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REPUBLIC OF GHANA

**MINISTRY OF FINANCE
AND ECONOMIC PLANNING
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4TH AUGUST 2011

BUDGET GUIDELINES FOR THE PREPARATION OF THE 2012 - 2014 BUDGET

Please find attached for your information and necessary action the 2012-2014 Budget Guidelines for the preparation of the 2012 Budget.

2. The 2012 Budget Guidelines seeks to provide clear instructions on the processes and procedures for preparing MDAs/MMDAs Budget proposals and estimates for the 2012-2014 Medium Term Framework in accordance with the Financial Administration Regulations (FAR), sections 152 and 153.
3. These Guidelines are to assist Honourable Ministers, Chief Directors, Budget Committees and all spending Officers of every government institutions that require resources from public funds, in the preparation of the 2012 – 2014 Medium Term Expenditures.
4. Colleague Ministers are kindly requested to ensure that they make adequate time and effort to oversee the entire budget process and that resources are allocated to carefully chosen and well thought out policy actions and strategies which will lead to the attainment of government's "Better Ghana Agenda".
5. Chief Directors are also encouraged to ensure that all the instructions outlined in the guidelines and Financial Administration Regulations are complied with and that all the technical details are efficiently and correctly reflected for smooth budget preparation.

HON. DR. KWABENA DUFFUOR
MINISTER

**ALL SECTOR MINISTERS
ALL REGIONAL MINISTERS
ALL DISTRICT CHIEF EXECUTIVES**

Cc: H. E. The President, Castle, Osu
The Chief of Staff, Castle, Osu
The Chairman, NDPC, Accra
The Hon. Deputy Ministers, MOFEP, Accra
The Head of Civil Service, Accra
The Auditor-General
The Controller & Accountant-General
All Chief Directors/ Directors (1)
All Heads of Departments/ Agencies
All Regional Co-ordinating Directors
All Regional Budget Officers
All Regional Economic Planning Officers
All District Co-ordinating Directors

GUIDELINES FOR THE 2012-14 BUDGET PREPARATION

Prepared and Issued by
**Ministry of Finance and Economic
Planning**

August 2011

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2012 – 2014 Budget Guidelines

1. INTRODUCTION

The 2012 Budget Guidelines seeks to provide clear instructions on the processes and procedures for preparing MDAs/MMDAs Budget proposals and estimates for the 2012-2014 Medium Term Framework in accordance with the Financial Administration Regulations (FAR) section 152 and 153.

The FAR states in article 152 (2) that; “the Minister of Finance shall not later than six months before the end of each financial year issue a budget circular detailing out the timetable for the preparation and submission of the government’s macroeconomic policy statement and budget for such period as shall be determined by the President in accordance with article 179 of the Constitution and which shall be followed by all departments”. Sub Section 3 of the FAR also states that “the Budget Circular shall specify the sectoral and ministerial constraints within which heads of departments will prepare their budget submissions”.

This Guideline is to assist Honorable Ministers, Chief Directors, Budget Committees and all spending officers of government institutions that require resources from public funds, in the preparation of the 2012 – 2014 Medium Term Expenditures.

2. BACKGROUND

The 2012 budget will be prepared, based on the “Better Ghana Agenda” within the broad framework of the Ghana Shared Growth and Development Agenda (GSGDA) and the relevant provisions within the Revenue Management Act, with respect to development and infrastructure projects. The GSGDA clearly identifies seven (7) policy objectives. These are:

- Ensuring and sustaining macroeconomic stability
- Enhanced competitiveness of Ghana’s private sector
- Accelerated agricultural modernization and natural resource management
- Energy, Oil and Gas Development
- Infrastructure and Human Settlement Development
- Human development, employment and productivity
- Transparent and accountable governance

The 2012 budget would outline strategies for accomplishing projects and programmes initiated in the last three years by government – in pursuit of the poverty reduction and economic empowerment agenda.

The budget preparation process is also an opportunity to implement reforms in budget design, preparation and execution as part of the broader PFM reforms to improve and strengthen existing capacities and institutional arrangements and systems for budget management. Specifically, the 2012 budget classification would be based on the 2001 Government Finance Statistics (GFS). To this end, the new Budget Classification and Chart of Accounts consistent with GFS 2001 would be used. This will require extra effort by all MDAs to ensure that their budgets are properly classified and coded in conformity with the GFS 2001.

As a way of improving the credibility of the budget, MDAs/ MMDAs are urged to give priority attention to allocating resources to key strategic programme and activities in order to avoid excessive virement and off budget expenditure during implementation.

On the implementation of Programme Based budgets started in 2011, the number of pilot MDAs would increase to seven (7). The Pilot MDAs would be required to use the ceiling provided to prepare both the current Activity Based Budget and the Programme Based Budget. This is to help learn lessons to facilitate the full roll out of programme based budget in 2013.

Extensive training will be provided to ensure that technical staffs of pilot MDAs are equipped with the requisite capacity to accomplish the task. With 2012 being an election year, the budget would also provide support for the conduct of free and fair elections which are part of government's commitment to good governance.

Hon Ministers and Chief Directors are urged to take ownership and lead the entire budget preparation process and provide policy focus and strategic direction to the budget to ensure that all government priorities approved by Cabinet are fully captured within the ceiling provided for each MDA.

3. 2012 BUDGET

3.1 Priority Areas For 2012

The 2012 budget will focus on improving the lives of Ghanaians through the implementation of strategic programmes to generate employment and provide essential services including, water, sanitation, physical infrastructure and good governance through free and fair elections. These priorities are not only consistent with the GSGDA but also the Manifesto of the NDC government. Other areas which will receive attention are expenditure and amortization of loans for oil and gas infrastructure; Agriculture modernization and Capacity building.

3.2 Indicative Ceilings for 2012

In line with government priorities outlined above, MDAs have been provided with indicative ceilings for the 2012 - 2014 budgets. (Please see attached Appendix 1.) These ceilings have been provided as the hard budget constraint for all MDAs. The indicative ceilings provided, exclude (Personnel emoluments) but include the total resource envelope for goods and services (administration and service) and Assets (Investment).

The ceilings have been aggregated to provide MDAs the flexibility to allocate resources to their priorities. MDAs are therefore to ensure as much as possible that all their priorities are fully catered for within the ceilings provided. Any additional allocation will be based on the outcome of the budget bilateral hearing and final Cabinet decision.

Additional funding will be provided based on the following factors:

- Additional cost based on new government policy
- A significant change in government strategies
- Cost of Expansion in the provision of improved essential services

Request for additional resources must be consistent with the Ghana Shared Growth and Development Agenda and supported by Cabinet approval. The proposed programme must be fully costed, with clearly determined expected outputs and outcomes. This should be submitted as part of the budget proposals to be discussed at the budget hearing.

With the passage of the Petroleum Revenue Management Bill, the Government of Ghana will, for the first time, include the projected resources from the oil revenues for government expenditure as part of the 2012 budget appropriation. However considering the extensive institutional, administrative and legal arrangement and processes required, new instructions will be issued regarding the petroleum expenditures and these will be communicated to the specific MDAs in due course.

4. PROCESS FOR PREPARING THE 2012 - 2014 BUDGET ESTIMATES

The 2012 budget will be crafted within a Medium Term Expenditure Framework (MTEF) using Activity Based Budgeting using the Activate software as the enabler. However as indicated earlier a new Budget Classification is being introduced with a revised Chart of Accounts. The new Budget Classification and COA will address some of the challenges with the current budget Management and also strengthen the budget management processes. These challenges include:

- Misalignment of MDAs' policy objectives with sector and national plans;
- Weak linkages between the medium term policy framework and MDAs' policy objectives;
- Weak linkages between objectives, expected outputs and activities
- Wrong codifications of the organizational codes.
- Inadequate classification of expenditures for international comparison.

In view of this, all MDAs are to be guided by the instructions provided to ensure that budget proposals and estimates are prepared in accordance with the approved Classification and Chart of Accounts with the right codes are reflected. The following steps are to guide MDAs in the budget preparation process.

4.1 Review of Strategic Plans

The Medium Term Expenditure framework requires the use of strategic plans as basis for preparing the budget over a three year period. The first step in the process therefore is for MDAs to define their mission, goal, objectives and critical outputs using their legislative mandate and within the framework of the Ghana Shared Growth and Development Agenda (GSGDA).

This process should be undertaken as part of the review of MDAs strategic plans. All MDAs are to ensure that their approved sector plans have been revised to include any new and approved Cabinet policy in the specific sector.

