	OFID	1995011	13,833,436	0	13,833,436	0	2,629,446	3,360,669	14,564,659
Opec Fund for International Development	OFID	1997005	13,237,133	0	13,237,133	0	2,598,132	3,298,254	13,937,254
Opec Fund for International Development	OFID	2000002	17,403,673	(1,450,159)	15,953,514	0	1,967,925	4,338,331	18,323,920
Opec Fund for International Development	OFID	2000004	6,430,138	0	6,430,138	0	645,012	1,661,879	7,447,004
Opec Fund for International Development	OFID	2001007	11,794,165	0	11,794,165	0	1,182,756	3,048,236	13,659,645
Opec Fund for International Development	OFID	2002002	0	1,450,159	1,450,159	0	1,569,943	119,784	0
Opec Fund for International Development	OFID	2002003	17,474,598	0	17,474,598	0	3,741,950	4,331,489	18,064,137
Opec Fund for International Development	OFID	2002004	19,424,723	0	19,424,723	0	4,159,887	4,814,849	20,079,685
Opec Fund for International Development	OFID	2004025	23,299,930	0	23,299,930	0	4,750,427	5,982,637	24,532,140
Opec Fund for International Development	OFID	2004026	16,643,805	0	16,643,805	0	3,266,660	4,147,157	17,524,303
Opec Fund for International Development	OFID	2005021	13,160,987	0	13,160,987	0	7,522,656	2,677,218	8,315,549
Opec Fund for International Development	OFID	2007028	29,246,513	0	29,246,513	0	8,918,703	7,385,480	27,713,289
Opec Fund for International Development	OFID	2009004	31,216,892	0	31,216,892	0	6,923,270	7,975,861	32,269,483
Opec Fund for International Development	OFID	2013014	71,132,013	0	71,132,013	0	9,309,048	18,061,922	79,884,887
Opec Fund for International Development	OFID	2020035	0	0	0	25,364,080	0	(1,749,728)	23,614,352
Opec Fund for International Development	OFID	2022015	0	0	0	4,844,416	0	(134,848)	4,709,568
TOTAL MULTILATERAL CREDITORS			**80,805,619,446**	**(744,175,387)**	**84,278,073,814**	**14,201,341,858**	**2,608,914,661**	**21,931,887,237**	**117,802,388,247**
BILATERAL CREDITORS				3,472,454,368					
International Monetary Fund	IMF	1000000	25,687,470,868	(7,028,942,658)	18,658,528,209	17,703,420,050	0	11,872,944,110	48,234,892,369
ABN Amro Bank N.V	ABN	2014003	186,999,146	0	186,999,146	0	0	34,245,456	221,244,602
ABN Amro Bank N.V	ABN	2016001	76,131,852	0	76,131,852	0	0	13,942,149	90,074,002
ABSA Bank Limited	ABSA	2019020	207,034,710	(207,034,710)	0	0	0	0	0
ABSA Bank Limited	ABSA	2020007	162,222,424	(162,222,424)	0	0	0	0	0
Bank Austria A.G	BAAG	2001008	18,148,520	0	18,148,520	0	0	3,323,568	21,472,088
Bank Austria A.G	BAAG	2009016	10,050,755	0	10,050,755	0	0	1,840,611	11,891,366
Bank Austria A.G	BAAG	2010022	49,497,961	0	49,497,961	0	0	9,064,642	58,562,603
Bank Austria A.G	BAAG	2010025	41,506,749	0	41,506,749	0	0	7,601,198	49,107,947
Bank Austria A.G	BAAG	2012002	106,682,880	0	106,682,880	0	0	19,537,008	126,219,889

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
Bank Austria A.G	BAAG	2012005	57,168,698	0	57,168,698	0	0	10,469,396	67,638,094
Bank Austria A.G	BAAG	2012011	72,656,194	0	72,656,194	0	0	13,305,646	85,961,840
Bank Austria A.G	BAAG	2012015	67,684,220	0	67,684,220	0	0	12,395,121	80,079,341
Bank Austria A.G	BAAG	2012016	87,872,320	0	87,872,320	0	0	16,092,200	103,964,520
Governement of Belgium	BELG	2004021	11,782,425	0	11,782,425	0	0	2,157,734	13,940,159
Governement of Belgium	BELG	2006009	60,995,712	0	60,995,712	0	0	11,170,243	72,165,956
Governement of Belgium	BELG	2006019	64,348,571	0	64,348,571	0	0	11,784,258	76,132,829
Governement of Belgium	BELG	2007008	93,386,449	0	93,386,449	0	0	17,102,011	110,488,460
Governement of Belgium	BELG	2008016	88,340,151	0	88,340,151	0	0	16,177,875	104,518,026
Governement of Belgium	BELG	2008047	29,285,193	0	29,285,193	0	0	5,363,045	34,648,238
Governement of Belgium	BELG	2010033	106,839,431	0	106,839,431	0	0	19,565,678	126,405,108
Governement of Belgium	BELG	2010034	33,694,733	0	33,694,733	0	0	6,170,571	39,865,304
Governement of Belgium	BELG	2011007	138,103,401	0	138,103,401	0	0	25,291,099	163,394,500
Governement of Belgium	BELG	2012038	86,450,823	0	86,450,823	0	0	15,831,879	102,282,702
Governement of Belgium	BELG	2015024	31,509,980	0	31,509,980	0	0	5,770,474	37,280,454
Governement of Belgium	BELG	2020050	0		48,361,625	22,849,448		10,453,558	81,664,631
Governement of Belgium	BELG	2021011	13,851,650	22,473,734	36,325,383	71,608,488	0	14,377,329	122,311,200
Mees Pierson NV	BMH	2009001	140,409,747	0	140,409,747	0	0	25,713,464	166,123,211
Banque National de Paris	BNP	2009009	31,013,760	0	31,013,760	0	0	5,679,600	36,693,360
Banque National de Paris	BNP	2011002	91,423,698	0	91,423,698	0	0	16,742,570	108,166,268
Banque National de Paris	BNP	2012019	53,097,988	0	53,097,988	0	0	9,723,920	62,821,908
Banque National de Paris	BNP	2015008	330,049,319	0	330,049,319	0	0	86,943,663	416,992,982
Cooperative Central Raiffesein CCRB	CCRB	2012021	827,620,558	0	827,620,558	0	0	151,563,491	979,184,049
Commerzbank	CMBK	2006037	12,420,517	0	12,420,517	0	0	2,274,589	14,695,106
Commerzbank	CMBK	2007033	12,420,517	0	12,420,517	0	0	2,274,589	14,695,106
Commerzbank	CMBK	2008030	10,103,888	0	10,103,888	0	0	1,850,341	11,954,230
Commerzbank	CMBK	2021020	399,994,167	22,213,714	422,207,881	355,266,437	0	72,851,926	850,326,244
Commerzbank	CMBK	2022007	113,071,000	103,379,200	216,450,200	0	0	39,638,875	256,089,075
China International Water	CWE	2006028	324,048,437	0	324,048,437	0	0	85,362,873	409,411,310
China International Water	CWE	2010026	214,443,819	0	214,443,819	0	0	56,490,136	270,933,955
China International Water	CWE	2012004	771,997,746	0	771,997,746	0	0	203,364,491	975,362,237
Deutsche Bank Sociedad	DESA	2011009	1,321,338	0	1,321,338	0	0	241,979	1,563,316
Deutsche Bank,New York	DBNY	2011012	1,360,725,427	0	1,360,725,427	0	0	358,450,831	1,719,176,258
Deutsche Bank,New York	DBNY	2014004	11,648,800,000	(11,648,800,000)	0	0	0	0	0
Deutsche Bank,New York	DBNY	2015009	10,834,630,422	(10,834,630,422)	0	0	0	0	0
Deutche Bank Italy	DBI	2017001	327,242,854	0	327,242,854	0	0	59,928,513	387,171,367
Deutche Bank Italy	DBI	2018014	460,373,807	0	460,373,807	0	0	84,309,000	544,682,807
Deutche Bank Italy	DBI	2020010	612,882,357	0	612,882,357	0	0	112,238,137	725,120,493
Deutche Bank Italy	DBI	2020009	424,281,873	0	424,281,873	0	0	77,699,425	501,981,299
Deutche Bank Italy	DBI	2021002	240,023,887	0	240,023,887	0	0	43,955,962	283,979,850
Deutsche Bank London	DBL	2017007	12,538,766	0	12,538,766	0	0	2,296,245	14,835,011
Deutsche Bank London	DBL	2018011	884,224,646	0	884,224,646	0	0	161,929,489	1,046,154,135
Deutsche Bank London	DBL	2018013	230,170,137	0	230,170,137	0	0	42,151,429	272,321,566
Deutsche Bank London	DBL	2019019	59,976,375	0	59,976,375	0	0	10,983,571	70,959,945
Deutsche Bank S.A(Brazil)	DBSA	2014005	224,957,145	0	224,957,145	0	0	59,259,623	284,216,767
Deutsche Bank S.A(Brazil)	DBSA	2014008	539,903,973	0	539,903,973	0	0	142,224,893	682,128,865
Export-Import Bank of China	EXIC	2007032	854,748,402	0	854,748,402	0	0	225,163,188	1,079,911,590
Export-Import Bank of China	EXIC	2010021	1,611,262,011	0	1,611,262,011	0	0	424,448,751	2,035,710,762
Export-Import Bank of China	EXIC	2011027	990,148,000	0	990,148,000	0	0	260,831,000	1,250,979,000
Export-Import Bank of China	EXIC	2012013	248,131,089	0	248,131,089	0	0	65,364,249	313,495,337
Export-Import Bank of China	EXIC	2012031	708,970,285	0	708,970,285	0	0	186,761,402	895,731,687
Export-Import Bank of China	EXIC	2012032	221,929,877	0	221,929,877	0	0	58,462,161	280,392,039
Export-Import Bank of China	EXIC	2013012	1,102,136,954	0	1,102,136,954	0	0	290,331,833	1,392,468,787
Export-Import Bank of China	EXIC	2018006	1,048,439,245	0	1,048,439,245	0	0	241,917,980	1,290,357,225

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CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
Export-Import Bank of China	EXIC	2019014	1,989,948,445	0	1,989,948,445	0	0	524,204,708	2,514,153,153
Export-Import Bank of China	EXIC	2020015	987,679,017	156,076,068	1,143,755,086	0	0	301,295,142	1,445,050,228
Export-Import Bank of India	EXIM	2005010	46,895,213	0	46,895,213	0	0	12,353,431	59,248,644
Export-Import Bank of India	EXIM	2005012	41,372,189	0	41,372,189	0	0	10,898,522	52,270,710
Export-Import Bank of India	EXIM	2005025	46,898,383	0	46,898,383	0	0	12,354,266	59,252,650
Export-Import Bank of India	EXIM	2008049	157,251,338	0	157,251,338	0	0	41,424,134	198,675,473
Export-Import Bank of India	EXIM	2010032	132,569,930	0	132,569,930	0	0	34,922,403	167,492,333
Export-Import Bank of India	EXIM	2016008	4,094,930,073	42,382,800	4,137,312,873	0	0	1,089,876,921	5,227,189,795
Export-Import Bank of India	EXIM	2019006	11,330,531	0	11,330,531	0	0	2,984,760	14,315,291
Export-Import Bank of India	EXIM	2019007	5,450,881	0	5,450,881	0	0	1,435,905	6,886,787
Export-Import Bank of India	EXIM	2021003	345,365,721	0	345,365,721	0	0	90,978,406	436,344,127
Export-Import Bank of US	EXUS	2008032	747,907,254	0	747,907,254	0	0	197,018,423	944,925,677
Export-Import Bank of US	EXUS	2009019	51,762,052	0	51,762,052	0	0	13,635,485	65,397,537
Export-Import Bank of US	EXUS	2013003	728,211,167	0	728,211,167	0	0	191,829,956	920,041,123
Government of the Federal Republic of Ger	FRG	2002041	55,193,490	0	55,193,490	0	0	10,107,673	65,301,162
Government of the Federal Republic of Ger	FRG	2003026	103,671,882	0	103,671,882	0	0	18,985,599	122,657,481
Government of the Federal Republic of Ger	FRG	2004017	121,315,491	0	121,315,491	0	0	22,216,702	143,532,193
Government of the Federal Republic of Ger	FRG	2004018	20,213,123	0	20,213,123	0	0	3,701,662	23,914,784
Government of the Federal Republic of Ger	FRG	2006012	58,371,013	0	58,371,013	0	0	10,689,578	69,060,591
Government of the Federal Republic of Ger	FRG	2006015	103,482,579	0	103,482,579	0	0	18,950,932	122,433,511
Government of the Federal Republic of Ger	FRG	2006029	39,108,967	0	39,108,967	0	0	7,162,088	46,271,055
Government of the Federal Republic of Ger	FRG	2007029	108,082,954	0	108,082,954	0	0	19,793,406	127,876,360
Government of the Federal Republic of Ger	FRG	2008044	72,920,459	0	72,920,459	0	0	13,354,041	86,274,500
Government of the Federal Republic of Ger	FRG	2008045	212,857,773	0	212,857,773	0	0	38,980,988	251,838,761
Government of the Federal Republic of Ger	FRG	2009024	154,035,008	0	154,035,008	0	0	28,208,680	182,243,688
Government of the Federal Republic of Ger	FRG	2010004	116,275,755	0	116,275,755	0	0	21,293,767	137,569,522
Government of the Federal Republic of Ger	FRG	2010028	640,640,902	0	640,640,902	0	0	117,321,604	757,962,506
Government of the Federal Republic of Ger	FRG	2012043	83,889,207	0	83,889,207	5,099,985	0	15,151,260	104,140,452
Government of the Federal Republic of Ger	FRG	2014011	271,370,400	0	271,370,400	0	0	49,696,500	321,066,900
Government of the Federal Republic of Ger	FRG	2015011	122,209,219	175,005,981	297,215,200	0	0	54,429,500	351,644,700
Government of the Federal Republic of Ger	FRG	2015013	223,686,744	0	223,686,744	0	0	40,964,115	264,650,859
Government of the Federal Republic of Ger	FRG	2016018	221,580,495	43,948,188	265,528,684	18,096,376	0	50,250,477	333,875,537
Government of the Federal Republic of Ger	FRG	2016022	61,751,253	58,325,909	120,077,162	25,035,222	0	21,535,738	166,648,122
Government of the Federal Republic of Ger	FRG	2016023	22,041,284	11,437,726	33,479,010	8,263,892	0	5,831,123	47,574,024
Government of the Federal Republic of Ger	FRG	2018024	167,991,200	0	167,991,200	0	0	30,764,500	198,755,700
Government of the Federal Republic of Ger	FRG	2020051	516,896,000	0	516,896,000	0	0	94,660,000	611,556,000
Government of the Federal Republic of Ger	FRG	2020040	33,660,808		121,247,287	54,413,367		24,739,845	200,400,499
Government of France	FRNG	2000027	16,147,382	0	16,147,382	0	0	2,957,096	19,104,478
Government of France	FRNG	2001022	13,151,878	(5,894,232)	7,257,645	0	0	1,329,104	8,586,750
Government of France	FRNG	2005002	177,622,457	0	177,622,457	0	0	32,528,288	210,150,744
Government of France	FRNG	2005009	77,534,400	0	77,534,400	0	0	14,199,000	91,733,400
Government of France	FRNG	2006026	271,370,400	0	271,370,400	0	0	49,696,500	321,066,900
Government of France	FRNG	2006027	209,989,000	0	209,989,000	0	0	38,455,625	248,444,625
Government of France	FRNG	2006030	173,780,948	(3,802,688)	169,978,259	0	0	31,128,393	201,106,653
Government of France	FRNG	2007014	117,020,320	344,779	117,365,098	0	0	21,493,260	138,858,358
Government of France	FRNG	2008001	169,181,968	(956,220)	168,225,749	0	0	30,807,453	199,033,202
Government of France	FRNG	2008004	200,109,414	0	200,109,414	0	0	36,646,361	236,755,775
Government of France	FRNG	2008046	50,074,300	0	50,074,300	0	0	9,170,188	59,244,488
Government of France	FRNG	2009023	164,760,600	0	164,760,600	0	0	30,172,875	194,933,475
Government of France	FRNG	2010002	344,587,902	0	344,587,902	0	0	63,104,940	407,692,842
Government of France	FRNG	2011025	447,972,344	0	447,972,344	0	0	82,037,900	530,010,244
Government of France	FRNG	2012029	521,866,154	0	521,866,154	0	0	95,570,192	617,436,346
Government of France	FRNG	2013002	219,183,784	0	219,183,784	0	0	40,139,481	259,323,265
Government of France	FRNG	2016007	319,828,631	28,368,605	348,197,236	0	0	63,765,923	411,963,159

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CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
Government of the People's Republic of Ch	GPRC	2006010	98,294,539	0	98,294,539	0	0	22,680,586	120,975,125
Government of the People's Republic of Ch	GPRC	2007002	117,421,335	0	117,421,335	0	0	27,093,923	144,515,258
Government of the People's Republic of Ch	GPRC	2008023	1,326,669,130	0	1,326,669,130	0	0	306,117,038	1,632,786,168
Government of the People's Republic of Ch	GPRC	2008025	36,435,974	0	36,435,974	0	0	8,407,275	44,843,250
Government of the People's Republic of Ch	GPRC	2012026	261,685,819	0	261,685,819	0	0	60,381,663	322,067,482
Government of the Republic of Korea	GRK	1991010	64,941,992	0	64,941,992	0	0	8,756,224	73,698,216
Government of the Republic of Korea	GRK	1996001	67,336,358	0	67,336,358	0	0	9,079,059	76,415,417
Government of the Republic of Korea	GRK	2003007	221,254,587	0	221,254,587	0	0	29,832,079	251,086,667
Government of the Republic of Korea	GRK	2012027	537,500,237	0	537,500,237	0	0	72,471,942	609,972,179
Government of the Republic of Korea	GRK	2015006	663,234,865	0	663,234,865	0	0	89,424,926	752,659,791
Government of the Republic of Korea	GRK	2018025	40,268,501	0	40,268,501	0	0	10,607,781	50,876,283
Government of the Republic of Korea	GRK	2020043	349,463,651	0	349,463,651	0	0	92,057,908	441,521,558
Government of India	INDG	2012040	302,493,032	0	302,493,032	0	0	79,684,613	382,177,645
Internationale Nederlanden Bank	ING	2018005	181,103,398	31,650,663	212,754,061	0	0	38,961,995	251,716,056
Internationale Nederlanden Bank	ING	2018015	278,844,624	54,359,102	333,203,726	0	4,083,661	61,498,753	390,618,819
Internationale Nederlanden Bank	ING	2019009	1,355,337,553	0	1,355,337,553	0	0	248,205,157	1,603,542,710
Internationale Nederlanden Bank	ING	2020055	1,056,758,990	0	1,056,758,990	0	0	193,525,982	1,250,284,972
Government of Italy	ITG	2004001	128,678,856	0	128,678,856	0	10,833,175	23,523,771	141,369,452
Government of Italy	ITG	2008050	258,448,000	0	258,448,000	0	0	47,330,000	305,778,000
KBC Bank N.V	KBCB	2006018	8,006,492	0	8,006,492	0	0	1,466,242	9,472,734
KBC Bank N.V	KBCB	2011006	14,206,173	0	14,206,173	0	0	2,601,599	16,807,772
KBC Bank N.V	KBCB	2011011	18,180,213	0	18,180,213	0	0	3,329,372	21,509,585
KBC Bank N.V	KBCB	2012012	24,349,635	0	24,349,635	0	0	4,459,188	28,808,823
KBC Bank N.V	KBCB	2012037	8,912,466	0	8,912,466	0	0	1,632,154	10,544,621
KBC Bank N.V	KBCB	2012042	636,428,200	(127,285,640)	509,142,560	0	0	93,240,100	602,382,660
KBC Bank N.V	KBCB	2015021	7,560,638	0	7,560,638	0	0	1,384,592	8,945,229
KBC Bank N.V	KBCB	2015023	1,343,929,600	(103,379,200)	1,240,550,400	0	0	227,184,000	1,467,734,400
KBC Bank N.V	KBCB	2020049		18,094,810	18,094,810	11,011,511	0	4,026,303	33,132,624
Kuwait Fund for Arab Economic Developm	KFED	2001115	317,711,262	0	317,711,262	0	0	83,221,578	400,932,840
Kuwait Fund for Arab Economic Developm	KFED	2003006	42,380,413	(2,825,361)	39,555,052	0	0	10,361,086	49,916,138
Kuwait Fund for Arab Economic Developm	KFED	2016017	170,396,422	0	170,396,422	0	0	44,633,794	215,030,216
Kuwait Fund for Arab Economic Developm	KFED	2019015	4,306,501	29,406,938	33,713,439	0	0	8,830,929	42,544,368
Belfius Bank NV/SA	BBNV	2020019	174,283,301	(5)	174,283,296	201,647,362	0	32,022,736	407,953,394
Belfius Bank NV/SA	BBNV	2020053	452,439,993	(22,213,714)	430,226,279	146,805,901	0	81,435,172	658,467,352
Belfius Bank NV/SA	BBNV	2021005	174,523,738	0	174,523,738	0	0	31,960,814	206,484,552
Belfius Bank NV/SA	BBNV	2022003	7,951,670	5,044,019	12,995,689	41,181,339	0	6,742,105	60,919,133
Nordbanken Internationale	NORB	2012030	76,151,574	0	76,151,574	0	0	13,945,761	90,097,335
Nordbanken Internationale	NORB	2016016	51,828,903	0	51,828,903	0	0	9,491,511	61,320,413
Nordbanken Internationale	NORB	2012044	86,319,172	(43,159,587)	43,159,585	0	0	7,903,885	51,063,470
Government of Saudi Arabia	SARG	1985023	10,313,426	0	10,313,426	0	0	2,818,164	13,131,590
Government of Saudi Arabia	SARG	1985024	5,277,973	0	5,277,973	0	0	1,442,217	6,720,190
Government of Saudi Arabia	SARG	1986018	23,596,505	0	23,596,505	0	0	6,447,792	30,044,297
Government of Saudi Arabia	SARG	1987013	17,371,200	0	17,371,200	0	0	4,746,715	22,117,915
Government of Saudi Arabia	SARG	1987026	7,268,901	0	7,268,901	0	0	1,986,242	9,255,143
Government of Saudi Arabia	SARG	1993017	13,090,057	0	13,090,057	0	0	3,576,884	16,666,941
Government of Saudi Arabia	SARG	2004015	16,211,804	0	16,211,804	0	0	4,429,908	20,641,712
Government of Saudi Arabia	SARG	2008033	81,953,541	0	81,953,541	0	0	22,393,969	104,347,510
Government of Saudi Arabia	SARG	2019013	71,598,627	40,220,185	111,818,811	0	0	30,554,714	142,373,525
Government of Japan	JICA	2016019	17,180,800	0	17,180,800	0	0	2,288,000	19,468,800
Standard Chartered Bank	SCB	2016013	16,155,721	0	16,155,721	0	0	4,255,841	20,411,562
Standard Chartered Bank	SCB	2020036	377,547,930	0	377,547,930	0	0	69,140,963	446,688,893
Standard Chartered Bank	SCB	2020024	570,753,470	0	570,753,470	0	0	104,523,006	675,276,476
Standard Chartered Bank	SCB	2020048	438,880,165	0	438,880,165	0	0	104,966,288	543,846,454
Standard Chartered Bank	SCB	2021014	986,690,196	97,334,620	1,084,024,816	316,743,975	0	171,655,695	1,572,424,487

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CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
Standard Chartered Bank	SCB	2022004	254,973,225	0	254,973,225	0	0	46,693,659	301,666,883
Government of Spain	SPAG	2007021	14,358,223	0	14,358,223	0	0	2,629,445	16,987,668
Government of Spain	SPAG	2007023	10,056,073	0	10,056,073	0	0	1,841,585	11,897,658
Government of Spain	SPAG	2008012	3,557,991	0	3,557,991	0	0	651,581	4,209,571
Government of Spain	SPAG	2008013	14,358,224	0	14,358,224	0	0	2,629,445	16,987,668
Government of Spain	SPAG	2008020	17,947,779	0	17,947,779	0	4,297,167	3,337,056	16,987,668
Government of Spain	SPAG	2011030	41,232,327	0	41,232,327	0	0	7,550,943	48,783,269
Societe Generale	SOGE	2009013	94,272,113	0	94,272,113	0	0	24,833,752	119,105,864
Societe Generale	SOGE	2011010	202,911,047	0	202,911,047	0	82,920,492	50,918,210	170,908,766
Societe Generale	SOGE	2012035	21,862,624	(21,862,624)	0	0	0	0	0
Societe Generale	SOGE	2016003	240,571,583	(240,571,583)	0	0	0	0	0
Bank Hapoalim	BHI	2010001	300,539,028	0	300,539,028	0	0	79,169,877	379,708,905
Bank Hapoalim	BHI	2011013	162,648,375	0	162,648,375	0	0	42,845,856	205,494,231
Bank Hapoalim	BHI	2012001	176,547,063	0	176,547,063	0	0	46,507,135	223,054,198
Bank Hapoalim	BHI	2019001	492,109,593	0	492,109,593	0	0	90,120,825	582,230,418
DANSKE BANK	DNSK	2018008	609,523,887	0	609,523,887	0	0	111,623,095	721,146,981
RABO BANK	RABO	2020011	1,197,860,614	0	1,197,860,614	0	0	219,366,150	1,417,226,764
RABO BANK	RABO	2020052	153,052,260	0	153,052,260	77,245,132	0	27,950,991	258,248,382
Raffeisen Zentral bank Osterreich	RZB	2010008	22,789,033	0	22,789,033	0	0	4,173,392	26,962,425
Raffeisen Zentral bank Osterreich	RZB	2012006	73,357,880	0	73,357,880	0	0	13,434,147	86,792,028
Raffeisen Zentral bank Osterreich	RZB	2012039	76,174,147	0	76,174,147	0	0	13,949,895	90,124,042
Raffeisen Zentral bank Osterreich	RZB	2015016	154,874,964	0	154,874,964	0	0	28,362,503	183,237,467
Raffeisen Zentral bank Osterreich	RZB	2016002	792,803,155	0	792,803,155	0	0	145,187,323	937,990,478
Raffeisen Zentral bank Osterreich	RZB	2018007	108,548,160	0	108,548,160	0	0	19,878,600	128,426,760
Raffeisen Zentral bank Osterreich	RZB	2020014	148,607,600	0	148,607,600	0	0	27,214,750	175,822,350
Raffeisen Zentral bank Osterreich	RZB	2020032	534,991,019	0	534,991,019	0	0	97,973,770	632,964,789
BANCO SANTANDER , S.A	BANS	2017006	577,802,904	0	577,802,904	0	0	105,813,980	683,616,884
TOTAL BILATERAL CREDITORS			**102,100,908,944**	**(29,513,514,026)**	**72,723,343,022**	**19,058,688,485**	**102,134,494**	**23,582,003,822**	**115,261,900,835**
COMMERCIAL CREDITORS									
Israel Discount Bank Limited	IDBL	2020013	230,305,260	2,822,931	233,128,190	0	0	42,693,142	275,821,333
Israel Discount Bank Limited	IDBL	2021001	521,710,923	0	521,710,923	0	0	137,432,365	659,143,288
Ceska Sporteina, AS	CESKA A.S	2020033	857,991,225	0	857,991,225	155,326,600	0	165,772,172	1,179,089,998
INTESA SANPOALO	INTS	2020023	656,024,041	(5)	656,024,036	0	0	120,138,742	776,162,778
INVESTIC BANK LIMITED	IBL	2021007	641,926,421	0	641,926,421	0	0	117,557,023	759,483,444
INVESTIC BANK LIMITED	IBL	2021017	977,676,478	0	977,676,478	0	0	179,043,474	1,156,719,952
INVESTIC BANK LIMITED	IBL	2021018	1,426,226,517	0	1,426,226,517	0	0	261,187,168	1,687,413,685
AFRICAN EXPORT-IMPORT BANK	AFEX	2022009	6,367,001,104	0	6,367,001,104	0	0	1,677,235,388	8,044,236,492
AFRICAN EXPORT-IMPORT BANK	AFEX	2022009	2,584,480,000	0	2,584,480,000	0	0	473,300,000	3,057,780,000
J.P MORGAN	JPMC	2020008	547,315,336	0	547,315,336	125,468,167	0	170,220,872	843,004,374
BARCLAYS BANK PLS	BBP	2012020	573,748,638	213,844,690	787,593,328	0	0	207,472,777	995,066,105
Banco De Brazil	BADB	2013008	332,822,857	0	332,822,857	0	0	87,674,286	420,497,143
CESKOSLOVENSKA OBEHODNI BANKA, A.S	CSOB A.S	2019010 T1	361,122,022	0	361,122,022	0	0	66,132,860	427,254,881
DEUTSCHE BANK, FRANKFURT	DBF	2019008	497,512,400	0	497,512,400	0	0	91,110,250	588,622,650
DEUTSCHE BANK, FRANKFURT	DBF	2019011	529,171,694	0	529,171,694	113,912,628	0	96,930,424	740,014,745
DEUTSCHE BANK, FRANKFURT	DBF	2019012	798,749,891	(78,380,316)	720,369,575	228,330,326	0	131,967,257	1,080,667,157
DEUTSCHE BANK, FRANKFURT	DBF	2020020	1,906,128,097	0	1,906,128,097	0	0	349,072,320	2,255,200,417
DEUTSCHE BANK, FRANKFURT	DBF	2021006	1,037,166,216	0	1,037,166,216	419,547,513	0	190,020,266	1,646,733,994
DEUTSCHE BANK, FRANKFURT	DBF	2021010	0	725,637,988	725,637,988	0	0	132,887,258	858,525,246
DEUTSCHE BANK, FRANKFURT	DBF	2021008	3,584,123,562	(725,637,988)	2,858,485,574	0	0	523,479,084	3,381,964,657
Banco Nacionale De Desenvolvimento Ecor	BNDS	2013009	1,069,939,107	0	1,069,939,107	0	0	281,850,074	1,351,789,181
Banco Nacionale De Desenvolvimento Ecor	BNDS	2011029	9,956,954	0	9,956,954	0	0	2,622,923	12,579,877
Citi Group bank	CITI	2012007	561,918,398	0	561,918,398	0	0	148,024,071	709,942,469
Citi Group bank	CITI	2013007	1,732,870,887	(1,732,870,887)	0	0	0	0	0

14 EXTERNAL DEBT

CREDITOR	CRED	L'KEY	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR PERIOD ADJUSTMENT (GH¢)	ADJUSTED BALANCE AS AT 01/01/2024 (GH¢)	DISBURSEMENT (GH¢)	PAYMENT (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)
Citi Group bank	CITI	2018009	23,297,600,000	(23,297,600,000)	0	0	0	0	0
Citi Group bank	CITI	2019004	34,946,400,000	(34,946,400,000)	0	0	0	0	0
Citi Group bank	CITI	2020005	34,946,400,000	(34,946,400,000)	0	0	0	0	0
Citi Group bank	CITI	2021004	35,237,620,000	(35,237,620,000)	0	0	0	0	0
Citi Group bank	CITI	2024005	0	109,517,878,322	109,517,878,322	0	2,622,105,038	29,035,395,534	135,931,168,818
Poly Chanda Overseas Engineering co. Ltd	PCOE	2019005	582,440,000	0	582,440,000	0	0	153,430,000	735,870,000
Euroget de Invest S.A	EDI	2008037	1,128,269,485	0	1,128,269,485	0	0	297,215,828	1,425,485,313
Euroget de Invest S.A	EDI	2008040	599,081,143	0	599,081,143	0	0	157,813,714	756,894,857
China Development Bank	CDB	2011028	1,375,391,886	0	1,375,391,886	0	0	362,314,362	1,737,706,248
Industrial Commercial Bank of China	ICBC	2012003	594,088,800	0	594,088,800	0	0	156,498,600	750,587,400
Industrial Commercial Bank of China	ICBC	2016011	746,647,603	0	746,647,603	0	0	196,686,597	943,334,201
Industrial Commercial Bank of China	ICBC	2016012	979,257,892	0	979,257,892	0	0	257,962,259	1,237,220,151
Export Credit Bank of Turkey	ECBT	2012014	725,799,466	120,615	725,920,082	0	0	191,226,424	917,146,505
HSBC Bank Plc	HSBC	2012036	162,736,149	0	162,736,149	0	0	38,921,352	201,657,501
HSBC Bank Plc	HSBC	2015002	326,496,489	0	326,496,489	0	0	86,007,754	412,504,243
HSBC Bank Plc	HSBC	2018004	256,217,729	0	256,217,729	0	0	67,494,482	323,712,211
HSBC Bank Plc	HSBC	2020018	166,116,683	26,193,064	192,309,747	0	0	35,217,995	227,527,742
HSBC Bank Plc	HSBC	2020025T1	717,076,157	(49,037,665)	668,038,491	186,388,498	0	122,375,549	976,802,539
Unicredit bank of Austria	UNCR	2016010	174,452,400	0	174,452,400	0	0	31,947,750	206,400,150
Unicredit bank of Austria	UNCR	2018003	103,379,200	0	103,379,200	0	0	18,932,000	122,311,200
Unicredit bank of Austria	UNCR	2018002	94,843,851	0	94,843,851	0	0	17,368,908	112,212,759
Unicredit bank of Austria	UNCR	2020039	106,997,472	0	106,997,472	0	0	19,594,620	126,592,092
SINOHYDRO	SNHD	2018027	515,254,201	(766,124)	514,488,077	0	0	135,529,678	650,017,755
SINOHYDRO	SNHD	2018028	514,488,077	(449,132,455)	65,355,622	0	0	17,216,388	82,572,010
SINOHYDRO	SNHD	2018029	584,607,289	(216,245,878)	368,361,411	0	0	97,036,075	465,397,486
SINOHYDRO	SNHD	2018030	657,421,364	(461,612,939)	195,808,425	0	0	51,581,084	247,389,510
SINOHYDRO	SNHD	2018031	106,863,332	449,898,578	556,761,911	0	0	146,665,717	703,427,627
SINOHYDRO	SNHD	2018032	368,361,411	216,245,878	584,607,289	0	0	154,000,921	738,608,210
SINOHYDRO	SNHD	2018033	195,808,425	461,612,939	657,421,364	0	0	173,182,062	830,603,426
CAL BANK	CALB	2016024	140,233,832	(140,233,832)	0	0	0	0	0
TOTAL COMMERCIAL CREDITORS			**168,156,238,362**	**(20,667,683,084)**	**147,488,555,278**	**1,228,973,731**	**2,622,105,038**	**37,675,439,848**	**183,770,863,819**
GRAND TOTAL - CENTRAL GOV'T			**351,062,766,751**	**(50,925,372,497)**	**304,489,972,114**	**34,489,004,074**	**5,333,154,193**	**83,189,330,907**	**416,835,152,901**
SOE's									
Ghana Cocoa Board			0	2,759,779,838	2,759,779,838	0	987,081,202		1,772,698,636
SUB - TOTAL			**0**	**2,759,779,838**	**2,759,779,838**	**0**	**987,081,202**	**0**	**1,772,698,636**
GRAND TOTAL			**351,062,766,751**	**(48,165,592,659)**	**307,249,751,952**	**34,489,004,074**	**6,320,235,395**	**83,189,330,907**	**418,607,851,538**

15 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR YEAR ADJUSTMENTS (GH¢)	RE-STATED BALANCE 01/01/2024 (GH¢)	INCREASE (GH¢)	DECREASE (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)	ELIMINATION (GH¢)	BALANCE AS AT 31/12/2024 (GH¢) ADJ
SHORT TERM									
15a									
TREASURY BILLS									
35 DAY BILL	0	0	0	600,000,000	600,000,000	0	0	0	0
49 DAY BILL	1	0	1	1,200,000,000	1,200,000,000	0	1	0	1
77 DAY BILL	1	0	1			0	1	0	1
91 DAY BILL	28,957,234,967	0	28,957,234,967	159,472,322,427	139,901,259,289	0	48,528,298,105	0	48,528,298,105
182 DAY BILL	14,704,326,422	0	14,704,326,422	45,895,192,863	39,003,361,560	0	21,596,157,725	0	21,596,157,725
364 DAY BILL	14,644,079,574	0	14,644,079,574	26,204,656,322	14,793,604,296	0	26,055,131,601	0	26,055,131,601
BOND (7 YEAR GOG MATURING IN 2024)	175,476,792	(175,476,792)	0	0	0	0	0	0	0
TOTAL TREASURY BILLS	**58,481,117,757**	**(175,476,792)**	**58,305,640,965**	**233,372,171,613**	**195,498,225,146**	**0**	**96,179,587,432**	**0**	**96,179,587,432**
SHORT TERM STANDARD LOANS									
SSNIT									
BARCLAYS BANK LTD (BBL)	0	0	0	376,106,122	221,927,030	20,331,660	174,510,753	0	174,510,753
CAL BANK	469,834,933	0	469,834,933	0	97,426,267	12,001,733	384,410,400	0	384,410,400
FIDELITY BANK	0	0	0	0	0	0	0	0	0
TTB/Ecobank	264,819,034	0	264,819,034	0	75,944,539	9,739,780	198,614,275	0	198,614,275
SOCIETE GENERALE	107,984,376	0	107,984,376	122,734,092	162,862,291	22,130,803	89,986,980	0	89,986,980
SSNIT/ROAD FUND	70,628,571	0	70,628,571	0	70,628,571	0	0	0	0
National Investment Bank Limited	52,497,260	3,565,770	56,063,030	0	58,547,542	9,163,159	6,678,647	0	6,678,647
TOTAL SHORT TERM ADVANCES	**965,764,174**	**3,565,770**	**969,329,944**	**498,840,214**	**687,336,239**	**73,367,135**	**854,201,054**	**0**	**854,201,054**
TOTAL SHORT TERM	**59,446,881,931**	**(171,911,022)**	**59,274,970,909**	**233,871,011,827**	**196,185,561,384**	**73,367,135**	**97,033,788,487**	**0**	**97,033,788,487**
15b									
MEDIUM TERM									
TREASURY NOTES									
2-YEAR USD DOMESTIC BOND	0	0	0	0	0	0	0	0	0
2 YR FIXED T/NOTE	224,738,946	166,243,188	390,982,134	0	329,383,488	0	61,598,646	0	61,598,646
3-YEAR USD DOMESTIC BOND	0	135,054,989	135,054,989	0	147,325,484	12,270,496	0	0	0
3 YR FIXED T/BOND	817,898,542	241,425,393	1,059,323,935	0	390,754,781	0	668,569,154	0	668,569,154
3-YEAR SADA STOCK T/NOTE	0	0	0	0	0	0	0	0	0
3-YEAR STOCK SSNIT-14%	0	0	0	0	0	0	0	0	0
4-YEAR USD DOMESTIC BOND	4,592,862,972	0	4,592,862,972	0	0	1,090,263,495	5,683,126,468	0	5,683,126,468
4 YEAR GOG BOND	27,945,461,735	0	27,945,461,735	0	0	0	27,945,461,735	0	27,945,461,735
4.5 YEAR GOG BOND	3,265,421,935	0	3,265,421,935	1,261,567,412	0	0	4,526,989,347	0	4,526,989,347
5-YEAR STOCK (SSNIT) - 21.0%	0	0	0	0	0	0	0	0	0
GOV/SSNIT/14/01 5-YEAR STOCK	0	0	0	0	0	0	0	0	0
GOV/SSNIT/14/2016 5-YEAR STOCK	0	0	0	0	0	0	0	0	0
SUB TOTAL - SSC BONDS	**36,846,384,130**	**542,723,570**	**37,389,107,700**	**1,261,567,412**	**867,463,753**	**1,102,533,991**	**38,885,745,350**	**0**	**38,885,745,350**
TEMA OIL REFINERY BONDS									
GCB/TOR/06/01	0	0	0	0	0	0	0	0	0
TOR 3 YEAR STOCK - GOV/TC/2011/1 -GC	0	0	0	0	0	0	0	0	0
SUB TOTAL-TOR BONDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
GOG PETROLEUM FINANCE BONDS	0	0	0	0	0	0	0	0	0
5 YEAR USD GOG BOND	4,818,078,373	0	4,818,078,373	0	0	1,143,725,602	5,961,803,974	0	5,961,803,974
5 YEAR GOG BOND	29,247,880,746	(5)	29,247,880,741	1,296,713,079	368,097,128	0	30,176,496,692	0	30,176,496,692
5.5 YEAR GOG BOND	3,265,421,935	0	3,265,421,935	0	0	0	3,265,421,935	0	3,265,421,935

15 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR YEAR ADJUSTMENTS	RE-STATED BALANCE 01/01/2024 (GH¢)	INCREASE (GH¢)	DECREASE (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)	ELIMINATION (GH¢)	BALANCE AS AT 31/12/2024 (GH¢) ADJ
5 YEAR GOLDEN JUBILEE BONDS		0	0	0	0	0	0	0	0
6 YEAR GOG BONDS	10,443,951,333	0	10,443,951,333	323,136,665	0	0	10,767,087,998	0	10,767,087,998
7 YEAR GOG BONDS	9,815,090,330	175,476,792	9,990,567,122	330,471,196	141,679,849	0	10,179,358,469	0	10,179,358,469
8 YEAR GOG BONDS	8,874,939,456	0	8,874,939,456	333,779,791	0	0	9,208,719,247	0	9,208,719,247
9 YEAR GOG BONDS	8,581,244,570	0	8,581,244,570	333,968,515	0	0	8,915,213,085	0	8,915,213,085
10-Year GOG Bond	10,590,871,888	0	10,590,871,888	1,092,321,814	0	0	11,683,193,702	0	11,683,193,702
11-Year GOG Bond	5,686,837,306	0	5,686,837,306	232,769,929	0	0	5,919,607,235	0	5,919,607,235
12-Year GOG Bond	5,405,804,043	0	5,405,804,043	228,555,540	0	0	5,634,359,583	0	5,634,359,583
13-Year GOG Bond	5,255,461,855	0	5,255,461,855	946,117,864	0	0	6,201,579,719	0	6,201,579,719
14-Year GOG Bond	6,059,010,494	0	6,059,010,494	277,121,155	0	0	6,336,131,649	0	6,336,131,649
15-Year GOG Bond	41,076,752,356	0	41,076,752,356	2,667,176,770	0	0	43,743,929,126	0	43,743,929,126
20-Year GOG Bond	63,897,133	0	63,897,133	0	0	0	63,897,133	0	63,897,133
SUB TOTAL -PETROLEUM	**149,185,241,818**	**175,476,787**	**149,360,718,605**	**8,062,132,318**	**509,776,977**	**1,143,725,602**	**158,056,799,547**	**0**	**158,056,799,547**
TOTAL MEDIUM TERM	**186,031,625,948**	**718,200,357**	**186,749,826,305**	**9,323,699,730**	**1,377,240,730**	**2,246,259,592**	**196,942,544,897**	**0**	**196,942,544,897**
15c									
LONG TERM									
REGISTERED STOCKS									
6.0% Gh. Gov't. Funding Registered Stock	0	0	0	0	0	0	0	0	0
16.5% Gh. Gov't.Soc.Sec.Regd. Stock	0	0	0	0	0	0	0	0	0
12% Ten year social sec. Cont.Bonds	0	0	0	0	0	0	0	0	0
Miscellaeous(Dev. Bonds,Bearer Bonds)	0	0	0	0	0	0	0	0	0
Telekom Malaysia Stocks	0	0	0	0	0	0	0	0	0
Securitisation of Short Term Advances (Redeemable Stk)/BOG/LONG TERM 25YR FOR 2014 END YR/FOR 2015 END	0	0	0	0	0	0	0	0	0
10% GOG STOCK NO. GOV/TC/2011/1	0	0	0	0	0	0	0	0	0
BOG/GOG/14/02 Securitisation of 2013 End of Year Account	0	0	0	0	0	0	0	0	0
(BOG/GOV/SEC/13/01)	0	0	0	0	0	0	0	0	0
BOG/GOV/12/01	0	0	0	0	0	0	0	0	0
Securitisation of Short Term Advances BOG/ LONG TERM 25YR FOR 2014 END YR	0	0	0	0	0	0	0	0	0
Securitisation of Short Term Advances BOG/ LONG TERM 25YR FOR 2015 END YR	0	0	0	0	0	0	0	0	0
GCB(UT&Capital bail out	990,576,285	110,064,032	1,100,640,317	0	440,256,127	0	660,384,190	0	660,384,190
CBG (TAKE OVER)	0	0	0	0	0	0	0	0	0
COVID BOND	0	0	0	0	0	0	0	0	0
GOV/TC/2020/01	0	0	0	0	0	0	0	0	0
GOV/TC/2020/02	0	0	0	0	0	0	0	0	0
GOV/TC/2020/02/03	0	0	0	0	0	0	0	0	0
SUB TOTAL	**990,576,285**	**110,064,032**	**1,100,640,317**	**0**	**440,256,127**	**0**	**660,384,190**	**0**	**660,384,190**
REVALUATION STOCKS									
4%Bank of Ghana Recap. Registered stock	0	0	0	0	0	0	0	0	0
4%Bank of Ghana Recap. Registered stock	0	0	0	0	0	0	0	0	0
GOG Revaluation Registered stock	0	0	0	0	0	0	0	0	0
GOG Revaluation Registered stock	0	0	0	0	0	0	0	0	0
Revaluation Registered stock	0	0	0	0	0	0	0	0	0

15 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR YEAR ADJUSTMENTS (GH¢)	RE-STATED BALANCE 01/01/2024 (GH¢)	INCREASE (GH¢)	DECREASE (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)	ELIMINATION (GH¢)	BALANCE AS AT 31/12/2024 (GH¢) ADJ
Revaluation Registered stock	0	0	0	0	0	0	0	0	0
Long Tem Stock (10% GOG Redeemable Stk-GOV/TC/10/01)	0	0	0	0	0	0	0	0	0
SUB TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
DISTRICT ASSEMBLY COMMON FUND	**0**	**2,823,652,437**	**2,823,652,437**	**0**	**2,823,652,437**	**0**	0	0	0
TOTAL LONG TERM	**990,576,285**	**2,933,716,468**	**3,924,292,754**	**0**	**3,263,908,563**	**0**	**660,384,190**	**0**	**660,384,190**
SHORT TERM SECURITIES	59,446,881,931	(171,911,022)	59,274,970,909	233,871,011,827	196,185,561,384	73,367,135	97,033,788,487	0	97,033,788,487
MEDIUM TERM SECURITIES	186,031,625,948	718,200,357	186,749,826,305	9,323,699,730	1,377,240,730	2,246,259,592	196,942,544,897	0	196,942,544,897
LONG TERM SECURITIES	990,576,285	2,933,716,468	3,924,292,754	0	3,263,908,563	0	660,384,190	0	660,384,190
SUB TOTAL	**246,469,084,165**	**3,480,005,803**	**249,949,089,967.76**	**243,194,711,556.59**	**200,826,710,678.32**	**2,319,626,728**	**294,636,717,574**	**0**	**294,636,717,573.56**
SOE's									
AirtelTigo Ghana Limited	641,090,978	20,859,999	661,950,977	137,558,122	0	0	799,509,099	0	799,509,099
Agric Development Bank	0	0	0	0	0	0	0	(38,967,282)	(38,967,282)
Bank of Ghana	34,442,484,797	15,224,888,717	49,667,373,514	8,197,407,596	0	0	57,864,781,110	0	57,864,781,110
Bui Power Authority	9,411,726,524	(39,660,453)	9,372,066,072	3,686,268,877	0	0	13,058,334,949	(5,325,040,589)	7,733,294,360
Bulk Oil & Storage Transportation Company	1,146,849,334	51,037,941	1,197,887,274	0	43,613,154	0	1,154,274,120	(69,388,556)	1,084,885,564
Cocoa Marketing Company	16,042,069	(16,042,069)	0	0	0	0	0	0	0
Consolidated Bank Ghana Limited	979,701,892	0	979,701,892	152,092,517	0	0	1,131,794,410	(56,362,319)	1,075,432,091
E.S.L.A PLC	5,007,262,366	(479,642,672)	4,527,619,695	2,826,190	4,530,445,884	0	0	0	0
Electricity Company of Ghana	5,337,258,000	(1,058,624,754)	4,278,633,246	338,071,000	0	0	4,616,704,246	(2,675,045,559)	1,941,658,687
Ghana Airports Company Limited	1,428,971,208	1,656,172,315	3,085,143,523	2,301,866,914	0	0	5,387,010,436	0	5,387,010,436
Ghana Amalgamated Trust PLC	169,976	0	169,976	292,171,952	0	0	292,341,928	0	292,341,928
Ghana Broadcasting Corporation	0	0	0	0	0	0	0	0	0
Ghana Civil Aviation Authority	676,690,323	15,904,456	692,594,779	93,894,710	0	0	786,489,488	0	786,489,488
Ghana Cocoa Board	16,345,172,153	(2,667,817,808)	13,677,354,346	1,640,843,828	1,411,904,791	0	13,906,293,382	(1,035,888,000)	12,870,405,382
Ghana Cylinder Manufacturing Company Li	35,666,943	4,313,264	39,980,207	3,271,481	0	0	43,251,688	(1,775,623)	41,476,065
Ghana Deposit Protection Corporation	1,134,000	(1,134,000)	0	0	0	0	0	0	0
Ghana Exim Bank	1,384,103,628	(976,801,839)	407,301,789	0	407,301,789	0	0	0	0
Ghana Grid Company	2,842,553,561	1,474,397	2,844,027,958	319,330,121	0	0	3,163,358,080	(1,276,931,505)	1,886,426,575
Ghana Infrastructure Investment Fund	246,143,072	7,752,875	253,895,947	1,047,404,053	0	0	1,301,300,000	0	1,301,300,000
Ghana Maritime Authority	188,066,299	(188,066,299)	0	0	0	0	0	0	0
Ghana National Gas Company Limited	3,027,098,482	1,663,228,976	4,690,327,458	766,294,972	0	0	5,456,622,430	0	5,456,622,430
Ghana National Petroleum Authority	7,759,158,121	14,096,250,425	21,855,408,547	2,121,714,324	0	0	23,977,122,871	(779,589)	23,976,343,282
Intercity Coaches LTD	0	0	0	0	0	0	0	(298,993,603)	(298,993,603)
Ghana Ports and Harbours Authority	3,931,796,691	(1,934,232)	3,929,862,459	0	172,275,687	0	3,757,586,772	0	3,757,586,772
Ghana Post Company Limited	0	0	0	0	0	0	0	(5,108,187)	(5,108,187)
Ghana Publishing Company Limited	468,522	(468,522)	0	0	0	0	0	0	0
Ghana Supply Company Limited	0	1,600,000	1,600,000	0	1,600,000	0	0	0	0
Ghana Women's Fund Company Limited	106,129	749,061	855,190	3,625,813,374	0	0	3,626,668,564	0	3,626,668,564
Ghana Water Company Limited	10,118,514,146	1,972,470,511	12,090,984,657	0	0	0	12,090,984,657	0	12,090,984,657
Metro Mass Transit Ltd	0	0	0	0	0	0	0	(388,141,087)	(388,141,087)
Graphic Communications Group Limited	2,934,514	(1,355,213)	1,579,301	0	1,151,809	0	427,492	0	427,492
National Food Buffer Stock Company Limite	47,248,507	(47,248,507)	0	0	0	0	0	0	0
National Insurance Commission	0	0	0	0	0	0	0	0	0

15 DOMESTIC BORROWING

	BALANCE AS AT 31/12/2023 (GH¢)	PRIOR YEAR ADJUSTMENTS (GH¢)	RE-STATED BALANCE 01/01/2024 (GH¢)	INCREASE (GH¢)	DECREASE (GH¢)	EXCHANGE DIFFERENCE (GH¢)	BALANCE AS AT 31/12/2024 (GH¢)	ELIMINATION (GH¢)	BALANCE AS AT 31/12/2024 (GH¢) ADJ
National Investment Bank	121,181,599	(121,181,599)	0	0	0	0	0	(376,286,704)	(376,286,704)
News Times Corporation	164,646	(50,040)	114,606	0	44,254	0	70,352	(74,352)	(4,000)
Precious Minerals Marketing Company	90,736,944	0	90,736,944	0	60,717,489	0	30,019,454	0	30,019,454
PSC Tema Shipyard	30,681,848	(19,709,022)	10,972,826	25,020,086	0	0	35,992,912	0	35,992,912
SIC Life Company	0	0	0	0	0	0	0	0	0
State Housing Company Limited	0	0	0	0	0	0	0	0	0
Tema Oil Refinery	557,528,000	1,827,304,870	2,384,832,870	301,372,856	0	0	2,686,205,726	(1,093,247,704)	1,592,958,022
Volta Aluminium Company Limited	294,107	23,384,642	23,678,749	0	4,749,117	0	18,929,632	0	18,929,632
Volta Lake Transport Company	505,225	78,753,641	79,258,866	1,856,700	0	0	81,115,567	0	81,115,567
Volta River Authority	3,110,896,504	0	3,110,896,504	388,421,208	0	0	3,499,317,712	(2,130,034,922)	1,369,282,790
Ghana Rubber Estate Ltd.	0	0	0	0	0	0	0	(1,138,911)	(1,138,911)
GIHOC Distilleries	0	28,359,142	28,359,142	2,105,142	0	0	30,464,284	(108,369)	30,355,915
Northern Electricity Distribution Company	0	4,261,765,997	4,261,765,997	0	185,294,000	0	4,076,471,997	0	4,076,471,997
Ghana National Procurement Agency (GNP/	0	921,755	921,755	0	232,000	0	689,755	0	689,755
Ghana Railway Company Limited	0	93,520,152	93,520,152	0	0	0	93,520,152	(921,686)	92,598,466
Minerals Income Investment Fund	0	0	0	0	0	0	0	0	0
SUB TOTAL	**108,930,401,110**	**35,410,976,108**	**144,341,377,218**	**25,445,606,022**	**6,819,329,974**	**0**	**162,967,653,266**	**(14,774,234,547)**	**148,193,418,719**
SOE's									
DOMESTIC DEBT	108,930,401,110	35,410,976,108	144,341,377,218	25,445,606,022	6,819,329,974	0	162,967,653,266	(14,774,234,547)	148,193,418,719
SUB - TOTAL	**108,930,401,110**	**35,410,976,108**	**144,341,377,218**	**25,445,606,022**	**6,819,329,974**	**0**	**162,967,653,266**	**(14,774,234,547)**	**148,193,418,719**
GRAND TOTAL	**355,399,485,275**	**38,890,981,911**	**394,290,467,186**	**268,640,317,579**	**207,646,040,652**	**2,319,626,728**	**457,604,370,840**	**(14,774,234,547)**	**442,830,136,293**

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GRANTS SCHEDULE	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOE & GBE GH¢	WHOLE-OF-GOVERNMENT GH¢
EXTERNAL GRANT				
GRANT IN CASH				
AFRICAN DEVELOPMENT BANK	120,952,034	0	0	120,952,034
CANADA	0	179,913	0	179,913
Counterpart Funds	0	0	0	0
DANIDA	0	0	0	0
FRANCE	0	0	0	0
GERMANY	100,761,673	0	0	100,761,673
JAPAN	350,044,980	307,531	0	350,352,511
NETHERLANDS	0	0	0	0
SPAIN	0	0	0	0
SWISS GOV'T	31,484,485	0	0	31,484,485
EUROPEANS UNION	149,433,704	5,596,390	0	155,030,094
UNITED KINGDOM	10,610,554	0	0	10,610,554
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0	0	0
UNICEF	0	10,039,129	0	10,039,129
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMEI	0	0	0	0
INTERNATIONAL DEVELOPMENT ASSOCIATION	0	9,852,215	0	9,852,215
CLIMATE INVESTMENT FUND	0	0	0	0
WORLD BANK	300,027,070	105,468,392	0	405,495,462
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	0	0	0
KOREA	81,964,108	0	0	81,964,108

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GRANTS SCHEDULE	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOE & GBE GH¢	WHOLE-OF-GOVERNMENT GH¢
USA	34,071,281	426,294	0	34,497,575
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	0	0	0	0
DENMARK- SBS	0	30,000	0	30,000
EUROPEAN COMMSSION-SBS	0	13,586	0	13,586
USAID	0	3,665,213	0	3,665,213
CHINA	536,327,250	0	0	536,327,250
INTERNATIONAL GOVERNMENT ASSOCIATION (IGA)	0	0	0	0
KUWAIT GOVERNMENT	0	0	0	0
WORLD HEALTH ORGANIZATION	0	0	0	0
GOVERNMENT OF INDIA	0	0	0	0
INTERNATIONAL PRIVATE ORGANIZATION	0	0	0	0
WORLD FOOD PROGRAM	0	0	0	0
AFRICAN DEVELOPMENT FUND	0	0	0	0
UNITED NATION HUMAN RIGHTS COMMISSION(UNHCR)	0	30,000	0	30,000
JAPANESE NPT	0	0	0	0
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID	0	0	0	0
UNITED DEVELOPMENT PROGRAMME	0	0	0	
SUB-TOTAL	**1,715,677,139**	**135,608,661**	**0**	**1,851,285,800**
EXTERNAL GRANT				
GRANT IN KIND				
AFRICAN DEVELOPMENT BANK	0	0	0	0
CANADA	0	0	0	0

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GRANTS SCHEDULE	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOE & GBE GH¢	WHOLE-OF-GOVERNMENT GH¢
DENMARK	0	0	0	0
FRANCE	0	0	0	0
GERMANY	0	0	0	0
JAPAN	0	0	0	0
NETHERLANDS	0	0	0	0
SPAIN	0	0	0	0
SWISS GOV'T	0	0	0	0
EUROPEANS UNION	0	0	0	0
UNITED KINGDOM	0	0	0	0
UNITED NATIONS DEVELOPMENT PROGRAMME	0	0	0	0
UNITED NATIONS POPULATION FUND (UNFPA)	0	0	0	0
UNICEF	0	0	0	0
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMEI	0	0	0	0
CLIMATE INVESTMENT FUND	0	0	0	0
WORLD BANK	0	0	0	0
UNITED STATES AGENCY FOR INTERNATIONAL DEV.	0	0	0	0
KOREA	0	0	0	0
USA	0	0	0	0
ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	0	0	0	0
DENMARK- SBS	0	0	0	0
EUROPEAN COMMSSION-SBS	0	0	0	0
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfIL	0	0	0	0
SWISS GOVT	0	0	0	0

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GRANTS SCHEDULE	CENTRAL GOVERNMENT GH¢	LOCAL GOVERNMENT GH¢	SOE & GBE GH¢	WHOLE-OF-GOVERNMENT GH¢
SUB-TOTAL	**0**	**0**	**0**	**0**
GRANT RECEIVED FROM CENTRAL GOVERNMENT				
GoG Subvention	0	1,990,853,956	767,348,021	2,758,201,977
DECENTRALISED GRANT				
Decentralised Grant	22,919,125,608	2,279,584,283	20,881,557,595	46,080,267,486
GRAND TOTAL	**24,634,802,747**	**4,406,046,900**	**21,648,905,617**	**50,689,755,263**

17. ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2024

JUBILEE FIELD 2024 OIL REVENUE PER LIFTING	75TH	76TH	77TH	79TH	80TH	TOTAL (GH¢)
ROYALTIES FROM OIL AND GAS	172,404,821	45,497,864	6,166,406	155,376,123	67,905,855	**447,351,069**
PETROLEUM-PARTICIPATING INTEREST	446,831,687	117,919,483	15,981,835	402,697,412	175,995,586	**1,159,426,002**
CORPORATE INCOME TAX	1,101,302,644	0	0	0	253,731,466	**1,355,034,110**
SURFACE RENTALS	0	871,369	0	0	0	**871,369**
INTEREST/PHF INCOME	3,776,464	4,819,240	115,952	9,197,467	2,658,451	**20,567,573**
TOTAL	**1,724,315,616**	**169,107,956**	**22,264,192**	**567,271,002**	**500,291,357**	**2,983,250,123**

SANKOFA 2024 OIL REVENUE PER LIFTING	14TH LIFTING	15TH LIFTING	16TH LIFTING	TOTAL (GH¢)
ROYALTIES FROM OIL AND GAS	0	0	754,221,519	**754,221,519**
PETROLEUM -PARTICIPARING INTEREST	409,121,315	685,862,025	**0**	**1,094,983,340**
CORPORATE INCOME TAX	0	1,392,741,747	**0**	**1,392,741,747**
SURFACE RENTALS	0	0	810,995	**810,995**
INTEREST AND INVESTMENT INCOME	3,074,510	9,529,045	2,893,465	**15,497,020**
TOTAL	**412,195,825**	**2,088,132,817**	**757,925,979**	**3,258,254,621**

TEN 2024 OIL REVENUE PER LIFTING	23RD	24TH	TOTAL (GH¢)
ROYALTIES FROM OIL AND GAS	93,896,846	111,451,086	**205,347,932**
PETROLEUM -PARTICIPARING INTEREST	267,606,011	317,635,594	**585,241,605**
CORPORATE INCOME TAX	0	**0**	**0**
SURFACE RENTALS	0	**0**	**0**
INTEREST AND INVESTMENT INCOME	364,452	**0**	**364,452**
TOTAL	**361,867,309**	**429,086,680**	**790,953,989**

17. ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2024

SUMMARY ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2024	JUBILEE FIELD GH¢	TEN FIELD GH¢	SANKOFA FIELD GH¢	TOTAL GH¢
ROYALTIES FROM OIL AND GAS	447,351,069	205,347,932	754,221,519	**1,406,920,520**
PETROLEUM-PARTICIPARING INTEREST	1,159,426,002	585,241,605	1,094,983,340	**2,839,650,948**
CORPORATE INCOME TAX	1,355,034,110	0	1,392,741,747	**2,747,775,857**
SURFACE RENTALS	871,369	0	810,995	**1,682,364**
INTEREST AND INVESTMENT INCOME	20,567,573	364,452	15,497,020	**36,429,046**
GRAND TOTAL	**2,983,250,123**	**790,953,989**	**3,258,254,621**	**7,032,458,734**

18 RESERVES

NAME OF ENTITY CAPITAL RESERVES	BALANCE AS AT 1/01/2024 GH¢	CHANGES GH¢	BALANCE AS AT 31/12/2024 GH¢
National Homeownership Fund	206,789,754	94,000,000	300,789,754
Ghana Civil Aviation Authority	107,913,860	0	107,913,860
Bank Of Ghana	1,185,026,954	0	1,185,026,954
TDC Development Company Limited	155,374,432	18,475,256	173,849,688
News Times Corporation	59,409,840	0	59,409,840
Ghana Ports and Harbours Authority	2,279,737	0	2,279,737
Volta Lake Transport Company	41,439,249	0	41,439,249
Tema Oil Refinery	669,113,033	0	669,113,033
State Housing Company Limited	1,310,106	0	1,310,106
Precious Minerals Marketing Company	7	0	7
Graphic Communications Group Limited	1,163,420	0	1,163,420
GIHOC Distilleries	238,919,229	0	238,919,229
Ghana Supply Company Limited	16,782,452	0	16,782,452
Ghana Reinsurance Company	48,566,961	0	48,566,961
Ghana Railway Company Limited	150,726,736	0	150,726,736
Ghana Grid Company	1,240,091,831	316,614,389	1,556,706,220
Ghana Exim Bank	83,951,055	0	83,951,055
Electricity Company of Ghana	25,239,717,000	8,426,500,264	33,666,217,264
Architectural Engineering Services Limited	204,324,975	0	204,324,975
Sub-Total	**29,652,900,633**	**8,855,589,909**	**38,508,490,542**
REVALUATION RESERVES			
Social Security and National Insurance Trust	11,230,355,006	928,584,537	12,158,939,543
National Lottery Authority	183,369,734	0	183,369,734
National Insurance Commission	46,043,660	29,338,281	75,381,941
Ghana Cocoa Board	3,334,208,204	3,998,999	3,338,207,203
Ghana Civil Aviation Authority	53,068,584	40,232,275	93,300,859
Venture Capital Trust Fund	7,587,000	0	7,587,000
SIC Life Company	51,626,011	0	51,626,011
Ghana Ports and Harbours Authority	3,764,422,781	0	3,764,422,781
Ghana National Petroleum Corporation	322,106,377	5	322,106,372
Volta River Authority	40,737,081,137	24,194,230,721	64,931,311,858
PSC Tema Shipyard	183,051	0	183,051
Northern Electricity Distribution Company	10,900,065,230	3,958,262,603	14,858,327,833
Graphic Communications Group Limited	46,442,200	0	46,442,200
Ghana Reinsurance Company	10,602,165	0	10,602,165
Ghana Publishing Company Limited	85,460,114	0	85,460,114
Ghana Grid Company	3,818,906,237	2,625,239,463	6,444,145,700
Ghana Cylinder Manufacturing Company Limite	104,008,505	0	104,008,505
Ghana Commodity Exchange Limited	257,989	0	257,989
Ghana Airports Company Limited	8,170,235	0	8,170,235
Cocoa Marketing Company	88,040,642	0	88,040,642
Bulk Oil & Storage Transportation Company	584,385,596	1,567,453	585,953,049
Sub-Total	**75,441,932,583**	**31,777,455,337**	**107,219,387,910**
Foreign Currency Translation Reserves			
Bank Of Ghana	876,666,530	541,171	877,207,702
Sub-Total	**876,666,530**	**541,171**	**877,207,702**
OTHER RESERVES			
Ghana Deposit Protection Corporation	1,462,337,685	0	1,462,337,685
Social Security and National Insurance Trust	58,295,609	0	58,295,609
National Insurance Commission	52,160,734	207,160	52,367,894

NAME OF ENTITY CAPITAL RESERVES	BALANCE AS AT 1/01/2024 GH¢	CHANGES GH¢	BALANCE AS AT 31/12/2024 GH¢
Bank Of Ghana	5,545,613,847	2,651,193,617	2,894,420,229
Ghana Infrastructure Investment Fund	0	94,067,185	94,067,185
SIC Life Company	23,514,122	14,153,298	37,667,420
National Investment Bank	1,429,127,356	408,693,014	1,837,820,369
Ghana National Petroleum Corporation	629,710,930	38,125,684	591,585,246
Volta River Authority	276,382,403	0	276,382,403
Volta Aluminum Company Limited	3,978,562,432	109,416,783	4,087,979,215
Tema Oil Refinery	44,944,658	0	44,944,658
Graphic Communications Group Limited	4,247,262	0	4,247,262
Ghana Water Company Limited	2,156,916,059	727,773,366	2,884,689,425
Ghana Reinsurance Company	222,376,288	0	222,376,288
Ghana Post Company Limited	15,569,809	84,143	15,485,666
Ghana Exim Bank	29,791,494	163,810,271	193,601,765
Consolidated Bank Ghana Limited	93,814,858	0	93,814,858
AirtelTigo Ghana Limited	143,750	0	143,750
Sub-Total	**16,023,509,296**	**4,207,524,520**	**14,852,226,927**
GRAND TOTAL	**121,995,009,042**	**44,841,110,937**	**161,457,313,081**

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Audit Service	
Headquarters	10,330,405
TOTAL	**10,330,404.62**
Central GoG	
ABFA Share of Oil Revenue	7,032,458,734
Investment Income	832,833,123
Dividends	1,156,123,989
TOTAL	**9,021,415,846**
Electoral Commission	
Headquarters	2,369,226
TOTAL	**2,369,226**
Ghana Revenue Authority	
Headquarters	454,979,671
TOTAL	**454,979,671**
Judiciary and Judicial Service	
General Administration	33,917,072
Regional Judicial Service	1,482,708
TOTAL	**35,399,780**
Legal Aid Commission	
Headquarters	62,916
TOTAL	**62,916**
Min of Employment & Labour Relation	
Dept. of Co-operatives	765,350
Dept. of Factories Inspectorate	3,907,875
Labour Department	1,850,299
Management Development & Productivity Institute	4,042,261
National Pensions and Regulatory Authority	194,900,005
TOTAL	**205,465,790**
Ministry of Communications and Digitalisation	
Cyber Security Secretariat	2,393,000
Data Protection Commission	6,858,341
Ghana- India Kofi Annan Centre of Excellence in ICT	1,683,700
Ghana Meteorological Agency	54,536
National Information Technology Agency	12,553,869
Postal & Courier Services Regulatory Commission	1,181,480
TOTAL	**24,724,925**
Ministry of Education	

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Ghana Book Development Council	224,210
Ghana Education Service (GES)	141,521,165
Ghana Library Board	557,279
GHANA TVET SERVICE (GH TVET SERV.)	10,771,631
Headquarters	105,819,735
National Service Secretariat	58,529,557
Tertiary	2,389,804,756
TOTAL	**2,707,228,333**
Ministry of Energy	
Petroleum Commission	194,480,813
TOTAL	**194,480,813**
Ministry of Environment Science, Technology and Innovation	
Council for Scientific and Industrial Research (C.S.I.R)	68,573,961
Environmental Protection Agency	246,797,584
Ghana Atomic Energy Commission	34,617,028
Headquarters	349,614
Lands Commission	4,660
National Biosafety Authority (NBA)	594,357
Nuclear Regulatory Authority	5,923,163
Office of the E-waste Fund Administrator	1,882,716
TOTAL	**358,743,083**
Ministry of Finance	
Controller and Acct. General's Dept.	95,421,506
Finance Headquarters	136,550,770
Institute of Accountancy Training	104,587
Public Procurement Authority	8,191,490
Securities and Exchange Commission	55,450,182
Statistical Service	47,150
TOTAL	**295,765,685**
Ministry of Fisheries and Aquaculture Development	
Fisheries Commission	134,933,028
Headquarters	59,002,188
TOTAL	**193,935,217**
Ministry of Food and Agriculture	
Animal Production Directorate	1,234,934
Grains and Legumes Dev. Board	453,580
Human Resource Development Management	261,561

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Plant Protection & Regulatory Services	14,644,570
Veterinary Services Dept. (Central Administration)	22,736,893
TOTAL	**39,331,537**
Ministry of Foreign Affairs and Reg Integration	
Africa Region Missions	16,600,216
America Region Missions	31,523,051
Europe Region Missions	49,764,025
Headquarters	181,342,127
Middle East and Asia Region Missions	5,947,441
TOTAL	**285,176,860**
Ministry of Gender, Children and Social Protection	
Department of Children	3,944,342
Dept. of Social Welfare	820,300
TOTAL	**4,764,641**
Ministry of Health	
District Health Administration	315,180,083
District Hospitals	995,275,483
Ghana Health Service (GHS)	466,446,797
Health Administration-Greater Accra	7,711,641
Health Headquarters	22,252,936
National Vaccine Institute	142,580
Regulatory Agencies	415,718,749

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024	
MDAs	**INTERNALLY GENERATED FUND GH¢**
Sub Districts-CHIPS Compound	12,838,771
Sub Districts-Clinics	12,700,531
Sub Districts-Health Centres	145,592,476
Sub Districts-Polyclinics	153,148,477
Subvented Organisations	19,766,355
Teaching Hospitals	884,833,236
Training Institutions	651,385,477
TOTAL	**4,102,993,592**
Ministry of Information	
Ghana News Agency	1,148,966
Information Services Department	222,192
TOTAL	**1,371,158**
Ministry of Lands and Natural Resources	
Geological Survey Department	33,407,386

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Ghana School of Survey & Mapping	1,731,061
Lands Commission	230,581,086
Minerals Commission	943,245,591
O.A.S.L	14,265,707
TOTAL	**1,223,230,831**
Ministry of Local Govt, Decentralisation and Rural Development	
Community Development	90,300
Births and Death	7,249,203
Department of Parks and Gardens	1,022,456
Headquarters	79,210,131
Local Government Service	2,039,442
TOTAL	**89,611,531**
Ministry Of National Security	
Headquarters	70
TOTAL	**70**
Ministry Of Railway Development	
Ghana Railway Development Authority	7,380,992
TOTAL	**7,380,992**
Ministry of Roads and Highways	
Department of Feeder Roads	1,756,200
Department of Urban Roads	1,271,565
Headquarters	5,888,450
TOTAL	**8,916,215**
Ministry Of Sanitation and Water Resources	
Water Resources Commission	18,752,548
TOTAL	**18,752,548**
Ministry of The Interior	
Gaming Board	115,424,116
Ghana National Fire Service	4,079,945
Ghana Police Service	15,262,354
Ghana Prisons Service	169,720
Ghana Refugee Board	56,231
Headquarters	36,832,330
Narcotic Control Board	615,118
National Disaster Management Organization	10,223
TOTAL	**172,450,037**
Ministry of Tourism, Arts and Culture	

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Bureau of Ghana Languages	353,464
Ghana Tourism Authority	16,305,457
HOTCATT	64,090
Subvented Agencies	7,604,673
TOTAL	**24,327,684**
Ministry of Trade and Industry	
CEDECOM	53,568
Ghana Export Promotion Authority	2,605,076
Ghana Free Zones Authority	116,926,300
Ghana Standards Authority	175,220,635
GRATIS	2,887,626
Headquarters	14,793,430
NBSSI	322,217
TOTAL	**312,808,851**
Ministry of Transport	
Driver and Vehicle Licensing Authority	264,353,163
Ghana Shippers Council	327,053,819
National Road Safety Commission	23,565,001
TOTAL	**614,971,982**
Ministry of Works and Housing	
Headquarters	2,924,718
Housing and Rent Control Department	1,326,149
Works	10,641,127
TOTAL	**14,891,995**
Ministry of Youth and Sports	
National Sports College	844,652
National Youth Authority	48,258,614
TOTAL	**49,103,265**
National Commission for Civic Education	
Headquarters	6,000
TOTAL	**6,000**
National Health Insurance Authority	
Claims Processing Centres	235
District Offices	119,498,318
Headquarters	84,760,309
Regional Offices	22,600
Regional, District Audits & EIDA	200

CLASSIFICATION OF NON TAX REVENUE FOR CENTRAL GOVERNMENT BY COST CENTRES FOR THE YEAR 2024

MDAs	INTERNALLY GENERATED FUND GH¢
Regulatory Agencies	6,486,649
Sub Districts-CHIPS Compound	2,241
TOTAL	**210,770,551**
National Media Commission	
General Administration	9,564
TOTAL	**9,564**
Office of Government Machinery	
Internal Audit Agency	3,469,923
National Identification Authority (NIA)	157,522,338
Office of the President	6,290
Special Development Initiatives	9,039,595
State Interests And Governance	32,896,820
TOTAL	**202,934,965**
Office of the Attorney General and Ministry of Justice	
CopyRight Office	215,033
Council for Law Reporting	90,360
General Legal Council	50,656,185
Office of the Registrar of Companies	212,355,786
Registrar General's Dep't	53,312,880
TOTAL	**316,630,244**
Office of the Head of Civil Service	
Civil Service Training Centre	1,599,090
Government Secretriat School	864,086
Institute of Technical Supervision	297,071
Management Services Division	24,738
Public Records and Archives Administration Department	2,163,311
TOTAL	**4,948,295**
Right to Information Commission	
Headquarters	800,571
TOTAL	**800,571**
Energy Fund	
Energy Levy Fund	155,896,900
TOTAL	**155,896,900**
GETFund	
GETFUND	1,999,914
TOTAL	**1,999,914**
GRAND TOTAL	**21,368,982,480.60**

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Ablekuma Central Municipal Assembly (AbCMA)	5,227,555
Ablekuma North Municipal Assembly(ABNM)	5,709,936
Ablekuma West Municipal Assembly(ABWM)	4,090,718
Abuakwa North Municipal Assembly(AbNMA)	1,767,350
Abuakwa South Municipal Assembly(ASMA)	1,885,149
Abura /Asebu/Kwamankese District Assembly(AAKDA)	748,881
Accra Metropolitan Assembly(AMA)	27,062,432
Achiase District Assembly(ADA)	511,895
Ada East District Assembly(AEDA)	2,532,953
Ada West District Assembly(AWDA)	2,407,946
Adaklu District Assembly(ADA)	449,020
Adansi Asokwa District Assembly (AADA)	726,725
Adansi North District Assembly(ANDA)	1,005,099
Adansi South District Assembly(ASDA)	911,241
Adentan Municipal Assembly(ADMA)	19,081,818
Afadzato South District Assembly(AFSDA)	235,923
Afigya Kwabre North District Assembly (AKNDA)	1,250,529
Afigya Kwabre South District Assembly(AKSDA)	2,635,823
Agona East District Assembly(AEDA)	576,602
Agona West Municipal Assembly(AWMA)	3,532,578
Agortime Ziope District Assembly(AZDA)	292,202
Ahafo Ano North Municipal Assembly(AANMA)	791,732
Ahafo Ano South East Municipal Assembly(AASEDA)	248,002
Ahafo Ano South West District Assembly(AASWDA)	840,214
Ahanta West Municipal Assembly(AWMA)	4,373,246
Ajumako/Enyan/Esiam District Assembly (AEEDA)	684,806
Akatsi North District Assembly(ANDA)	86,974
Akatsi South District Assembly(ASDA)	1,042,101
Akrofrom District Assembly(ADA)	1,477,408
Akuapem South District Assembly(ASDA)	2,376,902
Akwapim North Municipal Assembly(ANMA)	4,185,947
Akyemansa District Assembly(AMDA)	1,058,877
Amansie Central District Assembly(ACDA)	1,802,514
Amansie South District Assembly(ASDA)	3,623,725
Amansie West District Assembly(AWDA)	4,721,647
Amenfi Central District Assembly(ACDA)	1,207,499
Anloga District Assembly(AnDA)	932,167
Aowin Municipal Assembly(AOMA)	1,618,511
Asante Akim Central Municipal Assembly(AACMA)	2,086,004
Asante Akim North District Assembly(AANDA)	927,831
Asante Akim South Municipal Assembly(AASMA)	1,734,262
Asene-Manso District Assembly- Akroso(AMADA)	4,908,720

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Ashaiman Municipal Assembly(ASHMA)	5,804,729
Asikuma-Odoben-Brakwa-Breman District Assembly(AOBDA)	728,934
Asokore Mampong Municipal Assembly(AMMA)	1,981,364
Asokwa Municipal Assembly(ASMA)	8,402,800
Assin Fosu Municipal Assembly(AFMA)	1,315,905
Assin North District Assembly(ANDA)	246,869
Assin South District Assembly(ASDA)	533,215
Asunafo North Municipal Assembly(ANMA)	4,397,565
Asunafo South District Assembly (ASDA)	414,131
Asuogyaman District Assembly(ASUDA)	1,115,287
Asutifi North District Assembly(ANDA)	16,080,889
Asutifi South District Assembly (ATSDA)	1,968,375
Atebubu/Amantin Municipal Assembly(AAMA)	2,416,588
Atiwa East District Assembly(AEDA)	2,899,619
Atiwa West District Assembly(AWDA)	2,173,197
Atwima Kwanwoma District Assembly(AKDA)	2,404,345
Atwima Mponua District Assembly(AMDA)	1,399,909
Atwima Nwabiagya Municipal Assembly(ANMA)	3,902,096
Atwima Nwabiagya North District Assembly(ANNDA)	1,139,481
Awutu Senya District Assembly(ASDA)	2,065,217
Awutu Senya East Municipal Assembly(ASEMA)	7,804,809
Ayawaso Central Municipal Assembly (ACMA)	6,168,023
Ayawaso East Municipal Assembly (AEMA)	3,562,581
Ayawaso North Municipal Assembly (ANMA)	1,514,737
Ayawaso West Municipal Assembly (AWMA)	20,922,413
Ayensuano District Assembly(AyDA)	1,743,215
Banda District Assembly (BDA)	403,104
Bawku Municipal Assembly (BMA)	523,460
Bawku West District Assembly (BWDA)	962,741
Bekwai Municipal Assembly(BMA)	2,475,591
Berekum East Municipal Assembly(BEMA)	1,955,970
Berekum West District Assembly (BWDA)	322,698
Bia East District Assembly(BEDA)	1,529,151
Bia West District Assembly(BWDA)	908,213
Biakoye District Assembly(BDA)	375,600
Bibiani Anhwiaso Bekwai Municipal Assembly(BABMA)	5,571,929
Binduri District Assembly (BDA)	139,825
Birim Central Municipal Assembly(BCMA)	4,195,119
Birim North District Assembly(BNDA)	9,799,774
Birim South District Assembly(BSDA)	571,806
Bodi District Assembly(BDA)	450,892

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Bole District Assembly (BDA)	1,152,027
Bolgatanga East District Assembly (BEDA)	162,101
Bolgatanga Municipal Assembly (BOLMA)	2,071,917
Bongo District Assembly (BODA)	200,930
Bosome Freho District Assembly(BFDA)	492,637
Bosomtwe District Assembly(BDA)	1,670,122
Builsa North District Assembly (BNDA)	569,240
Builsa South District Assembly (BSDA)	255,445
Bunkpurugu Nakpanduri District Assembly (BDA)	133,659
Cape Coast Metropolitan Assembly(CCMA)	5,643,287
Central Gonja District Assembly (CGDA)	1,703,354
Central Tongu District Assembly (CTMA)	309,343
Chereponi District Assembly (CDA)	166,273
Dafiama Bussie Issa District Assembly (DBI)	215,621
Denkyembuor District Assembly(DDA)	1,804,423
Dormaa Central Municipal Assembly(DCMA)	2,012,852
Dormaa East District Assembly (DEDA)	864,594
Dormaa West District Assembly (DWDA)	1,604,141
East Gonja Municipal Assembly (EGMA)	373,778
East Mamprusi Municipal Assembly (EMMA)	151,426
Effia Kwesimintsim Municipal Assembly(EKMA)	4,797,129
Efutu Municipal Assembly)EMA)	2,007,727
Ejisu Municipal Assembly(EMA)	4,272,932
Ejura Sekyredumasi Municipal Assembly(ESMA)	2,345,328
Ekumfi District Assembly(EDA)	313,701
Ellembele District Assembly(EDA)	6,092,112
Fanteakwa North District Assembly(FANDA)	1,368,290
Fanteakwa South District Assembly(FASDA)	1,254,793
Ga Central Municipal Assembly (GCMA)	6,368,517
Ga East Municipal Assembly(GEMA)	12,750,354
Ga North Municipal Assembly (GNMA)	13,503,410
Ga South Municipal Assembly (GSMA)	5,855,665
Ga West Municipal Assembly(GWMA)	8,613,603
Garu District Assembly (GDA)	88,737
Gomoa Central District Assembly(GCDA)	1,185,034
Gomoa East District Assembly(GEDA)	5,553,715
Gomoa West District Assembly(GWDA)	1,132,099
Guan District Assembly(GuDA)	114,568
Gushiegu Municipal Assembly (GMA)	508,104
Hemang Lower Denkyira District Assembly(HLDDA)	1,004,205
Ho Municipal Assembly(HMA)	4,002,959
Ho West District Assembly(HWDA)	652,455

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Hohoe Municipal Assembly (HHMA)	1,747,636
Jaman North District Assembly (JNDA)	3,309,124
Jaman South Municipal Assembly(JSMA)	1,193,448
Jasikan District Assembly (JDA)	429,854
Jirapa Municipal Assembly (JMA)	532,612
Jomoro Municipal Assembly(JMA)	2,326,415
Juaben Municipal Assembly(JMA)	1,131,910
Juaboso District Assembly(JDA)	1,128,805
Kajebi District Assembly(KADA)	354,264
Karaga District Assembly (KDA)	153,363
Kassena Nankana East Municipal Assembly (KNMA)	621,734
Kassena Nankana West District Assembly(KNWDA)	677,551
Keta Municipal Assembly(KeMA)	2,104,622
Ketu North Municipal Assembly(KNMA)	1,411,153
Ketu South Municipal Assembly(KSMA)	2,052,938
Kintampo North Municipal Assembly(KiMA)	1,402,899
Kintampo South District Assembly (KiSDA)	554,547
Komenda-Edina-Eguafo-Abrim Municipal Assembly(KEEAMA)	1,402,074
Korle Klotey Municipal Assembly (KoKMA)	25,398,140
Kpandai District Assembly (KpDA)	256,332
Kpando Municipal Assembly(KpMA)	781,276
Kpone Katamanso Municipal Assembly(KKMA)	22,656,132
Krachi East Municipal Assembly(KEMA)	939,391
Krachi Nchumuru District Assembly(KNDA)	261,645
Krachi West District Assembly(KWDA)	417,242
Krowor Municipal Assembly (KROMA)	6,886,462
Kumasi Metropolitan Assembly(KMA)	36,104,177
Kumbungu District Assembly (KDA)	250,741
Kwabre East Municipal Assembly(KEMA)	6,982,594
Kwadaso Municipal Assembly(KdMA)	3,558,146
Kwaebibirem Municipal Assembly(KbMA)	1,461,138
Kwahu Afram Plains North District Assembly(KAPNDA)	491,069
Kwahu Afram Plains South District Assembly(KAPSDA)	872,179
Kwahu East District Assembly (KEDA)	1,025,313
Kwahu South District(KSDA)	1,016,140
Kwahu West Municipal(KWMA)	3,491,622
La Dade-Kotopon Municipal Assembly(LADMA)	19,212,013
La Nkwantanang Municipal Assembly(LANMA)	14,097,572
Lambussie Karni District Assembly (LDA)	511,273
Lawra Municipal Assembly (LMA)	223,946
Ledzokuku Municipal Assembly(LEKMA)	12,006,811
Lower Manya Krobo Municipal Assembly(LMKMA)	2,640,255

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Mampong Municipal Assembly(MMA)	1,812,669
Mamprugu Moagduri District Assembly(MMDA)	265,044
Mfantseman Municipal Assembly(MMA)	2,619,372
Mion District Assembly (MDA)	222,170
Mpohor District Assembly(MDA)	1,360,649
Nabdam District Assembly (NDA)	230,318
Nadowli Kaleo District Assembly (NKDA)	450,444
Nandom District Assembly (NADA)	251,527
Nantom District Assembly (NDA)	145,226
Nanumba North Municipal Assembly (NNMA)	470,066
Nanumba South District Assembly (NSDA)	175,587
New Juaben North Municipal Assembly(NJNMA)	1,736,980
New Juaben South Municipal Assembly(NJSMA)	6,576,075
Ningo Prampram District Assembly(NIPDA)	5,816,175
Nkoranza North District Assembly (NNDA)	444,402
Nkoranza South Municipal Assembly(NSMA)	1,007,279
Nkwanta North District Assembly(NNDA)	1,060,632
Nkwanta South Municipal Assembly(NSMA)	382,276
North Dayi District Assembly(NDDA)	278,889
North East Gonja District Assembly (NEGDA)	73,810
North Gonja District AssemblY (NGDA)	248,232
North Tongu District Assembly(NTDA)	879,588
Nsawam Adoagyiri Municipal Assembly(NAMA)	3,592,917
Nzema East Municipal Assembly(NEMA)	1,523,999
Obuasi East District Assembly (OEDA)	2,450,436
Obuasi Municipal Assembly(OMA)	14,630,683
Offinso Municipal Assembly(OSMA)	2,358,004
Offinso North District Assembly_ONDA	927,517
Oforikrom Municipal Assembly(OfMA)	4,014,195
Okaikwei North Municipal Assembly(OKNMA)	8,070,648
Okere District Assembly(ODA)	1,138,689
Old Tafo Municipal Assembly(OTMA)	2,139,224
Prestea-Huni-Valley Municipal Assembly(PHMA)	19,868,644
Pru East District Assembly (PEDA)	1,294,107
Pru West District Assembly (PWDA)	504,814
Pusiga District Assembly (PDA)	277,232
Saboba District Assembly (SDA)	99,007
Sagnerigu Municipal Assembly (SeMA)	1,064,679
Savelugu Municipal Assembly (SMA)	463,683
Sawla Tuna Kalba District Assembly (STKDA)	459,778
Sefwi Akontombra District Assembly(SADA)	716,211
Sefwi-Wiawso Municipal Assembly(SWMA)	3,732,964