4.2 Prioritization of expenditures

After reviewing and costing the objectives and outputs, there is the need to go through a process of prioritization to ensure that prioritized activities are adequately covered by the ceiling provided. For

the 2012-2014 budget, MDAs are to prioritize their expenditures and assume that all critical actions are adequately budgeted for. This is to avoid off budget expenditures and excessive virement. It is also to protect the integrity and credibility of the budget by reducing off budget expenditures which contravenes Article 170 (2) of the FAR which states that “Expenditure of a department shall not exceed the expenditure estimates in the budget approved by Parliament”.

MDAS are to note that any programme for which Cabinet approval has not been sought will not receive budgetary allocation.

4.3 Linking Policy objectives to Medium-Term Development Framework

MOFEP and NDPC have reviewed and linked the current policy objectives, outputs, activities and their codes to the policy objectives and strategies of the national medium-term policy framework. There are proposed coded strategies to achieve these policy objectives. MDAs are therefore to identify and state all the strategies that fall in line with their core business. This exercise should be undertaken in consultation with National Development Planning Commission (NDPC) and the Ministry of Finance and Economic Planning (MoFEP).

4.4 Budget Classification, Charts of Account and Coding For 2012 Budget

As part of the new Public Financial Management (PFM) reforms introduced in 2010, the Ministry of Finance and Economic Planning has reviewed the current budget classification and Chart of Accounts to effectively address the challenges associated with the budget management system. It is expected that these reforms will invariably improve the budget, accounting and reporting system and ultimately the delivery of quality essential services for the people of Ghana.

In line with the reviewed budget classification, MDAs are to reclassify their budgets to conform to the UN classification of Functions of Government (COFOG) and the IMF 2001 Government Finance Statistics (GFS). The UN COFOG permits trends in government outlays on particular functions or purposes to be examined over time. It is also used for making international comparisons to determine the extent to which governments are involved in economic and social functions.

For the 2012 Budget, in addition to the administrative and objective/strategic classifications, MDAs are expected to classify their budget in accordance with the Economic and Function classification. The economic classification identifies the type of expenditures incurred for example, salaries, goods and services, transfers and payment or capital spending. The functional classification categorizes expenditures according to the purposes and objectives for which they are intended regardless of which institution is responsible for the delivery of the service.

These new classifications are to facilitate historical and policy analysis and international comparisons. Additionally it will help government to undertake statistical reporting, fiscal control and economic analysis and comparisons. To assist MDAs to reclassify their budget, a manual has been prepared as a guide for the preparation of the 2012 budget. The table below provides the broad classification.

Old classification	New classification	Difference between the old and new classification
Personnel Emoluments	Compensation of employees	The new classification includes all salary related allowances
Administration and services	Goods and services	This includes administrative expenditures and excludes all allowances
Investment	Assets	

4.5 Chart of Accounts (COA)

With the new budget classification, a new Chart of Account has been developed as part of the GIFMIS project to provide data for integrated classification, policy, planning, budget preparation, execution, monitoring and reporting. The Chart of Accounts is the set of coding elements used to classify, record, budget and report on all financial transactions in a most suitable form for making an informed and good financial decision. The new COA is attached (appendix 2) for both MDAs and MMDAs.

5. INSTITUTIONAL AND ADMINISTRATIVE ARRANGEMENT FOR BUDGET 2012

5.1 Budget Committees

In accordance with the FAR, every MDA is to establish a budget committee chaired by the Chief Director. All MDAs are to ensure that the members of the committee are drawn from all the cost centres to be allocated resources for more transparent and participatory budget process.

The Budget committee shall;

- Review and formulate the strategic plans based on the policies of government(GSGDA)
- Review departments revenue collecting activities
- Allocate resources based on objectives, outputs and activities
- Coordinate and consolidate MDAs budget
- Monitor and evaluate budget performance and report in accordance with the regulations

It has been observed that MDAs do not involve their cost centres (department and agencies) in the allocation of resources and decisions are taken at headquarters without consultation as required by the FAR. Chief Directors are reminded to ensure compliance with the FAR by establishing functional budget committees in their respective Ministries.

5.2 Budget Hearings

Budget hearing will be conducted for all MDAs in September. The hearing will discuss the broad policy objectives of the MDAs and the cost of implementing these policy objectives. The meeting will be in the form of bilateral discussions chaired by the Hon Minister of Finance and the Economic Planning with support from his Deputies and the Chief Director. In view of the fact that the meeting

will combine both the policy and technical hearings, Hon Ministers of MDAs will be required to lead their teams for these budget discussions.

5.3 Preparation of Budget proposals for Budget Hearing

For the budget hearings, MDAs are to provide prepared budget proposals one week before their scheduled hearing date. These proposals should be prepared after MDAs have gone through the MTEF process of strategic plan review and prioritization. The proposal should provide a short brief of the Ministry, its core mandate, the departments under it and the broad policy objectives. The proposal should also include the expected outputs and if possible outcomes of the implementation of the projects and programmes to meet the prioritized policy objective.

MDAs will also be required to provide a brief on their performance in the implementation of the 2011 budget including all commitments made for which payment will be made in 2012. To guide the preparation of the budget proposal, a template has been provided as Appendix 3.

5.4 Finalisation of Estimates

After the budget hearing, MDAs will be required to complete their draft estimates. This will be done using the newly introduced budget classification and Chart of Accounts and the coding. Training has been provided for all Directors of PPME, Finance and budget. The Ministry of Finance and Economic Planning will provide technical backstopping to ensure that the estimates are prepared in accordance with the new budget requirements. There will also be continuous training for all Budget officers throughout the budget period. The various expenditure items which are to be budgeted for are as follows;

5.5 Budgeting for Compensation

With the change to GFS 2001, the current classification of Personnel emolument and part of administration will be put together as one expenditure item called compensation. The administrative expenditure to be added are all salary and non-salary related allowance. In view of the on-going negotiations with the Fair wages commission towards the migration of staff to the Single Spine Salary Structure, no ceilings have been provided for Wages and salaries. However to enable the provision of more realistic ceilings and credible budget information, a template has been provided at appendix 4 for MDAs to provide detailed information of the wage and salaries.

5.6 Budgeting for arrears and commitments

The Financial Administration Act 2003, Act 654, Section 20 outlines the process of budgeting for outstanding commitments and states explicitly that outstanding commitments and arrears must be the first charge on MDAs' budget allocation and within the ceilings provided. In accordance with the FAR, MDAs are to provide details of all commitments (outstanding) and arrears. This information must be provided as per the details in Appendix 5.

5.7 Budgeting for Goods and Services

Goods and services will include all expenditure items in administration excluding allowances and all expenditures which used to be classified under services (item 3). As indicated earlier, one bulk ceiling has been provided and MDAs are to indicate the proposed allocation based on their priorities.

5.8 Budgeting for Assets

The current investment expenditure has been reclassified as Assets and therefore all the investment expenditures should come under Asset, using the assets codes. The allocation will be made from the ceilings provided.

5.9 Social Interventions Programmes

Government is implementing a number of social intervention programmes in education, health, employment generation, poverty reduction and sanitation. MDAs that have responsibility for implementing these programmes are to budget for these in accordance with the budget classification and code them accordingly. The funding requirement should be clearly identified and the full details provided e.g. the number of beneficiary communities, school pupils, number of job created, etc. to enable the ministry capture the full extent of the coverage of these programmes for effective monitoring and evaluation.

5.10 Donor Funded Projects

MDAs who receive donor funding are required to budget comprehensively for the expected inflows. The information must include all on-going projects and those in the pipeline. Any on-going arrangement to borrow internally should also be included in the budget proposal for discussion. Counterpart funds required should be adequately budgeted for with the breakdown of the expenditures for the counterpart funding. A template has been provided at appendix 6 as a guide. Please note that pipe line projects which are to come on-stream during the year have to be included in the budget submission.

5.11 Investment proposal/ Private Public Partnerships

MDAs that are considering Public private partnerships should provide full details of these proposals to ensure that they are fully provided for in the budget for approval by Parliament. MDAs are to note that projects which are not included in the 2012 budget will not be considered during the year.

5.12 Payment of Utilities

Sufficient budgetary allocation should be made for the payment of utilities by all MDAs since no centralized budget will be made for payment, especially in the case of electricity and water.

5.13 Subscription Payments / Contributions

All MDAs are expected to make adequate provisions in their budget proposals and MTEF to cater for their international subscription payments/ contributions and all other international financial commitments.

5.14 Foreign travels

Expenses in relation to foreign travel should be charged under goods and services. Approval has to be sought from the Chief of Staff before budget for foreign travel expenses can be utilized.

5.15 Letters of Credit

It has been observed that some MDAs request for the issuance of Letters of Credit and Promissory Notes without the necessary budgetary allocation to back them when they mature. To avoid delayed payments and ensure effective budget implementation, all Letters of Credit and Promissory Notes whose maturity go beyond the 2011 fiscal year should be provided for adequately since there will be no extra funds to cover those claims.

5.16 Consultancy fees

MDAs are advised to sufficiently budget for consultancy claims including services rendered by the Architectural and Engineering Services Limited (AESL). MDAs are to note that no funds will be reserved under MoFEP Budget for the payment of such services.

5.17 Import duties

Payment of all custom duties, VAT and other fees, and charges on all expected imports, local purchases and contracts must be budgeted for adequately. MDAs are informed that the cost of goods cleared on permit will be debited against their budgets.

5.18 Retention Claims

All MDAs are reminded to cater for retention claims in their budgets.

5.19 Exchange Rate

For uniformity in the base for MDAs estimates and regarding the exchange rate portions , all MDAs are to employ the inter-bank exchange rate of **US\$ 1 to GH¢1.51**

5.20 Bank Charges

Percentage of bank charges that is associated with the transfer of foreign currency should be included in MDAs budget to ensure that these charges are also included in all requests for transfer of foreign currency.

5.21 Negotiation of Loans

Negotiation with NBFIs for short term loans and advances without prior knowledge of MoFEP and recourse to Parliament has become a great concern, thus breaching the constitutional provision on

sourcing for loans. In addition, such acts lead to undue pressure on MoFEP to repay such loans. MDAs are reminded that the constitutionally mandated institution that can borrow money anywhere on behalf of government is the Ministry of Finance and Economic Planning. Thus no Ministry should negotiate for any facility without the involvement of the MOFEP.

5.22 Compensation payments

MDAs are reminded to budget for compensation claims that are due for payment within the fiscal year. MDAs should not assume that the budget ceilings cannot contain the size of the compensation payment thereby not making provisions for it.

5.23 International Commitments

Activities that will lead to the attainment of targets and triggers defined in the Multi Donor Budget Support PRSC/MDBS matrices should be budgeted for by all MDAs. In addition, where MDAs have signed development credit agreements requiring allocation or utilization of agreed levels of Government of Ghana (GOG) expenditures, these should be appropriately budgeted for as part of goods and services or investment.

5.24 Monitoring and Evaluation

MDAs are to make budgetary allocation for the monitoring and evaluation of their budgets. Efforts should also be made to develop M & E capacities in all Ministries to ensure effective monitoring of outputs and outcomes of government expenditures for effective planning.

5.25 Climate Change

Climate change poses serious risks to lives and livelihoods, particularly for the world's poorest and vulnerable populations. The impact of climate change may reverse progress towards achieving the country's Millennium Development goals. In this sense, climate change is both developmental and an environmental issue. In the light of this, MDAs are to ensure that climate change issues are given due consideration in the preparation of their budget.

5.26 Property Rate

All MDAs are to ensure that they make adequate provision for the payment of Property Rates.

6. BUDGET REFORMS

6.1 Implementation Programme Based Budget

The government has committed to the introduction of Programme Based budget and Gender Responsive budget. Whilst the Programme Based Budget will lead to a change from the current Activity Based Budget, the GRB is aimed at introducing gender dimensions into the entire planning and budgeting process.

Last year, two Ministries were assisted to convert their 2011 activity based budget into programme based budget. In 2012, five additional Ministries will pilot the programme. Ministries will be supported to prepare programme based budgets in addition to the current Activity based budget for the year 2012. Detailed guidelines for the Programme based budget will be circulated to the Pilot Ministries in due course.

6.2 Decentralized Departments and the Preparation of Composite budget

As part of the PFM reforms, Government intends moving from Central to general Government classification in the preparation, execution and reporting of the Budget. This, coupled with the objective of pursuing fiscal decentralisation as part of the government broad decentralisation agenda, requires the implementation of certain specific legislative and administrative actions.

One of these actions is the passage of LI 1961. Passed in February 2011, LI 1961 mandates that some of the functions which are currently performed at the centre should now be transferred to the district assemblies at the local level. This provides the legal basis for functional assignment between MDAs and MMDAs.

With the assignment of these functions particularly for the schedule 1, the preparation of the entire national budget will have to change especially for decentralized department. Budgetary allocations which hitherto have been part of the MDAs budget will have to be assigned to the decentralized departments to perform these assigned functions.

The decentralized departments are:

- Ministry of Agriculture
- Ministry of Works and Housing
- Ministry of Local government and rural development
- Ministry of Roads and highways

These MDAs are therefore to clearly disaggregate their budget and indicate the allocation to these MMDAs for the 2012 Budget in their budget submission. This is part of the preparation toward the full expenditure assignment to be undertaken in 2013. It should be noted however that from 2013 the allocation to these MMDAs will be provided to them directly as ceiling in accordance with the new legislation.

The disaggregated amounts are also required as part of the MMDAs budgetary resources allocation to prepare their composite budget for 2012. Budget hearing will be held for all Districts at the regional centres. Training has started to build capacity of District officers to cope with their new functions. Mobile teams will also be set up to assist all MMDAs in this regard.

Detailed guidelines on composite Budget will be circulated to all MMDAs in due course.

6.3 Gender Responsive Budgeting (GRB)

In furtherance of the GRB initiative being implemented by government, MDAs are to identify the gender issues in their respective ministries by undertaking gender analysis of gender disaggregated data in order to implement measures to address the identified gender gaps in their sectors.

7 NON TAX REVENUE

7.1 Non-Tax Revenue Estimates

MDAs that subsist on the budget and generate Non-Tax Revenue/Internally Generated Funds (NTR/IGFs) will be required to prepare and submit revenue budgets for 2012 - 2014 as follows:

- projected total NTR/IGFs to be collected in 2012 – 2014;
- Projected total NTR/IGFs to be collected in 2012 must be broken down on a monthly basis by category and type of Revenue.
- Projected revenue must be classified into amount allowed under explicit legislative authorisation to be retained by MDA and amount to be lodged into the Consolidated Fund.

Formats for the presentation of the revenue estimates and guidelines for revenue projections are attached as tables 1 and 2 of appendix 7.

7.2 Revenue Enhancement Measures/Activities

MDAs should detail out measures and activities to be implemented in 2010 to increase revenue generation and improve collection, accounting and reporting. This should include measures to eliminate revenue leakages.

7.3 Revenue Departments /Units

Preparation of revenue estimates in all MDAs must be led by the revenue department and units

7.4 Budgeting for Expenditure to be incurred out of Retained IGFs

MDAs are reminded that all expenditures to be incurred out of retained NTR/IGFs must be budgeted for as part of the expenditure estimates for 2012 detailing the objectives, outputs and activities to be implemented. The breakdown of the expenditure into items must also be provided as per the attached table 3 of appendix 8. Starting from 2012, disbursement of Budgetary Allocations to MDAs will be linked to submission of reports on expenditures incurred from retained IGFs.

7.5 Proposals for the Review of Rates

MDAs are required to submit proposals for the review of obsolete rates, fees and charges collected for goods/services rendered to the public as part of their submissions. MDAs are required to submit proposals for introduction of new revenue activities as part of their 2012 NTR/IGFs estimates. Guidelines on the costing/Pricing of goods/services rendered to the public are being developed and

would be forwarded to MDAs in due course to facilitate finalisation of the revenue budget of MDAs for 2012.

7.6 Critical Timelines for Budget Preparation

The following are the critical timelines for the preparation for the 2012 budget estimates. All MDAs are to note the timelines and ensure that the deadlines are flowed through. The specific dates will be communicated as and when they fall due.

Month	Stage
May – July	Update and review macroeconomic framework
June- July	MDAs Review strategic plans
July	Develop proposals on three year ceilings and submit to Cabinet
July/August	Send out Budget Circular
August	Develop Budget Framework Paper for Cabinet
August	Engagement with Cabinet, EMT, Economic Advisory Council
August	MDAs review policies and expenditure priorities and prepare 3 year estimates
September	Policy and technical budget hearings
September	Engagement with Cabinet
October	Follow up on preparation of MDA Budget Estimates and finalisation of Budget And Economic Policy
November	Finalise Budget Present to Economic Management Committee and Cabinet
November	Present year 1 Budget to Parliament with indicative estimates for years 2 and 3

Attached are the following documents and templates to assist MDAs and MMDAs in the preparation of the 2012 budget and economic policy and estimates

7.7 Budget Documents to be provided

For the budget preparation the following document are to be provided to the Office of the Director of budget by Friday 26th August 2011.