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Sekondi-Takoradi Metropolitan(STMA)	16,048,892
Sekyere Afram Plains District Assembly(SAPDA)	422,482
Sekyere Central District Assembly(SCDA)	528,968
Sekyere East District Assembly(SEDA)	1,198,870
Sekyere Kumawu District Assembly(SKDA)	809,412
Sekyere South District Assembly(SSDA)	1,008,186
Sene East District Assembly (SEDA)	444,469
Sene West District Assembly(SEWDA)	518,830
Shai-Osudoku District Assembly(SODA)	4,831,528
Shama District Assembly(SDA)	6,120,537
Sissala East Municipal Assembly (SEMA)	640,737
Sissala West District Assembly (SWDA)	455,524
South Dayi District Assembly(SDDA)	569,387
South Tongu District Assembly(STDA)	795,494
Suaman District Assembly(SUADA)	515,838
Suame Municipal Assembly(SMA)	8,679,948
Suhum Municipal Assembly(SuMA)	1,740,553
Sunyani Municipal Assembly(SMA)	4,022,696
Sunyani West District Assembly (SWDA)	1,271,321
Tain District Assembly (TDA)	622,762
Talensi District Assembly (TDA)	1,301,378
Tamale Metropolitan Assembly (TaMA)	3,930,588
Tano North Municipal Assembly (TNMA)	5,857,629
Tano South Municipal Assembly(TSMA)	1,090,611
Tarkwa Nsuaem Municipal Assembly(TNMA)	32,362,300
Tatale Sanguli District Assembly (TSDA)	199,885
Techiman Municipal Assembly T(MA)	3,886,715
Techiman North District Assembly(TNDA)	1,221,563
Tema Metropolitan Assembly(TMA)	34,003,051
Tema West Municipal Assembly (TWMA)	18,810,679
Tempane District Assembly (TeDA)	94,133
Tolon District Assembly (TDA)	691,202
Twifu Ati Morkwa District Assembly(TAMDA)	1,046,750
Upper Denkyira East Municipal(UDEMA)	2,194,864
Upper Denkyira West District Assembly(UDWMA)	3,452,842
Upper Manya Krobo District Assembly(UMKDA)	733,822
Upper West Akim District Assembly(UWADA)	1,508,786
Wa East District Assembly (WEDA)	352,290
Wa Municipal Assembly (WMA)	2,096,645
Wa West District Assembly (WWDA)	200,433
Wassa Amenfi East Municipal Assembly(WAEMA)	4,125,073
Wassa Amenfi West Municipal Assembly(WAWMA)	1,428,642

CLASSIFICATION OF NON-TAX REVENUE FOR LOCAL GOVERNMENT GOVERNMENT BY ASSEMBLIES FOR THE YEAR 2024

MMDAs	INTERNALLY GENERATED FUND GH¢
Wassa East District Assembly(WEDA)	2,885,834
Weija Gbawe Municipal Assembly(WGMA)	7,934,954
Wenchi Municipal Assembly (WNA)	1,710,200
West Akim Municipal Assembly(WAMA)	2,252,835
West Gonja District Assembly (WGDA)	788,322
West Mamprusi Municipal Assembly (WMMA)	584,242
Yendi Municipal Assembly (YMA)	319,232
Yilo Krobo Municipal Assembly(YKMA)	1,681,835
Yunyoo Nasuan District Assembly (YNDA)	84,261
Zabzugu District Assembly (ZDA)	256,771
GRAND TOTAL	**832,252,436**

SUMMARY CLASSIFICATION OF REVENUE ITEM BY SOE FOR THE YEAR 2024

SOEs	DIVIDEND (OIL & OTHER PROPERTIES) GH¢	FINES GH¢	INTEREST INCOME GH¢	NON -PERFORMING ASSETS RECOVERIES GH¢	OTHER INVESTMENT INCOME GH¢	PROPERTY RATE GH¢	SALES OF GOODS AND SERVICES GH¢	GRAND TOTAL GH¢
Accra Digital Centre	0	0	0	0	0	0	12,132,972	12,132,972
AirtelTigo Ghana Limited	0	0	0	0	0	0	618,853,867	618,853,867
Architectural Engineering Services Limited	0	0	0	4,369	0	0	31,894,586	31,898,955
Bank Of Ghana	11,803,013	161,424,007	7,984,308,653	17,808,670,820	0	3,184,100	464,794,696	26,434,185,290
Bui Power Authority	0	0	1,415,886	0	0	0	2,022,611,716	2,024,027,602
Bulk Oil & Storage Transportation Company	0	0	0	1,292,945	21,455,201	2,733,945	1,362,198,933	1,387,681,024
Cocoa Marketing Company	0	0	11,327,577	954,502	0	0	488,259,530	500,541,608
Consolidated Bank Ghana Limited	0	0	2,040,061,035	207,118,526	0	0	17,287,070,612	19,534,250,173
E.S.L.A PLC	0	0	697,890,845	0	309,265,305	0	0	1,007,156,149
Electricity Company of Ghana	0	0	23,606,667	0	0	0	17,772,240,751	17,795,847,417
Ghana Airports Company Limited	9,486,000	0	40,446	586,898,850	0	0	1,892,553,967	2,488,979,263
Ghana Amalgamated Trust PLC	0	0	0	0	79,948,982	0	2,343,405	82,292,387
Ghana Broadcasting Corporation	0	0	0	96,790	0	0	28,659,597	28,756,387
Ghana Civil Aviation Authority	0	14,885	12,813,633	0	0	0	869,444,131	882,272,649
Ghana Cocoa Board	0	0	70,133,760	476,815,279	116,557,019	24,227,590	15,761,517,139	16,449,250,786
Ghana Commodity Exchange Limited	0	0	0	0	2,473,580	0	49,186,264	51,659,843
Ghana Cylinder Manufacturing Company Limited	0	0	0	0	0	0	6,714,284	6,714,284
Ghana Deposit Protection Corporation	0	0	378,399,618	11,473,384	0	0	561,718,154	951,591,156
Ghana Exim Bank	0	0	57,778,982	0	23,127,329	0	8,825,472	89,731,783
Ghana Grid Company	0	0	16,529,855	353,239,247	0	0	2,678,473,412	3,048,242,514
Ghana Infrastructure Investment Fund	11,678,778	0	0	1,891,668,795	122,805,726	0	92,201,497	2,118,354,794
Ghana Integrated Aluminium Development Corporat	0	0	0	0	0	0	3,116,936	3,116,936
Ghana Integrated Iron and Steel Development Corpo	0	0	0	8,416	0	0	0	8,416
Ghana Maritime Authority	0	544,705,978	2,018,341	38,647,437	301,173	0	0	585,672,929
Ghana National Gas Company Limited	0	0	20,778,211	741,715,712	0	0	6,498,393,980	7,260,887,904
Ghana National Petroleum Corporation	0	0	0	52,772,486	0	0	963,723,268	1,016,495,755
Ghana National Procurement Agency (GNPA) Limitec	0	0	0	1,923,257	0	0	1,118,295	3,041,552
Ghana Ports and Harbours Authority	0	0	43,160,844	285,693,683	1,750,000	123,256,487	5,569,471,811	6,023,332,825
Ghana Post Company Limited	0	0	0	0	0	0	245,164,009	245,164,009
Ghana Publishing Company Limited	0	0	0	84,798	0	73,140	59,306,436	59,464,374
Ghana Railway Company Limited	0	0	0	295,680	0	0	2,299,568	2,595,248
Ghana Supply Company Limited	0	0	0	288,316	0	0	6,663,533	6,951,850
Ghana Water Company Limited	0	0	3,520,649	31,691,362	5,564	1,597,669	2,062,341,618	2,099,156,862
Ghana Women's Fund Company Limited	0	0	0	18,080	0	0	40,136	58,216
GIHOC Distilleries	0	0	0	5,741,067	0	0	41,893,212	47,634,279
Graphic Communications Group Limited	0	0	0	106,756	0	0	50,149,562	50,256,318
Minerals Income Investment Fund	0	0	34,554,471	4,945,801,861	0	0	574,024,305	5,554,380,638
National Food Buffer Stock Company Limited	0	0	2,028,475	16,000	0	0	170,625,289	172,669,764
National Homeownership Fund	0	0	5,757,503	84,476	0	0	91,837,000	97,678,979
National Insurance Commission	0	0	119,310	924,539	2,335,357	4,432	110,931,739	114,315,377
National Investment Bank	0	0	0	15,399,233	91,713,563	0	809,758,999	916,871,795
National Lottery Authority	0	0	0	827,870	0	0	375,382,213	376,210,083
News Times Corporation	0	0	16,285	34,461	157,167	825,028	13,453,261	14,486,203
Northern Electricity Distribution Company	0	0	0	0	0	0	2,280,651,514	2,280,651,514
Precious Minerals Marketing Company	0	0	128,425	8,239,625	79,842	0	245,419,637	253,867,529

SUMMARY CLASSIFICATION OF REVENUE ITEM BY SOE FOR THE YEAR 2024

SOEs	DIVIDEND (OIL & OTHER PROPERTIES) GH¢	FINES GH¢	INTEREST INCOME GH¢	NON -PERFORMING ASSETS RECOVERIES GH¢	OTHER INVESTMENT INCOME GH¢	PROPERTY RATE GH¢	SALES OF GOODS AND SERVICES GH¢	GRAND TOTAL GH¢
PSC Tema Shipyard	0	0	0	11,251,585	0	2,789,447	55,990,888	70,031,919
SIC Life Company	0	0	90,794,330	200	5,676,901	0	611,206,898	707,678,329
Social Investment Fund	0	0	0	474,758	0	0	0	474,758
Social Security and National Insurance Trust	176,003,873	46,840,967	869,562,643	279,972,125	53,172,046	0	10,065,279,541	11,490,831,195
State Housing Company Limited	0	11,671,306	3,164,305	4,534,710	7,409,035	0	130,340,124	157,119,480
TDC Development Company Limited	0	0	11,761,862	0	0	0	163,060,250	174,822,112
Tema Oil Refinery	97,156,850	0	0	284,408,940	0	0	0	381,565,790
Venture Capital Trust Fund	0	0	19,476,102	10,752,472	0	0	0	30,228,574
Volta Aluminum Company Limited	0	0	3,670,357	13,610,908	25,958,630	0	1,669,430,315	1,712,670,210
Volta Lake Transport Company	0	0	562,666	0	0	0	54,599,957	55,162,623
Volta River Authority	0	0	0	9,681,705,340	0	33,091,013	0	9,714,796,353
VRA Health Services Limited	0	0	1,195,997	36,625	0	0	61,322,203	62,554,825
VRA International School Limited	0	0	12,948,311	358,226	0	0	63,856,871	77,163,408
GRAND TOTAL	**306,128,514**	**764,657,144**	**12,419,526,043**	**37,755,654,510**	**864,192,419**	**191,782,851**	**95,062,548,356**	**147,364,489,836**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Audit Service							
Headquarters	635,604,581	925,431	8,216,910	0	0	0	644,746,923
TOTAL	**635,604,581**	**925,431**	**8,216,910**	**0**	**0**	**0**	**644,746,922.64**
Central GoG							
Controller and Acct. General's Dept.	0	0	0	0	0	0	0
Debt Management	48,091,898,411	0	0	0	0	0	48,091,898,411
Donor Funds	0	0	0	0	0	0	0
Gratuities	523,478,943	0	0	0	0	0	523,478,943
Other Earmark Fund	20,896,408,074	0	0	0	0	0	20,896,408,074
Pensions	2,055,874,355	0	0	0	0	0	2,055,874,355
Social Security	4,065,341,538	0	0	0	0	0	4,065,341,538
Judgement Debt	4,016,475,406	0	0	0	0	0	4,016,475,406
GOG Transfer to MMDA	2,126,462,617	0	0	0	0	0	2,126,462,617
Exchange Difference	85,508,957,635	0	0	0	0	0	85,508,957,635
TOTAL	**167,284,896,980**	**0**	**0**	**0**	**0**	**0**	**167,284,896,980.47**
Commission on Human Rights and Admin. Justice							
Administration and Finance Department	87,871,083	0	0	0	0	0	87,871,083
Anti Corruption Department	1,575,451	0	0	0	0	0	1,575,451
Human Rights Department	863,861	7,546,005	0	0	0	0	8,409,866
Regional Offices	2,055,800	0	0	0	0	0	2,055,800
TOTAL	**92,366,196**	**7,546,005**	**0**	**0**	**0**	**0**	**99,912,200.31**
Electoral Commission							
Headquarters	778,904,599	0	0	0	0	0	778,904,599
Regional Offices	16,821,308	0	0	0	0	0	16,821,308
TOTAL	**795,725,908**	**0**	**0**	**0**	**0**	**0**	**795,725,907.71**
Ghana Revenue Authority							
Headquarters	834,761,323	121,786,298	3,738,323,220	0	0	0	4,694,870,841
TOTAL	**834,761,323**	**121,786,298**	**3,738,323,220**	**0**	**0**	**0**	**4,694,870,840.67**
Judiciary and Judicial Service							
General Administration	523,582,525	0	18,730,244	0	0	0	542,312,769
Judiciary	204,105,035	0	102,142,897	0	0	0	306,247,932
TOTAL	**727,687,560**	**0**	**120,873,141**	**0**	**0**	**0**	**848,560,700.79**
Legal Aid Commission							
Headquarters	34,674,341	0	57,072	625	0	0	34,732,038
Legal Aid Scheme	0	0	2,430	66,665	0	0	69,095
TOTAL	**34,674,341**	**0**	**59,502**	**67,290**	**0**	**0**	**34,801,132.65**
Min of Employment & Labour Relation							
Dept. of Co-operatives	18,214,987	0	127,700	0	0	0	18,342,687
Dept. of Factories Inspectorate	8,490,845	0	1,197,548	0	0	0	9,688,393
Fair Wages and Salaries Commission	9,046,437	0	0	0	0	0	9,046,437
Ghana Cooperative Council	69,391	0	0	0	0	0	69,391
Headquarters	12,053,556	170,845,210	29,690,935	0	0	0	212,589,700
Integrated Community Centres For Employable Skills	9,033,118	0	0	0	0	0	9,033,118

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Labour Department	18,303,936	0	679,502	0	0	0	18,983,438
Management Development & Productivity Institute	3,260,027	4,604,913	1,487,311	0	0	0	9,352,251
National Pensions and Regulatory Authority	0	0	64,281,818	0	0	0	64,281,818
National Vocational Training Institute	117,748,182	0	0	0	0	0	117,748,182
Opportunity Industrialisation Center	4,948,267	0	0	0	0	0	4,948,267
Organisation of African Trade Union Unity	428,675	0	0	0	0	0	428,675
Other Government Obligation_Contingency	25,000,000	0	0	0	0	0	25,000,000
Other Government Obligation_General Government Services	16,468,783	0	0	0	0	0	16,468,783
Other Government Obligation_Non Road Arrears	6,624,853	0	0	0	0	0	6,624,853
Other Government Obligation_Other Earmarked Fund	519,968,146	0	0	0	0	0	519,968,146
Other Government Obligation_Subscription	1,318,390	0	0	0	0	0	1,318,390
TOTAL	**770,977,590**	**175,450,123**	**97,464,814**	**0**	**0**	**0**	**1,043,892,526.69**
Ministry of Communications and Digitalisation							
Cyber Security Secretariat	14,940,216	7,964,793	1,621,893	0	0	0	24,526,902
Data Protection Commission	0	0	3,751,289	0	0	0	3,751,289
Ghana- India Kofi Annan Centre of Excellence in ICT	10,317,469	0	1,618,996	0	0	0	11,936,465
Ghana Meteorological Agency	24,602,170	1,117,858,521	25,209,542	0	0	0	1,167,670,233
Headquarters	277,071,656	441,790,754	2,157,626,092	0	0	0	2,876,488,502
Information Services Department	9,027,599	0	0	0	0	0	9,027,599
National Information Technology Agency	7,175,737	0	8,939,909	0	0	0	16,115,646
Other Government Obligation_Non Road Arrears	213,310,723	0	0	0	0	0	213,310,723
Other Government Obligation_Subscription	3,648,172	0	0	0	0	0	3,648,172
Postal & Courier Services Regulatory Commission	2,269,225	0	967,568	0	0	0	3,236,793
TOTAL	**562,362,967**	**1,567,614,067**	**2,199,735,291**	**0**	**0**	**0**	**4,329,712,325.23**
Ministry of Chieftaincy and Religious Affairs							
Headquarters	35,207,206	1,333,442	0	0	0	0	36,540,648
National House of Chiefs	32,124,490	0	0	0	0	0	32,124,490
Other Government Obligation_General Government Services	5,000,000	0	0	0	0	0	5,000,000
TOTAL	**72,331,696**	**1,333,442**	**0**	**0**	**0**	**0**	**73,665,138.06**
Ministry of Defence							
Ghana Armed Forces	4,610,313,111	0	0	0	0	0	4,610,313,111
Headquarters	2,946,277,863	0	0	0	0	0	2,946,277,863
Other Government Obligation_Contingency	61,527,037	0	0	0	0	0	61,527,037
Other Government Obligation_General Government Services	559,756,852	0	0	0	0	0	559,756,852
Other Government Obligation_GRATUITY	145,231,782	0	0	0	0	0	145,231,782
Other Government Obligation_Non Road Arrears	591,308,365	0	0	0	0	0	591,308,365
Other Government Obligation_Subscription	391,875	0	0	0	0	0	391,875
TOTAL	**8,914,806,884**	**0**	**0**	**0**	**0**	**0**	**8,914,806,883.91**
Ministry of Education							
Ghana Book Development Council	1,022,406	0	461,826	0	0	0	1,484,232
Ghana Education Service (GES)	20,219,966,871	414,125,804	77,748,516	47,266,957	0	0	20,759,108,148
Ghana Library Board	22,937,776	22,184,051	6,373,466	62,867	0	0	51,558,160
Ghana National Commission for UNESCO	2,506,273	0	0	0	0	0	2,506,273

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
GHANA TVET SERVICE (GH TVET SERV.)	282,083,688	2,913,122	13,168,975	0	0	0	298,165,786
Headquarters	236,539,560	541,619,897	4,301,447,526	2,997,676	2,397,571,475	0	7,480,176,134
National Service Secretariat	1,012,163,888	0	77,752,137	0	0	0	1,089,916,025
Other Government Obligation_General Government Services	73,462,354	0	0	0	0	0	73,462,354
Other Government Obligation_Non Road Arrears	1,052,673,399	0	0	0	0	0	1,052,673,399
Regional / District / School Services	7,291,684	107,210	0	0	0	0	7,398,894
Tertiary	4,291,200,985	1,716,627	2,504,928,784	473,247	0	0	6,798,319,642
WAEC (INTERNATIONAL)	9,095,287	0	0	0	0	0	9,095,287
WAEC (National)	58,846,915	0	0	0	0	0	58,846,915
TOTAL	**27,269,791,087**	**982,666,711**	**6,981,881,229**	**50,800,748**	**2,397,571,475**	**0**	**37,682,711,249.36**
Ministry of Energy							
Headquarters	580,905,564	0	4,223,535,836	0	0	0	4,804,441,400
Other Government Obligation_Arrear	2,033,685,404	0	0	0	0	0	2,033,685,404
Other Government Obligation_General Government Services	1,020,646,902	0	0	0	0	0	1,020,646,902
Other Government Obligation_Lifeline Consumers	16,835,000	0	0	0	0	0	16,835,000
Other Government Obligation_Non Road Arrears	799,719,195	0	0	0	0	0	799,719,195
Other Government Obligation_Other Earmarked Fund	2,524,509,145	0	0	0	0	0	2,524,509,145
Other Government Obligation_Subsidy	208,895,550	0	0	0	0	0	208,895,550
Petroleum Commission	0	0	193,182,837	0	0	0	193,182,837
TOTAL	**7,185,196,759**	**0**	**4,416,718,673**	**0**	**0**	**0**	**11,601,915,432.38**
Ministry of Environment Science, Technology and Innovation							
Council for Scientific and Industrial Research (C.S.I.R)	272,624,445	80,156,513	92,594,970	16,274,410	0	0	461,650,339
Environmental Protection Agency	0	127,819,726	140,451,493	0	0	0	268,271,219
Ghana Atomic Energy Commission	94,299,309	8,325,917	40,693,339	5,650,238	0	0	148,968,803
Headquarters	121,809,369	125,591,483	64,233,954	0	0	0	311,634,806
National Biosafety Authority (NBA)	1,118,875	0	625,110	0	0	0	1,743,985
Nuclear Regulatory Authority	12,355,948	0	7,234,895	0	0	0	19,590,842
Office of the E-waste Fund Administrator	617,880	0	2,438,579	0	0	0	3,056,459
Other Government Obligation_Non Road Arrears	3,224,502	0	0	0	0	0	3,224,502
Other Government Obligation_Subscription	14,938,851	0	0	0	0	0	14,938,851
TOTAL	**520,989,180**	**341,893,638**	**348,272,340**	**21,924,648**	**0**	**0**	**1,233,079,806.06**
Ministry of Finance							
Controller and Acct. General's Dept.	776,443,373	0	63,529,211	0	0	0	839,972,584
Finance Headquarters	223,874,030	5,781,861,436	143,095,263	0	24,869,920	0	6,173,700,649
Financial Intelligence Centre	1,310,601	2,280,213	0	0	0	0	3,590,814
Ghana Revenue Authority	5,271,196	0	0	0	0	0	5,271,196
Independent Tax Appeals Board(ITAB)	2,243,886	0	0	0	0	0	2,243,886
Institute of Accountancy Training	10,160,505	0	50,149	0	0	0	10,210,654
Other Government Obligation_Contingency	8,752,175	0	0	0	0	0	8,752,175
Other Government Obligation_General Government Services	1,103,545,241	0	0	0	0	0	1,103,545,241
Other Government Obligation_Non Road Arrears	2,459,825,045	0	0	0	0	0	2,459,825,045
Other Government Obligation_Other Earmarked Fund	1,500,000,000	0	0	0	0	0	1,500,000,000
Other Government Obligation_Subscription	214,701,024	0	0	0	0	0	214,701,024

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Public Procurement Authority	13,459,440	0	81,448,703	0	0	0	94,908,143
Securities and Exchange Commission	0	0	232,417,755	0	0	0	232,417,755
Statistical Service	34,559,764	430,799,607	0	0	0	0	465,359,372
TOTAL	**6,354,146,280**	**6,214,941,256**	**520,541,082**	**0**	**24,869,920**	**0**	**13,114,498,537.83**
Ministry of Fisheries and Aquaculture Development							
Fisheries Commission	37,501,291	1,478,934	52,609,046	0	0	0	91,589,271
Headquarters	43,952,945	421,539,016	48,232,165	0	0	0	513,724,125
Other Government Obligation_General Government Services	100,000,000	0	0	0	0	0	100,000,000
Other Government Obligation_Non Road Arrears	95,196,144	0	0	0	0	0	95,196,144
TOTAL	**276,650,380**	**423,017,950**	**100,841,210**	**0**	**0**	**0**	**800,509,539.66**
Ministry of Food and Agriculture							
Agric. Engineering Services Dept.	2,372,750	0	0	0	0	0	2,372,750
Animal Production Directorate	8,388,709	3,571,779	231,917	0	0	0	12,192,406
Cotton Development Authority	360,000	0	0	0	0	0	360,000
Crop Services Directorate	549,761,537	32,444,471	0	0	0	0	582,206,007
Directorate of Agric. Extension Services.	5,734,292	646,466,518	0	0	0	0	652,200,811
Finance and Administration Directorate	173,542,939	127,853,172	1,520,293,063	0	0	0	1,821,689,174
Ghana Irrigation Development Authority	598,521,046	0	0	0	314,200,612	0	912,721,659
Ghana Permanent Representative in Rome	3,218,009	0	0	0	0	0	3,218,009
Grains and Legumes Dev. Board	5,591,995	0	284,869	0	0	0	5,876,864
Human Resource Development Management	16,940,954	0	1,026,513	0	0	0	17,967,467
Monitoring and Evaluation Directorate	1,710,080	0	0	0	0	0	1,710,080
NORRIP	158,468	0	0	0	0	0	158,468
Northern Regional Agric Dev	1,452,756	0	0	0	0	0	1,452,756
Other Government Obligation_Contingency	598,000,000	0	0	0	0	0	598,000,000
Other Government Obligation_Non Road Arrears	789,821,223	0	0	0	0	0	789,821,223
Other Government Obligation_Subscription	1,491,777	0	0	0	0	0	1,491,777
Plant Protection & Regulatory Services	35,383,718	1,329,146	1,765,079	0	0	0	38,477,943
Policy Planning and Budget Directorate	3,018,042	0	0	0	0	0	3,018,042
Policy Planning Monitoring and Evaluation	300,000	513,245,156	0	0	0	0	513,545,156
Statistics Research and Information Dept	4,153,234	2,932,286	0	0	0	0	7,085,520
Tree Crops Development Authority	4,399,322	0	0	0	0	0	4,399,322
Veterinary Services Dept. (Central Administration)	80,104,562	7,511,316	3,080,965	0	0	0	90,696,843
Women in Agric. Development Department	1,635,681	0	0	0	0	0	1,635,681
TOTAL	**2,886,061,094**	**1,335,353,845**	**1,526,682,406**	**0**	**314,200,612**	**0**	**6,062,297,957.94**
Ministry of Foreign Affairs and Reg Integration							
Africa Region Missions	308,102,460	0	11,480,844	0	0	0	319,583,305
America Region Missions	115,374,015	0	14,347,509	0	0	0	129,721,524
Europe Region Missions	331,780,851	0	28,256,342	0	0	0	360,037,192
Headquarters	86,088,293	251,817,609	173,433,824	0	0	0	511,339,726
Middle East and Asia Region Missions	187,635,346	0	2,077,660	0	0	0	189,713,005
Other Government Obligation_Contingency	2,572,519	0	0	0	0	0	2,572,519
Other Government Obligation_Non Road Arrears	66,994,539	0	0	0	0	0	66,994,539

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Subvented Organisation	1,050,592	0	0	0	0	0	1,050,592
TOTAL	**1,099,598,615**	**251,817,609**	**229,596,179**	**0**	**0**	**0**	**1,581,012,403.15**
Ministry of Gender, Children and Social Protection							
Department of Children	7,141,633	6,239,451	30,426	0	0	0	13,411,510
Department of Gender	6,894,485	594,615	104,400	0	0	0	7,593,501
Department of Social Protection	2,113,659,200	156,125,917	0	0	0	0	2,269,785,117
Dept. of Social Welfare	57,829,201	1,546,259	437,816	0	0	0	59,813,276
Headquarters	25,401,453	82,477,719	0	0	0	0	107,879,172
National Council on Persons with Disability	2,549,798	1,869,818	0	0	0	0	4,419,616
TOTAL	**2,213,475,770**	**248,853,780**	**572,642**	**0**	**0**	**0**	**2,462,902,191.38**
Ministry of Health							
Ahmadiyya Muslim Health Service-Ghana	58,575,455	0	0	0	0	0	58,575,455
Christian Health Association of Ghana	2,170,071,612	0	0	0	0	0	2,170,071,612
District Health Administration	1,635,993	393,331,258	449,256,860	9,174,183	0	0	853,398,293
District Hospital	0	0	2,317,253	0	0	0	2,317,253
District Hospital	0	0	2,343,268	0	0	0	2,343,268
District Hospitals	86,903	717,418	999,551,927	0	0	0	1,000,356,247
Ghana Health Service (GHS)	6,836,542,477	769,588,016	494,021,781	132,500	0	0	8,100,284,774
Health Administration-Greater Accra	0	902,674	8,681,005	0	0	0	9,583,679
Health Headquarters	1,161,277,611	697,544,197	1,934,400,107	0	0	0	3,793,221,915
National Vaccine Institute	0	11,415,015	0	0	0	0	11,415,015
Other Government Obligation_General Government Services	200,526,790	0	0	0	0	0	200,526,790
Other Government Obligation_Non Road Arrears	217,728,711	0	0	0	0	0	217,728,711
Regulatory Agencies	85,146,721	34,881,548	323,298,788	0	0	0	443,327,057
Sub Districts-CHIPS Compound	0	0	12,508,614	0	0	0	12,508,614
Sub Districts-Clinics	0	0	13,912,321	0	0	0	13,912,321
Sub Districts-Health Centres	113,666	36,767	150,394,338	0	0	0	150,544,770
Sub Districts-Polyclinics	0	45,000	162,189,519	0	0	0	162,234,519
Subvented Organisations	170,887,103	1,384,097	28,740,752	0	0	0	201,011,953
Teaching Hospitals	1,664,643,131	4,791,987	1,037,344,611	0	0	0	2,706,779,729
Training Institutions	36,181,023	(30,615)	783,058,114	1,369,395	0	0	820,577,917
TOTAL	**12,603,417,194**	**1,914,607,361**	**6,402,019,258**	**10,676,078**	**0**	**0**	**20,930,719,891.33**
Ministry of Information							
Ghana Broadcasting Corporation (GBC)	73,304,049	0	0	0	0	0	73,304,049
Ghana News Agency	10,627,594	0	1,139,633	0	0	0	11,767,227
Headquarters	10,626,845	4,579,280	0	0	0	0	15,206,125
Information Services Department	87,802,402	0	0	0	0	0	87,802,402
Other Government Obligation_Contingency	13,761,015	0	0	0	0	0	13,761,015
Other Government Obligation_General Government Services	5,352,040	0	0	0	0	0	5,352,040
Other Government Obligation_Non Road Arrears	13,113,997	0	0	0	0	0	13,113,997
TOTAL	**214,587,941**	**4,579,280**	**1,139,633**	**0**	**0**	**0**	**220,306,854.75**
Ministry of Lands and Natural Resources							
Forestry Commission	300,326,386	0	0	0	0	0	300,326,386

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Geological Survey Department	9,956,386	25,670,266	7,758,658	0	0	0	43,385,309
Ghana Integrated Iron and Steel Development Corporation	62,671,446	0	0	0	890,846	0	63,562,292
Ghana School of Survey & Mapping	0	0	1,103,822	0	0	0	1,103,822
GIADEC	13,200,857	0	0	0	0	0	13,200,857
Headquarters	26,315,869	42,970,427	1,360,739,979	0	0	0	1,430,026,275
Lands Commission	109,474,657	0	62,447,628	0	0	0	171,922,285
Minerals Commission	0	0	544,669,947	0	0	0	544,669,947
O.A.S.L	19,376,804	0	12,241,371	0	0	0	31,618,175
Other Government Obligation_General Government Services	5,408,451	0	0	0	0	0	5,408,451
Other Government Obligation_Non Road Arrears	79,327,296	0	0	0	0	0	79,327,296
Other Government Obligation_Other Earmarked Fund	45,000,000	0	0	0	0	0	45,000,000
Other Government Obligation_Subscription	7,744,808	0	0	0	0	0	7,744,808
TOTAL	**678,802,960**	**68,640,693**	**1,988,961,405**	**0**	**890,846**	**0**	**2,737,295,902.88**
Ministry of Local Govt, Decentralisation and Rural Development							
Community Development	43,020,632	723,692	0	0	0	0	43,744,324
Births and Death	47,873,554	1,817,880	5,870,926	0	0	0	55,562,360
Department of Parks and Gardens	20,088,221	0	478,966	0	0	0	20,567,187
Headquarters	140,707,662	1,159,826,114	673,496,141	0	0	0	1,974,029,916
Land Use and Spatial Planning Authority	6,978,854	0	0	0	0	0	6,978,854
Local Government Service	209,126,487	41,940,134	10,417,026	7,405,352	0	268,385,883	537,274,881
Other Government Obligation_Contingency	321,577	0	0	0	0	0	321,577
Other Government Obligation_General Government Services	132,989,982	0	0	0	0	0	132,989,982
Other Government Obligation_Non Road Arrears	152,255,956	0	0	0	0	0	152,255,956
TOTAL	**753,362,924**	**1,204,307,820**	**690,263,058**	**7,405,352**	**0**	**268,385,883**	**2,923,725,037.25**
Ministry Of National Security							
Bureau of National Communication	55,868,890	0	0	0	0	0	55,868,890
Bureau of National Investigation (BNI)	845,531,459	0	0	0	0	0	845,531,459
Headquarters	106,762,689	0	0	0	0	0	106,762,689
National Security Council Secretariat	596,557,377	0	0	0	0	0	596,557,377
Other Government Obligation_Contingency	379,423,971	0	0	0	0	0	379,423,971
Other Government Obligation_General Government Services	1,065,199,180	0	0	0	0	0	1,065,199,180
Other Government Obligation_Non Road Arrears	795,073,230	0	0	0	0	0	795,073,230
Research Department	163,723,749	0	0	0	0	0	163,723,749
TOTAL	**4,008,140,544**	**0**	**0**	**0**	**0**	**0**	**4,008,140,543.91**
Ministry Of Parliamentary Affairs							
Headquarters	9,283,417	0	0	0	0	0	9,283,417
TOTAL	**9,283,417**	**0**	**0**	**0**	**0**	**0**	**9,283,417.34**
Ministry Of Railway Development							
Ghana Railway Development Authority	2,636,890	3,594,585	6,231,289	0	0	0	12,462,764
Headquarters	11,201,297	0	0	0	128,116,788	0	139,318,085
Other Government Obligation_Non Road Arrears	273,684,463	0	0	0	0	0	273,684,463
TOTAL	**287,522,650**	**3,594,585**	**6,231,289**	**0**	**128,116,788**	**0**	**425,465,311.86**
Ministry of Roads and Highways							

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Department of Feeder Roads	273,159,646	1,896,176	630,999	8,697,194	3,260,843,999	0	3,545,228,014
Department of Urban Roads	1,464,212,963	911,482	349,619	14,485,420	355,432,700	0	1,835,392,186
Ghana Highway Authority	1,161,358,098	0	0	0	235,202,928	0	1,396,561,026
Headquarters	18,689,958	869,987,008	10,502,803,249	0	0	0	11,391,480,215
Other Government Obligation_Non Road Arrears	9,638,159,719	0	0	0	0	0	9,638,159,719
Other Government Obligation_Tax Refund	2,237,536,891	0	0	0	0	0	2,237,536,891
TOTAL	**14,793,117,276**	**872,794,666**	**10,503,783,867**	**23,182,615**	**3,851,479,626**	**0**	**30,044,358,050.61**
Ministry Of Sanitation and Water Resources							
Community Water and Sanitation Dept	46,998,324	0	0	0	17,474,664	0	64,472,988
Environmental Health and Sanitation	9,493,155	5,102,254	0	0	0	0	14,595,409
Headquarters	12,274,856	626,985,345	42,171,155	0	14,985,941	0	696,417,297
Other Government Obligation	472,313,104	0	0	0	0	0	472,313,104
Other Government Obligation_Arrear	153,030,256	0	0	0	0	0	153,030,256
Other Government Obligation_General Government Services	151,497,438	0	0	0	0	0	151,497,438
Other Government Obligation_Subscription	2,387,849	0	0	0	0	0	2,387,849
Schools of Hygiene	(15,762,188)	0	0	0	0	0	(15,762,188)
Water Resources Commission	56,739,383	6,203,100	4,954,796	0	166,963	0	68,064,242
TOTAL	**888,972,175**	**638,290,698**	**47,125,951**	**0**	**32,627,568**	**0**	**1,607,016,393.26**
Ministry of The Interior							
Gaming Board	0	0	36,715,647	0	0	0	36,715,647
Ghana Immigration Service	1,140,851,985	0	66,490,565	0	0	0	1,207,342,551
Ghana National Fire Service	1,162,549,211	4,119,189	0	0	0	0	1,166,668,400
Ghana Police Service	5,369,900,020	0	8,478,881	0	0	0	5,378,378,901
Ghana Prisons Service	842,406,705	0	136,085	0	0	0	842,542,790
Ghana Refugee Board	6,187,924	786,450	41,197	0	0	0	7,015,571
Headquarters	31,088,821	986,800,058	12,102,793	0	0	0	1,029,991,673
Narcotic Control Board	180,315,984	0	560,993	0	0	0	180,876,978
National Commission on Small Arms	9,592,154	0	0	0	0	0	9,592,154
National Disaster Management Organization	246,051,115	5,752,199	1,214,985	26,451,660	0	0	279,469,960
National Peace Council	9,947,501	0	0	0	0	0	9,947,501
Other Government Obligation_Contingency	3,114,280	0	0	0	0	0	3,114,280
Other Government Obligation_General Government Services	659,826,650	0	0	0	0	0	659,826,650
Other Government Obligation_Non Road Arrears	468,264,196	0	0	0	0	0	468,264,196
TOTAL	**10,130,096,546**	**997,457,897**	**125,741,146**	**26,451,660**	**0**	**0**	**11,279,747,249.90**
Ministry of Tourism, Arts and Culture							
Bureau of Ghana Languages	11,833,886	0	836,424	0	0	0	12,670,310
Department of Creative Arts	985,950	0	0	0	0	0	985,950
Ghana Tourism Authority	17,554,751	7,457,985	17,519,279	0	0	0	42,532,014
Headquarters	15,447,678	848,676	0	0	0	0	16,296,354
HOTCATT	2,179,421	0	628,795	0	0	0	2,808,216
National Commission on Culture	65,198,614	0	0	0	0	0	65,198,614
Subvented Agencies	28,976,274	358,868	9,209,559	0	0	0	38,544,700
TOTAL	**142,176,574**	**8,665,528**	**28,194,056**	**0**	**0**	**0**	**179,036,158.58**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Ministry of Trade and Industry							
Business Development	1,731,031	0	0	0	0	0	1,731,031
CEDECOM	3,077,307	0	363,652	0	0	0	3,440,959
Ghana Export Promotion Authority	4,381,385	88,380,038	5,391,586	0	0	0	98,153,010
Ghana Free Zones Authority	0	0	84,924,570	0	0	0	84,924,570
Ghana Standards Authority	27,333,146	0	147,954,477	0	0	0	175,287,623
GRATIS	7,703,717	0	3,292,508	0	0	0	10,996,225
Headquarters	406,367,695	72,631,757	15,508,397	0	0	0	494,507,849
NBSSI	20,748,093	810,823,226	574,461	0	0	0	832,145,780
Other Government Obligation_General Government Services	492,245	0	0	0	0	0	492,245
Regional Trade Offices	4,018,687	0	0	0	0	0	4,018,687
TOTAL	**475,853,306**	**971,835,021**	**258,009,651**	**0**	**0**	**0**	**1,705,697,977.57**
Ministry of Transport							
Driver and Vehicle Licensing Authority	0	0	260,036,730	0	0	0	260,036,730
Ghana Shippers Council	0	0	128,336,340	0	0	0	128,336,340
Government Technical Training Centre	1,158,888	0	0	0	0	0	1,158,888
Headquarters	62,265,644	1,628,478,982	1,299,004,512	0	0	0	2,989,749,137
National Road Safety Commission	7,440,253	0	16,855,445	0	0	0	24,295,698
Other Government Obligation_General Government Services	85,914,211	0	0	0	0	0	85,914,211
Other Government Obligation_Non Road Arrears	36,760,900	0	0	0	0	0	36,760,900
TOTAL	**193,539,896**	**1,628,478,982**	**1,704,233,027**	**0**	**0**	**0**	**3,526,251,904.48**
Ministry of Works and Housing							
Headquarters	30,135,158	58,751,435	1,088,939,918	0	0	0	1,177,826,510
Housing and Rent Control Department	17,505,934	0	933,514	0	0	0	18,439,448
Other Government Obligation_General Government Services	50,000,000	0	0	0	0	0	50,000,000
Other Government Obligation_Non Road Arrears	150,900,915	0	0	0	0	0	150,900,915
Works	267,031,851	39,057	4,626,756	0	0	0	271,697,663
TOTAL	**515,573,857**	**58,790,492**	**1,094,500,187**	**0**	**0**	**0**	**1,668,864,535.70**
Ministry of Youth and Sports							
Headquarters	207,092,726	0	217,651,029	0	0	0	424,743,755
National Sports Authority	20,630,779	0	0	0	0	0	20,630,779
National Sports College	1,977,647	0	865,083	0	0	0	2,842,730
National Youth Authority	15,182,759	20,631,550	7,779,294	1,076,879	0	0	44,670,482
Other Government Obligation_Non Road Arrears	501,906,494	0	0	0	0	0	501,906,494
TOTAL	**746,790,405**	**20,631,550**	**226,295,406**	**1,076,879**	**0**	**0**	**994,794,240.43**
National Commission for Civic Education							
Headquarters	170,252,282	18,808,689	0	0	0	0	189,060,971
TOTAL	**170,252,282**	**18,808,689**	**0**	**0**	**0**	**0**	**189,060,970.96**
National Development Planning Commission							
Headquarters	17,392,908	11,071,623	0	0	0	0	28,464,531
Other Government Obligation_Contingency	4,518,425	0	0	0	0	0	4,518,425
Other Government Obligation_Non Road Arrears	1,473,619	0	0	0	0	0	1,473,619
TOTAL	**23,384,952**	**11,071,623**	**0**	**0**	**0**	**0**	**34,456,574.51**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
National Health Insurance Authority							
Claims Processing Centres	0	0	0	732,344	0	0	732,344
District Offices	0	0	0	29,310,561	0	0	29,310,561
Headquarters	0	15,788,625	0	4,725,513,434	0	0	4,741,302,059
Health Headquarters	0	0	1,673,371,413	0	0	0	1,673,371,413
Regional Offices	0	0	0	3,444,199	0	0	3,444,199
TOTAL	**0**	**15,788,625**	**1,673,371,413**	**4,759,000,538**	**0**	**0**	**6,448,160,575.67**
National Labour Commission							
Gen. Admin Headquarters	15,463,271	0	0	0	0	0	15,463,271
TOTAL	**15,463,271**	**0**	**0**	**0**	**0**	**0**	**15,463,270.63**
National Media Commission							
General Administration	10,540,679	0	0	0	0	0	10,540,679
TOTAL	**10,540,679**	**0**	**0**	**0**	**0**	**0**	**10,540,679.06**
Office of Government Machinery							
Public Enterprises	3,769,430	0	0	0	0	0	3,769,430
Commissions and Councils	20,546,283	0	0	0	0	0	20,546,283
Ghana AIDS Commision	6,275,097	0	0	0	0	0	6,275,097
Ghana Investment Promotion Centre (GIPC)	2,446,894	0	0	0	0	0	2,446,894
Inner City and Zongo development	38,083,793	0	0	0	0	0	38,083,793
Internal Audit Agency	11,706,275	225,415	3,463,087	0	0	0	15,394,777
Local Government Service	8,600	0	0	0	0	0	8,600
Microfinance and Small Loans Centre (MASLOC)	33,754,150	0	0	0	0	0	33,754,150
National Identification Authority (NIA)	157,794,521	0	351,757,341	0	0	0	509,551,863
National Population Council (NPC)	3,636,795	0	0	0	0	0	3,636,795
Office of the Administrator	7,548,826	0	0	0	0	0	7,548,826
Office of the President	1,440,794,409	0	939,142	0	0	0	1,441,733,551
Other Government Obligation_Contingency	61,375,964	0	0	0	0	0	61,375,964
Other Government Obligation_General Government Services	25,923,115	0	0	0	0	0	25,923,115
Other Government Obligation_Non Road Arrears	516,430,464	0	0	0	0	0	516,430,464
Research Department	499,035,488	0	0	0	0	0	499,035,488
Scholarship Secretariat	405,536,199	0	0	0	0	0	405,536,199
Special Development Initiatives	558,165,968	0	0	0	0	0	558,165,968
State Interests And Governance	15,653,020	0	18,430,750	0	0	0	34,083,771
TOTAL	**3,808,485,291**	**225,415**	**374,590,320**	**0**	**0**	**0**	**4,183,301,026.10**
Office of the Attorney General and Ministry of Justice							
Attorney General's Department	91,340,935	0	0	0	0	0	91,340,935
CopyRight Office	301,254	0	118,335	0	0	0	419,589
Council for Law Reporting	4,236,165	0	390,596	0	0	0	4,626,761
Economic and Organised Crime Office	72,664,803	15,827,898	0	0	0	0	88,492,701
General Administration	44,532,463	0	24,334,293	0	0	0	68,866,756
General Legal Council	7,742,771	431,552	37,574,101	0	0	0	45,748,423
Law Reform Commission	2,260,383	0	0	0	0	0	2,260,383
Office of the Registrar of Companies	0	0	80,666,195	0	0	0	80,666,195

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Other Government Obligation_Non Road Arrears	1,444,840	0	0	0	0	0	1,444,840
Registrar General's Dep't	25,182,328	0	8,077,019	0	0	0	33,259,347
TOTAL	**249,705,942**	**16,259,450**	**151,160,539**	**0**	**0**	**0**	**417,125,930.90**
Office of the Head of Civil Service							
Civil Service Training Centre	0	0	1,791,628	0	0	0	1,791,628
Government Secretriat School	7,560	0	1,024,534	0	0	0	1,032,094
Headquarters	50,105,472	2,861,825	578,114	0	0	0	53,545,411
Institute of Technical Supervision	0	0	294,187	0	0	0	294,187
Management Services Division	4,729,159	0	25,690	0	0	0	4,754,849
Other Government Obligation_Contingency	5,318,268	0	0	0	0	0	5,318,268
Other Government Obligation_General Government Services	967,499	0	0	0	0	0	967,499
Other Government Obligation_GRATUITY	237,193	0	0	0	0	0	237,193
Public Records and Archives Administration Department	11,383,053	0	1,883,183	0	0	0	13,266,236
TOTAL	**72,748,203**	**2,861,825**	**5,597,337**	**0**	**0**	**0**	**81,207,365.11**
Office of the Special Prosecutor							
Headquarters	137,641,773	0	0	0	0	0	137,641,773
Other Government Obligation_Non Road Arrears	50,000,000	0	0	0	0	0	50,000,000
TOTAL	**187,641,773**	**0**	**0**	**0**	**0**	**0**	**187,641,772.72**
Parliament of Ghana							
General Administration	1,003,174,479	302,042,343	0	0	0	0	1,305,216,821
Other Government Obligation_Non Road Arrears	7,378,697	0	0	0	0	0	7,378,697
TOTAL	**1,010,553,176**	**302,042,343**	**0**	**0**	**0**	**0**	**1,312,595,518.94**
Public Services Commission							
Office of the Executive Secretary	29,325,374	0	560	0	0	0	29,325,934
TOTAL	**29,325,374**	**0**	**560**	**0**	**0**	**0**	**29,325,933.72**
Right to Information Commission							
Headquarters	14,987,239	0	0	0	0	0	14,987,239
TOTAL	**14,987,239**	**0**	**0**	**0**	**0**	**0**	**14,987,239.40**
Road Fund							
Headquarters	0	0	0	714,696,999	0	0	714,696,999
Road Fund	0	0	0	498,277,738	0	0	498,277,738
TOTAL	**0**	**0**	**0**	**1,212,974,737**	**0**	**0**	**1,212,974,737.06**
Energy Fund							
Energy Levy Fund	0	0	0	105,366,983	0	0	105,366,983
TOTAL	**0**	**0**	**0**	**105,366,983**	**0**	**0**	**105,366,983.13**
GETFund							
GETFUND	0	0	0	918,400,762	0	0	918,400,762
Headquarters	0	0	0	624,080,593	0	0	624,080,593
TOTAL	**0**	**0**	**0**	**1,542,481,355**	**0**	**0**	**1,542,481,355.19**
MLNR_Mineral Development Fund							
Headquarters	0	144,803,762	0	0	0	0	144,803,762
TOTAL	**0**	**144,803,762**	**0**	**0**	**0**	**0**	**144,803,762.25**
DACF							

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MDAs	CONSOLIDATED FUNDS GH¢	DONOR FUNDS GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	ANNUAL BUDGET FUNDING AMOUNT GH¢	DRIP GH¢	GRAND TOTAL GH¢
Office of the Administrator	0	0	0	2,566,201,656	0	0	2,566,201,656
TOTAL	**0**	**0**	**0**	**2,566,201,656**	**0**	**0**	**2,566,201,656.10**
GRAND TOTAL	**280,566,431,038**	**20,577,736,461**	**45,570,996,742**	**10,327,610,539**	**6,749,756,835**	**268,385,883**	**364,060,917,498**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Ablekuma Central Municipal Assembly_AbCMA	98,530	1,399,500	5,098,317	6,325,539	8,002,101	20,923,987
Ablekuma North Municipal Assembly	6,755,217	2,050,730	6,836,445	8,124,400	7,961,398	31,728,191
Ablekuma West Municipal Assembly	5,100,435	1,951,454	3,176,122	6,175,067	7,941,398	24,344,476
Abuakwa North Municipal Assembly	8,950,104	700,602	2,127,905	4,324,032	8,496,886	24,599,529
Abuakwa South Municipal Assembly	7,893,169	17,117,820	1,433,818	3,375,828	8,496,886	38,317,521
Abura /Asebu/Kwamankese District Assembly	7,656,543	1,087,410	766,652	2,884,516	0	12,395,121
Accra Metropolitan Assembly	43,714,303	2,921,146	22,805,739	8,189,477	11,278,122	88,908,788
Achiase District Assembly_AcDA	2,839,644	956,098	469,277	3,760,854	7,410,239	15,436,111
Ada East District Assembly	6,478,451	2,968,964	3,414,542	4,096,427	8,006,867	24,965,250
Ada West District Assembly	3,495,132	1,722,003	2,670,265	2,911,117	7,981,867	18,780,384
Adaklu District Assembly	4,882,131	606,687	3,895,761	1,865,132	6,915,454	18,165,165
Adansi Asokwa District Assembly	4,665,724	1,332,391	650,203	2,708,202	6,915,454	16,271,974
Adansi North District Assembly	6,246,073	460,129	1,091,197	4,118,093	7,430,739	19,346,230
Adansi South District Assembly	7,086,613	2,616,612	1,085,660	2,780,524	8,572,902	22,142,311
Adenta Municipal Assembly	10,582,678	1,458,749	19,295,366	2,299,498	8,012,201	41,648,493
Afadzato South District Assembly	5,287,900	1,175,913	188,420	2,295,987	6,915,454	15,863,674
Afigya Kwabre North District Assembly	5,425,353	1,633,630	1,241,021	4,158,482	8,613,371	21,071,857
Afigya Kwabre South District Assembly	7,489,575	193,455	2,282,185	3,713,890	7,430,473	21,109,578
Agona East District Assembly	6,588,940	1,499,902	559,436	2,968,914	6,915,454	18,532,646
Agona West Municipal Assembly	10,950,148	35,071,328	3,046,748	5,917,554	8,002,101	62,987,880
Agortime Ziope District Assembly	5,121,929	2,102,951	329,006	2,414,451	6,915,454	16,883,791
Ahafo Ano North Municipal Assembly	6,320,373	2,598,189	669,134	3,078,136	8,496,886	21,162,718
Ahafo Ano South East Municipal Assembly	6,137,359	1,613,794	282,584	2,497,524	6,915,454	17,446,715
Ahafo Ano South West District Assembly	4,573,040	700,214	552,409	2,428,124	8,159,056	16,412,843
Ahanta West Municipal Assembly	8,794,596	17,917,984	4,352,134	3,074,837	7,981,867	42,121,417
Ajumako/Enyan/Esiam District Assembly	6,769,353	0	788,638	6,867,411	6,915,454	21,340,856
Akatsi North District Assembly	4,027,937	1,587,553	125,149	2,403,120	6,915,454	15,059,213
Akatsi South District Assembly	5,981,481	1,768,139	831,418	3,071,366	6,915,454	18,567,858
Akrofuom District Assembly	5,173,316	78,022	2,053,873	3,292,548	8,572,902	19,170,661
Akuapem South District Assembly	8,280,864	2,246,961	2,366,744	4,463,173	8,476,652	25,834,394
Akuapim North Municipal Assembly	7,936,975	1,633,797	3,078,504	4,028,107	8,476,652	25,154,034
Akyemansa District Assembly	6,874,676	433,385	4,936,338	1,170,772	7,410,239	20,825,410
Amansie Central District Assembly	5,883,334	1,024,111	1,929,962	3,077,769	7,410,239	19,325,414
Amansie South District Assembly	3,770,347	2,070,952	5,234,607	0	6,915,454	17,991,359
Amansie West District Assembly	6,754,764	372,630	7,805,270	448,170	12,555,454	27,936,287
Amenfi Central District Assembly	4,682,059	1,829,054	1,725,840	2,443,275	6,969,204	17,649,432
Anloga District Assembly_AnDA	0	1,766,909	948,146	3,062,289	6,915,454	12,692,798
Aowin Municipal Assembly	6,735,132	1,487,176	1,738,308	2,639,925	8,476,652	21,077,193

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Asante Akim Central Municipal Assembly	7,946,487	1,098,336	2,394,708	8,217,062	8,496,886	28,153,479
Asante Akim North District Assembly	5,653,911	1,309,236	943,755	3,586,513	9,165,531	20,658,946
Asante Akim South Municipal Assembly	7,108,300	2,187,081	1,695,281	3,433,776	8,002,101	22,426,539
Asene-Manso-Akroso District Assembly	4,375,151	223,564	1,514,011	3,537,833	7,410,239	17,060,798
Ashaiman Municipal Assembly	9,617,493	754,092	6,851,640	3,869,586	7,978,528	29,071,339
Asikuma-Odoben-Brakwa-Breman District Assem	6,998,417	22,017	885,761	3,694,468	6,915,454	18,516,116
Asokore Mampong Municipal Assembly	8,406,128	393,676	2,879,495	3,240,030	9,700,019	24,619,348
Asokwa Municipal Assembly	8,084,210	30,093,110	9,857,073	4,895,994	8,002,101	60,932,488
Assin Fosu Municipal Assembly	9,151,650	10,931,563	4,262,808	2,449,085	8,002,101	34,797,207
Assin North District Assembly	4,371,857	632,325	253,572	2,675,360	6,915,454	14,848,568
Assin South District Assembly	5,082,908	1,324,442	814,779	2,571,159	6,915,454	16,708,742
Asunafo North Municipal Assembly	15,586,589	22,375,212	3,856,644	3,063,275	9,700,019	54,581,740
Asunafo South District Assembly	7,292,423	1,203,899	407,510	3,939,574	8,613,371	21,456,778
Asuogyaman District Assembly	6,579,617	206,575	128,811	3,738,858	7,410,239	18,064,099
Asutifi North District Assembly	4,374,309	486,632	20,986,857	2,142,234	7,410,239	35,400,272
Asutifi South District Assembly	7,138,177	3,155,338	2,041,555	9,379,700	7,410,239	29,125,007
Atebubu Amantin Municipal Assembly	7,612,420	1,175,472	2,461,583	2,578,775	8,002,101	21,830,351
Atiwa East District Assembly	5,681,093	41,571	2,804,524	3,606,569	7,410,239	19,543,997
Atiwa West District Assembly	6,864,559	580,431	2,673,067	3,765,813	8,613,371	22,497,241
Atwima Kwanwoma District Assembly	9,030,846	1,144,799	2,499,453	2,859,412	11,184,612	26,719,122
Atwima Mponua District Assembly	5,163,720	1,552,472	1,359,027	2,241,327	11,224,612	21,541,159
Atwima Nwabiagya Municipal Assembly	8,507,860	2,196,478	3,940,890	1,910,204	8,001,167	24,556,599
Atwima Nwabiagya North District Assembly	6,229,904	1,489,962	1,128,546	3,211,489	8,118,587	20,178,488
Awutu Senya District Assembly	7,866,701	1,542,031	1,995,803	3,075,834	6,915,454	21,395,823
Awutu Senya East Municipal Assembly	13,015,195	61,558,241	9,569,339	2,210,362	8,002,101	94,355,239
Ayawaso Central Municipal Assembly_ACMA	74,170	1,962,165	7,513,196	4,188,788	4,733,330	18,471,649
Ayawaso East Municipal Assembly	4,926,447	1,111,283	3,304,704	4,912,354	5,428,283	19,683,071
Ayawaso North Municipal Assembly	4,432,894	7,300,709	1,538,964	82,926	8,002,102	21,357,595
Ayawaso West Municipal Assembly	5,631,135	1,236,653	23,358,280	4,123,963	7,941,398	42,291,428
Ayensuano District Assembly	6,600,621	1,677,206	1,769,961	3,185,597	3,729,243	16,962,627
Banda District Assembly	5,189,122	1,411,098	638,528	4,013,094	7,433,739	18,685,580
Bawku Municipal Assembly	8,640,065	11,531,724	536,764	1,895,142	6,935,688	29,539,383
Bawku West District Assembly	7,172,778	5,072,277	880,415	2,483,230	6,915,454	22,524,154
Bekwai Municipal Assembly	9,454,158	1,775,800	2,094,195	2,475,440	9,243,634	25,043,226
Berekum East Municipal Assembly	12,657,934	28,532,518	2,177,753	2,783,695	8,476,652	54,628,551
Berekum West District Assembly	6,878,872	1,832,574	351,590	3,287,343	8,613,371	20,963,751
Bia East District Assembly	4,010,316	1,413,390	1,876,587	2,699,535	7,410,239	17,410,065
Bia West District Assembly	5,620,837	1,522,029	2,324,414	7,145,300	8,613,371	25,225,951

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Biakoye District Assembly	4,792,746	989,800	354,726	3,326,339	7,410,239	16,873,849
Bibiani/Anhwiaso/Bekwai Municipal Assembly	9,980,047	1,060,295	7,775,031	1,878,703	9,679,784	30,373,861
Binduri District Assembly	4,559,388	2,695,282	116,083	6,791,514	6,915,454	21,077,720
Birim North District Assembly	6,844,068	0	11,899,325	3,286,974	8,613,371	30,643,738
Birim South District Assembly	7,072,285	1,587,522	611,348	3,061,216	7,410,239	19,742,610
Birim Central Municipal Assembly	8,880,022	18,248,339	3,276,453	2,921,786	8,496,886	41,823,486
Bodi District Assembly	4,912,243	549,423	925,161	3,833,544	7,419,739	17,640,110
Bole District Assembly	5,537,114	3,402,279	1,371,822	3,700,780	8,118,587	22,130,583
Bolgatanga East District Assembly	6,201,235	5,439,585	160,713	2,936,852	6,915,454	21,653,838
Bolgatanga Municipal Assembly	21,043,164	21,309,557	2,129,881	2,436,257	6,935,688	53,854,547
Bongo District Assembly	8,758,361	4,533,823	193,671	2,493,693	6,915,454	22,895,002
Bosome Freho District Assembly	4,414,622	401,698	418,125	2,676,887	8,118,587	16,029,918
Bosomtwe District Assembly	8,988,176	546,290	1,549,629	2,364,287	8,613,371	22,061,753
Builsa North District Assembly	6,080,831	3,476,475	456,691	2,531,829	6,915,454	19,461,279
Builsa South District Assembly	6,729,137	5,454,683	1,459,374	1,941,500	6,915,454	22,500,148
Bunkpurugu Nakpanduri District Assembly	4,606,532	4,008,970	111,634	5,526,612	9,679,784	23,933,533
Cape Coast Metropolitan Assembly	24,665,683	1,180,502	6,817,588	3,806,775	16,004,203	52,474,751
Central Gonja District Assembly	8,480,690	750,704	2,028,825	4,558,342	8,118,551	23,937,112
Central Tongu District Assembly	5,355,986	1,244,466	448,717	3,092,578	8,118,587	18,260,333
Chereponi District Assembly	4,038,084	4,034,506	361,601	2,187,151	8,613,371	19,234,713
Dafiama Bussie Issa District Assembly	4,661,919	4,222,224	217,029	2,301,305	6,915,454	18,317,931
Denkyembour District Assembly	5,170,399	1,856,370	1,766,748	4,398,239	7,410,239	20,601,995
Dormaa Central Municipal	7,250,528	19,853,651	2,029,449	2,557,079	7,410,239	39,100,945
Dormaa East District Assembly	6,514,045	1,967,176	981,230	2,919,163	7,425,239	19,806,852
Dormaa West District Assembly	5,274,348	2,283,005	1,683,725	2,310,509	7,423,739	18,975,326
East Gonja Municipal Assembly	13,854,048	8,673,716	1,252,258	2,577,463	12,979,607	39,337,093
East Mamprusi Municipal Assembly	13,564,501	23,426,098	151,240	3,251,709	9,700,019	50,093,566
Effia Kwesimintsim Municipal Assembly	11,608,261	68,424,791	5,901,964	6,130,652	13,845,457	105,911,123
Effutu Municipal Assembly	9,316,137	2,774,555	3,954,584	1,951,455	10,534,652	28,531,382
Ejisu Municipal Assembly	9,323,296	533,568	4,754,654	1,566,781	8,496,886	24,675,185
Ejura Sekyredumasi Municipal Assembly	7,490,910	3,109,609	2,691,899	2,025,569	11,776,475	27,094,461
Ekumfi District Assembly	6,306,197	769,207	303,563	3,757,034	6,915,454	18,051,455
Ellembele District Assembly	5,372,558	2,399,623	6,535,550	4,236,194	6,915,454	25,459,379
Fanteakwa North District Assembly	4,882,720	2,292,388	1,233,368	2,950,793	7,410,239	18,769,509
Fanteakwa South District Assembly	5,833,765	1,797,308	2,525,140	1,290,465	7,410,239	18,856,916
Ga Central Municipal Assembly	9,482,169	549,936	7,221,233	3,422,659	10,591,342	31,267,339
Ga East Municipal Assembly	9,831,162	466,995	10,915,249	2,509,864	7,946,598	31,669,868
Ga North Municipal Assembly	6,782,063	946,609	5,574,343	2,242,305	8,020,101	23,565,422

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Ga South Municipal Assembly	3,287,323	77,010	5,271,427	9,014,898	15,032,433	32,683,091
Ga West Municipal Assembly	9,940,269	2,596,731	8,811,207	2,192,857	7,953,248	31,494,313
Garu District Assembly	4,917,797	3,989,701	98,878	3,726,616	6,915,454	19,648,445
Gomoa Central District Assembly	8,171,346	1,528,493	1,689,519	5,621,910	6,915,454	23,926,722
Gomoa East District Assembly	7,611,936	549,468	5,687,284	2,961,009	6,915,453	23,725,150
Gomoa West District Assembly	8,003,552	1,232,200	1,131,817	2,918,425	6,915,454	20,201,447
Guan District Assembly_GuDA	0	837,948	85,433	2,038,423	7,410,239	10,372,042
Gushiegu Municipal Assembly	7,640,728	4,323,950	439,332	2,609,213	8,476,652	23,489,874
Ho Municipal Assembly	22,832,814	37,291,957	4,075,732	6,889,405	6,935,688	78,025,596
Ho West District Assembly	7,577,220	1,732,870	639,865	2,924,708	6,915,454	19,790,117
Hohoe Municipal Assembly	9,029,170	29,186,530	2,001,091	3,279,283	8,138,822	51,634,896
Jaman North District Assembly	7,785,581	681,287	3,509,911	3,251,659	7,410,239	22,638,677
Jaman South Municipal Assembly	10,239,110	1,422,631	1,474,439	2,884,934	7,412,999	23,434,113
Jasikan District Assembly	6,872,507	63,106	495,062	5,196,193	8,613,371	21,240,239
Jirapa Municipal Assembly	5,492,626	5,231,455	708,481	2,641,849	6,915,454	20,989,864
Jomoro Municipal Assembly	5,243,924	1,138,004	4,784,869	3,217,129	8,050,867	22,434,793
Juaben Municipal Assembly	6,234,165	1,469,628	1,088,787	2,891,804	8,496,886	20,181,269
Juaboso District Assembly	5,846,939	1,061,981	1,352,650	3,149,588	8,613,371	20,024,529
Kajebi District Assembly	5,882,541	1,123,412	996,932	2,935,236	7,410,239	18,348,359
Karaga District Assembly	6,896,064	5,704,447	256,809	2,663,386	6,915,454	22,436,159
Kassena Nankana East Municipal Assembly	8,476,767	5,850,020	684,104	2,894,332	6,935,688	24,840,912
Kassena Nankana West District Assembly	6,384,703	4,386,435	662,647	4,224,028	6,915,454	22,573,266
Keta Municipal Assembly	10,934,150	2,036,311	1,620,414	2,665,406	6,935,688	24,191,969
Ketu North Municipal Assembly	6,034,752	1,582,844	1,443,983	3,447,763	6,915,454	19,424,796
Ketu South Municipal Assembly	6,284,478	1,166,640	2,015,478	4,073,145	6,915,454	20,455,195
Kintampo North Municipal Assembly	10,105,808	1,093,230	1,563,703	2,384,173	9,700,019	24,846,933
Kintampo South District Assembly	6,947,493	480,366	436,905	4,172,592	7,410,239	19,447,594
Komenda-Edina-Eguafo-Abrim Municipal Assemb	9,353,848	1,051,050	2,087,656	1,819,474	8,002,101	22,314,129
Korle Klotey Municipal Assembly_KoKMA	5,308,938	1,601,647	25,007,715	4,817,235	8,002,101	44,737,635
Kpandai District Assembly	5,050,832	1,842,367	326,314	2,997,733	6,915,454	17,132,700
Kpando Municipal Assembly	6,234,697	0	8,280,150	3,864,018	6,935,688	25,314,554
Kpone Katamanso Municipal Assembly	10,942,200	1,540,277	22,480,463	3,122,107	8,028,801	46,113,849
Krachi East Municipal Assembly	11,182,990	14,474,935	764,377	3,430,051	8,613,371	38,465,723
Krachi Nchumuru District Assembly	4,165,469	51,907	246,983	4,447,434	7,410,239	16,322,031
Krachi West District Assembly	5,285,640	3,434,395	417,228	2,793,217	7,410,239	19,340,719
Krowor Municipal Assembly	6,736,844	334,788	6,767,019	4,924,577	8,496,886	27,260,114
Kumasi Metropolitan Assembly	41,687,351	6,755,306	41,721,887	12,096,931	33,702,387	135,963,862
Kumbungu District Assembly	12,368,499	1,329,972	248,030	2,557,489	7,410,239	23,914,229

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Kwabre East Municipal Assembly	8,158,511	34,147,875	4,098,872	15,289,490	8,496,886	70,191,633
Kwadaso Municipal Assembly	7,999,595	6,548,165	3,108,215	6,355,782	8,002,101	32,013,858
Kwaebibirem Municipal Assembly	6,595,807	873,661	2,417,647	1,014,024	7,506,489	18,407,628
Kwahu Afram Plains North District Assembly	6,238,027	548,578	519,963	3,365,166	7,410,239	18,081,972
Kwahu Afram Plains South District Assembly	4,770,808	1,501,997	880,513	2,560,948	7,410,239	17,124,504
Kwahu East District Assembly	5,567,718	1,459,479	1,018,444	3,643,004	6,915,454	18,604,099
Kwahu South District Assembly	7,021,209	847,534	1,267,967	3,017,399	7,430,473	19,584,583
Kwahu West Municipal Assembly	11,564,210	1,731,699	3,138,901	2,656,689	9,700,019	28,791,518
La Dade-Kotopon Municipal Assembly	5,841,957	666,659	17,100,198	3,965,304	7,948,398	35,522,517
Lambusie Karni District Assembly	3,948,529	4,109,704	542,860	3,278,762	6,915,454	18,795,308
La-Nkwantanang Municipal Assembly	11,912,530	2,550,091	12,999,673	3,391,568	7,955,198	38,809,060
Lawra Municipal Assembly	4,664,238	5,882,502	561,112	2,184,638	8,118,587	21,411,076
Ledzokuku Municipal Assembly	9,487,044	494,948	13,526,138	3,600,047	8,002,101	35,110,278
Lower Manya Krobo Municipal Assembly	2,320,670	27,668,823	2,723,621	8,973,340	8,496,886	50,183,341
Mampong Municipal Assembly	9,782,688	2,016,072	1,860,692	2,938,804	9,709,619	26,307,874
Mamprugu Moagduri District Assembly	4,362,500	5,712,220	245,994	2,695,157	6,915,454	19,931,325
Mfantsiman Municipal Assembly	7,839,141	39,428,120	2,982,570	2,373,484	8,002,101	60,625,417
Mion District Assembly	9,029,014	1,731,800	231,628	3,299,757	6,915,454	21,207,652
Mpohor District Assembly	4,097,394	1,336,733	1,441,685	3,280,323	10,712,227	20,868,362
Nabdam District Assembly	4,291,517	7,736,440	521,911	17,095	6,915,454	19,482,417
Nadowli Kaleo District Assembly	7,561,248	4,164,144	421,896	2,153,838	6,915,454	21,216,580
Nandom District Assembly	4,545,415	6,068,479	255,456	3,067,084	8,613,371	22,549,804
Nantom District Assembly	10,147,938	384,774	144,173	4,575,780	7,410,239	22,662,904
Nanumba North Municipal Assembly	7,736,189	4,933,310	447,096	3,108,930	7,981,867	24,207,392
Nanumba South District Assembly	5,944,822	1,111,896	219,717	3,323,651	6,915,454	17,515,540
New Juaben North Municipal Assembly	8,913,774	264,856	1,234,672	3,136,194	8,476,652	22,026,147
New Juaben South Municipal Assembly	25,676,568	22,967,226	18,559,934	633,595	8,496,886	76,334,208
Ningo-Prampram District Assembly	7,436,319	1,832,594	6,107,121	2,352,254	7,981,632	25,709,919
Nkoranza North District Assembly	7,860,804	915,178	449,805	4,247,169	7,410,239	20,883,194
Nkoranza South Municipal Assembly	10,928,684	15,716,170	2,314,162	1,695,420	8,002,101	38,656,537
Nkwanta North District Assembly	4,787,998	3,256,294	1,230,338	5,179,651	7,410,238	21,864,519
Nkwanta South Municipal Assembly	6,276,198	3,197,824	697,940	3,136,942	7,410,239	20,719,143
North Dayi District Assembly	3,853,806	1,697,900	411,483	2,457,381	6,915,454	15,336,023
North East Gonja District Assembly_NEGDA	1,260,117	5,347,437	633,580	3,047,591	7,410,239	17,698,964
North Gonja District Assembly	5,617,460	5,017,923	343,024	2,660,872	10,689,827	24,329,106
North Tongu District Assembly	6,365,738	701,729	986,262	3,934,411	6,915,454	18,903,594
Nsawam Adoagyiri Municipal Assembly	13,142,112	2,386,215	3,761,565	3,968,230	9,700,019	32,958,141
Nzema East Municipal Assembly	5,191,684	831,646	2,077,214	2,854,327	9,225,000	20,179,871

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Obuasi East District Assembly	7,441,093	825,465	2,534,452	5,202,458	8,029,101	24,032,569
Obuasi Municipal Assembly	8,166,775	12,836,122	20,885,190	686,314	8,532,833	51,107,235
Offinso Municipal Assembly	5,629,758	842,729	2,807,149	3,157,764	9,700,019	22,137,419
Offinso North District Assembly	5,979,398	1,459,795	896,811	13,060,530	6,915,454	28,311,987
Oforikrom Municipal Assembly	7,625,838	1,814,953	4,157,282	6,865,906	8,483,152	28,947,130
Okaikwei North Municipal Assembly	4,803,672	970,055	9,020,363	10,141,181	8,009,601	32,944,872
Okere District Assembly	7,560,561	1,811,452	1,023,091	2,462,100	4,877,688	17,734,892
Old Tafo Municipal Assembly	6,007,557	19,453,869	1,380,982	6,160,508	8,496,886	41,499,803
Prestea-Huni Valley Municipal Assembly	8,186,955	7,867,354	14,088,319	2,673,830	7,981,867	40,798,325
Pru East District Assembly	4,863,795	704,228	1,713,181	3,308,307	6,915,454	17,504,964
Pru West District Assembly	5,563,063	1,591,190	549,451	2,632,015	7,410,239	17,745,958
Pusiga District Assembly	4,698,749	3,425,772	291,235	3,581,483	6,915,454	18,912,693
Saboba District Assembly	4,252,778	3,994,082	120,158	2,263,537	6,915,454	17,546,009
Sagnerigu Municipal Assembly	15,328,926	70,519,330	920,473	3,870,991	14,325,692	104,965,412
Savelugu Municipal Assembly	10,149,041	1,700,132	451,182	1,762,026	7,981,867	22,044,248
Sawla/Tuna/Kalba District Assembly	6,244,180	4,464,273	590,297	3,149,641	7,410,239	21,858,630
Sefwi Akontombra District Assembly	4,887,881	654,227	919,192	4,585,657	8,613,371	19,660,328
Sefwi Wiawso Municipal Assembly	11,454,198	19,917,602	4,630,349	3,733,001	9,679,784	49,414,935
Sekondi Takoradi Metropolitan Assembly	38,157,551	11,462,203	22,031,814	3,848,801	11,378,295	86,878,663
Sekyere Afram Plains District Assembly	4,176,912	2,712,188	511,539	2,816,343	11,204,846	21,421,829
Sekyere Central District Assembly	6,983,742	443,375	789,529	1,282,724	8,130,587	17,629,957
Sekyere East District Assembly	8,024,501	794,641	659,144	3,301,460	7,430,473	20,210,219

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Sekyere Kumawu District Assembly	5,301,119	2,132,081	791,848	4,418,177	6,920,454	19,563,679
Sekyere South District Assembly	9,491,005	1,611,251	986,798	2,821,078	7,410,239	22,320,371
Sene East District Assembly	4,796,895	1,418,407	498,074	3,092,116	8,613,371	18,418,864
Sene West District Assembly	7,536,210	1,104,582	938,231	3,288,057	7,410,239	20,277,318
Shai-Osudoku District Assembly	7,862,640	488,059	4,572,070	3,597,533	7,981,867	24,502,169
Shama District Assembly	10,265,776	771,639	7,991,958	1,582,410	6,915,454	27,527,237
Sissala East Municipal Assembly	7,065,608	4,524,839	571,801	2,694,098	9,130,312	23,986,658
Sissala West District Assembly	4,113,231	5,339,905	480,713	2,259,765	6,915,454	19,109,067
South Dayi District Assembly	5,907,615	1,809,814	737,249	2,336,318	6,915,454	17,706,449
South Tongu District Assembly	7,712,996	1,510,581	888,910	3,452,097	6,915,454	20,480,038
Suaman District Assembly	4,279,502	1,639,481	603,442	2,812,171	11,184,612	20,519,207
Suame Municipal Assembly	8,897,285	20,789,591	7,399,520	7,944,521	8,496,886	53,527,803
Suhum Municipal Assembly	8,763,519	916,378	2,899,795	1,884,049	7,410,239	21,873,979
Sunyani Municipal Assembly	32,743,044	38,613,008	4,021,526	2,998,889	9,700,019	88,076,486
Sunyani West District Assembly	12,958,463	1,511,840	1,498,016	3,411,083	8,476,652	27,856,053
Tain District Assembly	8,342,867	1,324,887	1,212,498	2,509,671	7,410,239	20,800,162
Talensi District Assembly	6,443,488	5,879,225	1,712,149	3,711,450	6,915,454	24,661,766
Tamale Metropolitan Assembly	38,689,377	784,629	5,657,977	6,905,634	13,972,549	66,010,166
Tano North Municipal Assembly	11,443,432	2,350,748	6,401,998	10,118,156	9,700,019	40,014,354
Tano South Municipal Assembly	10,786,765	1,533,468	1,790,674	3,156,142	9,700,019	26,967,067
Tarkwa Nsuaem Municipal Assembly	11,368,818	14,100,868	23,172,276	4,682,881	8,082,101	61,406,945
Tatale Sanguli District Assembly	5,118,931	4,881,807	212,744	2,844,144	7,410,239	20,467,865
Techiman Municipal Assembly	25,934,166	64,560,426	3,621,128	3,118,597	8,496,886	105,731,203
Techiman North District Assembly	11,594,804	1,163,469	2,156,944	2,501,942	8,613,371	26,030,530
Tema Metropolitan Assembly	16,641,822	1,396,928	34,937,671	2,880,653	12,738,096	68,595,170
Tema West Municipal Assembly	8,213,534	462,032	19,661,032	4,491,006	8,009,101	40,836,705
Tempane District Assembly	4,007,384	3,503,740	93,198	3,980,507	6,915,454	18,500,281
Tolon District Assembly	14,183,247	165,850	2,052,545	5,289,421	7,410,239	29,101,301
Twifo Hemang Lower Denkyira District Assembly	7,441,456	528,504	2,472,950	361,974	6,915,453	17,720,338
Twifu Ati Morkwa District Assembly	7,254,264	580,046	1,214,795	3,235,707	6,915,454	19,200,266
Upper Denkyira East Municipal Assembly	5,945,116	643,131	4,305,549	22,000	8,002,101	18,917,897
Upper Denkyira West District Assembly	4,478,849	264,869	3,593,458	3,448,402	6,915,454	18,701,033
Upper Manya Krobo District Assembly	6,001,617	895,115	1,202,763	2,021,652	7,410,239	17,531,386
Upper West Akim District Assembly	8,849,319	1,176,776	891,599	3,948,804	8,613,371	23,479,869
Wa East District Assembly	3,612,766	5,510,799	317,478	2,520,093	6,915,454	18,876,590
Wa Municipal Assembly	22,219,791	58,223,459	2,090,370	2,507,700	9,527,163	94,568,483
Wa West District Assembly	5,548,736	5,845,758	209,933	2,454,219	6,915,454	20,974,100
Wassa Amenfi East Municipal Assembly	1,173,005	1,355,251	4,574,193	2,349,882	8,042,601	17,494,932

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUND SOURCE

MMDAs	CONSOLIDATED FUND GH¢	DONOR FUND GH¢	INTERNALLY GENERATED FUND GH¢	STATUTORY FUND GH¢	DRIP FUND GH¢	GRAND TOTAL GH¢
Wassa Amenfi West Municipal Assembly	10,048,166	1,044,085	1,523,495	2,498,277	7,981,867	23,095,890
Wassa East District Assembly	9,436,963	1,788,957	1,698,840	3,268,876	6,995,454	23,189,090
Weija-Gbawe Municipal Assembly	14,560,035	457,580	13,035,346	1,290,562	7,981,867	37,325,389
Wenchi Municipal Assembly	14,928,752	1,947,929	4,245,997	1,408,670	8,479,412	31,010,759
West Akim Municipal Assembly	10,393,515	21,816,809	2,285,696	3,061,792	8,496,886	46,054,697
West Gonja District Assembly	11,422,188	10,259,562	797,532	2,532,170	9,720,253	34,731,706
West Mamprusi Municipal Assembly	11,633,488	4,210,330	476,276	3,826,528	9,205,234	29,351,856
Yendi Municipal Assembly	12,341,271	22,276,382	1,999,044	3,608,619	7,981,867	48,207,183
Yilo Krobo Municipal Assembly	10,364,965	483,075	1,887,262	2,099,299	8,496,886	23,331,486
Yunyoo Nasuan District Assembly	3,669,899	4,306,020	35,836	3,636,498	6,915,454	18,563,707
Zabzugu District Assembly	4,476,511	704,460	544,160	3,901,507	8,118,587	17,745,225
GRAND TOTAL	**2,123,675,107**	**1,440,392,805**	**911,409,772**	**910,884,788**	**2,128,779,003**	**7,515,141,475**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
DEFENCE					
Defence N.E.C	211,574,435	**0**	211,574,435	16,977,865	194,596,569
Foreign Military Aid	11,656,933	**0**	11,656,933	402,737	11,254,196
Military Defence	3,089,178,838	0	3,089,178,838	4,722,725,276	(1,633,546,438)
TOTAL	**3,312,410,205**	**0**	**3,312,410,205**	**4,740,105,878**	**(1,427,695,672)**
ECONOMIC AFFAIRS					
Agriculture	1,475,969,156	0	1,475,969,156	1,850,483,564	(374,514,407)
Air Transport	1,369,224,962	0	1,369,224,962	0	1,369,224,962
Communication	657,793,510	0	657,793,510	240,111,747	417,681,763
Construction	14,027,489	0	14,027,489	19,512,553	(5,485,064)
Distributive trades, storage and warehousing	5,586,902	0	5,586,902	6,126,812	(539,910)
Economic Affairs N.E.C	160,882,230	0	160,882,230	169,426,350	(8,544,120)
Electricity	66,168,451	0	66,168,451	90,649,548	(24,481,097)
Fishing and Hunting	96,919,620	0	96,919,620	170,762,506	(73,842,886)
Forestry	61,309,028	0	61,309,028	0	61,309,028
General Economic and Commercial	818,061,408	0	818,061,408	913,807,792	(95,746,384)
General Labor Affairs	745,835,632	0	745,835,632	67,640,239	678,195,393
Manufacturing	285,812,913	0	285,812,913	840,880,216	(555,067,303)
Mining of Mineral Resources other than mineral fuels	1,754,641,558	0	1,754,641,558	489,982,839	1,264,658,719
Multipurpose Development projects	2,637,326	0	2,637,326	3,437,843	(800,517)
Nuclear fuels	57,234,873	0	57,234,873	22,714,116	34,520,757
Other Fuels	1,930,504	0	1,930,504	612,257	1,318,247
Petroleum and Natural Gas	363,766,560	0	363,766,560	17,475,585,398	(17,111,818,837)
R&D Agriculture, Forestry, Fishing and hunting	246,988,133	0	246,988,133	387,709,056	(140,720,923)
R&D Fuel and Energy	0	0	0	55,367	(55,367)
R&D Mining Manufacturing and construction	99,658,657	0	99,658,657	168,858,143	(69,199,486)
Railway Transport	18,620,754	0	18,620,754	23,791,920	(5,171,165)
Road Transport	484,238,299	0	484,238,299	419,447,979	64,790,320
Tourism	55,701,161	0	55,701,161	47,356,358	8,344,804
Water Transport	0	**0**	0	473,969	(473,969)
TOTAL	**8,843,009,127**	**0**	**8,843,009,127**	**23,409,426,569**	**(14,566,417,443)**
EDUCATION					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Education N.E.C	12,545,701,335	0	12,545,701,335	24,101,703,009	(11,556,001,674)
Education not definable by Level	249,287,890	0	249,287,890	746,479,435	(497,191,544)
First Stage of Tertiary Education	142,520,675	0	142,520,675	50,935,428,749	(50,792,908,074)
Lower-Secondary Education	1,986,204,579	0	1,986,204,579	0	1,986,204,579
Post-Secondary Nontertiary Education	448,236,253	0	448,236,253	173,258,152	274,978,102

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Pre-primary Education	980,504,493	0	980,504,493	0	980,504,493
Primary Education	2,595,155,833	0	2,595,155,833	743,168,015	1,851,987,818
Second Stage of Tertiary Education	4,204,564,399	0	4,204,564,399	4,175,569,473	28,994,926
Subsidiary services to Education	3,299,419,024	0	3,299,419,024	27,936,974	3,271,482,050
Tertiary Education - University of Ghana Legon	0	0	0	152,721,775	(152,721,775)
Upper-Secondary Education	2,379,190,592	0	2,379,190,592	743,228,614	1,635,961,978
TOTAL	**28,830,785,073**	**0**	**28,830,785,073**	**81,799,494,197**	**(52,968,709,123)**
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	443,835,616	0	443,835,616	193,614,363	250,221,253
Protection of Biodiversity and Landscape	9,478,791	0	9,478,791	613,711	8,865,080
Waste management	0	0	0	4,851,338	(4,851,338)
Waste Water Management	4,397,874	0	4,397,874	3,788,589	609,285
TOTAL	**457,712,281**	**0**	**457,712,281**	**202,868,001**	**254,844,280**
GENERAL PUBLIC SERVICES					
Basic Research	13,370,937	**0**	13,370,937	21,775,892	(8,404,955)
Economic Aid to Develop Countries and Countries in Transition	97,631,392	0	97,631,392	25,802,600	71,828,793
Executive and Legislative Organs	2,263,467,025	0	2,263,467,025	8,548,801,875	(6,285,334,850)
External affairs	926,296,964	0	926,296,964	1,170,458,798	(244,161,834)
Financial and fiscal Affairs	54,623,202,871	0	54,623,202,871	23,763,573,574	30,859,629,296
General Personnel Services	3,315,386,696	0	3,315,386,696	1,923,703,239	1,391,683,458
General Public Services	11,195,525,713	0	11,195,525,713	66,360,237,610	(55,164,711,897)
General Public Services N.E.C.	11,548,533,178	0	11,548,533,178	880,140,665	10,668,392,513
Other General Services	103,221,894	0	103,221,894	342,543,987	(239,322,094)
Overall Planning and Statistical Services	134,580,521	0	134,580,521	355,467,246	(220,886,725)
Public Debt Transaction-External	55,932,447,620	0	55,932,447,620	3,618,511,571	52,313,936,049
Public Debt Transactions	0	0	0	40,157,083,487	(40,157,083,487)
R & D General Public Services	27,146,808	0	27,146,808	10,563,356	16,583,452
TOTAL	**140,180,811,618**	**0**	**140,180,811,618**	**147,178,663,900**	**(6,997,852,281)**
HEALTH					
General Hospital Services	2,199,368,945	0	2,199,368,945	4,041,082,380	(1,841,713,435)
General Medical Services	137,804,141	**0**	137,804,141	8,575,166	129,228,975
Health N.E.C	11,220,989,174	**0**	11,220,989,174	13,799,555,658	(2,578,566,484)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Nursing and Convalescent Home Services	0	0	0	3,508,354	(3,508,354)
Paramedical Services	0	0	0	221,160,191	(221,160,191)
Pharmaceutical Products	0	0	0	219,151	(219,151)
Public health Services	7,782,977	0	7,782,977	1,520,437,255	(1,512,654,278)
R & D Health	133,869,524	0	133,869,524	549,370,367	(415,500,843)
Specialised Hospital Services	0	0	0	289,982,176	(289,982,176)
Specialised Medical Services	148,797,419	0	148,797,419	128,483,984	20,313,436
TOTAL	**13,848,612,180**	**0**	**13,848,612,180**	**20,562,374,681**	**(6,713,762,501)**
HOUSING & COMMUNITY AMENITIES					
Community Development	8,987,238	0	8,987,238	53,216,409	(44,229,172)
Housing and Community Amenities	0	**0**	0	189,932	(189,932)
Housing and Development	70,679,317	**0**	70,679,317	168,757,193	(98,077,876)
R&D Housing and Community Amenities	25,743,053	0	25,743,053	10,426,094	15,316,959
Water Supply	157,202,336	0	157,202,336	652,638,154	(495,435,818)
TOTAL	**262,611,943**	**0**	**262,611,943**	**885,227,782**	**(622,615,839)**
PUBLIC ORDER & SAFETY					
Fire Protection Services	1,074,201,502	0	1,074,201,502	1,389,205,522	(315,004,021)
Law Courts	572,697,206	**0**	572,697,206	4,635,363,921	(4,062,666,715)
Prisons	44,113,041	**0**	44,113,041	0	44,113,041
Public Order and Safety N. E. C	0	0	0	515,528,453	(515,528,453)
Public order and safety n.e.c (CS)	2,521,930,559	0	2,521,930,559	4,805,907,548	(2,283,976,989)
Public Services	5,852,787,300	0	5,852,787,300	7,328,281,569	(1,475,494,269)
TOTAL	**10,065,729,607**	**0**	**10,065,729,607**	**18,674,287,012**	**(8,608,557,406)**
RECREATION, CULTURE, AND RELIGION					
Broadcasting and Publishing Services	231,676,866	0	231,676,866	242,508,996	(10,832,130)
Cultural Services	162,426,490	0	162,426,490	198,733,807	(36,307,316)
R&D Recreation, Cultural and Religion	0	**0**	0	2,000	(2,000)
Recreational and Sporting Services	134,220,148	**0**	134,220,148	636,021,088	(501,800,940)
TOTAL	**528,323,504**	**0**	**528,323,504**	**1,077,265,891**	**(548,942,386)**
SOCIAL PROTECTION					
Disability	1,661,025	0	1,661,025	4,549,960	(2,888,936)
Family and Children	47,792,504	0	47,792,504	70,237,457	(22,444,953)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
R&D Social Protection	1,512,189,776	0	1,512,189,776	1,627,539,790	(115,350,014)
Sickness	0	0	0	1,011,746	(1,011,746)
Social Exclusion N.E.C.	471,808	0	471,808	0	471,808
Social Protection N.E.C.	269,717,649	0	269,717,649	1,072,878,547	(803,160,898)
Unemployment	833,991,964	0	833,991,964	769,619,163	64,372,801
TOTAL	**2,665,824,725**	**0**	**2,665,824,725**	**3,545,836,663**	**(880,011,938)**
GRAND TOTAL	**208,995,830,264**	**0**	**208,995,830,264**	**302,075,550,573**	**(93,079,720,309)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
ECONOMIC AFFAIRS					
Agriculture	247,228,568	33,941,482	281,170,050	53,628,387	227,541,663
General Economic and Commercial	77,021,652	41,547,906	118,569,557	31,284,440	87,285,118
Road Transport	63,213,108	123,608,962	186,822,070	54,164,738	132,657,332
Tourism	3,743,997	133,811	3,877,808	2,519,964	1,357,845
TOTAL	**391,207,325**	**199,232,160**	**590,439,486**	**141,597,528**	**448,841,958**
EDUCATION					
Education N.E.C	67,194,386	20,996,224	88,190,610	59,083,505	29,107,105
Lower-Secondary Education	3,765,095	2,205,280	5,970,375	4,576,567	1,393,807
Pre-primary Education	4,845,297	2,302,088	7,147,385	5,331,214	1,816,171
Primary Education	6,391,765	1,649,500	8,041,265	5,530,258	2,511,007
Upper-Secondary Education	324,133	0	324,133	61,535	262,598
TOTAL	**82,520,677**	**27,153,092**	**109,673,768**	**74,583,079**	**35,090,689**
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	7,427,068	1,287,000	8,714,068	2,655,595	6,058,473
Protection of Biodiversity and Landscape	2,627,678	5,000	2,632,678	252,457	2,380,222
Waste management	41,834,214	15,458,006	57,292,220	15,573,107	41,719,113
TOTAL	**51,888,960**	**16,750,006**	**68,638,966**	**18,481,159**	**50,157,808**
GENERAL PUBLIC SERVICES					
Basic Research	5,000	0	5,000	19,856	(14,856)
Executive and Legislative Organs	1,496,448,711	903,265,353	2,399,714,063	3,127,796,819	(728,082,756)
External affairs	0	0	0	9,650	(9,650)
Financial and fiscal Affairs	216,940,369	82,695,033	299,635,402	94,792,942	204,842,460
General Public Services N.E.C.	0	0	0	1,500	(1,500)
Other General Services	81,436,266	11,069,436	92,505,702	17,997,343	74,508,359
TOTAL	**1,794,830,345**	**997,029,822**	**2,791,860,167**	**3,240,618,110**	**(448,757,943)**
HEALTH					
General Hospital Services	7,743,753	2,378,372	10,122,125	3,229,886	6,892,239
General Medical Services	29,629,991	5,942,441	35,572,432	15,166,761	20,405,671
Public health Services	271,008,491	40,963,818	311,972,309	58,523,770	253,448,538

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY FUNCTION OF GOVERNMENT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
TOTAL	**308,382,235**	**49,284,631**	**357,666,866**	**76,920,417**	**280,746,449**
HOUSING & COMMUNITY AMENITIES					
Community Development	148,702,777	37,710,215	186,412,993	56,492,161	129,920,831
Housing and Development	231,102,936	225,958,172	457,061,108	79,499,280	377,561,828
Water Supply	1,814,273	170,000	1,984,273	900,810	1,083,463
TOTAL	**381,619,987**	**263,838,387**	**645,458,374**	**136,892,252**	**508,566,122**
PUBLIC ORDER & SAFETY					
Public Order and Safety N. E. C	29,191,873	6,276,435	35,468,308	10,736,526	24,731,783
TOTAL	**29,191,873**	**6,276,435**	**35,468,308**	**10,736,526**	**24,731,783**
RECREATION, CULTURE, AND RELIGION					
Recreational and Sporting Services	2,950,530	1,352,000	4,302,530	2,060,909	2,241,621
TOTAL	**2,950,530**	**1,352,000**	**4,302,530**	**2,060,909**	**2,241,621**
SOCIAL PROTECTION					
Family and Children	72,691,040	20,147,927	92,838,967	31,046,333	61,792,634
Social Protection N.E.C.	8,734,497	177,920	8,912,418	4,422,145	4,490,273
TOTAL	**81,425,537**	**20,325,847**	**101,751,385**	**35,468,477**	**66,282,907**
GRAND TOTAL	**3,124,017,470**	**1,581,242,380**	**4,705,259,850**	**3,737,358,457**	**967,901,393**

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Audit Service										
Headquarters	524,825,952	0	23,587,305	0	4,073,217	0	92,260,449	0	0	644,746,923
TOTAL	**524,825,952**	**0**	**23,587,305**	**0**	**4,073,217**	**0**	**92,260,449**	**0**	**0**	**644,746,923**
Central GoG										
Debt Management	0	48,064,322,248	0	0	0	0	27,576,163	0	0	48,091,898,411
Gratuities	523,478,943	0	0	0	0	0	0	**0**	0	523,478,943
Other Earmark Fund	0	0	0	0	0	17,564,715,237	3,331,692,837	**0**	0	20,896,408,074
Pensions	2,055,874,355	0	0	0	0	0	0	**0**	0	2,055,874,355
Social Security	4,065,341,538	0	0	0	0	0	0	0	0	4,065,341,538
Exchange Difference	0	0	0	0	0	0	0	0	85,508,957,635	85,508,957,635
GOG Transfer to MMDA	0	0	0	0	0	0	0	2,126,462,617	0	2,126,462,617
Foreign Finance	0	0		9,058,854,502						
Judgement Debt	0	0	0	4,016,475,406	0	0	0	0	0	4,016,475,406
TOTAL	**6,644,694,837**	**48,064,322,248**	**0**	**13,075,329,909**	**0**	**17,564,715,237**	**3,359,269,000**	**2,126,462,617**	**85,508,957,635**	**167,284,896,980**
Commission on Human Rights and Admin. Justice										
Administration and Finance Department	64,302,767	0	13,371,094	112,500	142,494	0	9,942,227	0	0	87,871,083
Anti Corruption Department	0	0	0	0	0	0	1,575,451	0	0	1,575,451
Human Rights Department	1,070,703	0	6,475,301	0	0	0	863,861	0	0	8,409,866
Regional Offices	0	0	0	0	0	0	2,055,800	0	0	2,055,800
TOTAL	**65,373,471**	**0**	**19,846,395**	**112,500**	**142,494**	**0**	**14,437,340**	**0**	**0**	**99,912,200**
Electoral Commission										
Headquarters	107,509,795	0	88,837,353	0	0	0	582,557,452	0	0	778,904,599
Regional Offices	0	0	16,821,308	0	0	0	0	0	0	16,821,308
TOTAL	**107,509,795**	**0**	**105,658,661**	**0**	**0**	**0**	**582,557,452**	**0**	**0**	**795,725,908**
Ghana Revenue Authority										
Headquarters	2,507,096,723	0	961,999,113	371,408,512	142,276,211	0	712,090,282	**0**	0	4,694,870,841
TOTAL	**2,507,096,723**	**0**	**961,999,113**	**371,408,512**	**142,276,211**	**0**	**712,090,282**	**0**	**0**	**4,694,870,841**
Judiciary and Judicial Service										
General Administration	527,844,599	0	2,419,356	0	0	0	12,048,814	0	0	542,312,769
Judiciary	31,549,042	0	148,152,734	0	20,000,000	0	106,546,156	0	0	306,247,932
TOTAL	**559,393,641**	**0**	**150,572,090**	**0**	**20,000,000**	**0**	**118,594,970**	**0**	**0**	**848,560,701**
Legal Aid Commission										
Headquarters	28,199,444	0	4,542,448	0	0	0	1,990,146	0	0	34,732,038
Legal Aid Scheme	0	0	0	0	0	0	69,095	**0**	0	69,095
TOTAL	**28,199,444**	**0**	**4,542,448**	**0**	**0**	**0**	**2,059,240**	**0**	**0**	**34,801,133**
Min of Employment & Labour Relation										
Dept. of Co-operatives	17,671,339	0	0	0	0	0	671,347	0	0	18,342,687
Dept. of Factories Inspectorate	8,086,540	0	21,800	0	0	0	1,580,053	0	0	9,688,393
Fair Wages and Salaries Commission	8,786,094	0	0	0	0	0	260,343	0	0	9,046,437
Ghana Cooperative Council	28,591	0	0	0	0	0	40,800	0	0	69,391
Headquarters	9,439,203	0	102,973,388	0	0	0	100,177,109	**0**	0	212,589,700
Integrated Community Centres For Employable Skills	9,033,118	0	0	0	0	0	0	**0**	0	9,033,118
Labour Department	17,875,925	0	0	0	0	0	1,107,513	0	0	18,983,438
Management Development & Productivity Institute	3,310,027	0	52,573	212,700	105,460	0	5,671,491	0	0	9,352,251
National Pensions and Regulatory Authority	5,329,045	0	19,938,700	6,588,279	0	0	32,425,795	**0**	0	64,281,818
National Vocational Training Institute	117,748,182	0	0	0	0	0	0	**0**	0	117,748,182
Opportunity Industrialisation Center	4,948,267	0	0	0	0	0	0	0	0	4,948,267
Organisation of African Trade Union Unity	428,675	0	0	0	0	0	0	0	0	428,675
Other Government Obligation_Contingency	0	0	0	0	0	0	25,000,000	**0**	0	25,000,000
Other Government Obligation_General Government Services	10,000,000	0	1,461,140	0	0	0	5,007,643	**0**	0	16,468,783

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Other Government Obligation_Non Road Arrears	0	0	6,624,853	0	0	0	0	0	0	6,624,853
Other Government Obligation_Other Earmarked Fund	79,362,489	0	0	0	0	0	440,605,657	0	0	519,968,146
Other Government Obligation_Subscription	0	0	0	1,318,390	0	0	0	**0**	0	1,318,390
TOTAL	**292,047,493**	**0**	**131,072,454**	**8,119,369**	**105,460**	**0**	**612,547,750**	**0**	**0**	**1,043,892,527**
Ministry of Communications and Digitalisation										
Cyber Security Secretariat	8,014,602	0	2,100,859	0	0	0	14,411,441	0	0	24,526,902
Data Protection Commission	1,603,019	0	403,660	44,600	0	0	1,700,010	0	0	3,751,289
Ghana- India Kofi Annan Centre of Excellence in ICT	8,050,380	0	1,610,268	0	0	0	2,275,817	**0**	0	11,936,465
Ghana Meteorological Agency	23,457,826	0	1,381,889,190	0	0	0	62,850,952	**0**	0	1,468,197,967
Headquarters	9,445,498	0	1,137,750,586	597,332	29,360	0	1,428,137,992	0	0	2,575,960,768
Information Services Department	9,027,599	0	0	0	0	0	0	0	0	9,027,599
National Information Technology Agency	6,144,028	0	293,718	0	0	0	9,677,900	**0**	0	16,115,646
Other Government Obligation_Non Road Arrears	0	0	213,310,723	0	0	0	0	**0**	0	213,310,723
Other Government Obligation_Subscription	0	0	0	3,648,172	0	0	0	0	0	3,648,172
Postal & Courier Services Regulatory Commission	1,646,981	0	287,885	0	0	0	1,301,926	0	0	3,236,793
TOTAL	**67,389,933**	**0**	**2,737,646,889**	**4,290,104**	**29,360**	**0**	**1,520,356,039**	**0**	**0**	**4,329,712,325**
Ministry of Chieftaincy and Religious Affairs										
Headquarters	11,062,349	0	15,859,617	5,000,000	0	0	4,618,682	0	0	36,540,648
National House of Chiefs	32,124,490	0	0	0	0	0	0	0	0	32,124,490
Other Government Obligation_General Government Services	0	0	0	0	0	0	5,000,000	0	0	5,000,000
TOTAL	**43,186,839**	**0**	**15,859,617**	**5,000,000**	**0**	**0**	**9,618,682**	**0**	**0**	**73,665,138**
Ministry of Defence										
Ghana Armed Forces	4,254,125,502	0	288,921,603	0	0	0	67,266,006	0	0	4,610,313,111
Headquarters	97,740,492	0	2,210,555,300	0	0	0	637,982,071	0	0	2,946,277,863
Other Government Obligation_Contingency	0	0	0	0	0	0	61,527,037	0	0	61,527,037
Other Government Obligation_General Government Services	0	0	529,237,284	130,000	0	0	30,389,568	0	0	559,756,852
Other Government Obligation_GRATUITY	145,231,782	0	0	0	0	0	0	0	0	145,231,782
Other Government Obligation_Non Road Arrears	0	0	381,073,484	8,609,010	0	0	201,625,871	0	0	591,308,365
Other Government Obligation_Subscription	0	0	0	391,875	0	0	0	0	0	391,875
TOTAL	**4,497,097,776**	**0**	**3,409,787,672**	**9,130,885**	**0**	**0**	**998,790,552**	**0**	**0**	**8,914,806,884**
Ministry of Education										
Ghana Book Development Council	821,674	0	0	0	14,000	0	648,558	**0**	0	1,484,232
Ghana Education Service (GES)	20,134,755,880	0	43,767,165	15,785,937	1,838,906	102,895,738	460,064,522	0	0	20,759,108,148
Ghana Library Board	22,078,081	0	23,621,186	25,742	27,827	0	5,805,325	0	0	51,558,160
Ghana National Commission for UNESCO	667,889	0	0	1,533,862	0	0	304,522	0	0	2,506,273
GHANA TVET SERVICE (GH TVET SERV.)	281,433,722	0	3,088,561	280,560	178,124	0	13,184,819	0	0	298,165,786
Headquarters	1,484,840,819	0	85,516,981	2,490,585,383	3,093,222	44,982,480	3,371,157,249	0	0	7,480,176,134
National Service Secretariat	1,012,163,888	0	207,332	351,739	0	0	77,193,066	0	0	1,089,916,025
Other Government Obligation_General Government Services	0	0	0	0	0	0	73,462,354	0	0	73,462,354
Other Government Obligation_Non Road Arrears	0	0	798,511,292	0	0	0	254,162,107	0	0	1,052,673,399
Regional / District / School Services	0	0	0	0	0	0	7,398,894	0	0	7,398,894
Tertiary	4,629,409,782	7,935,368	747,193,537	63,205,836	40,872,079	0	1,309,703,040	0	0	6,798,319,642
WAEC (INTERNATIONAL)	0	0	0	9,095,287	0	0	0	**0**	0	9,095,287
WAEC (National)	12,911,010	0	0	0	0	45,835,905	100,000	**0**	0	58,846,915
TOTAL	**27,579,082,744**	**7,935,368**	**1,701,906,054**	**2,580,864,347**	**46,024,158**	**193,714,123**	**5,573,184,456**	**0**	**0**	**37,682,711,249**
Ministry of Energy										
Headquarters	12,724,245	0	2,643,166,213	0	0	0	2,148,550,943	0	0	4,804,441,400
Other Government Obligation_Arrear	0	0	2,033,685,404	0	0	0	0	0	0	2,033,685,404
Other Government Obligation_General Government Services	0	0	1,020,646,902	0	0	0	0	**0**	0	1,020,646,902
Other Government Obligation_Lifeline Consumers	0	0	16,835,000	0	0	0	0	**0**	0	16,835,000

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Other Government Obligation_Non Road Arrears	0	0	799,719,195	0	0	0	0	0	0	799,719,195
Other Government Obligation_Other Earmarked Fund	0	0	2,469,855,396	0	0	54,653,749	0	0	0	2,524,509,145
Other Government Obligation_Subsidy	0	0	0	0	0	208,895,550	0	0	0	208,895,550
Petroleum Commission	89,703,618	0	8,335,365	5,045,497	5,579,400	0	84,518,958	0	0	193,182,837
TOTAL	**102,427,862**	**0**	**8,992,243,474**	**5,045,497**	**5,579,400**	**263,549,299**	**2,233,069,901**	**0**	**0**	**11,601,915,432**
Ministry of Environment Science, Technology and Innovation										
Council for Scientific and Industrial Research (C.S.I.R)	282,087,115	0	56,092,516	5,877,501	2,101,689	0	115,491,519	0	0	461,650,339
Environmental Protection Agency	57,304,890	0	15,279,033	0	1,809,611	0	193,877,685	**0**	0	268,271,219
Ghana Atomic Energy Commission	88,858,713	0	4,363,457	6,099,481	1,462,603	0	48,184,549	**0**	0	148,968,803
Headquarters	11,774,452	0	155,737,974	73,164,064	0	0	70,958,316	0	0	311,634,806
National Biosafety Authority (NBA)	613,711	0	0	0	0	0	1,130,274	0	0	1,743,985
Nuclear Regulatory Authority	11,642,783	0	2,566,862	1,169,006	166,982	0	4,045,209	0	0	19,590,842
Office of the E-waste Fund Administrator	90,378	0	0	0	6,871	0	2,959,210	0	0	3,056,459
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	3,224,502	0	0	3,224,502
Other Government Obligation_Subscription	0	0	0	14,938,851	0	0	0	0	0	14,938,851
TOTAL	**452,372,041**	**0**	**234,039,842**	**101,248,903**	**5,547,755**	**0**	**439,871,265**	**0**	**0**	**1,233,079,806**
Ministry of Finance										
Controller and Acct. General's Dept.	734,430,181	0	14,445,700	0	0	0	91,096,703	0	0	839,972,584
Finance Headquarters	105,265,981	0	3,934,855,353	250,806,550	0	0	1,882,772,765	0	0	6,173,700,649
Financial Intelligence Centre	0	0	0	0	0	0	3,590,814	0	0	3,590,814
Ghana Revenue Authority	0	0	0	0	0	0	5,271,196	0	0	5,271,196
Independent Tax Appeals Board(ITAB)	0	0	1,781,539	0	0	0	462,346	0	0	2,243,886
Institute of Accountancy Training	2,434,572	0	6,650,926	3,600	5,000	0	1,116,556	**0**	0	10,210,654
Other Government Obligation_Contingency	137,240	0	0	438,840	0	0	8,176,095	**0**	0	8,752,175
Other Government Obligation_General Government Services	76,520,721	0	179,843,392	78,901,027	0	0	768,280,101	0	0	1,103,545,241
Other Government Obligation_Non Road Arrears	0	0	25,446,579	990,908,751	118,250	0	1,443,351,465	0	0	2,459,825,045
Other Government Obligation_Other Earmarked Fund	0	0	0	0	0	0	1,500,000,000	0	0	1,500,000,000
Other Government Obligation_Subscription	0	0	0	214,701,024	0	0	0	0	0	214,701,024
Public Procurement Authority	11,767,130	0	70,949,896	474,303	525,049	0	11,191,765	0	0	94,908,143
Securities and Exchange Commission	30,958,616	0	180,733,004	615,990	3,088,673	0	17,021,473	**0**	0	232,417,755
Statistical Service	28,472,202	0	124,315,402	0	134,591	0	312,437,177	**0**	0	465,359,372
TOTAL	**989,986,643**	**0**	**4,539,021,792**	**1,536,850,084**	**3,871,563**	**0**	**6,044,768,456**	**0**	**0**	**13,114,498,538**
Ministry of Fisheries and Aquaculture Development										
Fisheries Commission	30,127,062	0	21,875,916	0	0	0	39,586,294	0	0	91,589,271
Headquarters	1,232,883	0	458,750,890	1,173,228	0	0	52,567,124	0	0	513,724,125
Other Government Obligation_General Government Services	0	0	0	0	0	0	100,000,000	0	0	100,000,000
Other Government Obligation_Non Road Arrears	0	0	95,196,144	0	0	0	0	0	0	95,196,144
TOTAL	**31,359,945**	**0**	**575,822,950**	**1,173,228**	**0**	**0**	**192,153,417**	**0**	**0**	**800,509,540**
Ministry of Food and Agriculture										
Agric. Engineering Services Dept.	2,168,342	0	0	0	0	0	204,409	0	0	2,372,750
Animal Production Directorate	8,363,648	0	0	0	0	0	3,828,758	0	0	12,192,406
Cotton Development Authority	0	0	0	0	0	0	360,000	0	0	360,000
Crop Services Directorate	9,496,727	0	0	0	0	0	572,709,280	0	0	582,206,007
Directorate of Agric. Extension Services.	5,281,066	0	645,657,044	0	0	0	1,262,700	**0**	0	652,200,811
Finance and Administration Directorate	17,894,153	0	947,369,833	0	0	0	856,425,188	**0**	0	1,821,689,174
Ghana Irrigation Development Authority	10,016,769	0	902,504,969	0	0	0	199,920	0	0	912,721,659
Ghana Permanent Representative in Rome	3,218,009	0	0	0	0	0	0	0	0	3,218,009
Grains and Legumes Dev. Board	5,494,975	0	0	1,200	0	0	380,689	0	0	5,876,864
Human Resource Development Management	16,570,973	0	0	0	0	0	1,396,494	0	0	17,967,467
Monitoring and Evaluation Directorate	1,370,080	0	0	0	0	0	340,000	0	0	1,710,080

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
NORRIP	158,468	0	0	0	0	0	0	0	0	158,468
Northern Regional Agric Dev	0	0	0	0	0	0	1,452,756	0	0	1,452,756
Other Government Obligation_Contingency	0	0	0	0	0	0	598,000,000	0	0	598,000,000
Other Government Obligation_Non Road Arrears	0	0	139,880,228	0	0	0	649,940,995	0	0	789,821,223
Other Government Obligation_Subscription	0	0	0	1,491,777	0	0	0	0	0	1,491,777
Plant Protection & Regulatory Services	35,253,718	0	0	0	0	0	3,224,225	0	0	38,477,943
Policy Planning and Budget Directorate	2,446,691	0	0	0	0	0	571,352	0	0	3,018,042
Policy Planning Monitoring and Evaluation	0	0	473,960,880	0	0	0	39,584,276	**0**	0	513,545,156
Statistics Research and Information Dept	3,951,826	0	1,638,728	0	0	0	1,494,966	**0**	0	7,085,520
Tree Crops Development Authority	4,399,322	0	0	0	0	0	0	0	0	4,399,322
Veterinary Services Dept. (Central Administration)	79,494,562	0	7,586,316	0	0	0	3,615,965	0	0	90,696,843
Women in Agric. Development Department	1,413,382	0	0	0	0	0	222,299	0	0	1,635,681
TOTAL	**206,992,710**	**0**	**3,118,597,999**	**1,492,977**	**0**	**0**	**2,735,214,272**	**0**	**0**	**6,062,297,958**
Ministry of Foreign Affairs and Reg Integration										
Africa Region Missions	308,102,460	0	8,961,043	0	0	0	2,519,802	**0**	0	319,583,305
America Region Missions	115,374,015	0	6,194,782	0	0	0	8,152,727	**0**	0	129,721,524
Europe Region Missions	331,780,851	0	17,688,889	0	0	0	10,567,453	0	0	360,037,192
Headquarters	36,758,665	0	263,826,489	44,395,434	0	0	166,359,138	0	0	511,339,726
Middle East and Asia Region Missions	187,635,346	0	544,615	0	0	0	1,533,044	0	0	189,713,005
Other Government Obligation_Contingency	0	0	0	0	0	0	2,572,519	0	0	2,572,519
Other Government Obligation_Non Road Arrears	0	0	5,249,931	0	0	0	61,744,608	0	0	66,994,539
Subvented Organisation	0	0	0	0	0	0	1,050,592	0	0	1,050,592
TOTAL	**979,651,337**	**0**	**302,465,748**	**44,395,434**	**0**	**0**	**254,499,884**	**0**	**0**	**1,581,012,403**
Ministry of Gender, Children and Social Protection										
Department of Children	6,933,709	0	0	0	0	0	6,477,801	0	0	13,411,510
Department of Gender	6,674,601	0	0	0	0	0	918,900	0	0	7,593,501
Department of Social Protection	0	0	0	875,295,396	0	0	1,394,489,722	0	0	2,269,785,117
Dept. of Social Welfare	57,433,144	0	0	0	7,000	0	2,373,132	0	0	59,813,276
Headquarters	27,434,541	0	1,511,992	0	0	0	78,932,639	0	0	107,879,172
National Council on Persons with Disability	2,300,175	0	0	0	0	0	2,119,441	0	0	4,419,616
TOTAL	**100,776,169**	**0**	**1,511,992**	**875,295,396**	**7,000**	**0**	**1,485,311,635**	**0**	**0**	**2,462,902,191**
Ministry of Health										
Ahmadiyya Muslim Health Service-Ghana	58,075,619	0	0	0	0	0	499,836	0	0	58,575,455
Christian Health Association of Ghana	2,170,071,612	0	0	0	0	0	0	0	0	2,170,071,612
District Health Administration	20,302,758	0	23,825,327	1,564,373	1,652,934	0	806,052,902	0	0	853,398,293
District Hospital	222,249	0	0	10,100	11,595	0	2,073,309	0	0	2,317,253
District Hospital	367,148	0	0	2,400	0	0	1,973,720	0	0	2,343,268
District Hospitals	114,344,506	0	24,395,469	4,392,533	4,360,448	0	852,863,291	**0**	0	1,000,356,247
Ghana Health Service (GHS)	6,876,977,966	0	11,531,471	1,756,658	4,824,504	0	1,205,194,174	**0**	0	8,100,284,774
Health Administration-Greater Accra	656,275	0	16,608	159,061	10,223	0	8,741,512	0	0	9,583,679
Health Headquarters	1,758,000,394	0	1,364,052,992	0	0	0	671,168,529	0	0	3,793,221,915
National Vaccine Institute	1,278,411	0	4,657,463	545,236	15,641	0	4,918,264	0	0	11,415,015
Other Government Obligation_General Government Services	0	0	191,255,900	0	0	0	9,270,890	0	0	200,526,790
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	217,728,711	0	0	217,728,711
Regulatory Agencies	151,989,843	0	53,942,510	10,184,835	1,258,591	0	225,951,278	0	0	443,327,057
Sub Districts-CHIPS Compound	1,358,085	0	36,399	60,607	150,742	0	10,902,781	0	0	12,508,614
Sub Districts-Clinics	2,083,203	0	308,863	51,707	186,932	0	11,281,616	0	0	13,912,321
Sub Districts-Health Centres	13,199,692	0	2,090,581	934,859	723,502	0	133,596,136	0	0	150,544,770
Sub Districts-Polyclinics	22,358,445	0	3,310,582	754,450	485,273	0	135,325,769	**0**	0	162,234,519
Subvented Organisations	175,379,686	0	1,077,070	35,794	17,356	0	24,502,048	**0**	0	201,011,953

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Teaching Hospitals	1,557,816,709	0	460,044,329	20,834,898	18,823,055	0	649,260,738	0	0	2,706,779,729
Training Institutions	93,007,165	0	252,223,217	7,275,797	1,639,641	654,498	465,777,599	0	0	820,577,917
TOTAL	**13,017,489,764**	**0**	**2,392,768,780**	**48,563,308**	**34,160,436**	**654,498**	**5,437,083,105**	**0**	**0**	**20,930,719,891**
Ministry of Information										
Ghana Broadcasting Corporation (GBC)	73,304,049	0	0	0	0	0	0	0	0	73,304,049
Ghana News Agency	9,938,304	0	217,449	165,760	0	0	1,445,714	0	0	11,767,227
Headquarters	5,394,173	0	1,212,752	7,769	0	0	8,591,430	0	0	15,206,125
Information Services Department	86,743,282	0	429,759	0	0	0	629,360	0	0	87,802,402
Other Government Obligation_Contingency	0	0	0	0	0	0	13,761,015	**0**	0	13,761,015
Other Government Obligation_General Government Services	0	0	0	0	0	0	5,352,040	**0**	0	5,352,040
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	13,113,997	0	0	13,113,997
TOTAL	**175,379,808**	**0**	**1,859,961**	**173,529**	**0**	**0**	**42,893,556**	**0**	**0**	**220,306,855**
Ministry of Lands and Natural Resources										
Forestry Commission	258,926,386	0	0	0	0	0	41,400,000	0	0	300,326,386
Geological Survey Department	9,956,386	0	10,033,030	4,441,835	578,685	0	18,375,373	0	0	43,385,309
Ghana Integrated Iron and Steel Development Corporation	4,486,463	0	1,577,482	0	0	0	57,498,347	0	0	63,562,292
Ghana School of Survey & Mapping	386,680	0	0	44,183	0	0	672,959	0	0	1,103,822
GIADEC	3,519,050	0	387,288	0	0	0	9,294,519	0	0	13,200,857
Headquarters	28,692,614	0	3,144,280	448,193	0	0	1,397,741,188	0	0	1,430,026,275
Lands Commission	109,474,657	0	2,495,935	0	363,509	0	59,588,184	0	0	171,922,285
Minerals Commission	173,414,106	0	114,097,033	13,217,338	7,460,755	0	236,480,715	0	0	544,669,947
O.A.S.L	19,376,804	0	1,909,556	1,628,200	1,083,200	0	7,620,414	0	0	31,618,175
Other Government Obligation_General Government Services	0	0	0	0	0	0	5,408,451	0	0	5,408,451
Other Government Obligation_Non Road Arrears	0	0	0	79,327,296	0	0	0	0	0	79,327,296
Other Government Obligation_Other Earmarked Fund	0	0	0	0	0	0	45,000,000	0	0	45,000,000
Other Government Obligation_Subscription	0	0	0	7,744,808	0	0	0	0	0	7,744,808
TOTAL	**608,233,146**	**0**	**133,644,605**	**106,851,852**	**9,486,150**	**0**	**1,879,080,150**	**0**	**0**	**2,737,295,903**
Ministry of Local Govt, Decentralisation and Rural Development										
Community Development	41,634,828	0	1,045,804	0	0	0	1,063,692	**0**	0	43,744,324
Births and Death	46,291,055	0	1,724,449	195,261	46,915	0	7,304,679	0	0	55,562,360
Department of Parks and Gardens	9,038,638	0	893,619	0	0	0	10,634,930	0	0	20,567,187
Headquarters	22,178,799	0	821,013,335	0	989,975,798	0	140,861,983	0	0	1,974,029,916
Land Use and Spatial Planning Authority	5,775,350	0	794,123	0	0	0	409,380	0	0	6,978,854
Local Government Service	176,434,906	0	286,457,298	25,111,386	514,754	0	48,756,538	0	0	537,274,881
Other Government Obligation_Contingency	0	0	321,577	0	0	0	0	0	0	321,577
Other Government Obligation_General Government Services	498,391	0	109,722,890	22,768,701	0	0	0	0	0	132,989,982
Other Government Obligation_Non Road Arrears	0	0	4,027,846	0	0	0	148,228,110	**0**	0	152,255,956
TOTAL	**301,851,967**	**0**	**1,226,000,941**	**48,075,349**	**990,537,468**	**0**	**357,259,313**	**0**	**0**	**2,923,725,037**
Ministry Of National Security										
Bureau of National Communication	0	0	5,198,815	50,670,075	0	0	0	0	0	55,868,890
Bureau of National Investigation (BNI)	807,523,514	0	12,851,052	22,266,994	0	0	2,889,899	0	0	845,531,459
Headquarters	0	0	14,997,500	91,765,189	0	0	0	0	0	106,762,689
National Security Council Secretariat	509,857,377	0	0	86,700,000	0	0	0	0	0	596,557,377
Other Government Obligation_Contingency	0	0	0	379,423,971	0	0	0	0	0	379,423,971
Other Government Obligation_General Government Services	288,802	0	776,910,377	288,000,000	0	0	0	0	0	1,065,199,180
Other Government Obligation_Non Road Arrears	0	0	0	795,073,230	0	0	0	0	0	795,073,230
Research Department	91,863,771	0	6,064,648	65,795,330	0	0	0	0	0	163,723,749
TOTAL	**1,409,533,464**	**0**	**816,022,392**	**1,779,694,789**	**0**	**0**	**2,889,899**	**0**	**0**	**4,008,140,544**
Ministry Of Parliamentary Affairs										
Headquarters	2,379,095	0	3,241,251	0	0	0	3,663,072	0	0	9,283,417

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MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
TOTAL	**2,379,095**	**0**	**3,241,251**	**0**	**0**	**0**	**3,663,072**	**0**	**0**	**9,283,417**
Ministry Of Railway Development										
Ghana Railway Development Authority	2,636,890	0	133,952	3,594,585	50,569	0	6,046,768	**0**	0	12,462,764
Headquarters	3,621,057	0	128,116,788	0	0	0	7,580,240	**0**	0	139,318,085
Other Government Obligation_Non Road Arrears	0	0	273,422,652	0	0	0	261,811	0	0	273,684,463
TOTAL	**6,257,947**	**0**	**401,673,392**	**3,594,585**	**50,569**	**0**	**13,888,819**	**0**	**0**	**425,465,312**
Ministry of Roads and Highways										
Department of Feeder Roads	25,797,775	0	3,508,370,920	29,322	0	0	9,767,999	0	0	3,543,966,016
Department of Urban Roads	23,305,099	0	1,796,246,169	0	0	0	15,840,917	0	0	1,835,392,186
Ghana Highway Authority	48,283,363	0	1,347,865,000	0	0	0	412,664	0	0	1,396,561,026
Headquarters	15,388,087	0	11,333,342,510	0	200,000	0	43,811,616	0	0	11,392,742,213
Other Government Obligation_Non Road Arrears	0	0	9,623,891,501	14,268,218	0	0	0	0	0	9,638,159,719
Other Government Obligation_Tax Refund	0	0	2,237,536,891	0	0	0	0	0	**0**	2,237,536,891
TOTAL	**112,774,323**	**0**	**29,847,252,990**	**14,297,540**	**200,000**	**0**	**69,833,196**	**0**	**0**	**30,044,358,051**
Ministry Of Sanitation and Water Resources										
Community Water and Sanitation Dept	2,453,500	0	61,412,346	0	0	0	607,142	**0**	0	64,472,988
Environmental Health and Sanitation	0	0	9,744,071	0	0	0	4,851,338	0	0	14,595,409
Headquarters	9,332,884	0	636,268,928	0	0	0	50,815,485	0	0	696,417,297
Other Government Obligation	0	0	0	0	0	0	472,313,104	0	0	472,313,104
Other Government Obligation_Arrear	0	0	21,283,187	0	0	0	131,747,069	0	0	153,030,256
Other Government Obligation_General Government Services	0	0	150,379,538	0	0	0	1,117,900	0	0	151,497,438
Other Government Obligation_Subscription	0	0	0	2,387,849	0	0	0	0	0	2,387,849
Schools of Hygiene	0	0	0	0	0	0	(15,762,188)	0	0	(15,762,188)
Water Resources Commission	12,987,772	0	43,783,451	1,368,683	528,801	0	9,395,533	0	**0**	68,064,242
TOTAL	**24,774,156**	**0**	**922,871,521**	**3,756,533**	**528,801**	**0**	**655,085,382**	**0**	**0**	**1,607,016,393**
Ministry of The Interior										
Gaming Board	10,565,916	0	1,082,622	274,595	11,588,003	0	13,204,511	0	0	36,715,647
Ghana Immigration Service	1,133,853,177	0	33,922,254	0	0	0	39,567,119	0	0	1,207,342,551
Ghana National Fire Service	1,141,612,432	0	812,402	0	448,960	0	23,794,606	0	0	1,166,668,400
Ghana Police Service	5,327,126,612	0	16,497,615	962,069	(1,026,366)	0	34,818,971	**0**	0	5,378,378,901
Ghana Prisons Service	818,315,559	0	2,854,280	50,000	2,715,153	0	18,607,798	**0**	0	842,542,790
Ghana Refugee Board	2,326,126	0	1,951,821	12,947	0	0	2,724,678	0	0	7,015,571
Headquarters	481,702,745	0	535,760,378	0	0	0	12,528,549	0	0	1,029,991,673
Narcotic Control Board	173,928,251	0	1,393,995	0	0	0	5,554,732	0	0	180,876,978
National Commission on Small Arms	5,124,951	0	2,168,261	0	0	0	2,298,942	0	0	9,592,154
National Disaster Management Organization	235,702,192	0	3,546,085	0	2,644	0	40,219,039	0	0	279,469,960
National Peace Council	6,038,700	0	1,024,000	0	0	0	2,884,801	0	0	9,947,501
Other Government Obligation_Contingency	0	0	3,114,280	0	0	0	0	0	0	3,114,280
Other Government Obligation_General Government Services	107,353	0	27,537,838	713,892	0	0	631,467,567	0	0	659,826,650
Other Government Obligation_Non Road Arrears	0	0	37,258,457	0	0	0	431,005,738	0	**0**	468,264,196
TOTAL	**9,336,404,013**	**0**	**668,924,287**	**2,013,503**	**13,728,394**	**0**	**1,258,677,053**	**0**	**0**	**11,279,747,250**
Ministry of Tourism, Arts and Culture										
Bureau of Ghana Languages	3,596,809	0	0	27,808	0	0	9,045,693	0	0	12,670,310
Department of Creative Arts	0	0	600,000	0	0	0	385,950	0	0	985,950
Ghana Tourism Authority	24,218,005	0	2,663,216	0	130,248	0	8,062,561	0	0	35,074,030
Headquarters	141,786	0	8,674,568	0	0	0	14,937,985	0	0	23,754,338
HOTCATT	530,139	0	628,795	0	0	0	1,649,282	0	0	2,808,216
National Commission on Culture	58,342,798	0	77,301	0	0	0	6,778,516	0	0	65,198,614
Subvented Agencies	19,214,314	0	2,180,459	620,897	14,717	0	16,514,313	0	**0**	38,544,700
TOTAL	**106,043,851**	**0**	**14,824,339**	**648,705**	**144,964**	**0**	**57,374,299**	**0**	**0**	**179,036,159**

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Ministry of Trade and Industry										
Business Development	830,245	0	0	0	0	0	900,786	0	0	1,731,031
CEDECOM	3,200,450	0	0	0	0	0	240,509	0	0	3,440,959
Ghana Export Promotion Authority	10,697,073	0	4,513,254	0	586,640	0	82,356,042	0	0	98,153,010
Ghana Free Zones Authority	8,877,346	0	15,036,426	8,546,326	4,829,848	0	47,634,623	0	0	84,924,570
Ghana Standards Authority	28,181,746	0	10,423,518	8,591,200	4,207,978	0	123,883,182	0	0	175,287,623
GRATIS	8,012,304	0	0	150,261	0	0	2,833,660	0	0	10,996,225
Headquarters	44,850,866	0	407,310,836	0	0	0	42,346,147	0	0	494,507,849
NBSSI	21,387,789	0	98,494	346,671,531	38,806	0	463,949,160	0	0	832,145,780
Other Government Obligation_General Government Services	0	0	0	492,245	0	0	0	0	0	492,245
Regional Trade Offices	3,780,730	0	0	0	0	0	237,957	0	0	4,018,687
TOTAL	**129,818,549**	**0**	**437,382,529**	**364,451,563**	**9,663,272**	**0**	**764,382,064**	**0**	**0**	**1,705,697,978**
Ministry of Transport										
Driver and Vehicle Licensing Authority	96,976,440	0	33,509,865	1,872,495	417,579	0	127,260,350	0	0	260,036,730
Ghana Shippers Council	62,825,020	0	13,486,306	7,697,094	0	0	44,327,920	0	0	128,336,340
Government Technical Training Centre	1,158,888	0	0	0	0	0	0	0	0	1,158,888
Headquarters	6,781,865	0	2,972,688,907	0	411,570	0	9,866,796	0	0	2,989,749,137
National Road Safety Commission	7,440,253	0	237,811	0	0	0	16,617,634	0	0	24,295,698
Other Government Obligation_General Government Services	0	0	85,914,211	0	0	0	0	0	0	85,914,211
Other Government Obligation_Non Road Arrears	0	0	36,760,900	0	0	0	0	0	0	36,760,900
TOTAL	**175,182,466**	**0**	**3,142,598,001**	**9,569,589**	**829,149**	**0**	**198,072,699**	**0**	**0**	**3,526,251,904**
Ministry of Works and Housing										
Headquarters	8,362,517	0	660,032,396	10,858,196	0	0	498,573,400	0	0	1,177,826,510
Housing and Rent Control Department	14,629,917	0	292,698	3,879	0	0	3,512,954	0	0	18,439,448
Other Government Obligation_General Government Services	0	0	50,000,000	0	0	0	0	0	0	50,000,000
Other Government Obligation_Non Road Arrears	0	0	150,426,945	473,969	0	0	0	0	0	150,900,915
Works	16,344,595	0	249,092,693	16,900	14,043	0	6,229,433	0	0	271,697,663
TOTAL	**39,337,029**	**0**	**1,109,844,734**	**11,352,944**	**14,043**	**0**	**508,315,786**	**0**	**0**	**1,668,864,536**
Ministry of Youth and Sports										
Headquarters	36,702,626	0	287,176,195	0	0	0	100,864,934	0	0	424,743,755
National Sports Authority	20,233,082	0	0	0	0	0	397,697	0	0	20,630,779
National Sports College	1,602,080	0	0	0	0	0	1,240,650	0	0	2,842,730
National Youth Authority	18,485,256	0	0	0	0	0	26,185,226	0	0	44,670,482
Other Government Obligation_Non Road Arrears	0	0	24,437,307	0	0	0	477,469,186	0	0	501,906,494
TOTAL	**77,023,045**	**0**	**311,613,502**	**0**	**0**	**0**	**606,157,694**	**0**	**0**	**994,794,240**
National Commission for Civic Education										
Headquarters	101,063,328	0	53,946,649	0	311,195	0	33,739,799	0	0	189,060,971
TOTAL	**101,063,328**	**0**	**53,946,649**	**0**	**311,195**	**0**	**33,739,799**	**0**	**0**	**189,060,971**
National Development Planning Commission										
Headquarters	6,377,669	0	2,387,351	0	0	0	19,699,511	0	0	28,464,531
Other Government Obligation_Contingency	0	0	0	0	0	0	4,518,425	0	0	4,518,425
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	1,473,619	0	0	1,473,619
TOTAL	**6,377,669**	**0**	**2,387,351**	**0**	**0**	**0**	**25,691,555**	**0**	**0**	**34,456,575**
National Health Insurance Authority										
Claims Processing Centres	0	0	0	0	0	0	732,344	0	0	732,344
District Offices	0	0	0	0	0	0	29,310,561	0	0	29,310,561
Headquarters	526,021,476	0	421,559,073	192,426,104	3,807,383	0	3,597,488,023	0	0	4,741,302,059
Health Headquarters	0	0	0	0	0	0	1,673,371,413	0	0	1,673,371,413
Regional Offices	0	0	0	0	0	0	3,444,199	0	0	3,444,199
TOTAL	**526,021,476**	**0**	**421,559,073**	**192,426,104**	**3,807,383**	**0**	**5,304,346,539**	**0**	**0**	**6,448,160,576**
National Labour Commission										
Gen. Admin Headquarters	5,527,971	0	2,274,206	0	0	0	7,661,093	0	0	15,463,271
TOTAL	**5,527,971**	**0**	**2,274,206**	**0**	**0**	**0**	**7,661,093**	**0**	**0**	**15,463,271**
National Media Commission										
General Administration	3,451,763	0	2,327,206	0	257,117	0	4,504,594	0	0	10,540,679
TOTAL	**3,451,763**	**0**	**2,327,206**	**0**	**257,117**	**0**	**4,504,594**	**0**	**0**	**10,540,679**
Office of Government Machinery										
Public Enterprises	0	0	0	0	0	0	3,769,430	0	0	3,769,430
Commissions and Councils	18,819,167	0	0	0	0	0	1,727,116	0	0	20,546,283
Ghana AIDS Commision	3,673,311	0	0	0	0	0	2,601,786	0	0	6,275,097

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
Ghana Investment Promotion Centre (GIPC)	2,326,164	0	0	0	0	0	120,730	0	0	2,446,894
Inner City and Zongo development	6,793,163	0	0	0	0	0	31,290,631	0	0	38,083,793
Internal Audit Agency	10,477,764	0	65,000	205,000	0	0	4,647,014	0	0	15,394,777
Local Government Service	0	0	0	0	0	0	8,600	0	0	8,600
Microfinance and Small Loans Centre (MASLOC)	15,435,350	0	0	0	0	0	18,318,800	0	0	33,754,150
National Identification Authority (NIA)	60,005,140	0	21,877,100	7,800	72,096	0	427,589,727	0	0	509,551,863
National Population Council (NPC)	2,979,822	0	0	0	0	0	656,973	0	0	3,636,795
Office of the Administrator	394,932	0	0	0	0	0	7,153,893	0	0	7,548,826
Office of the President	761,352,951	0	282,310,458	280,989,067	0	0	117,081,074	0	0	1,441,733,551
Other Government Obligation_Contingency	0	0	0	0	0	0	61,375,964	0	0	61,375,964
Other Government Obligation_General Government Services	552,945	0	0	0	0	0	25,370,169	0	0	25,923,115
Other Government Obligation_Non Road Arrears	0	0	36,048,984	10,605,750	0	0	469,775,730	0	0	516,430,464
Research Department	499,035,488	0	0	0	0	0	0	0	0	499,035,488
Scholarship Secretariat	5,023,357	0	0	400,000,000	0	0	512,842	0	0	405,536,199
Special Development Initiatives	9,949,130	0	541,178,938	0	0	0	7,037,900	0	**0**	558,165,968
State Interests And Governance	3,667,770	0	0	667,841	12,823	0	29,735,336	0	**0**	34,083,771
TOTAL	**1,400,486,454**	**0**	**881,480,481**	**692,475,458**	**84,919**	**0**	**1,208,773,715**	**0**	**0**	**4,183,301,026**
Office of the Attorney General and Ministry of Justice										
Attorney General's Department	86,155,541	0	148,777	0	0	0	5,036,618	0	0	91,340,935
CopyRight Office	62,208	0	25,188	0	0	0	332,193	0	0	419,589
Council for Law Reporting	3,976,972	0	127,138	0	11,240	0	511,411	0	0	4,626,761
Economic and Organised Crime Office	72,337,283	0	384,893	3,603,710	324,497	0	11,842,318	0	0	88,492,701
General Administration	9,239,840	0	51,693,911	0	0	0	7,933,005	0	0	68,866,756
General Legal Council	20,373,663	0	7,140,210	439,040	507,708	0	17,287,802	0	0	45,748,423
Law Reform Commission	1,726,652	0	52,604	0	0	0	481,127	0	0	2,260,383
Office of the Registrar of Companies	0	0	12,594,832	0	390,249	0	67,681,114	0	0	80,666,195
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	1,444,840	0	**0**	1,444,840
Registrar General's Dep't	24,994,311	0	1,682,166	0	0	0	6,582,871	0	**0**	33,259,347
TOTAL	**218,866,469**	**0**	**73,849,720**	**4,042,750**	**1,233,694**	**0**	**119,133,299**	**0**	**0**	**417,125,931**
Office of the Head of Civil Service										
Civil Service Training Centre	0	0	188,936	0	1,500	0	1,601,192	0	0	1,791,628
Government Secretriat School	7,560	0	17,160	0	0	0	1,007,374	0	0	1,032,094
Headquarters	37,091,245	0	6,455,698	0	0	0	9,998,468	0	0	53,545,411
Institute of Technical Supervision	0	0	0	0	0	0	294,187	0	0	294,187
Management Services Division	4,150,549	0	209,987	0	0	0	394,313	0	0	4,754,849
Other Government Obligation_Contingency	0	0	0	0	0	0	5,318,268	0	0	5,318,268
Other Government Obligation_General Government Services	0	0	967,499	0	0	0	0	0	0	967,499
Other Government Obligation_GRATUITY	237,193	0	0	0	0	0	0	0	**0**	237,193
Public Records and Archives Administration Department	10,779,890	0	302,406	0	0	0	2,183,940	0	**0**	13,266,236
TOTAL	**52,266,437**	**0**	**8,141,686**	**0**	**1,500**	**0**	**20,797,742**	**0**	**0**	**81,207,365**
Office of the Special Prosecutor										
Headquarters	57,543,303	0	47,370,000	29,285,711	0	0	3,442,759	0	**0**	137,641,773
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	50,000,000	0	**0**	50,000,000
TOTAL	**57,543,303**	**0**	**47,370,000**	**29,285,711**	**0**	**0**	**53,442,759**	**0**	**0**	**187,641,773**
Parliament of Ghana										
General Administration	650,477,926	0	75,229,375	0	0	0	579,509,521	0	**0**	1,305,216,821
Other Government Obligation_Non Road Arrears	0	0	0	0	0	0	7,378,697	0	**0**	7,378,697
TOTAL	**650,477,926**	**0**	**75,229,375**	**0**	**0**	**0**	**586,888,218**	**0**	**0**	**1,312,595,519**
Public Services Commission										
Office of the Executive Secretary	15,694,273	0	1,999,300	560	0	0	11,631,800	0	**0**	29,325,934
TOTAL	**15,694,273**	**0**	**1,999,300**	**560**	**0**	**0**	**11,631,800**	**0**	**0**	**29,325,934**
Right to Information Commission										
Headquarters	13,763,201	0	0	0	0	0	1,224,039	0	**0**	14,987,239
TOTAL	**13,763,201**	**0**	**0**	**0**	**0**	**0**	**1,224,039**	**0**	**0**	**14,987,239**
Road Fund										
Headquarters	0	0	0	0	0	0	714,696,999	0	**0**	714,696,999
Road Fund	1,194,318	0	408,557,500	0	5,325	0	88,520,595	**0**	0	498,277,738
TOTAL	**1,194,318**	**0**	**408,557,500**	**0**	**5,325**	**0**	**803,217,594**	**0**	**0**	**1,212,974,737**
Energy Fund										
Energy Levy Fund	38,089,135	0	14,717,435	13,355,740	658,010	0	38,546,663	0	0	105,366,983

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY CENTRAL GOVERNMENT FOR THE YEAR 2024

MDAs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	GRANT EXPENDITURE GH¢	EXCHANGE DIFFERENCE GH¢	GRAND TOTAL GH¢
TOTAL	**38,089,135**	**0**	**14,717,435**	**13,355,740**	**658,010**	**0**	**38,546,663**	**0**	**0**	**105,366,983**
GETFund										
GETFUND	32,262,596	64,721,552	593,675,727	189,612,350	2,741,955	0	35,386,582	0	0	918,400,762
Headquarters	0	0	0	0	0	0	624,080,593	0	**0**	624,080,593
TOTAL	**32,262,596**	**64,721,552**	**593,675,727**	**189,612,350**	**2,741,955**	**0**	**659,467,176**	**0**	**0**	**1,542,481,355**
MLNR_Mineral Development Fund										
Headquarters	1,269,743	0	0	55,000	0	0	143,479,019	0	0	144,803,762
TOTAL	**1,269,743**	**0**	**0**	**55,000**	**0**	**0**	**143,479,019**	**0**	**0**	**144,803,762**
DACF										
Office of the Administrator	0	0	0	0	0	0	2,566,201,656	0	0	2,566,201,656
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**2,566,201,656**	**0**	**0**	**2,566,201,656**
GRAND TOTAL	**74,426,304,038**	**48,136,979,168**	**71,044,221,427**	**22,134,054,607**	**1,296,100,962**	**18,022,633,157**	**50,424,058,391**	**2,126,462,617**	**85,508,957,635**	**364,060,917,498**

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2024

MMDAs	COMPENSATION GH¢	NON FINANCIAL ASSETS GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	SPECIALIZED EXPENSES GH¢	GRAND TOTAL GH¢
Ablekuma Central Municipal Assembly (AbCMA)	691,433	10,307,928	2,797	0	9,242,911	678,919	20,923,987
Ablekuma North Municipal Assembly(ABNM)	7,648,630	13,095,432	16,132	0	8,964,066	2,003,931	31,728,191
Ablekuma West Municipal Assembly(ABWM)	5,564,947	13,266,130	20,820	0	4,723,958	768,622	24,344,476
Abuakwa North Municipal Assembly(AbNMA)	9,128,251	10,850,606	167,021	0	3,602,867	850,785	24,599,529
Abuakwa South Municipal Assembly(ASMA)	8,161,008	25,559,306	92,736	0	3,841,666	662,806	38,317,521
Abura /Asebu/Kwamankese District Assembly(AAKDA)	7,541,571	1,625,353	0	0	1,980,918	1,247,278	12,395,121
Accra Metropolitan Assembly(AMA)	46,137,223	20,404,823	180,675	0	21,283,817	902,250	88,908,788
Achiase District Assembly(ADA)	2,942,150	9,261,393	0	0	2,531,882	700,686	15,436,111
Ada East District Assembly(AEDA)	6,832,647	12,467,798	0	0	4,221,967	1,442,838	24,965,250
Ada West District Assembly(AWDA)	3,897,905	9,982,530	111,252	0	3,665,638	1,123,059	18,780,384
Adaklu District Assembly(ADA)	4,940,229	10,994,871	0	0	1,887,831	342,233	18,165,165
Adansi Asokwa District Assembly (AADA)	4,714,717	8,121,475	33,000	0	2,639,131	763,652	16,271,974
Adansi North District Assembly(ANDA)	6,343,041	9,466,476	54,000	0	2,604,135	622,959	19,090,611
Adansi South District Assembly(ASDA)	7,250,853	12,423,154	0	0	2,226,204	242,101	22,142,311
Adentan Municipal Assembly(ADMA)	12,168,661	12,460,586	0	0	14,214,484	2,794,663	41,638,393
Afadzato South District Assembly(AFSDA)	4,939,984	7,735,827	0	0	2,108,254	1,079,609	15,863,674
Afigya Kwabre North District Assembly (AKNDA)	5,627,910	10,418,761	0	1,500	4,139,909	883,777	21,071,857
Afigya Kwabre South District Assembly(AKSDA)	7,859,474	9,686,270	26,566	0	2,775,381	761,887	21,109,578
Agona East District Assembly(AEDA)	6,664,794	8,652,694	0	0	2,638,579	576,579	18,532,646
Agona West Municipal Assembly(AWMA)	11,879,038	43,502,306	0	0	6,891,811	714,725	62,987,880
Agortime Ziope District Assembly(AZDA)	5,180,971	8,947,364	92,000	0	1,613,747	1,049,710	16,883,791
Ahafo Ano North Municipal Assembly(AANMA)	6,399,714	11,608,296	0	0	2,403,964	750,744	21,162,718
Ahafo Ano South East Municipal Assembly(AASEDA)	6,196,785	8,544,150	252,017	0	1,442,066	1,011,698	17,446,715
Ahafo Ano South West District Assembly(AASWDA)	4,709,566	8,938,553	67,570	0	2,319,067	378,087	16,412,843
Ahanta West Municipal Assembly(AWMA)	9,111,639	26,522,146	0	0	5,660,864	826,768	42,121,417
Ajumako/Enyan/Esiam District Assembly (AEEDA)	6,789,795	10,872,396	281	0	3,416,329	262,054	21,340,856
Akatsi North District Assembly(ANDA)	4,073,454	8,822,886	157,050	0	1,254,818	751,005	15,059,213
Akatsi South District Assembly(ASDA)	6,100,669	8,547,617	0	0	2,849,664	1,069,908	18,567,858
Akrofrom District Assembly(ADA)	4,723,035	9,791,562	25,320	0	3,742,288	888,455	19,170,661
Akuapem South District Assembly(ASDA)	8,615,185	12,474,182	0	0	3,179,841	1,565,186	25,834,394
Akwapim North Municipal Assembly(ANMA)	8,176,559	10,413,819	0	0	4,582,046	1,981,610	25,154,034
Akyemansa District Assembly(AMDA)	6,822,473	7,810,901	0	0	3,745,699	2,446,337	20,825,410
Amansie Central District Assembly(ACDA)	6,038,157	8,767,137	0	0	3,893,457	626,663	19,325,414
Amansie South District Assembly(ASDA)	4,048,338	8,986,405	11,896	0	4,687,819	256,900	17,991,359
Amansie West District Assembly(AWDA)	6,946,619	16,221,855	7,000	0	4,422,601	338,213	27,936,287
Amenfi Central District Assembly(ACDA)	4,831,470	9,027,601	0	0	3,368,105	422,256	17,649,432
Anloga District Assembly(AnDA)	155,556	9,632,906	100,583	0	2,619,956	183,798	12,692,798
Aowin Municipal Assembly(AOMA)	6,994,004	10,315,450	18,450	0	2,141,371	1,607,918	21,077,193

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2024

MMDAs	COMPENSATION GH¢	NON FINANCIAL ASSETS GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	SPECIALIZED EXPENSES GH¢	GRAND TOTAL GH¢
Asante Akim Central Municipal Assembly(AACMA)	8,222,319	15,230,478	14,575	0	4,072,928	613,179	28,153,479
Asante Akim North District Assembly(AANDA)	5,770,999	10,914,864	5,101	0	2,869,537	1,098,446	20,658,946
Asante Akim South Municipal Assembly(AASMA)	7,459,232	10,877,500	16,500	0	3,404,380	668,927	22,426,539
Asene-Manso District Assembly- Akroso(AMADA)	4,517,510	6,821,441	11,193	0	3,140,593	2,570,061	17,060,798
Ashaiman Municipal Assembly(ASHMA)	10,386,244	11,712,096	0	0	5,892,632	1,080,367	29,071,339
Asikuma-Odoben-Brakwa-Breman District Assembly(AOBDA)	7,104,964	7,428,471	12,670	0	3,201,144	768,867	18,516,116
Asokore Mampong Municipal Assembly(AMMA)	8,513,087	11,637,485	21,351	0	2,751,835	1,695,589	24,619,348
Asokwa Municipal Assembly(ASMA)	8,413,879	41,427,043	0	0	7,768,900	3,322,666	60,932,488
Assin Fosu Municipal Assembly(AFMA)	9,624,012	18,285,773	0	0	6,726,697	160,725	34,797,207
Assin North District Assembly(ANDA)	4,455,485	7,659,496	0	0	2,351,671	381,917	14,848,568
Assin South District Assembly(ASDA)	5,233,745	7,895,748	0	0	3,579,248	0	16,708,742
Asunafo North Municipal Assembly(ANMA)	15,883,822	31,605,769	5,000	0	6,208,918	878,231	54,581,740
Asunafo South District Assembly (ASDA)	7,378,440	10,565,217	0	0	2,373,435	1,139,686	21,456,778
Asuogyaman District Assembly(ASUDA)	6,770,267	7,973,938	0	0	2,321,250	998,644	18,064,099
Asutifi North District Assembly(ANDA)	9,558,586	14,414,193	29,795	0	10,196,691	1,201,007	35,400,272
Asutifi South District Assembly (ATSDA)	7,284,862	16,900,911	0	0	4,097,609	841,626	29,125,007
Atebubu/Amantin Municipal Assembly(AAMA)	7,777,239	9,692,881	121,315	0	3,628,388	610,529	21,830,351
Atiwa East District Assembly(AEDA)	6,013,659	9,109,952	25,400	0	3,900,632	494,354	19,543,997
Atiwa West District Assembly(AWDA)	7,187,300	11,711,719	5,950	0	2,817,504	774,768	22,497,241
Atwima Kwanwoma District Assembly(AKDA)	9,303,944	11,907,806	0	0	3,580,481	1,926,890	26,719,122
Atwima Mponua District Assembly(AMDA)	5,233,106	12,625,804	49,198	0	3,139,007	494,044	21,541,159
Atwima Nwabiagya Municipal Assembly(ANMA)	9,026,702	10,368,397	3,040	0	2,828,041	2,330,419	24,556,599
Atwima Nwabiagya North District Assembly(ANNDA)	6,495,341	9,873,035	0	0	2,891,752	918,360	20,178,488
Awutu Senya District Assembly(ASDA)	8,339,323	9,131,165	25,750	0	3,692,175	207,410	21,395,823
Awutu Senya East Municipal Assembly(ASEMA)	13,465,498	67,260,699	3,000	0	11,660,939	1,965,103	94,355,239
Ayawaso Central Municipal Assembly (ACMA)	1,184,979	10,136,343	0	0	6,482,288	668,039	18,471,649
Ayawaso East Municipal Assembly (AEMA)	5,684,014	7,552,352	500	0	5,867,546	578,660	19,683,071
Ayawaso North Municipal Assembly (ANMA)	4,805,516	11,253,423	2,000	0	4,708,516	588,140	21,357,595
Ayawaso West Municipal Assembly (AWMA)	8,738,836	12,828,933	0	0	14,896,623	5,827,037	42,291,428
Ayensuano District Assembly(AyDA)	6,813,888	6,422,826	0	0	3,303,811	422,102	16,962,627
Banda District Assembly (BDA)	5,325,223	10,021,387	4,895	0	2,768,205	565,870	18,685,580
Bawku Municipal Assembly (BMA)	8,737,502	18,075,742	195	0	2,725,844	100	29,539,383
Bawku West District Assembly (BWDA)	7,172,778	10,696,457	226,669	0	3,333,559	1,094,690	22,524,154
Bekwai Municipal Assembly(BMA)	9,769,899	10,672,082	0	0	3,395,435	1,205,811	25,043,226
Berekum East Municipal Assembly(BEMA)	12,988,543	36,503,869	5,109	0	4,046,007	1,085,024	54,628,551
Berekum West District Assembly (BWDA)	6,915,077	9,388,998	0	0	4,312,870	346,805	20,963,751
Bia East District Assembly(BEDA)	4,358,219	9,722,954	0	0	2,565,450	763,442	17,410,065
Bia West District Assembly(BWDA)	5,795,963	14,692,152	232,914	0	3,522,973	981,949	25,225,951

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MMDAs	COMPENSATION GH¢	NON FINANCIAL ASSETS GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	SPECIALIZED EXPENSES GH¢	GRAND TOTAL GH¢
Biakoye District Assembly(BDA)	4,812,237	9,427,913	78,500	0	2,016,403	538,796	16,873,849
Bibiani Anhwiaso Bekwai Municipal Assembly(BABMA)	10,391,620	12,846,307	0	0	4,213,570	2,922,364	30,373,861
Binduri District Assembly (BDA)	4,587,881	12,998,976	0	0	2,786,753	704,110	21,077,720
Birim Central Municipal Assembly(BCMA)	9,616,148	14,436,720	64,600	0	3,649,857	2,443,973	30,211,298
Birim North District Assembly(BNDA)	7,360,860	9,113,045	0	0	7,906,450	939,708	25,320,064
Birim South District Assembly(BSDA)	7,244,324	26,048,908	0	0	2,070,927	1,314,313	36,678,472
Bodi District Assembly(BDA)	5,020,942	9,066,777	0	0	3,094,824	457,567	17,640,110
Bole District Assembly (BDA)	5,459,715	12,383,923	0	0	2,899,916	1,387,029	22,130,583
Bolgatanga East District Assembly (BEDA)	6,206,723	12,131,528	183,344	0	1,770,846	1,361,397	21,653,838
Bolgatanga Municipal Assembly (BOLMA)	21,373,480	28,507,600	78,780	0	3,612,748	281,939	53,854,547
Bongo District Assembly (BODA)	8,760,335	11,244,850	0	0	2,210,876	678,941	22,895,002
Bosome Freho District Assembly(BFDA)	4,518,064	8,965,024	63,811	0	1,918,807	564,212	16,029,918
Bosomtwe District Assembly(BDA)	9,271,791	9,299,857	0	0	2,981,144	508,961	22,061,753
Builsa North District Assembly (BNDA)	6,237,611	9,180,901	0	0	2,956,214	1,086,554	19,461,279
Builsa South District Assembly (BSDA)	5,781,300	12,784,581	16,940	0	3,613,729	303,597	22,500,148
Bunkpurugu Nakpanduri District Assembly (BDA)	4,921,779	15,774,286	35,126	0	2,733,497	468,845	23,933,533
Cape Coast Metropolitan Assembly(CCMA)	25,885,221	19,336,418	27,526	0	5,870,929	1,354,657	52,474,751
Central Gonja District Assembly (CGDA)	8,604,272	9,471,952	0	0	2,166,784	3,694,104	23,937,112
Central Tongu District Assembly (CTMA)	5,430,839	9,372,753	0	0	2,940,143	516,597	18,260,333
Chereponi District Assembly (CDA)	4,156,890	12,752,637	0	0	1,875,259	449,927	19,234,713
Dafiama Bussie Issa District Assembly (DBI)	4,702,520	8,777,999	0	0	2,267,688	2,569,724	18,317,931
Denkyembuor District Assembly(DDA)	5,389,985	11,107,062	0	0	3,146,341	958,607	20,601,995
Dormaa Central Municipal Assembly(DCMA)	7,476,974	26,688,106	6,385	0	3,631,969	1,297,511	39,100,945
Dormaa East District Assembly (DEDA)	6,631,802	9,428,683	220,444	0	2,321,389	1,204,534	19,806,852
Dormaa West District Assembly (DWDA)	5,436,628	10,108,909	0	0	2,522,014	907,775	18,975,326
East Gonja Municipal Assembly (EGMA)	11,555,866	23,983,838	0	0	2,054,550	1,742,839	39,337,093
East Mamprusi Municipal Assembly (EMMA)	13,623,431	32,578,547	0	0	3,162,200	729,389	50,093,566
Effia Kwesimintsim Municipal Assembly(EKMA)	12,122,758	78,547,283	0	0	13,297,177	1,943,906	105,911,123
Efutu Municipal Assembly)EMA)	9,768,753	14,991,690	0	0	3,770,940	0	28,531,382
Ejisu Municipal Assembly(EMA)	9,474,986	10,373,038	116,426	0	3,957,286	753,450	24,675,185
Ejura Sekyredumasi Municipal Assembly(ESMA)	7,976,904	14,700,562	0	0	3,538,195	878,800	27,094,461
Ekumfi District Assembly(EDA)	5,779,750	9,035,830	20,858	0	1,765,792	1,449,224	18,051,455
Ellembele District Assembly(EDA)	6,135,170	10,036,771	70,575	0	6,603,662	2,613,202	25,459,379
Fanteakwa North District Assembly(FANDA)	7,317,502	7,549,180	109,491	0	3,229,448	563,888	18,769,509
Fanteakwa South District Assembly(FASDA)	5,872,519	9,035,044	0	0	3,758,353	191,000	18,856,916
Ga Central Municipal Assembly (GCMA)	10,335,355	12,287,368	16,053	0	7,679,359	949,204	31,267,339
Ga East Municipal Assembly(GEMA)	12,083,404	8,129,656	16,700	0	9,578,090	1,862,018	31,669,868

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Ga North Municipal Assembly (GNMA)	6,716,587	9,237,948	158,864	0	7,175,415	276,609	23,565,422
Ga South Municipal Assembly (GSMA)	4,025,693	21,756,514	0	0	6,068,345	832,539	32,683,091
Ga West Municipal Assembly(GWMA)	10,870,504	12,615,421	0	0	6,315,233	1,693,155	31,494,313
Garu District Assembly (GDA)	4,958,600	11,636,189	0	0	2,795,092	258,564	19,648,445
Gomoa Central District Assembly(GCDA)	8,321,423	9,521,555	259,753	0	5,710,610	113,380	23,926,722
Gomoa East District Assembly(GEDA)	9,386,662	7,791,732	191,783	0	4,618,376	1,736,597	23,725,150
Gomoa West District Assembly(GWDA)	8,151,273	8,206,336	0	0	2,873,078	970,760	20,201,447
Guan District Assembly(GuDA)	6,320	8,503,404	31,100	0	1,766,168	65,050	10,372,042
Gushiegu Municipal Assembly (GMA)	6,537,599	12,211,206	54,999	0	4,045,706	640,364	23,489,874
Hemang Lower Denkyira District Assembly(HLDDA)	5,692,087	48,446,202	162,673	0	1,256,234	3,298,483	58,855,679
Ho Municipal Assembly(HMA)	23,666,567	8,641,701	408	0	5,155,070	757,350	38,221,095
Ho West District Assembly(HWDA)	7,899,891	36,319,482	25,000	0	2,603,758	619,767	47,467,898
Hohoe Municipal Assembly (HHMA)	9,437,202	8,965,235	6,000	0	5,466,503	405,709	24,280,649
Jaman North District Assembly (JNDA)	8,011,946	8,181,321	0	0	3,830,684	1,830,813	21,854,763
Jaman South Municipal Assembly(JSMA)	10,637,885	12,545,422	0	0	3,421,192	1,193,716	27,798,214
Jasikan District Assembly (JDA)	6,059,042	11,459,730	0	0	1,386,937	1,248,839	20,154,547
Jirapa Municipal Assembly (JMA)	5,657,589	11,647,077	349,279	0	2,919,342	603,925	21,177,211
Jomoro Municipal Assembly(JMA)	5,853,953	10,774,019	4,985	0	4,151,815	776,963	21,561,735
Juaben Municipal Assembly(JMA)	6,307,756	10,223,697	73,456	0	2,808,580	204,909	19,618,398
Juaboso District Assembly(JDA)	5,751,098	9,833,387	0	0	3,414,228	635,506	19,634,218
Kajebi District Assembly(KADA)	5,709,163	11,864,898	0	0	2,364,736	441,073	20,379,871
Karaga District Assembly (KDA)	6,918,942	11,921,963	7,280	0	2,824,933	820,106	22,493,224
Kassena Nankana East Municipal Assembly (KNMA)	8,476,767	12,565,206	0	0	1,112,314	3,329,868	25,484,155
Kassena Nankana West District Assembly(KNWDA)	6,410,809	9,069,496	0	0	2,067,591	1,529,661	19,077,556
Keta Municipal Assembly(KeMA)	11,163,145	9,233,954	34,515	0	2,833,292	1,091,521	24,356,428
Ketu North Municipal Assembly(KNMA)	6,240,173	10,599,019	0	0	2,691,442	1,259,227	20,789,860
Ketu South Municipal Assembly(KSMA)	6,488,773	10,683,452	115,114	0	2,762,258	490,032	20,539,628
Kintampo North Municipal Assembly(KiMA)	10,418,040	8,845,577	0	0	2,508,302	1,237,140	23,009,058
Kintampo South District Assembly (KiSDA)	7,027,418	6,712,421	0	0	3,063,330	511,269	17,314,438
Komenda-Edina-Eguafo-Abrim Municipal Assembly(KEEAMA)	9,740,945	22,243,794	0	0	3,444,846	2,415,917	37,845,502
Korle Klotey Municipal Assembly (KoKMA)	7,939,372	8,647,760	551,940	0	12,156,183	1,846,346	31,141,601
Kpandai District Assembly (KpDA)	5,159,041	15,905,042	7,556	0	2,735,199	583,145	24,389,983
Kpando Municipal Assembly(KpMA)	6,399,285	13,494,761	37,668	0	2,468,215	504,343	22,904,272
Kpone Katamanso Municipal Assembly(KKMA)	13,292,821	17,026,732	258,389	0	17,043,839	2,024,039	49,645,820
Krachi East Municipal Assembly(KEMA)	11,267,414	7,529,115	873,155	0	4,494,756	4,803,666	28,968,106
Krachi Nchumuru District Assembly(KNDA)	4,266,465	9,558,975	84,743	0	3,759,300	682,408	18,351,891
Krachi West District Assembly(KWDA)	5,445,299	11,502,509	1,465	0	2,273,475	2,061,505	21,284,252
Krowor Municipal Assembly (KROMA)	7,745,195	34,812,311	259,954	0	6,770,170	982,287	50,569,917

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Kumasi Metropolitan Assembly(KMA)	50,273,369	8,935,710	0	0	34,201,556	16,676,625	110,087,261
Kumbungu District Assembly (KDA)	12,527,922	55,211,416	0	0	1,640,756	809,840	70,189,934
Kwabre East Municipal Assembly(KEMA)	8,697,264	16,634,134	0	0	5,975,888	307,066	31,614,352
Kwadaso Municipal Assembly(KdMA)	8,576,196	7,902,998	0	0	4,989,628	1,813,900	23,282,722
Kwaebibirem Municipal Assembly(KbMA)	6,961,135	7,844,978	297,090	0	1,925,359	1,321,047	18,349,609
Kwahu Afram Plains North District Assembly(KAPNDA)	6,339,291	7,001,886	165,670	0	2,722,598	1,009,435	17,238,880
Kwahu Afram Plains South District Assembly(KAPSDA)	4,910,682	9,274,919	0	0	3,603,892	1,608,045	19,397,538
Kwahu East District Assembly (KEDA)	5,660,322	8,066,856	7,780	0	2,617,314	1,043,763	17,396,036
Kwahu South District(KSDA)	7,319,585	11,985,843	0	0	2,880,387	1,317,755	23,503,570
Kwahu West Municipal(KWMA)	11,883,407	14,469,833	55,400	0	4,273,047	593,820	31,275,507
La Dade-Kotopon Municipal Assembly(LADMA)	8,110,727	9,084,769	246,077	0	10,602,691	2,093,189	30,137,452
La Nkwantanang Municipal Assembly(LANMA)	13,136,970	11,731,840	60,476	0	10,769,209	3,110,566	38,809,060
Lambussie Karni District Assembly (LDA)	4,028,863	9,646,714	182,698	0	4,781,546	717,432	19,357,252
Lawra Municipal Assembly (LMA)	4,684,153	10,977,360	0	0	1,315,047	5,765,162	22,741,723
Ledzokuku Municipal Assembly(LEKMA)	12,738,746	35,853,726	1,396,864	0	9,291,369	705,939	59,986,644
Lower Manya Krobo Municipal Assembly(LMKMA)	9,819,521	10,682,550	15,013	0	3,861,386	633,694	25,012,164
Mampong Municipal Assembly(MMA)	10,107,424	12,681,665	1,000	0	2,221,562	3,295,338	28,306,990
Mamprugu Moagduri District Assembly(MMDA)	4,366,107	46,236,534	0	0	2,883,553	0	53,486,194
Mfantseman Municipal Assembly(MMA)	8,219,797	9,409,132	0	0	5,273,327	895,759	23,798,015
Mion District Assembly (MDA)	9,011,043	11,835,186	107,517	0	1,478,079	1,201,882	23,633,706
Mpohor District Assembly(MDA)	4,188,436	12,272,174	500	0	2,701,216	2,143,024	21,305,350
Nabdam District Assembly (NDA)	4,271,827	10,539,856	0	0	2,616,133	322,283	17,750,099
Nadowli Kaleo District Assembly (NKDA)	7,672,826	13,285,062	61,829	0	1,988,816	953,254	23,961,786
Nandom District Assembly (NADA)	4,545,415	9,913,796	0	0	4,623,976	95,352	19,178,539
Nantom District Assembly (NDA)	10,175,338	11,576,814	0	0	1,784,504	789,265	24,325,921
Nanumba North Municipal Assembly (NNMA)	7,842,907	8,399,363	0	0	3,750,607	1,037,064	21,029,941
Nanumba South District Assembly (NSDA)	5,999,722	8,693,907	62,627	0	2,203,064	850,765	17,810,084
New Juaben North Municipal Assembly(NJNMA)	9,137,164	41,172,146	0	0	3,601,324	593,752	54,504,386
New Juaben South Municipal Assembly(NJSMA)	27,371,308	11,179,557	0	0	6,389,945	1,400,808	46,341,618
Ningo Prampram District Assembly(NIPDA)	7,949,216	9,679,683	188,276	0	4,876,798	1,516,073	24,210,045
Nkoranza North District Assembly (NNDA)	7,911,831	23,582,664	0	0	2,626,134	665,548	34,786,176
Nkoranza South Municipal Assembly(NSMA)	11,074,493	13,555,768	0	0	2,993,788	1,005,593	28,629,642
Nkwanta North District Assembly(NNDA)	4,875,869	11,418,363	0	0	3,053,752	379,130	19,727,114
Nkwanta South Municipal Assembly(NSMA)	6,210,259	8,519,964	130,600	0	2,936,120	23,800	17,820,743
North Dayi District Assembly(NDDA)	3,943,614	12,170,630	0	0	2,752,841	119,604	18,986,689
North East Gonja District Assembly (NEGDA)	1,245,908	14,146,718	0	0	3,274,646	1,007,780	19,675,052
North Gonja District AssemblY (NGDA)	5,616,540	9,175,629	0	0	1,809,733	2,756,115	19,358,017

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North Tongu District Assembly(NTDA)	6,573,700	10,624,717	40,000	0	2,022,318	1,091,948	20,352,683
Nsawam Adoagyiri Municipal Assembly(NAMA)	13,468,523	10,472,328	0	0	7,509,939	1,354,962	32,805,752
Nzema East Municipal Assembly(NEMA)	5,432,783	10,983,784	0	0	3,821,676	453,084	20,691,326
Obuasi East District Assembly (OEDA)	7,671,320	31,604,406	0	0	3,837,673	1,539,793	44,653,192
Obuasi Municipal Assembly(OMA)	8,839,228	11,917,681	66,129	0	9,439,168	1,158,303	31,420,509
Offinso Municipal Assembly(OSMA)	5,965,734	19,599,518	0	0	3,926,764	327,240	29,819,256
Offinso North District Assembly_ONDA	6,231,274	12,349,681	0	0	2,410,168	71,027	21,062,151
Oforikrom Municipal Assembly(OfMA)	8,039,605	14,573,985	0	0	5,440,361	3,117,482	31,171,433
Okaikwei North Municipal Assembly(OKNMA)	6,759,909	6,576,985	51,083	0	9,146,916	2,412,979	24,947,872
Okere District Assembly(ODA)	7,670,956	28,969,379	0	0	3,295,975	190,975	40,127,286
Old Tafo Municipal Assembly(OTMA)	6,363,082	15,309,923	13,990	0	4,972,713	1,180,638	27,840,347
Prestea-Huni-Valley Municipal Assembly(PHMA)	10,400,335	9,614,419	13,257	4,000	13,154,959	1,915,850	35,102,821
Pru East District Assembly (PEDA)	5,034,952	8,941,108	0	0	2,554,323	301,270	16,831,653
Pru West District Assembly (PWDA)	5,662,771	8,766,873	0	0	1,968,873	1,173,206	17,571,723
Pusiga District Assembly (PDA)	4,739,576	10,248,632	73,230	0	3,163,336	2,169,679	20,394,452
Saboba District Assembly (SDA)	4,235,163	84,122,266	3,000	0	2,529,694	529,520	91,419,643
Sagnerigu Municipal Assembly (SeMA)	15,515,071	10,088,534	69,507	0	3,817,778	1,440,790	30,931,681
Savelugu Municipal Assembly (SMA)	10,213,373	11,363,743	0	0	1,017,229	725,112	23,319,457
Sawla Tuna Kalba District Assembly (STKDA)	6,252,459	10,352,084	0	0	3,004,517	1,237,911	20,846,970
Sefwi Akontombra District Assembly(SADA)	4,907,881	29,134,000	0	0	2,795,736	1,604,627	38,442,244
Sefwi-Wiawso Municipal Assembly(SWMA)	11,849,985	13,626,170	1,800	0	5,957,842	2,471,308	33,907,106
Sekondi-Takoradi Metropolitan(STMA)	40,243,201	11,875,501	0	0	31,745,104	1,264,188	85,127,994
Sekyere Afram Plains District Assembly(SAPDA)	4,249,325	8,240,925	0	0	2,394,214	2,902,788	17,787,253
Sekyere Central District Assembly(SCDA)	7,014,167	9,712,903	0	0	1,778,148	584,717	19,089,935
Sekyere East District Assembly(SEDA)	7,885,890	9,876,530	0	0	1,925,589	685,836	20,373,845
Sekyere Kumawu District Assembly(SKDA)	5,323,102	9,227,979	0	0	3,231,186	1,132,861	18,915,128
Sekyere South District Assembly(SSDA)	9,459,871	9,836,555	0	0	3,017,719	614,801	22,928,947
Sene East District Assembly (SEDA)	5,049,566	9,301,399	0	0	1,692,906	1,839,837	17,883,708
Sene West District Assembly(SEWDA)	7,703,240	9,594,261	152,000	0	2,812,473	308,206	20,570,180
Shai-Osudoku District Assembly(SODA)	8,363,322	9,908,193	650	0	5,721,491	822,446	24,816,101
Shama District Assembly(SDA)	10,872,759	9,000,455	0	0	5,766,878	979,406	26,619,498
Sissala East Municipal Assembly (SEMA)	7,081,608	8,746,882	344,122	0	2,845,078	4,715,395	23,733,086
Sissala West District Assembly (SWDA)	4,177,378	8,817,036	0	0	3,342,068	2,842,738	19,179,221
South Dayi District Assembly(SDDA)	6,033,049	8,669,099	71,441	0	2,064,240	720,684	17,558,513
South Tongu District Assembly(STDA)	7,879,245	13,076,721	45,590	0	3,025,173	860,931	24,887,659
Suaman District Assembly(SUADA)	4,345,532	32,264,843	52,810	0	2,182,496	861,648	39,707,330
Suame Municipal Assembly(SMA)	9,707,048	9,142,446	354,683	0	8,512,944	2,688,286	30,405,406

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY LOCAL GOVERNMENT FOR THE YEAR 2024

MMDAs	COMPENSATION GH¢	NON FINANCIAL ASSETS GH¢	SOCIAL BENEFITS GH¢	GOVERNMENT SUBSIDY GH¢	GOODS AND SEVICES GH¢	SPECIALIZED EXPENSES GH¢	GRAND TOTAL GH¢
Suhum Municipal Assembly(SuMA)	8,893,071	46,862,070	0	0	3,557,750	280,713	59,593,604
Sunyani Municipal Assembly(SMA)	33,993,312	10,084,715	0	0	5,227,388	1,993,716	51,299,130
Sunyani West District Assembly (SWDA)	13,248,308	9,654,372	0	0	3,123,522	1,399,508	27,425,710
Tain District Assembly (TDA)	8,545,258	14,727,769	0	0	1,913,827	686,705	25,873,559
Talensi District Assembly (TDA)	6,500,851	17,165,298	0	0	2,520,464	912,682	27,099,295
Tamale Metropolitan Assembly (TaMA)	39,749,089	17,720,979	517,221	0	4,470,798	4,107,759	66,565,847
Tano North Municipal Assembly (TNMA)	11,689,162	11,853,874	0	0	8,354,757	2,249,455	34,147,249
Tano South Municipal Assembly(TSMA)	10,877,716	22,877,672	78,360	0	3,777,014	380,103	37,990,865
Tarkwa Nsuaem Municipal Assembly(TNMA)	12,483,068	11,894,909	0	0	24,718,696	1,327,510	50,424,181
Tatale Sanguli District Assembly (TSDA)	5,072,231	71,191,465	0	0	1,552,057	1,948,668	79,764,421
Techiman Municipal Assembly T(MA)	26,408,393	10,408,862	8,893	0	7,723,480	398,971	44,948,601
Techiman North District Assembly(TNDA)	11,641,946	22,297,459	0	0	3,318,344	661,378	37,919,127
Tema Metropolitan Assembly(TMA)	21,424,977	12,171,355	173,058	0	22,355,286	2,344,389	58,469,065
Tema West Municipal Assembly (TWMA)	9,814,302	10,388,657	0	0	17,927,645	916,403	39,047,007
Tempane District Assembly (TeDA)	4,056,821	10,763,161	0	0	3,028,380	1,026,424	18,874,785
Tolon District Assembly (TDA)	12,812,347	7,310,861	152,000	0	3,353,297	2,020,496	25,649,001
Twifu Ati Morkwa District Assembly(TAMDA)	7,385,821	8,560,976	19,260	0	2,640,584	593,625	19,200,266
Upper Denkyira East Municipal(UDEMA)	6,299,036	8,665,536	15,500	0	3,521,619	416,206	18,917,897
Upper Denkyira West District Assembly(UDWMA)	4,946,800	9,010,136	71,420	0	3,900,873	771,805	18,701,033
Upper Manya Krobo District Assembly(UMKDA)	6,132,186	8,115,802	0	0	2,248,523	1,034,875	17,531,386
Upper West Akim District Assembly(UWADA)	9,021,081	10,367,652	0	0	2,220,578	1,870,558	23,479,869
Wa East District Assembly (WEDA)	3,622,697	11,791,975	0	0	2,092,217	1,369,701	18,876,590
Wa Municipal Assembly (WMA)	22,646,548	65,014,381	129,000	0	5,495,074	1,283,480	94,568,483
Wa West District Assembly (WWDA)	5,557,616	7,723,339	0	0	1,469,293	6,223,852	20,974,100
Wassa Amenfi East Municipal Assembly(WAEMA)	1,337,589	10,467,956	0	0	5,427,714	261,673	17,494,932
Wassa Amenfi West Municipal Assembly(WAWMA)	10,139,765	9,057,091	13,120	0	3,704,738	181,176	23,095,890
Wassa East District Assembly(WEDA)	9,728,592	8,204,295	0	0	4,500,763	755,440	23,189,090
Weija Gbawe Municipal Assembly(WGMA)	15,596,740	8,293,432	0	0	12,610,191	825,027	37,325,389
Wenchi Municipal Assembly (WNA)	15,316,506	11,848,361	60,368	0	3,212,625	572,899	31,010,759
West Akim Municipal Assembly(WAMA)	10,625,826	28,288,643	12,450	0	3,788,706	3,339,072	46,054,697
West Gonja District Assembly (WGDA)	11,439,124	20,233,807	0	0	1,797,739	1,261,035	34,731,706
West Mamprusi Municipal Assembly (WMMA)	11,668,288	14,063,002	41,759	0	2,084,065	1,494,743	29,351,856
Yendi Municipal Assembly (YMA)	10,095,911	27,341,948	1,524	0	10,590,731	474,337	48,504,452
Yilo Krobo Municipal Assembly(YKMA)	9,904,578	9,394,504	21,350	0	2,727,061	1,283,993	23,331,486
Yunyoo Nasuan District Assembly (YNDA)	3,670,736	11,874,578	36,310	0	2,694,659	287,424	18,563,707
Zabzugu District Assembly (ZDA)	4,476,511	10,042,618	0	0	2,633,411	592,686	17,745,225
GRAND TOTAL	**2,227,387,523**	**3,777,783,019**	**12,619,224**	**5,500**	**1,174,706,421**	**322,639,788**	**7,515,141,475**

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY STATE OWNED ENTERPRISES FOR THE YEAR 2024