- MDA Strategic Plan
- Brief report on the implementation of the 2011 budget

- List of all on-going projects ,
- Budget Proposal for the medium term
- Data on Compensation payments(Personnel Emoluments)
- All allowance (both Salary related and non-salary related)

8 CONCLUSION

The 2012 budget should provide an opportunity for government to accomplish projects and programmes initiated over the 3 year period of government’s “Better Ghana Agenda” Hon Ministers are reminded that the budget is a political document and a tool for resources allocation for policy implementation. The budget process is therefore a political process.

It requires the making of very strategic choices to reflect national aspirations within ministries in particular and the nation at large.

Hon Ministers are therefore to ensure that they make adequate time and effort to oversee the entire process and ensure that resources are allocated to carefully chosen and well thought out policy action and strategies which will lead to the attainment of the better Ghana agenda.

Chief Directors are also encouraged to ensure that all the instructions outlined in the guidelines and FAR are complied with and that all the technical details are efficiently and correctly reflected for smooth budget preparation. For any further clarifications you can contact the Office of the Director of Budget Room 417 / 418 or call 233 - 20203044.

Copies of the guidelines can be downloaded from the Ministry of Finance and Economic Planning website, www.mofep.gov.gh

APPENDIX 1: 2012 MTEF CEILINGS TO MDAS

	MDA	2012	2013	2014
	Administration	265,880,961	277,619,057	333,142,669
1	Office of Government Machinery	76,597,054	80,956,759	97,148,111
2	Parliament of Ghana	22,188,973	24,407,870	29,289,444
3	Audit Service	10,647,102	11,711,813	14,054,175
4	Public Services Commission	713,485	784,833	941,800
5	District Assemblies Common Fund	48,237	53,061	63,673
6	Electoral Commission	29,095,901	21,005,491	25,206,589
7	Ministry of Foreign Affairs and Regional Co-operation	23,018,502	25,320,352	30,384,422
8	Ministry of Finance and Economic Planning	25,584,905	28,143,395	33,772,074
9	Ministry of Local Government and Rural Development	2,236,954	2,460,649	2,952,779
10	National Media Commission	329,781	362,759	435,310
11	Ministry of Information	2,836,316	2,569,948	3,083,937
12	National Development Planning Commission	2,137,526	2,351,279	2,821,535
13	Ghana Revenue Agency	70,446,226	77,490,849	92,989,018
	Economic	49,586,663	54,934,778	67,222,687
14	Ministry of Food and Agriculture	19,362,412	21,685,901	27,324,236
15	Ministry of Lands and Natural Resources	12,514,444	13,765,888	16,519,066
16	Ministry of Trade and Industry	3,229,886	3,552,875	4,263,450
17	Ministry of Tourism	5,648,546	6,213,401	7,456,081
18	Ministry of Environment, Science and Technology	6,654,226	7,319,649	8,783,578
19	Ministry of Energy	2,179,149	2,397,064	2,876,477
	Infrastructure	89,512,107	164,924,486	197,909,383
20	Ministry of Water Resources, Works and Housing	7,885,526	8,674,079	10,408,894
21	Ministry of Roads and Highway	67,168,890	134,337,780	161,205,336
22	Ministry of Communications	2,439,356	2,683,292	3,219,950
23	Ministry of Transport	12,018,334	19,229,335	23,075,202
	Social	103,653,405	113,908,746	136,690,495
24	Ministry of Education	53,201,115	58,521,226	70,225,471
25	Ministry of Employment and Social Welfare	648,642	713,506	856,207
26	Ministry of Youth and Sports	24,156,382	26,572,021	31,886,425
27	National Commission for Civic Education	3,077,398	3,275,138	3,930,165
28	Ministry of Chieftaincy and Culture	2,778,887	3,056,776	3,668,131
29	Ministry of Health	17,714,522	19,485,975	23,383,170
30	Ministry of Women and Children's Affairs	1,702,114	1,872,325	2,246,790
31	National Labour Commission	374,345	411,780	494,136
	Public Safety	126,597,461	137,607,207	165,128,648
32	Ministry of Justice & Attorney General's Department	6,424,833	7,067,316	8,480,780
33	Ministry of Defence	45,983,197	49,756,517	59,707,820
34	Commission on Human Rights and Admin. Justice	3,517,426	3,869,168	4,643,002
35	Judicial Service	-	-	-
36	Ministry of Interior	70,672,005	76,914,206	92,297,047
	MDAs Total	665,232,597	748,994,273	900,094,282

Appendix 2: CHARTS OF ACCOUNTS

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
2	Expense										
		21	Compensation of employees [GFS]								
				211	Wages and salaries [GFS]						
						2111	Wages and salaries in cash [GFS]				
								21110	Established Position		
										2111001	Established Post
								21111	Non Established Post		
										2111101	Daily rated
										2111102	Monthly paid & casual labour
										2111103	Probation
										2111104	Recruitment
										2111105	Secondment
										2111106	Limited Engagements
								21112	Other Allowances		
										2111201	Motorbike Allowance

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2111202	Bicycle Maintenance Allowance
										2111203	Car Maintenance Allowance
										2111204	Bereavement Allowance
										2111205	Book Subsidy
										2111206	Committee of Council Allowance
										2111207	Continuous Judicial Education Allowance
										2111208	Funeral Grants
										2111209	Journalist Allowance
										2111210	Judicial Service Committee Allowance
										2111211	Jurors Allowance
										2111212	Commuted Leave Allowance
										2111213	Night Watchman Allowance
										2111214	Protocol Commission
										2111215	Rations
										2111216	Rotational Head of Department Allowance
										2111217	Rules of Council Allowance
										2111218	Rules of Court Allowance

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2111219	Steering Committee Allowance
										2111220	Top-Up Allowance
										2111221	Training Allowance
										2111222	Watchman Extra Days Allowance
										2111223	Basic PE Related Allowances
										2111224	Traditional Authority Allowance
										2111225	Commissions
										2111226	Duty Allowance
										2111227	Clothing Allowance
										2111228	Academic Board Allowance
										2111229	Acting Allowance
										2111230	Cashier Allowance
										2111231	Commissions Meeting Allowances
										2111232	Professional Allowance
										2111233	Entertainment Allowance
										2111234	Fuel Allowance
										2111235	Guide Allowance
										2111236	Housing Subsidy/Allowance
										2111237	Risk Allowance
										2111238	Overtime Allowance
										2111239	Tools Allowance
										2111240	Uniform and Protective Clothing Allowance

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2111241	Per Diem & Inconvenience Allowance
										2111242	Travel Allowance
										2111243	Transfer Grants
										2111244	Out of Station Allowance
										2111245	Domestic Servants Allowance
										2111246	Foreign Service Allowance
										2111247	Overtime
										2111248	Special Allowance/Honorarium
										2111249	Responsibility Allowance
						2112	Wages and salaries in kind [GFS]				
				212	Social contributions [GFS]						
						2121	Actual social contributions [GFS]				
								21210	National Pension Contribution		
										2121001	13% SSF Contribution
										2121002	Gratuity

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2121003	Pension
										2121004	End of Service Benefit (ESB)
										2121005	Superannuation
						2122	Imputed social contributions [GFS]				
		22	Use of goods and services								
				220	Use of goods and services						
						2210	Use of goods and services				
								22101	Materials and Office Consumables		
										2210101	Printed Material & Stationery
										2210102	Office Facilities, Supplies & Accessories
										2210103	Refreshment Items
										2210104	Medical Supplies
										2210105	Drugs
										2210106	Oils and Lubricants
										2210107	Electrical Accessories

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210108	Construction Material
										2210109	Spare Parts
										2210110	Specialised Stock
										2210111	Other Office Materials and Consumables
										2210112	Uniform and Protective Clothing
										2210113	Feeding Cost
										2210114	Rations
										2210115	Textbooks & Library Books
										2210116	Chemicals & Consumables
										2210117	Teaching & Learning Materials
										2210118	Sports, Recreational & Cultural Materials
										2210119	Household Items
										2210120	Purchase of Petty Tools/Implements
										2210121	Clothing and Uniform
								22102	Utilities		
										2210201	Electricity charges
										2210202	Water
										2210203	Telecommunications
										2210204	Postal Charges
										2210205	Sanitation Charges

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210206	Armed Guard and Security
										2210207	Fire Fighting Accessories
								22103	General Cleaning		
										2210301	Cleaning Materials
										2210302	Contract Cleaning Service Charges
								22104	Rentals		
										2210401	Office Accommodations
										2210402	Residential Accommodations
										2210403	Rental of Office Equipment
										2210404	Hotel Accommodations
										2210405	Rental of Land and Buildings
										2210406	Rental of Vehicles
										2210407	Rental of Other Transport
										2210408	Rental of Furniture & Fittings
										2210409	Rental of Plant & Equipment
										2210410	Rentals of Computers and Accessories
										2210411	Rental of Network & ICT Equipments