SOEs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	DISPOSAL GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOODS AND SEVICES GH¢	GRAND TOTAL GH¢
Accra Digital Centre	2,337,935	0	685,649	0	477,089	0	9,383,274	12,883,946.65
AirtelTigo Ghana Limited	72,066,684	209,651,448	128,425,920	0	41,262,698	0	848,121,094	1,299,527,844.98
Architectural Engineering Services Limited	13,035,863	0	794,807	0	1,441,480	0	7,855,940	23,128,089.74
Bank Of Ghana	2,249,383,381	9,715,066,620	2,143,944,950	0	11,209,298,892	0	9,804,893,030	35,122,586,872.60
Bui Power Authority	330,593,094	103,399,988	730,134,718	0	91,686,266	0	943,677,336	2,199,491,401.77
Bulk Oil & Storage Transportation Company	209,979,419	54,304,018	476,264,402	0	105,211,779	0	554,499,695	1,400,259,311.81
Cocoa Marketing Company	239,189,504	0	5,956,406	0	2,912,041	0	95,411,799	343,469,749.32
Consolidated Bank Ghana Limited	807,921,088	923,830,785	308,554,232	0	96,054,620	0	17,496,515,680	19,632,876,405.02
E.S.L.A PLC	0	697,890,845	0	0	93,565,531	0	0	791,456,375.55
Electricity Company of Ghana	1,032,558,708	465,806,965	12,197,350,587	0	116,526,741	0	37,448,306,527	51,260,549,526.73
Ghana Airports Company Limited	446,319,593	387,765,670	2,321,780,752	0	89,498,354	0	1,118,670,339	4,364,034,708.72
Ghana Amalgamated Trust PLC	3,707,825	0	76,805	0		0	22,371,681	26,156,311.18
Ghana Broadcasting Corporation	81,451,180	0	4,407,216	0	8,160,432	0	21,855,881	115,874,708.30
Ghana Civil Aviation Authority	398,937,628	47,084,591	259,425,825	0	69,755,068	0	305,071,354	1,080,274,465.50
Ghana Cocoa Board	3,355,881,381	2,000,725,632	4,338,132,602	0	25,788,726	0	37,908,435,025	47,628,963,366.03
Ghana Commodity Exchange Limited	10,025,906	0	275,955	0	456,870	0	6,645,534	17,404,264.81
Ghana Cylinder Manufacturing Company Limited	4,675,777	373,959	7,385,196	0	425,467	0	11,956,322	24,816,720.57
Ghana Deposit Protection Corporation	25,430,514	0	373,849	0	3,400,693	0	9,714,551	38,919,606.59
Ghana Exim Bank	118,102,084	22,632,893	6,149,965	0	41,529,287	0	169,566,702	357,980,931.00
Ghana Grid Company	348,699,382	130,478,676	3,360,390,456	0	5,366,072	0	2,580,200,882	6,425,135,468.52
Ghana Infrastructure Investment Fund	43,346,229	71,870,247	329,370	0		0	23,929,948	139,475,794.45
Ghana Integrated Aluminium Development Corpor	15,128,391	0	387,288	0		0	15,605,011	31,120,690.90
Ghana Integrated Iron and Steel Development Corp	8,988,382	0	457,746	0	75,800	0	1,844,311	11,366,238.74
Ghana Maritime Authority	249,493,861	83,843	250,173,765	0		0	112,855,020	612,606,488.33
Ghana National Gas Company Limited	657,004,837	745,736,388	292,810,636	0	477,933,780	0	1,785,937,134	3,959,422,774.47
Ghana National Petroleum Corporation	87,604,946	44,554,640	210,714,271	0	145,606,758	0	2,685,292,719	3,173,773,333.39
Ghana National Procurement Agency (GNPA) Limit	940,225	0	37,500	0	105,500	0	1,260,163	2,343,388.69
Ghana Ports and Harbours Authority	1,355,368,062	287,141,375	1,572,987,512	0	518,009,104	0	2,261,190,136	5,994,696,187.68
Ghana Post Company Limited	30,368,326	172,695	19,321,031	0	65,301,336	0	91,774,310	206,937,697.97
Ghana Publishing Company Limited	16,509,871	0	686,692	0	1,182,832	0	34,172,677	52,552,072.09
Ghana Railway Company Limited	22,284,268	0	(12,169,347)	0	6,981,451	0	13,880,119	30,976,491.25
Ghana Supply Company Limited	1,767,065	0	0	0	56,250	0	1,000,587	2,823,902.07
Ghana Water Company Limited	556,986,852	202,932,769	1,151,104,127	0	2,449,421	0	5,261,453,942	7,174,927,110.31
Ghana Women's Fund Company Limited	156,701	0	0	0	2,534	0	67,260	226,494.68
GIHOC Distilleries	8,166,805	6,125,617	4,065,200	0	6,479,767	0	43,500,140	68,337,528.66
Graphic Communications Group Limited	26,225,461	1,122,868	628,158	0	805,172	0	31,543,869	60,325,527.45
Minerals Income Investment Fund	20,485,176	0	1,045,980	0	5,307,699	0	4,669,404,338	4,696,243,192.21
National Food Buffer Stock Company Limited	6,721,752	4,936,518	0	0	852,273	0	173,327,708	185,838,250.58
National Homeownership Fund	3,296,886	0	14,930,384	0		0	61,741,198	79,968,468.08
National Insurance Commission	56,303,513	261,446	34,366,723	0	1,779,763	0	29,028,015	121,739,460.43
National Investment Bank	149,702,511	521,247,447	8,567,546	0	18,145,611	0	186,459,544	884,122,659.71
National Lottery Authority	88,306,011	947,936	71,653,957	0	30,823,682	0	226,970,862	418,702,447.51
News Times Corporation	5,552,632	0	153,068	0	572,730	0	5,789,669	12,068,099.33
Northern Electricity Distribution Company	430,114,345	50,098,536	4,180,192,662	0	1,396,989	0	1,910,802,006	6,572,604,538.42
Precious Minerals Marketing Company	18,945,023	4,635,164	1,596,992	0	1,655,147	0	61,450,545	88,282,871.77
PSC Tema Shipyard	2,520,501	0	524,935	0	6,583,236	0	8,183,074	17,811,745.17
SIC Life Company	55,232,148	125,979	4,719,059	0	414,518,556	0	230,129,590	704,725,331.35
Social Investment Fund	12,394,066	0	14,033,334	0	84,404	0	13,261,204	39,773,006.68

SUMMARY CLASSIFICATION OF EXPENDITURE ITEM BY STATE OWNED ENTERPRISES FOR THE YEAR 2024

SOEs	COMPENSATION GH¢	INTEREST GH¢	NON FINANCIAL ASSETS GH¢	DISPOSAL GH¢	SPECIALIZED EXPENSES GH¢	SOCIAL BENEFITS GH¢	GOODS AND SEVICES GH¢	GRAND TOTAL GH¢
Social Security and National Insurance Trust	696,320,887	7,676,189	31,436,095	0	12,106,428	0	7,140,139,266	7,887,678,865.24
State Housing Company Limited	39,583,132	0	123,602,183	0	6,563,132	0	84,265,791	254,014,237.60
TDC Development Company Limited	47,835,254	0	81,892,289	0	7,745,694	0	96,690,948	234,164,183.93
Tema Oil Refinery	181,843,686	102,579,489	346,104,381	0	9,355,787	0	1,707,540,422	2,347,423,765.00
Venture Capital Trust Fund	5,518,822	0	3,073,835	0	157,611	0	9,320,745	18,071,012.77
Volta Aluminum Company Limited	162,344,039	7,587,064	273,783,728	0	2,167,500	0	1,543,890,780	1,989,773,110.64
Volta Lake Transport Company	23,105,270	155,197	4,801,112	0	2,006,147	0	24,658,710	54,726,436.48
Volta River Authority	866,532,972	242,317,489	25,047,854,074	0	336,313,617	0	6,853,004,060	33,346,022,211.67
VRA Health Services Limited	94,396,338	290,029	10,989,867	0	94,016	0	26,656,393	132,426,643.11
VRA International School Limited	50,806,646	0	0	0	17,793	0	28,892,159	79,716,597.78
Grand Total	**15,848,498,835**	**17,061,611,014**	**60,037,366,443**	**0**	**14,086,055,624**	**0**	**146,820,067,016**	**253,853,598,931.98**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Audit Service					
Headquarters	521,805,785	0	521,805,785	524,825,952	(3,020,167)
TOTAL	**521,805,785**	**0**	**521,805,785**	**524,825,952**	**(3,020,167)**
Central GoG					
DACF	7,400,000	0	7,400,000	0	7,400,000
General Government Services	3,730,482,299	0	3,730,482,299	0	3,730,482,299
Gratuities	384,595,147	0	384,595,147	523,478,943	(138,883,797)
Pensions	2,563,967,644	0	2,563,967,644	2,055,874,355	508,093,289
Social Security	3,729,210,800	0	3,729,210,800	4,065,341,538	(336,130,738)
TOTAL	**10,415,655,890**	**0**	**10,415,655,890**	**6,644,694,837**	**3,770,961,054**
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	57,082,051	0	57,082,051	64,302,767	(7,220,716)
Human Rights Department	0	0	0	1,070,703	(1,070,703)
TOTAL	**57,082,051**	**0**	**57,082,051**	**65,373,471**	**(8,291,420)**
Electoral Commission					
Headquarters	87,653,063	0	87,653,063	107,509,795	(19,856,732)
TOTAL	**87,653,063**	**0**	**87,653,063**	**107,509,795**	**(19,856,732)**
Ghana Revenue Authority					
Headquarters	0	0	0	2,507,096,723	(2,507,096,723)
TOTAL	**0**	**0**	**0**	**2,507,096,723**	**(2,507,096,723)**
Judiciary and Judicial Service					
General Administration	474,354,751	0	474,354,751	527,844,599	(53,489,848)
Judiciary	173,304,962	0	173,304,962	31,549,042	141,755,919
TOTAL	**647,659,713**	**0**	**647,659,713**	**559,393,641**	**88,266,072**
Legal Aid Commission					
Headquarters	26,826,440	0	26,826,440	28,199,444	(1,373,004)
TOTAL	**26,826,440**	**0**	**26,826,440**	**28,199,444**	**(1,373,004)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Min of Employment & Labour Relation					
Dept. of Co-operatives	17,245,964	0	17,245,964	17,671,339	(425,376)
Dept. of Factories Inspectorate	7,474,752	0	7,474,752	8,086,540	(611,788)
Fair Wages and Salaries Commission	15,215,948	0	15,215,948	8,786,094	6,429,855
Ghana Cooperative Council	392,423	0	392,423	28,591	363,832
Headquarters	10,743,108	0	10,743,108	9,439,203	1,303,905
Integrated Community Centres For Employable Skills	0	0	0	9,033,118	(9,033,118)
Labour Department	19,199,828	0	19,199,828	17,875,925	1,323,903
Management Development & Productivity Institute	4,774,178	0	4,774,178	3,310,027	1,464,151
National Pensions and Regulatory Authority	0	0	0	5,329,045	(5,329,045)
National Vocational Training Institute	0	0	0	117,748,182	(117,748,182)
Opportunity Industrialisation Center	0	0	0	4,948,267	(4,948,267)
Organisation of African Trade Union Unity	520,382	0	520,382	428,675	91,706
Other Government Obligation_General Government Services	0	0	0	10,000,000	(10,000,000)
Other Government Obligation_Other Earmarked Fund	0	0	0	79,362,489	(79,362,489)
TOTAL	**75,566,582**	**0**	**75,566,582**	**292,047,493**	**(216,480,912)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ministry of Communications and Digitalisation					
Cyber Security Secretariat	10,669,390	0	10,669,390	8,014,602	2,654,789
Data Protection Commission	1,840,212	0	1,840,212	1,603,019	237,193
Ghana- India Kofi Annan Centre of Excellence in ICT	6,825,364	0	6,825,364	8,050,380	(1,225,015)
Ghana Meteorological Agency	20,210,408	0	20,210,408	23,457,826	(3,247,417)
Headquarters	5,807,588	0	5,807,588	9,445,498	(3,637,910)
Information Services Department	0	0	0	9,027,599	(9,027,599)
National Communication Authority	146,358,674	0	146,358,674	0	146,358,674
National Information Technology Agency	6,314,190	0	6,314,190	6,144,028	170,162
Postal & Courier Services Regulatory Commission	1,461,741	0	1,461,741	1,646,981	(185,240)
TOTAL	**199,487,567**	**0**	**199,487,567**	**67,389,933**	**132,097,634**
Ministry of Chieftaincy and Religious Affairs					
Headquarters	28,337,283	0	28,337,283	11,062,349	17,274,934
National House of Chiefs	21,675,796	0	21,675,796	32,124,490	(10,448,694)
TOTAL	**50,013,079**	**0**	**50,013,079**	**43,186,839**	**6,826,239**
Ministry of Defence					
Ghana Armed Forces	3,367,772,300	0	3,367,772,300	4,254,125,502	(886,353,202)
Headquarters	8,913,571	0	8,913,571	97,740,492	(88,826,921)
Other Government Obligation_GRATUITY	0	0	0	145,231,782	(145,231,782)
TOTAL	**3,376,685,871**	**0**	**3,376,685,871**	**4,497,097,776**	**(1,120,411,905)**
Ministry of Education					
Ghana Book Development Council	686,984	0	686,984	821,674	(134,690)
Ghana Education Service (GES)	5,981,031,270	0	5,981,031,270	20,134,755,880	(14,153,724,610)
Ghana Library Board	21,748,539	0	21,748,539	22,078,081	(329,542)
Ghana National Commission for UNESCO	460,328	0	460,328	667,889	(207,561)
GHANA TVET SERVICE (GH TVET SERV.)	539,168,101	0	539,168,101	281,433,722	257,734,379
Headquarters	132,125,146	0	132,125,146	1,484,840,819	(1,352,715,672)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Institutions For The Handicapped	673,429	0	673,429	0	673,429
Junior High School (JHS)	2,122,554,274	0	2,122,554,274	0	2,122,554,274
Mission School Services	7,930,608	0	7,930,608	0	7,930,608
National Service Secretariat	1,909,436,228	0	1,909,436,228	1,012,163,888	897,272,340
PRE SCHOOL/KG	980,640,900	0	980,640,900	0	980,640,900
PRIMARY	2,596,959,875	0	2,596,959,875	0	2,596,959,875
Regional / District / School Services	1,449,773,259	0	1,449,773,259	0	1,449,773,259
Senior High School (SHS)	2,076,222,737	0	2,076,222,737	0	2,076,222,737
Tertiary	4,609,800,007	0	4,609,800,007	4,629,409,782	(19,609,775)
WAEC (National)	19,078,517	0	19,078,517	12,911,010	6,167,507
TOTAL	**22,448,290,202**	**0**	**22,448,290,202**	**27,579,082,744**	**(5,130,792,542)**
Ministry of Energy					
Energy Commission	24,807,989	0	24,807,989	0	24,807,989
Headquarters	10,052,415	0	10,052,415	12,724,245	(2,671,830)
National Petroleum Authority	127,042,018	0	127,042,018	0	127,042,018
Petroleum Commission	83,968,456	0	83,968,456	89,703,618	(5,735,162)
TOTAL	**245,870,878**	**0**	**245,870,878**	**102,427,862**	**143,443,016**
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	289,451,449	0	289,451,449	282,087,115	7,364,334
Environmental Protection Agency	107,662,262	0	107,662,262	57,304,890	50,357,372
Ghana Atomic Energy Commission	92,310,104	0	92,310,104	88,858,713	3,451,391
Headquarters	5,044,206	0	5,044,206	11,774,452	(6,730,246)
National Biosafety Authority (NBA)	872,736	0	872,736	613,711	259,024
Nuclear Regulatory Authority	15,097,826	0	15,097,826	11,642,783	3,455,043
Office of the E-waste Fund Administrator	810,295	0	810,295	90,378	719,917
TOTAL	**511,248,877**	**0**	**511,248,877**	**452,372,041**	**58,876,836**
Ministry of Finance					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Controller and Acct. General's Dept.	615,825,436	0	615,825,436	734,430,181	(118,604,745)
Finance Headquarters	60,271,612	0	60,271,612	105,265,981	(44,994,368)
Institute of Accountancy Training	3,913,802	0	3,913,802	2,434,572	1,479,230
Other Government Obligation_Contingency	0	0	0	137,240	(137,240)
Other Government Obligation_General Government Services	0	0	0	76,520,721	(76,520,721)
Other Government Obligation_Subsidy	4,658,473	0	4,658,473	0	4,658,473
Public Procurement Authority	5,597,337	0	5,597,337	11,767,130	(6,169,793)
Securities and Exchange Commission	37,346,118	0	37,346,118	30,958,616	6,387,502
Statistical Service	13,215,592	0	13,215,592	28,472,202	(15,256,610)
TOTAL	**740,828,370**	**0**	**740,828,370**	**989,986,643**	**(249,158,273)**
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	22,423,410	0	22,423,410	30,127,062	(7,703,651)
Headquarters	5,840,810	0	5,840,810	1,232,883	4,607,927
TOTAL	**28,264,220**	**0**	**28,264,220**	**31,359,945**	**(3,095,724)**
Ministry of Food and Agriculture					
Agric. Engineering Services Dept.	2,690,097	0	2,690,097	2,168,342	521,755
Animal Production Directorate	5,208,890	0	5,208,890	8,363,648	(3,154,758)
Crop Services Directorate	7,614,847	0	7,614,847	9,496,727	(1,881,880)
Directorate of Agric. Extension Services.	1,664,661	0	1,664,661	5,281,066	(3,616,405)
Finance and Administration Directorate	3,309,870	0	3,309,870	17,894,153	(14,584,283)
Ghana Irrigation Development Authority	9,034,383	0	9,034,383	10,016,769	(982,387)
Ghana Permanent Representative in Rome	3,283,521	0	3,283,521	3,218,009	65,512
Grains and Legumes Dev. Board	5,958,081	0	5,958,081	5,494,975	463,106
Human Resource Development Management	10,523,782	0	10,523,782	16,570,973	(6,047,191)
Irrigation Company of Upper Region	1,192,454	0	1,192,454	0	1,192,454
Monitoring and Evaluation Directorate	738,915	0	738,915	1,370,080	(631,165)
NORRIP	0	0	0	158,468	(158,468)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Plant Protection & Regulatory Services	24,277,074	0	24,277,074	35,253,718	(10,976,644)
Policy Planning and Budget Directorate	2,133,939	0	2,133,939	2,446,691	(312,751)
Statistics Research and Information Dept	2,463,031	0	2,463,031	3,951,826	(1,488,794)
Tree Crops Development Authority	0	0	0	4,399,322	(4,399,322)
Veterinary Services Dept. (Central Administration)	65,610,388	0	65,610,388	79,494,562	(13,884,174)
Women in Agric. Development Department	1,142,149	0	1,142,149	1,413,382	(271,233)
TOTAL	**146,846,082**	**0**	**146,846,082**	**206,992,710**	**(60,146,628)**
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	267,637,364	0	267,637,364	308,102,460	(40,465,097)
America Region Missions	98,683,248	0	98,683,248	115,374,015	(16,690,768)
Europe Region Missions	243,569,768	0	243,569,768	331,780,851	(88,211,083)
Headquarters	98,725,359	0	98,725,359	36,758,665	61,966,694
Middle East and Asia Region Missions	162,331,427	0	162,331,427	187,635,346	(25,303,918)
Subvented Organisation	5,029,065	0	5,029,065	0	5,029,065
TOTAL	**875,976,230**	**0**	**875,976,230**	**979,651,337**	**(103,675,107)**
Ministry of Gender, Children and Social Protection					
Department of Children	5,137,151	0	5,137,151	6,933,709	(1,796,558)
Department of Gender	3,823,111	0	3,823,111	6,674,601	(2,851,489)
Department of Social Protection	7,898,017	0	7,898,017	0	7,898,017
Dept. of Social Welfare	38,198,464	0	38,198,464	57,433,144	(19,234,680)
Headquarters	14,217,183	0	14,217,183	27,434,541	(13,217,358)
National Council on Persons with Disability	1,446,566	0	1,446,566	2,300,175	(853,608)
TOTAL	**70,720,493**	**0**	**70,720,493**	**100,776,169**	**(30,055,676)**
Ministry of Health					
Ahmadiyya Muslim Health Service-Ghana	36,633,276	0	36,633,276	58,075,619	(21,442,343)
Christian Health Association of Ghana	1,711,864,467	0	1,711,864,467	2,170,071,612	(458,207,144)
District Health Administration	560,392,206	0	560,392,206	20,302,758	540,089,449

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
District Hospital	6,823,221	0	6,823,221	222,249	6,600,972
District Hospital	7,732,732	0	7,732,732	367,148	7,365,584
District Hospitals	1,376,415,244	0	1,376,415,244	114,344,506	1,262,070,738
Ghana Health Service (GHS)	2,969,337,417	0	2,969,337,417	6,876,977,966	(3,907,640,549)
Health Administration-Greater Accra	20,027,340	0	20,027,340	656,275	19,371,065
Health Headquarters	1,344,956,928	0	1,344,956,928	1,758,000,394	(413,043,466)
National Vaccine Institute	5,000,398	0	5,000,398	1,278,411	3,721,988
Regulatory Agencies	145,301,810	0	145,301,810	151,989,843	(6,688,033)
Sub Districts-CHIPS Compound	269,186,980	0	269,186,980	1,358,085	267,828,894
Sub Districts-Clinics	61,978,147	0	61,978,147	2,083,203	59,894,945
Sub Districts-Health Centres	886,183,263	0	886,183,263	13,199,692	872,983,571
Sub Districts-Health- Clinics	8,040,371	0	8,040,371	0	8,040,371
Sub Districts-Polyclinics	232,929,035	0	232,929,035	22,358,445	210,570,589
Subvented Organisations	201,617,155	0	201,617,155	175,379,686	26,237,469
Teaching Hospitals	1,208,321,469	0	1,208,321,469	1,557,816,709	(349,495,240)
Training Institutions	225,495,039	0	225,495,039	93,007,165	132,487,874
TOTAL	**11,278,236,499**	**0**	**11,278,236,499**	**13,017,489,764**	**(1,739,253,265)**
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	64,158,484	0	64,158,484	73,304,049	(9,145,566)
Ghana News Agency	12,611,405	0	12,611,405	9,938,304	2,673,101
Headquarters	6,035,000	0	6,035,000	5,394,173	640,827
Information Services Department	66,093,561	0	66,093,561	86,743,282	(20,649,721)
TOTAL	**148,898,449**	**0**	**148,898,449**	**175,379,808**	**(26,481,359)**
Ministry of Lands and Natural Resources					
Forestry Commission	250,887,032	0	250,887,032	258,926,386	(8,039,353)
Geological Survey Department	11,081,083	0	11,081,083	9,956,386	1,124,697
Ghana Integrated Iron and Steel Development Corporation	13,215,000	0	13,215,000	4,486,463	8,728,537

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ghana School of Survey & Mapping	0	0	0	386,680	(386,680)
GIADEC	18,555,628	0	18,555,628	3,519,050	15,036,578
Headquarters	12,660,315	0	12,660,315	28,692,614	(16,032,300)
Lands Commission	92,386,446	0	92,386,446	109,474,657	(17,088,211)
Minerals Commission	179,550,211	0	179,550,211	173,414,106	6,136,105
O.A.S.L	12,560,899	0	12,560,899	19,376,804	(6,815,905)
TOTAL	**590,896,615**	**0**	**590,896,615**	**608,233,146**	**(17,336,531)**
Ministry of Local Govt, Decentralisation and Rural Development					
Community Development	42,000,000	0	42,000,000	41,634,828	365,172
Births and Death	24,149,129	0	24,149,129	46,291,055	(22,141,926)
Department of Parks and Gardens	6,300,000	0	6,300,000	9,038,638	(2,738,637)
Headquarters	13,706,529	0	13,706,529	22,178,799	(8,472,271)
Land Use and Spatial Planning Authority	16,000,000	0	16,000,000	5,775,350	10,224,650
Local Government Service	1,767,389,785	0	1,767,389,785	176,434,906	1,590,954,879
Other Government Obligation_General Government Services	0	0	0	498,391	(498,391)
TOTAL	**1,869,545,443**	**0**	**1,869,545,443**	**301,851,967**	**1,567,693,476**
Ministry Of National Security					
Bureau of National Communication	210,000,000	0	210,000,000	0	210,000,000
Bureau of National Investigation (BNI)	360,000,001	0	360,000,001	807,523,514	(447,523,514)
Headquarters	240,208,960	0	240,208,960	0	240,208,960
National Security Council Secretariat	0	0	0	509,857,377	(509,857,377)
Other Government Obligation_General Government Services	0	0	0	288,802	(288,802)
Research Department	470,000,000	0	470,000,000	91,863,771	378,136,229
TOTAL	**1,280,208,961**	**0**	**1,280,208,961**	**1,409,533,464**	**(129,324,503)**
Ministry Of Parliamentary Affairs					
Headquarters	3,607,520	0	3,607,520	2,379,095	1,228,425
TOTAL	**3,607,520**	**0**	**3,607,520**	**2,379,095**	**1,228,425**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ministry Of Railway Development					
Ghana Railway Development Authority	5,253,897	0	5,253,897	2,636,890	2,617,007
Headquarters	1,988,540	0	1,988,540	3,621,057	(1,632,517)
TOTAL	**7,242,437**	**0**	**7,242,437**	**6,257,947**	**984,490**
Ministry of Roads and Highways					
Department of Feeder Roads	22,200,000	0	22,200,000	25,797,775	(3,597,775)
Department of Urban Roads	18,600,000	0	18,600,000	23,305,099	(4,705,100)
Ghana Highway Authority	50,300,000	0	50,300,000	48,283,363	2,016,637
Headquarters	9,366,597	0	9,366,597	15,388,087	(6,021,489)
TOTAL	**100,466,597**	**0**	**100,466,597**	**112,774,323**	**(12,307,727)**
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	11,802,163	0	11,802,163	2,453,500	9,348,663
Ghana Water Company Limited	2,785,206	0	2,785,206	0	2,785,206
Headquarters	9,193,334	0	9,193,334	9,332,884	(139,550)
Schools of Hygiene	1,036,000	0	1,036,000	0	1,036,000
Water Resources Commission	4,242,672	0	4,242,672	12,987,772	(8,745,100)
TOTAL	**29,059,375**	**0**	**29,059,375**	**24,774,156**	**4,285,219**
Ministry of The Interior					
Gaming Board	10,320,464	0	10,320,464	10,565,916	(245,451)
Ghana Immigration Service	1,052,865,019	0	1,052,865,019	1,133,853,177	(80,988,158)
Ghana National Fire Service	1,043,056,540	0	1,043,056,540	1,141,612,432	(98,555,893)
Ghana Police Service	4,568,280,649	0	4,568,280,649	5,327,126,612	(758,845,962)
Ghana Prisons Service	845,283,720	0	845,283,720	818,315,559	26,968,161
Ghana Refugee Board	1,974,388	0	1,974,388	2,326,126	(351,738)
Headquarters	7,388,838	0	7,388,838	481,702,745	(474,313,908)
Narcotic Control Board	137,421,092	0	137,421,092	173,928,251	(36,507,158)
National Commission on Small Arms	4,176,226	0	4,176,226	5,124,951	(948,725)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Disaster Management Organization	228,101,962	0	228,101,962	235,702,192	(7,600,229)
National Peace Council	6,936,202	0	6,936,202	6,038,700	897,502
Other Government Obligation_General Government Services	0	0	0	107,353	(107,353)
TOTAL	**7,905,805,101**	**0**	**7,905,805,101**	**9,336,404,013**	**(1,430,598,912)**
Ministry of Tourism, Arts and Culture					
Bureau of Ghana Languages	2,010,520	0	2,010,520	3,596,809	(1,586,289)
Department of Creative Arts	1,538,066	0	1,538,066	0	1,538,066
Ghana Tourism Authority	13,862,346	0	13,862,346	24,218,005	(10,355,659)
Headquarters	6,546,846	0	6,546,846	141,786	6,405,059
HOTCATT	1,117,873	0	1,117,873	530,139	587,733
National Commission on Culture	40,770,537	0	40,770,537	58,342,798	(17,572,261)
Subvented Agencies	19,986,001	0	19,986,001	19,214,314	771,687
TOTAL	**85,832,188**	**0**	**85,832,188**	**106,043,851**	**(20,211,663)**
Ministry of Trade and Industry					
Business Development	1,353,619	0	1,353,619	830,245	523,374
CEDECOM	2,780,423	0	2,780,423	3,200,450	(420,027)
Ghana Export Promotion Authority	4,805,820	0	4,805,820	10,697,073	(5,891,254)
Ghana Free Zones Authority	46,018,702	0	46,018,702	8,877,346	37,141,356
Ghana Standards Authority	21,488,222	0	21,488,222	28,181,746	(6,693,524)
GRATIS	7,083,321	0	7,083,321	8,012,304	(928,983)
Headquarters	39,748,642	0	39,748,642	44,850,866	(5,102,224)
NBSSI	18,655,106	0	18,655,106	21,387,789	(2,732,683)
Regional Trade Offices	2,799,696	0	2,799,696	3,780,730	(981,034)
TOTAL	**144,733,551**	**0**	**144,733,551**	**129,818,549**	**14,915,001**
Ministry of Transport					
Driver and Vehicle Licensing Authority	94,488,254	0	94,488,254	96,976,440	(2,488,186)
Ghana Shippers Council	0	0	0	62,825,020	(62,825,020)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Government Technical Training Centre	0	0	0	1,158,888	(1,158,888)
Headquarters	5,951,026	0	5,951,026	6,781,865	(830,839)
National Road Safety Commission	8,116,188	0	8,116,188	7,440,253	675,935
TOTAL	**108,555,468**	**0**	**108,555,468**	**175,182,466**	**(66,626,998)**
Ministry of Works and Housing					
Headquarters	4,223,907	0	4,223,907	8,362,517	(4,138,610)
Housing and Rent Control Department	10,015,094	0	10,015,094	14,629,917	(4,614,823)
Works	11,357,199	0	11,357,199	16,344,595	(4,987,395)
TOTAL	**25,596,201**	**0**	**25,596,201**	**39,337,029**	**(13,740,828)**
Ministry of Youth and Sports					
Headquarters	9,751,076	0	9,751,076	36,702,626	(26,951,550)
National Sports Authority	17,320,205	0	17,320,205	20,233,082	(2,912,877)
National Sports College	1,189,439	0	1,189,439	1,602,080	(412,641)
National Youth Authority	9,573,186	0	9,573,186	18,485,256	(8,912,070)
TOTAL	**37,833,906**	**0**	**37,833,906**	**77,023,045**	**(39,189,138)**
National Commission for Civic Education					
Headquarters	97,104,255	0	97,104,255	101,063,328	(3,959,073)
TOTAL	**97,104,255**	**0**	**97,104,255**	**101,063,328**	**(3,959,073)**
National Development Planning Commission					
Headquarters	8,709,899	0	8,709,899	6,377,669	2,332,231
TOTAL	**8,709,899**	**0**	**8,709,899**	**6,377,669**	**2,332,231**
National Health Insurance Authority					
Headquarters	538,978,437	0	538,978,437	526,021,476	12,956,960
TOTAL	**538,978,437**	**0**	**538,978,437**	**526,021,476**	**12,956,960**
National Labour Commission					
Gen. Admin Headquarters	9,100,960	0	9,100,960	5,527,971	3,572,989
TOTAL	**9,100,960**	**0**	**9,100,960**	**5,527,971**	**3,572,989**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Media Commission					
General Administration	9,522,520	0	9,522,520	3,451,763	6,070,757
TOTAL	**9,522,520**	**0**	**9,522,520**	**3,451,763**	**6,070,757**
National Pensions and Regulatory Authority					
Headquarters	49,443,071	0	49,443,071	0	49,443,071
TOTAL	**49,443,071**	**0**	**49,443,071**	**0**	**49,443,071**
Office of Government Machinery					
Commissions and Councils	19,809,926	0	19,809,926	18,819,167	990,759
Ghana AIDS Commision	15,574,627	0	15,574,627	3,673,311	11,901,316
Ghana Investment Promotion Centre (GIPC)	26,947,216	0	26,947,216	2,326,164	24,621,052
Inner City and Zongo development	7,300,000	0	7,300,000	6,793,163	506,838
Internal Audit Agency	12,842,755	0	12,842,755	10,477,764	2,364,992
Microfinance and Small Loans Centre (MASLOC)	26,910,708	0	26,910,708	15,435,350	11,475,358
National Identification Authority (NIA)	47,185,822	0	47,185,822	60,005,140	(12,819,318)
National Population Council (NPC)	2,207,353	0	2,207,353	2,979,822	(772,469)
Office of the Administrator	3,888,688	0	3,888,688	394,932	3,493,756
Office of the President	153,987,105	0	153,987,105	761,352,951	(607,365,846)
Other Government Obligation_General Government Services	0	0	0	552,945	(552,945)
Research Department	0	0	0	499,035,488	(499,035,488)
Scholarship Secretariat	3,788,195	0	3,788,195	5,023,357	(1,235,162)
Special Development Initiatives	8,018,410	0	8,018,410	9,949,130	(1,930,720)
State Interests And Governance	23,670,544	0	23,670,544	3,667,770	20,002,774
TOTAL	**352,131,349**	**0**	**352,131,349**	**1,400,486,454**	**(1,048,355,105)**
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	104,509,252	0	104,509,252	86,155,541	18,353,711
CopyRight Office	1,975,964	0	1,975,964	62,208	1,913,756
Council for Law Reporting	5,033,380	0	5,033,380	3,976,972	1,056,408

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Economic and Organised Crime Office	47,004,327	0	47,004,327	72,337,283	(25,332,956)
General Administration	8,742,381	0	8,742,381	9,239,840	(497,459)
General Legal Council	18,398,735	0	18,398,735	20,373,663	(1,974,928)
Law Reform Commission	2,215,647	0	2,215,647	1,726,652	488,995
Registrar General's Dep't	14,623,583	0	14,623,583	24,994,311	(10,370,728)
TOTAL	**202,503,268**	**0**	**202,503,268**	**218,866,469**	**(16,363,201)**
Office of the Head of Civil Service					
Civil Service Training Centre	1,884,545	0	1,884,545	0	1,884,545
Government Secretriat School	2,624,375	0	2,624,375	7,560	2,616,815
Headquarters	19,792,206	0	19,792,206	37,091,245	(17,299,039)
Institute of Technical Supervision	1,412,024	0	1,412,024	0	1,412,024
Management Services Division	2,783,306	0	2,783,306	4,150,549	(1,367,243)
Other Government Obligation_GRATUITY	0	0	0	237,193	(237,193)
Public Records and Archives Administration Department	6,545,260	0	6,545,260	10,779,890	(4,234,630)
TOTAL	**35,041,716**	**0**	**35,041,716**	**52,266,437**	**(17,224,721)**
Office of the Special Prosecutor					
Headquarters	68,899,999	0	68,899,999	57,543,303	11,356,696
TOTAL	**68,899,999**	**0**	**68,899,999**	**57,543,303**	**11,356,696**
Parliament of Ghana					
General Administration	452,482,803	0	452,482,803	650,477,926	(197,995,124)
TOTAL	**452,482,803**	**0**	**452,482,803**	**650,477,926**	**(197,995,124)**
Public Services Commission					
Office of the Executive Secretary	9,739,692	0	9,739,692	15,694,273	(5,954,581)
TOTAL	**9,739,692**	**0**	**9,739,692**	**15,694,273**	**(5,954,581)**
Right to Information Commission					
Headquarters	18,049,132	0	18,049,132	13,763,201	4,285,932
TOTAL	**18,049,132**	**0**	**18,049,132**	**13,763,201**	**4,285,932**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Road Fund					
Road Fund	3,903,400	0	3,903,400	1,194,318	2,709,082
TOTAL	**3,903,400**	**0**	**3,903,400**	**1,194,318**	**2,709,082**
Energy Fund					
Energy Levy Fund	0	0	0	38,089,135	(38,089,135)
TOTAL	**0**	**0**	**0**	**38,089,135**	**(38,089,135)**
GETFund					
GETFUND	0	0	0	32,262,596	(32,262,596)
TOTAL	**0**	**0**	**0**	**32,262,596**	**(32,262,596)**
MLNR_Mineral Development Fund					
Headquarters	0	0	0	1,269,743	(1,269,743)
TOTAL	**0**	**0**	**0**	**1,269,743**	**(1,269,743)**
GRAND TOTAL	**65,998,610,202**	**0**	**65,998,610,202**	**74,426,304,038**	**(8,427,693,836)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ablekuma Central Municipal Assembly_Ab(	4,778,986	322,000	5,100,986	691,433	4,409,553
Ablekuma North Municipal Assembly	6,213,172	615,000	6,828,172	7,648,630	(820,458)
Ablekuma West Municipal Assembly	5,724,892	0	5,724,892	5,564,947	159,945
Abuakwa North Municipal Assembly	5,173,148	100,000	5,273,148	9,128,251	(3,855,102)
Abuakwa South Municipal Assembly	6,060,225	3,417,441	9,477,667	8,161,008	1,316,659
Abura /Asebu/Kwamankese District Assen	8,010,608	787,580	8,798,188	7,541,571	1,256,617
Accra Metropolitan Assembly	18,993,188	26,844,866	45,838,053	46,137,223	(299,170)
Achiase District Assembly_AcDA	1,273,200	0	1,273,200	2,942,150	(1,668,950)
Ada East District Assembly	4,398,980	0	4,398,980	6,832,647	(2,433,667)
Ada West District Assembly	3,211,484	950,000	4,161,484	3,897,905	263,579
Adaklu District Assembly	4,041,585	160,000	4,201,585	4,940,229	(738,645)
Adansi Asokwa District Assembly	3,259,773	3,402	3,263,175	4,714,717	(1,451,541)
Adansi North District Assembly	5,027,671	1,119,851	6,147,522	6,343,041	(195,519)
Adansi South District Assembly	4,512,386	1,946,426	6,458,812	7,250,853	(792,040)
Adenta Municipal Assembly	7,717,709	1,860,923	9,578,632	12,168,661	(2,590,029)
Afadzato South District Assembly	2,668,664	590,116	3,258,780	4,939,984	(1,681,204)
Afigya Kwabre North District Assembly	3,524,064	37,014	3,561,077	5,627,910	(2,066,832)
Afigya Kwabre South District Assembly	7,015,445	0	7,015,445	7,859,474	(844,029)
Agona East District Assembly	6,515,430	330,000	6,845,430	6,664,794	180,637
Agona West Municipal Assembly	15,731,645	130,000	15,861,645	11,879,038	3,982,607
Agortime Ziope District Assembly	4,247,286	0	4,247,286	5,180,971	(933,685)
Ahafo Ano North Municipal Assembly	3,632,422	2,694,976	6,327,398	6,399,714	(72,316)
Ahafo Ano South East Municipal Assembly	3,266,983	75,000	3,341,983	6,196,785	(2,854,803)
Ahafo Ano South West District Assembly	4,710,058	1,212,325	5,922,383	4,709,566	1,212,817

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ahanta West Municipal Assembly	6,253,675	0	6,253,675	9,111,639	(2,857,964)
Ajumako/Enyan/Esiam District Assembly	8,689,354	1,380,849	10,070,203	6,789,795	3,280,408
Akatsi North District Assembly	3,456,432	0	3,456,432	4,073,454	(617,022)
Akatsi South District Assembly	4,066,755	0	4,066,755	6,100,669	(2,033,913)
Akrofuom District Assembly	2,760,072	1,552,390	4,312,462	4,723,035	(410,573)
Akuapem South District Assembly	4,956,216	145,000	5,101,216	8,615,185	(3,513,969)
Akuapim North Municipal Assembly	4,926,746	3,951,051	8,877,797	8,176,559	701,238
Akyemansa District Assembly	4,131,762	1,179,000	5,310,762	6,822,473	(1,511,711)
Amansie Central District Assembly	3,339,523	20,000	3,359,523	6,038,157	(2,678,635)
Amansie South District Assembly	2,716,979	987,136	3,704,115	4,048,338	(344,223)
Amansie West District Assembly	3,407,668	0	3,407,668	6,946,619	(3,538,951)
Amenfi Central District Assembly	2,600,721	30,099	2,630,820	4,831,470	(2,200,650)
Anloga District Assembly_AnDA	2,628,464	1,156,258	3,784,722	155,556	3,629,166
Aowin Municipal Assembly	5,234,402	2,550,000	7,784,402	6,994,004	790,397
Asante Akim Central Municipal Assembly	4,954,259	2,947,404	7,901,663	8,222,319	(320,657)
Asante Akim North District Assembly	3,668,457	1,212,295	4,880,752	5,770,999	(890,246)
Asante Akim South Municipal Assembly	5,348,278	294,632	5,642,910	7,459,232	(1,816,323)
Asene-Manso-Akroso District Assembly	3,628,966	0	3,628,966	4,517,510	(888,544)
Ashaiman Municipal Assembly	8,265,852	486,000	8,751,852	10,386,244	(1,634,392)
Asikuma-Odoben-Brakwa-Breman District	7,760,014	1,500,000	9,260,014	7,104,964	2,155,049
Asokore Mampong Municipal Assembly	6,404,805	0	6,404,805	8,513,087	(2,108,282)
Asokwa Municipal Assembly	6,496,025	0	6,496,025	8,413,879	(1,917,854)
Assin Fosu Municipal Assembly	12,618,629	20,000	12,638,629	9,624,012	3,014,617
Assin North District Assembly	5,305,678	75,354	5,381,032	4,455,485	925,547

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Assin South District Assembly	8,586,646	300,000	8,886,646	5,233,745	3,652,901
Asunafo North Municipal Assembly	6,219,045	0	6,219,045	15,883,822	(9,664,777)
Asunafo South District Assembly	4,508,496	0	4,508,496	7,378,440	(2,869,944)
Asuogyaman District Assembly	5,760,568	40,000	5,800,568	6,770,267	(969,699)
Asutifi North District Assembly	8,096,550	3,200	8,099,750	9,558,586	(1,458,836)
Asutifi South District Assembly	4,028,248	2,108	4,030,356	7,284,862	(3,254,506)
Atebubu Amantin Municipal Assembly	4,846,274	50,000	4,896,274	7,777,239	(2,880,965)
Atiwa East District Assembly	3,789,817	0	3,789,817	6,013,659	(2,223,842)
Atiwa West District Assembly	4,124,000	3,399,457	7,523,457	7,187,300	336,156
Atwima Kwanwoma District Assembly	8,118,257	0	8,118,257	9,303,944	(1,185,687)
Atwima Mponua District Assembly	4,943,749	100,000	5,043,749	5,233,106	(189,357)
Atwima Nwabiagya Municipal Assembly	8,622,489	150,000	8,772,489	9,026,702	(254,213)
Atwima Nwabiagya North District Assembl	5,684,068	6,786,071	12,470,140	6,495,341	5,974,799
Awutu Senya District Assembly	15,206,750	106,000	15,312,750	8,339,323	6,973,427
Awutu Senya East Municipal Assembly	13,528,858	6,454,012	19,982,870	13,465,498	6,517,372
Ayawaso Central Municipal Assembly_ACM	8,993,114	274,000	9,267,114	1,184,979	8,082,135
Ayawaso East Municipal Assembly	3,777,221	303,369	4,080,590	5,684,014	(1,603,424)
Ayawaso North Municipal Assembly	3,131,991	0	3,131,991	4,805,516	(1,673,525)
Ayawaso West Municipal Assembly	7,236,973	1,719,220	8,956,193	8,738,836	217,357
Ayensuano District Assembly	3,613,582	98,000	3,711,582	6,813,888	(3,102,306)
Banda District Assembly	3,670,000	40,000	3,710,000	5,325,223	(1,615,223)
Bawku Municipal Assembly	5,828,681	370,000	6,198,681	8,737,502	(2,538,821)
Bawku West District Assembly	4,209,654	0	4,209,654	7,172,778	(2,963,123)
Bekwai Municipal Assembly	6,255,047	40,000	6,295,047	9,769,899	(3,474,851)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Berekum East Municipal Assembly	11,305,908	0	11,305,908	12,988,543	(1,682,635)
Berekum West District Assembly	4,816,383	0	4,816,383	6,915,077	(2,098,694)
Bia East District Assembly	3,297,920	0	3,297,920	4,358,219	(1,060,299)
Bia West District Assembly	3,163,116	1,850,000	5,013,116	5,795,963	(782,847)
Biakoye District Assembly	3,004,296	0	3,004,296	4,812,237	(1,807,941)
Bibiani/Anhwiaso/Bekwai Municipal Asse	5,009,690	0	5,009,690	10,391,620	(5,381,930)
Binduri District Assembly	2,684,245	0	2,684,245	4,587,881	(1,903,635)
Birim North District Assembly	3,837,255	747,407	4,584,662	7,360,860	(2,776,197)
Birim South District Assembly	4,365,232	52,987	4,418,219	7,244,324	(2,826,106)
Birim Central Municipal Assembly	6,025,501	3,508,924	9,534,425	9,616,148	(81,722)
Bodi District Assembly	2,581,111	2,592,711	5,173,822	5,020,942	152,880
Bole District Assembly	2,961,853	148,000	3,109,853	5,459,715	(2,349,862)
Bolgatanga East District Assembly	4,570,622	0	4,570,622	6,206,723	(1,636,101)
Bolgatanga Municipal Assembly	7,154,278	94,000	7,248,278	21,373,480	(14,125,202)
Bongo District Assembly	3,848,548	0	3,848,548	8,760,335	(4,911,787)
Bosome Freho District Assembly	2,513,053	1,038,917	3,551,970	4,518,064	(966,094)
Bosomtwe District Assembly	8,240,500	870,340	9,110,840	9,271,791	(160,951)
Builsa North District Assembly	3,115,762	0	3,115,762	6,237,611	(3,121,849)
Builsa South District Assembly	2,126,259	0	2,126,259	5,781,300	(3,655,041)
Bunkpurugu Nakpanduri District Assembly	2,054,794	35,000	2,089,794	4,921,779	(2,831,985)
Cape Coast Metropolitan Assembly	21,612,338	0	21,612,338	25,885,221	(4,272,883)
Central Gonja District Assembly	4,602,911	40,000	4,642,911	8,604,272	(3,961,361)
Central Tongu District Assembly	4,770,084	751,744	5,521,828	5,430,839	90,988
Chereponi District Assembly	2,271,912	0	2,271,912	4,156,890	(1,884,979)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Dafiama Bussie Issa District Assembly	2,700,559	34,000	2,734,559	4,702,520	(1,967,961)
Denkyembour District Assembly	3,693,508	30,000	3,723,508	5,389,985	(1,666,476)
Dormaa Central Municipal	7,791,594	1,139,470	8,931,064	7,476,974	1,454,090
Dormaa East District Assembly	4,366,428	0	4,366,428	6,631,802	(2,265,375)
Dormaa West District Assembly	3,558,152	0	3,558,152	5,436,628	(1,878,476)
East Gonja Municipal Assembly	3,194,040	16,000	3,210,040	11,555,866	(8,345,826)
East Mamprusi Municipal Assembly	4,994,331	0	4,994,331	13,623,431	(8,629,099)
Effia Kwesimintsim Municipal Assembly	13,122,825	160,000	13,282,825	12,122,758	1,160,067
Effutu Municipal Assembly	13,243,654	46,000	13,289,654	9,768,753	3,520,901
Ejisu Municipal Assembly	9,135,766	27,264	9,163,030	9,474,986	(311,955)
Ejura Sekyredumasi Municipal Assembly	5,048,197	90,000	5,138,197	7,976,904	(2,838,707)
Ekumfi District Assembly	6,206,233	0	6,206,233	5,779,750	426,482
Ellembele District Assembly	3,976,117	45,000	4,021,117	6,135,170	(2,114,052)
Fanteakwa North District Assembly	5,360,869	175,500	5,536,369	7,317,502	(1,781,133)
Fanteakwa South District Assembly	3,451,615	0	3,451,615	5,872,519	(2,420,904)
Ga Central Municipal Assembly	7,030,181	1,000,000	8,030,181	10,335,355	(2,305,174)
Ga East Municipal Assembly	10,139,375	570,009	10,709,384	12,083,404	(1,374,020)
Ga North Municipal Assembly	5,241,949	203,038	5,444,988	6,716,587	(1,271,599)
Ga South Municipal Assembly	6,327,661	2,254,853	8,582,514	4,025,693	4,556,821
Ga West Municipal Assembly	10,822,701	500,000	11,322,701	10,870,504	452,198
Garu District Assembly	2,960,877	0	2,960,877	4,958,600	(1,997,723)
Gomoa Central District Assembly	8,279,328	100,000	8,379,328	8,321,423	57,905
Gomoa East District Assembly	11,969,355	3,545,240	15,514,595	9,386,662	6,127,933
Gomoa West District Assembly	10,461,788	0	10,461,788	8,151,273	2,310,515

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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Guan District Assembly_GuDA	1,441,481	0	1,441,481	6,320	1,435,161
Gushiegu Municipal Assembly	3,407,720	0	3,407,720	6,537,599	(3,129,879)
Ho Municipal Assembly	7,971,117	8,748,589	16,719,706	23,666,567	(6,946,861)
Ho West District Assembly	5,596,302	52,637	5,648,938	7,899,891	(2,250,953)
Hohoe Municipal Assembly	6,258,064	756,013	7,014,077	9,437,202	(2,423,125)
Jaman North District Assembly	5,245,775	0	5,245,775	8,011,946	(2,766,171)
Jaman South Municipal Assembly	6,001,584	60,097	6,061,680	10,637,885	(4,576,205)
Jasikan District Assembly	3,748,241	12,730	3,760,971	6,059,042	(2,298,071)
Jirapa Municipal Assembly	3,351,740	15,240	3,366,980	5,657,589	(2,290,609)
Jomoro Municipal Assembly	2,991,666	0	2,991,666	5,853,953	(2,862,286)
Juaben Municipal Assembly	3,996,724	3,171,277	7,168,001	6,307,756	860,245
Juaboso District Assembly	4,102,178	5,235,010	9,337,188	5,751,098	3,586,090
Kajebi District Assembly	3,284,912	10,000	3,294,912	5,709,163	(2,414,252)
Karaga District Assembly	4,030,192	0	4,030,192	6,918,942	(2,888,751)
Kassena Nankana East Municipal Assembly	4,946,520	0	4,946,520	8,476,767	(3,530,247)
Kassena Nankana West District Assembly	4,199,249	0	4,199,249	6,410,809	(2,211,559)
Keta Municipal Assembly	4,991,060	1,679,170	6,670,231	11,163,145	(4,492,914)
Ketu North Municipal Assembly	3,888,030	3,195,005	7,083,035	6,240,173	842,862
Ketu South Municipal Assembly	4,827,007	1,464,849	6,291,856	6,488,773	(196,918)
Kintampo North Municipal Assembly	5,730,748	3,694,499	9,425,247	10,418,040	(992,793)
Kintampo South District Assembly	4,781,704	50,000	4,831,704	7,027,418	(2,195,714)
Komenda-Edina-Eguafo-Abrim Municipal A	10,491,598	130,000	10,621,598	9,740,945	880,652
Korle Klotey Municipal Assembly_KoKMA	5,711,266	80,000	5,791,266	7,939,372	(2,148,106)
Kpandai District Assembly	1,084,052	0	1,084,052	5,159,041	(4,074,989)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Kpando Municipal Assembly	3,641,204	1,849,430	5,490,634	6,399,285	(908,651)
Kpone Katamanso Municipal Assembly	10,288,300	3,835,000	14,123,300	13,292,821	830,479
Krachi East Municipal Assembly	3,535,617	80,567	3,616,184	11,267,414	(7,651,230)
Krachi Nchumuru District Assembly	2,234,649	52,400	2,287,049	4,266,465	(1,979,416)
Krachi West District Assembly	2,399,344	40,000	2,439,344	5,445,299	(3,005,956)
Krowor Municipal Assembly	5,457,693	920,500	6,378,193	7,745,195	(1,367,002)
Kumasi Metropolitan Assembly	32,996,781	6,201,430	39,198,210	50,273,369	(11,075,159)
Kumbungu District Assembly	6,681,473	0	6,681,473	12,527,922	(5,846,449)
Kwabre East Municipal Assembly	4,450,769	71,236	4,522,006	8,697,264	(4,175,258)
Kwadaso Municipal Assembly	5,914,999	123,000	6,037,999	8,576,196	(2,538,197)
Kwaebibirem Municipal Assembly	5,559,470	142,000	5,701,470	6,961,135	(1,259,665)
Kwahu Afram Plains North District Assemb	4,248,744	821,857	5,070,601	6,339,291	(1,268,691)
Kwahu Afram Plains South District Assemb	3,774,462	0	3,774,462	4,910,682	(1,136,220)
Kwahu East District Assembly	4,395,820	74,500	4,470,320	5,660,322	(1,190,002)
Kwahu South District Assembly	5,322,150	210,000	5,532,150	7,319,585	(1,787,435)
Kwahu West Municipal Assembly	8,356,608	0	8,356,608	11,883,407	(3,526,800)
La Dade-Kotopon Municipal Assembly	8,305,360	1,275,000	9,580,360	8,110,727	1,469,633
Lambusie Karni District Assembly	1,861,446	0	1,861,446	4,028,863	(2,167,417)
La-Nkwantanang Municipal Assembly	7,906,381	900,000	8,806,381	13,136,970	(4,330,589)
Lawra Municipal Assembly	2,983,933	0	2,983,933	4,684,153	(1,700,220)
Ledzokuku Municipal Assembly	9,621,477	4,459,000	14,080,477	12,738,746	1,341,732
Lower Manya Krobo Municipal Assembly	6,277,968	32,700	6,310,668	9,819,521	(3,508,853)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Mampong Municipal Assembly	7,370,060	0	7,370,060	10,107,424	(2,737,364)
Mamprugu Moagduri District Assembly	2,281,533	0	2,281,533	4,366,107	(2,084,574)
Mfantsiman Municipal Assembly	9,392,482	0	9,392,482	8,219,797	1,172,685
Mion District Assembly	4,730,940	0	4,730,940	9,011,043	(4,280,102)
Mpohor District Assembly	3,946,282	0	3,946,282	4,188,436	(242,154)
Nabdam District Assembly	2,680,081	0	2,680,081	4,271,827	(1,591,746)
Nadowli Kaleo District Assembly	3,873,076	0	3,873,076	7,672,826	(3,799,750)
Nandom District Assembly	2,322,465	0	2,322,465	4,545,415	(2,222,950)
Nantom District Assembly	5,259,746	0	5,259,746	10,175,338	(4,915,592)
Nanumba North Municipal Assembly	4,337,846	0	4,337,846	7,842,907	(3,505,061)
Nanumba South District Assembly	4,206,833	30,000	4,236,833	5,999,722	(1,762,888)
New Juaben North Municipal Assembly	5,403,437	220,000	5,623,437	9,137,164	(3,513,727)
New Juaben South Municipal Assembly	8,709,502	0	8,709,502	27,371,308	(18,661,806)
Ningo-Prampram District Assembly	5,368,653	821,747	6,190,400	7,949,216	(1,758,816)
Nkoranza North District Assembly	4,016,562	35,229	4,051,791	7,911,831	(3,860,040)
Nkoranza South Municipal Assembly	8,208,389	6,000	8,214,389	11,074,493	(2,860,103)
Nkwanta North District Assembly	2,306,210	20,000	2,326,210	4,875,869	(2,549,659)
Nkwanta South Municipal Assembly	2,515,200	0	2,515,200	6,210,259	(3,695,059)
North Dayi District Assembly	3,741,747	1,379,555	5,121,302	3,943,614	1,177,688
North East Gonja District Assembly_NEGDA	4,170,801	110,000	4,280,801	1,245,908	3,034,893

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
North Gonja District Assembly	2,403,916	22,500	2,426,416	5,616,540	(3,190,124)
North Tongu District Assembly	4,588,025	0	4,588,025	6,573,700	(1,985,675)
Nsawam Adoagyiri Municipal Assembly	9,807,721	3,500,000	13,307,721	13,468,523	(160,802)
Nzema East Municipal Assembly	3,885,683	60,000	3,945,683	5,432,783	(1,487,100)
Obuasi East District Assembly	4,208,168	2,925,305	7,133,474	7,671,320	(537,846)
Obuasi Municipal Assembly	8,410,392	250,000	8,660,392	8,839,228	(178,836)
Offinso Municipal Assembly	5,166,382	30,000	5,196,382	5,965,734	(769,352)
Offinso North District Assembly	5,155,985	34,000	5,189,985	6,231,274	(1,041,290)
Oforikrom Municipal Assembly	7,375,458	61,000	7,436,458	8,039,605	(603,147)
Okaikwei North Municipal Assembly	7,640,786	1,232,000	8,872,786	6,759,909	2,112,877
Okere District Assembly	5,757,443	2,556,000	8,313,443	7,670,956	642,486
Old Tafo Municipal Assembly	5,279,347	30,000	5,309,347	6,363,082	(1,053,735)
Prestea-Huni Valley Municipal Assembly	4,763,806	1,606,574	6,370,380	10,400,335	(4,029,955)
Pru East District Assembly	3,203,424	20,000	3,223,424	5,034,952	(1,811,528)
Pru West District Assembly	4,818,604	0	4,818,604	5,662,771	(844,167)
Pusiga District Assembly	3,161,937	1,540,000	4,701,937	4,739,576	(37,639)
Saboba District Assembly	2,110,436	0	2,110,436	4,235,163	(2,124,727)
Sagnerigu Municipal Assembly	12,695,958	71,200	12,767,158	15,515,071	(2,747,912)
Savelugu Municipal Assembly	6,175,561	0	6,175,561	10,213,373	(4,037,812)
Sawla/Tuna/Kalba District Assembly	4,568,566	0	4,568,566	6,252,459	(1,683,893)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Sefwi Akontombra District Assembly	2,464,659	2,300,000	4,764,659	4,907,881	(143,222)
Sefwi Wiawso Municipal Assembly	6,875,148	100,000	6,975,148	11,849,985	(4,874,837)
Sekondi Takoradi Metropolitan Assembly	18,449,726	9,789,445	28,239,172	40,243,201	(12,004,029)
Sekyere Afram Plains District Assembly	2,219,877	1,502,735	3,722,613	4,249,325	(526,713)
Sekyere Central District Assembly	4,194,394	1,349,418	5,543,811	7,014,167	(1,470,355)
Sekyere East District Assembly	4,478,039	120,978	4,599,016	7,885,890	(3,286,873)
Sekyere Kumawu District Assembly	3,970,815	0	3,970,815	5,323,102	(1,352,287)
Sekyere South District Assembly	8,207,744	1,743,582	9,951,326	9,459,871	491,455
Sene East District Assembly	3,237,364	5,000	3,242,364	5,049,566	(1,807,202)
Sene West District Assembly	4,895,263	0	4,895,263	7,703,240	(2,807,977)
Shai-Osudoku District Assembly	7,603,781	125,000	7,728,781	8,363,322	(634,541)
Shama District Assembly	6,595,275	0	6,595,275	10,872,759	(4,277,484)
Sissala East Municipal Assembly	4,270,689	0	4,270,689	7,081,608	(2,810,920)
Sissala West District Assembly	2,276,400	58,000	2,334,400	4,177,378	(1,842,979)
South Dayi District Assembly	3,185,019	2,809,034	5,994,054	6,033,049	(38,995)
South Tongu District Assembly	5,633,066	51,000	5,684,066	7,879,245	(2,195,179)
Suaman District Assembly	4,113,823	80,224	4,194,047	4,345,532	(151,485)
Suame Municipal Assembly	7,951,059	3,550,000	11,501,059	9,707,048	1,794,011
Suhum Municipal Assembly	5,476,106	2,256,599	7,732,705	8,893,071	(1,160,366)
Sunyani Municipal Assembly	9,792,180	500,000	10,292,180	33,993,312	(23,701,133)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Sunyani West District Assembly	8,192,781	64,000	8,256,781	13,248,308	(4,991,527)
Tain District Assembly	5,751,613	40,000	5,791,613	8,545,258	(2,753,645)
Talensi District Assembly	4,023,012	0	4,023,012	6,500,851	(2,477,839)
Tamale Metropolitan Assembly	25,499,774	210,000	25,709,774	39,749,089	(14,039,315)
Tano North Municipal Assembly	6,832,502	5,020,002	11,852,503	11,689,162	163,342
Tano South Municipal Assembly	6,330,880	3,787,133	10,118,013	10,877,716	(759,704)
Tarkwa Nsuaem Municipal Assembly	7,144,531	1,900,000	9,044,531	12,483,068	(3,438,537)
Tatale Sanguli District Assembly	2,488,158	56,000	2,544,158	5,072,231	(2,528,073)
Techiman Municipal Assembly	12,196,408	6,452,388	18,648,795	26,408,393	(7,759,598)
Techiman North District Assembly	5,948,712	0	5,948,712	11,641,946	(5,693,234)
Tema Metropolitan Assembly	19,927,062	1,770,000	21,697,062	21,424,977	272,085
Tema West Municipal Assembly	8,167,461	85,000	8,252,461	9,814,302	(1,561,841)
Tempane District Assembly	1,859,334	37,804	1,897,138	4,056,821	(2,159,683)
Tolon District Assembly	6,485,200	45,000	6,530,200	12,812,347	(6,282,147)
Twifo Hemang Lower Denkyira District As:	6,217,396	1,726,255	7,943,651	5,692,087	2,251,563
Twifu Ati Morkwa District Assembly	8,500,814	0	8,500,814	7,385,821	1,114,993
Upper Denkyira East Municipal Assembly	11,434,912	0	11,434,912	6,299,036	5,135,876
Upper Denkyira West District Assembly	5,647,659	1,772,251	7,419,910	4,946,800	2,473,110
Upper Manya Krobo District Assembly	2,927,986	0	2,927,986	6,132,186	(3,204,200)
Upper West Akim District Assembly	5,263,248	0	5,263,248	9,021,081	(3,757,833)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - COMPENSATION

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Wa East District Assembly	1,972,361	0	1,972,361	3,622,697	(1,650,336)
Wa Municipal Assembly	5,602,239	998,250	6,600,489	22,646,548	(16,046,059)
Wa West District Assembly	3,413,953	0	3,413,953	5,557,616	(2,143,663)
Wassa Amenfi East Municipal Assembly	4,345,343	2,535,258	6,880,600	1,337,589	5,543,011
Wassa Amenfi West Municipal Assembly	4,488,242	0	4,488,242	10,139,765	(5,651,523)
Wassa East District Assembly	4,585,236	0	4,585,236	9,728,592	(5,143,356)
Weija-Gbawe Municipal Assembly	8,681,473	227,749	8,909,222	15,596,740	(6,687,518)
Wenchi Municipal Assembly	10,318,865	71,772	10,390,638	15,316,506	(4,925,868)
West Akim Municipal Assembly	7,632,500	10,000	7,642,500	10,625,826	(2,983,326)
West Gonja District Assembly	5,306,774	295,000	5,601,774	11,439,124	(5,837,350)
West Mamprusi Municipal Assembly	5,684,392	0	5,684,392	11,668,288	(5,983,896)
Yendi Municipal Assembly	5,219,727	0	5,219,727	10,095,911	(4,876,185)
Yilo Krobo Municipal Assembly	6,536,628	90,000	6,626,628	9,904,578	(3,277,950)
Yunyoo Nasuan District Assembly	2,019,878	0	2,019,878	3,670,736	(1,650,858)
Zabzugu District Assembly	2,930,558	0	2,930,558	4,476,511	(1,545,953)
GRAND TOTAL	**1,518,900,551**	**224,125,951**	**1,743,026,502**	**2,227,387,523**	**(484,361,021)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Audit Service					
Headquarters	86,795,551	0	86,795,551	92,260,449	(5,464,898)
TOTAL	**86,795,551**	**0**	**86,795,551**	**92,260,449**	**(5,464,898)**
Central GoG					
Contingency	503,354,703	0	503,354,703	0	503,354,703
Arrears	11,613,000,000	0	11,613,000,000	0	11,613,000,000
DACF	5,739,898,325	0	5,739,898,325	0	5,739,898,325
Debt Management	0	0	0	27,576,163	(27,576,163)
Donor Funds	0	0	0		0
General Government Services	1,389,562,374	0	1,389,562,374	0	1,389,562,374
GETFUND	3,273,770,485	0	3,273,770,485	0	3,273,770,485
Lifeline consumers of Electricity	150,000,000	0	150,000,000	0	150,000,000
Other Earmark Fund	30,223,787,171	0	30,223,787,171	3,331,692,837	26,892,094,333
Petroleum Related Fund	26,789,328	0	26,789,328	0	26,789,328
Subscriptions	350,659,152	0	350,659,152	0	350,659,152
Transfer to Ghana National Petroleum Company (GNPC)	1,443,530,842	0	1,443,530,842	0	1,443,530,842
Grant Expenditure	0	0	0	85,508,957,635	(85,508,957,635)
TOTAL	**54,714,352,379**	**0**	**54,714,352,379**	**88,868,226,635**	**(34,153,874,256)**
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	7,090,989	0	7,090,989	9,942,227	(2,851,238)
Administrative Justice Department	500,000	0	500,000	0	500,000
Anti Corruption Department	3,200,000	0	3,200,000	1,575,451	1,624,549
Human Rights Department	700,000	0	700,000	863,861	(163,861)
Regional Offices	4,276,000	0	4,276,000	2,055,800	2,220,200
TOTAL	**15,766,989**	**0**	**15,766,989**	**14,437,340**	**1,329,649**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Electoral Commission					
Headquarters	610,825,749	0	610,825,749	582,557,452	28,268,297
TOTAL	**610,825,749**	**0**	**610,825,749**	**582,557,452**	**28,268,297**
Ghana Revenue Authority					
Headquarters	4,077,567,285	0	4,077,567,285	712,090,282	3,365,477,003
TOTAL	**4,077,567,285**	**0**	**4,077,567,285**	**712,090,282**	**3,365,477,003**
Judiciary and Judicial Service					
General Administration	25,190,460	0	25,190,460	12,048,814	13,141,646
Judiciary	129,907,957	0	129,907,957	106,546,156	23,361,801
TOTAL	**155,098,417**	**0**	**155,098,417**	**118,594,970**	**36,503,447**
Legal Aid Commission					
Headquarters	3,329,777	0	3,329,777	1,990,146	1,339,632
Legal Aid Scheme	0	0	0	69,095	(69,095)
TOTAL	**3,329,777**	**0**	**3,329,777**	**2,059,240**	**1,270,537**
Min of Employment & Labour Relation					
Dept. of Co-operatives	948,645	0	948,645	671,347	277,298
Dept. of Factories Inspectorate	1,783,441	0	1,783,441	1,580,053	203,388
Fair Wages and Salaries Commission	637,613	0	637,613	260,343	377,270
Ghana Cooperative Council	100,000	0	100,000	40,800	59,200
Headquarters	21,380,156	0	21,380,156	100,177,109	(78,796,953)
Labour Department	2,308,810	0	2,308,810	1,107,513	1,201,297
Management Development & Productivity Institute	4,792,995	0	4,792,995	5,671,491	(878,495)
National Pensions and Regulatory Authority	0	0	0	32,425,795	(32,425,795)
Other Government Obligation_Contingency	0	0	0	25,000,000	(25,000,000)
Other Government Obligation_General Government Services	0	0	0	5,007,643	(5,007,643)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_Other Earmarked Fund	0	0	0	440,605,657	(440,605,657)
TOTAL	**31,951,660**	**0**	**31,951,660**	**612,547,750**	**(580,596,090)**
Ministry of Communications and Digitalisation					
Cyber Security Secretariat	16,520,828	0	16,520,828	14,411,441	2,109,387
Data Protection Commission	2,453,616	0	2,453,616	1,700,010	753,606
Ghana- India Kofi Annan Centre of Excellence in ICT	2,593,528	0	2,593,528	2,275,817	317,710
Ghana Meteorological Agency	11,622,868	0	11,622,868	62,850,952	(51,228,084)
Headquarters	369,347,318	0	369,347,318	1,428,137,992	(1,058,790,674)
National Communication Authority	119,515,288	0	119,515,288	0	119,515,288
National Information Technology Agency	14,066,989	0	14,066,989	9,677,900	4,389,089
Postal & Courier Services Regulatory Commission	910,639	0	910,639	1,301,926	(391,287)
TOTAL	**537,031,074**	**0**	**537,031,074**	**1,520,356,039**	**(983,324,965)**
Ministry of Chieftaincy and Religious Affairs					
Headquarters	10,900,000	0	10,900,000	4,618,682	6,281,318
Other Government Obligation_General Government Services	0	0	0	5,000,000	(5,000,000)
TOTAL	**10,900,000**	**0**	**10,900,000**	**9,618,682**	**1,281,318**
Ministry of Defence					
Ghana Armed Forces	127,489,065	0	127,489,065	67,266,006	60,223,059
Headquarters	9,631,140	0	9,631,140	637,982,071	(628,350,931)
Other Government Obligation_Contingency	0	0	0	61,527,037	(61,527,037)
Other Government Obligation_General Government Services	0	0	0	30,389,568	(30,389,568)
Other Government Obligation_Non Road Arrears	0	0	0	201,625,871	(201,625,871)
TOTAL	**137,120,205**	**0**	**137,120,205**	**998,790,552**	**(861,670,347)**
Ministry of Education					
Ghana Book Development Council	1,418,760	0	1,418,760	648,558	770,202

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ghana Education Service (GES)	103,815,951	0	103,815,951	460,064,522	(356,248,571)
Ghana Library Board	3,800,000	0	3,800,000	5,805,325	(2,005,325)
Ghana National Commission for UNESCO	290,000	0	290,000	304,522	(14,522)
GHANA TVET SERVICE (GH TVET SERV.)	30,133,206	0	30,133,206	13,184,819	16,948,387
Headquarters	758,033,722	0	758,033,722	3,371,157,249	(2,613,123,527)
National Service Secretariat	10,858,410	0	10,858,410	77,193,066	(66,334,656)
Other Government Obligation_General Government Services	0	0	0	73,462,354	(73,462,354)
Other Government Obligation_Non Road Arrears	0	0	0	254,162,107	(254,162,107)
Regional / District / School Services	11,718,256	0	11,718,256	7,398,894	4,319,362
Tertiary	2,119,877,511	0	2,119,877,511	1,309,703,040	810,174,471
WAEC (National)	7,550,450	0	7,550,450	100,000	7,450,450
TOTAL	**3,047,496,266**	**0**	**3,047,496,266**	**5,573,184,456**	**(2,525,688,190)**
Ministry of Energy					
Energy Commission	32,172,843	0	32,172,843	0	32,172,843
Headquarters	26,607,755	0	26,607,755	2,148,550,943	(2,121,943,188)
National Petroleum Authority	97,741,917	0	97,741,917	0	97,741,917
Petroleum Commission	45,134,745	0	45,134,745	84,518,958	(39,384,213)
TOTAL	**201,657,260**	**0**	**201,657,260**	**2,233,069,901**	**(2,031,412,641)**
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	34,130,682	0	34,130,682	115,491,519	(81,360,837)
Environmental Protection Agency	166,488,967	0	166,488,967	193,877,685	(27,388,718)
Ghana Atomic Energy Commission	21,837,134	0	21,837,134	48,184,549	(26,347,415)
Headquarters	197,978,254	0	197,978,254	70,958,316	127,019,938
National Biosafety Authority (NBA)	1,229,714	0	1,229,714	1,130,274	99,440
Nuclear Regulatory Authority	5,257,214	0	5,257,214	4,045,209	1,212,005

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Office of the E-waste Fund Administrator	17,429,548	0	17,429,548	2,959,210	14,470,337
Other Government Obligation_Non Road Arrears	0	0	0	3,224,502	(3,224,502)
TOTAL	**444,351,512**	**0**	**444,351,512**	**439,871,265**	**4,480,247**
Ministry of Finance					
Controller and Acct. General's Dept.	77,564,245	0	77,564,245	91,096,703	(13,532,458)
Finance Headquarters	1,119,149,884	0	1,119,149,884	1,882,772,765	(763,622,881)
Financial Intelligence Centre	2,915,940	0	2,915,940	3,590,814	(674,874)
Ghana Revenue Authority	38,956,926	0	38,956,926	5,271,196	33,685,730
Independent Tax Appeals Board(ITAB)	2,202,500	0	2,202,500	462,346	1,740,154
Institute of Accountancy Training	1,632,109	0	1,632,109	1,116,556	515,553
Other Government Obligation_Contingency	0	0	0	8,176,095	(8,176,095)
Other Government Obligation_General Government Services	0	0	0	768,280,101	(768,280,101)
Other Government Obligation_Non Road Arrears	0	0	0	1,443,351,465	(1,443,351,465)
Other Government Obligation_Other Earmarked Fund	0	0	0	1,500,000,000	(1,500,000,000)
Other Government Obligation_Subsidy	54,791	0	54,791	0	54,791
Public Procurement Authority	11,083,648	0	11,083,648	11,191,765	(108,117)
Securities and Exchange Commission	25,584,585	0	25,584,585	17,021,473	8,563,112
Statistical Service	113,570,074	0	113,570,074	312,437,177	(198,867,103)
TOTAL	**1,392,714,702**	**0**	**1,392,714,702**	**6,044,768,456**	**(4,652,053,754)**
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	40,748,270	0	40,748,270	39,586,294	1,161,976
Headquarters	60,237,762	0	60,237,762	52,567,124	7,670,639
Other Government Obligation_General Government Services	0	0	0	100,000,000	(100,000,000)
TOTAL	**100,986,032**	**0**	**100,986,032**	**192,153,417**	**(91,167,385)**
Ministry of Food and Agriculture					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Agric. Engineering Services Dept.	400,000	0	400,000	204,409	195,591
Animal Production Directorate	1,221,826	0	1,221,826	3,828,758	(2,606,932)
Cotton Development Authority	0	0	0	360,000	(360,000)
Crop Services Directorate	500,800,000	0	500,800,000	572,709,280	(71,909,280)
Directorate of Agric. Extension Services.	300,000	0	300,000	1,262,700	(962,700)
Finance and Administration Directorate	759,490,513	0	759,490,513	856,425,188	(96,934,675)
Ghana Irrigation Development Authority	300,000	0	300,000	199,920	100,080
Ghana Permanent Representative in Rome	300,000	0	300,000	0	300,000
Grains and Legumes Dev. Board	749,328	0	749,328	380,689	368,639
Human Resource Development Management	8,799,798	0	8,799,798	1,396,494	7,403,304
Irrigation Company of Upper Region	300,000	0	300,000	0	300,000
Monitoring and Evaluation Directorate	0	0	0	340,000	(340,000)
Northern Regional Agric Dev	0	0	0	1,452,756	(1,452,756)
Other Government Obligation_Contingency	0	0	0	598,000,000	(598,000,000)
Other Government Obligation_Non Road Arrears	0	0	0	649,940,995	(649,940,995)
Plant Protection & Regulatory Services	1,799,512	0	1,799,512	3,224,225	(1,424,713)
Policy Planning and Budget Directorate	2,000,000	0	2,000,000	571,352	1,428,648
Policy Planning Monitoring and Evaluation	1,000,000	0	1,000,000	39,584,276	(38,584,276)
Statistics Research and Information Dept	300,000	0	300,000	1,494,966	(1,194,966)
Tree Crops Development Authority	1,410,454	0	1,410,454	0	1,410,454
Veterinary Services Dept. (Central Administration)	1,324,566	0	1,324,566	3,615,965	(2,291,399)
Women in Agric. Development Department	300,000	0	300,000	222,299	77,701
TOTAL	**1,280,795,997**	**0**	**1,280,795,997**	**2,735,214,272**	**(1,454,418,275)**
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	4,468,000	0	4,468,000	2,519,802	1,948,198

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
America Region Missions	2,960,000	0	2,960,000	8,152,727	(5,192,727)
Europe Region Missions	6,869,994	0	6,869,994	10,567,453	(3,697,459)
Headquarters	111,211,505	0	111,211,505	166,359,138	(55,147,634)
Middle East and Asia Region Missions	2,500,000	0	2,500,000	1,533,044	966,956
Other Government Obligation_Contingency	0	0	0	2,572,519	(2,572,519)
Other Government Obligation_Non Road Arrears	0	0	0	61,744,608	(61,744,608)
Subvented Organisation	1,052,006	0	1,052,006	1,050,592	1,414
TOTAL	**129,061,504**	**0**	**129,061,504**	**254,499,884**	**(125,438,380)**
Ministry of Gender, Children and Social Protection					
Department of Children	5,495,408	0	5,495,408	6,477,801	(982,394)
Department of Gender	2,464,659	0	2,464,659	918,900	1,545,760
Department of Social Protection	1,393,659,200	0	1,393,659,200	1,394,489,722	(830,522)
Dept. of Social Welfare	3,306,270	0	3,306,270	2,373,132	933,137
Headquarters	10,099,793	0	10,099,793	78,932,639	(68,832,847)
National Council on Persons with Disability	214,458	0	214,458	2,119,441	(1,904,983)
TOTAL	**1,415,239,787**	**0**	**1,415,239,787**	**1,485,311,635**	**(70,071,847)**
Ministry of Health					
Ahmadiyya Muslim Health Service-Ghana	19,768,551	0	19,768,551	499,836	19,268,715
Christian Health Association of Ghana	759,192,948	0	759,192,948	0	759,192,948
District Health Administration	0	0	0	806,052,902	(806,052,902)
District Hospital	0	0	0	2,073,309	(2,073,309)
District Hospital	0	0	0	1,973,720	(1,973,720)
District Hospitals	0	0	0	852,863,291	(852,863,291)
Ghana Health Service (GHS)	1,096,067,927	0	1,096,067,927	1,205,194,174	(109,126,247)
Health Administration-Greater Accra	0	0	0	8,741,512	(8,741,512)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Health Headquarters	540,159,663	0	540,159,663	671,168,529	(131,008,866)
National Vaccine Institute	0	0	0	4,918,264	(4,918,264)
Other Government Obligation_General Government Services	0	0	0	9,270,890	(9,270,890)
Other Government Obligation_Non Road Arrears	0	0	0	217,728,711	(217,728,711)
Regulatory Agencies	167,028,852	0	167,028,852	225,951,278	(58,922,426)
Sub Districts-CHIPS Compound	0	0	0	10,902,781	(10,902,781)
Sub Districts-Clinics	0	0	0	11,281,616	(11,281,616)
Sub Districts-Health Centres	0	0	0	133,596,136	(133,596,136)
Sub Districts-Polyclinics	0	0	0	135,325,769	(135,325,769)
Subvented Organisations	82,716,166	0	82,716,166	24,502,048	58,214,119
Teaching Hospitals	593,140,558	0	593,140,558	649,260,738	(56,120,180)
Training Institutions	254,555,138	0	254,555,138	465,777,599	(211,222,462)
TOTAL	**3,512,629,803**	**0**	**3,512,629,803**	**5,437,083,105**	**(1,924,453,302)**
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	32,174,927	0	32,174,927	0	32,174,927
Ghana News Agency	1,796,338	0	1,796,338	1,445,714	350,624
Headquarters	4,387,925	0	4,387,925	8,591,430	(4,203,505)
Information Services Department	2,497,537	0	2,497,537	629,360	1,868,177
Other Government Obligation_Contingency	0	0	0	13,761,015	(13,761,015)
Other Government Obligation_General Government Services	0	0	0	5,352,040	(5,352,040)
Other Government Obligation_Non Road Arrears	0	0	0	13,113,997	(13,113,997)
TOTAL	**40,856,728**	**0**	**40,856,728**	**42,893,556**	**(2,036,829)**
Ministry of Lands and Natural Resources					
Forestry Commission	194,642,169	0	194,642,169	41,400,000	153,242,169
Geological Survey Department	2,512,564	0	2,512,564	18,375,373	(15,862,809)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ghana Integrated Iron and Steel Development Corporation	29,564,459	0	29,564,459	57,498,347	(27,933,888)
Ghana School of Survey & Mapping	1,145,563	0	1,145,563	672,959	472,604
GIADEC	26,636,591	0	26,636,591	9,294,519	17,342,072
Headquarters	87,458,802	0	87,458,802	1,397,741,188	(1,310,282,387)
Lands Commission	62,495,784	0	62,495,784	59,588,184	2,907,600
Minerals Commission	282,661,652	0	282,661,652	236,480,715	46,180,936
O.A.S.L	9,109,000	0	9,109,000	7,620,414	1,488,586
Other Government Obligation_General Government Services	0	0	0	5,408,451	(5,408,451)
Other Government Obligation_Other Earmarked Fund	0	0	0	45,000,000	(45,000,000)
TOTAL	**696,226,583**	**0**	**696,226,583**	**1,879,080,150**	**(1,182,853,567)**
Ministry of Local Govt, Decentralisation and Rural Development					
Community Development	687,500	0	687,500	1,063,692	(376,192)
Births and Death	5,066,210	0	5,066,210	7,304,679	(2,238,470)
Department of Parks and Gardens	1,221,567	0	1,221,567	10,634,930	(9,413,363)
Headquarters	613,066,701	0	613,066,701	140,861,983	472,204,718
Land Use and Spatial Planning Authority	5,643,365	0	5,643,365	409,380	5,233,985
Local Government Service	44,301,119	0	44,301,119	48,756,538	(4,455,419)
Other Government Obligation_Non Road Arrears	0	0	0	148,228,110	(148,228,110)
TOTAL	**669,986,462**	**0**	**669,986,462**	**357,259,313**	**312,727,149**
Ministry Of National Security					
Bureau of National Communication	3,700,525	0	3,700,525	0	3,700,525
Bureau of National Investigation (BNI)	17,818,929	0	17,818,929	2,889,899	14,929,030
Headquarters	20,373,000	0	20,373,000	0	20,373,000
TOTAL	**41,892,454**	**0**	**41,892,454**	**2,889,899**	**39,002,555**
Ministry Of Parliamentary Affairs					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Headquarters	3,816,254	0	3,816,254	3,663,072	153,182
TOTAL	**3,816,254**	**0**	**3,816,254**	**3,663,072**	**153,182**
Ministry Of Railway Development					
Ghana Railway Development Authority	6,768,189	0	6,768,189	6,046,768	721,421
Headquarters	4,610,128	0	4,610,128	7,580,240	(2,970,112)
Other Government Obligation_Non Road Arrears	0	0	0	261,811	(261,811)
TOTAL	**11,378,317**	**0**	**11,378,317**	**13,888,819**	**(2,510,502)**
Ministry of Roads and Highways					
Department of Feeder Roads	1,565,000	0	1,565,000	9,767,999	(8,202,999)
Department of Urban Roads	1,131,009	0	1,131,009	15,840,917	(14,709,908)
Ghana Highway Authority	31,385,550	0	31,385,550	412,664	30,972,887
Headquarters	4,040,837	0	4,040,837	43,811,616	(39,770,779)
TOTAL	**38,122,397**	**0**	**38,122,397**	**69,833,196**	**(31,710,799)**
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	1,411,470	0	1,411,470	607,142	804,329
Environmental Health and Sanitation	29,767,375	0	29,767,375	4,851,338	24,916,037
Ghana Water Company Limited	7,118,229	0	7,118,229	0	7,118,229
Headquarters	4,015,971	0	4,015,971	50,815,485	(46,799,514)
Other Government Obligation	0	0	0	472,313,104	(472,313,104)
Other Government Obligation_Arrear	0	0	0	131,747,069	(131,747,069)
Other Government Obligation_General Government Services	0	0	0	1,117,900	(1,117,900)
Schools of Hygiene	193,031	0	193,031	(15,762,188)	15,955,219
Water Resources Commission	56,084,853	0	56,084,853	9,395,533	46,689,320
TOTAL	**98,590,929**	**0**	**98,590,929**	**655,085,382**	**(556,494,453)**
Ministry of The Interior					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Gaming Board	11,299,161	0	11,299,161	13,204,511	(1,905,351)
Ghana Immigration Service	40,633,099	0	40,633,099	39,567,119	1,065,980
Ghana National Fire Service	30,144,962	0	30,144,962	23,794,606	6,350,356
Ghana Police Service	55,098,059	0	55,098,059	34,818,971	20,279,088
Ghana Prisons Service	24,266,000	0	24,266,000	18,607,798	5,658,202
Ghana Refugee Board	2,000,000	0	2,000,000	2,724,678	(724,678)
Headquarters	7,934,732	0	7,934,732	12,528,549	(4,593,817)
Narcotic Control Board	5,597,616	0	5,597,616	5,554,732	42,884
National Commission on Small Arms	1,450,000	0	1,450,000	2,298,942	(848,942)
National Disaster Management Organization	8,929,000	0	8,929,000	40,219,039	(31,290,039)
National Peace Council	3,500,000	0	3,500,000	2,884,801	615,199
Other Government Obligation_General Government Services	0	0	0	631,467,567	(631,467,567)
Other Government Obligation_Non Road Arrears	0	0	0	431,005,738	(431,005,738)
TOTAL	**190,852,629**	**0**	**190,852,629**	**1,258,677,053**	**(1,067,824,423)**
Ministry of Tourism, Arts and Culture					
Bureau of Ghana Languages	7,383,606	0	7,383,606	9,045,693	(1,662,087)
Department of Creative Arts	1,006,285	0	1,006,285	385,950	620,335
Ghana Tourism Authority	14,713,465	0	14,713,465	8,062,561	6,650,904
Headquarters	20,578,505	0	20,578,505	14,937,985	5,640,520
HOTCATT	1,859,926	0	1,859,926	1,649,282	210,644
National Commission on Culture	4,602,007	0	4,602,007	6,778,516	(2,176,509)
Subvented Agencies	22,209,426	0	22,209,426	16,514,313	5,695,113
TOTAL	**72,353,220**	**0**	**72,353,220**	**57,374,299**	**14,978,921**
Ministry of Trade and Industry					
Business Development	2,265,003	0	2,265,003	900,786	1,364,217