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210412	Other Rentals
								22105	Travel and Transport		
										2210501	Overseas Medical Treatments
										2210502	Maintenance & Repairs - Official Vehicles
										2210503	Fuel & Lubricants - Official Vehicles
										2210504	Car Rental/Leasing
										2210505	Running Cost - Official Vehicles
										2210506	Freight and Handling Charges
										2210507	Running Cost of Presidential Aircraft
										2210508	Running Cost of Fighting Vehicles
										2210509	Other Travel & Transportation
										2210510	Night allowances
										2210511	Local travel cost
										2210512	Mileage Allowance
										2210513	Local Hotel Accommodation
										2210514	Foreign Travel- Per Diem
										2210515	Foreign Travel Cost and Expenses
										2210516	Toll Charges and Tickets

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210517	Fuel Allocation To Waste Management Department
								22106	Repairs and Maintenance		
										2210601	Roads, Driveways & Grounds
										2210602	Repairs of Residential Buildings
										2210603	Repairs of Office Buildings
										2210604	Maintenance of Furniture & Fixtures
										2210605	Maintenance of Machinery & Plant
										2210606	Maintenance of General Equipment
										2210607	Minor Repairs of Schools/Colleges
										2210608	Maintenance of Presidential Aircraft
										2210609	Maintenance of Fighting Vehicles
										2210610	Drains
										2210611	Markets
										2210612	Public Toilets
										2210613	Schools/Nurseries
										2210614	Traditional Authority Property
										2210615	Recreational Parks
										2210616	Sanitary Sites

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210617	Street Lights/Traffic Lights
										2210618	Cemeteries
								22107	Training, Seminar and Conference Cost		
										2210701	Training Materials
										2210702	Visits, Conferences / Seminars (Local)
										2210703	Examination Fees and Expenses
										2210704	Hire of Venue
										2210705	Hotel Accommodation
										2210706	Library & Subscription
										2210707	Recruitment Expenses
										2210708	Refreshments
										2210709	Seminars/Conferences/Workshops/Meetings Expenses
										2210710	Staff Development
										2210711	Public Education & Sensitization
								22108	Consultancy Expenses		
										2210801	Local Consultants Fees
										2210802	External Consultants Fees

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2210803	Other Consultancy Expenses
										2210804	Contract appointments
										2210805	Materials and Consumables
								22109	Special Services		
										2210901	Service of the State Protocol
										2210902	Official Celebrations
										2210903	Head of State End of Year Activities
										2210904	Assembly Members Special Allow
										2210905	Assembly Members Sittings All
										2210906	Unit Committee/T. C. M. Allow
										2210907	Canteen Services
										2210908	Property Valuation Expenses
										2210909	Operational Enhancement Expenses
										2210910	Trade Promotion / Exhibition expenses
								22111	Other Charges and Fees		

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2211101	Bank Charges
										2211102	Bank Errors
										2211103	Audit Fees
										2211104	Exchange Differences
								22112	Emergency Services		
										2211201	GMP Field Operations
										2211202	Refurbishment Contingency
										2211203	Emergency Works
										2211204	Security Forces Contingency (election)
		23	Consumption of fixed capital [GFS]								
				231	Consumption of fixed capital [GFS]						
						2311	Consumption of fixed capital [GFS]				
								23111	Consumption of fixed capital [GFS]		
										2311101	Depreciation - Lands & Buildings

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2311102	Depreciation - Transport (Motor Vehicles, Airplanes, Trains, Ships & Vessels)
										2311103	Depreciation - Furniture and Fittings
										2311104	Depreciation - Plant and Equipment
										2311105	Depreciation - Other Assets
		24	Interest [GFS]								
				241	To nonresidents						
						2411	To nonresidents				
								2411 1	To nonresidents		
										2411101	External Statutory Payments - Interest
				242	To residents other than general government						
						2421	To residents				
								2421 1	To residents		
										2421101	Internal Statutory Payments - Interest

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
				243	To other general government units						
						2431	To other general government units				
								2431	To other general government units		
		25	Subsidies								
				251	To public corporations						
						2511	To nonfinancial public corporations				
								2511	To nonfinancial public corporations		
						2512	To financial public corporations				
								2512	To financial public corporations		
				252	To private enterprises						

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
						2521	To nonfinancial private enterprises				
								2521 1	To nonfinancial private enterprises		
						2522	To financial private enterprises				
								2522 1	To financial private enterprises		
		26	Grants								
				261	To foreign governments						
						2611	Current				
								2611 1	Current		
						2612	Capital				
								2612 1	Capital		
				262	To international organizations						
						2621	Current				
								2621 1	Current		
						2622	Capital				
								2622 1	Capital		

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
				263	To other general government units						
						2631	Current				
								2631 1	Current		
										2631101	Domestic Statutory Payments - District Assemblies Common Fund
						2632	Capital				
								2632 1	Capital		
		27	Social benefits [GFS]								
				271	Social security benefits						
						2711	Social security benefits in cash				
								2711 1	Social security benefits in cash		
										2711101	National Health Insurance Scheme
						2712	Social security benefits in kind				

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
								27121	Social security benefits in kind		
				272	Social assistance benefits						
						2721	Social assistance benefits in cash				
								27211	Social assistance benefits in cash		
										2721101	Exempt for Aged, Antenal & Under 5 Years
										2721102	Refund for Medical Expenses (Paupers/Disease Category)
						2722	Social assistance benefits in kind [GFS]				
								27221	Social assistance benefits in kind [GFS]		
				273	Employer social benefits						

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
						2731	Employer social benefits in cash				
								2731 1	Employer social benefits in cash		
										2731101	Workman compensation
										2731102	Staff Welfare Expenses
										2731103	Refund of Medical Expenses
						2732	Employer social benefits in kind				
								2732 1	Employer social benefits in kind		
		28	Other expense								
				281	Property expense other than interest						
						2811	Dividends (public corporations only)				

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
								2811	Dividends (public corporations only)		
						2812	Withdrawals from income of quasi-corporations (public corporations only)				
								2812	Withdrawals from income of quasi-corporations (public corporations only)		
						2813	Property expense attributed to insurance policyholders [GFS]				
								2813	Property expense attributed to insurance policyholders [GFS]		
						2814	Rent				

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
								2814	Rent		
				282	Miscellaneous other expense						
						2821	Current				
								2821	General Expenses		
										2821001	Insurance and compensation
										2821002	Professional fees
										2821003	Customs Duties
										2821004	DA's
										2821005	UN - Peace
										2821006	Other Charges
										2821007	Court Expenses
										2821008	Awards & Rewards
										2821009	Donations
										2821010	Contributions
										2821011	Tuition Fees
										2821012	Scholarship/Awards
										2821013	Special Operations (COS)
										2821014	Special Operations (NSC)
										2821015	Special Operations (Peace Keeping)
										2821016	Special Operations (Docking of Ships)
										2821017	Refuse Lifting Expenses
										2821018	Civic Numbering/Street Naming

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
										2821019	Scholarship & Bursaries
										2821020	Grants to Employees
										2821021	Grants to Households
										2821022	National Awards
						2822	Capital				
								2822 1	Capital		
		96	Other Oracle Default Accounts								
				962	Other Oracle Default Accounts						
						9624	Other Oracle Default Accounts				
								9624 9	Other Oracle Default Accounts		
										9624999	Cost Variance between the invoice and the average cost of the item
						9625	Other Oracle Default Accounts				
								9625 9	Other Oracle Default Accounts		
										9625999	COGS

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
						9626	Other Oracle Default Accounts				
								96269	Other Oracle Default Accounts		
										9626999	Sales
						9627	Other Oracle Default Accounts				
								96279	Other Oracle Default Accounts		
										9627999	Non Inventory Purchases at the Point of Receipts for Goods and Services
						9628	Other Oracle Default Accounts				
								96289	Other Oracle Default Accounts		
						9629	Other Oracle Default Accounts				
								96299	Other Oracle Default Accounts		
										9629999	Invoice Price Variance
		97	Oracle Default								

Main Head	Main Head Description	Sub Head	Sub Head Description	Sub Sub Head	Sub Sub Head Description	EH4	Expenditure Head 4	EH5	Expenditure Head 5	New GFS Code	New GFS Description
			Accounts								
				972	Oracle Default Accounts						
						9729	Oracle Default Accounts				
								9729	Oracle Default Accounts	9729499	Purchasing / Inventory Organization - Expense
								9729	Oracle Default Accounts	9729599	Purchasing / Inventory Organization - Resource
								9729	Oracle Default Accounts	9729699	Purchasing / Inventory Organization - Overhead
								9729	Oracle Default Accounts	9729799	Purchasing / Inventory Organization - Material Overhead
								9729	Oracle Default Accounts	9729899	Purchasing / Inventory Organization - Outside Processing

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
1	Revenue												
		11	Taxes										
				111	Taxes on income, property and capital gains								
						1111	Payable by individuals						
								11110	Payable by individuals				
										111100	Income Tax		
												1111001	Pay As You Earn (PAYE) Tax
												1111002	Self Employed
												1111003	Vehicle Income Tax (VIT)
												1111004	Income Tax Refund
								11111	Property Tax				
										111110	Property Tax		
												1111101	Capital Gains Tax
												1111102	Capital Gains Tax Refund
								11112	Withholding Tax - Residents				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										111120	Withholding Tax - Residents		
												1111201	Residents Withholding Tax - Dividends
												1111202	Part Time Teachers, Lecturers, Exam Invigilators - Withholding Tax
												1111203	Endorsement fees
												1111204	Payment for supply of goods or use of property or supply of services (Rent)
												1111205	Interest on the debt contracted for petroleum operations
												1111206	Withholding Tax Refund - Individuals
								11113	Withholding Tax - Non Residents				
										111130	Withholding Tax - Non Residents		
												1111301	Premiums paid to non-resident insurers
												1111302	Dividend and interests
												1111303	Royalties, natural resource payments, rents
												1111304	Management and technical services fees
												1111305	Endorsement fees
												1111306	Goods and services

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1111307	Payments to a non-resident entertainer (L I 1675)
												1111308	Non-residents providing shipping, air transport or telecommunications services in Ghana (section 67 of act 592)
												1111309	Payment for supply of goods, works and services by Petroleum subcontractors for or in connection with a Petroleum Agreement
												1111310	Interest on the debt contracted for petroleum operations
												1111311	Withholding Tax Refund - Individuals
								11114	Withholding Tax - Non Residents with Permanent Establishment in Ghana				
										111140	Withholding Tax - Non Residents with Permanent Establishment in Ghana		
												1111401	Dividend

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												111402	Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment
												111403	Withholding Tax Refund - Individuals
						1112	Payable by corporations and other enterprises						
								11120	Payable by corporations and other enterprises				
										111200	Payable by corporations and other enterprises		
												111201	Corporation Tax - Other Companies
												111202	Corporation Tax - Petroleum Companies
												111203	State Enterprises
												111204	Rent Tax
												111205	Dividend Tax
												111206	Commissions

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1112007	Vehicle Income Tax (VIT)
												1112008	Tax Refund - Corporations
										111210	Property Tax		
												1112101	Capital Gains Tax
												1112102	Gift Tax
												1112103	Tax Refund - Corporations
								11122	Withholding Tax - Corporations				
										111220	Withholding Tax - Corporations		
												1112201	Corporations Withholding Tax - Dividends
												1112202	Endorsement fees
												1112203	Payment for supply of goods or use of property or supply of services (Rent)
												1112204	Payment for supply of goods, works and services by Petroleum subcontractors for and in connection with a petroleum agreement
												1112205	Interest on the debt contracted for petroleum operations
												1112206	Withholding Tax Refund - Corporations

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
								11123	Withholding Tax - Non Resident				
										111230	Withholding Tax - Non Resident Corporations		
												1112301	Premiums paid to non-resident insurers
												1112302	Dividend and interests
												1112303	Royalties, natural resource payments, rents
												1112304	Management and technical services fees
												1112305	Endorsement fees
												1112306	Goods and services
												1112307	Payments to a non-resident entertainer (L I 1675)
												1112308	Non-residents providing shipping, air transport or telecommunications services in Ghana (section 67 of act 592)
												1112309	Payment for supply of goods, works and services by Petroleum subcontractors for or in connection with a Petroleum Agreement
												1112310	Interest on the debt contracted for petroleum operations
												1112311	Withholding Tax Refund - Corporations

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
								11124	Withholding Tax - Non Residents with Permanent Establishment in Ghana				
										111240	Withholding Tax - Non Residents with Permanent Establishment in Ghana		
												1112401	Dividend
												1112402	Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment
												1112403	Withholding Tax Refund - Corporations
						1113	Unallocable						
								11130	Unallocable				
										111300	Unallocable		
												1113001	Banderoles Tax
												1113002	Penalties
												11130	Interest

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												03	
												1113004	Ceded Miscellaneous Taxes
												1113005	Airport Tax
												1113006	Adhoc Levies
												1113007	Other Tax Refunds
				112	Taxes on payroll and workforce								
				113	Taxes on property								
						1131	Recurrent taxes on immovable property						
								11310	Rates				
										113100	Rates		
												1131001	Basic Rates
												1131002	Property Rates
												1131003	Property Rate Arrears
												1131004	Unassessed Rates
						1132	Recurrent taxes on net wealth						

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
								11321	Recurrent taxes on net wealth				
						1133	Estate, inheritance, and gift taxes						
								11331	Estate, inheritance, and gift taxes				
										113310	Estate, inheritance, and gift taxes		
												1133101	Gift Tax
						1134	Taxes on financial and capital transactions						
								11341	Taxes on financial and capital transactions				
										113410	Taxes on financial and capital transactions		

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
						1135	Other nonrecurrent taxes on property						
								11351	Other nonrecurrent taxes on property				
						1136	Other recurrent taxes on property						
								11361	Other recurrent taxes on property				
				114	Taxes on goods and services								
						1141	General taxes on goods and services						
								11411	Value-added taxes				
										114110	Value-added taxes - Standard Rate		
												1141101	Agriculture, Fishing & Forestry
												11411	Mining

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												02	
												11411 03	Manufacturing
												11411 04	Utility Services including Electricity
												11411 05	Construction
												11411 06	Vehicles, Sales and Repairs
												11411 07	Wholesale
												11411 08	Retail
												11411 09	Hotels & Restaurants
												11411 10	Transport & Telecommunications
												11411 11	Professional Services
												11411 12	Recreational, Cultural & Sporting Activities
												11411 13	Other Service Activities
												11411 14	Financial and insurance activities
												11411 15	Real estate activities
												11411 16	Administrative and support service activities
												11411 17	Public administration and defence; compulsory social security
												11411 18	Education
												11411 19	Human health and social work activities

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1141120	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
												1141121	Activities of extraterritorial organizations and bodies
												1141122	Communication Service Tax
								11412	Value-added taxes - Flat Rate				
										114120	Value-added taxes - Flat Rate		
												1141201	Agriculture, Fishing & Forestry
												1141202	Mining
												1141203	Manufacturing
												1141204	Utility Services including Electricity
												1141205	Construction
												1141206	Vehicles, Sales and Repairs
												1141207	Wholesale
												1141208	Retail
												1141209	Hotels & Restaurants

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												11412 10	Transport & Telecommunications
												11412 11	Professional Services
												11412 12	Recreational, Cultural & Sporting Activities
												11412 13	Other Service Activities
												11412 14	Financial and insurance activities
												11412 15	Real estate activities
												11412 16	Administrative and support service activities
												11412 17	Public administration and defence; compulsory social security
												11412 18	Education
												11412 19	Human health and social work activities
												11412 20	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
												11412 21	Activities of extraterritorial organizations and bodies
												11412 22	Communication Service Tax
												11413	Value Added Taxes - Penalties

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										114130	Value Added Taxes - Penalties		
												1141301	Domestic VAT Penalty
												1141302	Domestic VAT Interest
												1141303	VAT Refunds
								11414	NHIL				
										114140			
											NHIL		
												1141401	Domestic NHIL - Standard Rate
												1141402	Domestic NHIL - Flat Rate
										114141			
											NHIL - Penalties		
												1141410	Domestic NHIL Penalty
												1141411	Domestic NHIL Interest
								11414	Sales taxes				
										114140	Sales taxes		
								11415	Turnover and other general taxes on goods and services				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										114150	Turnover and other general taxes on goods and services		
						1142	Excises						
								11420	Excises				
										114200	Excises		
												1142001	Domestic Excise Duty
												1142002	Amortization Fee - LPG
												1142003	Bunkers
												1142004	Gas Oil
												1142005	Industrial Diesel Oil
												1142006	Jet Fuel (AT K)
												1142007	Kerosene
												1142008	L.P. Gas
												1142009	Petroleum Levy - Energy Fund
												1142010	Petroleum Levy - Exploration
												1142011	Petroleum Levy - Road Fund
												1142012	Petroleum - Strategic Stock Levy
												1142013	Premium
												1142014	Promotional Levy - LPG