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
CEDECOM	50,685	0	50,685	240,509	(189,824)
Ghana Export Promotion Authority	473,217	0	473,217	82,356,042	(81,882,825)
Ghana Free Zones Authority	59,605,112	0	59,605,112	47,634,623	11,970,489
Ghana Standards Authority	60,667,140	0	60,667,140	123,883,182	(63,216,042)
GRATIS	2,752,206	0	2,752,206	2,833,660	(81,454)
Headquarters	328,018,259	0	328,018,259	42,346,147	285,672,113
NBSSI	622,347	0	622,347	463,949,160	(463,326,813)
Regional Trade Offices	3,322,832	0	3,322,832	237,957	3,084,876
TOTAL	**457,776,801**	**0**	**457,776,801**	**764,382,064**	**(306,605,263)**
Ministry of Transport					
Driver and Vehicle Licensing Authority	127,150,019	0	127,150,019	127,260,350	(110,331)
Ghana Shippers Council	0	0	0	44,327,920	(44,327,920)
Headquarters	89,459,412	0	89,459,412	9,866,796	79,592,616
National Road Safety Commission	22,954,455	0	22,954,455	16,617,634	6,336,822
TOTAL	**239,563,886**	**0**	**239,563,886**	**198,072,699**	**41,491,187**
Ministry of Works and Housing					
Headquarters	16,935,272	0	16,935,272	498,573,400	(481,638,128)
Housing and Rent Control Department	8,859,365	0	8,859,365	3,512,954	5,346,411
Works	13,486,076	0	13,486,076	6,229,433	7,256,643
TOTAL	**39,280,713**	**0**	**39,280,713**	**508,315,786**	**(469,035,074)**
Ministry of Youth and Sports					
Headquarters	102,200,000	0	102,200,000	100,864,934	1,335,066
National Sports Authority	4,948,867	0	4,948,867	397,697	4,551,170
National Sports College	600,000	0	600,000	1,240,650	(640,650)
National Youth Authority	213,200	0	213,200	26,185,226	(25,972,026)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_Non Road Arrears	0	0	0	477,469,186	(477,469,186)
TOTAL	**107,962,067**	**0**	**107,962,067**	**606,157,694**	**(498,195,627)**
National Commission for Civic Education					
Headquarters	21,571,985	0	21,571,985	33,739,799	(12,167,814)
TOTAL	**21,571,985**	**0**	**21,571,985**	**33,739,799**	**(12,167,814)**
National Development Planning Commission					
Headquarters	50,924,288	0	50,924,288	19,699,511	31,224,777
Other Government Obligation_Contingency	0	0	0	4,518,425	(4,518,425)
Other Government Obligation_Non Road Arrears	0	0	0	1,473,619	(1,473,619)
TOTAL	**50,924,288**	**0**	**50,924,288**	**25,691,555**	**25,232,733**
National Health Insurance Authority					
Claims Processing Centres	0	0	0	732,344	(732,344)
District Offices	0	0	0	29,310,561	(29,310,561)
Headquarters	5,481,234,656	0	5,481,234,656	3,597,488,023	1,883,746,634
Health Headquarters	0	0	0	1,673,371,413	(1,673,371,413)
Regional Offices	0	0	0	3,444,199	(3,444,199)
TOTAL	**5,481,234,656**	**0**	**5,481,234,656**	**5,304,346,539**	**176,888,117**
National Labour Commission					
Gen. Admin Headquarters	8,617,819	0	8,617,819	7,661,093	956,726
TOTAL	**8,617,819**	**0**	**8,617,819**	**7,661,093**	**956,726**
National Media Commission					
General Administration	9,670,000	0	9,670,000	4,504,594	5,165,406
TOTAL	**9,670,000**	**0**	**9,670,000**	**4,504,594**	**5,165,406**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Pensions and Regulatory Authority					
Headquarters	39,202,539	0	39,202,539	0	39,202,539
TOTAL	**39,202,539**	**0**	**39,202,539**	**0**	**39,202,539**
Office of Government Machinery					
Public Enterprises	11,355,977	0	11,355,977	3,769,430	7,586,547
Commissions and Councils	5,002,872	0	5,002,872	1,727,116	3,275,756
Ghana AIDS Commision	13,593,450	0	13,593,450	2,601,786	10,991,664
Ghana Investment Promotion Centre (GIPC)	27,022,282	0	27,022,282	120,730	26,901,552
Inner City and Zongo development	14,968,640	0	14,968,640	31,290,631	(16,321,991)
Internal Audit Agency	17,630,235	0	17,630,235	4,647,014	12,983,221
Local Government Service	0	0	0	8,600	(8,600)
Microfinance and Small Loans Centre (MASLOC)	19,834,700	0	19,834,700	18,318,800	1,515,900
National Identification Authority (NIA)	210,661,000	0	210,661,000	427,589,727	(216,928,727)
National Population Council (NPC)	1,594,720	0	1,594,720	656,973	937,747
Office of the Administrator	10,512,279	0	10,512,279	7,153,893	3,358,386
Office of the President	188,481,829	0	188,481,829	117,081,074	71,400,755
Other Government Obligation_Contingency	0	0	0	61,375,964	(61,375,964)
Other Government Obligation_General Government Services	0	0	0	25,370,169	(25,370,169)
Other Government Obligation_Non Road Arrears	0	0	0	469,775,730	(469,775,730)
Scholarship Secretariat	1,322,102	0	1,322,102	512,842	809,260
Special Development Initiatives	3,478,147	0	3,478,147	7,037,900	(3,559,753)
State Interests And Governance	45,745,799	0	45,745,799	29,735,336	16,010,463
TOTAL	**571,204,032**	**0**	**571,204,032**	**1,208,773,715**	**(637,569,683)**
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	7,439,730	0	7,439,730	5,036,618	2,403,113

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
CopyRight Office	910,463	0	910,463	332,193	578,270
Council for Law Reporting	627,350	0	627,350	511,411	115,939
Economic and Organised Crime Office	2,590,233	0	2,590,233	11,842,318	(9,252,085)
General Administration	5,200,954	0	5,200,954	7,933,005	(2,732,051)
General Legal Council	20,980,670	0	20,980,670	17,287,802	3,692,868
Law Reform Commission	771,244	0	771,244	481,127	290,117
Office of the Registrar of Companies	78,234,063	0	78,234,063	67,681,114	10,552,949
Other Government Obligation_Non Road Arrears	0	0	0	1,444,840	(1,444,840)
Registrar General's Dep't	6,852,634	0	6,852,634	6,582,871	269,764
TOTAL	**123,607,342**	**0**	**123,607,342**	**119,133,299**	**4,474,043**
Office of the Head of Civil Service					
Civil Service Training Centre	3,686,119	0	3,686,119	1,601,192	2,084,926
Government Secretriat School	1,211,635	0	1,211,635	1,007,374	204,261
Headquarters	6,585,933	0	6,585,933	9,998,468	(3,412,535)
Institute of Technical Supervision	311,330	0	311,330	294,187	17,143
Management Services Division	409,991	0	409,991	394,313	15,679
Other Government Obligation_Contingency	0	0	0	5,318,268	(5,318,268)
Public Records and Archives Administration Department	2,940,988	0	2,940,988	2,183,940	757,047
TOTAL	**15,145,995**	**0**	**15,145,995**	**20,797,742**	**(5,651,747)**
Office of the Special Prosecutor					
Headquarters	8,735,670	0	8,735,670	3,442,759	5,292,911
Other Government Obligation_Non Road Arrears	0	0	0	50,000,000	(50,000,000)
TOTAL	**8,735,670**	**0**	**8,735,670**	**53,442,759**	**(44,707,089)**
Parliament of Ghana					
General Administration	431,383,836	0	431,383,836	579,509,521	(148,125,685)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_Non Road Arrears	0	0	0	7,378,697	(7,378,697)
TOTAL	**431,383,836**	**0**	**431,383,836**	**586,888,218**	**(155,504,382)**
Public Services Commission					
Office of the Executive Secretary	9,844,454	0	9,844,454	11,631,800	(1,787,346)
TOTAL	**9,844,454**	**0**	**9,844,454**	**11,631,800**	**(1,787,346)**
Right to Information Commission					
Headquarters	2,841,090	0	2,841,090	1,224,039	1,617,051
TOTAL	**2,841,090**	**0**	**2,841,090**	**1,224,039**	**1,617,051**
Road Fund					
Headquarters	0	0	0	714,696,999	(714,696,999)
Road Fund	132,136,044	0	132,136,044	88,520,595	43,615,449
TOTAL	**132,136,044**	**0**	**132,136,044**	**803,217,594**	**(671,081,550)**
Energy Fund					
Energy Levy Fund	0	0	0	38,546,663	(38,546,663)
TOTAL	**0**	**0**	**0**	**38,546,663**	**(38,546,663)**
GETFund					
GETFUND	0	0	0	35,386,582	(35,386,582)
Headquarters	0	0	0	624,080,593	(624,080,593)
TOTAL	**0**	**0**	**0**	**659,467,176**	**(659,467,176)**
MLNR_Mineral Development Fund					
Headquarters	0	0	0	143,479,019	(143,479,019)
TOTAL	**0**	**0**	**0**	**143,479,019**	**(143,479,019)**
DACF					
Office of the Administrator	0	0	0	2,566,201,656	(2,566,201,656)
TOTAL	**0**	**0**	**0**	**2,566,201,656**	**(2,566,201,656)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
GRAND TOTAL	81,520,451,141	0	81,520,451,141	135,933,016,026	(54,412,564,885)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ablekuma Central Municipal Assembly_AbCM	7,370,179	2,094,971	9,465,150	9,242,911	222,239
Ablekuma North Municipal Assembly	6,768,214	12,635,978	19,404,192	8,964,066	10,440,126
Ablekuma West Municipal Assembly	5,487,415	1,715,598	7,203,013	4,723,958	2,479,055
Abuakwa North Municipal Assembly	2,822,496	2,968,040	5,790,537	3,602,867	2,187,670
Abuakwa South Municipal Assembly	4,820,039	3,415,909	8,235,948	3,841,666	4,394,282
Abura /Asebu/Kwamankese District Assembly	3,341,693	3,097,236	6,438,929	1,980,918	4,458,011
Accra Metropolitan Assembly	21,149,804	31,461,372	52,611,176	21,283,817	31,327,360
Achiase District Assembly_AcDA	3,012,388	3,399,000	6,411,388	2,531,882	3,879,506
Ada East District Assembly	2,747,611	60,000	2,807,611	4,221,967	(1,414,356)
Ada West District Assembly	2,721,730	2,884,000	5,605,730	3,665,638	1,940,093
Adaklu District Assembly	1,386,979	3,880,000	5,266,979	1,887,831	3,379,148
Adansi Asokwa District Assembly	3,628,274	1,994,748	5,623,022	2,639,131	2,983,891
Adansi North District Assembly	3,876,464	719,610	4,596,074	2,604,135	1,991,938
Adansi South District Assembly	3,110,471	1,039,559	4,150,030	2,226,204	1,923,826
Adenta Municipal Assembly	8,400,922	23,883,887	32,284,809	14,214,484	18,070,325
Afadzato South District Assembly	6,391,521	2,554,900	8,946,421	2,108,254	6,838,167
Afigya Kwabre North District Assembly	3,102,186	2,074,605	5,176,791	4,139,909	1,036,882
Afigya Kwabre South District Assembly	5,292,444	330,000	5,622,444	2,775,381	2,847,064
Agona East District Assembly	6,807,647	4,320,000	11,127,647	2,638,579	8,489,067
Agona West Municipal Assembly	7,875,898	3,108,000	10,983,898	6,891,811	4,092,087
Agortime Ziope District Assembly	2,250,547	1,631,071	3,881,618	1,613,747	2,267,871
Ahafo Ano North Municipal Assembly	3,278,106	91,571	3,369,677	2,403,964	965,713
Ahafo Ano South East Municipal Assembly	1,738,477	1,358,371	3,096,848	1,442,066	1,654,782
Ahafo Ano South West District Assembly	2,775,764	2,570,192	5,345,956	2,319,067	3,026,889
Ahanta West Municipal Assembly	5,217,554	2,290,000	7,507,554	5,660,864	1,846,690
Ajumako/Enyan/Esiam District Assembly	4,164,940	9,290,000	13,454,940	3,416,329	10,038,611
Akatsi North District Assembly	1,892,028	2,346,571	4,238,599	1,254,818	2,983,781
Akatsi South District Assembly	2,875,869	1,350,215	4,226,084	2,849,664	1,376,420
Akrofuom District Assembly	4,722,360	2,510,051	7,232,411	3,742,288	3,490,123
Akuapem South District Assembly	2,845,566	2,280,000	5,125,566	3,179,841	1,945,725
Akuapim North Municipal Assembly	2,264,443	5,942,599	8,207,042	4,582,046	3,624,997
Akyemansa District Assembly	2,810,100	5,636,192	8,446,292	3,745,699	4,700,593
Amansie Central District Assembly	3,255,721	4,031,000	7,286,721	3,893,457	3,393,264

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Amansie South District Assembly	4,458,491	1,812,600	6,271,091	4,687,819	1,583,272
Amansie West District Assembly	4,011,014	2,216,092	6,227,106	4,422,601	1,804,505
Amenfi Central District Assembly	2,252,742	2,359,276	4,612,019	3,368,105	1,243,914
Anloga District Assembly_AnDA	3,520,870	1,592,071	5,112,941	2,619,956	2,492,985
Aowin Municipal Assembly	2,302,377	4,210,000	6,512,377	2,141,371	4,371,006
Asante Akim Central Municipal Assembly	3,853,033	3,809,184	7,662,217	4,072,928	3,589,289
Asante Akim North District Assembly	4,019,270	556,000	4,575,270	2,869,537	1,705,733
Asante Akim South Municipal Assembly	3,675,373	2,651,200	6,326,573	3,404,380	2,922,194
Asene-Manso-Akroso District Assembly	2,085,963	742,000	2,827,963	3,140,593	(312,630)
Ashaiman Municipal Assembly	6,403,354	1,234,153	7,637,507	5,892,632	1,744,875
Asikuma-Odoben-Brakwa-Breman District Ass	4,827,225	3,011,000	7,838,225	3,201,144	4,637,081
Asokore Mampong Municipal Assembly	2,257,807	2,117,571	4,375,378	2,751,835	1,623,543
Asokwa Municipal Assembly	9,143,919	1,962,000	11,105,919	7,768,900	3,337,019
Assin Fosu Municipal Assembly	7,292,144	1,223,000	8,515,144	6,726,697	1,788,447
Assin North District Assembly	5,067,547	1,607,486	6,675,033	2,351,671	4,323,362
Assin South District Assembly	11,377,000	1,870,000	13,247,000	3,579,248	9,667,752
Asunafo North Municipal Assembly	9,627,757	1,692,108	11,319,865	6,208,918	5,110,947
Asunafo South District Assembly	2,688,722	183,000	2,871,722	2,373,435	498,288
Asuogyaman District Assembly	2,395,226	3,106,475	5,501,701	2,321,250	3,180,451
Asutifi North District Assembly	10,042,053	3,109,400	13,151,453	10,196,691	2,954,762
Asutifi South District Assembly	2,491,460	3,953,025	6,444,485	4,097,609	2,346,876
Atebubu Amantin Municipal Assembly	4,055,685	2,927,924	6,983,608	3,628,388	3,355,220
Atiwa East District Assembly	2,476,908	1,695,000	4,171,908	3,900,632	271,276
Atiwa West District Assembly	3,643,000	5,864,000	9,507,000	2,817,504	6,689,496
Atwima Kwanwoma District Assembly	4,560,962	490,000	5,050,962	3,580,481	1,470,481
Atwima Mponua District Assembly	3,498,829	3,359,000	6,857,829	3,139,007	3,718,822
Atwima Nwabiagya Municipal Assembly	7,053,000	3,386,571	10,439,571	2,828,041	7,611,530
Atwima Nwabiagya North District Assembly	2,084,825	75,139	2,159,964	2,891,752	(731,787)
Awutu Senya District Assembly	9,119,368	1,733,234	10,852,602	3,692,175	7,160,427
Awutu Senya East Municipal Assembly	33,846,941	2,326,574	36,173,515	11,660,939	24,512,576
Ayawaso Central Municipal Assembly_ACMA	7,991,762	4,124,588	12,116,350	6,482,288	5,634,062
Ayawaso East Municipal Assembly	4,231,297	2,227,315	6,458,612	5,867,546	591,066
Ayawaso North Municipal Assembly	10,313,419	4,071,772	14,385,191	4,708,516	9,676,675

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ayawaso West Municipal Assembly	16,125,579	14,104,270	30,229,849	14,896,623	15,333,226
Ayensuano District Assembly	2,379,538	4,587,855	6,967,393	3,303,811	3,663,582
Banda District Assembly	3,001,000	3,915,186	6,916,186	2,768,205	4,147,981
Bawku Municipal Assembly	5,162,684	3,720,000	8,882,684	2,725,844	6,156,839
Bawku West District Assembly	4,144,314	2,040,800	6,185,114	3,333,559	2,851,554
Bekwai Municipal Assembly	4,782,127	1,367,440	6,149,567	3,395,435	2,754,132
Berekum East Municipal Assembly	5,050,888	2,328,634	7,379,522	4,046,007	3,333,515
Berekum West District Assembly	3,372,222	4,411,655	7,783,877	4,312,870	3,471,007
Bia East District Assembly	1,256,183	2,847,825	4,104,008	2,565,450	1,538,558
Bia West District Assembly	1,827,164	94,151	1,921,315	3,522,973	(1,601,658)
Biakoye District Assembly	1,886,417	1,764,071	3,650,488	2,016,403	1,634,085
Bibiani/Anhwiaso/Bekwai Municipal Assembl	3,888,127	3,294,080	7,182,207	4,213,570	2,968,638
Binduri District Assembly	6,429,992	990,192	7,420,184	2,786,753	4,633,431
Birim North District Assembly	6,639,816	5,436,072	12,075,888	3,649,857	8,426,031
Birim South District Assembly	1,978,588	1,966,720	3,945,308	7,906,450	(3,961,142)
Birim Central Municipal Assembly	5,073,638	2,191,000	7,264,638	2,070,927	5,193,711
Bodi District Assembly	2,869,659	3,047,255	5,916,914	3,094,824	2,822,090
Bole District Assembly	7,533,366	3,271,041	10,804,407	2,899,916	7,904,491
Bolgatanga East District Assembly	2,456,686	1,017,000	3,473,686	1,770,846	1,702,839
Bolgatanga Municipal Assembly	8,401,887	2,296,900	10,698,787	3,612,748	7,086,039
Bongo District Assembly	7,723,711	8,930,192	16,653,903	2,210,876	14,443,027
Bosome Freho District Assembly	1,758,378	1,921,383	3,679,761	1,918,807	1,760,954
Bosomtwe District Assembly	4,341,425	994,277	5,335,702	2,981,144	2,354,558
Builsa North District Assembly	4,854,269	3,875,000	8,729,269	2,956,214	5,773,055
Builsa South District Assembly	5,649,046	4,701,110	10,350,156	3,613,729	6,736,427
Bunkpurugu Nakpanduri District Assembly	4,267,579	6,222,812	10,490,391	2,733,497	7,756,894
Cape Coast Metropolitan Assembly	14,749,475	2,688,791	17,438,266	5,870,929	11,567,337
Central Gonja District Assembly	2,501,993	3,180,000	5,681,993	2,166,784	3,515,209
Central Tongu District Assembly	3,493,692	2,172,190	5,665,883	2,940,143	2,725,739
Chereponi District Assembly	1,577,856	1,598,517	3,176,373	1,875,259	1,301,114
Dafiama Bussie Issa District Assembly	3,111,560	1,870,567	4,982,127	2,267,688	2,714,439
Denkyembour District Assembly	3,270,270	1,448,571	4,718,841	3,146,341	1,572,500
Dormaa Central Municipal	4,253,123	2,206,000	6,459,123	3,631,969	2,827,154

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
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MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Dormaa East District Assembly	2,971,405	2,190,797	5,162,201	2,321,389	2,840,812
Dormaa West District Assembly	2,496,219	3,574,806	6,071,025	2,522,014	3,549,012
East Gonja Municipal Assembly	1,689,930	3,950,384	5,640,314	2,054,550	3,585,765
East Mamprusi Municipal Assembly	2,657,882	4,851,835	7,509,717	3,162,200	4,347,517
Effia Kwesimintsim Municipal Assembly	16,070,088	2,390,000	18,460,089	13,297,177	5,162,912
Effutu Municipal Assembly	10,879,539	3,419,071	14,298,610	3,770,940	10,527,670
Ejisu Municipal Assembly	7,888,225	757,181	8,645,406	3,957,286	4,688,120
Ejura Sekyredumasi Municipal Assembly	2,559,989	1,593,571	4,153,560	3,538,195	615,365
Ekumfi District Assembly	5,018,171	1,236,600	6,254,771	1,765,792	4,488,979
Ellembele District Assembly	7,083,266	1,390,384	8,473,650	6,603,662	1,869,988
Fanteakwa North District Assembly	3,150,112	2,931,300	6,081,412	3,229,448	2,851,964
Fanteakwa South District Assembly	2,432,600	2,278,528	4,711,128	3,758,353	952,775
Ga Central Municipal Assembly	6,165,300	9,400,000	15,565,300	7,679,359	7,885,941
Ga East Municipal Assembly	7,536,895	5,841,560	13,378,456	9,578,090	3,800,366
Ga North Municipal Assembly	6,881,335	4,159,643	11,040,978	7,175,415	3,865,563
Ga South Municipal Assembly	7,434,334	4,987,476	12,421,810	6,068,345	6,353,465
Ga West Municipal Assembly	6,645,739	2,267,201	8,912,940	6,315,233	2,597,707
Garu District Assembly	4,664,041	2,900,500	7,564,541	2,795,092	4,769,449
Gomoa Central District Assembly	5,947,970	3,724,009	9,671,979	5,710,610	3,961,368
Gomoa East District Assembly	9,387,395	7,080,192	16,467,587	4,618,376	11,849,211
Gomoa West District Assembly	6,923,052	2,277,703	9,200,755	2,873,078	6,327,677
Guan District Assembly_GuDA	2,235,252	1,054,398	3,289,650	1,766,168	1,523,482
Gushiegu Municipal Assembly	4,765,529	1,464,769	6,230,298	4,045,706	2,184,592
Ho Municipal Assembly	6,851,243	3,941,571	10,792,814	1,256,234	9,536,580
Ho West District Assembly	3,133,371	2,575,208	5,708,579	5,155,070	553,509
Hohoe Municipal Assembly	8,699,949	3,544,187	12,244,136	2,603,758	9,640,378
Jaman North District Assembly	4,525,019	2,687,858	7,212,877	5,466,503	1,746,375
Jaman South Municipal Assembly	3,411,735	2,766,482	6,178,217	3,830,684	2,347,533
Jasikan District Assembly	2,402,950	968,461	3,371,410	3,421,192	(49,782)
Jirapa Municipal Assembly	4,264,746	4,922,395	9,187,141	1,386,937	7,800,204
Jomoro Municipal Assembly	3,225,353	0	3,225,353	2,919,342	306,012
Juaben Municipal Assembly	2,767,675	1,206,499	3,974,174	4,151,815	(177,641)
Juaboso District Assembly	2,714,500	2,262,071	4,976,571	2,808,580	2,167,991

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Kajebi District Assembly	3,660,228	1,450,861	5,111,089	3,414,228	1,696,861
Karaga District Assembly	4,062,391	1,970,300	6,032,690	2,364,736	3,667,954
Kassena Nankana East Municipal Assembly	2,343,075	1,359,626	3,702,701	2,824,933	877,767
Kassena Nankana West District Assembly	6,854,846	16,690,000	23,544,846	1,112,314	22,432,532
Keta Municipal Assembly	4,248,644	2,016,508	6,265,152	2,067,591	4,197,561
Ketu North Municipal Assembly	3,486,730	2,154,492	5,641,222	2,833,292	2,807,930
Ketu South Municipal Assembly	3,598,000	2,800,000	6,398,000	2,691,442	3,706,558
Kintampo North Municipal Assembly	3,417,232	1,417,400	4,834,632	2,762,258	2,072,375

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Kintampo South District Assembly	3,281,302	1,166,300	4,447,602	2,508,302	1,939,300
Komenda-Edina-Eguafo-Abrim Municipal Asse	8,467,895	4,094,796	12,562,691	3,063,330	9,499,361
Korle Klotey Municipal Assembly_KoKMA	10,449,615	9,070,000	19,519,615	3,444,846	16,074,769
Kpandai District Assembly	4,439,101	799,000	5,238,101	12,156,183	(6,918,082)
Kpando Municipal Assembly	2,261,328	2,082,767	4,344,095	2,735,199	1,608,896
Kpone Katamanso Municipal Assembly	19,524,611	12,234,478	31,759,089	2,468,215	29,290,874
Krachi East Municipal Assembly	7,070,826	5,983,299	13,054,125	17,043,839	(3,989,715)
Krachi Nchumuru District Assembly	3,047,145	2,315,660	5,362,805	4,494,756	868,049
Krachi West District Assembly	3,699,472	6,020,145	9,719,616	3,759,300	5,960,317
Krowor Municipal Assembly	6,725,177	3,519,500	10,244,677	2,273,475	7,971,202
Kumasi Metropolitan Assembly	21,711,500	9,247,818	30,959,318	6,770,170	24,189,149
Kumbungu District Assembly	1,905,082	2,248,000	4,153,082	34,201,556	(30,048,474)
Kwabre East Municipal Assembly	15,270,295	3,288,557	18,558,851	1,640,756	16,918,095
Kwadaso Municipal Assembly	4,272,609	3,266,134	7,538,744	5,975,888	1,562,856
Kwaebibirem Municipal Assembly	3,037,120	3,201,000	6,238,120	4,989,628	1,248,492
Kwahu Afram Plains North District Assembly	3,076,656	2,311,851	5,388,507	1,925,359	3,463,147
Kwahu Afram Plains South District Assembly	3,275,423	4,952,000	8,227,423	2,722,598	5,504,825
Kwahu East District Assembly	2,469,233	2,859,571	5,328,804	3,603,892	1,724,912
Kwahu South District Assembly	2,302,264	3,367,317	5,669,582	2,617,314	3,052,268
Kwahu West Municipal Assembly	4,865,755	1,779,033	6,644,788	2,880,387	3,764,401
La Dade-Kotopon Municipal Assembly	7,884,370	6,190,684	14,075,054	4,273,047	9,802,007
Lambusie Karni District Assembly	3,374,388	3,541,570	6,915,958	10,602,691	(3,686,733)
La-Nkwantanang Municipal Assembly	6,817,285	14,114,000	20,931,285	10,769,209	10,162,076
Lawra Municipal Assembly	1,980,033	652,000	2,632,033	4,781,546	(2,149,513)
Ledzokuku Municipal Assembly	6,463,417	4,987,282	11,450,699	1,315,047	10,135,652
Lower Manya Krobo Municipal Assembly	4,286,299	3,233,915	7,520,214	9,291,369	(1,771,154)
Mampong Municipal Assembly	2,843,337	150,071	2,993,408	3,861,386	(867,978)
Mamprugu Moagduri District Assembly	4,783,902	4,200,684	8,984,586	2,221,562	6,763,024
Mfantsiman Municipal Assembly	15,627,755	3,449,235	19,076,991	2,883,553	16,193,438
Mion District Assembly	1,588,818	1,680,692	3,269,510	5,273,327	(2,003,817)
Mpohor District Assembly	2,054,320	1,406,571	3,460,892	1,478,079	1,982,813
Nabdam District Assembly	3,713,820	290,000	4,003,820	2,701,216	1,302,604
Nadowli Kaleo District Assembly	4,428,000	2,150,000	6,578,000	2,616,133	3,961,867

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Nandom District Assembly	6,299,271	2,555,315	8,854,586	1,988,816	6,865,770
Nantom District Assembly	2,894,789	2,249,629	5,144,418	4,623,976	520,442
Nanumba North Municipal Assembly	5,120,548	6,684,492	11,805,040	1,784,504	10,020,535
Nanumba South District Assembly	2,300,310	1,625,000	3,925,310	3,750,607	174,703
New Juaben North Municipal Assembly	2,682,679	3,421,000	6,103,679	2,203,064	3,900,616
New Juaben South Municipal Assembly	5,388,512	2,820,000	8,208,512	3,601,324	4,607,188
Ningo-Prampram District Assembly	2,580,586	3,230,326	5,810,912	6,389,945	(579,033)
Nkoranza North District Assembly	2,459,373	4,697,088	7,156,461	4,876,798	2,279,664
Nkoranza South Municipal Assembly	4,755,449	1,349,040	6,104,489	2,626,134	3,478,356
Nkwanta North District Assembly	5,677,584	2,382,571	8,060,155	2,993,788	5,066,367
Nkwanta South Municipal Assembly	3,199,147	2,237,517	5,436,664	3,053,752	2,382,913
North Dayi District Assembly	2,553,623	2,930,000	5,483,623	2,936,120	2,547,503
North East Gonja District Assembly_NEGDA	4,316,764	5,445,000	9,761,764	2,752,841	7,008,923
North Gonja District Assembly	3,209,054	4,776,446	7,985,501	3,274,646	4,710,855
North Tongu District Assembly	3,920,928	1,505,000	5,425,928	1,809,733	3,616,195
Nsawam Adoagyiri Municipal Assembly	3,700,993	4,680,192	8,381,185	2,022,318	6,358,867
Nzema East Municipal Assembly	2,008,678	1,710,000	3,718,678	7,509,939	(3,791,261)
Obuasi East District Assembly	5,000,954	2,120,068	7,121,022	3,821,676	3,299,346
Obuasi Municipal Assembly	8,909,319	3,951,744	12,861,063	3,837,673	9,023,391
Offinso Municipal Assembly	4,262,842	1,006,571	5,269,413	9,439,168	(4,169,756)
Offinso North District Assembly	6,402,503	1,132,017	7,534,520	3,926,764	3,607,756
Oforikrom Municipal Assembly	6,525,911	3,148,200	9,674,111	2,410,168	7,263,943
Okaikwei North Municipal Assembly	10,679,917	3,745,000	14,424,917	5,440,361	8,984,556
Okere District Assembly	5,343,031	6,475,192	11,818,223	9,146,916	2,671,307
Old Tafo Municipal Assembly	4,608,208	5,214,258	9,822,466	3,295,975	6,526,490
Prestea-Huni Valley Municipal Assembly	4,473,500	1,425,954	5,899,454	4,972,713	926,740
Pru East District Assembly	4,017,009	1,740,000	5,757,009	13,154,959	(7,397,951)
Pru West District Assembly	2,290,131	351,000	2,641,131	2,554,323	86,808
Pusiga District Assembly	3,726,768	4,115,200	7,841,968	1,968,873	5,873,095
Saboba District Assembly	2,684,426	1,598,776	4,283,202	3,163,336	1,119,866
Sagnerigu Municipal Assembly	6,795,917	3,426,800	10,222,717	2,529,694	7,693,024
Savelugu Municipal Assembly	1,532,030	1,680,192	3,212,222	3,817,778	(605,557)
Sawla/Tuna/Kalba District Assembly	3,935,616	1,800,000	5,735,616	1,017,229	4,718,387

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Sefwi Akontombra District Assembly	2,721,617	2,195,988	4,917,605	3,004,517	1,913,088
Sefwi Wiawso Municipal Assembly	4,091,038	3,714,298	7,805,336	2,795,736	5,009,600
Sekondi Takoradi Metropolitan Assembly	27,133,100	8,117,715	35,250,814	5,957,842	29,292,973
Sekyere Afram Plains District Assembly	2,325,698	5,120,797	7,446,495	31,745,104	(24,298,608)
Sekyere Central District Assembly	2,223,146	1,880,000	4,103,146	2,394,214	1,708,932
Sekyere East District Assembly	2,733,632	1,977,251	4,710,883	1,778,148	2,932,735
Sekyere Kumawu District Assembly	3,069,811	1,384,007	4,453,818	1,925,589	2,528,229
Sekyere South District Assembly	2,980,159	497,000	3,477,159	3,231,186	245,973
Sene East District Assembly	2,648,101	1,747,250	4,395,351	3,017,719	1,377,632
Sene West District Assembly	2,990,000	2,005,000	4,995,000	1,692,906	3,302,094
Shai-Osudoku District Assembly	4,140,386	2,693,635	6,834,021	2,812,473	4,021,548
Shama District Assembly	2,805,238	1,944,000	4,749,238	5,721,491	(972,252)
Sissala East Municipal Assembly	6,579,611	1,694,992	8,274,604	5,766,878	2,507,725
Sissala West District Assembly	4,054,782	3,480,342	7,535,124	2,845,078	4,690,046
South Dayi District Assembly	1,743,557	2,148,866	3,892,423	3,342,068	550,354
South Tongu District Assembly	2,677,946	2,938,930	5,616,875	2,064,240	3,552,635
Suaman District Assembly	2,125,776	1,594,291	3,720,067	3,025,173	694,894
Suame Municipal Assembly	6,851,728	194,779,938	201,631,666	2,182,496	199,449,170
Suhum Municipal Assembly	4,561,194	2,481,985	7,043,180	8,512,944	(1,469,764)
Sunyani Municipal Assembly	5,739,000	3,191,500	8,930,500	3,557,750	5,372,750
Sunyani West District Assembly	3,143,730	1,390,610	4,534,340	5,227,388	(693,048)
Tain District Assembly	2,469,546	4,710,000	7,179,546	3,123,522	4,056,024
Talensi District Assembly	5,053,499	4,536,161	9,589,659	1,913,827	7,675,833
Tamale Metropolitan Assembly	5,119,787	9,666,000	14,785,787	2,520,464	12,265,324
Tano North Municipal Assembly	7,845,239	3,747,000	11,592,239	4,470,798	7,121,441
Tano South Municipal Assembly	5,432,480	2,153,257	7,585,737	8,354,757	(769,020)
Tarkwa Nsuaem Municipal Assembly	16,556,447	9,629,200	26,185,647	3,777,014	22,408,633
Tatale Sanguli District Assembly	2,623,381	1,639,158	4,262,539	24,718,696	(20,456,157)
Techiman Municipal Assembly	13,922,331	3,789,797	17,712,128	1,552,057	16,160,071
Techiman North District Assembly	2,485,215	1,201,048	3,686,263	7,723,480	(4,037,218)
Tema Metropolitan Assembly	19,960,724	10,832,000	30,792,724	3,318,344	27,474,381
Tema West Municipal Assembly	10,428,428	16,580,278	27,008,706	22,355,286	4,653,420
Tempane District Assembly	3,261,583	3,438,100	6,699,683	17,927,645	(11,227,961)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - GOODS AND SERVICES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Tolon District Assembly	4,103,291	1,370,000	5,473,291	3,028,380	2,444,911
Twifo Hemang Lower Denkyira District Assem	5,635,522	1,004,071	6,639,593	3,353,297	3,286,296
Twifu Ati Morkwa District Assembly	7,962,234	1,495,000	9,457,234	2,640,584	6,816,650
Upper Denkyira East Municipal Assembly	7,256,315	1,635,000	8,891,315	3,521,619	5,369,696
Upper Denkyira West District Assembly	5,276,480	2,030,040	7,306,520	3,900,873	3,405,648
Upper Manya Krobo District Assembly	3,778,982	4,686,192	8,465,174	2,248,523	6,216,650
Upper West Akim District Assembly	2,404,671	2,923,485	5,328,156	2,220,578	3,107,578
Wa East District Assembly	3,947,496	1,997,226	5,944,722	2,092,217	3,852,505
Wa Municipal Assembly	4,891,284	9,945,126	14,836,410	5,495,074	9,341,336
Wa West District Assembly	2,968,430	2,124,571	5,093,001	1,469,293	3,623,708
Wassa Amenfi East Municipal Assembly	3,646,886	3,285,070	6,931,956	5,427,714	1,504,243
Wassa Amenfi West Municipal Assembly	2,889,967	2,617,389	5,507,356	3,704,738	1,802,619
Wassa East District Assembly	5,161,449	1,458,000	6,619,449	4,500,763	2,118,687
Weija-Gbawe Municipal Assembly	5,467,256	3,818,095	9,285,351	12,610,191	(3,324,840)
Wenchi Municipal Assembly	3,499,090	3,865,425	7,364,515	3,212,625	4,151,890
West Akim Municipal Assembly	3,991,446	3,185,000	7,176,446	3,788,706	3,387,740
West Gonja District Assembly	2,892,395	876,000	3,768,395	1,797,739	1,970,656
West Mamprusi Municipal Assembly	6,103,560	440,571	6,544,131	2,084,065	4,460,066
Yendi Municipal Assembly	6,049,718	2,940,000	8,989,718	10,590,731	(1,601,013)
Yilo Krobo Municipal Assembly	4,547,024	2,855,500	7,402,524	2,727,061	4,675,462
Yunyoo Nasuan District Assembly	2,519,319	2,001,000	4,520,319	2,694,659	1,825,660
Zabzugu District Assembly	2,098,534	193,600	2,292,134	2,633,411	(341,276)
GRAND TOTAL	**1,340,683,188**	**1,065,951,662**	**2,406,634,850**	**1,174,706,421**	**1,231,928,429**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Central GoG					
Foreign Finance				9,058,854,502	(9,058,854,502)
Judgement Debt	0	0	0	4,016,475,406	(4,016,475,406)
TOTAL	**0**	**0**	**0**	**13,075,329,909**	**(13,075,329,909)**
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	168,644	0	168,644	112,500	56,144
TOTAL	**168,644**	**0**	**168,644**	**112,500**	**56,144**
Ghana Revenue Authority					
Headquarters	0	0	0	371,408,512	(371,408,512)
TOTAL	**0**	**0**	**0**	**371,408,512**	**(371,408,512)**
Min of Employment & Labour Relation					
Management Development & Productivity Institute	0	0	0	212,700	(212,700)
National Pensions and Regulatory Authority	0	0	0	6,588,279	(6,588,279)
Other Government Obligation_Subscription	0	0	0	1,318,390	(1,318,390)
TOTAL	**0**	**0**	**0**	**8,119,369**	**(8,119,369)**
Ministry of Communications and Digitalisation					
Data Protection Commission	0	0	0	44,600	(44,600)
Headquarters	0	0	0	597,332	(597,332)
Other Government Obligation_Subscription	0	0	0	3,648,172	(3,648,172)
TOTAL	**0**	**0**	**0**	**4,290,104**	**(4,290,104)**
Ministry of Chieftaincy and Religious Affairs					
Headquarters	0	0	0	5,000,000	(5,000,000)
TOTAL	**0**	**0**	**0**	**5,000,000**	**(5,000,000)**
Ministry of Defence					
Ghana Armed Forces	750,000	0	750,000	0	750,000
Headquarters	25,000	0	25,000	0	25,000
Other Government Obligation_General Government Service	0	0	0	130,000	(130,000)
Other Government Obligation_Non Road Arrears	0	0	0	8,609,010	(8,609,010)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_Subscription	0	0	0	391,875	(391,875)
TOTAL	**775,000**	**0**	**775,000**	**9,130,885**	**(8,355,885)**
Ministry of Education					
Ghana Education Service (GES)	100,000	0	100,000	15,785,937	(15,685,937)
Ghana Library Board	0	0	0	25,742	(25,742)
Ghana National Commission for UNESCO	4,070,045	0	4,070,045	1,533,862	2,536,183
GHANA TVET SERVICE (GH TVET SERV.)	537,059	0	537,059	280,560	256,500
Headquarters	2,775,192,235	0	2,775,192,235	2,490,585,383	284,606,852
National Service Secretariat	0	0	0	351,739	(351,739)
Tertiary	39,530,348	0	39,530,348	63,205,836	(23,675,488)
WAEC (INTERNATIONAL)	28,000,000	0	28,000,000	9,095,287	18,904,713
TOTAL	**2,847,429,687**	**0**	**2,847,429,687**	**2,580,864,347**	**266,565,340**
Ministry of Energy					
Petroleum Commission	0	0	0	5,045,497	(5,045,497)
TOTAL				**5,045,497**	**5,045,497**
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	0	0	0	5,877,501	(5,877,501)
Environmental Protection Agency	636,088	0	636,088	0	636,088
Ghana Atomic Energy Commission	2,257,049	0	2,257,049	6,099,481	(3,842,432)
Headquarters	0	0	0	73,164,064	(73,164,064)
Nuclear Regulatory Authority	0	0	0	1,169,006	(1,169,006)
Other Government Obligation_Subscription	0	0	0	14,938,851	(14,938,851)
TOTAL	**2,893,137**	**0**	**2,893,137**	**101,248,903**	**(98,355,766)**
Ministry of Finance					
Finance Headquarters	5,368,550	0	5,368,550	250,806,550	(245,438,000)
Institute of Accountancy Training	9,200	0	9,200	3,600	5,600
Other Government Obligation_Contingency	0	0	0	438,840	(438,840)
Other Government Obligation_General Government Service	0	0	0	78,901,027	(78,901,027)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_Non Road Arrears	0	0	0	990,908,751	(990,908,751)
Other Government Obligation_Subscription	0	0	0	214,701,024	(214,701,024)
Public Procurement Authority	90,000	0	90,000	474,303	(384,303)
Securities and Exchange Commission	0	0	0	615,990	(615,990)
TOTAL	**5,467,750**	**0**	**5,467,750**	**1,536,850,084**	**(1,531,382,334)**
Ministry of Fisheries and Aquaculture Development					
Headquarters	0	0	0	1,173,228	(1,173,228)
TOTAL	**0**	**0**	**0**	**1,173,228**	**(1,173,228)**
Ministry of Food and Agriculture					
Grains and Legumes Dev. Board	0	0	0	1,200	(1,200)
Other Government Obligation_Subscription	0	0	0	1,491,777	(1,491,777)
TOTAL	**0**	**0**	**0**	**1,492,977**	**(1,492,977)**
Ministry of Foreign Affairs and Reg Integration					
Headquarters	0	0	0	44,395,434	(44,395,434)
TOTAL	**0**	**0**	**0**	**44,395,434**	**(44,395,434)**
Ministry of Gender, Children and Social Protection					
Department of Social Protection	0	0	0	875,295,396	(875,295,396)
Headquarters	795,000,000	0	795,000,000	0	795,000,000
TOTAL	**795,000,000**	**0**	**795,000,000**	**875,295,396**	**(80,295,396)**
Ministry of Health					
Christian Health Association of Ghana	26,458,075	0	26,458,075	0	26,458,075
District Health Administration	0	0	0	1,564,373	(1,564,373)
District Hospital	0	0	0	10,100	(10,100)
District Hospital	0	0	0	2,400	(2,400)
District Hospitals	0	0	0	4,392,533	(4,392,533)
Ghana Health Service (GHS)	0	0	0	1,756,658	(1,756,658)
Health Administration-Greater Accra	0	0	0	159,061	(159,061)
Health Headquarters	10,000	0	10,000	0	10,000

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Vaccine Institute	0	0	0	545,236	(545,236)
Regulatory Agencies	427,062	0	427,062	10,184,835	(9,757,773)
Sub Districts-CHIPS Compound	0	0	0	60,607	(60,607)
Sub Districts-Clinics	0	0	0	51,707	(51,707)
Sub Districts-Health Centres	0	0	0	934,859	(934,859)
Sub Districts-Polyclinics	0	0	0	754,450	(754,450)
Subvented Organisations	1,331,940	0	1,331,940	35,794	1,296,146
Teaching Hospitals	20,520,774	0	20,520,774	20,834,898	(314,124)
Training Institutions	0	0	0	7,275,797	(7,275,797)
TOTAL	**48,747,851**	**0**	**48,747,851**	**48,563,308**	**184,543**
Ministry of Information					
Ghana News Agency	0	0	0	165,760	(165,760)
Headquarters	0	0	0	7,769	(7,769)
TOTAL	**0**	**0**	**0**	**173,529**	**(173,529)**
Ministry of Lands and Natural Resources					
Geological Survey Department	0	0	0	4,441,835	(4,441,835)
Ghana School of Survey & Mapping	0	0	0	44,183	(44,183)
GIADEC	1,020,215	0	1,020,215	0	1,020,215
Headquarters	0	0	0	448,193	(448,193)
Minerals Commission	10,915,697	0	10,915,697	13,217,338	(2,301,641)
O.A.S.L	1,250,000	0	1,250,000	1,628,200	(378,200)
Other Government Obligation_Non Road Arrears	0	0	0	79,327,296	(79,327,296)
Other Government Obligation_Subscription	0	0	0	7,744,808	(7,744,808)
TOTAL	**13,185,912**	**0**	**13,185,912**	**106,851,852**	**(93,665,941)**
Ministry of Local Govt, Decentralisation and Rural Development					
Births and Death	0	0	0	195,261	(195,261)
Local Government Service	60,000	0	60,000	25,111,386	(25,051,386)
Other Government Obligation_General Government Service	0	0	0	22,768,701	(22,768,701)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
TOTAL	**60,000**	**0**	**60,000**	**48,075,349**	**(48,015,349)**
Ministry Of National Security					
Bureau of National Communication	24,849,975	0	24,849,975	50,670,075	(25,820,101)
Bureau of National Investigation (BNI)	20,000,000	0	20,000,000	22,266,994	(2,266,994)
Headquarters	144,999,051	0	144,999,051	91,765,189	53,233,862
National Security Council Secretariat	0	0	0	86,700,000	(86,700,000)
Other Government Obligation_Contingency	0	0	0	379,423,971	(379,423,971)
Other Government Obligation_General Government Service	0	0	0	288,000,000	(288,000,000)
Other Government Obligation_Non Road Arrears	0	0	0	795,073,230	(795,073,230)
Research Department	32,063,875	0	32,063,875	65,795,330	(33,731,455)
TOTAL	**221,912,900**	**0**	**221,912,900**	**1,779,694,789**	**(1,557,781,889)**
Ministry Of Railway Development					
Ghana Railway Development Authority	0	0	0	3,594,585	(3,594,585)
TOTAL	**0**	**0**	**0**	**3,594,585**	**(3,594,585)**
Ministry of Roads and Highways					
Department of Feeder Roads	0	0	0	29,322	(29,322)
Other Government Obligation_Non Road Arrears	0	0	0	14,268,218	(14,268,218)
TOTAL	**0**	**0**	**0**	**14,297,540**	**(14,297,540)**
Ministry Of Sanitation and Water Resources					
Other Government Obligation_Subscription	0	0	0	2,387,849	(2,387,849)
Water Resources Commission	15,000	0	15,000	1,368,683	(1,353,683)
TOTAL	**15,000**	**0**	**15,000**	**3,756,533**	**(3,741,533)**
Ministry of The Interior					
Gaming Board	400,000	0	400,000	274,595	125,405
Ghana Police Service	0	0	0	962,069	(962,069)
Ghana Prisons Service	50,000	0	50,000	50,000	0
Ghana Refugee Board	0	0	0	12,947	(12,947)
National Commission on Small Arms	400,000	0	400,000	0	400,000

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Disaster Management Organization	20,400	0	20,400	0	20,400
Other Government Obligation_General Government Service	0	0	0	713,892	(713,892)
TOTAL	**870,400**	**0**	**870,400**	**2,013,503**	**(1,143,103)**
Ministry of Tourism, Arts and Culture					
Bureau of Ghana Languages	0	0	0	27,808	(27,808)
Subvented Agencies	0	0	0	620,897	(620,897)
TOTAL	**0**	**0**	**0**	**648,705**	**(648,705)**
Ministry of Trade and Industry					
Ghana Free Zones Authority	7,634,791	0	7,634,791	8,546,326	(911,535)
Ghana Standards Authority	4,685,345	0	4,685,345	8,591,200	(3,905,854)
GRATIS	0	0	0	150,261	(150,261)
NBSSI	0	0	0	346,671,531	(346,671,531)
Other Government Obligation_General Government Service	0	0	0	492,245	(492,245)
TOTAL	**12,320,136**	**0**	**12,320,136**	**364,451,563**	**(352,131,427)**
Ministry of Transport					
Driver and Vehicle Licensing Authority	2,666,850	0	2,666,850	1,872,495	794,355
Ghana Shippers Council	0	0	0	7,697,094	(7,697,094)
Headquarters	209,312	0	209,312	0	209,312
TOTAL	**2,876,162**	**0**	**2,876,162**	**9,569,589**	**(6,693,427)**
Ministry of Works and Housing					
Headquarters	0	0	0	10,858,196	(10,858,196)
Housing and Rent Control Department	0	0	0	3,879	(3,879)
Other Government Obligation_Non Road Arrears	0	0	0	473,969	(473,969)
Works	0	0	0	16,900	(16,900)
TOTAL	**0**	**0**	**0**	**11,352,944**	**(11,352,944)**
National Health Insurance Authority					
Headquarters	172,204,368	0	172,204,368	192,426,104	(20,221,736)
TOTAL	**172,204,368**	**0**	**172,204,368**	**192,426,104**	**(20,221,736)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Labour Commission					
Gen. Admin Headquarters	150,000	0	150,000	0	150,000
TOTAL	**150,000**	**0**	**150,000**	**0**	**150,000**
National Pensions and Regulatory Authority					
Headquarters	6,137,880	0	6,137,880	0	6,137,880
TOTAL	**6,137,880**	**0**	**6,137,880**	**0**	**6,137,880**
Office of Government Machinery					
Inner City and Zongo development	30,000,000	0	30,000,000	0	30,000,000
Internal Audit Agency	0	0	0	205,000	(205,000)
National Identification Authority (NIA)	0	0	0	7,800	(7,800)
Office of the President	205,000,000	0	205,000,000	280,989,067	(75,989,067)
Other Government Obligation_Non Road Arrears	0	0	0	10,605,750	(10,605,750)
Scholarship Secretariat	300,000,000	0	300,000,000	400,000,000	(100,000,000)
State Interests And Governance	1,391,000	0	1,391,000	667,841	723,159
TOTAL	**536,391,000**	**0**	**536,391,000**	**692,475,458**	**(156,084,458)**
Office of the Attorney General and Ministry of Justice					
CopyRight Office	4,000	0	4,000	0	4,000
Council for Law Reporting	13,806	0	13,806	0	13,806
Economic and Organised Crime Office	0	0	0	3,603,710	(3,603,710)
General Legal Council	811,681	0	811,681	439,040	372,641
TOTAL	**829,487**	**0**	**829,487**	**4,042,750**	**(3,213,263)**
Office of the Special Prosecutor					
Headquarters	24,000,000	0	24,000,000	29,285,711	(5,285,711)
TOTAL	**24,000,000**	**0**	**24,000,000**	**29,285,711**	**(5,285,711)**
Public Services Commission					
Office of the Executive Secretary	0	0	0	560	(560)
TOTAL	**0**	**0**	**0**	**560**	**(560)**
Energy Fund					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SPECIALIZED EXPENSES

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Energy Levy Fund	0	0	0	13,355,740	(13,355,740)
TOTAL	**0**	**0**	**0**	**13,355,740**	**(13,355,740)**
GETFund					
GETFUND	0	0	0	189,612,350	(189,612,350)
TOTAL	**0**	**0**	**0**	**189,612,350**	**(189,612,350)**
MLNR_Mineral Development Fund					
Headquarters	0	0	0	55,000	(55,000)
TOTAL	**0**	**0**	**0**	**55,000**	**(55,000)**
GRAND TOTAL	**4,691,435,314**	**0**	**4,691,435,314**	**22,134,054,607**	**(17,432,528,299)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ablekuma Central Municipal Assembly_AbCMA	1,127,532	200,000	1,327,532	678,919	648,613
Ablekuma North Municipal Assembly	1,187,160	3,020,000	4,207,160	2,003,931	2,203,229
Ablekuma West Municipal Assembly	1,874,000	155,000	2,029,000	768,622	1,260,378
Abuakwa North Municipal Assembly	168,316	350,950	519,266	850,785	(331,519)
Abuakwa South Municipal Assembly	364,295	338,300	702,595	662,806	39,790
Abura /Asebu/Kwamankese District Assembly	2,967,973	50,000	3,017,973	1,247,278	1,770,694
Accra Metropolitan Assembly	755,000	3,095,336	3,850,336	902,250	2,948,087
Achiase District Assembly_AcDA	620,150	1,460,000	2,080,150	700,686	1,379,465
Ada East District Assembly	843,759	0	843,759	1,442,838	(599,079)
Ada West District Assembly	654,918	600,000	1,254,918	1,123,059	131,859
Adaklu District Assembly	446,246	750,000	1,196,246	342,233	854,013
Adansi Asokwa District Assembly	861,309	148,000	1,009,309	763,652	245,657
Adansi North District Assembly	622,856	270,000	892,856	622,959	269,897
Adansi South District Assembly	325,000	142,385	467,385	242,101	225,284
Adenta Municipal Assembly	813,979	5,894,193	6,708,172	2,794,663	3,913,509
Afadzato South District Assembly	1,348,625	1,455,000	2,803,625	1,079,609	1,724,015
Afigya Kwabre North District Assembly	583,540	664,000	1,247,540	883,777	363,762
Afigya Kwabre South District Assembly	1,486,115	20,000	1,506,115	761,887	744,229
Agona East District Assembly	1,064,000	850,000	1,914,000	576,579	1,337,421
Agona West Municipal Assembly	1,711,169	550,000	2,261,169	714,725	1,546,444
Agortime Ziope District Assembly	755,100	491,000	1,246,100	1,049,710	196,390
Ahafo Ano North Municipal Assembly	760,706	150,000	910,706	750,744	159,962
Ahafo Ano South East Municipal Assembly	627,000	242,000	869,000	1,011,698	(142,698)
Ahafo Ano South West District Assembly	449,500	0	449,500	378,087	71,413
Ahanta West Municipal Assembly	1,048,753	0	1,048,753	826,768	221,985
Ajumako/Enyan/Esiam District Assembly	2,376,610	1,500,000	3,876,610	262,054	3,614,555

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Akatsi North District Assembly	688,024	510,000	1,198,024	751,005	447,019
Akatsi South District Assembly	340,000	200,000	540,000	1,069,908	(529,908)
Akrofuom District Assembly	567,384	35,000	602,384	888,455	(286,071)
Akuapem South District Assembly	1,368,453	547,881	1,916,334	1,565,186	351,148
Akuapim North Municipal Assembly	734,498	610,000	1,344,498	1,981,610	(637,112)
Akyemansa District Assembly	814,000	2,089,600	2,903,600	2,446,337	457,263
Amansie Central District Assembly	735,800	450,000	1,185,800	626,663	559,137
Amansie South District Assembly	1,185,566	50,000	1,235,566	256,900	978,666
Amansie West District Assembly	367,109	0	367,109	338,213	28,897
Amenfi Central District Assembly	360,277	200,000	560,277	422,256	138,021
Anloga District Assembly_AnDA	423,204	78,000	501,204	183,798	317,406
Aowin Municipal Assembly	1,050,049	900,000	1,950,049	1,607,918	342,132
Asante Akim Central Municipal Assembly	365,000	386,928	751,928	613,179	138,749
Asante Akim North District Assembly	953,840	400,000	1,353,840	1,098,446	255,394
Asante Akim South Municipal Assembly	551,658	580,300	1,131,958	668,927	463,031
Asene-Manso-Akroso District Assembly	297,000	270,000	567,000	2,570,061	(2,003,061)
Ashaiman Municipal Assembly	2,109,098	254,000	2,363,098	1,080,367	1,282,731
Asikuma-Odoben-Brakwa-Breman District Assemb	1,864,526	120,000	1,984,526	768,867	1,215,659
Asokore Mampong Municipal Assembly	1,825,123	1,750,000	3,575,123	1,695,589	1,879,533
Asokwa Municipal Assembly	3,076,035	1,532,000	4,608,035	3,322,666	1,285,369
Assin Fosu Municipal Assembly	100,000	17,000	117,000	160,725	(43,725)
Assin North District Assembly	171,836	390,000	561,836	381,917	179,919
Assin South District Assembly	1,060,000	0	1,060,000	0	1,060,000
Asunafo North Municipal Assembly	638,967	295,000	933,967	878,231	55,736
Asunafo South District Assembly	699,008	14,000	713,008	1,139,686	(426,678)
Asuogyaman District Assembly	562,703	913,975	1,476,678	998,644	478,034

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Asutifi North District Assembly	1,907,656	113,165	2,020,821	1,201,007	819,814
Asutifi South District Assembly	790,000	574,438	1,364,438	841,626	522,812
Atebubu Amantin Municipal Assembly	615,745	350,000	965,745	610,529	355,216
Atiwa East District Assembly	265,000	94,000	359,000	494,354	(135,354)
Atiwa West District Assembly	708,280	2,167,280	2,875,560	774,768	2,100,792
Atwima Kwanwoma District Assembly	1,142,229	350,000	1,492,229	1,926,890	(434,661)
Atwima Mponua District Assembly	856,725	160,000	1,016,725	494,044	522,681
Atwima Nwabiagya Municipal Assembly	1,530,000	230,000	1,760,000	2,330,419	(570,419)
Atwima Nwabiagya North District Assembly	619,513	20,000	639,513	918,360	(278,847)
Awutu Senya District Assembly	210,000	184,775	394,775	207,410	187,365
Awutu Senya East Municipal Assembly	2,288,646	58,019,217	60,307,863	1,965,103	58,342,761
Ayawaso Central Municipal Assembly_ACMA	759,700	1,353,000	2,112,700	668,039	1,444,661
Ayawaso East Municipal Assembly	337,000	424,217	761,217	578,660	182,558
Ayawaso North Municipal Assembly	760,000	400,000	1,160,000	588,140	571,860
Ayawaso West Municipal Assembly	2,237,329	2,689,065	4,926,394	5,827,037	(900,643)
Ayensuano District Assembly	328,355	237,900	566,255	422,102	144,153
Banda District Assembly	740,000	498,600	1,238,600	565,870	672,730
Bawku Municipal Assembly	90,000	50,000	140,000	100	139,900
Bawku West District Assembly	1,106,000	513,800	1,619,800	1,094,690	525,110
Bekwai Municipal Assembly	703,095	210,000	913,095	1,205,811	(292,716)
Berekum East Municipal Assembly	723,000	0	723,000	1,085,024	(362,024)
Berekum West District Assembly	130,000	150,000	280,000	346,805	(66,805)
Bia East District Assembly	567,767	673,000	1,240,767	763,442	477,325
Bia West District Assembly	133,000	300,000	433,000	981,949	(548,949)
Biakoye District Assembly	298,329	625,000	923,329	538,796	384,533
Bibiani/Anhwiaso/Bekwai Municipal Assembly	1,309,820	551,120	1,860,940	2,922,364	(1,061,425)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Binduri District Assembly	1,050,000	610,000	1,660,000	704,110	955,890
Birim North District Assembly	875,407	579,880	1,455,287	939,708	515,579
Birim South District Assembly	474,306	366,664	840,970	1,314,313	(473,342)
Birim Central Municipal Assembly	1,237,121	3,785,000	5,022,121	2,443,973	2,578,148
Bodi District Assembly	115,000	298,558	413,558	457,567	(44,009)
Bole District Assembly	1,956,962	1,956,000	3,912,962	1,387,029	2,525,933
Bolgatanga East District Assembly	1,400,228	2,127,969	3,528,197	1,361,397	2,166,800
Bolgatanga Municipal Assembly	736,000	54,000	790,000	281,939	508,061
Bongo District Assembly	660,000	350,000	1,010,000	678,941	331,059
Bosome Freho District Assembly	351,940	1,005,734	1,357,674	564,212	793,462
Bosomtwe District Assembly	486,800	230,000	716,800	508,961	207,839
Builsa North District Assembly	1,694,140	345,000	2,039,140	1,086,554	952,586
Builsa South District Assembly	423,000	200,000	623,000	303,597	319,403
Bunkpurugu Nakpanduri District Assembly	484,000	350,000	834,000	468,845	365,155
Cape Coast Metropolitan Assembly	2,100,202	0	2,100,202	1,354,657	745,545
Central Gonja District Assembly	1,669,842	1,250,000	2,919,842	3,694,104	(774,262)
Central Tongu District Assembly	590,500	290,000	880,500	516,597	363,903
Chereponi District Assembly	534,891	370,000	904,891	449,927	454,964
Dafiama Bussie Issa District Assembly	910,000	220,000	1,130,000	2,569,724	(1,439,724)
Denkyembour District Assembly	851,771	430,000	1,281,771	958,607	323,164
Dormaa Central Municipal	1,041,500	280,000	1,321,500	1,297,511	23,989
Dormaa East District Assembly	1,102,970	293,631	1,396,602	1,204,534	192,068
Dormaa West District Assembly	873,887	213,000	1,086,887	907,775	179,112
East Gonja Municipal Assembly	1,478,939	1,280,000	2,758,939	1,742,839	1,016,101
East Mamprusi Municipal Assembly	658,400	1,625,000	2,283,400	729,389	1,554,011
Effia Kwesimintsim Municipal Assembly	910,392	2,100,000	3,010,392	1,943,906	1,066,486

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Effutu Municipal Assembly	147,844	0	147,844	0	147,844
Ejisu Municipal Assembly	1,042,337	170,000	1,212,337	753,450	458,888
Ejura Sekyredumasi Municipal Assembly	796,000	50,000	846,000	878,800	(32,800)
Ekumfi District Assembly	1,634,000	130,000	1,764,000	1,449,224	314,776
Ellembele District Assembly	1,721,102	1,789,102	3,510,204	2,613,202	897,002
Fanteakwa North District Assembly	667,955	965,000	1,632,955	563,888	1,069,067
Fanteakwa South District Assembly	231,500	346,000	577,500	191,000	386,500
Ga Central Municipal Assembly	1,802,000	800,000	2,602,000	949,204	1,652,796
Ga East Municipal Assembly	1,492,843	1,028,281	2,521,124	1,862,018	659,106
Ga North Municipal Assembly	422,000	100,000	522,000	276,609	245,391
Ga South Municipal Assembly	1,209,230	943,697	2,152,926	832,539	1,320,387
Ga West Municipal Assembly	1,646,820	1,716,622	3,363,442	1,693,155	1,670,287
Garu District Assembly	1,225,332	0	1,225,332	258,564	966,768
Gomoa Central District Assembly	151,709	59,268	210,977	113,380	97,597
Gomoa East District Assembly	1,912,555	2,200,000	4,112,555	1,736,597	2,375,958
Gomoa West District Assembly	1,430,497	382,748	1,813,245	970,760	842,485
Guan District Assembly_GuDA	196,400	150	196,550	65,050	131,500
Gushiegu Municipal Assembly	622,000	1,010,000	1,632,000	640,364	991,636
Ho Municipal Assembly	420,809	1,090,000	1,510,809	757,350	753,459
Ho West District Assembly	239,073	453,000	692,073	619,767	72,306
Hohoe Municipal Assembly	1,087,555	270,000	1,357,555	405,709	951,846
Jaman North District Assembly	640,000	600,000	1,240,000	1,830,813	(590,813)
Jaman South Municipal Assembly	410,916	800,000	1,210,916	1,193,716	17,201
Jasikan District Assembly	340,739	10,000	350,739	1,248,839	(898,100)
Jirapa Municipal Assembly	646,371	500,000	1,146,371	603,925	542,446
Jomoro Municipal Assembly	454,045	0	454,045	776,963	(322,918)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Juaben Municipal Assembly	414,225	85,000	499,225	204,909	294,317
Juaboso District Assembly	570,000	209,500	779,500	635,506	143,994
Kajebi District Assembly	1,073,100	0	1,073,100	441,073	632,027
Karaga District Assembly	472,000	35,000	507,000	820,106	(313,106)
Kassena Nankana East Municipal Assembly	3,438,481	2,003,217	5,441,698	3,329,868	2,111,830
Kassena Nankana West District Assembly	640,097	120,000	760,097	1,529,661	(769,564)
Keta Municipal Assembly	1,063,000	155,723	1,218,723	1,091,521	127,202
Ketu North Municipal Assembly	758,980	1,913,000	2,671,980	1,259,227	1,412,753
Ketu South Municipal Assembly	769,809	355,000	1,124,809	490,032	634,777
Kintampo North Municipal Assembly	1,263,860	450,000	1,713,860	1,237,140	476,720
Kintampo South District Assembly	744,500	75,000	819,500	511,269	308,231
Komenda-Edina-Eguafo-Abrim Municipal Assembly	1,510,064	140,000	1,650,064	2,415,917	(765,853)
Korle Klotey Municipal Assembly_KoKMA	2,269,074	400,000	2,669,074	1,846,346	822,728
Kpandai District Assembly	467,000	0	467,000	583,145	(116,145)
Kpando Municipal Assembly	390,000	22,100	412,100	504,343	(92,243)
Kpone Katamanso Municipal Assembly	1,052,162	959,000	2,011,162	2,024,039	(12,877)
Krachi East Municipal Assembly	988,386	1,446,704	2,435,090	4,803,666	(2,368,576)
Krachi Nchumuru District Assembly	471,600	628,000	1,099,600	682,408	417,192
Krachi West District Assembly	819,000	500,000	1,319,000	2,061,505	(742,505)
Krowor Municipal Assembly	1,134,265	275,000	1,409,265	982,287	426,979
Kumasi Metropolitan Assembly	2,754,821	10,084,545	12,839,366	16,676,625	(3,837,259)
Kumbungu District Assembly	507,900	107,000	614,900	809,840	(194,940)
Kwabre East Municipal Assembly	1,017,033	105,000	1,122,033	307,066	814,967
Kwadaso Municipal Assembly	1,013,081	787,057	1,800,138	1,813,900	(13,761)
Kwaebibirem Municipal Assembly	352,942	380,000	732,942	1,321,047	(588,105)
Kwahu Afram Plains North District Assembly	311,447	180,000	491,447	1,009,435	(517,988)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Kwahu Afram Plains South District Assembly	145,000	0	145,000	1,608,045	(1,463,045)
Kwahu East District Assembly	885,021	420,000	1,305,021	1,043,763	261,258
Kwahu South District Assembly	183,000	250,000	433,000	1,317,755	(884,755)
Kwahu West Municipal Assembly	309,178	105,000	414,178	593,820	(179,642)
La Dade-Kotopon Municipal Assembly	1,840,487	1,499,102	3,339,589	2,093,189	1,246,400
Lambusie Karni District Assembly	1,024,437	1,350,000	2,374,437	717,432	1,657,006
La-Nkwantanang Municipal Assembly	2,378,880	1,950,000	4,328,880	3,110,566	1,218,314
Lawra Municipal Assembly	2,199,399	4,345,500	6,544,899	5,765,162	779,737
Ledzokuku Municipal Assembly	387,040	1,235,500	1,622,540	705,939	916,601
Lower Manya Krobo Municipal Assembly	787,060	376,000	1,163,060	633,694	529,366
Mampong Municipal Assembly	1,311,053	530,000	1,841,053	3,295,338	(1,454,286)
Mfantsiman Municipal Assembly	2,064,400	115,000	2,179,400	895,759	1,283,641
Mion District Assembly	1,086,814	840,000	1,926,814	1,201,882	724,932
Mpohor District Assembly	956,545	1,105,000	2,061,545	2,143,024	(81,479)
Nabdam District Assembly	115,000	120,000	235,000	322,283	(87,283)
Nadowli Kaleo District Assembly	1,333,000	200,000	1,533,000	953,254	579,746
Nandom District Assembly	0	235,080	235,080	95,352	139,728
Nantom District Assembly	492,882	701,376	1,194,258	789,265	404,993
Nanumba North Municipal Assembly	607,000	1,075,000	1,682,000	1,037,064	644,936

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Nanumba South District Assembly	862,650	700,000	1,562,650	850,765	711,885
New Juaben North Municipal Assembly	1,741,575	303,000	2,044,575	593,752	1,450,823
New Juaben South Municipal Assembly	721,407	100,000	821,407	1,400,808	(579,401)
Ningo-Prampram District Assembly	2,341,500	145,000	2,486,500	1,516,073	970,427
Nkoranza North District Assembly	407,469	1,175,070	1,582,539	665,548	916,991
Nkoranza South Municipal Assembly	940,000	606,347	1,546,347	1,005,593	540,754
Nkwanta North District Assembly	305,000	1,050,000	1,355,000	379,130	975,870
Nkwanta South Municipal Assembly	571,000	120,000	691,000	23,800	667,200
North Dayi District Assembly	246,000	80,000	326,000	119,604	206,396
North East Gonja District Assembly_NEGDA	313,000	910,000	1,223,000	1,007,780	215,220
North Gonja District Assembly	3,700,550	2,294,000	5,994,550	2,756,115	3,238,435
North Tongu District Assembly	2,759,696	1,024,804	3,784,500	1,091,948	2,692,552
Nsawam Adoagyiri Municipal Assembly	498,880	450,000	948,880	1,354,962	(406,082)
Nzema East Municipal Assembly	598,000	205,281	803,281	453,084	350,197
Obuasi East District Assembly	1,495,482	647,280	2,142,762	1,539,793	602,969
Obuasi Municipal Assembly	634,800	340,000	974,800	1,158,303	(183,503)
Offinso Municipal Assembly	257,000	89,300	346,300	327,240	19,060
Offinso North District Assembly	1,030,259	7,000	1,037,259	71,027	966,232
Oforikrom Municipal Assembly	2,184,462	761,832	2,946,294	3,117,482	(171,187)
Okaikwei North Municipal Assembly	2,187,640	2,624,000	4,811,640	2,412,979	2,398,660
Okere District Assembly	191,215	820,000	1,011,215	190,975	820,240
Old Tafo Municipal Assembly	2,090,391	452,168	2,542,559	1,180,638	1,361,921
Prestea-Huni Valley Municipal Assembly	403,900	94,241	498,141	1,915,850	(1,417,709)
Pru East District Assembly	390,000	115,000	505,000	301,270	203,730
Pru West District Assembly	948,419	1,116,500	2,064,919	1,173,206	891,713
Pusiga District Assembly	1,026,999	1,921,000	2,947,999	2,169,679	778,320

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Saboba District Assembly	321,844	300,000	621,844	529,520	92,324
Sagnerigu Municipal Assembly	1,064,246	1,173,280	2,237,526	1,440,790	796,735
Savelugu Municipal Assembly	1,083,656	300,000	1,383,656	725,112	658,544
Sawla/Tuna/Kalba District Assembly	832,000	1,160,000	1,992,000	1,237,911	754,089
Sefwi Akontombra District Assembly	400,000	1,330,000	1,730,000	1,604,627	125,373
Sefwi Wiawso Municipal Assembly	1,495,845	1,148,500	2,644,345	2,471,308	173,036
Sekondi Takoradi Metropolitan Assembly	1,696,400	3,000,000	4,696,400	1,264,188	3,432,212
Sekyere Afram Plains District Assembly	654,478	174,824	829,302	2,902,788	(2,073,487)
Sekyere Central District Assembly	313,000	240,000	553,000	584,717	(31,717)
Sekyere East District Assembly	79,600	704,000	783,600	685,836	97,764
Sekyere Kumawu District Assembly	348,000	70,000	418,000	1,132,861	(714,861)
Sekyere South District Assembly	556,000	515,000	1,071,000	614,801	456,199
Sene East District Assembly	381,528	173,000	554,528	1,839,837	(1,285,309)
Sene West District Assembly	325,000	210,000	535,000	308,206	226,794
Shai-Osudoku District Assembly	856,006	2,015,000	2,871,006	822,446	2,048,560
Shama District Assembly	406,000	600,000	1,006,000	979,406	26,594
Sissala East Municipal Assembly	1,010,126	0	1,010,126	4,715,395	(3,705,270)
Sissala West District Assembly	3,157,500	1,525,800	4,683,300	2,842,738	1,840,562
South Dayi District Assembly	727,382	919,073	1,646,454	720,684	925,771
South Tongu District Assembly	234,765	735,000	969,765	860,931	108,834
Suaman District Assembly	413,905	1,058,000	1,471,905	861,648	610,257
Suame Municipal Assembly	1,249,100	27,820,100	29,069,200	2,688,286	26,380,914
Suhum Municipal Assembly	172,415	57,546	229,961	280,713	(50,753)
Sunyani Municipal Assembly	1,547,000	804,000	2,351,000	1,993,716	357,284
Sunyani West District Assembly	1,602,659	24,500	1,627,159	1,399,508	227,651
Tain District Assembly	289,661	650,000	939,661	686,705	252,956

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Talensi District Assembly	344,265	490,000	834,265	912,682	(78,417)
Tamale Metropolitan Assembly	3,612,496	5,000,000	8,612,496	4,107,759	4,504,736
Tano North Municipal Assembly	1,041,578	654,000	1,695,578	2,249,455	(553,877)
Tano South Municipal Assembly	977,646	0	977,646	380,103	597,543
Tarkwa Nsuaem Municipal Assembly	2,452,000	770,000	3,222,000	1,327,510	1,894,490
Tatale Sanguli District Assembly	1,714,159	1,279,226	2,993,385	1,948,668	1,044,717
Techiman Municipal Assembly	287,000	160,000	447,000	398,971	48,029
Techiman North District Assembly	566,959	17,000	583,959	661,378	(77,419)
Tema Metropolitan Assembly	2,036,700	150,000	2,186,700	2,344,389	(157,689)
Tema West Municipal Assembly	697,000	1,271,800	1,968,800	916,403	1,052,397
Tempane District Assembly	583,000	640,000	1,223,000	1,026,424	196,576
Tolon District Assembly	4,105,034	338,400	4,443,434	2,020,496	2,422,937
Twifo Hemang Lower Denkyira District Assembly	1,660,400	0	1,660,400	3,298,483	(1,638,083)
Twifu Ati Morkwa District Assembly	1,350,871	430,000	1,780,871	593,625	1,187,246
Upper Denkyira East Municipal Assembly	789,980	95,000	884,980	416,206	468,774
Upper Denkyira West District Assembly	1,334,000	130,000	1,464,000	771,805	692,195
Upper Manya Krobo District Assembly	546,983	1,310,000	1,856,983	1,034,875	822,108
Upper West Akim District Assembly	330,400	121,397	451,797	1,870,558	(1,418,761)
Wa East District Assembly	698,734	630,000	1,328,734	1,369,701	(40,967)
Wa Municipal Assembly	1,160,955	3,356,000	4,516,955	1,283,480	3,233,475
Wa West District Assembly	3,036,333	3,480,000	6,516,333	6,223,852	292,481
Wassa Amenfi East Municipal Assembly	374,968	219,000	593,968	261,673	332,295
Wassa Amenfi West Municipal Assembly	369,000	40,096	409,096	181,176	227,920
Wassa East District Assembly	504,500	347,000	851,500	755,440	96,060
Weija-Gbawe Municipal Assembly	1,034,610	518,969	1,553,579	825,027	728,552
Wenchi Municipal Assembly	546,400	740,000	1,286,400	572,899	713,501

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - SPECIALIZED EXPENSES

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
West Akim Municipal Assembly	708,837	390,000	1,098,837	3,339,072	(2,240,235)
West Gonja District Assembly	1,558,633	2,670,000	4,228,633	1,261,035	2,967,598
West Mamprusi Municipal Assembly	1,504,330	1,945,000	3,449,330	1,494,743	1,954,587
Yendi Municipal Assembly	1,166,000	480,000	1,646,000	474,337	1,171,663
Yilo Krobo Municipal Assembly	826,766	130,000	956,766	1,283,993	(327,227)
Yunyoo Nasuan District Assembly	809,000	480,000	1,289,000	287,424	1,001,576
Zabzugu District Assembly	458,325	100,000	558,325	592,686	(34,361)
GRAND TOTAL	**250,796,080**	**273,063,466**	**523,859,546**	**322,639,788**	**201,219,758**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Audit Service					
Headquarters	2,070,030	0	2,070,030	4,073,217	(2,003,187)
TOTAL	**2,070,030**	**0**	**2,070,030**	**4,073,217**	**(2,003,187)**
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	134,310	0	134,310	142,494	(8,184)
TOTAL	**134,310**	**0**	**134,310**	**142,494**	**(8,184)**
Ghana Revenue Authority					
Headquarters	0	0	0	142,276,211	(142,276,211)
TOTAL	**0**	**0**	**0**	**142,276,211**	**(142,276,211)**
Judiciary and Judicial Service					
Judiciary	13,632,000	0	13,632,000	20,000,000	(6,368,000)
TOTAL	**13,632,000**	**0**	**13,632,000**	**20,000,000**	**(6,368,000)**
Min of Employment & Labour Relation					
Management Development & Productivity Institute	0	0	0	105,460	(105,460)
TOTAL	**0**	**0**	**0**	**105,460**	**(105,460)**
Ministry of Communications and Digitalisation					
Headquarters	0	0	0	29,360	(29,360)
TOTAL	**0**	**0**	**0**	**29,360**	**(29,360)**
Ministry of Chieftaincy and Religious Affairs					
Headquarters	95,337	0	95,337	0	95,337
TOTAL	**95,337**	**0**	**95,337**	**0**	**95,337**
Ministry of Defence					
Ghana Armed Forces	6,135,640	0	6,135,640	0	6,135,640
Headquarters	142,509	0	142,509	0	142,509
TOTAL	**6,278,149**	**0**	**6,278,149**	**0**	**6,278,149**
Ministry of Education					

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ghana Book Development Council	52,000	0	52,000	14,000	38,000
Ghana Education Service (GES)	0	0	0	1,838,906	(1,838,906)
Ghana Library Board	100,000	0	100,000	27,827	72,173
Ghana National Commission for UNESCO	10,000	0	10,000	0	10,000
GHANA TVET SERVICE (GH TVET SERV.)	660,909	0	660,909	178,124	482,785
Headquarters	4,670,907	0	4,670,907	3,093,222	1,577,685
Tertiary	69,148,076	0	69,148,076	40,872,079	28,275,997
TOTAL	**74,641,892**	**0**	**74,641,892**	**46,024,158**	**28,617,734**
Ministry of Energy					
Energy Commission	10,495	0	10,495	0	10,495
Petroleum Commission	440,000	0	440,000	5,579,400	(5,139,400)
TOTAL	**450,495**	**0**	**450,495**	**5,579,400**	**(5,128,905)**
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	0	0	0	2,101,689	(2,101,689)
Environmental Protection Agency	1,450,000	0	1,450,000	1,809,611	(359,611)
Ghana Atomic Energy Commission	994,361	0	994,361	1,462,603	(468,242)
National Biosafety Authority (NBA)	82,000	0	82,000	0	82,000
Nuclear Regulatory Authority	165,000	0	165,000	166,982	(1,982)
Office of the E-waste Fund Administrator	0	0	0	6,871	(6,871)
TOTAL	**2,691,361**	**0**	**2,691,361**	**5,547,755**	**(2,856,393)**
Ministry of Finance					
Finance Headquarters	280,000	0	280,000	0	280,000
Institute of Accountancy Training	10,000	0	10,000	5,000	5,000
Other Government Obligation_Non Road Arrears	0	0	0	118,250	(118,250)
Public Procurement Authority	250,000	0	250,000	525,049	(275,049)
Securities and Exchange Commission	0	0	0	3,088,673	(3,088,673)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Statistical Service	0	0	0	134,591	(134,591)
TOTAL	**540,000**	**0**	**540,000**	**3,871,563**	**(3,331,563)**
Ministry of Gender, Children and Social Protection					
Dept. of Social Welfare	0	0	0	7,000	(7,000)
TOTAL	**0**	**0**	**0**	**7,000**	**(7,000)**
Ministry of Health					
Christian Health Association of Ghana	2,517,986	0	2,517,986	0	2,517,986
District Health Administration	0	0	0	1,652,934	(1,652,934)
District Hospitals	0	0	0	4,372,043	(4,372,043)
Ghana Health Service (GHS)	0	0	0	4,824,504	(4,824,504)
Health Administration-Greater Accra	0	0	0	10,223	(10,223)
Health Headquarters	95,000	0	95,000	0	95,000
National Vaccine Institute	0	0	0	15,641	(15,641)
Regulatory Agencies	1,034,664	0	1,034,664	1,258,591	(223,927)
Sub Districts-CHIPS Compound	0	0	0	150,742	(150,742)
Sub Districts-Clinics	0	0	0	186,932	(186,932)
Sub Districts-Health Centres	0	0	0	723,502	(723,502)
Sub Districts-Polyclinics	0	0	0	485,273	(485,273)
Subvented Organisations	1,678,587	0	1,678,587	17,356	1,661,231
Teaching Hospitals	10,286,394	0	10,286,394	18,823,055	(8,536,662)
Training Institutions	0	0	0	1,639,641	(1,639,641)
TOTAL	**15,612,631**	**0**	**15,612,631**	**34,160,436**	**(18,547,805)**
Ministry of Lands and Natural Resources					
Forestry Commission	24,205,949	0	24,205,949	0	24,205,949
Geological Survey Department	0	0	0	578,685	(578,685)
Lands Commission	6,000,000	0	6,000,000	363,509	5,636,491

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Minerals Commission	17,007,102	0	17,007,102	7,460,755	9,546,347
O.A.S.L	1,549,754	0	1,549,754	1,083,200	466,554
TOTAL	**48,762,805**	**0**	**48,762,805**	**9,486,150**	**39,276,655**
Ministry of Local Govt, Decentralisation and Rural Development					
Births and Death	0	0	0	46,915	(46,915)
Headquarters	0	0	0	989,975,798	(989,975,798)
Local Government Service	350,000	0	350,000	514,754	(164,754)
TOTAL	**350,000**	**0**	**350,000**	**990,537,468**	**(990,187,468)**
Ministry Of National Security					
Bureau of National Communication	224,773	0	224,773	0	224,773
TOTAL	**224,773**	**0**	**224,773**	**0**	**224,773**
Ministry Of Railway Development					
Ghana Railway Development Authority	0	0	0	50,569	(50,569)
TOTAL	**0**	**0**	**0**	**50,569**	**(50,569)**
Ministry of Roads and Highways					
Ghana Highway Authority	228,184	0	228,184	0	228,184
Headquarters	0	0	0	200,000	(200,000)
TOTAL	**228,184**	**0**	**228,184**	**200,000**	**28,184**
Ministry Of Sanitation and Water Resources					
Water Resources Commission	0	0	0	528,801	(528,801)
TOTAL	**0**	**0**	**0**	**528,801**	**(528,801)**
Ministry of The Interior					
Gaming Board	5,501,613	0	5,501,613	9,535,271	(4,033,658)
Ghana National Fire Service	1,000,000	0	1,000,000	448,960	551,040
Ghana Police Service	0	0	0	1,026,366	(1,026,366)
Ghana Prisons Service	1,200,000	0	1,200,000	2,715,153	(1,515,153)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Commission on Small Arms	150,000	0	150,000	0	150,000
National Disaster Management Organization	50,600	0	50,600	2,644	47,956
TOTAL	**7,902,213**	**0**	**7,902,213**	**13,728,394**	**(5,826,181)**
Ministry of Tourism, Arts and Culture					
Ghana Tourism Authority	0	0	0	130,248	(130,248)
Subvented Agencies	110,000	0	110,000	14,717	95,283
TOTAL	**110,000**	**0**	**110,000**	**144,964**	**(34,964)**
Ministry of Trade and Industry					
Ghana Export Promotion Authority	0	0	0	586,640	(586,640)
Ghana Free Zones Authority	1,788,150	0	1,788,150	4,829,848	(3,041,698)
Ghana Standards Authority	4,462,233	0	4,462,233	4,207,978	254,255
NBSSI	20,000	0	20,000	38,806	(18,806)
TOTAL	**6,270,383**	**0**	**6,270,383**	**9,663,272**	**(3,392,889)**
Ministry of Transport					
Driver and Vehicle Licensing Authority	12,447,962	0	12,447,962	417,579	12,030,383
Headquarters	1,227,920	0	1,227,920	411,570	816,350
TOTAL	**13,675,882**	**0**	**13,675,882**	**829,149**	**12,846,733**
Ministry of Works and Housing					
Headquarters	100,000	0	100,000	0	100,000
Works	400,000	0	400,000	14,043	385,957
TOTAL	**500,000**	**0**	**500,000**	**14,043**	**485,957**
National Commission for Civic Education					
Headquarters	250,000	0	250,000	311,195	(61,195)
TOTAL	**250,000**	**0**	**250,000**	**311,195**	**(61,195)**
National Health Insurance Authority					
Headquarters	5,360,572	0	5,360,572	3,807,383	1,553,189

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
TOTAL	**5,360,572**	**0**	**5,360,572**	**3,807,383**	**1,553,189**
National Labour Commission					
Gen. Admin Headquarters	220,000	0	220,000	0	220,000
TOTAL	**220,000**	**0**	**220,000**	**0**	**220,000**
National Media Commission					
General Administration	330,000	0	330,000	257,117	72,883
TOTAL	**330,000**	**0**	**330,000**	**257,117**	**72,883**
National Pensions and Regulatory Authority					
Headquarters	899,750	0	899,750	0	899,750
TOTAL	**899,750**	**0**	**899,750**	**0**	**899,750**
Office of Government Machinery					
Commissions and Councils	139,000	0	139,000	0	139,000
National Identification Authority (NIA)	1,000,000	0	1,000,000	72,096	927,904
Special Development Initiatives	0	0	0	0	0
State Interests And Governance	94,000	0	94,000	12,823	81,177
TOTAL	**1,233,000**	**0**	**1,233,000**	**84,919**	**1,148,081**
Office of the Attorney General and Ministry of Justice					
Council for Law Reporting	28,807	0	28,807	11,240	17,567
Economic and Organised Crime Office	200,000	0	200,000	324,497	(124,497)
General Administration	30,000	0	30,000	0	30,000
General Legal Council	950,000	0	950,000	507,708	442,292
Office of the Registrar of Companies	200,000	0	200,000	390,249	(190,249)
TOTAL	**1,408,807**	**0**	**1,408,807**	**1,233,694**	**175,113**
Office of the Head of Civil Service					
Civil Service Training Centre	0	0	0	1,500	(1,500)
TOTAL	**0**	**0**	**0**	**1,500**	**(1,500)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - SOCIAL BENEFITS

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Parliament of Ghana					
General Administration	11,600,000	0	11,600,000	0	11,600,000
TOTAL	**11,600,000**	**0**	**11,600,000**	**0**	**11,600,000**
Road Fund					
Road Fund	350,000	0	350,000	5,325	344,675
TOTAL	**350,000**	**0**	**350,000**	**5,325**	**344,675**
Energy Fund					
Energy Levy Fund	0	0	0	658,010	(658,010)
TOTAL	**0**	**0**	**0**	**658,010**	**(658,010)**
GETFund					
GETFUND	0	0	0	2,741,955	(2,741,955)
TOTAL	**0**	**0**	**0**	**2,741,955**	**(2,741,955)**
GRAND TOTAL	**215,822,572**	**0**	**215,822,572**	**1,296,100,962**	**(1,080,278,389)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ablekuma Central Municipal Assembly_AbCMA	0	0	0	2,797	(2,797)
Ablekuma North Municipal Assembly	105,000	0	105,000	16,132	88,868
Ablekuma West Municipal Assembly	130,000	30,000	160,000	20,820	139,180
Abuakwa North Municipal Assembly	59,573	0	59,573	167,021	(107,448)
Abuakwa South Municipal Assembly	76,500	40,000	116,500	92,736	23,764
Accra Metropolitan Assembly	143,000	67,000	210,000	180,675	29,325
Ada West District Assembly	0	882,000	882,000	111,252	770,748
Adansi Asokwa District Assembly	95,000	5,000	100,000	33,000	67,000
Adansi North District Assembly	134,000	20,000	154,000	54,000	100,000
Adenta Municipal Assembly	56,123	0	56,123	0	56,123
Afigya Kwabre South District Assembly	30,000	0	30,000	26,566	3,434
Agona East District Assembly	130,000	0	130,000	0	130,000
Agortime Ziope District Assembly	0	300,000	300,000	92,000	208,000
Ahafo Ano North Municipal Assembly	15,000	0	15,000	0	15,000
Ahafo Ano South East Municipal Assembly	394,992	17,852	412,844	252,017	160,827
Ahafo Ano South West District Assembly	42,000	0	42,000	67,570	(25,570)
Ajumako/Enyan/Esiam District Assembly	2,000	0	2,000	281	1,719
Akatsi North District Assembly	230,620	380,000	610,620	157,050	453,570
Akatsi South District Assembly	10,000	0	10,000	0	10,000
Akrofuom District Assembly	92,000	0	92,000	25,320	66,680
Akuapim North Municipal Assembly	5,000	0	5,000	0	5,000
Amansie South District Assembly	52,000	4,000	56,000	11,896	44,104
Amansie West District Assembly	30,000	0	30,000	7,000	23,000
Amenfi Central District Assembly	10,000	0	10,000	0	10,000
Anloga District Assembly_AnDA	15,000	153,000	168,000	100,583	67,417
Aowin Municipal Assembly	0	0	0	18,450	(18,450)
Asante Akim Central Municipal Assembly	20,000	16,000	36,000	14,575	21,425
Asante Akim North District Assembly	2,000	0	2,000	5,101	(3,101)
Asante Akim South Municipal Assembly	62,000	12,000	74,000	16,500	57,500