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												11420 15	Residual fuel
												11420 16	Unified Gasoline
												11420 17	Petroleum - Social Impact Mitigation Levy
												11420 18	Petroleum - Cross Subsidy Levy
												11420 19	Petroleum - Debt Recovery Levy
												11420 20	Petroleum - Other Taxes
												11420 21	Beer
												11420 22	Cigarettes
												11420 23	Spirits - Distilled or Rectified
												11420 24	Spirits - Blended or Compounded
												11420 25	Spirits - Denatured
												11420 26	Spirits - Akpeteshie
												11420 27	Mineral Water
												11420 28	Water
												11420 29	Wine
												11420 30	Cigars
												11420 31	Snuff and Other Tobacco
												11420 32	Malt
												11420 33	Negrohead

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1142034	Polythene Bags - Plastic Packing
						1143	Profits of fiscal monopolies						
								11431	Profits of fiscal monopolies				
										114310	Profits of fiscal monopolies		
						1144	Taxes on specific services						
								11441	Taxes on specific services				
										114410	Taxes on specific services		
												1144101	Casino Taxes
						1145	Taxes on use of goods and on permission to use goods or perform services						

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
								11451	Motor vehicle taxes				
										114510	Motor vehicle taxes		
								11452	Other taxes on use of goods and on permission to use goods or perform activities				
										114520	Other taxes on use of goods and on permission to use goods or perform activities		
						1146	Other taxes on goods and services						
								11461	Other taxes on goods and services				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										114610	Other taxes on goods and services		
				115	Taxes on international trade and transactions								
						1151	Customs and other import duties						
								11510	Customs and other import duties				
										115100	Customs and other import duties		
												1151001	General Import Duties
												1151002	VAT on Imports
												1151003	Import Excise Duty
												1151004	Penalties on Import Duties
												1151005	Other Import Duties
												1151006	Import Inspection
												1151007	Cassette Levy
												1151008	Rent Charges - State Warehouse

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1151009	Customs Penalties
												1151010	Customs Fines
												1151011	Customs - Forfeited Money
												1151012	Temporary Importation Fee
												1151013	Vehicle Examination
												1151014	Vehicle Certification
												1151015	Import Declaration Form
												1151016	Import Levies - Sensitive Commodities
												1151017	Ecowas Levy
												1151018	Export Development Levy
												1151019	Manifest Amendment Fee
												1151020	Bonded Warehouse License Renewal
												1151021	TVI (C59) Fee
								11511	Temporary Vehicle Imports				
										115110	Temporary Vehicle Imports		
												1151101	Saloon Cars
												1151102	Mini Bus - Bus Road Fund
												1151103	Non Articulated Trucks Road Fund - FD

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1151104	Articulated Trucks Road Fund
												1151105	TVI Extend Overstay Penalty
												1151106	TVI Close Overstay Penalty
												1151107	Importer Retention
						1152	Taxes on exports						
								11520	Taxes on exports				
										115200	Taxes on exports		
												1152001	Cocoa
												1152002	Timber
												1152003	Diamond
												1152004	Kola Nuts
												1152005	Re-Exports
												1152006	Other Export Duties
						1153	Profits of export or import monopolies						
								11531	Profits of export or import monopolies				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										115310	Profits of export or import monopolies		
						1154	Exchange profits						
								11541	Exchange profits				
										115410	Exchange profits		
						1155	Exchange taxes						
								11551	Exchange taxes				
										115510	Exchange taxes		
						1156	Other taxes on international trade and transactions						
								11561	Other taxes on international trade and transactions				
										115610	Other taxes on international trade and transactions		

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
											ns		
				116	Other taxes								
						1161	Payable solely by business						
								11611	Payable solely by business				
										116110	Payable solely by business		
												1161101	NFSL
										116110	Payable solely by business		
		12	Social contributions [GFS]										
				121	Social security contributions								
						1211	Employee contributions						
								12111	Employee contributions				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										121110	Employee contributions		
						1212	Employer contributions						
								12121	Employer contributions				
										121210	Employer contributions		
						1213	Self-employed or nonemployed contributions						
								12131	Self-employed or nonemployed contributions				
										121310	Self-employed or nonemployed contributions		

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
						1214	Unallocable contributions						
								12141	Unallocable contributions				
										121410	Unallocable contributions		
				122	Other social contributions								
						1221	Employee contributions						
								12211	Employee contributions				
										122110	Employee contributions		
						1222	Employer contributions						
								12221	Employer contributions				
										122210	Employer contributions		

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
						1223	Imputed contributions						
								12231	Imputed contributions				
										122310	Imputed contributions		
		13	Grants										
				131	From foreign governments								
						1311	Current						
								13110	Donor Grants & Relief				
										131100	Donor Grants & Relief		
												131101	Bilateral Donor Grants & Relief
												131102	Multilateral Donor Grants and Relief
						1312	Capital						
								13121	Capital				
										131210	Capital		
				132	From international organizations								

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
						1321	Current						
								13210	Non Governmental Agencies				
										132100	Non Governmental Agencies		
												1321001	Non Governmental Agencies
						1322	Capital						
								13221	Capital				
										132210	Capital		
				133	From other general government units								
						1331	Current						
								13310	Grants - Districts				
										133100	Grants - Districts		
												1331001	Central Government - GOG Paid Salaries
												1331002	DACF - Assembly
												1331003	DACF - MP
												1331004	Ceded Revenue
												1331005	HIPC
												13310	Sanitation Fund

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												06	
												13310 07	National Youth Employment
												13310 08	Other Donors Support Transfers
						1332	Capital						
								13320	Grants - Districts				
										133200	Grants - Districts		
		14	Other revenue										
				141	Property income [GFS]								
						1411	Interest [GFS]						
								14110	Interest				
										141100	Interest		
												14110 01	Petroleum - Participating Interest
												14110 02	Petroleum - Initial Interest
												14110 03	Interest on Re-scheduled debt - Customs
						1412	Dividends						
								14120	Lands and Royalties				
										141200	Lands and Royalties		
												14120 01	Mineral Royalties
												14120 02	Concessions

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1412003	Stool Land Revenue
												1412004	Sale of Building Permit Jacket
												1412005	Registration of Plot
												1412006	Transfer of Plot
												1412007	Building Plans / Permit
												1412008	River Sand
												1412009	Comm. Mast Permit
												1412010	Additional Petroleum Entitlements
												1412011	Petroleum Royalties
												1412012	Other Royalties
						1413	Withdrawals from income of quasi-corporations						
								14131	Withdrawals from income of quasi-corporations				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										141310	Withdrawals from income of quasi-corporations		
						1414	Property income attributed to insurance policyholders						
								14141	Property income attributed to insurance policyholders				
										141410	Property income attributed to insurance policyholders		
						1415	Rent						
								14150	Rents of Land, Buildings and Houses				

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
										141500	Rents of Land, Buildings and Houses		
												1415001	Concession Rent
												1415002	Ground Rent (Land Commission)
												1415003	Petroleum Surface Rentals
												1415004	Rent, Oil Concessions
												1415005	Investment Income from Petroleum Funds
												1415006	Dividends from GNPC
												1415007	Other Receipts from petroleum Operations
												1415008	Investment Income
												1415009	Dividend
												1415010	Interest on Loans
												1415011	Other Investment Income
												1415012	Rent on Assembly Building
												1415013	Junior Staff Quarters
												1415014	Workers Villa
												1415015	Guest Houses
												1415016	Palm Spring
												1415017	Parks

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1415018	Club Houses
												1415019	Transit Quarters
				142	Sales of goods and services								
						1421	Sales by market establishments						
								14210	Sales by market establishments				
										142100	Sales by market establishments		
						1422	Administrative fees						
								14220	Licenses				
										142200	Licenses		
												1422001	Pito / Palm Wire Sellers Tapers
												1422002	Herbalist License
												1422003	Hawkers License
												1422004	Pet License
												1422005	Chop Bar Restaurants
												1422006	Corn / Rice / Flour Miller
												14220	Liquor License

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												07	
												14220 08	Letter Writer License
												14220 09	Bakers License
												14220 10	Bicycle License
												14220 11	Artisan / Self Employed
												14220 12	Kiosk License
												14220 13	Sand and Stone Conts. License
												14220 14	Charcoal / Firewood Dealers
												14220 15	Fuel Dealers
												14220 16	Lotto Operators
												14220 17	Hotel / Night Club
												14220 18	Pharmacist Chemical Sell
												14220 19	Sawmills
												14220 20	Taxicab / Commercial Vehicles
												14220 21	Factories / Operational Fee
												14220 22	Canopy / Chairs / Bench
												14220 23	Communication Centre
												14220 24	Private Education Int.
												14220 25	Private Professionals
												14220	Maternity Home /Clinics

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												26	
												14220 27	Commercial Band / Dance Groups
												14220 28	Telecom System / Security Service
												14220 29	Mobile Sale Van
												14220 30	Entertainment Centre
												14220 31	Wheel Trucks
												14220 32	Akpeteshie / Spirit Sellers
												14220 33	Stores
												14220 34	Hand Carts
												14220 35	District Weekly Lotto
												14220 36	Petroleum Products
												14220 37	Traditional Medicine
												14220 38	Hairdressers / Dress
												14220 39	Bakeries / Bakers
												14220 40	Bill Boards
												14220 41	Taxi Licences
												14220 42	Second Hand Clothing
												14220 43	Vehicle Garage
												14220 44	Financial Institutions
												14220	Commercial Houses

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												45	
												14220 46	Boarding and Advertising
												14220 47	Photographers and Video Operators
												14220 48	Shoe / Sandals Repairs
												14220 49	Fitters
												14220 50	Mattress Makers / Repairers
												14220 51	Millers
												14220 52	Mechanics
												14220 53	Block Manufacturers
												14220 54	Laundries / Car Wash
												14220 55	Printing Press / Photocopy
												14220 56	Salt / Maize Sellers
												14220 57	Private Schools
												14220 58	Automobile Companies
												14220 59	Cocoa Residue Dealers
												14220 60	Airline / Shipping Agents
												14220 61	Susu Operators
												14220 62	Real Estate Agents
												14220 63	Florists / Flower Pot Dealers
												14220	Circumcision

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												64	
												14220 65	Terazzo Dealers
												14220 66	Public Letter Writers
												14220 67	Beers Bars
												14220 68	Kola Nut Dealers
												14220 69	Open Spaces / Parks
												14220 70	Palm Spring
												14220 71	Business Providers
												14220 72	Registration of Contracts / Building / Road
												14220 73	Coconut Dealers (Whole Sale)
												14220 74	Registration of Quarries
												14220 75	Chain Saw Operator
												14220 76	License for Manufacturers Controlled by Customs
						1423	Incidental sales by nonmarket establishments						
								14230	Fees				
										142300	Fees		
												14230 01	Markets
												14230 02	Livestock / Kraals
												14230	Registration of Night Trade

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												03	
												1423004	Poultry Fees
												1423005	Registration of Contractors
												1423006	Burial Fees
												1423007	Pounds
												1423008	Entertainment Fees
												1423009	Advertisement / Bill Boards
												1423010	Export of Commodities
												1423011	Marriage / Divorce Registration
												1423012	Sub Metro Managed Toilets
												1423013	Dustin Clearance
												1423014	Dislodging Fees
												1423015	Street Parking Fees
												1423016	Shebu Industry Operations Fee
												1423017	Conservancy
												1423018	Loading Fees
												1423019	Education Fees
												1423020	Professional Fees
												1423021	Wood Carving
												14230	Chipping Const.

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												22	
												14230 23	Reg. of Tipper Trucks
												14230 24	Mineral Prospect
												14230 25	Customs Inspection Fees
												14230 26	Consignment Transit Fee
						1424	Imputed sales of goods and services						
								14241	Imputed sales of goods and services				
										142410	Imputed sales of goods and services		
				143	Fines, penalties, and forfeits								
						1430	Fines, penalties, and forfeits						
								14300	Fines, penalties, and forfeits				
										143000	Fines, penalties, and forfeits		

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												1430001	Court Fines
												1430002	Customs Penalties, Forfeitures and Seizures
												1430003	Penalties under Stamp Ordinance
												1430004	Penalties under Contracts
												1430005	Miscellaneous Fines, Penalties
												1430006	Slaughter Fines
												1430007	Lorry Park Fines
												1430008	Auction Sales - Customs
												1430009	Vehicle Overage Penalty
				144	Voluntary transfers other than grants								
						1441	Current						
								14411	Current				
										144110	Current		
						1442	Capital						
								14421	Capital				
										114210	Capital		
				145	Miscellaneous and unidentified revenue								

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
						1450	Miscellaneous and unidentified revenue						
								14500	Miscellaneous and unidentified revenue				
										145000	Miscellaneous and unidentified revenue		
												1450001	Non-Performing Assets Recoveries
												1450002	Divestiture Receipts
												1450003	Motor Car Subsidies Repayments
												1450004	Recoveries of Overpayments in Previous years
												1450005	Recoveries Under Various Statutes
												1450006	Redemption of Other Loans And Advances
												1450007	Other Sundry Recoveries
												1450008	Reimbursement - Peace Keeping Operations
												1450009	Reimbursement - Cap 30 (18% SSNIT Refund)
												1450010	Miscellaneous Revenue

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
9	Oracle Default Application Accounts												
		95	Oracle Default Application Accounts										
				951	Oracle Default Application Accounts								
						9519	Oracle Default Application Accounts						
								95199	Oracle Default Application Accounts				
										951999	Oracle Default Application Accounts		
												95199 91	Unearned Discounts
												95199 92	Earned Discounts
												95199 93	Unearned Receivables Account
												95199 94	Unbilled Receivables Account
												95199	Freight Account

RH 1	Revenue Head 1	RH 2	Revenue Head 2	RH 3	Revenue Head 3	RH4	Revenue Head 4	RH5	Revenue Head 5	RH6	Revenue Head 6	New GFS Code	New GFS Description
												95	
												95199 96	Rate Variance Gain
												95199 97	Sales

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
31	Non financial assets												
		311	Fixed assets										
				3111	Land and Building								
						3111 1	Dwellings	3111 10					
									Dwellings	31111 00			
											Dwellings		
												3111101	Purchase of Land and Buildings
												3111102	Dest. Homes/Homes of Age
												3111103	Bungalows/Palace
												3111104	Hostels
												3111105	Dormitories
												3111106	Guest Houses
						3111 2	Nonresidential buildings						
								3111 20	Nonresidential buildings				
										31112 00	Nonresidential buildings		

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3111201	Hospitals
												3111202	Clinics
												3111203	Day Care Centre
												3111203	Health Centres
												3111204	Office Buildings
												3111205	School Buildings
												3111206	Slaughter House
						31113	Other structures						
								311130	Other structures				
										3111300	Other structures		
												3111301	Roads, Bridges & Signals
												3111302	Cemeteries
												3111303	Toilets
												3111304	Markets
												3111305	Car/Lorry Park
				3112	Machinery and equipment								
						31121	Transport equipment						
								311210	Transport equipment				
										3112100	Transport equipment		
												3112101	Vehicle
												3112102	Airplanes
												3112103	Trains

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3112104	Ships and Vessels
												3112105	Motor Bike, bicycles etc
						31122	Other machinery and equipment						
								311220	Other machinery and equipment				
										3112200	Other machinery and equipment		
												3112201	Purchase of Plant & Equipment
												3112202	Purchase of Agricultural Machinery
												3112203	Purchase of Computer Software
												3112204	Installation of Networking & ICT equipments
												3112205	Other Capital Expenditure
												3112206	Plant and Machinery
												3112207	Other Assets

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3112208	Computers and accessories
				3113	Other fixed assets								
						31131	Infrastructure Assets						
								311310	Infrastructure Assets				
										3113100	Infrastructure Assets		
												3113101	Electrical Networks
												3113102	Sewers and Irrigation
												3113103	Landscaping and Gardening
												3113104	Utilities Networks
												3113105	Runways
												3113106	APRON and RAMP Areas
												3113107	Interior Development and Refurbishment
												3113108	Purchase of Furniture & Fittings
		312	Inventories										
				3121	Strategic stocks								
						31211	Strategic stocks						
								312110	Strategic stocks				
										3121100	Strategic stocks		

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
				3122	Other inventories								
						31221	Materials and supplies						
								312210	Materials and supplies				
										3122100	Materials and supplies		
												3122101	Printed Materials and Stationery
												3122102	Office Facilities, Supplies and Accessories
												3122103	Electrical Accessories
												3122104	Oils and Lubricants
												3122105	Spare Parts
												3122106	Specialised Stock
						31222	Work in Progress						
								312220	Dwellings				
										3122200	Dwellings		
												3122201	Land and Buildings

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3122202	Dest. Homes/Homes of Age
												3122203	Bungalows/Palace
												3122204	Hostels
												3122205	Dormitories
												3122206	Guest Houses
												3122207	Consultancy Fees
												3122208	Permits and Legal Fees
								312221	Nonresidential buildings				
										3122210	