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Asene-Manso-Akroso District Assembly	18,132	100,000	118,132	11,193	106,939
Ashaiman Municipal Assembly	20,000	0	20,000	0	20,000
Asikuma-Odoben-Brakwa-Breman District Assemb	40,000	0	40,000	12,670	27,330
Asokore Mampong Municipal Assembly	100,000	0	100,000	21,351	78,649
Assin Fosu Municipal Assembly	0	200,000	200,000	0	200,000
Asunafo North Municipal Assembly	5,000	0	5,000	5,000	0
Asutifi North District Assembly	30,000	0	30,000	29,795	205
Asutifi South District Assembly	0	20,000	20,000	0	20,000
Atebubu Amantin Municipal Assembly	2,000	300,000	302,000	121,315	180,685
Atiwa East District Assembly	374,000	40,000	414,000	25,400	388,600
Atiwa West District Assembly	65,000	310,000	375,000	5,950	369,050
Atwima Mponua District Assembly	205,000	20,000	225,000	49,198	175,802
Atwima Nwabiagya Municipal Assembly	35,000	0	35,000	3,040	31,960
Awutu Senya District Assembly	100,000	0	100,000	25,750	74,250
Awutu Senya East Municipal Assembly	47,074	0	47,074	3,000	44,074
Ayawaso Central Municipal Assembly_ACMA	15,000	0	15,000	0	15,000
Ayawaso East Municipal Assembly	40,000	0	40,000	500	39,500
Ayawaso North Municipal Assembly	30,000	0	30,000	2,000	28,000
Ayawaso West Municipal Assembly	0	150,000	150,000	0	150,000
Banda District Assembly	0	0	0	4,895	(4,895)
Bawku Municipal Assembly	0	0	0	195	(195)
Bawku West District Assembly	100,000	575,000	675,000	226,669	448,331
Berekum East Municipal Assembly	387,877	0	387,877	5,109	382,768
Bia West District Assembly	0	0	0	232,914	(232,914)
Biakoye District Assembly	15,000	100,000	115,000	78,500	36,500
Binduri District Assembly	102,500	0	102,500	0	102,500
Birim North District Assembly	118,000	340,041	458,041	0	458,041
Birim Central Municipal Assembly	30,000	30,000	60,000	64,600	(4,600)
Bodi District Assembly	0	12,501	12,501	0	12,501

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Bolgatanga East District Assembly	161,000	0	161,000	183,344	(22,344)
Bolgatanga Municipal Assembly	65,000	30,000	95,000	78,780	16,220
Bosome Freho District Assembly	82,000	60,000	142,000	63,811	78,189
Builsa South District Assembly	134,000	0	134,000	16,940	117,060
Bunkpurugu Nakpanduri District Assembly	32,000	10,000	42,000	35,126	6,875
Cape Coast Metropolitan Assembly	100,000	0	100,000	27,526	72,474
Central Tongu District Assembly	0	5,000	5,000	0	5,000
Dormaa Central Municipal	20,000	0	20,000	6,385	13,615
Dormaa East District Assembly	51,291	95,000	146,291	220,444	(74,153)
Dormaa West District Assembly	0	70,000	70,000	0	70,000
East Mamprusi Municipal Assembly	16,000	10,000	26,000	0	26,000
Effia Kwesimintsim Municipal Assembly	20,000	0	20,000	0	20,000
Ejisu Municipal Assembly	48,000	165,000	213,000	116,426	96,574
Ekumfi District Assembly	64,000	30,000	94,000	20,858	73,142
Ellembele District Assembly	125,000	0	125,000	70,575	54,425
Fanteakwa North District Assembly	59,900	200,000	259,900	109,491	150,409
Ga Central Municipal Assembly	15,000	0	15,000	16,053	(1,053)
Ga East Municipal Assembly	33,000	0	33,000	16,700	16,300
Ga North Municipal Assembly	0	0	0	158,864	(158,864)
Ga West Municipal Assembly	55,750	20,000	75,750	0	75,750
Gomoa Central District Assembly	234,800	460,000	694,800	259,753	435,047
Gomoa East District Assembly	170,000	1,050,000	1,220,000	191,783	1,028,217
Guan District Assembly_GuDA	10,000	100,000	110,000	31,100	78,900
Gushiegu Municipal Assembly	58,000	0	58,000	54,999	3,001
Ho Municipal Assembly	25,000	20,000	45,000	408	44,592
Ho West District Assembly	0	50,000	50,000	25,000	25,000
Hohoe Municipal Assembly	45,000	0	45,000	6,000	39,000
Jaman South Municipal Assembly	0	300,000	300,000	0	300,000
Jirapa Municipal Assembly	0	0	0	349,279	(349,279)

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Jomoro Municipal Assembly	0	0	0	4,985	(4,985)
Juaben Municipal Assembly	52,626	30,000	82,626	73,456	9,170
Juaboso District Assembly	5,000	0	5,000	0	5,000
Karaga District Assembly	90,000	0	90,000	7,280	82,720
Keta Municipal Assembly	130,000	0	130,000	34,515	95,485
Ketu North Municipal Assembly	80,600	0	80,600	0	80,600
Ketu South Municipal Assembly	135,000	300,000	435,000	115,114	319,886
Kintampo North Municipal Assembly	9,000	0	9,000	0	9,000
Kintampo South District Assembly	0	60,000	60,000	0	60,000
Korle Klotey Municipal Assembly_KoKMA	445,000	300,000	745,000	551,940	193,060
Kpandai District Assembly	246,500	169,000	415,500	7,556	407,944
Kpando Municipal Assembly	18,000	0	18,000	37,668	(19,668)
Kpone Katamanso Municipal Assembly	240,000	50,000	290,000	258,389	31,611
Krachi East Municipal Assembly	7,000	120,000	127,000	873,155	(746,155)
Krachi Nchumuru District Assembly	28,700	140,000	168,700	84,743	83,957
Krachi West District Assembly	0	50,000	50,000	1,465	48,535
Krowor Municipal Assembly	245,000	143,000	388,000	259,954	128,046
Kwabre East Municipal Assembly	5,000	0	5,000	0	5,000
Kwaebibirem Municipal Assembly	68,000	35,000	103,000	297,090	(194,090)
Kwahu Afram Plains North District Assembly	43,000	300,000	343,000	165,670	177,330
Kwahu East District Assembly	112,200	0	112,200	7,780	104,420
Kwahu South District Assembly	3,000	300,000	303,000	0	303,000
Kwahu West Municipal Assembly	0	500,000	500,000	55,400	444,600
La Dade-Kotopon Municipal Assembly	220,000	100,000	320,000	246,077	73,923
Lambusie Karni District Assembly	120,000	300,000	420,000	182,698	237,302
La-Nkwantanang Municipal Assembly	360,000	900,000	1,260,000	60,476	1,199,524
Ledzokuku Municipal Assembly	384,000	80,000	464,000	1,396,864	(932,864)
Lower Manya Krobo Municipal Assembly	40,000	0	40,000	15,013	24,987
Mampong Municipal Assembly	10,000	0	10,000	1,000	9,000

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Mion District Assembly	80,600	290,000	370,600	107,517	263,083
Mpohor District Assembly	5,500	0	5,500	500	5,000
Nadowli Kaleo District Assembly	100,000	0	100,000	61,829	38,171
Nandom District Assembly	0	300,000	300,000	0	300,000
Nanumba North Municipal Assembly	204,700	400,000	604,700	0	604,700
Nanumba South District Assembly	35,000	0	35,000	62,627	(27,627)
Ningo-Prampram District Assembly	99,500	50,000	149,500	188,276	(38,776)
Nkoranza South Municipal Assembly	15,000	300,000	315,000	0	315,000
Nkwanta South Municipal Assembly	11,000	149,000	160,000	130,600	29,400
North Dayi District Assembly	12,000	0	12,000	0	12,000
North Tongu District Assembly	58,300	0	58,300	40,000	18,300
Obuasi East District Assembly	75,000	0	75,000	0	75,000
Obuasi Municipal Assembly	42,414	0	42,414	66,129	(23,716)
Offinso North District Assembly	500	0	500	0	500
Oforikrom Municipal Assembly	10,000	0	10,000	0	10,000
Okaikwei North Municipal Assembly	65,000	30,000	95,000	51,083	43,917
Old Tafo Municipal Assembly	12,000	18,000	30,000	13,990	16,010
Prestea-Huni Valley Municipal Assembly	30,000	0	30,000	13,257	16,743
Pusiga District Assembly	0	300,000	300,000	73,230	226,770
Saboba District Assembly	6,802	0	6,802	3,000	3,802
Sagnerigu Municipal Assembly	60,000	335,000	395,000	69,507	325,493
Sefwi Wiawso Municipal Assembly	15,000	0	15,000	1,800	13,200
Sekyere East District Assembly	64,080	0	64,080	0	64,080
Sekyere Kumawu District Assembly	74,000	0	74,000	0	74,000
Sene East District Assembly	0	150,000	150,000	0	150,000
Sene West District Assembly	0	100,000	100,000	152,000	(52,000)
Shai-Osudoku District Assembly	70,181	150,000	220,181	650	219,531
Shama District Assembly	17,500	0	17,500	0	17,500
Sissala East Municipal Assembly	1,315,642	638,438	1,954,080	344,122	1,609,958

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Sissala West District Assembly	0	300,000	300,000	0	300,000
South Dayi District Assembly	48,000	300,000	348,000	71,441	276,559
South Tongu District Assembly	32,550	98,000	130,550	45,590	84,960
Suaman District Assembly	31,553	75,000	106,553	52,810	53,743
Suame Municipal Assembly	208,023	1,100,000	1,308,023	354,683	953,340
Sunyani Municipal Assembly	20,000	0	20,000	0	20,000
Sunyani West District Assembly	10,000	0	10,000	0	10,000
Tain District Assembly	0	150,000	150,000	0	150,000
Tamale Metropolitan Assembly	567,000	285,000	852,000	517,221	334,779
Tano South Municipal Assembly	69,274	0	69,274	78,360	(9,086)
Tarkwa Nsuaem Municipal Assembly	20,000	70,000	90,000	0	90,000
Techiman Municipal Assembly	14,000	5,000	19,000	8,893	10,107
Tema Metropolitan Assembly	180,000	0	180,000	173,058	6,942
Tema West Municipal Assembly	72,000	0	72,000	0	72,000
Tempane District Assembly	0	10,000	10,000	0	10,000
Tolon District Assembly	25,000	200,000	225,000	152,000	73,000
Twifo Hemang Lower Denkyira District Assembly	337,800	50,000	387,800	162,673	225,127
Twifu Ati Morkwa District Assembly	40,000	0	40,000	19,260	20,740
Upper Denkyira East Municipal Assembly	20,000	0	20,000	15,500	4,500
Upper Denkyira West District Assembly	36,000	100,000	136,000	71,420	64,580
Wa Municipal Assembly	0	600,000	600,000	129,000	471,000
Wassa Amenfi West Municipal Assembly	13,000	7,665	20,665	13,120	7,545
Weija-Gbawe Municipal Assembly	10,000	0	10,000	0	10,000
Wenchi Municipal Assembly	128,800	97,500	226,300	60,368	165,932
West Akim Municipal Assembly	15,000	0	15,000	12,450	2,550
West Mamprusi Municipal Assembly	46,000	300,000	346,000	41,759	304,241
Yendi Municipal Assembly	10,000	0	10,000	1,524	8,476
Yilo Krobo Municipal Assembly	289,000	0	289,000	21,350	267,650
Yunyoo Nasuan District Assembly	70,000	0	70,000	36,310	33,690

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES - SOCIAL BENEFIT

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Zabzugu District Assembly	14,000	0	14,000	0	14,000
Grand Total	**13,350,476**	**17,634,997**	**30,985,473**	**12,619,224**	**18,366,249**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT
FOR THE YEAR 2024 BY COST CENTRES - SUBSIDY

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Central GoG					
Other Earmark Fund	0	**0**	0	17,564,715,237	(17,564,715,237)
Subsidies in Petroleum Products	426,132,222	**0**	426,132,222	0	426,132,222
TOTAL	**426,132,222**	**0**	**426,132,222**	**17,564,715,237**	**(17,138,583,015)**
Ministry of Education					
Ghana Education Service (GES)	84,000,000	**0**	84,000,000	102,895,738	(18,895,738)
Headquarters	0	**0**	0	44,982,480	(44,982,480)
WAEC (National)	26,931,192	0	26,931,192	45,835,905	(18,904,713)
TOTAL	**110,931,192**	**0**	**110,931,192**	**193,714,123**	**(82,782,931)**
Ministry of Energy					
Other Government Obligation_Other Earmarked Fund	0	**0**	0	54,653,749	(54,653,749)
Other Government Obligation_Subsidy	0	0	0	208,895,550	(208,895,550)
TOTAL	**0**	**0**	**0**	**263,549,299**	**(263,549,299)**
Ministry of Gender, Children and Social Protection					
Department of Social Protection	100,000,000	0	100,000,000	0	100,000,000
TOTAL	**100,000,000**	**0**	**100,000,000**	**0**	**100,000,000**
Ministry of Health					
Training Institutions	0	0	0	654,498	(654,498)
TOTAL	**0**	**0**	**0**	**654,498**	**(654,498)**
GRAND TOTAL	**637,063,414**	**0**	**637,063,414**	**18,022,633,157**	**(17,385,569,742)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024 BY COST CENTRES- SUBSIDY

MMDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Afigya Kwabre North District Assembly	25,060	14,959	40,019	1,500	38,519
Asante Akim South Municipal Assembly	20,000	0	20,000	0	20,000
Asene-Manso-Akroso District Assembly	2,000	0	2,000	0	2,000
Ayensuano District Assembly	3,800	0	3,800	0	3,800
Bawku Municipal Assembly	15,000	0	15,000	0	15,000
Biakoye District Assembly	2,000	0	2,000	0	2,000
Birim South District Assembly	50,000	0	50,000	0	50,000
Bodi District Assembly	43,315	43,345	86,660	0	86,660
East Mamprusi Municipal Assembly	10,000	0	10,000	0	10,000
Kwahu South District Assembly	30,000	30,000	60,000	0	60,000
New Juaben North Municipal Assembly	2,000	378,000	380,000	0	380,000
Prestea-Huni Valley Municipal Assembly	30,000	0	30,000	4,000	26,000
Suaman District Assembly	10,000	0	10,000	0	10,000
Upper Denkyira West District Assembly	44,000	0	44,000	0	44,000
GRAND TOTAL	**287,175**	**466,304**	**753,479**	**5,500**	**747,979**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Audit Service					
Headquarters	23,069,141	0	23,069,141	23,587,305	(518,164)
TOTAL	**23,069,141**	**0**	**23,069,141**	**23,587,305**	**(518,164)**
Central GoG					
Contingency	555,377,748	0	555,377,748	0	555,377,748
DACF	10,956,000	0	10,956,000	0	10,956,000
General Government Services	9,712,922,593	0	9,712,922,593	0	9,712,922,593
Intra Sectorial	1,812,493,968	0	1,812,493,968	0	1,812,493,968
TOTAL	**12,091,750,309**	**0**	**12,091,750,309**	**0**	**12,091,750,309**
Commission on Human Rights and Admin. Justice					
Administration and Finance Department	15,125,411	0	15,125,411	13,371,094	1,754,317
Human Rights Department	0	0	0	6,475,301	(6,475,301)
TOTAL	**15,125,411**	**0**	**15,125,411**	**19,846,395**	**(4,720,984)**
Electoral Commission					
Headquarters	88,455,952	0	88,455,952	88,837,353	(381,401)
Regional Offices	0	0	0	16,821,308	(16,821,308)
TOTAL	**88,455,952**	**0**	**88,455,952**	**105,658,661**	**(17,202,709)**
Ghana Revenue Authority					
Headquarters	0	0	0	961,999,113	(961,999,113)
TOTAL	**0**	**0**	**0**	**961,999,113**	**(961,999,113)**
Judiciary and Judicial Service					
General Administration	13,992,076	0	13,992,076	2,419,356	11,572,720
Judiciary	114,398,370	0	114,398,370	148,152,734	(33,754,364)
TOTAL	**128,390,446**	**0**	**128,390,446**	**150,572,090**	**(22,181,644)**
Legal Aid Commission					
Headquarters	3,268,000	0	3,268,000	4,542,448	(1,274,448)
TOTAL	**3,268,000**	**0**	**3,268,000**	**4,542,448**	**(1,274,448)**
Min of Employment & Labour Relation					
Dept. of Factories Inspectorate	0	0	0	21,800	(21,800)
Headquarters	83,000,000	0	83,000,000	102,973,388	(19,973,388)
Management Development & Productivity Institute	522,828	0	522,828	52,573	470,255
National Pensions and Regulatory Authority	0	0	0	19,938,700	(19,938,700)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Other Government Obligation_General Government Services	0	0	0	1,461,140	(1,461,140)
Other Government Obligation_Non Road Arrears	0	0	0	6,624,853	(6,624,853)
TOTAL	**83,522,828**	**0**	**83,522,828**	**131,072,454**	**(47,549,626)**
Ministry of Communications and Digitalisation					
Cyber Security Secretariat	6,504,008	0	6,504,008	2,100,859	4,403,149
Data Protection Commission	1,840,212	0	1,840,212	403,660	1,436,552
Ghana- India Kofi Annan Centre of Excellence in ICT	2,250,000	0	2,250,000	1,610,268	639,732
Ghana Meteorological Agency	22,892,500	0	22,892,500	1,081,361,456	(1,058,468,956)
Headquarters	346,003,009	0	346,003,009	1,438,278,320	(1,092,275,311)
National Communication Authority	115,000,000	0	115,000,000	0	115,000,000
National Information Technology Agency	4,408,242	0	4,408,242	293,718	4,114,524
Other Government Obligation_Non Road Arrears	0	0	0	213,310,723	(213,310,723)
Postal & Courier Services Regulatory Commission	1,800,000	0	1,800,000	287,885	1,512,115
TOTAL	**500,697,971**	**0**	**500,697,971**	**2,737,646,889**	**(2,236,948,918)**
Ministry of Chieftaincy and Religious Affairs					
Headquarters	50,000,000	0	50,000,000	15,859,617	34,140,383
TOTAL	**50,000,000**	**0**	**50,000,000**	**15,859,617**	**34,140,383**
Ministry of Defence					
Ghana Armed Forces	353,720,171	0	353,720,171	288,921,603	64,798,567
Headquarters	16,572,461	0	16,572,461	2,210,555,300	(2,193,982,839)
Other Government Obligation_General Government Services	0	0	0	529,237,284	(529,237,284)
Other Government Obligation_Non Road Arrears	0	0	0	381,073,484	(381,073,484)
TOTAL	**370,292,632**	**0**	**370,292,632**	**3,409,787,672**	**(3,039,495,040)**
Ministry of Education					
Ghana Education Service (GES)	0	0	0	43,767,165	(43,767,165)
Ghana Library Board	170,000	0	170,000	23,621,186	(23,451,186)
GHANA TVET SERVICE (GH TVET SERV.)	3,694,415	0	3,694,415	3,088,561	605,854
Headquarters	68,257,941	0	68,257,941	85,516,981	(17,259,040)
National Service Secretariat	7,038,940	0	7,038,940	207,332	6,831,608
Other Government Obligation_Non Road Arrears	0	0	0	798,511,292	(798,511,292)
Tertiary	906,247,178	0	906,247,178	747,193,537	159,053,641
TOTAL	**985,408,474**	**0**	**985,408,474**	**1,701,906,054**	**(716,497,580)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ministry of Energy					
Energy Commission	10,057,293	0	10,057,293	0	10,057,293
Headquarters	949,606,280	0	949,606,280	2,643,166,213	(1,693,559,933)
National Petroleum Authority	87,258,661	0	87,258,661	0	87,258,661
Other Government Obligation_Arrear	0	0	0	2,033,685,404	(2,033,685,404)
Other Government Obligation_General Government Services	0	0	0	1,020,646,902	(1,020,646,902)
Other Government Obligation_Lifeline Consumers	0	0	0	16,835,000	(16,835,000)
Other Government Obligation_Non Road Arrears	0	0	0	799,719,195	(799,719,195)
Other Government Obligation_Other Earmarked Fund	0	0	0	2,469,855,396	(2,469,855,396)
Petroleum Commission	4,853,517	0	4,853,517	8,335,365	(3,481,848)
TOTAL	**1,051,775,750**	**0**	**1,051,775,750**	**8,992,243,474**	**(7,940,467,724)**
Ministry of Environment Science, Technology and Innovation					
Council for Scientific and Industrial Research (C.S.I.R)	8,209,771	0	8,209,771	56,092,516	(47,882,745)
Environmental Protection Agency	40,672,410	0	40,672,410	15,279,033	25,393,377
Ghana Atomic Energy Commission	8,471,780	0	8,471,780	4,363,457	4,108,323
Headquarters	152,339,971	0	152,339,971	155,737,974	(3,398,003)
National Biosafety Authority (NBA)	100,000	0	100,000	0	100,000
Nuclear Regulatory Authority	3,007,000	0	3,007,000	2,566,862	440,138
TOTAL	**212,800,932**	**0**	**212,800,932**	**234,039,842**	**(21,238,911)**
Ministry of Finance					
Controller and Acct. General's Dept.	9,350,983	0	9,350,983	14,445,700	(5,094,717)
Finance Headquarters	86,614,429	0	86,614,429	3,934,855,353	(3,848,240,924)
Independent Tax Appeals Board(ITAB)	2,000,000	0	2,000,000	1,781,539	218,461
Institute of Accountancy Training	0	0	0	6,650,926	(6,650,926)
Other Government Obligation_General Government Services	0	0	0	179,843,392	(179,843,392)
Other Government Obligation_Non Road Arrears	0	0	0	25,446,579	(25,446,579)
Public Procurement Authority	1,584,128	0	1,584,128	70,949,896	(69,365,768)
Securities and Exchange Commission	10,476,676	0	10,476,676	180,733,004	(170,256,329)
Statistical Service	0	0	0	124,315,402	(124,315,402)
TOTAL	**110,026,216**	**0**	**110,026,216**	**4,539,021,792**	**(4,428,995,576)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ministry of Fisheries and Aquaculture Development					
Fisheries Commission	27,530,238	0	27,530,238	21,875,916	5,654,323
Headquarters	141,991,762	0	141,991,762	458,750,890	(316,759,128)
Other Government Obligation_Non Road Arrears	0	0	0	95,196,144	(95,196,144)
TOTAL	**169,522,001**	**0**	**169,522,001**	**575,822,950**	**(406,300,949)**
Ministry of Food and Agriculture					
Animal Production Directorate	147,884	0	147,884	0	147,884
Directorate of Agric. Extension Services.	0	0	0	645,657,044	(645,657,044)
Finance and Administration Directorate	355,870,689	0	355,870,689	947,369,833	(591,499,144)
Ghana Irrigation Development Authority	1,525,000,000	0	1,525,000,000	902,504,969	622,495,031
Grains and Legumes Dev. Board	112,332	0	112,332	0	112,332
Human Resource Development Management	10,645,152	0	10,645,152	0	10,645,152
Other Government Obligation_Non Road Arrears	0	0	0	139,880,228	(139,880,228)
Plant Protection & Regulatory Services	374,878	0	374,878	0	374,878
Policy Planning Monitoring and Evaluation	0	0	0	473,960,880	(473,960,880)
Statistics Research and Information Dept	0	0	0	1,638,728	(1,638,728)
Tree Crops Development Authority	604,480	0	604,480	0	604,480
Veterinary Services Dept. (Central Administration)	256,141	0	256,141	7,586,316	(7,330,175)
TOTAL	**1,893,011,556**	**0**	**1,893,011,556**	**3,118,597,999**	**(1,225,586,443)**
Ministry of Foreign Affairs and Reg Integration					
Africa Region Missions	0	0	0	8,961,043	(8,961,043)
America Region Missions	0	0	0	6,194,782	(6,194,782)
Europe Region Missions	0	0	0	17,688,889	(17,688,889)
Headquarters	122,749,421	0	122,749,421	263,826,489	(141,077,068)
Middle East and Asia Region Missions	0	0	0	544,615	(544,615)
Other Government Obligation_Non Road Arrears	0	0	0	5,249,931	(5,249,931)
TOTAL	**122,749,421**	**0**	**122,749,421**	**302,465,748**	**(179,716,327)**
Ministry of Gender, Children and Social Protection					
Department of Children	500,000	0	500,000	0	500,000
Department of Social Protection	2,000,000	0	2,000,000	0	2,000,000

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Dept. of Social Welfare	400,000	0	400,000	0	400,000
Headquarters	9,100,000	0	9,100,000	1,511,992	7,588,008
TOTAL	**12,000,000**	**0**	**12,000,000**	**1,511,992**	**10,488,008**
Ministry of Health					
Ahmadiyya Muslim Health Service-Ghana	4,236,118	0	4,236,118	0	4,236,118
Christian Health Association of Ghana	176,389,439	0	176,389,439	0	176,389,439
District Health Administration	0	0	0	23,825,327	(23,825,327)
District Hospitals	0	0	0	24,395,469	(24,395,469)
Ghana Health Service (GHS)	41,514,800	0	41,514,800	11,531,471	29,983,329
Health Administration-Greater Accra	0	0	0	16,608	(16,608)
Health Headquarters	421,998,451	0	421,998,451	1,364,052,992	(942,054,541)
National Vaccine Institute	0	0	0	4,657,463	(4,657,463)
Other Government Obligation_General Government Services	0	0	0	191,255,900	(191,255,900)
Regulatory Agencies	68,082,633	0	68,082,633	53,942,510	14,140,124
Sub Districts-CHIPS Compound	0	0	0	36,399	(36,399)
Sub Districts-Clinics	0	0	0	308,863	(308,863)
Sub Districts-Health Centres	0	0	0	2,090,581	(2,090,581)
Sub Districts-Polyclinics	0	0	0	3,310,582	(3,310,582)
Subvented Organisations	15,267,543	0	15,267,543	1,077,070	14,190,474
Teaching Hospitals	110,949,314	0	110,949,314	460,044,329	(349,095,015)
Training Institutions	33,572,196	0	33,572,196	252,223,217	(218,651,021)
TOTAL	**872,010,495**	**0**	**872,010,495**	**2,392,768,780**	**(1,520,758,285)**
Ministry of Information					
Ghana Broadcasting Corporation (GBC)	8,043,732	0	8,043,732	0	8,043,732
Ghana News Agency	2,000,000	0	2,000,000	217,449	1,782,551
Headquarters	66,500,000	0	66,500,000	1,212,752	65,287,248
Information Services Department	1,500,000	0	1,500,000	429,759	1,070,241
TOTAL	**78,043,732**	**0**	**78,043,732**	**1,859,961**	**76,183,771**
Ministry of Lands and Natural Resources					
Forestry Commission	91,881,399	0	91,881,399	0	91,881,399
Geological Survey Department	2,833,316	0	2,833,316	10,033,030	(7,199,714)

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ghana Integrated Iron and Steel Development Corporation	10,600,300	0	10,600,300	1,577,482	9,022,818
Ghana School of Survey & Mapping	763,708	0	763,708	0	763,708
GIADEC	10,000,000	0	10,000,000	387,288	9,612,712
Headquarters	88,806,033	0	88,806,033	3,144,280	85,661,753
Lands Commission	35,698,152	0	35,698,152	2,495,935	33,202,217
Minerals Commission	140,000,000	0	140,000,000	114,097,033	25,902,967
O.A.S.L	5,103,752	0	5,103,752	1,909,556	3,194,195
TOTAL	**385,686,660**	**0**	**385,686,660**	**133,644,605**	**252,042,056**
Ministry of Local Govt, Decentralisation and Rural Development					
Community Development	750,000	0	750,000	1,045,804	(295,804)
Births and Death	1,500,000	0	1,500,000	1,724,449	(224,449)
Department of Parks and Gardens	750,000	0	750,000	893,619	(143,619)
Headquarters	263,000,000	0	263,000,000	821,013,335	(558,013,335)
Land Use and Spatial Planning Authority	800,000	0	800,000	794,123	5,877
Local Government Service	5,800,000	0	5,800,000	286,457,298	(280,657,298)
Other Government Obligation_Contingency	0	0	0	321,577	(321,577)
Other Government Obligation_General Government Services	0	0	0	109,722,890	(109,722,890)
Other Government Obligation_Non Road Arrears	0	0	0	4,027,846	(4,027,846)
TOTAL	**272,600,000**	**0**	**272,600,000**	**1,226,000,941**	**(953,400,941)**
Ministry Of National Security					
Bureau of National Communication	16,000,000	0	16,000,000	5,198,815	10,801,185
Bureau of National Investigation (BNI)	30,000,000	0	30,000,000	12,851,052	17,148,948
Headquarters	30,000,000	0	30,000,000	14,997,500	15,002,500
Other Government Obligation_General Government Services	0	0	0	776,910,377	(776,910,377)
Research Department	16,000,000	0	16,000,000	6,064,648	9,935,352
TOTAL	**92,000,000**	**0**	**92,000,000**	**816,022,392**	**(724,022,392)**
Ministry Of Parliamentary Affairs					
Headquarters	2,000,000	0	2,000,000	3,241,251	(1,241,251)
TOTAL	**2,000,000**	**0**	**2,000,000**	**3,241,251**	**(1,241,251)**
Ministry Of Railway Development					
Ghana Railway Development Authority	1,192,047	0	1,192,047	133,952	1,058,095

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Headquarters	247,400,000	0	247,400,000	128,116,788	119,283,212
Other Government Obligation_Non Road Arrears	0	0	0	273,422,652	(273,422,652)
TOTAL	**248,592,047**	**0**	**248,592,047**	**401,673,392**	**(153,081,345)**
Ministry of Roads and Highways					
Department of Feeder Roads	1,032,071,044	0	1,032,071,044	3,508,370,920	(2,476,299,876)
Department of Urban Roads	1,525,793,595	0	1,525,793,595	1,796,246,169	(270,452,573)
Ghana Highway Authority	1,821,593,970	0	1,821,593,970	1,347,865,000	473,728,970
Headquarters	95,286,000	0	95,286,000	11,333,342,510	(11,238,056,510)
Other Government Obligation_Non Road Arrears	0	0	0	9,623,891,501	(9,623,891,501)
Other Government Obligation_Tax Refund	0	0	0	2,237,536,891	(2,237,536,891)
TOTAL	**4,474,744,609**	**0**	**4,474,744,609**	**29,847,252,990**	**(25,372,508,381)**
Ministry Of Sanitation and Water Resources					
Community Water and Sanitation Dept	0	0	0	61,412,346	(61,412,346)
Environmental Health and Sanitation	423,854,888	0	423,854,888	9,744,071	414,110,817
Ghana Water Company Limited	186,728,110	0	186,728,110	0	186,728,110
Headquarters	0	0	0	636,268,928	(636,268,928)
Other Government Obligation_Arrear	0	0	0	21,283,187	(21,283,187)
Other Government Obligation_General Government Services	0	0	0	150,379,538	(150,379,538)
Water Resources Commission	2,804,078	0	2,804,078	43,783,451	(40,979,373)
TOTAL	**613,387,077**	**0**	**613,387,077**	**922,871,521**	**(309,484,444)**
Ministry of The Interior					
Gaming Board	3,752,896	0	3,752,896	1,082,622	2,670,274
Ghana Immigration Service	167,076,766	0	167,076,766	33,922,254	133,154,512
Ghana National Fire Service	2,800,000	0	2,800,000	812,402	1,987,598
Ghana Police Service	20,000,000	0	20,000,000	16,497,615	3,502,385
Ghana Prisons Service	2,000,000	0	2,000,000	2,854,280	(854,280)
Ghana Refugee Board	400,000	0	400,000	1,951,821	(1,551,821)
Headquarters	62,602,934	0	62,602,934	535,760,378	(473,157,444)
Narcotic Control Board	2,000,000	0	2,000,000	1,393,995	606,005
National Commission on Small Arms	2,800,000	0	2,800,000	2,168,261	631,739

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
National Disaster Management Organization	5,000,000	0	5,000,000	3,546,085	1,453,915
National Peace Council	4,400,000	0	4,400,000	1,024,000	3,376,000
Other Government Obligation_Contingency	0	0	0	3,114,280	(3,114,280)
Other Government Obligation_General Government Services	0	0	0	27,537,838	(27,537,838)
Other Government Obligation_Non Road Arrears	0	0	0	37,258,457	(37,258,457)
TOTAL	**272,832,596**	**0**	**272,832,596**	**668,924,287**	**(396,091,691)**
Ministry of Tourism, Arts and Culture					
Department of Creative Arts	600,000	0	600,000	600,000	(0)
Ghana Tourism Authority	4,176,545	0	4,176,545	2,663,216	1,513,328
Headquarters	4,000,000	0	4,000,000	8,674,568	(4,674,568)
HOTCATT	24,000	0	24,000	628,795	(604,795)
National Commission on Culture	600,000	0	600,000	77,301	522,699
Subvented Agencies	7,692,146	0	7,692,146	2,180,459	5,511,687
TOTAL	**17,092,691**	**0**	**17,092,691**	**14,824,339**	**2,268,352**
Ministry of Trade and Industry					
Ghana Export Promotion Authority	0	0	0	4,513,254	(4,513,254)
Ghana Free Zones Authority	28,761,689	0	28,761,689	15,036,426	13,725,263
Ghana Standards Authority	46,509,356	0	46,509,356	10,423,518	36,085,839
GRATIS	637,367	0	637,367	0	637,367
Headquarters	323,513,818	0	323,513,818	407,310,836	(83,797,018)
NBSSI	537,297	0	537,297	98,494	438,803
TOTAL	**399,959,527**	**0**	**399,959,527**	**437,382,529**	**(37,423,002)**
Ministry of Transport					
Driver and Vehicle Licensing Authority	33,422,835	0	33,422,835	33,509,865	(87,030)
Ghana Shippers Council	0	0	0	13,486,306	(13,486,306)
Headquarters	394,286,987	0	394,286,987	2,972,688,907	(2,578,401,920)
National Road Safety Commission	7,651,485	0	7,651,485	237,811	7,413,674
Other Government Obligation_General Government Services	0	0	0	85,914,211	(85,914,211)
Other Government Obligation_Non Road Arrears	0	0	0	36,760,900	(36,760,900)
TOTAL	**435,361,307**	**0**	**435,361,307**	**3,142,598,001**	**(2,707,236,694)**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Ministry of Works and Housing					
Headquarters	7,500,000	0	7,500,000	660,032,396	(652,532,396)
Housing and Rent Control Department	49,000,000	0	49,000,000	292,698	48,707,302
Other Government Obligation_General Government Services	0	0	0	50,000,000	(50,000,000)
Other Government Obligation_Non Road Arrears	0	0	0	150,426,945	(150,426,945)
Works	478,499,686	0	478,499,686	249,092,693	229,406,993
TOTAL	**534,999,686**	**0**	**534,999,686**	**1,109,844,734**	**(574,845,047)**
Ministry of Youth and Sports					
Headquarters	50,000,000	0	50,000,000	287,176,195	(237,176,195)
Other Government Obligation_Non Road Arrears	0	0	0	24,437,307	(24,437,307)
TOTAL	**50,000,000**	**0**	**50,000,000**	**311,613,502**	**(261,613,502)**
National Commission for Civic Education					
Headquarters	48,620,952	0	48,620,952	53,946,649	(5,325,697)
TOTAL	**48,620,952**	**0**	**48,620,952**	**53,946,649**	**(5,325,697)**
National Development Planning Commission					
Headquarters	3,641,000	0	3,641,000	2,387,351	1,253,649
TOTAL	**3,641,000**	**0**	**3,641,000**	**2,387,351**	**1,253,649**
National Health Insurance Authority					
Headquarters	519,403,650	0	519,403,650	421,559,073	97,844,577
TOTAL	**519,403,650**	**0**	**519,403,650**	**421,559,073**	**97,844,577**
National Labour Commission					
Gen. Admin Headquarters	2,932,889	0	2,932,889	2,274,206	658,683
TOTAL	**2,932,889**	**0**	**2,932,889**	**2,274,206**	**658,683**
National Media Commission					
General Administration	4,020,000	0	4,020,000	2,327,206	1,692,794
TOTAL	**4,020,000**	**0**	**4,020,000**	**2,327,206**	**1,692,794**
National Pensions and Regulatory Authority					
Headquarters	39,521,250	0	39,521,250	0	39,521,250
TOTAL	**39,521,250**	**0**	**39,521,250**	**0**	**39,521,250**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Office of Government Machinery					
Ghana Investment Promotion Centre (GIPC)	1,327,296	0	1,327,296	0	1,327,296
Internal Audit Agency	0	0	0	65,000	(65,000)
National Identification Authority (NIA)	50,000,000	0	50,000,000	21,877,100	28,122,900
Office of the President	67,000,000	0	67,000,000	282,310,458	(215,310,458)
Other Government Obligation_Non Road Arrears	0	0	0	36,048,984	(36,048,984)
Special Development Initiatives	495,440,588	0	495,440,588	541,178,938	(45,738,350)
State Interests And Governance	99,900	0	99,900	0	99,900
TOTAL	**613,867,784**	**0**	**613,867,784**	**881,480,481**	**(267,612,697)**
Office of the Attorney General and Ministry of Justice					
Attorney General's Department	441,450	0	441,450	148,777	292,673
CopyRight Office	376,033	0	376,033	25,188	350,845
Council for Law Reporting	322,953	0	322,953	127,138	195,816
Economic and Organised Crime Office	375,300	0	375,300	384,893	(9,593)
General Administration	51,013,400	0	51,013,400	51,693,911	(680,511)
General Legal Council	11,257,500	0	11,257,500	7,140,210	4,117,290
Law Reform Commission	206,550	0	206,550	52,604	153,946
Office of the Registrar of Companies	84,157,278	0	84,157,278	12,594,832	71,562,446
Registrar General's Dep't	4,780,000	0	4,780,000	1,682,166	3,097,834
TOTAL	**152,930,464**	**0**	**152,930,464**	**73,849,720**	**79,080,744**
Office of the Head of Civil Service					
Civil Service Training Centre	727,356	0	727,356	188,936	538,419
Government Secretriat School	411,365	0	411,365	17,160	394,205
Headquarters	6,564,000	0	6,564,000	6,455,698	108,302
Institute of Technical Supervision	88,670	0	88,670	0	88,670
Management Services Division	210,000	0	210,000	209,987	13
Other Government Obligation_General Government Services	0	0	0	967,499	(967,499)
Public Records and Archives Administration Department	226,000	0	226,000	302,406	(76,406)
TOTAL	**8,227,391**	**0**	**8,227,391**	**8,141,686**	**85,705**

CLASSIFICATION OF EXPENDITURE FOR CENTRAL GOVERNMENT FOR THE YEAR 2024

BY COST CENTRES - NON-FINANCIAL ASSET

MDAs	APPROPRIATION BUDGET A GH¢	SUPPLEMENTARY BUDGET B GH¢	REVISED BUDGET C=A+B GH¢	ACTUAL D GH¢	VARIANCE E=C-D GH¢
Office of the Special Prosecutor					
Headquarters	47,370,000	0	47,370,000	47,370,000	0
TOTAL	**47,370,000**	**0**	**47,370,000**	**47,370,000**	**0**
Parliament of Ghana					
General Administration	134,000,000	0	134,000,000	75,229,375	58,770,626
TOTAL	**134,000,000**	**0**	**134,000,000**	**75,229,375**	**58,770,626**
Public Services Commission					
Office of the Executive Secretary	4,030,499	0	4,030,499	1,999,300	2,031,199
TOTAL	**4,030,499**	**0**	**4,030,499**	**1,999,300**	**2,031,199**
Right to Information Commission					
Headquarters	2,000,000	0	2,000,000	0	2,000,000
TOTAL	**2,000,000**	**0**	**2,000,000**	**0**	**2,000,000**
Road Fund					
Road Fund	1,056,325,900	0	1,056,325,900	408,557,500	647,768,400
TOTAL	**1,056,325,900**	**0**	**1,056,325,900**	**408,557,500**	**647,768,400**
Energy Fund					
Energy Levy Fund	0	0	0	14,717,435	(14,717,435)
TOTAL	**0**	**0**	**0**	**14,717,435**	**(14,717,435)**
GETFund					
GETFUND	0	0	0	593,675,727	(593,675,727)
TOTAL	**0**	**0**	**0**	**593,675,727**	**(593,675,727)**
GRAND TOTAL	**29,298,069,245**	**0**	**29,298,069,245**	**71,044,221,427**	**(41,746,152,182)**

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - NON-FINANCIAL ASSET

MMDAs	APPROPRIATION BUDGET GH¢ A	SUPPLEMENTARY BUDGET GH¢ B	REVISED BUDGET GH¢ C=A+B	ACTUAL GH¢ D	ACTUAL DRIP GH¢ E	VARIANCE GH¢ F=C-D
Ablekuma Central Municipal Assembly_AbCMA	3,876,661	650,712	4,527,373	2,305,826	8,002,101	2,221,546
Ablekuma North Municipal Assembly	6,875,897	5,342,571	12,218,468	5,134,034	7,961,398	7,084,434
Ablekuma West Municipal Assembly	6,847,840	3,006,642	9,854,482	5,324,732	7,941,398	4,529,750
Abuakwa North Municipal Assembly	2,182,502	1,474,642	3,657,144	2,353,720	8,496,886	1,303,424
Abuakwa South Municipal Assembly	24,784,624	3,837,000	28,621,624	17,062,420	8,496,886	11,559,204
Abura /Asebu/Kwamankese District Assembly	5,421,973	2,098,934	7,520,907	1,625,353	0	5,895,554
Accra Metropolitan Assembly	11,677,071	7,102,382	18,779,453	9,126,700	11,278,122	9,652,753
Achiase District Assembly_AcDA	3,252,511	1,516,800	4,769,311	1,851,154	7,410,239	2,918,157
Ada East District Assembly	6,723,132	1,838,190	8,561,322	4,460,932	8,006,867	4,100,390
Ada West District Assembly	4,439,747	3,242,700	7,682,447	2,000,663	7,981,867	5,681,783
Adaklu District Assembly	5,298,456	6,082,651	11,381,107	4,079,417	6,915,454	7,301,690
Adansi Asokwa District Assembly	2,359,706	746,523	3,106,229	1,206,021	6,915,454	1,900,209
Adansi North District Assembly	4,454,725	4,207,079	8,661,804	2,035,737	7,430,739	6,626,067
Adansi South District Assembly	4,579,536	3,870,185	8,449,721	3,850,252	8,572,902	4,599,469
Adenta Municipal Assembly	11,942,831	18,766,849	30,709,680	4,448,384	8,012,201	26,261,296
Afadzato South District Assembly	3,057,075	1,629,000	4,686,075	820,373	6,915,454	3,865,702
Afigya Kwabre North District Assembly	4,051,601	3,751,271	7,802,873	1,805,390	8,613,371	5,997,483
Afigya Kwabre South District Assembly	5,564,444	2,271,416	7,835,859	2,255,797	7,430,473	5,580,062
Agona East District Assembly	7,137,082	1,500,000	8,637,082	1,737,241	6,915,454	6,899,841
Agona West Municipal Assembly	69,534,328	1,759,779	71,294,107	35,500,205	8,002,101	35,793,902
Agortime Ziope District Assembly	2,770,311	3,723,978	6,494,289	2,031,910	6,915,454	4,462,379
Ahafo Ano North Municipal Assembly	11,732,920	3,180,440	14,913,360	3,111,410	8,496,886	11,801,950
Ahafo Ano South East Municipal Assembly	3,078,396	1,323,313	4,401,709	1,628,696	6,915,454	2,773,013
Ahafo Ano South West District Assembly	1,767,905	2,591,796	4,359,701	779,497	8,159,056	3,580,204
Ahanta West Municipal Assembly	22,828,803	150,000	22,978,803	18,540,279	7,981,867	4,438,524
Ajumako/Enyan/Esiam District Assembly	8,096,853	1,724,000	9,820,853	3,956,942	6,915,454	5,863,911
Akatsi North District Assembly	3,313,273	1,225,500	4,538,773	1,907,432	6,915,454	2,631,341
Akatsi South District Assembly	3,849,329	1,439,350	5,288,679	1,632,163	6,915,454	3,656,516
Akrofuom District Assembly	3,240,068	2,361,226	5,601,293	1,218,660	8,572,902	4,382,633
Akuapem South District Assembly	4,850,000	1,730,000	6,580,000	3,997,530	8,476,652	2,582,470
Akuapim North Municipal Assembly	3,121,473	2,072,799	5,194,272	1,937,167	8,476,652	3,257,104
Akyemansa District Assembly	3,607,462	5,873,426	9,480,888	400,663	7,410,239	9,080,226
Amansie Central District Assembly	4,668,956	1,830,000	6,498,956	1,356,899	7,410,239	5,142,058
Amansie South District Assembly	6,176,422	1,519,685	7,696,107	2,070,952	6,915,454	5,625,155

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - NON-FINANCIAL ASSET

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Amansie West District Assembly	6,070,264	1,331,840	7,402,104	3,666,401	12,555,454	3,735,703
Amenfi Central District Assembly	4,725,053	522,741	5,247,794	2,058,398	6,969,204	3,189,396
Anloga District Assembly_AnDA	3,751,431	1,476,616	5,228,047	2,717,452	6,915,454	2,510,595
Aowin Municipal Assembly	4,087,434	2,544,696	6,632,130	1,838,798	8,476,652	4,793,332
Asante Akim Central Municipal Assembly	8,280,664	2,713,603	10,994,267	6,733,592	8,496,886	4,260,675
Asante Akim North District Assembly	2,454,547	1,760,888	4,215,435	1,749,333	9,165,531	2,466,102
Asante Akim South Municipal Assembly	3,399,331	5,378,339	8,777,670	2,875,399	8,002,101	5,902,271
Asene-Manso-Akroso District Assembly	3,090,240	5,400,000	8,490,240	-588,798	7,410,239	9,079,038
Ashaiman Municipal Assembly	4,733,817	2,400,000	7,133,817	3,733,568	7,978,528	3,400,249
Asikuma-Odoben-Brakwa-Breman District Assembly	8,637,662	200,206	8,837,868	513,017	6,915,454	8,324,851
Asokore Mampong Municipal Assembly	2,309,371	2,518,079	4,827,449	1,937,466	9,700,019	2,889,983
Asokwa Municipal Assembly	64,219,435	2,482,024	66,701,459	33,424,941	8,002,101	33,276,517
Assin Fosu Municipal Assembly	44,660,053	1,778,707	46,438,760	10,283,671	8,002,101	36,155,088
Assin North District Assembly	3,753,146	1,346,213	5,099,359	744,042	6,915,454	4,355,317
Assin South District Assembly	5,900,000	1,400,000	7,300,000	980,295	6,915,454	6,319,705
Asunafo North Municipal Assembly	32,681,541	10,455,108	43,136,648	21,905,751	9,700,019	21,230,898
Asunafo South District Assembly	4,504,794	5,344,263	9,849,056	1,951,846	8,613,371	7,897,210
Asuogyaman District Assembly	3,455,293	970,000	4,425,293	563,699	7,410,239	3,861,594
Asutifi North District Assembly	9,637,650	2,616,871	12,254,521	7,003,954	7,410,239	5,250,566
Asutifi South District Assembly	2,722,292	7,787,300	10,509,592	9,490,672	7,410,239	1,018,920
Atebubu Amantin Municipal Assembly	3,588,217	2,508,519	6,096,736	1,690,779	8,002,101	4,405,956
Atiwa East District Assembly	1,913,586	2,665,470	4,579,056	1,699,714	7,410,239	2,879,342
Atiwa West District Assembly	4,623,300	5,715,000	10,338,300	3,098,348	8,613,371	7,239,952
Atwima Kwanwoma District Assembly	3,510,880	1,675,000	5,185,880	723,195	11,184,612	4,462,685
Atwima Mponua District Assembly	4,453,842	3,094,636	7,548,478	1,401,192	11,224,612	6,147,285
Atwima Nwabiagya Municipal Assembly	4,913,496	2,065,971	6,979,467	2,367,230	8,001,167	4,612,237
Atwima Nwabiagya North District Assembly	4,035,367	1,826,856	5,862,223	1,754,449	8,118,587	4,107,774
Awutu Senya District Assembly	6,603,262	2,732,021	9,335,283	2,215,711	6,915,454	7,119,571
Awutu Senya East Municipal Assembly	241,862,429	2,915,545	244,777,973	59,258,598	8,002,101	185,519,375
Ayawaso Central Municipal Assembly_ACMA	7,457,701	5,500,904	12,958,605	5,403,013	4,733,330	7,555,592
Ayawaso East Municipal Assembly	3,970,077	1,810,329	5,780,407	2,124,068	5,428,283	3,656,338
Ayawaso North Municipal Assembly	8,518,654	3,821,824	12,340,478	3,251,322	8,002,102	9,089,156
Ayawaso West Municipal Assembly	13,223,033	3,283,436	16,506,469	4,887,535	7,941,398	11,618,934
Ayensuano District Assembly	2,744,162	2,055,831	4,799,993	2,693,583	3,729,243	2,106,410
Banda District Assembly	2,388,979	2,140,000	4,528,979	2,587,649	7,433,739	1,941,330

CLASSIFICATION OF EXPENDITURE FOR LOCAL GOVERNMENT FOR THE YEAR 2024
BY COST CENTRES - NON-FINANCIAL ASSET

	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Bawku Municipal Assembly	30,188,925	30,863,070	61,051,995	11,140,054	6,935,688	49,911,941
Bawku West District Assembly	14,973,249	7,986,888	22,960,137	3,781,004	6,915,454	19,179,133
Bekwai Municipal Assembly	5,481,781	2,092,314	7,574,095	1,428,447	9,243,634	6,145,647
Berekum East Municipal Assembly	38,727,102	550,000	39,277,102	28,027,217	8,476,652	11,249,885
Berekum West District Assembly	2,920,063	2,026,632	4,946,695	775,627	8,613,371	4,171,068
Bia East District Assembly	3,483,241	13,221,209	16,704,450	2,312,716	7,410,239	14,391,734
Bia West District Assembly	1,899,194	1,395,782	3,294,976	6,078,781	8,613,371	(2,783,805)
Biakoye District Assembly	4,513,323	1,383,313	5,896,636	2,017,675	7,410,239	3,878,961
Bibiani/Anhwiaso/Bekwai Municipal Assembly	4,817,071	3,203,352	8,020,423	3,166,523	9,679,784	4,853,900
Binduri District Assembly	17,782,584	10,053,241	27,835,825	6,083,522	6,915,454	21,752,302
Birim North District Assembly	6,929,720	9,655,552	16,585,271	5,823,349	8,613,371	10,761,922
Birim South District Assembly	2,976,345	1,292,632	4,268,977	1,702,807	7,410,239	2,566,170
Birim Central Municipal Assembly	37,115,244	34,600,000	71,715,244	17,552,022	8,496,886	54,163,223
Bodi District Assembly	1,917,269	1,918,266	3,835,535	1,647,039	7,419,739	2,188,497
Bole District Assembly	11,936,294	10,453,411	22,389,705	4,265,337	8,118,587	18,124,368
Bolgatanga East District Assembly	17,155,138	11,609,015	28,764,153	5,216,074	6,915,454	23,548,078
Bolgatanga Municipal Assembly	42,519,738	18,516,932	61,036,670	21,571,911	6,935,688	39,464,758
Bongo District Assembly	14,594,316	13,116,343	27,710,659	4,329,396	6,915,454	23,381,263
Bosome Freho District Assembly	3,935,986	1,090,335	5,026,321	846,438	8,118,587	4,179,883
Bosomtwe District Assembly	2,613,940	2,712,932	5,326,871	686,486	8,613,371	4,640,385
Builsa North District Assembly	16,651,723	10,886,029	27,537,752	2,265,447	6,915,454	25,272,305
Builsa South District Assembly	12,389,606	6,397,685	18,787,291	5,869,127	6,915,454	12,918,164
Bunkpurugu Nakpanduri District Assembly	17,799,751	13,778,467	31,578,218	6,094,502	9,679,784	25,483,716
Cape Coast Metropolitan Assembly	10,944,453	3,094,773	14,039,226	3,332,215	16,004,203	10,707,011
Central Gonja District Assembly	5,088,482	2,710,000	7,798,482	1,353,402	8,118,551	6,445,080
Central Tongu District Assembly	2,386,180	420,000	2,806,180	1,254,167	8,118,587	1,552,014
Chereponi District Assembly	6,450,541	5,042,346	11,492,886	4,139,265	8,613,371	7,353,621
Dafiama Bussie Issa District Assembly	18,198,484	14,498,762	32,697,246	1,862,545	6,915,454	30,834,701
Denkyembour District Assembly	3,161,126	3,335,971	6,497,097	3,696,824	7,410,239	2,800,273
Dormaa Central Municipal	23,513,087	1,410,007	24,923,094	19,277,867	7,410,239	5,645,227
Dormaa East District Assembly	2,928,885	688,249	3,617,135	2,003,445	7,425,239	1,613,690
Dormaa West District Assembly	1,612,691	1,489,281	3,101,972	2,685,170	7,423,739	416,802
East Gonja Municipal Assembly	7,103,547	19,889,619	26,993,166	11,004,231	12,979,607	15,988,935
East Mamprusi Municipal Assembly	25,997,671	31,302,074	57,299,745	22,878,528	9,700,019	34,421,217
Effia Kwesimintsim Municipal Assembly	82,355,646	37,885,376	120,241,022	64,701,826	13,845,457	55,539,196

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Effutu Municipal Assembly	7,912,072	9,907,641	17,819,713	4,457,038	10,534,652	13,362,675
Ejisu Municipal Assembly	5,423,453	1,565,971	6,989,424	1,876,152	8,496,886	5,113,271
Ejura Sekyredumasi Municipal Assembly	4,732,625	2,391,971	7,124,596	2,924,087	11,776,475	4,200,508
Ekumfi District Assembly	10,513,813	2,927,978	13,441,791	2,120,376	6,915,454	11,321,415
Ellembele District Assembly	5,421,646	917,792	6,339,438	3,121,317	6,915,454	3,218,121
Fanteakwa North District Assembly	1,708,326	1,187,000	2,895,326	138,942	7,410,239	2,756,384
Fanteakwa South District Assembly	2,874,150	1,715,000	4,589,150	1,624,805	7,410,239	2,964,345
Ga Central Municipal Assembly	6,264,000	3,400,000	9,664,000	1,696,026	10,591,342	7,967,974
Ga East Municipal Assembly	7,787,549	4,951,250	12,738,798	183,058	7,946,598	12,555,740
Ga North Municipal Assembly	4,427,681	1,852,062	6,279,743	1,217,846	8,020,101	5,061,897
Ga South Municipal Assembly	9,762,302	12,198,653	21,960,955	6,724,081	15,032,433	15,236,873
Ga West Municipal Assembly	5,593,359	4,747,306	10,340,665	4,662,173	7,953,248	5,678,492
Garu District Assembly	14,726,186	500,000	15,226,186	4,720,735	6,915,454	10,505,451
Gomoa Central District Assembly	8,150,574	2,077,856	10,228,430	2,606,101	6,915,454	7,622,329
Gomoa East District Assembly	6,915,775	4,230,000	11,145,775	876,279	6,915,453	10,269,496
Gomoa West District Assembly	7,034,225	976,062	8,010,287	1,290,882	6,915,454	6,719,405
Guan District Assembly_GuDA	2,568,804	1,234,536	3,803,340	1,093,166	7,410,239	2,710,174
Gushiegu Municipal Assembly	18,605,647	10,297,959	28,903,606	3,734,554	8,476,652	25,169,051
Ho Municipal Assembly	43,666,820	4,196,976	47,863,796	41,510,514	6,935,688	6,353,282
Ho West District Assembly	2,981,144	2,578,289	5,559,433	1,726,247	6,915,454	3,833,186
Hohoe Municipal Assembly	32,326,041	22,546,547	54,872,588	28,180,661	8,138,822	26,691,927
Jaman North District Assembly	4,090,086	2,564,458	6,654,544	1,554,996	7,410,239	5,099,548
Jaman South Municipal Assembly	4,257,586	4,509,041	8,766,627	768,322	7,412,999	7,998,305
Jasikan District Assembly	3,267,472	2,533,978	5,801,450	3,932,050	8,613,371	1,869,400
Jirapa Municipal Assembly	14,823,291	10,884,904	25,708,195	4,544,276	6,915,454	21,163,919
Jomoro Municipal Assembly	3,516,214	0	3,516,214	3,596,210	8,050,867	(79,996)
Juaben Municipal Assembly	2,626,760	1,972,285	4,599,045	2,277,133	8,496,886	2,321,912
Juaboso District Assembly	2,674,068	1,857,669	4,531,737	1,610,326	8,613,371	2,921,411
Kajebi District Assembly	3,902,713	2,333,578	6,236,291	2,423,148	7,410,239	3,813,143
Karaga District Assembly	18,067,148	8,061,258	26,128,407	4,949,444	6,915,454	21,178,962
Kassena Nankana East Municipal Assembly	14,679,259	3,884,675	18,563,934	4,986,274	6,935,688	13,577,660
Kassena Nankana West District Assembly	13,101,659	3,530,000	16,631,659	5,649,752	6,915,454	10,981,906
Keta Municipal Assembly	2,031,427	1,898,363	3,929,790	2,133,807	6,935,688	1,795,983
Ketu North Municipal Assembly	4,331,600	3,625,728	7,957,328	2,318,501	6,915,454	5,638,827
Ketu South Municipal Assembly	3,684,691	3,010,000	6,694,691	3,683,565	6,915,454	3,011,126

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Kintampo North Municipal Assembly	3,220,074	103,541	3,323,615	983,433	9,700,019	2,340,182
Kintampo South District Assembly	1,971,811	2,494,000	4,465,811	1,435,338	7,410,239	3,030,473
Komenda-Edina-Eguafo-Abrim Municipal Assembly	4,266,383	836,474	5,102,857	-1,289,680	8,002,101	6,392,537
Korle Klotey Municipal Assembly_KoKMA	10,927,591	5,953,885	16,881,476	14,241,693	8,002,101	2,639,783
Kpandai District Assembly	8,976,938	7,301,000	16,277,938	1,732,306	6,915,454	14,545,632
Kpando Municipal Assembly	2,515,963	1,207,155	3,723,118	8,969,354	6,935,688	(5,246,236)
Kpone Katamanso Municipal Assembly	14,026,363	2,680,000	16,706,363	5,465,959	8,028,801	11,240,404
Krachi East Municipal Assembly	29,087,877	5,176,183	34,264,060	8,413,361	8,613,371	25,850,699
Krachi Nchumuru District Assembly	4,240,521	1,398,002	5,638,523	118,876	7,410,239	5,519,646
Krachi West District Assembly	18,890,753	2,644,171	21,534,925	2,148,736	7,410,239	19,386,188
Krowor Municipal Assembly	7,992,705	740,000	8,732,705	3,005,622	8,496,886	5,727,083
Kumasi Metropolitan Assembly	11,536,898	7,564,584	19,101,483	1,109,924	33,702,387	17,991,559
Kumbungu District Assembly	3,371,018	270,000	3,641,018	1,525,472	7,410,239	2,115,546
Kwabre East Municipal Assembly	92,827,015	3,824,871	96,651,886	46,714,529	8,496,886	49,937,356
Kwadaso Municipal Assembly	11,633,855	4,530,219	16,164,074	8,632,033	8,002,101	7,532,042
Kwaebibirem Municipal Assembly	3,584,045	3,252,461	6,836,506	396,509	7,506,489	6,439,997
Kwahu Afram Plains North District Assembly	2,330,749	1,465,971	3,796,720	434,740	7,410,239	3,361,981
Kwahu Afram Plains South District Assembly	3,846,615	1,299,000	5,145,615	-408,353	7,410,239	5,553,968
Kwahu East District Assembly	3,840,373	1,301,494	5,141,867	2,359,466	6,915,454	2,782,401
Kwahu South District Assembly	1,659,586	2,642,984	4,302,570	636,383	7,430,473	3,666,187
Kwahu West Municipal Assembly	3,027,852	1,306,450	4,334,302	2,285,825	9,700,019	2,048,477
La Dade-Kotopon Municipal Assembly	8,697,712	4,984,022	13,681,734	6,521,435	7,948,398	7,160,299
Lambusie Karni District Assembly	14,048,708	8,829,174	22,877,883	2,169,315	6,915,454	20,708,568
La-Nkwantanang Municipal Assembly	7,957,206	4,996,877	12,954,083	3,776,642	7,955,198	9,177,441
Lawra Municipal Assembly	16,575,443	4,602,188	21,177,631	1,528,127	8,118,587	19,649,504
Ledzokuku Municipal Assembly	6,527,101	14,098,294	20,625,395	2,975,259	8,002,101	17,650,137
Lower Manya Krobo Municipal Assembly	28,866,369	14,563,485	43,429,855	27,356,840	8,496,886	16,073,014
Mampong Municipal Assembly	2,805,794	10,099,940	12,905,734	972,931	9,709,619	11,932,803
Mamprugu Moagduri District Assembly	9,255,714	10,074,734	19,330,448	5,766,211	6,915,454	13,564,237
Mfantsiman Municipal Assembly	113,878,523	7,765,221	121,643,744	38,234,433	8,002,101	83,409,311
Mion District Assembly	4,219,793	896,037	5,115,830	2,493,679	6,915,454	2,622,152
Mpohor District Assembly	2,313,254	1,441,850	3,755,104	1,122,959	10,712,227	2,632,145
Nabdam District Assembly	11,767,153	19,540,427	31,307,580	5,356,720	6,915,454	25,950,860
Nadowli Kaleo District Assembly	16,461,135	850,500	17,311,635	3,624,402	6,915,454	13,687,233
Nandom District Assembly	10,594,706	9,982,542	20,577,248	4,671,690	8,613,371	15,905,557

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Nantom District Assembly	5,432,742	2,311,891	7,744,634	2,503,558	7,410,239	5,241,076
Nanumba North Municipal Assembly	13,480,716	1,916,284	15,397,000	3,594,947	7,981,867	11,802,053
Nanumba South District Assembly	2,464,236	1,090,000	3,554,236	1,483,909	6,915,454	2,070,327
New Juaben North Municipal Assembly	3,300,801	1,298,067	4,598,868	217,256	8,476,652	4,381,612
New Juaben South Municipal Assembly	53,739,535	13,000,000	66,739,535	32,675,260	8,496,886	34,064,275
Ningo-Prampram District Assembly	3,179,000	2,810,177	5,989,177	3,197,924	7,981,632	2,791,253
Nkoranza North District Assembly	1,912,767	2,129,906	4,042,673	2,269,444	7,410,239	1,773,229
Nkoranza South Municipal Assembly	17,157,091	17,116,739	34,273,830	15,580,562	8,002,101	18,693,268
Nkwanta North District Assembly	15,972,105	2,171,271	18,143,376	6,145,530	7,410,238	11,997,845
Nkwanta South Municipal Assembly	10,272,867	7,546,779	17,819,646	4,008,125	7,410,239	13,811,521
North Dayi District Assembly	5,369,886	1,080,000	6,449,886	1,604,510	6,915,454	4,845,376
North East Gonja District Assembly_NEGDA	7,055,289	9,820,425	16,875,714	4,760,392	7,410,239	12,115,322
North Gonja District Assembly	10,485,752	8,380,550	18,866,302	3,456,891	10,689,827	15,409,411
North Tongu District Assembly	4,906,212	1,618,206	6,524,418	2,260,175	6,915,454	4,264,243
Nsawam Adoagyiri Municipal Assembly	6,688,884	6,860,000	13,548,884	924,698	9,700,019	12,624,186
Nzema East Municipal Assembly	2,264,667	1,003,239	3,267,905	1,247,329	9,225,000	2,020,577
Obuasi East District Assembly	5,889,109	2,550,483	8,439,592	2,954,682	8,029,101	5,484,910
Obuasi Municipal Assembly	51,101,538	13,078,158	64,179,696	23,071,573	8,532,833	41,108,122
Offinso Municipal Assembly	3,377,888	1,972,611	5,350,499	2,217,662	9,700,019	3,132,837
Offinso North District Assembly	6,055,013	150,000	6,205,013	12,684,064	6,915,454	(6,479,051)
Oforikrom Municipal Assembly	2,601,015	3,048,122	5,649,136	3,866,530	8,483,152	1,782,607
Okaikwei North Municipal Assembly	8,026,945	6,737,744	14,764,689	6,564,383	8,009,601	8,200,306
Okere District Assembly	11,275,981	5,600,547	16,876,528	1,699,297	4,877,688	15,177,231
Old Tafo Municipal Assembly	46,203,837	2,508,864	48,712,701	20,472,493	8,496,886	28,240,208
Prestea-Huni Valley Municipal Assembly	11,725,596	4,633,383	16,358,979	7,328,056	7,981,867	9,030,922
Pru East District Assembly	3,498,669	2,630,457	6,129,126	2,698,966	6,915,454	3,430,161
Pru West District Assembly	4,128,446	1,506,397	5,634,843	1,530,869	7,410,239	4,103,974
Pusiga District Assembly	19,980,400	14,818,709	34,799,109	1,851,419	6,915,454	32,947,690
Saboba District Assembly	9,407,299	7,081,343	16,488,642	3,333,178	6,915,454	13,155,464
Sagnerigu Municipal Assembly	60,851,309	69,402,668	130,253,977	69,796,573	14,325,692	60,457,404
Savelugu Municipal Assembly	3,007,299	2,888,864	5,896,163	2,106,668	7,981,867	3,789,495
Sawla/Tuna/Kalba District Assembly	15,446,116	6,250,000	21,696,116	3,953,505	7,410,239	17,742,611
Sefwi Akontombra District Assembly	2,499,646	3,143,427	5,643,074	1,738,713	8,613,371	3,904,361
Sefwi Wiawso Municipal Assembly	27,301,566	8,217,202	35,518,768	19,454,215	9,679,784	16,064,552
Sekondi Takoradi Metropolitan Assembly	7,416,623	3,260,285	10,676,908	2,247,876	11,378,295	8,429,033

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Sekyere Afram Plains District Assembly	3,137,026	9,215,837	12,352,863	670,655	11,204,846	11,682,209
Sekyere Central District Assembly	3,932,739	1,223,042	5,155,781	110,338	8,130,587	5,045,443
Sekyere East District Assembly	3,379,243	1,543,596	4,922,839	2,282,430	7,430,473	2,640,408
Sekyere Kumawu District Assembly	2,916,137	2,514,375	5,430,511	2,956,076	6,920,454	2,474,435
Sekyere South District Assembly	3,616,841	761,030	4,377,871	1,817,741	7,410,239	2,560,130
Sene East District Assembly	3,951,402	1,036,502	4,987,904	1,223,184	8,613,371	3,764,721
Sene West District Assembly	3,955,000	1,550,000	5,505,000	1,891,160	7,410,239	3,613,840
Shai-Osudoku District Assembly	5,638,064	3,992,929	9,630,993	1,612,394	7,981,867	8,018,599
Shama District Assembly	3,915,669	1,184,000	5,099,669	2,992,739	6,915,454	2,106,930
Sissala East Municipal Assembly	21,304,092	14,935,318	36,239,410	-129,857	9,130,312	36,369,267
Sissala West District Assembly	15,357,599	10,017,542	25,375,141	1,831,428	6,915,454	23,543,713
South Dayi District Assembly	3,054,035	447,542	3,501,577	1,901,582	6,915,454	1,599,994
South Tongu District Assembly	3,620,620	2,359,071	5,979,691	1,753,646	6,915,454	4,226,045
Suaman District Assembly	3,347,683	2,190,500	5,538,183	1,892,109	11,184,612	3,646,074
Suame Municipal Assembly	41,740,090	176,764,671	218,504,762	23,767,957	8,496,886	194,736,805
Suhum Municipal Assembly	3,395,937	29,969,502	33,365,439	1,732,207	7,410,239	31,633,232
Sunyani Municipal Assembly	37,200,000	1,245,000	38,445,000	37,162,052	9,700,019	1,282,948
Sunyani West District Assembly	2,934,526	1,939,284	4,873,810	1,608,063	8,476,652	3,265,747
Tain District Assembly	1,973,952	2,861,306	4,835,258	2,244,133	7,410,239	2,591,125
Talensi District Assembly	19,277,220	11,280,975	30,558,196	7,812,315	6,915,454	22,745,881
Tamale Metropolitan Assembly	18,312,125	8,045,153	26,357,278	3,192,749	13,972,549	23,164,529
Tano North Municipal Assembly	5,941,008	5,005,435	10,946,443	8,020,961	9,700,019	2,925,483
Tano South Municipal Assembly	4,431,183	2,861,197	7,292,379	2,153,856	9,700,019	5,138,524
Tarkwa Nsuaem Municipal Assembly	14,103,727	5,530,800	19,634,527	14,795,571	8,082,101	4,838,956
Tatale Sanguli District Assembly	19,386,516	871,026	20,257,542	4,484,670	7,410,239	15,772,872
Techiman Municipal Assembly	82,837,299	34,029,984	116,867,283	62,694,579	8,496,886	54,172,704
Techiman North District Assembly	4,199,114	1,056,634	5,255,748	1,795,491	8,613,371	3,460,257
Tema Metropolitan Assembly	12,431,749	6,159,349	18,591,098	9,559,364	12,738,096	9,031,734
Tema West Municipal Assembly	8,341,700	8,158,200	16,499,900	4,162,253	8,009,101	12,337,647
Tempane District Assembly	20,207,102	5,527,699	25,734,801	3,473,203	6,915,454	22,261,598
Tolon District Assembly	5,135,394	3,918,912	9,054,306	3,352,922	7,410,239	5,701,384
Twifo Hemang Lower Denkyira District Assembly	4,864,733	1,184,572	6,049,305	395,407	6,915,453	5,653,898
Twifu Ati Morkwa District Assembly	4,171,816	1,561,800	5,733,616	1,645,523	6,915,454	4,088,093
Upper Denkyira East Municipal Assembly	4,678,759	700,000	5,378,759	663,434	8,002,101	4,715,325
Upper Denkyira West District Assembly	8,085,227	1,511,926	9,597,153	2,094,683	6,915,454	7,502,470

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	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	ACTUAL GH¢	ACTUAL DRIP GH¢	VARIANCE GH¢
Upper Manya Krobo District Assembly	2,616,825	2,495,306	5,112,131	705,563	7,410,239	4,406,568
Upper West Akim District Assembly	2,986,275	1,867,816	4,854,091	1,754,281	8,613,371	3,099,810
Wa East District Assembly	18,547,729	2,508,789	21,056,518	4,876,521	6,915,454	16,179,997
Wa Municipal Assembly	54,065,658	81,045,666	135,111,324	55,487,218	9,527,163	79,624,106
Wa West District Assembly	16,211,551	14,200,741	30,412,292	807,885	6,915,454	29,604,407
Wassa Amenfi East Municipal Assembly	6,694,807	600,000	7,294,807	2,425,354	8,042,601	4,869,452
Wassa Amenfi West Municipal Assembly	2,783,191	0	2,783,191	1,075,224	7,981,867	1,707,967
Wassa East District Assembly	2,819,725	2,199,571	5,019,296	1,208,842	6,995,454	3,810,454
Weija-Gbawe Municipal Assembly	8,796,864	683,486	9,480,350	311,565	7,981,867	9,168,785
Wenchi Municipal Assembly	2,869,740	3,159,306	6,029,046	3,368,950	8,479,412	2,660,096
West Akim Municipal Assembly	30,280,807	2,365,971	32,646,778	19,791,756	8,496,886	12,855,022
West Gonja District Assembly	12,189,808	8,731,893	20,921,701	10,513,554	9,720,253	10,408,147
West Mamprusi Municipal Assembly	16,717,797	2,278,650	18,996,447	4,857,767	9,205,234	14,138,679
Yendi Municipal Assembly	36,615,996	9,704,788	46,320,783	19,360,081	7,981,867	26,960,702
Yilo Krobo Municipal Assembly	1,825,920	1,685,504	3,511,424	897,618	8,496,886	2,613,806
Yunyoo Nasuan District Assembly	13,557,655	4,764,864	18,322,519	4,959,124	6,915,454	13,363,395
Zabzugu District Assembly	4,270,071	10,384	4,280,455	1,924,031	8,118,587	2,356,424
GRAND TOTAL	**3,221,403,659**	**1,599,124,290**	**4,820,527,948**	**1,649,004,016**	**2,128,779,003**	**3,171,523,932**

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Audit Service			
Headquarters	123,357,534	215,835,730	339,193,264
TOTAL	**123,357,534**	**215,835,730**	**339,193,264**
Central GoG			
Contingency	0	636,738	636,738
Animal Production Directorate	2,187,566	0	2,187,566
Arrears	0	29,359,169	29,359,169
Births and Death	1,133,733	0	1,133,733
Controller and Acct. General's Dept.	5,760,741,914	0	5,760,741,914
Debt Management	539,915,164	0	539,915,164
Donor Funds	(176,454,382)	0	(176,454,382)
Energy Levy Fund	(18,737,438)	0	(18,737,438)
Finance Headquarters	(299,923)	0	(299,923)
Fisheries Commission	1,950,911	0	1,950,911
Forestry Commission	9,925	0	9,925
General Government Services	0	22,584,626,873	22,584,626,873
Geological Survey Department	635,486	0	635,486
Ghana Atomic Energy Commission	416,932	0	416,932
Ghana Railway Development Authority	889,066	0	889,066
Headquarters	13,366,102,633	0	13,366,102,633
Information Services Department	172,405	0	172,405
Ministry of Local Govt and Rural Development (MLGRD)	(1,093,613)	0	(1,093,613)
Petroleum Hub Development Corporation	61	0	61
Plant Protection & Regulatory Services	11,844,130	0	11,844,130
Road Arrears	0	597,254	597,254
Tax Refund	0	6,154,500	6,154,500
Service Concession	0	35,218,031,803	35,218,031,803
TOTAL	**19,489,414,569**	**57,839,406,338**	**77,328,820,906**
Commission on Human Rights and Admin. Justice			
Administration and Finance Department	0	30,269,255	30,269,255
Administrative Justice Department	0	10,722,101	10,722,101
Anti Corruption Department	0	3,224,186	3,224,186
Headquarters	7,002,273	0	7,002,273
Human Rights Department	0	14,780,795	14,780,795
Regional Offices	0	1,691,393	1,691,393
TOTAL	**7,002,273**	**60,687,730**	**67,690,003**
Electoral Commission			
Headquarters	63,313,976	364,246,109	427,560,085
Other Government Obligation_Non Road Arrears	0	20,108,294	20,108,294
Regional Offices	0	544,921,459	544,921,459
TOTAL	**63,313,976**	**929,275,863**	**992,589,839**
Ghana Revenue Authority			
Headquarters	4,854,300,428	2,756,419,831	7,610,720,258
TOTAL	**4,854,300,428**	**2,756,419,831**	**7,610,720,258**
Judiciary and Judicial Service			

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
General Administration	0	65,211,744	65,211,744
Headquarters	313,557,996	0	313,557,996
Judiciary	0	238,766,714	238,766,714
Other Government Obligation_General Government Services	0	10,204,593	10,204,593
Other Government Obligation_Non Road Arrears	0	951,874	951,874
The Judiciary Department	0	26,152,435	26,152,435
TOTAL	**313,557,996**	**341,287,360**	**654,845,356**
Legal Aid Commission			
Headquarters	2,198,360	4,838,102	7,036,462
Legal Aid Scheme	0	43,694,407	43,694,407
TOTAL	**2,198,360**	**48,532,509**	**50,730,869**
Min of Employment & Labour Relation			
Dept. of Co-operatives	352,557	1,726,630	2,079,187
Dept. of Factories Inspectorate	115,825	359,798	475,624
Fair Wages and Salaries Commission	0	35,198,172	35,198,172
Ghana Cooperative Council	0	73,194	73,194
Headquarters	428,536,482	123,765,725	552,302,207
Integrated Community Centres For Employable Skills	0	184,585	184,585
Labour Department	263,359	538,181	801,540
Management Development & Productivity Institute	2,902,354	441,223,079	444,125,433
National Pensions and Regulatory Authority	0	219,998,503	219,998,503
National Vocational Training Institute	0	29,014,737	29,014,737
Opportunity Industrialisation Center	0	228,365,155	228,365,155
Other Government Obligation_General Government Services	0	1,461,140	1,461,140
Other Government Obligation_Non Road Arrears	0	6,624,853	6,624,853
Youth Employment Authority	(27,749,729)	167,436	(27,582,293)
TOTAL	**404,420,849**	**1,088,701,187**	**1,493,122,035**
Ministry of Communications and Digitalisation			
Cyber Security Secretariat	4,725,046	75,870,691	80,595,737
Data Protection Commission	361,965	1,716,882	2,078,846
Ghana Domain Name Registry	134,753	0	134,753
Ghana- India Kofi Annan Centre of Excellence in ICT	99,674	39,781,402	39,881,076
Ghana Meteorological Agency	25,323,204	2,108,064,500	2,133,387,704
Headquarters	(15,400,521)	1,712,972,575	1,697,572,055
National Communication Authority	14,989,742	0	14,989,742
National Film and Television Institute	(10,206,200)	818	(10,205,382)
National Information Technology Agency	193,371	58,935,385	59,128,756
Other Government Obligation_Non Road Arrears	0	213,310,723	213,310,723
Postal & Courier Services Regulatory Commission	584,340	1,422,009	2,006,349
TOTAL	**20,805,374**	**4,212,074,984**	**4,232,880,358**
Ministry of Chieftaincy and Religious Affairs			
Headquarters	12,664,496	77,204,952	89,869,448
National House of Chiefs	0	1,200,000	1,200,000
TOTAL	**12,664,496**	**78,404,952**	**91,069,448**
Ministry of Defence			
Ghana Armed Forces	(4,119,015)	1,289,923,872	1,285,804,856
Headquarters	(337,165,802)	0	(337,165,802)
Headquarters	0	2,228,244,041	2,228,244,041
Other Government Obligation_Contingency	0	24,120,400	24,120,400
Other Government Obligation_General Government Services	0	529,237,284	529,237,284
Other Government Obligation_Non Road Arrears	0	1,066,204,179	1,066,204,179
TOTAL	**(341,284,818)**	**5,137,729,776**	**4,796,444,958**
Ministry of Education			
Senoior High School (SHS)	0	304,747,461	304,747,461
District Health Administration	0	10,138,700	10,138,700
GETFUND	(912,338)	463,341	(448,998)
Ghana Book Development Council	3,158,351	2,032,906	5,191,258
Ghana Education Service (GES)	27,285,357	132,813,915	160,099,271
Ghana Library Board	3,490,704	141,640,624	145,131,328
Ghana National Commission for UNESCO	0	70,000	70,000
GHANA TVET SERVICE (GH TVET SERV.)	16,952,467	785,292,986	802,245,454
Headquarters	3,949,047,784	287,020,182	4,236,067,966
Institutions For The Handicapped	0	732,705,846	732,705,846
Junior High School (JHS)	0	16,080	16,080
National Service Secretariat	(11,772,770)	55,087,059	43,314,289
Other Government Obligation_Non Road Arrears	0	798,681,855	798,681,855
PRE SCHOOL/KG	0	5,279,650	5,279,650
PRIMARY	0	72,525,250	72,525,250

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Regional / District / School Services	4,925,336	6,798,648,259	6,803,573,595
Senior High School (SHS)	0	38,152,387,560	38,152,387,560
Tertiary	792,471,370	27,259,600,087	28,052,071,456
TOTAL	**4,784,646,261**	**75,539,151,760**	**80,323,798,021**
Ministry of Energy			
Headquarters	5,381,360,713	2,840,392,326	8,221,753,039
Other Government Obligation_Arrear	0	2,033,685,404	2,033,685,404
Other Government Obligation_General Government Services	0	1,020,646,902	1,020,646,902
Other Government Obligation_Lifeline Consumers	0	16,835,000	16,835,000
Other Government Obligation_Non Road Arrears	0	2,050,780,641	2,050,780,641
Other Government Obligation_Other Earmarked Fund	0	2,469,855,396	2,469,855,396
Petroleum Commission	26,013,530	76,962,019	102,975,549
Petroleum Hub Development Corporation	2,855,988	0	2,855,988
TOTAL	**5,410,230,231**	**10,509,157,688**	**15,919,387,919**
Ministry of Environment Science, Technology and Innovation			
Council for Scientific and Industrial Research (C.S.I.R)	25,821,334	11,098,935,666	11,124,756,999
Environmental Protection Agency	164,867,482	171,410,381	336,277,863
Ghana Atomic Energy Commission	21,325,028	3,974,024,353	3,995,349,381
Headquarters	88,133,506	211,721,381	299,854,887
Land Use & Spatial Planning Authority(T.C.P.D)	0	76,407,770	76,407,770
National Biosafety Authority (NBA)	127,997	1,032,196	1,160,193
Nuclear Regulatory Authority	3,714,702	13,232,886	16,947,587
Office of the E-waste Fund Administrator	0	1,658,287	1,658,287
TOTAL	**303,990,048**	**15,548,422,921**	**15,852,412,970**
Ministry of Finance			
Controller and Acct. General's Dept.	(175,751,206)	244,453,186	68,701,980
Finance Headquarters	(16,171,506,502)	4,332,208,913	(11,839,297,589)
Financial Intelligence Centre	1,956,703	3,065,132	5,021,835
Ghana Revenue Authority	0	27,034,207	27,034,207
Headquarters	399,979,179	0	399,979,179
Independent Tax Appeals Board(ITAB)	0	1,781,539	1,781,539
Institute of Accountancy Training	181,815	44,725,116	44,906,930
Other Government Obligation_General Government Services	0	187,815,681	187,815,681
Other Government Obligation_Non Road Arrears	0	29,708,913	29,708,913
Public Procurement Authority	2,221,872	77,633,809	79,855,681
Securities and Exchange Commission	43,772,936	215,142,943	258,915,879
Statistical Service	107,688,755	269,402,333	377,091,088
TOTAL	**(15,791,456,448)**	**5,432,971,771**	**(10,358,484,676)**
Ministry of Fisheries and Aquaculture Development			
Fisheries Commission	(5,007,876)	278,535,808	273,527,932
Headquarters	226,814,272	666,679,706	893,493,978
Other Government Obligation_Contingency	0	94,038,325	94,038,325
Other Government Obligation_Non Road Arrears	0	95,196,144	95,196,144
TOTAL	**221,806,395**	**1,134,449,983**	**1,356,256,378**
Ministry of Food and Agriculture			
Agric. Engineering Services Dept.	0	84,671,038	84,671,038
Animal Production Directorate	(70)	1,232,681	1,232,611
Ashanti Regional Agric Dev	0	62,360	62,360
Crop Services Directorate	15,185,392	46,905,311	62,090,703
Directorate of Agric. Extension Services.	5,658	843,085,125	843,090,784
Finance and Administration Directorate	0	953,885,780	953,885,780
Ghana Irrigation Development Authority	14,165	1,708,471,528	1,708,485,693
Grains and Legumes Dev. Board	1,068	109,337,733	109,338,801
Greater Accra Agric Dev	0	7,398,424	7,398,424
Headquarters	1,198,929,677	0	1,198,929,677

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Human Resource Development Management	(447,399)	209,113,405	208,666,006
Northern Regional Agric Dev	0	1,000,000	1,000,000
Other Government Obligation_Non Road Arrears	0	139,880,228	139,880,228
Plant Protection & Regulatory Services	4,597,408	9,231,652	13,829,060
Policy Planning and Budget Directorate	0	409,043	409,043
Policy Planning Monitoring and Evaluation	924,565	475,463,866	476,388,431
Statistics Research and Information Dept	204,846	1,638,728	1,843,574
Tree Crops Development Authority	69,684,790	0	69,684,790
Upper West Regional Agric Dev	0	99,203	99,203
Veterinary Services Dept. (Central Administration)	643,969	1,797,719,498	1,798,363,467
TOTAL	**1,289,744,069**	**6,389,605,605**	**7,679,349,673**
Ministry of Foreign Affairs and Reg Integration			
Africa Region Missions	2,843,922	99,648,733	102,492,655
America Region Missions	25,520,484	52,732,854	78,253,337
Europe Region Missions	27,730,283	112,792,311	140,522,594
Headquarters	155,927,209	907,479,695	1,063,406,904
Middle East and Asia Region Missions	4,965,949	4,029,687	8,995,637
Other Government Obligation_Non Road Arrears	0	134,852,135	134,852,135
TOTAL	**216,987,847**	**1,311,535,415**	**1,528,523,262**
Ministry of Gender, Children and Social Protection			
Department of Children	184,406	267,172,553	267,356,958
Department of Gender	0	683,634	683,634
Dept. of Social Welfare	1,365,506	83,622	1,449,129
Headquarters	764,770,846	212,452,100	977,222,946
National Council on Persons with Disability	0	570,000	570,000
TOTAL	**766,320,758**	**480,961,909**	**1,247,282,667**
Ministry of Health			
Christian Health Association of Ghana	2,058,979	338,928	2,397,907
District Health Administration	306,774,818	2,715,491,380	3,022,266,197
District Hospital	1,625,746	0	1,625,746
District Hospital	253,195	0	253,195
District Hospitals	209,333,404	1,183,675,783	1,393,009,187
Ghana Health Service (GHS)	490,395,094	1,794,344,958	2,284,740,052
Headquarters	809,181,378	600,000,000	1,409,181,378
Health Administration-Greater Accra	(7,242,830)	16,608	(7,226,222)
Health Headquarters	237,501,139	1,768,502,646	2,006,003,785
Medical Stores	116,893,703	37,972,680	154,866,383
National Vaccine Institute	(48,539)	4,657,463	4,608,925
Other Government Obligation_General Government Services	0	196,568,100	196,568,100
Other Government Obligation_Non Road Arrears	0	203,183,488	203,183,488
Regulatory Agencies	270,265,736	317,667,541	587,933,277
Sub Districts-CHIPS Compound	4,574,858	4,658,370	9,233,229
Sub Districts-Clinics	5,776,668	5,067,182	10,843,850
Sub Districts-Health Centres	19,305,424	116,499,396	135,804,820
Sub Districts-Polyclinics	26,872,258	48,050,846	74,923,105
Subvented Organisations	24,025,233	194,142,847	218,168,080
Teaching Hospitals	83,095,630	4,025,625,787	4,108,721,417
Training Institutions	412,483,421	2,181,332,443	2,593,815,863
TOTAL	**3,013,125,318**	**15,397,796,444**	**18,410,921,762**
Ministry of Information			
Ghana Broadcasting Corporation (GBC)	4,882		4,882
Ghana News Agency	0	60,173,551	60,173,551
Headquarters	14,985,450	6,149,776	21,135,225
Information Services Department	198,376	5,240,911,278	5,241,109,654
National Film and Television Institute (NAFTI)	0	29,828	29,828
Tertiary	298,408	0	298,408
TOTAL	**15,487,116**	**5,307,264,432**	**5,322,751,547**
Ministry of Lands and Natural Resources			
Forestry Commission	53,843,402	133,119,887	186,963,289
Geological Survey Department	5,528,395	1,160,902,636	1,166,431,031
Ghana Integrated Iron and Steel Development Corporation	0	6,942,728	6,942,728
Ghana School of Survey & Mapping	5,147,064	657,144	5,804,208
GIADEC	0	2,824,497	2,824,497
Headquarters	112,441,756	55,586,020	168,027,775
Lands Commission	457,297,835	176,524,904	633,822,738
Minerals Commission	13,535,865	453,904,178	467,440,043
O.A.S.L	43,472,604	42,349,095	85,821,699
TOTAL	**691,266,921**	**2,032,811,088**	**2,724,078,008**

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Ministry of Local Govt, Decentralisation and Rural Development			
Community Development	1,365,850	2,907,737	4,273,587
Assemblies	0	12,602	12,602
Births and Death	1,842,117	2,406,687	4,248,804
Department of Parks and Gardens	8,254,497	358,783,211	367,037,708
Headquarters	(5,000,000)	1,357,202,247	1,352,202,247
Land Use and Spatial Planning Authority	0	983,369	983,369
Local Government Service	32,865,907	1,090,170,910	1,123,036,817
Ministry of Local Govt and Rural Development (MLGRD)	608,182,628	0	608,182,628
Other Government Obligation_Contingency	0	10,650,830	10,650,830
Other Government Obligation_General Government Services	0	109,846,853	109,846,853
Other Government Obligation_Non Road Arrears	0	9,099,978	9,099,978
TOTAL	**647,510,999**	**2,942,064,424**	**3,589,575,423**
Ministry Of National Security			
Bureau of National Communication	0	14,532,190	14,532,190
Bureau of National Investigation (BNI)	(79,729)	438,613,222	438,533,492
Headquarters	(29,095,643)	23,619,500	(5,476,142)
National Security Council Secretariat	0	15,044,811	15,044,811
Other Government Obligation_Contingency	0	31,600,622	31,600,622
Other Government Obligation_General Government Services	0	776,910,377	776,910,377
Other Government Obligation_Non Road Arrears	0	16,066,056	16,066,056
Other Government Obligation_Tax Refund	0	4,308,660	4,308,660
Research Department	0	252,070,471	252,070,471
TOTAL	**(29,175,372)**	**1,572,765,909**	**1,543,590,537**
Ministry Of Parliamentary Affairs			
Headquarters	844,667	9,431,262	10,275,928
TOTAL	**844,667**	**9,431,262**	**10,275,928**
Ministry Of Railway Development			
Ghana Railway Development Authority	9,318,774	5,934,236,349	5,943,555,123
Headquarters	236,858,365	135,053,024	371,911,389
Other Government Obligation_Non Road Arrears	0	273,422,652	273,422,652
TOTAL	**246,177,139**	**6,342,712,025**	**6,588,889,164**
Ministry of Roads and Highways			
Department of Feeder Roads	2,830,266	4,994,473,450	4,997,303,717
Department of Urban Roads	16,197,533	2,238,186,350	2,254,383,883
Ghana Highway Authority	92,048,842	7,935,254,396	8,027,303,237
Headquarters	(3,771,272,254)	11,381,838,084	7,610,565,830
Other Government Obligation_Contingency	0	5,426,845	5,426,845
Other Government Obligation_Intra Sectorial	0	356,868,437	356,868,437
Other Government Obligation_Non Road Arrears	0	14,026,084,588	14,026,084,588
Other Government Obligation_Road Fund	0	590,006,491	590,006,491
Other Government Obligation_Subsidy	0	1,711,125	1,711,125
Other Government Obligation_Tax Refund	0	2,408,381,135	2,408,381,135
TOTAL	**(3,660,195,613)**	**43,938,230,900**	**40,278,035,287**
Ministry Of Sanitation and Water Resources			
Community Water and Sanitation Dept	54,668,192	1,390,167,645	1,444,835,837
Environmental Health and Sanitation	0	15,228,855	15,228,855
Headquarters	45,006,310	668,623,406	713,629,716
Other Government Obligation_Arrear	0	89,369,240	89,369,240
Other Government Obligation_General Government Services	0	150,379,538	150,379,538
Schools of Hygiene	0	460,165	460,165
Water	15,818,270	0	15,818,270
Water Resources Commission	0	50,621,272	50,621,272
TOTAL	**115,492,772**	**2,364,850,119**	**2,480,342,891**
Ministry of The Interior			
Gaming Board	170,147,369	8,167,095	178,314,465
Ghana Immigration Service	(234,965,347)	62,945,687	(172,019,660)
Ghana National Fire Service	1,578,271	83,208,098	84,786,369
Ghana Police Service	486,773,539	242,711,001	729,484,540
Ghana Prisons Service	(40,590,719)	1,419,894,701	1,379,303,981
Ghana Refugee Board	13,201	2,255,300	2,268,501
Headquarters	(74,529,717)	0	(74,529,717)
Headquarters	0	566,732,400	566,732,400
Narcotic Control Board	(141,029)	11,766,112	11,625,083
Narcotics Board Control	1,501,026	0	1,501,026
National Commission on Small Arms	1,591	3,309,316	3,310,907
National Disaster Management Organization	(3,468,578)	44,506,629	41,038,051
National Peace Council	(1,072,870)	7,651,975	6,579,105

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Other Government Obligation_Contingency	0	39,337,397	39,337,397
Other Government Obligation_General Government Services	0	54,012,090	54,012,090
Other Government Obligation_Non Road Arrears	0	54,794,342	54,794,342
Other Government Obligation_Tax Refund	0	49,819,077	49,819,077
TOTAL	**305,246,737**	**2,651,111,220**	**2,956,357,957**
Ministry of Tourism, Arts and Culture			
Bureau of Ghana Languages	17,996	4,972,027	4,990,023
Department of Creative Arts	0	671,482	671,482
Ghana Tourism Authority	1,390,004	24,742,923	26,132,927
Headquarters	16,334,773	75,055,544	91,390,317
HOTCATT	158,234	820,323	978,557
National Commission on Culture	0	456,452	456,452
Other Government Obligation_Non Road Arrears	0	93,910	93,910
Other Government Obligation_Subscription	0	3,898,717	3,898,717
Subvented Agencies	6,763,359	493,280,103	500,043,461
TOTAL	**24,664,367**	**603,991,480**	**628,655,847**
Ministry of Trade and Industry			
Business Development	99,030	0	99,030
CEDECOM	(181,798)	0	(181,798)
Ghana Export Promotion Authority	8,167,492	9,515,501	17,682,993
Ghana Free Zones Authority	136,179,588	156,741,362	292,920,949
Ghana Standards Authority	5,335,054	183,654,094	188,989,148
GRATIS	1,501,107	0	1,501,107
Headquarters	(213,243,339)	805,986,914	592,743,575
NBSSI	457,368,704	33,861,782	491,230,487
TOTAL	**395,225,838**	**1,189,759,653**	**1,584,985,491**
Ministry of Transport			
Driver and Vehicle Licensing Authority	7,047,832	361,234,011	368,281,843
Ghana Railway Development Authority	0	87,321,539	87,321,539
Ghana Shippers Council	0	23,354,455	23,354,455
Government Technical Training Centre	0	1,300,220	1,300,220
Headquarters	1,091,992,690	0	1,091,992,690
Headquarters	81,154	2,998,578,801	2,998,659,955
National Road Safety Commission	24,665,577	38,554,859	63,220,436
Other Government Obligation_General Government Services	0	85,914,211	85,914,211
Other Government Obligation_Non Road Arrears	0	126,953,374	126,953,374
Regional Maritime University	0	10,394,035	10,394,035
TOTAL	**1,123,787,253**	**3,733,605,506**	**4,857,392,759**
Ministry of Works and Housing			
Headquarters	88,002,793	1,482,096,760	1,570,099,553
Housing and Rent Control Department	(8,703,572)	235,540,237	226,836,665
Other Government Obligation_General Government Services	0	50,000,000	50,000,000
Other Government Obligation_Non Road Arrears	0	150,426,945	150,426,945
State Owned Enterprise	0	2,997,116	2,997,116
Water	0	14,280,854	14,280,854
Works	3,054,297	15,781,319,637	15,784,373,934
TOTAL	**82,353,518**	**17,716,661,550**	**17,799,015,068**
Ministry of Youth and Sports			
Headquarters	149,527,013	293,488,297	443,015,310
National Sports Authority	1,813,069	801,621	2,614,690
National Sports College	200,759	139,242,985	139,443,744
National Youth Authority	890,432	0	890,432
Other Government Obligation_Non Road Arrears	0	41,828,844	41,828,844
TOTAL	**152,431,274**	**475,361,746**	**627,793,020**
National Commission for Civic Education			
Headquarters	2,287,048	53,946,649	56,233,697
Other Government Obligation_General Government Services	0	54,079,659	54,079,659
Regional Offices	0	94,000	94,000
TOTAL	**2,287,048**	**108,120,308**	**110,407,356**
National Development Planning Commission			
Headquarters	6,505,735	0	6,505,735
Headquarters	0	51,858,729	51,858,729
TOTAL	**6,505,735**	**51,858,729**	**58,364,465**
National Health Insurance Authority			
Claims Processing Centres	(18,240)	0	(18,240)
District Offices	9,206,674	0	9,206,674
Headquarters	(588,574,040)	786,594,557	198,020,517
National Health Fund	(62,453,482)	0	(62,453,482)

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
National Health Insurance	8,244,841,074	0	8,244,841,074
Regional Offices	1,114,527	0	1,114,527
Regulatory Agencies	(5,880,069,562)	414,176,976	(5,465,892,586)
TOTAL	**1,724,046,952**	**1,200,771,533**	**2,924,818,485**
National Labour Commission			
Gen. Admin Headquarters	0	6,291,078	6,291,078
Headquarters	(5,474,772)	0	(5,474,772)
Other Government Obligation_Non Road Arrears	0	439,900	439,900
TOTAL	**(5,474,772)**	**6,730,978**	**1,256,207**
National Media Commission			
General Administration	0	6,026,290	6,026,290
Headquarters	(792,829)	0	(792,829)
TOTAL	**(792,829)**	**6,026,290**	**5,233,462**
Office of Government Machinery			
Public Enterprises	0	57,616	57,616
Central Regional co-Ordinating Council	0	172,919	172,919
Commissions and Councils	0	172,309,533	172,309,533
Ghana Investment Promotion Centre (GIPC)	100,066,795	20,376,422	120,443,217
Headquarters	5,871,999,107	26,785,261	5,898,784,368
Inner City and Zongo development	(1,494,978)	13,762,250	12,267,272
Internal Audit Agency	382,288	5,481,617	5,863,905
Microfinance and Small Loans Centre (MASLOC)	0	10,000,000	10,000,000
Monitoring and Evaluation	767,059	500,000	1,267,059
National Identification Authority (NIA)	(49,982)	234,591,762	234,541,781
National Population Council (NPC)	0	21,240	21,240
Northern Regional Co-ordinating Council	0	106,902	106,902
Office of Head of Civil Service	0	1,657,857	1,657,857
Office of the Administrator	0	1,279,914	1,279,914
Office of the National Security	0	88,816,847	88,816,847
Office of the President	4,451,383	676,575,334	681,026,716
Other Government Obligation_Contingency	0	64,244,929	64,244,929
Other Government Obligation_General Government Services	0	45,922,294	45,922,294
Other Government Obligation_Non Road Arrears	0	280,509,366	280,509,366
Other Government Obligation_Subsidy	0	501,164	501,164
Other Government Obligation_Tax Refund	0	31,852,663	31,852,663
Public Records and Archives Administration Department	0	1,880,800	1,880,800
Public Sector Reforms	0	347,934	347,934
Scholarship Secretariat	7,998,213	3,703,106	11,701,320
Special Development Initiatives	104,195,486	2,712,779,215	2,816,974,701
State Interests And Governance	9,681,065	39,772,507	49,453,572
Upper East Regional co-ordinating Council	0	1,136,335	1,136,335
Upper West Regional Co-ordinating Council	0	141,614	141,614
TOTAL	**6,097,996,437**	**4,435,287,401**	**10,533,283,838**
Office of the Attorney General and Ministry of Justice			
Attorney General's Department	0	148,777	148,777
CopyRight Office	(1,041,853)	3,202,816	2,160,963
Council for Law Reporting	979,605	741,233	1,720,837
Economic and Organised Crime Office	3,171,892	31,106,534	34,278,426
General Administration	0	125,487,139	125,487,139
General Legal Council	26,057,906	16,412,275	42,470,180
Ghana Law School	89,906,644	0	89,906,644
Headquarters	(76,822,064)	0	(76,822,064)
Law Reform Commission	0	1,142,910	1,142,910
Legal Aid Scheme	0	889,763	889,763
Office of the Registrar of Companies	239,024,938	104,823,179	343,848,117
Registrar General's Dep't	162,585,578	41,136,006	203,721,584
TOTAL	**443,862,646**	**325,090,630**	**768,953,276**
Office of the Head of Civil Service			
Civil Service Training Centre	640,649	4,488,247	5,128,895
Government Secretriat School	18,579	1,199,295,667	1,199,314,246
Headquarters	160,258	50,509,125	50,669,383
Institute of Technical Supervision	0	5,842	5,842
Management Services Division	2,566,024	17,189,783	19,755,808
Other Government Obligation_General Government Services	0	967,499	967,499
Procurement and Supply Chain Management Directorate	0	49,999	49,999
Public Records and Archives Administration Department	445,837	31,576,084	32,021,921
TOTAL	**3,831,347**	**1,304,082,247**	**1,307,913,593**
Office of the Special Prosecutor			

CLASSIFICATION OF CURRENT CASH BALANCE AND NON FINANCIAL ASSETS FOR CENTRAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024			
MDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Headquarters	28,738,041	166,586,904	195,324,945
Other Government Obligation_Contingency	0	30,000,000	30,000,000
TOTAL	**28,738,041**	**196,586,904**	**225,324,945**
Parliament of Ghana			
General Administration	0	595,908,805	595,908,805
Headquarters	261,523,885	0	261,523,885
Other Government Obligation_Contingency	0	244,764	244,764
Other Government Obligation_Non Road Arrears	0	7,980,833	7,980,833
TOTAL	**261,523,885**	**604,134,402**	**865,658,287**
Public Services Commission			
Headquarters	5,393,872	0	5,393,872
Office of the Executive Secretary	541,534	12,828,483	13,370,016
Other Government Obligation_Contingency	0	961,901	961,901
TOTAL	**5,935,405**	**13,790,384**	**19,725,789**
Right to Information Commission			
Headquarters	6,601,514	2,292,588	8,894,102
TOTAL	**6,601,514**	**2,292,588**	**8,894,102**
Road Fund			
Road Fund	6,945,877,089	2,471,433,037	9,417,310,126
TOTAL	**6,945,877,089**	**2,471,433,037**	**9,417,310,126**
Energy Fund			
Energy Levy Fund	81,638,136	51,556,301	133,194,437
TOTAL	**81,638,136**	**51,556,301**	**133,194,437**
GETFund			
GETFUND	0	4,546,958,105	4,546,958,105
GETFund	4,685,077,339	0	4,685,077,339
TOTAL	**4,685,077,339**	**4,546,958,105**	**9,232,035,445**
MLNR_Mineral Development Fund			
Headquarters	(287,739,027)	88,882,328	(198,856,700)
TOTAL	**(287,739,027)**	**88,882,328**	**(198,856,700)**
DACF			
District Assembly Common Fund	2,328,408	18,610,004	20,938,411
Office of the Administrator	441,160,198	0	441,160,198
TOTAL	**443,488,606**	**18,610,004**	**462,098,609**
Office of the Administrator, DACF			
Headquarters	70,489,039	0	70,489,039
TOTAL	**70,489,039**	**0**	**70,489,039**
GRAND TOTAL	**45,790,155,721**	**310,765,243,240**	**356,555,398,961**

CLASSIFICATION OF CURRENT CASH BALANCE AND NON - FINANCIAL ASSETS FOR LOCAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MMDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Ablekuma Central Municipal Assembly_AbCMA	1,590,149	36,778,000	38,368,149
Ablekuma North Municipal Assembly	1,153,429	47,569,093	48,722,522
Ablekuma West Municipal Assembly	3,436,584	27,702,723	31,139,307
Abuakwa North Municipal Assembly	532,451	21,733,223	22,265,674
Abuakwa South Municipal Assembly	7,617,031	170,017,320	177,634,351
Abura /Asebu/Kwamankese District Assembly	159,659	13,629,646	13,789,306
Accra Metropolitan Assembly	1,799,633	271,399,868	273,199,502
Achiase District Assembly_AcDA	209,710	16,837,866	17,047,577
Ada East District Assembly	90,738	399,252,030	399,342,769
Ada West District Assembly	542,671	64,678,734	65,221,406
Adaklu District Assembly	130,994	17,089,058	17,220,052
Adansi Asokwa District Assembly	1,355,357	77,593,221	78,948,578
Adansi North District Assembly	959,451	99,943,086	100,902,537
Adansi South District Assembly	228,752	102,207,396	102,436,149
Adenta Municipal Assembly	4,714,287	128,140,281	132,854,568
Afadzato South District Assembly	1,321,316	25,677,874	26,999,189
Afigya Kwabre North District Assembly	293,426	45,943,735	46,237,161
Afigya Kwabre South District Assembly	1,116,914	49,019,537	50,136,451
Agona East District Assembly	(57,383)	30,290,889	30,233,506
Agona West Municipal Assembly	1,496,233	200,485,663	201,981,896
Agortime Ziope District Assembly	975,988	18,719,795	19,695,783
Ahafo Ano North Municipal Assembly	6,615,696	24,402,354	31,018,050
Ahafo Ano South East Municipal Assembly	871,914	16,278,809	17,150,723
Ahafo Ano South West District Assembly	2,122,805	78,306,538	80,429,343
Ahanta West Municipal Assembly	4,453,482	64,812,767	69,266,249
Ajumako/Enyan/Esiam District Assembly	477,269	74,915,002	75,392,271
Akatsi North District Assembly	(2,629,330)	16,454,679	13,825,349
Akatsi South District Assembly	916,914	45,962,441	46,879,356
Akrofuom District Assembly	954,751	84,893,348	85,848,099
Akuapem South District Assembly	535,455	25,024,447	25,559,902
Akuapim North Municipal Assembly	72,002	35,789,483	35,861,485
Akyemansa District Assembly	332,670	62,409,880	62,742,550
Amansie Central District Assembly	977,068	79,606,207	80,583,275
Amansie South District Assembly	1,337,050	14,373,613	15,710,664
Amansie West District Assembly	1,587,493	79,284,802	80,872,296
Amenfi Central District Assembly	1,370,138	57,192,320	58,562,457
Anloga District Assembly_AnDA	392,197	39,701,460	40,093,658
Aowin Municipal Assembly	617,057	29,657,200	30,274,256
Asante Akim Central Municipal Assembly	950,865	57,409,778	58,360,643
Asante Akim North District Assembly	439,300	39,002,786	39,442,086
Asante Akim South Municipal Assembly	262,004	193,993,511	194,255,515
Asene-Manso-Akroso District Assembly	402,155	46,409,529	46,811,684
Ashaiman Municipal Assembly	2,847,113	19,419,915	22,267,029
Asikuma-Odoben-Brakwa-Breman District Assembly	678,465	385,969,104	386,647,569
Asokore Mampong Municipal Assembly	1,684,778	45,801,802	47,486,580
Asokwa Municipal Assembly	9,662,788	150,031,686	159,694,475
Assin Fosu Municipal Assembly	2,386,713	149,517,513	151,904,226
Assin North District Assembly	1,831,325	28,385,331	30,216,656
Assin South District Assembly	425,409	13,340,720	13,766,130
Asunafo North Municipal Assembly	2,781,539	283,725,152	286,506,691
Asunafo South District Assembly	842,827	64,536,201	65,379,028
Asuogyaman District Assembly	712,325	32,641,526	33,353,850
Asutifi North District Assembly	3,637,037	461,801,280	465,438,317
Asutifi South District Assembly	1,997,591	38,147,274	40,144,865
Atebubu Amantin Municipal Assembly	1,437,422	60,196,704	61,634,126
Atiwa East District Assembly	2,515,629	16,783,467	19,299,096
Atiwa West District Assembly	1,339,178	15,661,264	17,000,441
Atwima Kwanwoma District Assembly	1,033,330	26,299,161	27,332,490
Atwima Mponua District Assembly	1,064,988	68,875,695	69,940,683
Atwima Nwabiagya Municipal Assembly	321,348	749,637,176	749,958,525
Atwima Nwabiagya North District Assembly	373,727	14,154,849	14,528,576
Awutu Senya District Assembly	311,729	24,755,232	25,066,961
Awutu Senya East Municipal Assembly	9,395,287	135,350,660	144,745,947
Ayawaso Central Municipal Assembly_ACMA	3,706,468	18,887,157	22,593,625
Ayawaso East Municipal Assembly	4,849,585	372,776,064	377,625,649
Ayawaso North Municipal Assembly	420,482	24,597,871	25,018,353
Ayawaso West Municipal Assembly	2,928,040	57,618,777	60,546,817
Ayensuano District Assembly	555,580	25,374,461	25,930,040
Banda District Assembly	1,125,403	16,150,949	17,276,352
Bawku Municipal Assembly	8,693,075	55,139,614	63,832,689
Bawku West District Assembly	1,651,480	72,796,102	74,447,582

CLASSIFICATION OF CURRENT CASH BALANCE AND NON - FINANCIAL ASSETS FOR LOCAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MMDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Bekwai Municipal Assembly	438,381	92,144,898	92,583,280
Berekum East Municipal Assembly	314,282	61,180,843	61,495,125
Berekum West District Assembly	428,866	20,001,735	20,430,601
Bia East District Assembly	829,410	16,234,763	17,064,172
Bia West District Assembly	517,382	71,641,795	72,159,177
Biakoye District Assembly	358,955	17,285,394	17,644,349
Bibiani/Anhwiaso/Bekwai Municipal Assembly	(85,099)	78,154,358	78,069,259
Binduri District Assembly	3,114,616	25,507,326	28,621,942
Birim North District Assembly	341,683	118,212,569	118,554,252
Birim South District Assembly	239,259	32,767,437	33,006,696
Birim Central Municipal Assembly	13,152,706	206,514,986	219,667,692
Bodi District Assembly	176,392	29,917,098	30,093,491
Bole District Assembly	2,250,530	37,404,439	39,654,969
Bolgatanga East District Assembly	1,043,204	32,853,290	33,896,494
Bolgatanga Municipal Assembly	19,395,717	65,833,749	85,229,465
Bongo District Assembly	2,948,698	123,988,064	126,936,762
Bosome Freho District Assembly	857,466	56,471,764	57,329,231
Bosomtwe District Assembly	2,468,048	26,673,810	29,141,858
Builsa North District Assembly	1,748,159	90,378,457	92,126,616
Builsa South District Assembly	303,990	39,219,335	39,523,324
Bunkpurugu Nakpanduri District Assembly	756,467	35,710,953	36,467,420
Cape Coast Metropolitan Assembly	109,742	238,311,268	238,421,010
Central Gonja District Assembly	1,608,243	21,686,699	23,294,942
Central Tongu District Assembly	325,428	21,407,181	21,732,609
Chereponi District Assembly	2,720,803	80,388,304	83,109,107
Dafiama Bussie Issa District Assembly	2,912,152	47,793,257	50,705,409
Denkyembour District Assembly	198,980	47,806,194	48,005,173
Dormaa Central Municipal	2,327,169	130,471,793	132,798,962
Dormaa East District Assembly	343,949	15,620,042	15,963,990
Dormaa West District Assembly	197,635	30,046,291	30,243,926
East Gonja Municipal Assembly	4,160,084	57,869,351	62,029,435
East Mamprusi Municipal Assembly	3,017,730	68,916,652	71,934,382
Effia Kwesimintsim Municipal Assembly	78,119	114,554,920	114,633,040
Effutu Municipal Assembly	1,343,099	163,595,608	164,938,706
Ejisu Municipal Assembly	1,929,186	38,123,719	40,052,905
Ejura Sekyredumasi Municipal Assembly	663,019	34,365,546	35,028,565
Ekumfi District Assembly	820,562	34,526,451	35,347,013
Ellembele District Assembly	(1,182)	29,311,622	29,310,440
Fanteakwa North District Assembly	466,102	114,353,043	114,819,145
Fanteakwa South District Assembly	116,679	24,784,505	24,901,184
Ga Central Municipal Assembly	1,777,547	50,733,346	52,510,894
Ga East Municipal Assembly	2,795,472	277,507,590	280,303,062
Ga North Municipal Assembly	3,584,528	70,476,124	74,060,652
Ga South Municipal Assembly	252,916	36,527,149	36,780,065
Ga West Municipal Assembly	2,121,899	177,454,978	179,576,877
Garu District Assembly	2,948,951	501,431,735	504,380,686
Gomoa Central District Assembly	38,058	31,466,011	31,504,069
Gomoa East District Assembly	1,815,712	21,013,208	22,828,920
Gomoa West District Assembly	884,700	26,507,910	27,392,610
Guan District Assembly_GuDA	1,486,147	10,660,789	12,146,936
Gushiegu Municipal Assembly	2,379,798	151,172,878	153,552,676
Ho Municipal Assembly	5,261,774	320,217,504	325,479,278
Ho West District Assembly	1,051,448	26,144,700	27,196,149
Hohoe Municipal Assembly	6,186,809	173,345,436	179,532,245
Jaman North District Assembly	674,171	98,291,453	98,965,624
Jaman South Municipal Assembly	591,149	25,015,876	25,607,025
Jasikan District Assembly	(1,463,265)	31,467,508	30,004,243
Jirapa Municipal Assembly	553,759	51,521,385	52,075,144
Jomoro Municipal Assembly	641,824	72,821,400	73,463,224
Juaben Municipal Assembly	809,318	30,479,999	31,289,316
Juaboso District Assembly	1,941,875	133,210,161	135,152,035
Kajebi District Assembly	437,221	370,804,367	371,241,588
Karaga District Assembly	730,905	67,363,042,755	67,363,773,660
Kassena Nankana East Municipal Assembly	626,976	116,708,509	117,335,485
Kassena Nankana West District Assembly	636,674	39,332,969	39,969,643
Keta Municipal Assembly	968,400	230,739,486	231,707,887
Ketu North Municipal Assembly	861,162	42,589,133	43,450,295
Ketu South Municipal Assembly	595,443	77,865,745	78,461,188
Kintampo North Municipal Assembly	780,247	16,147,672	16,927,919
Kintampo South District Assembly	87,833	52,371,097	52,458,931
Komenda-Edina-Eguafo-Abrim Municipal Assembly	683,851	30,716,644	31,400,494

CLASSIFICATION OF CURRENT CASH BALANCE AND NON - FINANCIAL ASSETS FOR LOCAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MMDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Korle Klotey Municipal Assembly_KoKMA	3,692,299	1,277,235,431	1,280,927,730
Kpandai District Assembly	1,230,090	65,998,712	67,228,802
Kpando Municipal Assembly	554,567	40,841,238	41,395,804
Kpone Katamanso Municipal Assembly	2,201,036	19,641,060	21,842,097
Krachi East Municipal Assembly	2,831,785	23,708,774	26,540,559
Krachi Nchumuru District Assembly	284,009	19,988,191	20,272,199
Krachi West District Assembly	2,336,918	56,757,598	59,094,516
Krowor Municipal Assembly	573,758	16,598,480	17,172,238
Kumasi Metropolitan Assembly	1,741,188	136,108,267	137,849,455
Kumbungu District Assembly	61,767	15,387,044	15,448,811
Kwabre East Municipal Assembly	25,853,407	85,128,205	110,981,611
Kwadaso Municipal Assembly	240,069	51,599,188	51,839,257
Kwaebibirem Municipal Assembly	1,566,716	38,483,522	40,050,238
Kwahu Afram Plains North District Assembly	806,226	72,974,218	73,780,444
Kwahu Afram Plains South District Assembly	1,147,717	84,115,738	85,263,455
Kwahu East District Assembly	164,266	16,499,933	16,664,199
Kwahu South District Assembly	769,620	77,121,029	77,890,649
Kwahu West Municipal Assembly	177,795	111,477,639	111,655,434
La Dade-Kotopon Municipal Assembly	1,761,374	26,440,385	28,201,759
Lambusie Karni District Assembly	471,162	24,153,933	24,625,095
La-Nkwantanang Municipal Assembly	812,993	126,530,141	127,343,133
Lawra Municipal Assembly	1,877,243	43,412,167	45,289,410
Ledzokuku Municipal Assembly	3,296,802	73,425,165	76,721,967
Lower Manya Krobo Municipal Assembly	4,586,604	193,669,956	198,256,560
Mampong Municipal Assembly	292,270	21,391,087	21,683,357
Mamprugu Moagduri District Assembly	655,205	35,148,316	35,803,521
Mfantsiman Municipal Assembly	5,108,679	117,740,820	122,849,498
Mion District Assembly	638,468	28,840,980	29,479,448
Mpohor District Assembly	654,167	59,375,901	60,030,068
Nabdam District Assembly	732,931	28,553,225	29,286,155
Nadowli Kaleo District Assembly	2,947,520	9,249,276,933	9,252,224,453
Nandom District Assembly	1,133,654	305,090,707	306,224,361

CLASSIFICATION OF CURRENT CASH BALANCE AND NON - FINANCIAL ASSETS FOR LOCAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MMDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Nantom District Assembly	636,916	200,232,489	200,869,405
Nanumba North Municipal Assembly	941,213	282,629,910	283,571,122
Nanumba South District Assembly	156,953	62,626,264	62,783,217
New Juaben North Municipal Assembly	2,804,965	59,827,105	62,632,070
New Juaben South Municipal Assembly	21,141,800	73,950,056	95,091,856
Ningo-Prampram District Assembly	89,763	14,667,252	14,757,015
Nkoranza North District Assembly	494,287	44,558,387	45,052,673
Nkoranza South Municipal Assembly	2,046,899	509,133,319	511,180,218
Nkwanta North District Assembly	660,004	29,700,004	30,360,008
Nkwanta South Municipal Assembly	704,569	18,350,051	19,054,620
North Dayi District Assembly	1,218,604	63,592,306	64,810,910
North East Gonja District Assembly_NEGDA	1,022,863	19,759,523	20,782,386
North Gonja District Assembly	775,983	18,136,208	18,912,191
North Tongu District Assembly	415,211	73,657,436	74,072,647
Nsawam Adoagyiri Municipal Assembly	303,343	119,641,892	119,945,234
Nzema East Municipal Assembly	995,249	84,210,895	85,206,145
Obuasi East District Assembly	366,590	37,955,101	38,321,691
Obuasi Municipal Assembly	1,431,562	323,815,855	325,247,417
Offinso Municipal Assembly	359,043	60,004,187	60,363,230
Offinso North District Assembly	457,253	194,160,735	194,615,187
Oforikrom Municipal Assembly	681,894	122,502,594	123,184,488
Okaikwei North Municipal Assembly	1,153,503	32,565,404	33,718,907
Okere District Assembly	898,030	44,561,371	45,459,400
Old Tafo Municipal Assembly	26,855,718	60,152,538	87,008,256
Prestea-Huni Valley Municipal Assembly	980,198	96,251,329	97,231,527
Pru East District Assembly	1,017,978	23,603,730	24,621,708
Pru West District Assembly	1,266,812	20,905,587	22,172,399
Pusiga District Assembly	3,576,828	27,496,626	31,073,454
Saboba District Assembly	1,935,212	23,534,129	25,469,341
Sagnerigu Municipal Assembly	33,950,021	112,251,003	146,201,024
Savelugu Municipal Assembly	1,255,330	561,091,794	562,347,123
Sawla/Tuna/Kalba District Assembly	1,110,503	27,046,219	28,156,723
Sefwi Akontombra District Assembly	1,035,032	21,048,208	22,083,240
Sefwi Wiawso Municipal Assembly	3,132,216	105,064,695	108,196,911
Sekondi Takoradi Metropolitan Assembly	724,157	54,218,963	54,943,121
Sekyere Afram Plains District Assembly	149,360	33,140,572	33,289,932
Sekyere Central District Assembly	1,482,159	18,823,431	20,305,590
Sekyere East District Assembly	420,558	28,484,763	28,905,321
Sekyere Kumawu District Assembly	159,249	72,944,511	73,103,760
Sekyere South District Assembly	777,008	83,554,472	84,331,480
Sene East District Assembly	77,997	36,240,425	36,318,422
Sene West District Assembly	1,347,313	146,826,676	148,173,989
Shai-Osudoku District Assembly	1,717,740	62,422,624	64,140,363
Shama District Assembly	65,407	30,224,408	30,289,815
Sissala East Municipal Assembly	1,630,848	154,687,443	156,318,292
Sissala West District Assembly	1,815,116	57,785,847	59,600,963
South Dayi District Assembly	967,159	42,935,566	43,902,725
South Tongu District Assembly	625,183	29,893,615	30,518,798
Suaman District Assembly	436,800	24,826,831	25,263,631
Suame Municipal Assembly	29,238,997	70,041,447	99,280,444
Suhum Municipal Assembly	2,126,262	247,088,556	249,214,819
Sunyani Municipal Assembly	14,065,321	82,458,413	96,523,733
Sunyani West District Assembly	658,902	37,005,153	37,664,055
Tain District Assembly	889,648	13,370,739	14,260,387
Talensi District Assembly	1,053,738	2,644,765,760	2,645,819,498
Tamale Metropolitan Assembly	647,219	79,869,882	80,517,101
Tano North Municipal Assembly	375,187	112,482,316	112,857,503
Tano South Municipal Assembly	676,853	20,494,842	21,171,695
Tarkwa Nsuaem Municipal Assembly	(155,774)	47,866,408,188	47,866,252,413
Tatale Sanguli District Assembly	1,620,107	35,325,354	36,945,461
Techiman Municipal Assembly	5,303,922	176,016,279	181,320,201
Techiman North District Assembly	539,026	17,864,167	18,403,193
Tema Metropolitan Assembly	2,936,109	25,619,910	28,556,019
Tema West Municipal Assembly	2,475,716	20,643,916	23,119,632
Tempane District Assembly	3,042,297	29,076,558	32,118,855
Tolon District Assembly	718,354	16,453,424	17,171,778
Twifo Hemang Lower Denkyira District Assembly	1,242,907	20,330,906	21,573,814
Twifu Ati Morkwa District Assembly	680,976	67,110,048	67,791,024
Upper Denkyira East Municipal Assembly	1,130,045	210,272,666	211,402,710
Upper Denkyira West District Assembly	1,237,397	17,868,784	19,106,181
Upper Manya Krobo District Assembly	1,504,188	57,680,079	59,184,266

CLASSIFICATION OF CURRENT CASH BALANCE AND NON - FINANCIAL ASSETS FOR LOCAL GOVERNMENT BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MMDAs	CASH BALANCE GH¢	NON-FINANCIAL ASSET GH¢	GRAND TOTAL GH¢
Upper West Akim District Assembly	864,191	26,869,197	27,733,388
Wa East District Assembly	1,747,590	39,193,464	40,941,054
Wa Municipal Assembly	2,635,132	261,251,062	263,886,195
Wa West District Assembly	978,333	18,282,888	19,261,221
Wassa Amenfi East Municipal Assembly	2,132,618	24,193,958	26,326,575
Wassa Amenfi West Municipal Assembly	422,258	38,273,662	38,695,920
Wassa East District Assembly	1,126,607	146,941,791	148,068,397
Weija-Gbawe Municipal Assembly	14,688	149,708,177	149,722,865
Wenchi Municipal Assembly	583,146	19,909,391	20,492,537
West Akim Municipal Assembly	3,525,773	175,694,661	179,220,434
West Gonja District Assembly	2,321,500	45,835,252	48,156,753
West Mamprusi Municipal Assembly	2,039,822	86,562,656	88,602,478
Yendi Municipal Assembly	220,751	244,975,612	245,196,363
Yilo Krobo Municipal Assembly	754,486	76,845,353	77,599,839
Yunyoo Nasuan District Assembly	2,388,688	20,330,139	22,718,826
Zabzugu District Assembly	179,228	14,390,974	14,570,202
GRAND TOTAL	**535,029,832**	**149,954,691,675**	**150,489,718,706**

CLASSIFICATION OF REVENUE, EXPENDITURE, ASSET & LIABILITY FOR STATE OWNED ENTERPRISES
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

SOEs	REVENUE A GH¢	EXPENDITURE B GH¢	SURPLUS/ DEFICIT C=A+B GH¢	CASH BALANCE D GH¢	NON-FINANCIAL ASSET E GH¢	RECEIVABLE F GH¢	LIABILITY G GH¢	NET ASSET/ LIABILITY H=D+E+F-G GH¢
Accra Digital Centre	33,677,304	12,198,297	21,479,007	273,317	123,463,727	25,280,496	2,119,501	146,898,039
AirtelTigo Ghana Limited	618,853,867	1,171,101,925	(552,248,058)	(96,209,864)	3,739,864,996	100,873,807	2,567,116,786	1,177,412,153
Architectural Engineering Services Limited	31,906,636	22,333,282	9,573,354	870,428	208,892,545	29,594,312	1,227,237	238,130,047
Bank Of Ghana	26,434,185,290	32,978,641,923	(6,544,456,633)	33,134,581,775	6,512,348,402	210,019,984,613	170,576,025,097	79,090,889,693
Bui Power Authority	2,024,092,272	1,469,356,684	554,735,588	135,713,781	6,416,025,755	12,439,712,290	432,167,125	18,559,284,701
Bulk Oil & Storage Transportation Company	1,387,681,024	923,994,910	463,686,114	62,176,122	2,972,511,960	261,210,506	240,420,636	3,055,477,953
Cocoa Marketing Company	500,741,637	337,513,344	163,228,294	309,851,338	184,430,294	75,632,795	19,872,904	550,041,524
Consolidated Bank Ghana Limited	19,535,922,414	19,324,322,173	211,600,241	2,437,754,038	993,920,887	709,402,981	13,139,882,464	(8,998,804,558)
E.S.L.A PLC	922,686,525	756,884,336	165,802,189	568,463,479	0	0	3,590,101	564,873,378
Electricity Company of Ghana	36,063,749,108	39,063,198,940	(2,999,449,832)	(80,267,745)	77,277,119,587	13,999,117,831	50,459,232,300	40,736,737,374
Ghana Airports Company Limited	2,502,386,427	2,042,253,957	460,132,470	652,793,668	9,865,155,923	502,426,067	392,402,505	10,627,973,153
Ghana Amalgamated Trust PLC	82,292,387	26,079,506	56,212,881	85,404,024	1,794,318	8,196,705	857,535	94,537,512
Ghana Broadcasting Corporation	109,565,024	111,467,492	(1,902,468)	(7,204,587)	182,008,501	26,022,284	16,011,715	184,814,483
Ghana Civil Aviation Authority	882,272,649	820,848,641	61,424,008	112,596,515	1,171,353,679	327,692,130	52,123,464	1,559,518,860
Ghana Cocoa Board	17,541,669,276	43,290,830,764	(25,749,161,488)	1,594,611,726	21,128,901,979	554,060,610	11,534,383,720	11,743,190,594
Ghana Commodity Exchange Limited	51,759,843	17,128,310	34,631,533	266,518,807	13,261,591	1,151,189	217,493,744	63,437,842
Ghana Cylinder Manufacturing Company Limited	8,414,284	17,431,524	(9,017,240)	2,487,413	116,544,026	2,584,431	12,760,973	108,854,897
Ghana Deposit Protection Corporation	951,591,156	38,545,758	913,045,398	9,561,574	12,650,578	140,253,020	0	162,465,173
Ghana Exim Bank	968,694,867	351,830,966	616,863,901	391,349,773	517,976,874	17,504,571	16,068,398	910,762,820
Ghana Grid Company	3,049,213,006	3,064,745,013	(15,532,007)	964,074,559	15,549,894,297	6,207,837,146	1,115,686,037	21,606,119,966
Ghana Infrastructure Investment Fund	2,118,354,794	139,146,424	1,979,208,370	127,119,270	6,772,708	11,839,600	31,477,008	114,254,571
Ghana Integrated Aluminium Development Corporation	22,734,747	30,733,403	(7,998,656)	3,444,749	19,804,179	152,215	19,524,016	3,877,128
Ghana Integrated Iron and Steel Development Corporation	9,090,739	10,908,493	(1,817,754)	1,528,491	29,721,260	190,654	8,694,272	22,746,132
Ghana Maritime Authority	585,672,929	362,432,724	223,240,205	158,971,030	814,511,707	108,450,896	259,795,451	822,138,182
Ghana National Gas Company Limited	7,260,887,904	6,834,541,915	426,345,988	241,116,864	6,503,514,567	16,232,955,131	13,097,913,677	9,879,672,884
Ghana National Petroleum Corporation	4,184,425,531	2,963,059,063	1,221,366,468	625,382,604	19,434,889,914	19,964,391,087	345,398,688	39,679,264,917
Ghana National Procurement Agency (GNPA) Limited	3,041,552	2,305,889	735,664	99,595	5,881,861	0	1,068,150	4,913,306
Ghana Ports and Harbours Authority	6,024,857,225	4,421,708,676	1,603,148,550	1,065,134,226	14,564,855,382	1,235,356,679	453,890,356	16,411,455,932
Ghana Post Company Limited	248,482,400	187,616,667	60,865,733	27,055,719	86,472,712	69,939,481	83,378,662	100,089,249
Ghana Publishing Company Limited	59,464,374	51,865,380	7,598,994	(141,743)	107,923,648	6,188,893	3,025,732	110,945,065
Ghana Railway Company Limited	2,595,248	43,145,838	(40,550,590)	244,644	222,705,911	3,433,114	23,991,481	202,392,188
Ghana Reinsurance Company	0	0	(2,823,902)	144,728,928	86,586,152	214,015,917	423,200,600	22,130,397
Ghana Supply Company Limited	6,951,850	2,823,902	(6,016,871,134)	841,462	20,902,577	10,282,274	6,104,904	25,921,409
Ghana Water Company Limited	2,099,156,862	6,023,822,984	2,098,930,368	535,642,951	23,023,801,136	345,984,538	2,151,227,727	21,754,200,898
Ghana Women's Fund Company Limited	58,216	226,495	(64,214,112)	71,862	276,308	385,508	0	733,677
GIHOC Distilleries	47,634,279	64,272,329	(12,063,090)	(339,444)	317,753,134	41,073,528	12,118,951	346,368,268
Graphic Communications Group Limited	50,256,318	59,697,369	(4,644,940,894)	(60,388,694)	90,735,500	40,335,266	4,165,236	66,516,836
Minerals Income Investment Fund	6,587,824,872	4,695,197,213	6,401,986,622	7,623,087,497	43,434,823	3,096,937,871	1,595,329,750	9,168,130,440
National Food Buffer Stock Company Limited	172,669,764	185,838,251	107,631,680	4,782,263	5,635,906	55,936,638	36,883,360	29,471,447
National Homeownership Fund	97,678,979	65,038,084	10,306,241	21,003,917	149,634,100	8,140,697	2,319,495	176,459,218
National Insurance Commission	114,315,377	87,372,737	(761,239,737)	38,530,656	98,034,824	11,014,673	5,365,205	142,214,948
National Investment Bank	917,132,920	875,555,113	570,084,430	672,194,229	476,955,368	6,285,152,550	6,616,580,409	817,721,737
National Lottery Authority	376,210,083	347,048,490	364,295,052	(9,130,252)	358,762,103	71,447,438	120,703,995	300,375,293
News Times Corporation	14,586,203	11,915,031	(2,377,825,674)	505,300	66,854,578	18,051,840	5,484,578	79,927,139
Northern Electricity Distribution Company	2,465,945,514	2,392,411,876	2,379,259,635	206,489,356	28,184,476,153	0	0	28,390,965,509
Precious Minerals Marketing Company	253,867,529	86,685,879	236,580,718	821,260,262	37,212,913	818,766,969	1,440,761,397	236,478,748
PSC Tema Shipyard	70,031,919	17,286,811	(629,974,353)	148,282,232	20,191,995	22,684,917	3,693,543	187,465,601

CLASSIFICATION OF REVENUE, EXPENDITURE, ASSET & LIABILITY FOR STATE OWNED ENTERPRISES
BY COST CENTRES AS AT THE YEAR ENDED 31ST DECEMBER, 2024

SOEs	REVENUE A GH¢	EXPENDITURE B GH¢	SURPLUS/ DEFICIT C=A+B GH¢	CASH BALANCE D GH¢	NON-FINANCIAL ASSET E GH¢	RECEIVABLE F GH¢	LIABILITY G GH¢	NET ASSET/ LIABILITY H=D+E+F-G GH¢
SIC Life Company	707,678,329	700,006,272	681,938,656	12,010,412	383,051,406	52,451,029	1,641,211	445,871,636
Social Investment Fund	40,697,649	25,739,673	(7,815,545,121)	3,386,675	14,033,334	0	0	17,420,009
Social Security and National Insurance Trust	11,427,823,128	7,856,242,770	11,297,411,074	226,448,660	6,871,281,507	1,202,484,476	55,010,118	8,245,204,524
State Housing Company Limited	157,657,308	130,412,055	5,385,413	143,715,084	273,898,286	53,821,995	130,435,520	340,999,844
TDC Development Company Limited	174,822,112	152,271,895	(1,826,497,272)	366,307,630	489,568,488	67,780,824	86,681,366	836,975,576
Tema Oil Refinery	381,565,790	2,001,319,384	366,568,612	116,074,772	1,979,376,999	708,775,281	6,973,717,137	(4,169,490,085)
Venture Capital Trust Fund	30,229,274	14,997,178	(1,685,760,109)	10,508,504	18,687,168	7,291,438	303,747	36,183,364
Volta Aluminum Company Limited	1,712,670,210	1,715,989,382	1,662,744,886	(46,148,681)	10,622,216,257	341,850,876	3,527,404,069	7,390,514,382
Volta Lake Transport Company	56,371,911	49,925,325	(8,269,098,246)	8,428,364	527,574,134	2,350,764	8,069,538	530,283,724
Volta River Authority	9,714,796,353	8,325,470,157	9,593,359,577	1,245,147,446	74,096,346,242	38,915,985,715	34,649,948,309	79,607,531,095
VRA Health Services Limited	89,856,869	121,436,777	10,140,271	21,367,780	37,647,936	18,022,510	4,073,907	72,964,319
VRA International School Limited	77,163,408	79,716,598	(196,899,728,837)	56,420,201	79,457,048	48,077,324	1,839,751	182,114,822
GRAND TOTAL	**172,066,615,468**	**196,976,892,246**	**(221,887,169,023)**	**55,106,584,960**	**337,159,560,140**	**335,540,538,389**	**322,990,663,558**	**404,816,019,931**

REALLOCATION OF CENTRALIZED VOTE FOR CENTRAL GOVERNMENT BY MDAs FOR THE YEAR 2024

MDAs	DACF GH¢	ARREARS GH¢	CONTINGENCY GH¢	GENERAL GOVERNMENT SERVICES GH¢	GRATUITY GH¢	NON ROAD ARREARS GH¢	TAX REFUND GH¢	LIFELINE CONSUMERS GH¢	INTRA SECTORIAL GH¢	ROAD FUND GH¢	OTHER EARMARKED FUND GH¢	SUBSCRIPTION GH¢	SUBSIDY GH¢	GRAND TOTAL GH¢
Central GoG	0	0	0	0	0	0	0	0	0	0	20,896,408,074	0	0	20,896,408,074
Min of Employment & Labour Relation	0	0	25,000,000	16,468,783	0	6,624,853	0	0	0	0	519,968,146	1,318,390	0	569,380,172
Ministry of Communications and Digitalisation	0	0	0	0	0	213,310,723	0	0	0	0	0	3,648,172	0	216,958,895
Ministry of Chieftaincy and Religious Affairs	0	0	0	5,000,000	0	0	0	0	0	0	0	0	0	5,000,000
Ministry of Defence	0	0	61,527,037	559,756,852	145,231,782	591,308,365	0	0	0	0	0	391,875	0	1,358,215,910
Ministry of Education	0	0	0	73,462,354	0	1,052,673,399	0	0	0	0	0	0	0	1,126,135,753
Ministry of Energy	0	2,033,685,404	0	1,020,646,902	0	799,719,195	0	16,835,000	0	0	2,524,509,145	0	208,895,550	6,604,291,196
Ministry of Environment Science, Technology and Innovati	0	0	0	0	0	3,224,502	0	0	0	0	0	14,938,851	0	18,163,353
Ministry of Finance	0	0	8,752,175	1,103,545,241	0	2,459,825,045	0	0	0	0	1,500,000,000	214,701,024	0	5,286,823,485
Ministry of Fisheries and Aquaculture Development	0	0	0	100,000,000	0	95,196,144	0	0	0	0	0	0	0	195,196,144
Ministry of Food and Agriculture	0	0	598,000,000	0	0	789,821,223	0	0	0	0	0	1,491,777	0	1,389,313,000
Ministry of Foreign Affairs and Reg Integration	0	0	2,572,519	0	0	66,994,539	0	0	0	0	0	0	0	69,567,058
Ministry of Health	0	0	0	200,526,790	0	217,728,711	0	0	0	0	0	0	0	418,255,501
Ministry of Information	0	0	13,761,015	5,352,040	0	13,113,997	0	0	0	0	0	0	0	32,227,052
Ministry of Lands and Natural Resources	0	0	0	5,408,451	0	79,327,296	0	0	0	0	45,000,000	7,744,808	0	137,480,555
Ministry of Local Govt, Decentralisation and Rural Develop	0	0	321,577	132,989,982	0	152,255,956	0	0	0	0	0	0	0	285,567,515
Ministry Of National Security	0	0	379,423,971	1,065,199,180	0	795,073,230	0	0	0	0	0	0	0	2,239,696,381
Ministry Of Railway Development	0	0	0	0	0	273,684,463	0	0	0	0	0	0	0	273,684,463
Ministry of Roads and Highways	0	0	0	0	0	9,638,159,719	2,237,536,891	0	0	0	0	0	0	11,875,696,610
Ministry Of Sanitation and Water Resources	0	625,343,359	0	151,497,438	0	0	0	0	0	0	0	2,387,849	0	779,228,646
Ministry of The Interior	0	0	3,114,280	659,826,650	0	468,264,196	0	0	0	0	0	0	0	1,131,205,126
Ministry of Trade and Industry	0	0	0	492,245	0	0	0	0	0	0	0	0	0	492,245
Ministry of Transport	0	0	0	85,914,211	0	36,760,900	0	0	0	0	0	0	0	122,675,111
Ministry of Works and Housing	0	0	0	50,000,000	0	150,900,915	0	0	0	0	0	0	0	200,900,915
Ministry of Youth and Sports	0	0	0	0	0	501,906,494	0	0	0	0	0	0	0	501,906,494
National Development Planning Commission	0	0	4,518,425	0	0	1,473,619	0	0	0	0	0	0	0	5,992,044
Office of Government Machinery	0	0	61,375,964	25,923,115	0	516,430,464	0	0	0	0	0	0	0	603,729,543
Office of the Attorney General and Ministry of Justice	0	0	0	0	0	1,444,840	0	0	0	0	0	0	0	1,444,840
Office of the Head of Civil Service	0	0	5,318,268	967,499	237,193	0	0	0	0	0	0	0	0	6,522,960
Office of the Special Prosecutor	0	0	0	0	0	50,000,000	0	0	0	0	0	0	0	50,000,000
Parliament of Ghana	0	0	0	0	0	7,378,697	0	0	0	0	0	0	0	7,378,697
GRAND TOTAL	**0**	**2,659,028,763**	**1,163,685,230**	**5,262,977,733**	**145,468,974**	**18,982,601,485**	**2,237,536,891**	**16,835,000**	**0**	**0**	**25,485,885,365**	**246,622,746**	**208,895,550**	**56,409,537,736**

CLASSIFICATION OF REVENUE, EXPENDITURE AND NON - FINANCIAL ASSETS FOR FOREIGN MISSIONS
AS AT THE YEAR ENDED 31ST DECEMBER, 2024

		REVENUE			EXPENDITURE			ASSET
MDAs	COUNTRY	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	NON- FINANCIAL ASSET (IGF) GH¢
Controller and Accountant General Department								
	Abuja	4,068,673	0	4,068,673	4,068,673	0	4,068,673	0
	Beijing	4,557,476	0	4,557,476	4,557,476	0	4,557,476	0
	Berlin	7,511,234	0	7,511,234	7,511,234	0	7,511,234	0
	Guangzhou	1,212,785	0	1,212,785	1,212,785	0	1,212,785	0
	London	10,383,616	0	10,383,616	10,383,616	0	10,383,616	0
	New York	6,681,136	0	6,681,136	6,681,136	0	6,681,136	0
	Ottawa	2,960,742	0	2,960,742	2,960,742	0	2,960,742	0
	Paris	3,606,951	0	3,606,951	3,606,951	0	3,606,951	0
	Pretoria	2,601,208	0	2,601,208	2,601,208	0	2,601,208	0
	Rome	4,713,930	0	4,713,930	4,713,930	0	4,713,930	0
	Tokyo	4,984,355	0	4,984,355	4,984,355	0	4,984,355	0
	Washington	5,385,099	0	5,385,099	5,385,099	0	5,385,099	0
TOTAL		**58,667,206**	**0**	**58,667,206**	**58,667,206**	**0**	**58,667,206**	**0**
Ghana Police Service								
	New York	1,620,000	0	1,620,000	1,620,000	0	1,620,000	0
TOTAL		**1,620,000**	**0**	**1,620,000**	**1,620,000**	**0**	**1,620,000**	**0**
Ministry of Communications and Digitalisation								
	Beijing	2,233,239	0	2,233,239	2,233,239	0	2,233,239	0
	London	2,366,918	0	2,366,918	2,366,918	0	2,366,918	0
	New York	3,875,529	0	3,875,529	3,875,529	0	3,875,529	0
	Washington	551,913	0	551,913	551,913	0	551,913	0
TOTAL		**9,027,599**	**0**	**9,027,599**	**9,027,599**	**0**	**9,027,599**	**0**
Ministry of Defence								
	Abidjan	8,323,578	0	8,323,578	8,323,578	0	8,323,578	0
	Abuja	11,312,539	0	11,312,539	11,312,539	0	11,312,539	0
	Addis Ababa	10,132,901	0	10,132,901	10,132,901	0	10,132,901	0
	Beijing	13,749,680	0	13,749,680	13,749,680	0	13,749,680	0
	Berlin	16,103,995	0	16,103,995	16,103,995	0	16,103,995	0
	Brasilia	13,487,165	0	13,487,165	13,487,165	0	13,487,165	0
	Cairo	11,156,884	0	11,156,884	11,156,884	0	11,156,884	0
	Copenhagen	14,450,546	0	14,450,546	14,450,546	0	14,450,546	0
	Freetown	622,612	0	622,612	622,612	0	622,612	0
	London	13,482,888	0	13,482,888	13,482,888	0	13,482,888	0
	Monrovia	3,336,787	0	3,336,787	3,336,787	0	3,336,787	0
	New Delhi	10,511,679	0	10,511,679	10,511,679	0	10,511,679	0
	New York	8,367,902	0	8,367,902	8,367,902	0	8,367,902	0
	Paris	215,591	0	215,591	215,591	0	215,591	0

CLASSIFICATION OF REVENUE, EXPENDITURE AND NON - FINANCIAL ASSETS FOR FOREIGN MISSIONS
AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	COUNTRY	REVENUE			EXPENDITURE			ASSET
		CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	NON- FINANCIAL ASSET (IGF) GH¢
	Pretoria	14,733,714	0	14,733,714	14,733,714	0	14,733,714	0
	Riyadh	14,784,847	0	14,784,847	14,784,847	0	14,784,847	0
	Washington	13,274,850	0	13,274,850	13,274,850	0	13,274,850	0
TOTAL		**178,048,160**	**0**	**178,048,160**	**178,048,160**	**0**	**178,048,160**	**0**
Ministry of Education								
	London	4,784,784	0	4,784,784	4,784,784	0	4,784,784	0
TOTAL		**4,784,784**	**0**	**4,784,784**	**4,784,784**	**0**	**4,784,784**	**0**
Ministry of Food and Agriculture								
	Rome	3,218,009	0	3,218,009	3,218,009	0	3,218,009	0
TOTAL		**3,218,009**	**0**	**3,218,009**	**3,218,009**	**0**	**3,218,009**	**0**
Ministry of Foreign Affairs and Regional Integration								
	Abidjan	10,324,628	104,107	0	10,324,628	29,611	10,354,239	0
	Abu Dhabi	12,307,814	0	0	12,307,814	0	12,307,814	0
	Abuja	22,112,800	849,285	0	22,112,800	212,191	22,324,991	0
	Addis Ababa	15,486,874	0	0	15,486,874	0	15,486,874	26,487,531
	Algiers	11,057,500	0	0	11,057,500	0	11,057,500	0
	Ankara	10,059,036	0	0	10,059,036	0	10,059,036	0
	Bamako	11,214,787	0	0	11,214,787	0	11,214,787	0
	Beijing	23,418,469	1,990,831	0	23,418,469	578,307	23,996,776	60,808
	Belgrade	9,399,651	0	0	9,399,651	0	9,399,651	0
	Berlin	30,926,776	4,932,364	0	30,926,776	1,715,555	32,642,332	0
	Berne	18,606,537	3,480,903	0	18,606,537	1,207,654	19,814,192	0
	Brasilia	14,474,430	0	0	14,474,430	0	14,474,430	0
	Brazzaville	2,963,854	339,726	0	2,963,854	115,969	3,079,823	0
	Brussels	19,633,095	0	0	19,633,095	0	19,633,095	0
	Cairo	9,976,185	600,908	0	9,976,185	207,028	10,183,213	0
	Canberra	12,980,862	0	0	12,980,862	0	12,980,862	0
	Conakry	13,241,450	45,023	0	13,241,450	14,982	13,256,433	0
	Copenhagen	15,560,150	15,075,059	0	15,560,150	666,524	16,226,673	73,835,952
	Cotonou	10,377,051	0	0	10,377,051	0	10,377,051	395,825
	Dakar	11,743,560	392,313	0	11,743,560	134,657	11,878,217	0
	Doha	13,181,986	0	0	13,181,986	0	13,181,986	0
	Dubai	11,126,455	1,695,152	0	11,126,455	361,314	11,487,769	0
	Freetown	11,981,949	598,399	0	11,981,949	209,232	12,191,181	0
	Geneva	28,790,815	0	0	28,790,815	0	28,790,815	934,500
	Guangzhou	7,291,467	0	0	7,291,467	0	7,291,467	0
	Harare	12,500,809	204,227	0	12,500,809	71,162	12,571,971	0
	Havana	14,162,819	0	0	14,162,819	0	14,162,819	0

CLASSIFICATION OF REVENUE, EXPENDITURE AND NON - FINANCIAL ASSETS FOR FOREIGN MISSIONS
AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	COUNTRY	REVENUE			EXPENDITURE			ASSET
		CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	NON- FINANCIAL ASSET (IGF) GH¢
	Kigali	3,285,848	0	0	3,285,848	0	3,285,848	0
	Kinshasha	15,225,146	243,012	0	15,225,146	47,485	15,272,631	0
	Kuala Lumpur	10,469,133	0	0	10,469,133	0	10,469,133	0
	Kuwait	13,587,260	583,690	0	13,587,260	206,510	13,793,769	0
	Lome	13,181,121	0	0	13,181,121	0	13,181,121	0
	London	36,049,468	9,375,944	0	36,049,468	3,148,344	39,197,812	0
	Luanda	14,099,763	0	0	14,099,763	0	14,099,763	0
	Lusaka	11,167,964	483,742	0	11,167,964	166,394	11,334,358	0
	Madrid	18,344,228	0	0	18,344,228	0	18,344,228	954,090
	Malabo	11,456,864	0	0	11,456,864	0	11,456,864	0
	Mauritius	5,747,152	217,837	0	5,747,152	75,955	5,823,107	0
	Monrovia	13,225,151	369,490	0	13,225,151	134,248	13,359,399	1,075,975
	Moscow	12,399,908	0	0	12,399,908	0	12,399,908	0
	Nairobi	11,581,655	0	0	11,581,655	0	11,581,655	3,345,000
	New Delhi	12,595,874	0	0	12,595,874	0	12,595,874	0
	New York	38,960,122	12,671,984	0	38,960,122	4,241,662	43,201,784	0
	Niamey	11,542,967	0	0	11,542,967	0	11,542,967	0
	Oslo	6,898,779	1,315,771	0	6,898,779	444,318	7,343,097	0
	Ottawa	29,996,318	13,799,701	0	29,996,318	2,382,073	32,378,391	52,732,854
	Ouagadougou	10,886,525	9,135,384	0	10,886,525	59,486	10,946,011	65,352,937
	Paris	22,686,957	2,621,855	0	22,686,957	783,748	23,470,705	0
	Prague	13,038,626	422,469	0	13,038,626	143,688	13,182,314	0
	Pretoria	14,042,254	2,448,401	0	14,042,254	846,011	14,888,264	2,991,465
	Rabat	11,601,513	568,361	0	11,601,513	195,391	11,796,904	0
	Riyadh	17,743,338	0	0	17,743,338	0	17,743,338	0
	Rome	17,123,491	5,265,372	0	17,123,491	1,732,610	18,856,101	3,323,921
	Seoul	12,672,929	0	0	12,672,929	0	12,672,929	0
	Tehran	7,385,865	0	0	7,385,865	0	7,385,865	0
	Tel Aviv	13,936,410	544,615	0	13,936,410	0	13,936,410	3,968,880
	The Hague	15,583,781	0	0	15,583,781	0	15,583,781	382,000
	Tokyo	20,467,389	1,133,152	0	20,467,389	386,913	20,854,302	0
	Tripoli	9,263,450	0	0	9,263,450	0	9,263,450	0
	Valletta	11,217,514	735,385	0	11,217,514	256,835	11,474,349	0
	Vatican	27,024,685	4,577,959	0	27,024,685	0	27,024,685	33,361,849
	Vienna	10,387,115	1,960,944	0	10,387,115	468,177	10,855,292	0
	Washington	17,780,327	5,051,366	0	17,780,327	1,528,992	19,309,319	0
	Windhoek	13,588,387	0	0	13,588,387	0	13,588,387	0
TOTAL		**941,147,083**	**103,834,733**	**0**	**941,147,083**	**22,773,026**	**963,920,109**	**269,203,585**
Ministry of Trade and Industry								
	Abuja	2,281,940		2,281,940	2,281,940	0	2,281,940	0

CLASSIFICATION OF REVENUE, EXPENDITURE AND NON - FINANCIAL ASSETS FOR FOREIGN MISSIONS
AS AT THE YEAR ENDED 31ST DECEMBER, 2024

		REVENUE			EXPENDITURE			ASSET
MDAs	COUNTRY	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	NON- FINANCIAL ASSET (IGF) GH¢
	Ankara	2,316,709		2,316,709	2,316,709	0	2,316,709	0
	Beijing	2,340,274		2,340,274	2,340,274	0	2,340,274	0
	Berne	2,052,538		2,052,538	2,052,538	0	2,052,538	0
	Brussels	2,375,042		2,375,042	2,375,042	0	2,375,042	0
	Geneva	2,393,954		2,393,954	2,393,954	0	2,393,954	0
	London	2,407,988		2,407,988	2,407,988	0	2,407,988	0
	Pretoria	2,281,940		2,281,940	2,281,940	0	2,281,940	0
	Tokyo	2,375,042		2,375,042	2,375,042	0	2,375,042	0
	Washington	2,596,017		2,596,017	2,596,017	0	2,596,017	0
TOTAL		**23,421,444**	**0**	**23,421,444**	**23,421,444**	**0**	**23,421,444**	**0**
Office of Government Machinery								
	Abidjan	24,250,000		24,250,000	24,250,000	0	24,250,000	0
	Abu Dhabi	7,450,000		7,450,000	7,450,000	0	7,450,000	0
	Abuja	36,080,000		36,080,000	36,080,000	0	36,080,000	0
	Addis Ababa	17,760,000		17,760,000	17,760,000	0	17,760,000	0
	Algiers	6,960,000		6,960,000	6,960,000	0	6,960,000	0
	Ankara	4,990,000		4,990,000	4,990,000	0	4,990,000	0
	Bamako	13,900,000		13,900,000	13,900,000	0	13,900,000	0
	Beijing	4,640,000		4,640,000	4,640,000	0	4,640,000	0
	Belgrade	830,000		830,000	830,000	0	830,000	0
	Berlin	29,200,000		29,200,000	29,200,000	0	29,200,000	0
	Berne	6,960,000		6,960,000	6,960,000	0	6,960,000	0
	Brasilia	2,460,000		2,460,000	2,460,000	0	2,460,000	0
	Brussels	3,360,000		3,360,000	3,360,000	0	3,360,000	0
	Cairo	2,460,000		2,460,000	2,460,000	0	2,460,000	0
	Canberra	3,360,000		3,360,000	3,360,000	0	3,360,000	0
	Conakry	2,320,000		2,320,000	2,320,000	0	2,320,000	0
	Copenhagen	2,550,000		2,550,000	2,550,000	0	2,550,000	0
	Cotonou	6,960,000		6,960,000	6,960,000	0	6,960,000	0
	Dakar	8,800,000		8,800,000	8,800,000	0	8,800,000	0
	Doha	2,460,000		2,460,000	2,460,000	0	2,460,000	0
	Dubai	11,820,000		11,820,000	11,820,000	0	11,820,000	0
	Freetown	6,400,000		6,400,000	6,400,000	0	6,400,000	0
	Geneva	9,985,488		9,985,488	9,985,488	0	9,985,488	0
	Guangzhou	3,170,000		3,170,000	3,170,000	0	3,170,000	0
	Harare	2,470,000		2,470,000	2,470,000	0	2,470,000	0
	Havana	2,320,000		2,320,000	2,320,000	0	2,320,000	0
	Kigali	830,000		830,000	830,000	0	830,000	0
	Kinshasha	7,260,000		7,260,000	7,260,000	0	7,260,000	0
	Kuala Lumpur	2,320,000		2,320,000	2,320,000	0	2,320,000	0

CLASSIFICATION OF REVENUE, EXPENDITURE AND NON - FINANCIAL ASSETS FOR FOREIGN MISSIONS
AS AT THE YEAR ENDED 31ST DECEMBER, 2024

MDAs	COUNTRY	REVENUE			EXPENDITURE			ASSET
		CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	CONSOLIDATED FUND GH¢	INTERNALLY GENERATED FUND (IGF) GH¢	TOTAL GH¢	NON- FINANCIAL ASSET (IGF) GH¢
	Kuwait	2,990,000		2,990,000	2,990,000	0	2,990,000	0
	Lome	26,300,000		26,300,000	26,300,000	0	26,300,000	0
	London	31,841,352		31,841,352	31,841,352	0	31,841,352	0
	Luanda	2,320,000		2,320,000	2,320,000	0	2,320,000	0
	Lusaka	4,710,000		4,710,000	4,710,000	0	4,710,000	0
	Madrid	7,380,000		7,380,000	7,380,000	0	7,380,000	0
	Malabo	2,380,000		2,380,000	2,380,000	0	2,380,000	0
	Mauritius	2,320,000		2,320,000	2,320,000	0	2,320,000	0
	Monrovia	7,920,000		7,920,000	7,920,000	0	7,920,000	0
	Moscow	4,880,000		4,880,000	4,880,000	0	4,880,000	0
	Nairobi	2,410,000		2,410,000	2,410,000	0	2,410,000	0
	New Delhi	4,160,000		4,160,000	4,160,000	0	4,160,000	0
	New York	13,590,000		13,590,000	13,590,000	0	13,590,000	0
	Niamey	8,750,000		8,750,000	8,750,000	0	8,750,000	0
	Oslo	4,890,000		4,890,000	4,890,000	0	4,890,000	0
	Ottawa	23,930,000		23,930,000	23,930,000	0	23,930,000	0
	Ouagadougou	20,200,000		20,200,000	20,200,000	0	20,200,000	0
	Paris	7,360,000		7,360,000	7,360,000	0	7,360,000	0
	Prague	2,470,000		2,470,000	2,470,000	0	2,470,000	0
	Pretoria	9,680,000		9,680,000	9,680,000	0	9,680,000	0
	Rabat	4,620,000		4,620,000	4,620,000	0	4,620,000	0
	Riyadh	8,340,000		8,340,000	8,340,000	0	8,340,000	0
	Rome	9,180,000		9,180,000	9,180,000	0	9,180,000	0
	Seoul	4,100,000		4,100,000	4,100,000	0	4,100,000	0
	Tel Aviv	5,530,000		5,530,000	5,530,000	0	5,530,000	0
	The Hague	10,000,000		10,000,000	10,000,000	0	10,000,000	0
	Tokyo	4,160,000		4,160,000	4,160,000	0	4,160,000	0
	Tripoli	7,160,000		7,160,000	7,160,000	0	7,160,000	0
	Valletta	4,680,000		4,680,000	4,680,000	0	4,680,000	0
	Vatican	2,320,000		2,320,000	2,320,000	0	2,320,000	0
	Vienna	4,680,000		4,680,000	4,680,000	0	4,680,000	0
	Washington	9,580,000		9,580,000	9,580,000	0	9,580,000	0
	Windhoek	2,420,000		2,420,000	2,420,000	0	2,420,000	0
TOTAL		**501,576,840**	**0**	**501,576,840**	**501,576,840**	**0**	**501,576,840**	**0**
GRAND TOTAL		**1,721,511,125**	**103,834,733**	**780,364,042**	**1,721,511,125**	**22,773,026**	**1,744,284,151**	**269,203,585**

ADJUSTMENT TABLE - WHOLE GOVERNMENT

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
CENTRAL GOVERNMENT					
STAFF ADVANCE					
VEHICLE ADVANCES					
DECENTRALISED MANAGED ADVANCES					
Ministry of Lands and Natural Resources	4,223,308	2,029,269	6,252,577	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Vehicle Advances
Ministry of Health	108,760	(108,760)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Vehicle Advances
Energy Fund	27,237,883	(21,452,277)	5,785,606	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Vehicle Advances
SPECIAL ADVANCES					
DECENTRALISED MANAGED ADVANCES					
Office of Government Machinery	197,517	413,433	610,950	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Special Advances
Ministry of Education	60,638,588	(10,632,851)	50,005,737	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of FINANCE	62,811,269	(59,858,429)	2,952,840	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of Health	64,085,018	(11,448,587)	52,636,431	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of Tourism, Arts and Culture	250,777	(35,040)	215,737	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of Lands and Natural Resources	442,355	(442,355)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
GHANA RAILWAY DEVELOPMENT AUTHORITY	14,179	(14,179)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of Transport	77,254	(750,564)	(673,310)	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Energy Fund	4,612,367	(4,612,367)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Ministry of Environment Science, Technology and Innovation	3,158,440	175,933	3,334,373	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Special Advances
Ministry of Works and Housing	976	(976)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
FORESTRY COMMISSION	4,826,238	442,354	5,268,592	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Special Advances
GHANA REVENUE AUTHORITY	49,940,553	(23,114,930)	26,825,623	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Community Water and Sanitation Agency (CWSA)	26,825,627	(21,350,296)	5,475,331	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Special Advances
Minerals Commission	0	462,553	462,553	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Special Advances
Ministry of Energy	0	157,116,763	157,116,763	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Special Advances
HOUSING ADVANCE					
DECENTRALISED MANAGED HOUSING ADVANCES					
Ministry of Lands and Natural Resources	43,326,050	(43,326,050)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Housing Advances
Ministry of Works and Housing	8,944,515	785,050	9,729,565	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Housing Advances
MESTI_Ghana Atomic Energy Commission (G.A.E.C)	(125,678)	125,678	0	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Housing Advances
Minerals Commission	0	403,098	403,098	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Housing Advances
Ministry of Education	339,747	316,330	656,077	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Housing Advances
SALARY ADVANCE					
Ministry of Finance	4,430	258,313	262,743	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Salary Advances
Controller & Accountant General Dept.	258,313	(258,313)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Salary Advances
DECENTRALISED MANAGED SALARY ADVANCES					
Ministry of Finance	(31,222)	191,296	160,074	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Salary Advances
Ministry of Lands and Natural Resources	6,831,913	(6,807,247)	24,666	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Salary Advances
Ministry of Environment Science, Technology and Innovation	19,220	12,622	31,842	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Salary Advances
Ministry of Education	1,653,914	(512,062)	1,141,852	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Salary Advances
Ministry of Communications and Digitalisation	11,659	(1)	11,658	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Salary Advances
Ministry of Health	3,284,810	(350,749)	2,934,061	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Salary Advances
Ministry of Energy	0	9,075	9,075	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Salary Advances
Office of the Attorney General and Ministry of Justice	0	3,699	3,699	Mistatements in prior year	Increase in Accumulated Surplus and Decrease in Salary Advances
Land	**24,992,026,404**	**12,249,580,676**	**37,241,607,080**	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Land
BUILDINGS AND STRUCTURES					
Hostels	1,912,705,397	351,447,861	2,264,153,258	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Military Personnel Residences	0	153,830,109	153,830,109	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Presidential Residences	3,323,270	32,403,379	35,726,649	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Personnel Residences	6,274,273,781	17,094,222,724	23,368,496,505	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Restaurant	0	223,425,469	223,425,469	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Office Buildings	15,304,047,817	(1,870,538,388)	13,433,509,429	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Border and Customs Control Points	0	15,339,723	15,339,723	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Bus Terminals	0	8,538,222	8,538,222	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Clinics and Community Health Facilities	1,199,155,350	987,940,894	2,187,096,244	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Community Centres and Social Halls	1,832,815,291	(136,967,851)	1,695,847,440	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Court Houses	0	712,787	712,787	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Hospitals and Ambulance Stations	3,837,757,171	888,912,992	4,726,670,163	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Laboratories	110,941,409	246,093,009	357,034,418	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Day Care Centre	1,707,460	(11,775)	1,695,685	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Health Centres	50,335,748	3,169,187	53,504,935	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Homes of Aged	1,356,193	(706,004)	650,189	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Libraries	21,444,536	10,033,202	31,477,738	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Markets	166,353,046	(79,556,226)	86,796,820	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Slaughter House	24,328,866	1,623,650	25,952,516	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Stadiums	20,217,106	(768,272)	19,448,834	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Cemeteries	0	85,178	85,178	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Greenhouses	0	354,280,596	354,280,596	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Police Stations	4,065,489	494,254	4,559,743	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Research Facilities	129,977,380	57,143,937	187,121,317	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Concrete Layer	0	2,979,544,268	2,979,544,268	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Workshop	652,801	23,405,827	24,058,628	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Schools	44,804,197,542	(3,564,285,585)	41,239,911,957	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
Toilets	35,795,503	3,028,582	38,824,085	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Buildings and Structures
Warehouses and Storage Facilities	551,495,119	(29,689,044)	521,806,075	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Buildings and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
Domestic and Hostel Furniture	15,667,976	97,796,759	113,464,735	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Office Equipment, Furniture &Fittings
Office Furniture	1,095,290,664	448,952	1,095,739,616	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Office Equipment, Furniture &Fittings
Office Equipment	684,062,917	(1,250,854)	682,812,063	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Office Equipment, Furniture &Fittings
Air condition Fixed	51,841,251	15,620,248	67,461,499	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Office Equipment, Furniture &Fittings
ICT EQUIPMENT					
Computers	1,876,251,465	(56,381,868)	1,819,869,597	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in ICT Equipment
Internet Connectivity Equipment	7,142,557	7,826,702	14,969,259	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in ICT Equipment
OTHER MACHINERY AND EQUIPMENT					
Plant and Machinery	881,905,150	216,714,742	1,098,619,892	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Communication Equipment	0	432,142,672	432,142,672	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Electric Wire & Power Distribution Equipment	0	48,210,361	48,210,361	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Farm / Agricultural Equipment	150,617,902	(22,778,752)	127,839,150	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Other Machinery and Equipment
Fuel Tanks	838,416	397,450	1,235,866	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Irrigation Equipment	492,919	114,947,870	115,440,789	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Laboratory Equipment-Medical Testing	37,576,036	23,285,470	60,861,506	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Laboratory Equipment-Water Treatment	4,174,379	43,692,457	47,866,836	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Medical / Health Equipment	63,911,657	108,318,252	172,229,909	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Medical and Allied Equipment	1,717,544	1,686,151	3,403,695	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Music Instruments	649,310	2,978,702	3,628,012	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Photographic Equipment	6,224,144	(4,106,996)	2,117,148	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Other Machinery and Equipment
Networking and ICT Equipment	758,499,637	(168,900,682)	589,598,955	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Other Machinery and Equipment
Sports Equipment	490,627	(148,076)	342,551	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Other Machinery and Equipment
Security Equipment	406,125,564	(106,855,847)	299,269,717	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Other Machinery and Equipment
Water Tanks	3,343,097	1,870,415	5,213,512	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
Housing Equipment	16,080,569	13,569,029	29,649,598	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Other Machinery and Equipment
HERITAGE AND CULTURAL ASSET					
Museums	0	4,477,860	4,477,860	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Heritage And Cultural Assets
INFRASTRUCTURE ASSETS					
Dams	1,252,106	330,527,579	331,779,685	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Harbour and Landing Sites	425,793	1,000,000	1,425,793	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Agriculture Facilities	491,456,138	(352,885)	491,103,253	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Landscaping And Gardening	29,091,571	(15,644,049)	13,447,522	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Perimeter Protection	0	127,013	127,013	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Perimeter Wall / Fence	2,065,388	2,575,600	4,640,988	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Railways	2,410,068,908	(1,817,304,295)	592,764,613	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Runway Base	300,000	4,924,859	5,224,859	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Sea wall	235,427,481	(152,776,478)	82,651,003	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Gravel Surface	0	868,388,904	868,388,904	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Pavements	226,638	502,089,453	502,316,091	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Traffic Lights	0	929,185	929,185	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Highways	4,667,750,993	(1,151,714,783)	3,516,036,210	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Urban Roads	3,409,970,203	(564,257,826)	2,845,712,377	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Drains	311,590,936	(211,357,465)	100,233,471	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Sewerage	34,116,166	(3,071,441)	31,044,725	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Solid Waste Disposal	600,000	70,000	670,000	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Infrastructure Assets
Airports	2,866,693	(2,866,693)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
ICT Infrastructure	424,788,960	(424,788,960)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Concrete Lining	684,850	(684,850)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Landfill Site	50,000	(50,000)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
Utilities Networks	290,586	(87,030)	203,556	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Infrastructure Assets
TRANSPORT EQUIPMENT					
Airplanes	31,261,450	151,655	31,413,105	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Transport Equipment
Bicycle/ Motor Bike	65,331,877	10,574,467	75,906,344	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Transport Equipment
Saloon Cars	3,856,261,933	525,494,691	4,381,756,624	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Transport Equipment
Ships	6,417,104	(801,569)	5,615,535	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Transport Equipment
Trains	216,357,141	(166,681,366)	49,675,775	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Transport Equipment
ACCUMULATED DEPRECIATION					
BUILDINGS AND STRUCTURES					
Hostels	211,427,011	38,395,448	249,822,458	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Presidential Residences	369,639	64,432	434,071	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Personnel Residences	640,187,909	131,635,834	771,823,742	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Office Buildings	1,637,340,982	355,250,695	1,992,591,677	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Theatre Halls	683,675	143,462	827,137	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Clinics and Community Health Facilities	127,017,779	29,207,331	156,225,110	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Community Centres and Social Halls	193,719,640	44,150,130	237,869,770	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Hospitals and Ambulance Stations	410,795,227	75,201,852	485,997,079	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Laboratories	12,232,056	2,258,634	14,490,690	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Day Care Centre	180,495	41,642	222,137	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Destitute Homes	64,404,906	14,785,100	79,190,005	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Health Centres	4,708,295	1,227,596	5,935,892	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Homes of Aged	147,494	29,646	177,140	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Libraries	1,675,686	522,993	2,198,679	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Markets	16,948,497	4,057,045	21,005,542	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Slaughter House	2,584,396	593,336	3,177,732	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Stadiums	2,147,613	493,058	2,640,671	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Mortuaries	8,720,302	1,749,826	10,470,128	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Public Parking	951,000	104,000	1,055,000	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Police Stations	416,955	98,853	515,808	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Research Facilities	14,078,179	2,893,734	16,971,913	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Universities	79,687,818	10,650,375	90,338,193	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Colleges	159,916,536	60,001,747	219,918,284	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Workshop	74,648	7,217	81,865	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Schools	4,724,334,587	1,092,482,319	5,816,816,906	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Toilets	4,253,164	157,077	4,410,241	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
Warehouses and Storage Facilities	58,515,242	6,004,571	64,519,813	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Buildings and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
Domestic and Hostel Furniture	5,526,347	(2,375,411)	3,150,936	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Office Furniture	276,686,891	(113,171,525)	163,515,366	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Office Equipment	238,788,486	(106,956,146)	131,832,340	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Air condition Fixed	18,485,816	(8,697,549)	9,788,267	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Cutlery and Cockery	113,017	(57,125)	55,892	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Fabrics & Soft Furnishing	122,261	(56,331)	65,931	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
Sculptures, Paintings & Ornaments	46,016	(22,819)	23,197	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment and Fittings
ICT EQUIPMENT					
Computers	552,450,247	(287,394,253)	265,055,994	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Printers	6,849,870	(3,066,259)	3,783,611	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Telephones	297,916	(158,436)	139,480	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
External Storage Device	212,867	(93,813)	119,054	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Internet Connectivity Equipment	3,928,253	(2,603,474)	1,324,779	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
OTHER MACHINERY AND EQUIPMENT					
Plant and Machinery	241,249,838	(80,752,965)	160,496,873	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Electric Wire & Power Distribution Equipment	0	9,660,972	9,660,972	Mistatements in Prior year	Decrease in Accumulated Surplus and INcrease in Accumulated Depreciation Other Machinery and Equipment
Electricity Meters	33,472	(14,705)	18,767	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Elevator Systems	226,106	(91,194)	134,912	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Farm / Agricultural Equipment	43,824,213	(13,912,562)	29,911,651	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Fire Fighting Equipment	290,123	(147,440)	142,683	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Fuel Tanks	241,456	(74,953)	166,503	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Gardening Equipment	176,139	(70,117)	106,022	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Generators	7,895,647	(3,416,730)	4,478,918	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Irrigation Equipment	150,045	(52,155)	97,890	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Kitchen Appliances	438,719	(197,580)	241,139	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Laboratory Equipment -Agriculture	142,869	(77,291)	65,578	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Laboratory Equipment-Medical Testing	13,596,374	(6,168,525)	7,427,849	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Laboratory Equipment-Water Treatment	1,471,933	(658,340)	813,593	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Machines for Mining & Quary	807,316	(332,699)	474,616	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Other Agricultural Structure	78,453,881	12,015,664	90,469,546	Mistatements in Prior year	Decrease in Accumulated Surplus and INcrease in Accumulated Depreciation Other Machinery and Equipment
Machines for Textiles Production	166,379	(51,356)	115,024	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Medical / Health Equipment	23,785,129	(13,431,265)	10,353,864	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Medical and Allied Equipment	764,416	(417,597)	346,819	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Music Instruments	306,155	(175,041)	131,113	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Photographic Equipment	2,103,778	(866,420)	1,237,358	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Networking and ICT Equipment	205,790,304	(74,688,779)	131,101,525	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Sports Equipment	199,829	(100,758)	99,071	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Security Equipment	131,186,955	(63,209,483)	67,977,471	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Water Pumps	146,723	(64,524)	82,199	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Water Tanks	1,123,161	(460,016)	663,144	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Other Asset	26,268,573	(6,002,150)	20,266,423	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Electrical Equipment	13,897,122	(6,139,987)	7,757,135	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Housing Equipment	5,709,012	(2,502,327)	3,206,685	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Irrigation Systems	77,558,345	(2,154,002)	75,404,343	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
HERITAGE AND CULTURAL ASSET					
Works of Art	12,252	(879)	11,373	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Heritage and Cultural Assets
INFRASTRUCTURE ASSETS					
Electricity Generation and Supply	143,139,089	(74,162,577)	68,976,512	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Meters	946,192	(38,915)	907,277	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Pumping Machines	84,152	5,840	89,992	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Water Purification Plant	40,290,244	(1,621,494)	38,668,750	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Dams	454,056	(213,416)	240,640	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Harbour and Landing Sites	71,448	10,384	81,832	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Agriculture Facilities	52,079,122	9,528,432	61,607,555	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Landscaping And Gardening	9,748,633	(4,526,993)	5,221,640	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Perimeter Wall / Fence	375,444	21,499	396,943	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Railways	392,514,617	62,966,623	455,481,240	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Runway Base	74,340	(16,684)	57,656	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Sea wall	46,567,577	(1,311,571)	45,256,006	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Asphalt Layer (Tarmac)	535,934	(15,205)	520,729	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Pavements	41,052	2,505	43,557	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Bridges - Concrete	4,183,123	739,598	4,922,721	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Feeder Roads	172,425,886	(64,113,885)	108,312,000	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Highways	500,062,208	90,429,433	590,491,641	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Urban Roads	487,204,126	44,394,031	531,598,158	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Drains	51,177,422	3,444,585	54,622,007	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Sewerage	6,487,019	69,707	6,556,726	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Solid Waste Disposal	112,680	2,633	115,313	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Airports	519,254	(519,254)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
ICT Infrastructure	187,989,563	(187,989,563)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Concrete Lining	156,162	(156,162)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Landfill Site	8,390	(8,390)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Utilities Networks	52,635	3,212	55,847	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
TRANSPORT EQUIPMENT					
Bicycle/ Motor Bike	29,571,717	(19,035,517)	10,536,199	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Buses /Motor Vehicle	5,510,651	(3,351,620)	2,159,030	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Saloon Cars	1,191,015,344	(531,555,423)	659,459,920	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Station Wagon (SUV)	575,639	(422,447)	153,192	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Trucks	4,505,452	(2,878,209)	1,627,244	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Fire Trucks	1,472,297	(408,881)	1,063,416	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Ambulance	25,609	(18,794)	6,815	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Trailers	18,373	(7,815)	10,559	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Ships	591,937	(531)	591,406	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Trains	14,098,050	949,411	15,047,461	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Transport Equipment
BUILDINGS AND STRUCTURES					
WIP - Foreign Mission Residences	6,668,921	(6,668,921)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Embassies	26,487,531	(26,487,531)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Health Centres	79,384,009	(529,235)	78,854,774	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Toilets	128,808,887	(197,315)	128,611,573	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Consultancy Fees	0	245,198	245,198	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP-Barracks	0	448,499,509	448,499,509	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP-Sports Stadium	47,931,422	19,607,516	67,538,938	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
WIP - Buildings	0	204,052,690	204,052,690	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Office Buildings	3,605,766,227	(272,066,028)	3,333,700,199	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Clinics and Community Health Facilities	914,380,013	1,662,881	916,042,894	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Bungalows/Flat	0	379,163,561	379,163,561	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Slaughter House	0	4,289,515	4,289,515	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Hospitals and Ambulance Stations	3,565,063,313	(260,003)	3,564,803,310	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Destitute Homes	118,426,633	(2,444,806)	115,981,827	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Markets	321,066,362	(845,116)	320,221,246	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Laboratories	0	384,298	384,298	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Public Parking	4,991,975,263	2,300,000	4,994,275,263	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP-Palace	0	6,464,646	6,464,646	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Workshop	15,173,870	(14,484,195)	689,675	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Day Care Centre	0	17,050	17,050	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Buildings and Structures
WIP - Schools	2,209,953,775	(67,320,602)	2,142,633,173	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Personnel Residences	1,054,543,070	(1,054,543,070)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
WIP - Other industrial structures	4,919,011	(4,919,011)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Buildings and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
WIP - Office Furniture	0	19,704,202	19,704,202	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Office Equipment, Furniture &Fittings
OTHER MACHINERY AND EQUIPMENT					
WIP - Irrigation Systems	0	0	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Other Machinery and Equipment
WIP - Irrigation Equipment	126,557,311	(39,447,506)	87,109,805	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Other Machinery and Equipment
WIP - Agricultural Machinery	0	54,303,146	54,303,146	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Other Machinery and Equipment
WIP - Other Machinery And Equipment	83,975,514	(83,975,514)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Other Machinery and Equipment
INFRASTRUCTURE ASSETS					
WIP - Water Distribution	1,111,358,718	(104,993)	1,111,253,725	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Harbour and Landing Sites	466,594,591	698,626	467,293,217	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Infrastructure Assets
WIP - Landscaping And Gardening	135,161,458	(25,312,591)	109,848,868	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Roads	0	1,478,443,014	1,478,443,014	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Infrastructure Assets
WIP - Sea Wall	869,052,240	(699,000,225)	170,052,015	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Feeder Roads	1,061,035,343	(74,408)	1,060,960,935	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Drains	129,068,192	(56,312,563)	72,755,628	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Urban Roads	2,556,513,644	(1,478,443,014)	1,078,070,630	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
WIP - Highways	11,993,467,826	1,488,242	11,994,956,068	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in WIP Infrastructure Assets
WIP - Railways	1,324,732,857	(787,783,241)	536,949,616	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in WIP Infrastructure Assets
SHORT TERM TREASURY BILLS					
BOND (7 YEAR GOG MATURING IN 2024)	175,476,792	(175,476,792)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease in Domestic Borrowing
SHORT TERM STANDARD LOANS					
National Investment Bank Limited	52,497,260	3,565,770	56,063,030	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
MEDIUM TERM					
2 YR FIXED T/NOTE	224,738,946	166,243,188	390,982,134	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
3-YEAR USD DOMESTIC BOND	0	135,054,989	135,054,989	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
3 YR FIXED T/BOND	817,898,542	241,425,393	1,059,323,935	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
GOG PETROLEUM FINANCE BONDS					
7 YEAR GOG BONDS	9,815,090,330	175,476,792	9,990,567,122	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
LONG TERM (REGISTERED STOCKS)					
GCB(UT&Capital bail out)	990,576,285	110,064,032	1,100,640,317	Mistatement of prior year	Decrease in Accumulated Surplus and Increase in Domestic Borrowing
CREDITOR					
MULTI-LATERAL CREDITORS					
Arab Bank For Economic Development	19,694,411	(1,514,955)	18,179,456	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Arab Bank For Economic Development	27,658,639	(1,843,909)	25,814,730	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Arab Bank For Economic Development	27,943,904	(1,862,927)	26,080,977	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Arab Bank For Economic Development	12,280,022	(23,297)	12,256,725	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Arab Bank For Economic Development	7,827,892	(244,625)	7,583,267	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Arab Bank For Economic Development	26,927,823	(943,553)	25,984,270	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	1,957,030	(163,005)	1,794,025	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	0	82	82	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	67,748,405	2	67,748,407	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	11,068,346	201,242	11,269,588	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
African Development Fund	21,344,715	(65,642)	21,279,073	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	4,465,124	75,528	4,540,652	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	33,923,360	(1,129,648)	32,793,712	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	0	571,817	571,817	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	3,316,787	(237)	3,316,550	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	807,090	(8,860)	798,230	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	49,639	273	49,912	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	0	1,560,505	1,560,505	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	17,154,513	(571,818)	16,582,695	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	29,204,326	(318,853)	28,885,473	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	8,043,138	(87,338)	7,955,800	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	5,299,411	(57,233)	5,242,178	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	16,286,659	(175,896)	16,110,763	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	75,101,659	401,613	75,503,272	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	13,778,128	(147,213)	13,630,915	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	91,937,812	486,444	92,424,256	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	21,425,955	(226,503)	21,199,452	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	29,953,607	(316,494)	29,637,113	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	4,774,991	(50,454)	4,724,537	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	10,488,089	262,202	10,750,291	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	12,550,864	(626,915)	11,923,949	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	80,498,156	2,118,372	82,616,528	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	9,237,397	(485,693)	8,751,704	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	10,433,511	260,837	10,694,348	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	2,657,414	(132,738)	2,524,676	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	259,849,101	2,794,077	262,643,178	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	44,151,836	(948,552)	43,203,284	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
African Development Fund	429,939,162	8	429,939,170	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
African Development Fund	158,823,060	8,616,989	167,440,049	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
Ecowas Bank for International Development	7,834,974	2,345,122	10,180,096	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
Ecowas Bank for International Development	68,576,414	1	68,576,415	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
Ecowas Bank for International Development	104,213,920	(5,337,301)	98,876,619	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Ecowas Bank for International Development	35,686,176	(280,987)	35,405,189	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
KFW IPEX BANK	691,938,720	(20,883,969)	671,054,751	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	104,236,174	(4,738,001)	99,498,173	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	28,076,383	(1,079,862)	26,996,521	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	146,154,794	(5,039,820)	141,114,974	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	89,835,580	(2,897,922)	86,937,658	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	159,490,884	(5,144,857)	154,346,027	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	20,980,878	(1,396,868)	19,584,010	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,613,149,355	(46,089,982)	1,567,059,373	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	33,501,909	(1,015,209)	32,486,700	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	101,193,244	(2,976,257)	98,216,987	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	610,184,018	(7,533,136)	602,650,882	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	517,521,361	(6,389,153)	511,132,208	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	496,235,307	(6,126,361)	490,108,946	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,091,717,160	(13,153,218)	1,078,563,942	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	223,938,322	(2,698,053)	221,240,269	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	135,835,604	(1,617,090)	134,218,514	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,293,295,706	(15,215,244)	1,278,080,462	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	403,425,792	(4,637,078)	398,788,714	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	135,399,120	(1,574,409)	133,824,711	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	89,698,079	(1,031,013)	88,667,066	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	84,509,047	(960,330)	83,548,717	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	845,305,197	(9,497,811)	835,807,386	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	219,668,127	(2,468,181)	217,199,946	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	173,788,075	(1,952,675)	171,835,400	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	187,691,121	(2,108,889)	185,582,232	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	90,238,588	(1,289,123)	88,949,465	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	820,996,510	(11,402,729)	809,593,781	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,343,463,832	(26,033,063)	1,317,430,769	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	792,648,586	(76,884,616)	715,763,970	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	584,350,069	(11,323,283)	573,026,786	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	192,163,505	(3,723,662)	188,439,843	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	171,131,059	(3,316,104)	167,814,955	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	424,492,541	(8,225,633)	416,266,908	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,474,287,590	(27,502,256)	1,446,785,334	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	219,661,804	(4,175,599)	215,486,205	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	540,893,829	(10,281,967)	530,611,862	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
International Development Agency	2,151,079,277	(36,704,041)	2,114,375,236	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	489,925,293	(8,504,753)	481,420,540	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	428,525,862	(7,438,902)	421,086,960	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	173,533,232	(29,610,825)	143,922,407	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	869,506,787	(58,466,141)	811,040,646	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	671,778,791	(11,084,350)	660,694,441	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	197,910,409	(10,054,295)	187,856,114	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,089,574,664	(18,326,246)	1,071,248,418	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	219,745,721	(26,488,865)	193,256,856	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	428,645,749	(7,191,312)	421,454,437	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	501,059,584	(38,599,375)	462,460,209	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,477,794,753	(41,483,356)	1,436,311,397	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	775,605,096	(158,903,915)	616,701,181	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	1,227,132,126	(78,094,226)	1,149,037,900	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Development Agency	0	1,164,722,770	1,164,722,770	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Development Agency	0	3,051,906,985	3,051,906,985	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	21,821,587	(808,220)	21,013,367	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	29,741,821	(1,101,543)	28,640,278	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	55,080,793	1,776,934	56,857,727	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	23,708,787	765,136	24,473,923	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	40,496,522	(1,975,483)	38,521,039	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	49,404,463	(3,407,247)	45,997,216	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	63,352,781	(3,959,494)	59,393,287	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	70,452,795	(2,134,914)	68,317,881	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	79,750,057	(2,215,271)	77,534,786	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	88,517,258	(8,851,725)	79,665,533	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	139,747,052	(3,249,939)	136,497,113	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	179,580,257	(7,329,810)	172,250,447	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
International Fund for Agric. Development	280,563,427	6,638,795	287,202,222	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	356,834,539	1,876,669	358,711,208	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	287,913,820	88,363,167	376,276,987	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
International Fund for Agric. Development	138,532,847	73,421,367	211,954,214	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
Nordic Development Fund	20,810,455	1	20,810,456	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
Nigeria Trust Fund	7,802,524	(780,252)	7,022,272	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Opec Fund for International Development	17,403,673	(1,450,159)	15,953,514	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Multi Lateral Creditors
Opec Fund for International Development	0	1,450,159	1,450,159	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Multi Lateral Creditors
BILATERAL CREDITORS					
International Monetary Fund	25,687,470,868	(7,028,942,659)	18,658,528,209	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
ABSA Bank Limited	207,034,710	(207,034,710)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
ABSA Bank Limited	162,222,424	(162,222,424)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Governement of Belgium	0	48,361,625	48,361,625	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Governement of Belgium	13,851,650	22,473,733	36,325,383	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Commerzbank	399,994,167	22,213,714	422,207,881	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Commerzbank	113,071,000	103,379,200	216,450,200	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Deutsche Bank,New York	11,648,800,000	(11,648,800,000)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Deutsche Bank,New York	10,834,630,422	(10,834,630,422)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Export-Import Bank of China	987,679,017	156,076,069	1,143,755,086	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Export-Import Bank of India	4,094,930,073	42,382,800	4,137,312,873	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of the Federal Republic of Germany	122,209,219	175,005,981	297,215,200	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of the Federal Republic of Germany	221,580,495	43,948,189	265,528,684	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of the Federal Republic of Germany	61,751,253	58,325,909	120,077,162	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of the Federal Republic of Germany	22,041,284	11,437,726	33,479,010	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of France	13,151,878	(5,894,233)	7,257,645	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Government of France	173,780,948	(3,802,689)	169,978,259	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Government of France	117,020,320	344,778	117,365,098	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of France	169,181,968	(956,219)	168,225,749	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Government of France	319,828,631	28,368,605	348,197,236	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Internationale Nederlanden Bank	181,103,398	31,650,663	212,754,061	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Internationale Nederlanden Bank	278,844,624	54,359,102	333,203,726	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
KBC Bank N.V	636,428,200	(127,285,640)	509,142,560	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
KBC Bank N.V	1,343,929,600	(103,379,200)	1,240,550,400	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
KBC Bank N.V	0	18,094,810	18,094,810	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Kuwait Fund for Arab Economic Development	42,380,413	(2,825,361)	39,555,052	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Kuwait Fund for Arab Economic Development	4,306,501	29,406,938	33,713,439	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Belfius Bank NV/SA	174,283,301	(5)	174,283,296	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Belfius Bank NV/SA	452,439,993	(22,213,714)	430,226,279	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Belfius Bank NV/SA	7,951,670	5,044,019	12,995,689	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Nordbanken Internationale	86,319,172	(43,159,587)	43,159,585	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Government of Saudi Arabia	71,598,627	40,220,184	111,818,811	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Standard Chartered Bank	986,690,196	97,334,620	1,084,024,816	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Bilateral Creditors
Societe Generale	21,862,624	(21,862,624)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
Societe Generale	240,571,583	(240,571,583)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Bilateral Creditors
COMMERCIAL CREDITORS					
Israel Discount Bank Limited	230,305,260	2,822,930	233,128,190	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
INTESA SANPOALO	656,024,041	(5)	656,024,036	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
BARCLAYS BANK PLS	573,748,638	213,844,690	787,593,328	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
DEUTSCHE BANK, FRANKFURT	798,749,891	(78,380,316)	720,369,575	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
DEUTSCHE BANK, FRANKFURT	0	725,637,988	725,637,988	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
DEUTSCHE BANK, FRANKFURT	3,584,123,562	(725,637,988)	2,858,485,574	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	1,732,870,887	(1,732,870,887)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	23,297,600,000	(23,297,600,000)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	34,946,400,000	(34,946,400,000)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	34,946,400,000	(34,946,400,000)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	35,237,620,000	(35,237,620,000)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
Citi Group bank	0	109,517,878,322	109,517,878,322	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
Export Credit Bank of Turkey	725,799,466	120,616	725,920,082	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
HSBC Bank Plc	166,116,683	26,193,064	192,309,747	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
HSBC Bank Plc	717,076,157	(49,037,666)	668,038,491	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
SINOHYDRO	515,254,201	(766,124)	514,488,077	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
SINOHYDRO	514,488,077	(449,132,455)	65,355,622	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
SINOHYDRO	584,607,289	(216,245,878)	368,361,411	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
SINOHYDRO	657,421,364	(461,612,939)	195,808,425	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
SINOHYDRO	106,863,332	449,898,579	556,761,911	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
SINOHYDRO	368,361,411	216,245,878	584,607,289	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
SINOHYDRO	195,808,425	461,612,939	657,421,364	Mistatement of prior year	Decrease in Accumulated Surplus and Increase Commercial Creditors
CAL BANK	140,233,832	(140,233,832)	0	Mistatement of prior year	Increase in Accumulated Surplus and Decrease Commercial Creditors
MDAs	**2,084,867,487**	**(159,686,911)**	**1,925,180,576**	Mistatement of prior year	Increase in Accumulated Surplus and Decrease in MDA Pool Funds
GRAND TOTAL - CENTRAL GOVERNMENT	**419,941,596,095**	**(19,282,038,752)**	**400,659,557,342**		
LOCAL GOVERNMENT					
SPECIAL ADVANCES					
Kwahu Afram Plains North District Assembly	0	400	400	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Special Advances
Juaboso District Assembly	0	2,650	2,650	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Special Advances
Wassa Amenfi West Municipal Assembly	247,720	(247,720)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Adansi North District Assembly	5,052	(2,667)	2,385	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Afram Plains North District Assembly	400	(400)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Accra Metropolitan Assembly	0	4,685,206	4,685,206	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Special Advances
Sekyere East District Assembly	0	47,771	47,771	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Special Advances
Wenchi Municipal Assembly	0	17,772	17,772	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Special Advances
Asunafo North Municipal Assembly	22,481	(22,481)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Kintampo North Municipal Assembly	35,288	(35,288)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Komenda Edina Eguafo Abrem Municipal Assembly	5,960	(1)	5,960	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
Tolon District Assembly	400	(400)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Special Advances
SALARY ADVANCE					
Akuapem North	3,087	8	3,095	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Biakoye District Assembly	0	900	900	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Ga West Municipal Assembly	24,901	(24,901)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Salary Advances
Garu District Assembly	(229)	229	0	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
La Dade-Kotopon Municipal Assembly	290	10,930	11,220	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Sene West District Assembly	0	290	290	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Techiman Municipal Assembly	8,469	0	8,469	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Tolon District Assembly	(2,605)	2,605	0	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
Bole District Assembly	0	2,360	2,360	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Salary Advances
INVENTORY					
PRINTED MATERIALS					
Abuakwa South Municipal Assembly	1,904	(1,904)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Inventory
Ada East District Assembly	0	3,850	3,850	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Adansi Asokwa District Assembly	0	15,604	15,604	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Akyemansa District Assembly	0	41,326	41,326	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Asokore Mampong Municipal Assembly	0	16,386	16,386	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Asutifi South District Assembly	0	750	750	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ejisu Municipal Assembly	0	14,855	14,855	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ejura Sekyredumasi Municipal Assembly	0	132,066	132,066	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ga Central Municipal Assembly	0	588,135	588,135	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ga East Municipal Assembly	0	96,785	96,785	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Jaman South Municipal Assembly	0	2,030	2,030	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Kpando Municipal Assembly	0	74,333	74,333	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Kpone Katamanso Municipal Assembly	0	213,168	213,168	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Kumasi Metropolitan Assembly	0	1,780,422	1,780,422	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Kwadaso Municipal Assembly	0	13,127	13,127	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Nkwanta North District Assembly	0	77,147	77,147	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Obuasi Municipal Assembly	0	27,759	27,759	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Weija-Gbawe Municipal Assembly	0	17,405	17,405	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Nsawam Adoagyiri Municipal Assembly	0	132,799	132,799	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Sawla/Tuna/Kalba District Assembly	0	1,030	1,030	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Old Tafo Municipal Assembly	0	10,398	10,398	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Bole District Assembly	0	80,657	80,657	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ayawaso West Municipal Assembly	204,035	366,165	570,200	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
Ledzokuku Municipal Assembly	17,428	(17,428)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Inventory
Asokwa Municipal Assembly	0	120,109	120,109	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
LOOSE TOOLS AND ACCESSORIES					
Adaklu District Assembly	0	(653)	(653)	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Inventory
Ayawaso West Municipal Assembly	4,784,209	(4,044,490)	739,719	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Inventory
Weija-Gbawe Municipal Assembly	0	26,095	26,095	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Inventory
EQUITY INVESTMENT					
Accra Metropolitan Assembly	0	677,329	677,329	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Afram Plains North District Assembly	54,671	(54,671)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Investment
Asunafo North Municipal Assembly	19,750	(19,750)	0	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Investment
Ashaiman Municipal Assembly	0	20,000	20,000	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Asuogyaman District Assembly	0	73,773	73,773	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Atwima Nwabiagya Municipal Assembly	0	24,221	24,221	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Central Gonja District Assembly	0	712,624	712,624	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
East Gonja Municipal Assembly	1	10,959	10,960	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
East Mamprusi Municipal Assembly	0	1,040	1,040	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Ga West Municipal Assembly	88,124	(55,473)	32,651	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Investment
Jirapa Municipal Assembly	0	17,932	17,932	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Jomoro Municipal Assembly	0	100	100	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Kajebi District Assembly	0	13,160	13,160	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Kintampo North Municipal Assembly	110	35,288	35,398	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Krachi East Municipal Assembly	0	45,000	45,000	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Kumasi Metropolitan Assembly	0	400	400	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Kwabre East Municipal Assembly	0	3,535	3,535	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Kwahu South District Assembly	165,070	(164,473)	597	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Investment
Mampong Municipal Assembly	0	25,500	25,500	Mistatements in prior year	Decrease in Accumulated Surplus and Increase in Investment
Nkwanta South Municipal Assembly	274,296	(137,148)	137,148	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Investment
Offinso Municipal Assembly	0	162,750	162,750	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Sawla/Tuna/Kalba District Assembly	0	27,830	27,830	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Sissala West District Assembly	15,982	1	15,983	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Tolon District Assembly	8,413	95,680	104,093	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Wassa Amenfi West Municipal Assembly	0	244,440	244,440	Mistatements in prior year	Increase in Accumulated Surplus and Increase in Investment
Land	4,640,761,091	(2,743,553,786)	1,897,207,305	Mistatements in prior year	Decrease in Accumulated Surplus and Decrease in Land
BUILDINGS AND STRUCTURES					
Court Houses	1,555,327	2,169	1,557,496	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Day Care Centre	499,502	696	500,198	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Destitute Homes	2,409,113	3,360	2,412,473	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Health Centres	3,898,038	5,437	3,903,475	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Libraries	6,569,965	9,163	6,579,128	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Markets	1,394,838,105	1,945,378	1,396,783,483	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Slaughter House	142,878,809	199,273	143,078,082	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Stadiums	2,021,333	2,820	2,024,153	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Toilets	485,645,040	677,328	486,322,368	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Workshop	9,140,998	12,749	9,153,747	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Hostels	1,000,000	1,395	1,001,395	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Personnel Residences	241,318,119	336,566	241,654,685	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Prisons and Rehabilitation Facilities	6,569,824	9,163	6,578,987	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Office Buildings	386,263,347	538,721	386,802,068	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Border and Customs Control Points	1,143,155	1,594	1,144,749	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Bus Terminals	5,404,889	7,538	5,412,427	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Clinics and Community Health Facilities	808,198,078	1,127,192	809,325,270	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Community Centres and Social Halls	124,577,739,311	173,748,355	124,751,487,666	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Hospitals and Ambulance Stations	2,374,871	3,312	2,378,183	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Laboratories	2,156,648	3,008	2,159,656	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Public Parking	211,189,345	294,545	211,483,890	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Police Stations	31,467,397	43,888	31,511,285	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Research Facilities	9,495,975	13,244	9,509,219	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Taxi Ranks	8,600,816	11,996	8,612,812	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Schools	897,030,275	1,251,086	898,281,361	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
Warehouses and Storage Facilities	891,610,862	1,243,528	892,854,390	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Other industrial structures	38,512	54	38,566	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Building and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
Domestic & Hostel Furniture	1,095,460	(91,764)	1,003,696	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Fabrics & Soft Furnishing	1,158,800	(97,069)	1,061,731	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Office Equipment	18,531,764	(1,552,356)	16,979,408	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Office Furniture	66,540,751	(5,573,938)	60,966,813	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Air conditioners	7,467,845	(625,561)	6,842,284	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Cuttlery & Crockery	43,948	(3,682)	40,266	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
Sculptures, Paintings & Ornaments	5,947	(499)	5,448	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Office Equipment, Furniture and Fittings
ICT EQUIPMENT					
External Storage Devices	88,262	(8,058)	80,204	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Computers	12,694,354	(1,158,928)	11,535,426	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Laptops	10,338,697	(943,869)	9,394,828	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Telephones	264,721	(24,167)	240,554	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Other ICT Equipment	1,036,628	(94,639)	941,989	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Phone Handsets	26,174	(2,390)	23,784	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
Printers	275,563	(25,158)	250,405	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in ICT Equipment
OTHER MACHINERY AND EQUIPMENT					
Communication Equipment	3,076,078	7,086,746	10,162,824	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Domestic Equipment	1,312,706	3,024,245	4,336,951	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Electric Wire & Power Distribution Equipment	5,450,305	12,556,549	18,006,854	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Electrical Equipment	4,201,769	9,680,141	13,881,910	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Electricity Meters	7,808,348	17,989,069	25,797,417	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Elevator Systems	3,600	8,294	11,894	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Farm/Agricultural Equipment	8,767,751	20,199,364	28,967,115	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Fire Fighting Equipment	56,417	129,976	186,393	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Gardening Equipment	398,206	917,397	1,315,603	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Generators	57,899,119	133,389,435	191,288,554	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Irrigation Equipment	181,050	417,108	598,158	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Kitchen Appliances	813,592	1,874,374	2,687,966	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Laboratory Equipment	188,156	433,477	621,633	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Machines for Mining & Quary	3,767,619	8,679,934	12,447,553	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Machines for Textiles Production	3,090	7,119	10,209	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Medical/Health Equipment	369,667	851,648	1,221,315	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Music Equipment	59,038	136,013	195,051	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Photographic Equipment	346,810	798,991	1,145,801	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Security Equipment	218,492	503,368	721,860	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Water Pumps	7,347,042	16,926,298	24,273,340	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
Water Tanks	342,752	789,641	1,132,393	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Other Machinery and Equipment
HERITAGE AND CULTURAL ASSET					
Works of Art	4,062,587	(159,833)	3,902,754	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Heritage and Cultural Assets
Cultural collections	1,490,499	(58,641)	1,431,858	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in Heritage and Cultural Assets
INFRASTRUCTURE ASSETS					
Concrete Lining	1,347,064	102,743	1,449,807	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Containers / Bins	2,284,389	174,234	2,458,623	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Dams	10,652,398,201	812,475,971	11,464,874,172	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Earthworks and Concrete Culverts	25,746,206	1,963,705	27,709,911	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Landfill Site	5,481,816	418,108	5,899,924	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Landscaping And Gardening	730,494	55,716	786,210	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Perimeter Protection / Fence	2,607,471	198,877	2,806,348	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Perimeter Wall / Fence	956,476	72,952	1,029,428	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Power Lines - Low Votage	1,842,408	140,524	1,982,932	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Power Lines- High Voltage	148,616	11,336	159,952	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Reservoirs	4,507,845	343,821	4,851,666	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Road Signals	6,730,410	513,340	7,243,750	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Runway Surface	169,416	12,922	182,338	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Sewers	6,813,404	519,670	7,333,074	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Taxiways	620,579	47,332	667,911	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Transfer Stations and Processing Facilities	4,705,487	358,896	5,064,382	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Transformers - Low Voltage	450,191	34,337	484,528	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Transformers- High Voltage	2,985,900	227,739	3,213,639	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Underground Pipes	122,627	9,353	131,980	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Utilities Networks	47,074	3,590	50,664	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Waste water treatment	2,638,263	201,224	2,839,487	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Water Canals	7,081,175	540,093	7,621,268	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Water Meters	1,876,236	143,104	2,019,340	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Water Pumping Machines	44,575,268	3,399,829	47,975,097	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Water Purification Plant	9,096,638	693,816	9,790,454	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Metalwork - Steel Chairs	42,557	3,246	45,803	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Metalwork- Ladders	10,481	800	11,280	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Asphalt Layer (Tarmac)	555,773,321	42,389,747	598,163,068	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Concrete Layer	4,052,761	309,111	4,361,872	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Gravel Surface	31,107,274	2,372,603	33,479,877	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Pavements	33,992,362	2,592,654	36,585,016	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Traffic Lights	1,340,717	102,258	1,442,975	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Traffic Signs	146,840	11,199	158,039	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Bridges - Concrete	23,760,688	1,812,267	25,572,954	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Bridges - Steel	1,130,070	86,193	1,216,263	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Bridges - Timber	244,832	18,674	263,506	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Feeder Roads	4,007,083	305,626	4,312,709	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Highways	2,185,384	166,683	2,352,067	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Urban Roads	7,899,029	602,472	8,501,501	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
Drains	10,268,141	783,168	11,051,309	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Infrastructure Assets
TRANSPORT EQUIPMENT					
Emergency Vehicles-Fire Engines / Fire Trucks	23,320	897	24,217	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Motor Cycles	62,000	2,385	64,385	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Motor Vehicle	240,324,354	9,245,561	249,569,915	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Semitrailers	442,600	17,027	459,627	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Trucks	33,244,934	1,278,971	34,523,905	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Bicycles	3,289,375	126,546	3,415,921	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Buses	5,932,578	228,233	6,160,811	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Pick Ups	1,409,328	54,218	1,463,546	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Trailers	1,812,313	69,722	1,882,035	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
Ships	57,505	2,212	59,717	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in Transport Equipment
NON FINANCIAL ASSETS - LOCAL GOVERNMENT ACCUMULATED DEPRECIATION					
BUILDINGS AND STRUCTURES					
Court Houses	33,708	16,965	50,673	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Day Care Centre	10,013	6,261	16,274	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Destitute Homes	48,495	29,994	78,489	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Health Centres	79,646	47,353	126,999	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Libraries	87,100	126,950	214,050	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Markets	27,649,139	17,794,848	45,443,987	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Slaughter House	3,297,315	1,357,693	4,655,008	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Stadiums	45,185	20,670	65,855	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Toilets	11,463,620	4,358,752	15,822,372	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Workshop	162,265	135,550	297,815	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Hostels	20,000	12,580	32,580	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Personnel Residences	2,627,480	5,234,692	7,862,172	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Prisons and Rehabilitation Facilities	104,290	109,756	214,046	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Office Buildings	8,418,743	4,165,762	12,584,505	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Border and Customs Control Points	38,045	(801)	37,244	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Building and Structures
Bus Terminals	4,745,445	(4,569,353)	176,092	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Building and Structures
Clinics and Community Health Facilities	90,884	26,240,303	26,331,187	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Community Centres and Social Halls	3,219,445,088	839,312,079	4,058,757,167	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Hospitals and Ambulance Stations	47,694	29,680	77,374	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Laboratories	77,308	(7,044)	70,264	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Building and Structures
Public Parking	4,711,448	2,169,125	6,880,573	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Police Stations	749,605	275,606	1,025,211	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Research Facilities	216,825	92,555	309,380	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Taxi Ranks	192,264	87,952	280,216	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Schools	20,320,419	8,904,931	29,225,350	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Warehouses and Storage Facilities	26,901,590	2,147,195	29,048,785	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Other industrial structures	831	424	1,255	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
Domestic & Hostel Furniture	264,901	(232,246)	32,655	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Fabrics & Soft Furnishing	210,737	(176,194)	34,543	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Office Equipment	4,366,590	(3,814,169)	552,421	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Office Furniture	14,586,497	(12,602,958)	1,983,539	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Air conditioners	1,814,916	(1,592,304)	222,612	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Cuttlery & Crockery	11,096	(9,786)	1,310	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Sculptures, Paintings & Ornaments	1,489	(1,312)	177	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
ICT EQUIPMENT					
External Storage Devices	21,719	(19,110)	2,609	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Computers	2,978,789	(2,603,487)	375,302	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Laptops	2,270,600	(1,964,942)	305,658	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Telephones	61,211	(53,385)	7,826	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Other ICT Equipment	179,154	(148,507)	30,647	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Phone Handsets	6,058	(5,284)	774	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Printers	57,755	(49,608)	8,147	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
OTHER MACHINERY AND EQUIPMENT					
Communication Equipment	394,752	(64,107)	330,645	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Domestic Equipment	322,730	(181,628)	141,102	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Electric Wire & Power Distribution Equipment	565,235	20,613	585,848	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Other Machinery and Equipment
Electrical Equipment	998,521	(546,877)	451,644	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Electricity Meters	959,237	(119,925)	839,312	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Elevator Systems	991	(604)	387	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Farm/Agricultural Equipment	1,639,517	(697,079)	942,438	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Fire Fighting Equipment	13,690	(7,626)	6,064	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Gardening Equipment	28,400	14,403	42,803	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Generators	569,796	5,653,727	6,223,523	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Other Machinery and Equipment
Irrigation Equipment	16,411	3,050	19,461	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Other Machinery and Equipment
Kitchen Appliances	219,552	(132,100)	87,452	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Laboratory Equipment	46,898	(26,673)	20,225	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Machines for Mining & Quary	1,525,041	(1,120,063)	404,978	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Machines for Textiles Production	708	(376)	332	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Medical/Health Equipment	57,566	(17,831)	39,735	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Music Equipment	13,929	(7,583)	6,346	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Photographic Equipment	72,565	(35,287)	37,278	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Security Equipment	41,422	(17,936)	23,486	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
Water Pumps	410,649	379,078	789,727	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Other Machinery and Equipment
Water Tanks	67,663	(30,821)	36,842	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery and Equipment
HERITAGE AND CULTURAL ASSET					
Works of Art	104,049	22,926	126,975	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Heritage and Cultural Asset
Cultural collections	29,810	16,775	46,585	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Heritage and Cultural Asset
INFRASTRUCTURE ASSETS					
Concrete Lining	70,898	(23,729)	47,169	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Containers / Bins	5,514	74,477	79,991	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Dams	1,018,169,789	(645,163,093)	373,006,696	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Drainage	565,425	(565,425)	0	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Earthworks and Concrete Culverts	1,884,509	(982,974)	901,535	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Landfill Site	262,163	(70,211)	191,952	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Landscaping And Gardening	177,209	(151,630)	25,579	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Perimeter Protection / Fence	163,250	(71,946)	91,304	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Perimeter Wall / Fence	56,167	(22,675)	33,492	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Power Lines - Low Votage	341,763	(277,249)	64,514	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Power Lines- High Voltage	16,120	(10,916)	5,204	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Reservoirs	372,042	(214,194)	157,848	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Road Signals	771,757	(536,083)	235,674	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Runway Surface	22,560	(16,628)	5,932	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Sewers	355,659	(117,079)	238,580	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Taxiways	74,339	(52,609)	21,730	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Transfer Stations and Processing Facilities	150,783	13,985	164,768	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Transformers - Low Voltage	74,845	(59,081)	15,764	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Transformers- High Voltage	550,377	(445,822)	104,555	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Underground Pipes	7,349	(3,055)	4,294	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Utilities Networks	4,656	(3,008)	1,648	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Waste water treatment	128,400	(36,018)	92,382	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Canals	263,977	(16,021)	247,956	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Meters	111,852	(46,153)	65,699	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Pumping Machines	3,226,781	(1,665,924)	1,560,857	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Water Purification Plant	929,185	(610,655)	318,530	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Metalwork - Steel Chairs	7,203	(5,713)	1,490	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Metalwork- Ladders	556	(189)	367	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Asphalt Layer (Tarmac)	21,782,988	(2,321,908)	19,461,080	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Concrete Layer	730,334	(588,422)	141,912	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Gravel Surface	1,838,235	(748,976)	1,089,259	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Pavements	1,816,456	(626,172)	1,190,284	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Traffic Lights	169,741	(122,794)	46,947	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Traffic Signs	42,474	(37,332)	5,142	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Bridges - Concrete	286,914	545,095	832,009	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Bridges - Steel	107,192	(67,621)	39,571	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Bridges - Timber	36,439	(27,866)	8,573	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Feeder Roads	499,279	(358,966)	140,313	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Highways	58,543	17,981	76,524	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Urban Roads	383,447	(106,853)	276,594	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Drains	0	359,551	359,551	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
TRANSPORT EQUIPMENT					

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Emergency Vehicles-Fire Engines / Fire Trucks	7,405	(6,617)	788	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Motor Cycles	28,597	(26,502)	2,095	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Motor Vehicle	66,910,478	(58,790,786)	8,119,692	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Semitrailers	81,105	(66,151)	14,954	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Trucks	8,110,667	(6,987,441)	1,123,226	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Bicycles	1,250,827	(1,139,691)	111,136	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Buses	1,595,202	(1,394,762)	200,440	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Pick Ups	431,935	(384,319)	47,616	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Trailers	285,184	(223,952)	61,232	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Ships	4,264	(2,321)	1,943	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Transport Equipment
Work-In-Progress					
BUILDINGS AND STRUCTURES					
WIP-Border and Customs Control Points	1,179,841	(1,179,841)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Bus Terminals	53,895,691	(53,895,691)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Clinics and Community Health Facilities	37,440,267	4,123,041	41,563,308	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Bungalows/Flat	0	57,957,864	57,957,864	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Community Centres and Social Halls	34,738,063	(34,738,063)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Barracks	0	622,777	622,777	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Destitute Homes	362,366	1,011,322	1,373,688	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Palace	0	4,741,814	4,741,814	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Home of Aged	171,793	(41,425)	130,368	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Librairies	0	547,786	547,786	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Health Centres	22,258,074	(13,986,669)	8,271,405	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Hospitals and Ambulance Stations	12,321,705	889,550	13,211,255	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Laboratories	452,086	(452,086)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Recreational Park	0	1,520,157	1,520,157	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Markets	117,179,632	6,895,472	124,075,104	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Recreational Centres	0	24,480,234	24,480,234	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Office Buildings	291,813,401	(46,038,230)	245,775,171	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Personnel Residences	62,489,757	(62,489,757)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Police Stations/Post	9,053,235	2,714,886	11,768,121	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Cemeteries	0	62,218	62,218	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Schools	116,232,625	21,486,404	137,719,029	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Slaughter House	1,524,544	13,658,411	15,182,955	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Stadiums	11,111,735	(10,488,032)	623,703	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Car/Lorry Park	0	26,075,258	26,075,258	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Buildings and Structures
WIP-Toilets	62,646,077	(36,815,408)	25,830,669	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Warehouses and Storage Facilities	2,852,468	(2,852,468)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
WIP-Workshop	35,711,992	(34,991,340)	720,652	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Buildings and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
WIP - Furniture and Fittings	0	1,149,774	1,149,774	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Office Equipment, Furniture and Fittings
OTHER MACHINERY AND EQUIPMENT					
WIP - Other Machinery And Equipment	1,017,280	(1,017,280)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Other Machinery and Equipment
WIP - Irrigation Equipment	7,040	(7,040)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Other Machinery and Equipment
INFRASTRUCTURE ASSETS					
WIP-Electrical Networks	412,308	1,646,793	2,059,101	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Bridges - Concrete	0	5,699,380	5,699,380	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Drainage	488,811	41,770,504	42,259,315	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Feeder Roads	28,094,443	(22,866,624)	5,227,819	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Infrastructure Assets
WIP-Landscaping And Gardening	19,074	17,500	36,574	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Highways	0	11,403,059	11,403,059	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Roads	0	29,020,701	29,020,701	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Sewers	96,466	298,516	394,982	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Street Lights	922,481	(922,481)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Infrastructure Assets
WIP-Urban Roads	22,322,695	1,646,462	23,969,157	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP-Water Distribution	10,633,819	(10,633,819)	0	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Infrastructure Assets
WIP-Water Systems	0	5,820,617	5,820,617	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP - Railway Lines	0	3,131,646	3,131,646	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
WIP - Road Signals	0	891,202	891,202	Mistatements in Prior year	Increase in Accumulated Surplus and Increase in WIP- Infrastructure Assets
ACQUIRED INTANGIBLE					
Computer Software	1,824,230	(287,153)	1,537,077	Mistatements in Prior year	Decrease in Accumulated Surplus and Decrease in WIP- Intangible Assets
Trust Monies					
Trust Monies	2,479,019	4,978,389	7,457,408	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Trust Monies
GRAND TOTAL - LOCAL GOVERNMENT	**152,197,552,002**	**(1,340,547,526)**	**150,857,004,477**		
STATE OWNED ENTERPRISE					
INTANGIBLE ASSET					
ACQUIRED INTANGIBLE	3,725,676,289.64	13,906,013,044.68	17,631,689,334.32	Mistatements in prior year	Increase In Intangible Assets
Internally Generated intangible	14,102,150,247.77	(11,472,687,955.58)	2,629,462,292.19	Mistatements in prior year	Decrease In Assets

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
INVENTORY					
Accra Digital Centre	-	216,255.94	216,255.94	Mistatements in prior year	Reinsatement Of Inventory
AirtelTigo Ghana Limited	-	658,468.99	658,468.99	Mistatements in prior year	Reinsatement Of Inventory
Architectural Engineering Services Limited	256,431.31	(1,709.84)	254,721.47	Mistatements in prior year	Decrease In Inventory
Bui Power Authority	194,421,156.18	(14,259,694.54)	180,161,461.64	Mistatements in prior year	Decrease In Inventory
Bulk Oil & Storage Transportation Company	248,832,473.46	321,134,667.35	569,967,140.81	Mistatements in prior year	Increase In Inventory
Electricity Company of Ghana	517,519,000.00	(160,351,000.00)	357,168,000.00	Mistatements in prior year	Decrease In Inventory
Ghana Broadcasting Corporation	556,117.99	(441,669.48)	114,448.51	Mistatements in prior year	Decrease In Inventory
Ghana Civil Aviation Authority	3,211,228.95	1,250.00	3,212,478.95	Mistatements in prior year	Increase In Inventory
Ghana Cocoa Board	2,093,973,702.06	271,285,330.40	2,365,259,032.46	Mistatements in prior year	Increase In Inventory
Ghana Cylinder Manufacturing Company Limited	917,145.91	(0.15)	917,145.76	Mistatements in prior year	Decrease In Inventory
Ghana Grid Company	53,190,650.84	(10,518,608.97)	42,672,041.87	Mistatements in prior year	Decrease In Inventory
Ghana National Petroleum Corporation	1,160,616.60	1,476,628.82	2,637,245.42	Mistatements in prior year	Increase In Inventory
Ghana Ports and Harbours Authority	64,980,742.20	(8,081,510.79)	56,899,231.41	Mistatements in prior year	Decrease In Inventory
Ghana Post Company Limited	2,773,497.78	(207,059.97)	2,566,437.81	Mistatements in prior year	Decrease In Inventory
Ghana Publishing Company Limited	5,051,754.00	2,330,742.00	7,382,496.00	Mistatements in prior year	Increase In Inventory
Ghana Railway Company Limited	-	16,554,647.00	16,554,647.00	Mistatements in prior year	
Ghana Water Company Limited	390,325,531.17	2,577,471.38	392,903,002.55	Mistatements in prior year	Increase In Inventory
GIHOC Distilleries	-	46,958,466.22	46,958,466.22	Mistatements in prior year	Increase In Inventory
Graphic Communications Group Limited	2,055,394.00	1,164,455.75	3,219,849.75	Mistatements in prior year	Increase In Inventory
Minerals Income Investment Fund	-	33,608.33	33,608.33	Mistatements in prior year	Reinsatement Of Inventory
National Homeownership Fund	-	133,250,952.45	133,250,952.45	Mistatements in prior year	Reinsatement Of Inventory
National Investment Bank	2,615,196.18	(743,864.30)	1,871,331.88	Mistatements in prior year	Decrease In Inventory
National Lottery Authority	4,092,211.72	(2,351.52)	4,089,860.20	Mistatements in prior year	Decrease In Inventory
News Times Corporation	269,481.24	1,443,054.02	1,712,535.26	Mistatements in prior year	Increase In Inventory
Precious Minerals Marketing Company	-	318,395.13	318,395.13	Mistatements in prior year	Reinsatement Of Inventory
PSC Tema Shipyard	1,761,052.05	520,346.25	2,281,398.30	Mistatements in prior year	Increase In Inventory
SIC Life Company	614,937.52	0.33	614,937.85	Mistatements in prior year	
Social Security and National Insurance Trust	107,222,965.95	87,553,819.38	194,776,785.33	Mistatements in prior year	Increase In Inventory
State Housing Company Limited	112,020,717.39	719,052.68	112,739,770.07	Mistatements in prior year	Increase In Inventory
TDC Development Company Limited	1,354,936.10	316,418,997.08	317,773,933.18	Mistatements in prior year	Increase In Inventory
Tema Oil Refinery	157,020,000.00	(21,066,990.00)	135,953,010.00	Mistatements in prior year	Decrease In Inventory
Volta Aluminum Company Limited	657,926,806.80	136,401,199.01	794,328,005.81	Mistatements in prior year	Increase In Inventory
Volta River Authority	571,700,897.20	1,395,712.50	573,096,609.70	Mistatements in prior year	Increase In Inventory
VRA Health Services Limited	-	5,081,769.47	5,081,769.47	Mistatements in prior year	Reinsatement Of Inventory
VRA International School Limited	-	2,189,297.03	2,189,297.03	Mistatements in prior year	Reinsatement Of Inventory
INVESTMENT					
AirtelTigo Ghana Limited	5,000,000.00	2,500,000.00	7,500,000.00	Mistatements in prior year	Increase In Investment
Bank Of Ghana	2,338,113,082.00	97,160,577.62	2,435,273,659.62	Mistatements in prior year	Increase In Investment
Bulk Oil & Storage Transportation Company	117,558,939.00	64,042,806.23	181,601,745.23	Mistatements in prior year	Increase In Investment
Consolidated Bank Ghana Limited	8,531,154,896.51	(368,837,860.27)	8,162,317,036.24	Mistatements in prior year	Decrease In Investment
E.S.L.A PLC	629,795,650.85	(202,031,142.08)	427,764,508.77	Mistatements in prior year	Decrease In Investment
Electricity Company of Ghana	15,570,000.00	115,349,000.00	130,919,000.00	Mistatements in prior year	Decrease In Investment
Ghana Airports Company Limited	20,689,547.53	(14,420,000.00)	6,269,547.53	Mistatements in prior year	Decrease In Investment
Ghana Amalgamated Trust PLC	773,431,639.68	(246,538,211.13)	526,893,428.55	Mistatements in prior year	Decrease In Investment
Ghana Broadcasting Corporation	28,727.39	1,661,494.30	1,690,221.69	Mistatements in prior year	Decrease In Investment
Ghana Civil Aviation Authority	73,405,461.89	(153,545.58)	73,251,916.31	Mistatements in prior year	Decrease In Investment
Ghana Cocoa Board	3,364,659.23	442,415,792.69	445,780,451.92	Mistatements in prior year	Increase In Investment
Ghana Commodity Exchange Limited	3,158,871.33	(3,158,871.33)	-	Mistatements in prior year	Decrease In Investment
Ghana Cylinder Manufacturing Company Limited	69,760.00	(69,760.00)	-	Mistatements in prior year	Decrease In Investment
Ghana Deposit Protection Corporation	513,635,000.00	926,028,677.67	1,439,663,677.67	Mistatements in prior year	Increase In Investment
Ghana Exim Bank	66,723,488.00	1,328,609.00	68,052,097.00	Mistatements in prior year	Increase In Investment
Ghana National Petroleum Corporation	2,159,987,492.52	(1,601,969,340.21)	558,018,152.31	Mistatements in prior year	Decrease In Investment
Ghana Ports and Harbours Authority	2,131,879,410.39	328,096,116.97	2,459,975,527.36	Mistatements in prior year	Increase In Investment
Ghana Railway Company Limited	-	757.00	757.00	Mistatements in prior year	Reinstatement Of Investment
Ghana Water Company Limited	-	2,069,523.68	2,069,523.68	Mistatements in prior year	Reinstatement Of Investment
Ghana Women's Fund Company Limited	363,431.00	1,039.52	364,470.52	Mistatements in prior year	Increase In Investment
GIHOC Distilleries	-	21,731.00	21,731.00	Mistatements in prior year	Reinstatement Of Investment
Graphic Communications Group Limited	11,224,677.00	(7,007,047.55)	4,217,629.45	Mistatements in prior year	Decrease In Investment
Minerals Income Investment Fund	-	583,206,529.98	583,206,529.98	Mistatements in prior year	Reinstatement Of Investment
National Homeownership Fund	198,164,481.70	(158,164,480.93)	40,000,000.77	Mistatements in prior year	Decrease In Investment
National Insurance Commission	42,579,980.11	(4,662,761.02)	37,917,219.09	Mistatements in prior year	Decrease In Investment
National Investment Bank	28,175,602.49	67,983,575.60	96,159,178.09	Mistatements in prior year	Increase In Investment
Northern Electricity Distribution Company	-	64,342,863.65	64,342,863.65	Mistatements in prior year	Reinstatement Of Investment
Precious Minerals Marketing Company	2,205,077.32	(2,001,634.47)	203,442.85	Mistatements in prior year	Decrease In Investment
SIC Life Company	117,613,238.16	(24,126,597.22)	93,486,640.94	Mistatements in prior year	Decrease In Investment
Social Security and National Insurance Trust	9,598,186,433.28	1,414,161,004.36	11,012,347,437.64	Mistatements in prior year	Increase In Investment

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
State Housing Company Limited	44,811,022.71	0.29	44,811,023.00	Mistatements in prior year	
TDC Development Company Limited	12,195,064.27	(12,195,064.27)	-	Mistatements in prior year	Decrease In Investment
Tema Oil Refinery	210,837,000.00	5,992,782.00	216,829,782.00	Mistatements in prior year	Increase In Investment
Venture Capital Trust Fund	226,818,771.53	1.09	226,818,772.62	Mistatements in prior year	Increase In Investment
Volta Aluminum Company Limited	2,390.94	816.96	3,207.90	Mistatements in prior year	Increase In Investment
Volta River Authority	611,741,339.64	(68,213,337.49)	543,528,002.15	Mistatements in prior year	Decrease In Investment
EXTERNAL SHORT TERM INVESTMENT					
Ghana Ports and Harbours Authority	227,818,968.46	(227,818,968.46)	-	Mistatements in prior year	Decease In Short Term Investment
Volta River Authority	50,575,511.83	(50,575,511.83)	-	Mistatements in prior year	Decease In Short Term Investment
NON-EQUITY INVESTMENT					
Ghana Airports Company Limited	-	201,737,871.40	201,737,871.40	Mistatements in prior year	Reinstatement Of Non Equity Investment
Ghana Cocoa Board	-	10,936,885.16	10,936,885.16	Mistatements in prior year	Reinstatement Of Non Equity Investment
National Homeownership Fund	-	20,302,457.00	20,302,457.00	Mistatements in prior year	Reinstatement Of Non Equity Investment
National Insurance Commission	-	4,251,284.20	4,251,284.20	Mistatements in prior year	Reinstatement Of Non Equity Investment
Precious Minerals Marketing Company	-	2,000,000.00	2,000,000.00	Mistatements in prior year	Reinstatement Of Non Equity Investment
SIC Life Company	645,816,849.83	(290,119,050.54)	355,697,799.29	Mistatements in prior year	A Reduction In Non Equity Investment
INVESTMENT PROPERTY					
Bank Of Ghana	-	185,961,820.06	185,961,820.06	Mistatements in prior year	Reinstatement Of Investment Property
Ghana Cocoa Board	116,293,072.89	30,341,468.54	146,634,541.43	Mistatements in prior year	Increase In Investment Property
Graphic Communications Group Limited	-	6,955,898.54	6,955,898.54	Mistatements in prior year	Reinstatement Of Investment Property
SIC Life Company	281,161,934.82	0.20	281,161,935.02	Mistatements in prior year	
Social Security and National Insurance Trust	3,308,723,760.71	1,307,349,150.96	4,616,072,911.67	Mistatements in prior year	Increase In Investment Property
TDC Development Company Limited	275,580,855.96	(234,833,417.32)	40,747,438.64	Mistatements in prior year	Decrease In Investment Property
PAYABLES					
Accra Digital Centre	59,139.58	1,911,572.75	1,970,712.33	Mistatements in prior year	Increase In Investment Property
AirtelTigo Ghana Limited	1,103,434,703.14	1,026,576,459.16	2,130,011,162.30	Mistatements in prior year	Increase In Investment Property
Architectural Engineering Services Limited	1,495,191.40	25,564,954.09	27,060,145.49	Mistatements in prior year	Increase In Investment Property
Bank Of Ghana	135,960,609,012.20	16,922,370,321.00	152,882,979,333.20	Mistatements in prior year	Increase In Investment Property
Bui Power Authority	349,594,842.00	33,735,252.07	383,330,094.07	Mistatements in prior year	Increase In Investment Property
Bulk Oil & Storage Transportation Company	209,059,589.30	795,601,223.90	1,004,660,813.20	Mistatements in prior year	Increase In Investment Property
Cocoa Marketing Company	18,855,513.07	162,096,790.31	180,952,303.38	Mistatements in prior year	Increase In Investment Property
Consolidated Bank Ghana Limited	10,428,028,003.59	1,362,759,622.04	11,790,787,625.63	Mistatements in prior year	Increase In Investment Property
E.S.L.A PLC	27,255,023.26	202,591,507.98	229,846,531.24	Mistatements in prior year	Increase In Investment Property
Electricity Company of Ghana	36,755,973,542.27	15,617,159,211.99	52,373,132,754.26	Mistatements in prior year	Increase In Investment Property
Ghana Airports Company Limited	680,752,865.20	368,286,215.82	1,049,039,081.02	Mistatements in prior year	Increase In Investment Property
Ghana Amalgamated Trust PLC	686,531.21	42,275,867.51	42,962,398.72	Mistatements in prior year	Increase In Investment Property
Ghana Broadcasting Corporation	37,383,008.98	11,386,200.45	48,769,209.43	Mistatements in prior year	Increase In Investment Property
Ghana Civil Aviation Authority	6,343,643.53	118,990,724.44	125,334,367.97	Mistatements in prior year	Increase In Investment Property
Ghana Cocoa Board	162,561,479.15	9,277,669,772.15	9,440,231,251.30	Mistatements in prior year	Increase In Investment Property
Ghana Commodity Exchange Limited	1,536,772.58	244,781,497.83	246,318,270.41	Mistatements in prior year	Increase In Investment Property
Ghana Cylinder Manufacturing Company Limited	12,908,028.16	10,276,230.06	23,184,258.22	Mistatements in prior year	Increase In Investment Property
Ghana Deposit Protection Corporation	28,582,000.00	(21,455,235.65)	7,126,764.35	Mistatements in prior year	Decrease In Investment Property
Ghana Exim Bank	31,902,049.00	11,366,972.00	43,269,021.00	Mistatements in prior year	Increase In Investment Property
Ghana Grid Company	1,351,140,297.10	2,593,956,336.91	3,945,096,634.01	Mistatements in prior year	Increase In Investment Property
Ghana Integrated Aluminium Development Corporation	21,162,564.41	358,497.01	21,521,061.42	Mistatements in prior year	Increase In Investment Property
Ghana Integrated Iron and Steel Development Corporation	8,353,813.97	484,196.79	8,838,010.76	Mistatements in prior year	Increase In Investment Property
Ghana Maritime Authority	31,119,910.25	242,283,791.62	273,403,701.87	Mistatements in prior year	Increase In Investment Property
Ghana National Gas Company Limited	9,916,189,077.60	605,577,763.53	10,521,766,841.13	Mistatements in prior year	Increase In Investment Property
Ghana National Petroleum Corporation		2,163,076,697.72	2,163,076,697.72	Mistatements in prior year	Increase In Investment Property
Ghana National Procurement Agency (GNPA) Limited		7,820,266.46	7,820,266.46	Mistatements in prior year	Increase In Investment Property
Ghana Ports and Harbours Authority	148,214,660.41	19,280,683,873.86	19,428,898,534.27	Mistatements in prior year	Increase In Investment Property
Ghana Post Company Limited	81,336,161.50	29,540,274.27	110,876,435.77	Mistatements in prior year	Increase In Investment Property
Ghana Publishing Company Limited	1,648,178.43	11,255,251.58	12,903,430.01	Mistatements in prior year	Increase In Investment Property
Ghana Railway Company Limited		11,066,183.09	11,066,183.09	Mistatements in prior year	Increase In Investment Property
Ghana Reinsurance Company	423,200,599.97	59,810,407.69	483,011,007.66	Mistatements in prior year	Increase In Investment Property
Ghana Supply Company Limited	4,259,559.10	2,972,189.57	7,231,748.67	Mistatements in prior year	Increase In Investment Property
Ghana Water Company Limited	1,554,241,065.07	85,614,317.86	1,639,855,382.93	Mistatements in prior year	Increase In Investment Property
Ghana Women's Fund Company Limited	59,130.00	(22,673.09)	36,456.91	Mistatements in prior year	Decrease In Investment Property
GIHOC Distilleries		108,174,363.29	108,174,363.29	Mistatements in prior year	Increase In Investment Property
Graphic Communications Group Limited	31,089,632.00	(25,599,778.80)	5,489,853.20	Mistatements in prior year	Decrease In Investment Property
Minerals Income Investment Fund		748,455,081.69	748,455,081.69	Mistatements in prior year	Increase In Investment Property
National Food Buffer Stock Company Limited	152,144,641.05	560,004.50	152,704,645.55	Mistatements in prior year	Increase In Investment Property
National Homeownership Fund	57,227.04	32,252,374.89	32,309,601.93	Mistatements in prior year	Increase In Investment Property
National Insurance Commission		8,419,564.03	8,419,564.03	Mistatements in prior year	Increase In Investment Property
National Investment Bank	5,360,887,554.94	664,832,895.83	6,025,720,450.77	Mistatements in prior year	Increase In Investment Property

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
National Lottery Authority	56,856,055.05	11,247,432.71	68,103,487.76	Mistatements in prior year	Increase In Investment Property
News Times Corporation	4,447,895.18	9,032,097.42	13,479,992.60	Mistatements in prior year	Increase In Investment Property
Northern Electricity Distribution Company	2,417,286,947.76	643,396,433.74	3,060,683,381.50	Mistatements in prior year	Increase In Investment Property
Precious Minerals Marketing Company	21,029,160.06	5,683,842.11	26,713,002.17	Mistatements in prior year	Increase In Investment Property
PSC Tema Shipyard	234,409.19	12,771,713.79	13,006,122.98	Mistatements in prior year	Increase In Investment Property
SIC Life Company	5,325,529.64	1,024,997,239.63	1,030,322,769.27	Mistatements in prior year	Increase In Investment Property
Social Security and National Insurance Trust	156,015,513.14	287,263,772.02	443,279,285.16	Mistatements in prior year	Increase In Investment Property
State Housing Company Limited	96,417,576.00	38,864,284.00	135,281,860.00	Mistatements in prior year	Increase In Investment Property
TDC Development Company Limited	93,725,455.77	34,504,319.63	128,229,775.40	Mistatements in prior year	Increase In Investment Property
Tema Oil Refinery	4,464,669,000.00	1,847,697,542.00	6,312,366,542.00	Mistatements in prior year	Increase In Investment Property
Venture Capital Trust Fund	192,806.05	384,549.97	577,356.02	Mistatements in prior year	Increase In Investment Property
Volta Aluminum Company Limited	2,283,676,088.07	1,971,072,794.34	4,254,748,882.41	Mistatements in prior year	Increase In Investment Property
Volta Lake Transport Company	6,268,543.01	8.20	6,268,551.21	Mistatements in prior year	Increase In Investment Property
Volta River Authority	12,682,686,267.46	18,141,928,462.74	30,824,614,730.20	Mistatements in prior year	Increase In Investment Property
VRA International School Limited		183,541,329.98	183,541,329.98	Mistatements in prior year	Reinstatement Of Investment Property
VRA Health Services Limited		76,912,735.07	76,912,735.07	Mistatements in prior year	Reinstatement Of Investment Property
PPE					
Building and Structures	53,829,102,081.36	(16,910,129,016.80)	36,918,973,064.56	Mistatements in prior year	Decrease In Assets
ICT Equipment	706,830,177.58	856,562,161.05	1,563,392,338.63	Mistatements in prior year	Increase In Assets
Infrastructure Assets	113,780,699,980.00	19,998,748,531.55	133,779,448,511.55	Mistatements in prior year	Increase In Infrasture Assets
LAND	6,118,381,516.00	(5,295,253,142.58)	823,128,373.42	Mistatements in prior year	Decrease In Assets
Office Equipment,Furniture and Fittings	4,646,230,477.73	(2,488,578,901.84)	2,157,651,575.89	Mistatements in prior year	Decrease In Assets
OTHER PLANT & MACHINERY	36,470,109,987.53	(58,815,621.18)	36,411,294,366.35	Mistatements in prior year	Decrease In Assets
TRANSPORT EQUIPMENT	3,893,509,786.62	612,854,129.75	4,506,363,916.37	Mistatements in prior year	Increase In Assets
NON FINANCIAL ASSETS - SOEs & GBEs ACCUMULATED DEPRECIATION					
Land	**2,460,511**	8,308,009.46	**10,768,520**	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Land
BUILDINGS AND STRUCTURES					
Personnel Residences	0	876,504,717.99	876,504,718	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Building and Structures
Office Buildings	16,049,268,500	(9,551,312,674.73)	6,497,955,825	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Building and Structures
OFFICE EQUIPMENT, FURNITURE AND FITTINGS					
Office Furniture	2,115,206,652	(895,555,636.00)	1,219,651,016	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Office Equipment, Furniture and Fitting
Office Equipment	0	326,816,973.33	326,816,973	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Office Equipment, Furniture and Fitting
Air conditioners	0	7,525,010.30	7,525,010	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Office Equipment, Furniture and Fitting
ICT EQUIPMENT					
Computers	625,375,216	(227,474,413.31)	397,900,803	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation ICT Equipment
Internet Connectivity Equipment	0	592,671,749.13	592,671,749	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation ICT Equipment
OTHER MACHINERY AND EQUIPMENT					
Generators	17,937,705,820	(9,621,779,804.06)	8,315,926,016		Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Other Machinery Equipment
INFRASTRUCTURE ASSETS					
Water Distribution	44,773,006,397	(18,495,198,947.59)	26,277,807,449	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
Electrical Networks	0	9,424,227,894.54	9,424,227,895	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
Utility Networks	0	9,433,113,678.35	9,433,113,678	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Infrastructure Assets
TRANSPORT EQUIPMENT					
Aircraft Hull (Body)	0	290,286,664.06	290,286,664	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Transport Equipment
Bicycle	0	4,129,244.08	4,129,244	Mistatements in Prior year	Decrease in Accumulated Surplus and Increase in Accumulated Depreciation Transport Equipment
Saloon Cars	2,573,457,265	(290,565,492.36)	2,282,891,773	Mistatements in Prior year	Increase in Accumulated Surplus and Decrease in Accumulated Depreciation Infrastructure Assets
HOUSING ADVANCES					
Bank Of Ghana		346,481,739.70	346,481,739.70	Mistatements in prior year	Increase In Advances
Electricity Company of Ghana		45,663,061.84	45,663,061.84	Mistatements in prior year	Increase In Advances
Ghana Airports Company Limited		515,380.73	515,380.73	Mistatements in prior year	Increase In Advances
Ghana Grid Company	39,680.22	5,325,785.08	5,365,465.30	Mistatements in prior year	Increase In Advances
Northern Electricity Distribution Company	2,474,070.85	(2,474,070.85)		Mistatements in prior year	Decrease In Advances
Volta River Authority		2,555,882.26	2,555,882.26	Mistatements in prior year	Increase In Advances
SALARY ADVANCES					

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Accra Digital Centre		1,095.49	1,095.49	Mistatements in prior year	Increase In Advances
Bank Of Ghana		472,999,901.07	472,999,901.07	Mistatements in prior year	Increase In Advances
Cocoa Marketing Company	93,915.39	620,790.65	714,706.04	Mistatements in prior year	Increase In Advances
Electricity Company of Ghana		28,332,966.53	28,332,966.53	Mistatements in prior year	Increase In Advances
Ghana Airports Company Limited		52,083.96	52,083.96	Mistatements in prior year	Increase In Advances
Ghana Broadcasting Corporation	832,887.70	(668,515.90)	164,371.80	Mistatements in prior year	Decrease In Advances
Ghana Cocoa Board	617,322.39	(116,730.68)	500,591.71	Mistatements in prior year	Decrease In Advances
Ghana Grid Company	10,573,357.75	(1,930,025.12)	8,643,332.63	Mistatements in prior year	Decrease In Advances
Ghana Maritime Authority	1,633,725.23	(22,533.50)	1,611,191.73	Mistatements in prior year	Decrease In Advances
Ghana National Petroleum Corporation	6,702,909.84	3,532,045.96	10,234,955.80	Mistatements in prior year	Increase In Advances
Ghana National Procurement Agency (GNPA) Limited		52,958.00	52,958.00	Mistatements in prior year	Increase In Advances
Ghana Ports and Harbours Authority	31,828,482.62	(258,076.99)	31,570,405.63	Mistatements in prior year	Decrease In Advances
Ghana Post Company Limited	25,126.37	(25,126.37)	-	Mistatements in prior year	Decrease In Advances
Ghana Publishing Company Limited		22,009.00	22,009.00	Mistatements in prior year	Increase In Advances
Ghana Railway Company Limited		10,500.00	10,500.00	Mistatements in prior year	Increase In Advances
Ghana Water Company Limited	37,982,090.67	(2,833,085.09)	35,149,005.58	Mistatements in prior year	Decrease In Advances
Ghana Women's Fund Company Limited	6,887.47	(6,887.47)		Mistatements in prior year	Decrease In Advances
GIHOC Distilleries		58,869.00	58,869.00	Mistatements in prior year	Increase In Advances
Graphic Communications Group Limited	53,972.00	(47,543.92)	6,428.08	Mistatements in prior year	Decrease In Advances
News Times Corporation	68,701.57	30,936.19	99,637.76	Mistatements in prior year	Increase In Advances
Northern Electricity Distribution Company	2,714,573.85	317,755.54	3,032,329.39	Mistatements in prior year	Increase In Advances
Precious Minerals Marketing Company	136,469.89	(136,469.89)		Mistatements in prior year	Decrease In Advances
PSC Tema Shipyard	19,489.67	(1,974.76)	17,514.91	Mistatements in prior year	Decrease In Advances
Social Security and National Insurance Trust	1,141,450.27	7,279.62	1,148,729.89	Mistatements in prior year	Increase In Advances
TDC Development Company Limited	1,333,686.79	(9,475.60)	1,324,211.19	Mistatements in prior year	Decrease In Advances
Volta Aluminum Company Limited	981,340.86	345,270.29	1,326,611.15	Mistatements in prior year	Increase In Advances
Volta River Authority	6,648,180.73	1,608,517.06	8,256,697.79	Mistatements in prior year	Increase In Advances
VRA International School Limited	-	443,871.72	443,871.72	Mistatements in prior year	Increase In Advances
SPECIAL ADVANCES					
Bank Of Ghana		430,118,534.72	430,118,534.72	Mistatements in prior year	Increase In Advances
Bui Power Authority	23,705,348.31	(842,052.97)	22,863,295.34	Mistatements in prior year	Decrease In Advances
Bulk Oil & Storage Transportation Company		483,037.86	483,037.86	Mistatements in prior year	Increase In Advances
Cocoa Marketing Company	30,116,280.16	940,208.41	31,056,488.57	Mistatements in prior year	Increase In Advances
Consolidated Bank Ghana Limited	1,969,439,435.63	327,149,070.68	2,296,588,506.31	Mistatements in prior year	Increase In Advances
Electricity Company of Ghana		66,367,781.54	66,367,781.54	Mistatements in prior year	Increase In Advances
Ghana Broadcasting Corporation	838,844.47	97,763.96	936,608.43	Mistatements in prior year	Increase In Advances
Ghana Civil Aviation Authority	254,158.06	(254,158.06)		Mistatements in prior year	Decrease In Advances
Ghana Cocoa Board	191,669,264.60	(47,721,798.59)	143,947,466.01	Mistatements in prior year	Decrease In Advances
Ghana Exim Bank		1,480,143,391.00	1,480,143,391.00	Mistatements in prior year	Increase In Advances
Ghana Grid Company	4,578,435.21	(1,335,221.39)	3,243,213.82	Mistatements in prior year	Decrease In Advances
Ghana Maritime Authority	8,593,440.98	(26,246.12)	8,567,194.86	Mistatements in prior year	Decrease In Advances
Ghana National Gas Company Limited	132,682,601.83	(41,964,785.33)	90,717,816.50	Mistatements in prior year	Decrease In Advances
Ghana Ports and Harbours Authority	54,550,149.62	739,083,800.06	793,633,949.68	Mistatements in prior year	Increase In Advances
Ghana Publishing Company Limited		191,643.00	191,643.00	Mistatements in prior year	Increase In Advances
Ghana Water Company Limited	-	514,625.39	514,625.39	Mistatements in prior year	Increase In Advances
National Homeownership Fund		25,825,722.67	25,825,722.67	Mistatements in prior year	Increase In Advances
National Insurance Commission	142,688.11	(142,688.11)		Mistatements in prior year	Decrease In Advances
News Times Corporation	116,902.07	169,356.23	286,258.30	Mistatements in prior year	Increase In Advances
Northern Electricity Distribution Company	458,839.84	(458,839.84)	-	Mistatements in prior year	Decrease In Advances
SIC Life Company	89,988,534.16	(83,107,935.88)	6,880,598.28	Mistatements in prior year	Decrease In Advances
Social Security and National Insurance Trust	11,505,960.16	238,531.16	11,744,491.32	Mistatements in prior year	Increase In Advances
Tema Oil Refinery		4,497,481.00	4,497,481.00	Mistatements in prior year	Increase In Advances
Volta Aluminum Company Limited	1,307,294.91	3,284,452.69	4,591,747.60	Mistatements in prior year	Increase In Advances
Volta River Authority	1,597,150.77	16,087,295.47	17,684,446.24	Mistatements in prior year	Increase In Advances
VRA International School Limited		260,929.99	260,929.99	Mistatements in prior year	Increase In Advances
VEHICLE ADVANCES					
Bank Of Ghana		125,243,384.56	125,243,384.56	Mistatements in prior year	Increase In Advances
Electricity Company of Ghana		7,098,266.82	7,098,266.82	Mistatements in prior year	Increase In Advances
Ghana Airports Company Limited		737,251.83	737,251.83	Mistatements in prior year	Increase In Advances
Ghana Cocoa Board	48,617,263.17	(6,392,544.51)	42,224,718.66	Mistatements in prior year	Decrease In Advances
Ghana Deposit Protection Corporation		797,364.26	797,364.26	Mistatements in prior year	Increase In Advances
Ghana Grid Company	24,750,171.86	111,191.25	24,861,363.11	Mistatements in prior year	Increase In Advances
Volta River Authority		10,114,853.15	10,114,853.15	Mistatements in prior year	Increase In Advances
LONG TERM RECEIVABLES					
Bank Of Ghana	26,779,050,077.90	(14,205,869,740.67)	12,573,180,337.23	Mistatements in prior year	Decrease In Long Term Receeivales
Ghana Airports Company Limited		64,097,326.04	64,097,326.04	Mistatements in prior year	Decrease In Long Term Receeivales

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Ghana Cocoa Board	820,187,777.35	2,595,966.96	822,783,744.31	Mistatements in prior year	Increase In Long Term Receeivales
Ghana Exim Bank	1,481,472,000.00	(1,481,472,000.00)		Mistatements in prior year	Increase In Long Term Receeivales
National Homeownership Fund	18,753,857.07	(18,753,857.07)	-	Mistatements in prior year	Decrease In Long Term Receeivales
National Investment Bank	31,338,705.39	16,416,076.50	47,754,781.89	Mistatements in prior year	Decrease In Long Term Receeivales
Northern Electricity Distribution Company	1,515,905,770.83	80,427,971.33	1,596,333,742.16	Mistatements in prior year	Increase In Long Term Receeivales
Social Investment Fund	9,614,704.00	(9,614,704.00)		Mistatements in prior year	Increase In Long Term Receeivales
Tema Oil Refinery	4,047,000.00	758,590,637.00	762,637,637.00	Mistatements in prior year	Decrease In Long Term Receeivales
PREPAYMENTS & OTHER RECEIVABLES					
AirtelTigo Ghana Limited	7,401,225.96	2,111,601.33	9,512,827.29	Mistatements in prior year	Increase In Prepayment And Other Receivables
Architectural Engineering Services Limited	174,806.70	(40,006.03)	134,800.67	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Bank Of Ghana	24,251,477,333.90	(24,251,477,333.90)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
Bulk Oil & Storage Transportation Company	4,562,968.38	(1,294,990.09)	3,267,978.29	Mistatements in prior year	Decrease In Prepayment And Other Receivables
E.S.L.A PLC	2,485,049,980.13	(2,482,506,452.93)	2,543,527.20	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Electricity Company of Ghana	88,570,000.00	(19,519,000.00)	69,051,000.00	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Airports Company Limited	3,100,511.30	(1,462,504.66)	1,638,006.64	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Cocoa Board	4,374,359.04	115,948,478.23	120,322,837.27	Mistatements in prior year	Increase In Prepayment And Other Receivables
Ghana Cylinder Manufacturing Company Limited	2,913,636.09	(2,913,636.09)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Deposit Protection Corporation	180,247,000.00	(179,465,480.33)	781,519.67	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Grid Company	60,306,558.22	(2,051,392.37)	58,255,165.85	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Maritime Authority	3,780,925.88	212,522.20	3,993,448.08	Mistatements in prior year	Increase In Prepayment And Other Receivables
Ghana National Petroleum Corporation	15,923,536.20	4,501,006,897.88	4,516,930,434.08	Mistatements in prior year	Increase In Prepayment And Other Receivables
Ghana Ports and Harbours Authority	105,039,868.71	(767,091.35)	104,272,777.36	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Post Company Limited	1,194,963.86	353,546.33	1,548,510.19	Mistatements in prior year	Increase In Prepayment And Other Receivables
Ghana Supply Company Limited	699,256.56	(699,256.56)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
Ghana Women's Fund Company Limited	27,028.92	(19,846.92)	7,182.00	Mistatements in prior year	Decrease In Prepayment And Other Receivables
GIHOC Distilleries		11,172,813.93	11,172,813.93	Mistatements in prior year	Increase In Prepayment And Other Receivables
Graphic Communications Group Limited	1,831,412.00	(1,831,412.00)	-	Mistatements in prior year	Decrease In Prepayment And Other Receivables
National Homeownership Fund	261,013.10	(64,916.48)	196,096.62	Mistatements in prior year	Decrease In Prepayment And Other Receivables
National Insurance Commission	1,356,452.03	194,240.37	1,550,692.40	Mistatements in prior year	Increase In Prepayment And Other Receivables
National Investment Bank	48,594,313.33	(24,028,746.71)	24,565,566.62	Mistatements in prior year	Decrease In Prepayment And Other Receivables
National Lottery Authority	2,751,489.15	(1,186,793.11)	1,564,696.04	Mistatements in prior year	Decrease In Prepayment And Other Receivables
News Times Corporation	693,056.04	(598,655.88)	94,400.16	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Northern Electricity Distribution Company	11,308,648.79	2,607,317.01	13,915,965.80	Mistatements in prior year	Increase In Prepayment And Other Receivables
Precious Minerals Marketing Company	2,898,711.70	(2,898,711.70)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
PSC Tema Shipyard	267,559.76	3,580,323.68	3,847,883.44	Mistatements in prior year	Increase In Prepayment And Other Receivables
Social Investment Fund	4,276,083.00	(4,276,083.00)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
Social Security and National Insurance Trust	15,252,114.27	(3,015,979.95)	12,236,134.32	Mistatements in prior year	Decrease In Prepayment And Other Receivables
State Housing Company Limited	45,830.68	(4,913.68)	40,917.00	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Tema Oil Refinery	4,509,000.00	(4,504,970.00)	4,030.00	Mistatements in prior year	Decrease In Prepayment And Other Receivables
Venture Capital Trust Fund	377,458.63	0.36	377,458.99	Mistatements in prior year	Increase In Prepayment And Other Receivables
Volta Aluminum Company Limited	14,983,040.91	(14,983,040.91)		Mistatements in prior year	Decrease In Prepayment And Other Receivables
Volta River Authority	385,974,275.73	71,115,612.90	457,089,888.63	Mistatements in prior year	Increase In Prepayment And Other Receivables
VRA Health Services Limited		7,042,744.26	7,042,744.26	Mistatements in prior year	Increase In Prepayment And Other Receivables
VRA International School Limited		286,878.27	286,878.27	Mistatements in prior year	Increase In Prepayment And Other Receivables
TRADE RECEIVABLE					
Accra Digital Centre	1,456,001.45	13,162,784.70	14,618,786.15	Mistatements in prior year	Increase In Trade Receivables
AirtelTigo Ghana Limited	71,399,825.81	(11,120,461.10)	60,279,364.71	Mistatements in prior year	Decrease In Trade Receivables
Architectural Engineering Services Limited	21,904,736.57	(1,176,338.40)	20,728,398.17	Mistatements in prior year	Decrease In Trade Receivables
Bank Of Ghana	108,472,014,364.10	42,888,664,870.40	151,360,679,234.50	Mistatements in prior year	Increase In Trade Receivables
Bui Power Authority	8,657,494,569.38	148,449,505.43	8,805,944,074.81	Mistatements in prior year	Increase In Trade Receivables
Bulk Oil & Storage Transportation Company	191,556,585.11	(128,476,601.25)	63,079,983.86	Mistatements in prior year	Decrease In Trade Receivables
Cocoa Marketing Company	35,099,472.05	370,561.03	35,470,033.08	Mistatements in prior year	Increase In Trade Receivables
Consolidated Bank Ghana Limited	888,493,924.09	274,912,122.57	1,163,406,046.66	Mistatements in prior year	Increase In Trade Receivables
Electricity Company of Ghana	10,933,223,815.30	3,089,498,107.97	14,022,721,923.27	Mistatements in prior year	Increase In Trade Receivables
Ghana Airports Company Limited	502,539,138.77	(24,168,982.00)	478,370,156.77	Mistatements in prior year	Decrease In Trade Receivables
Ghana Amalgamated Trust PLC	6,644,420.51	76,902.25	6,721,322.76	Mistatements in prior year	Increase In Trade Receivables
Ghana Broadcasting Corporation	31,809,649.22	(2,175,126.02)	29,634,523.20	Mistatements in prior year	Decrease In Trade Receivables
Ghana Civil Aviation Authority	145,430,700.44	162,635,152.54	308,065,852.98	Mistatements in prior year	Increase In Trade Receivables
Ghana Cocoa Board	10,383,568,827.34	772,380,885.19	11,155,949,712.53	Mistatements in prior year	Increase In Trade Receivables
Ghana Commodity Exchange Limited	2,702,151.16	(1,550,962.33)	1,151,188.83	Mistatements in prior year	Decrease In Trade Receivables
Ghana Cylinder Manufacturing Company Limited	-	3,677,414.90	3,677,414.90	Mistatements in prior year	Increase In Trade Receivables
Ghana Deposit Protection Corporation	90,152,000.00	10,862,151.37	101,014,151.37	Mistatements in prior year	Increase In Trade Receivables
Ghana Grid Company	1,628,872,088.52	3,194,806,548.98	4,823,678,637.50	Mistatements in prior year	Increase In Trade Receivables
Ghana Integrated Iron and Steel Development Corporation	8,007.00	(8,007.00)	-	Mistatements in prior year	Decrease In Trade Receivables
Ghana Maritime Authority	123,017,256.82	(3,327,564.84)	119,689,691.98	Mistatements in prior year	Decrease In Trade Receivables
Ghana National Gas Company Limited	12,234,845,322.35	34,147,264.77	12,268,992,587.12	Mistatements in prior year	Increase In Trade Receivables
Ghana National Petroleum Corporation	14,415,414,025.32	(900,846,345.54)	13,514,567,679.78	Mistatements in prior year	Decrease In Trade Receivables

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Ghana Ports and Harbours Authority	481,120,358.70	17,606,464,933.88	18,087,585,292.58	Mistatements in prior year	Increase In Trade Receivables
Ghana Post Company Limited	62,015,620.08	(6,212,737.99)	55,802,882.09	Mistatements in prior year	Decrease In Trade Receivables
Ghana Publishing Company Limited	4,150,775.00	2,038,118.00	6,188,893.00	Mistatements in prior year	Increase In Trade Receivables
Ghana Railway Company Limited		433,648.00	433,648.00	Mistatements in prior year	Increase In Trade Receivables
Ghana Supply Company Limited	4,562,578.58	2,692,265.86	7,254,844.44	Mistatements in prior year	Increase In Trade Receivables
Ghana Water Company Limited	1,124,397,330.07	(392,541,641.45)	731,855,688.62	Mistatements in prior year	Decrease In Trade Receivables
Ghana Women's Fund Company Limited	437,680.29	(52,290.24)	385,390.05	Mistatements in prior year	Decrease In Trade Receivables
GIHOC Distilleries		41,062,591.15	41,062,591.15	Mistatements in prior year	Increase In Trade Receivables
Graphic Communications Group Limited	27,053,638.00	14,682,114.22	41,735,752.22	Mistatements in prior year	Increase In Trade Receivables
Minerals Income Investment Fund		1,545,720,074.04	1,545,720,074.04	Mistatements in prior year	Increase In Trade Receivables
National Food Buffer Stock Company Limited	238,936,325.30	(3,232.07)	238,933,093.23	Mistatements in prior year	Decrease In Trade Receivables
National Homeownership Fund	12,571,319.95	(4,279,439.47)	8,291,880.48	Mistatements in prior year	Decrease In Trade Receivables
National Insurance Commission	12,528,263.74	661,953.24	13,190,216.98	Mistatements in prior year	Increase In Trade Receivables
National Investment Bank	2,537,872,562.19	2,354,608,757.08	4,892,481,319.27	Mistatements in prior year	Increase In Trade Receivables
National Lottery Authority	37,841,401.77	(1,484,358.25)	36,357,043.52	Mistatements in prior year	Decrease In Trade Receivables
News Times Corporation	18,025,691.22	(3,304,080.71)	14,721,610.51	Mistatements in prior year	Decrease In Trade Receivables
Northern Electricity Distribution Company	18,797,572.42	(18,797,572.42)		Mistatements in prior year	Decrease In Trade Receivables
Precious Minerals Marketing Company	52,350,780.73	7,497,061.92	59,847,842.65	Mistatements in prior year	Increase In Trade Receivables
PSC Tema Shipyard	20,050,234.11	(16,188,424.86)	3,861,809.25	Mistatements in prior year	Decrease In Trade Receivables
SIC Life Company	30,473,207.81	88,863,365.32	119,336,573.13	Mistatements in prior year	Increase In Trade Receivables
Social Investment Fund	268,002.00	(268,002.00)		Mistatements in prior year	Decrease In Trade Receivables
Social Security and National Insurance Trust	441,130,611.06	150,107,733.10	591,238,344.16	Mistatements in prior year	Increase In Trade Receivables
State Housing Company Limited	12,298,663.32	(82,567.32)	12,216,096.00	Mistatements in prior year	Decrease In Trade Receivables
Tema Oil Refinery	720,799,000.00	(537,256.00)	720,261,744.00	Mistatements in prior year	Decrease In Trade Receivables
Volta Aluminum Company Limited	38,025,735.93	239,919,027.86	277,944,763.79	Mistatements in prior year	Increase In Trade Receivables
Volta Lake Transport Company	5,714,745.37	6,079.85	5,720,825.22	Mistatements in prior year	Increase In Trade Receivables
Volta River Authority	16,768,851,203.28	17,313,872,382.80	34,082,723,586.08	Mistatements in prior year	Increase In Trade Receivables
VRA Health Services Limited		24,809,487.40	24,809,487.40	Mistatements in prior year	Increase In Trade Receivables
VRA International School Limited		48,077,324.09	48,077,324.09	Mistatements in prior year	Increase In Trade Receivables
TRUST MONEY					
AirtelTigo Ghana Limited	68,143,749.28	(68,143,749.28)	-	Mistatements in prior year	Decrease In Trust Money
Cocoa Marketing Company	800,987,691.83	2,076,120.05	803,063,811.88	Mistatements in prior year	Increase In Trust Money
Ghana Cocoa Board	19,195,178.84	1,732,836.11	20,928,014.95	Mistatements in prior year	Increase In Trust Money
Ghana Exim Bank	22,037,049.00	976,801,839.00	998,838,888.00	Mistatements in prior year	Increase In Trust Money
Ghana National Petroleum Corporation	483,569,590.68	(483,569,590.68)	-	Mistatements in prior year	Decrease In Trust Money
Ghana Supply Company Limited	-	1,261,029.44	1,261,029.44	Mistatements in prior year	Increase In Trust Money
GIHOC Distilleries	-	5,648,000.00	5,648,000.00	Mistatements in prior year	Increase In Trust Money
Minerals Income Investment Fund	-	4,390,373,716.28	4,390,373,716.28	Mistatements in prior year	Increase In Trust Money
National Insurance Commission	6,443,220.56	(821,272.07)	5,621,948.49	Mistatements in prior year	Decrease In Trust Money
National Investment Bank	4,590,190.04	1,083,834,536.78	1,088,424,726.82	Mistatements in prior year	Increase In Trust Money
National Lottery Authority	502,161.72	(502,161.72)	-	Mistatements in prior year	Decrease In Trust Money
TDC Development Company Limited	121,155,330.00	14,352,252.43	135,507,582.43	Mistatements in prior year	Increase In Trust Money
Tema Oil Refinery	9,000.00	90,470.00	99,470.00	Mistatements in prior year	Increase In Trust Money
Volta Aluminum Company Limited	-	406,059.45	406,059.45	Mistatements in prior year	Increase In Trust Money
VRA International School Limited	-	142,772.60	142,772.60	Mistatements in prior year	Increase In Trust Money
WORK-IN-PROGRESS					
WIP-Buildings	1,871,513,705.06	3,249,731,450.53	5,121,245,155.59		
WIP-Furniture and Fittings		160,583,382.03	160,583,382.03	Mistatement in Prior year	Increase In Assets
WIP-Other Machinery and Equipment	158,074,972.00	(132,964,972.00)	25,110,000.00	Mistatement in Prior year	Increase In Assets
WIP- Utility networks		542,468,722.14	542,468,722.14	Mistatement in Prior year	Increase In Assets
WIP-Water Systems	22,712,621,724.20	(5,825,581,947.11)	16,887,039,777.09		
PROVISION FOR OVERDUE DEBT					
Social Security and National Insurance Trust	-	(39,595,075.68)	(39,595,075.68)	Mistatement in Prior year	Increase In Provision
Ghana Exim Bank	(203,668,794.00)	203,668,794.00	-	Mistatement in Prior year	Decrease In Provision
Ghana National Gas Company Limited	(67,690,559.71)	67,690,559.71	-	Mistatement in Prior year	Decrease In Provision
Ghana National Petroleum Corporation	(5,346,743,723.64)	5,346,743,723.64	-	Mistatement in Prior year	Decrease In Provision
Ghana Water Company Limited	(384,867,007.05)	384,867,007.05	-	Mistatement in Prior year	Decrease In Provision
News Times Corporation	(1,637,637.16)	1,637,637.16	-	Mistatement in Prior year	Decrease In Provision
Social Security and National Insurance Trust	(12,994,000.00)	12,994,000.00	-	Mistatement in Prior year	Decrease In Provision
Volta River Authority	(230,666,405.13)	230,666,405.13	-	Mistatement in Prior year	Decrease In Provision
PROVISION ON INVESTMENT					
Bank Of Ghana		(58,343,902,038.24)	(58,343,902,038.24)	Mistatement in Prior year	Increase In Provision
Bui Power Authority		(207,458,065.83)	(207,458,065.83)	Mistatement in Prior year	Increase In Provision
Cocoa Marketing Company		(11,924,577.92)	(11,924,577.92)	Mistatement in Prior year	Increase In Provision
Consolidated Bank Ghana Limited		(322,253,406.00)	(322,253,406.00)	Mistatement in Prior year	Increase In Provision

	Balance as at 31/12/2023 GH¢	Prior Period Adjustment GH¢	Adjusted Balance as at 1/1/2024 GH¢	NATURE OF ERROR	EFFECTS
Ghana Airports Company Limited		(11,190,139.01)	(11,190,139.01)	Mistatement in Prior year	Increase In Provision
Ghana Civil Aviation Authority		(155,645,718.33)	(155,645,718.33)	Mistatement in Prior year	Increase In Provision
Ghana Cocoa Board		(222,424,024.33)	(222,424,024.33)	Mistatement in Prior year	Increase In Provision
Ghana Exim Bank		(203,647,664.00)	(203,647,664.00)	Mistatement in Prior year	Increase In Provision
Ghana Grid Company		(3,006,216,390.72)	(3,006,216,390.72)	Mistatement in Prior year	Increase In Provision
Ghana National Gas Company Limited		(82,534,463.71)	(82,534,463.71)	Mistatement in Prior year	Increase In Provision
Ghana Publishing Company Limited		(365,326.00)	(365,326.00)	Mistatement in Prior year	Increase In Provision
Ghana Railway Company Limited		(57,518,537.91)	(57,518,537.91)	Mistatement in Prior year	Increase In Provision
Northern Electricity Distribution Company		(64,334,841.05)	(64,334,841.05)	Mistatement in Prior year	Increase In Provision
Precious Minerals Marketing Company		(422,250.55)	(422,250.55)	Mistatement in Prior year	Increase In Provision
Tema Oil Refinery		(165,508,094.00)	(165,508,094.00)	Mistatement in Prior year	Increase In Provision
SOE TOTAL	**859,730,318,913.95**	**84,338,543,356.39**	**944,068,862,270.34**		
GRAND TOTAL	**1,431,869,467,010.30**	**63,715,957,079.12**	**1,495,585,424,089.42**		

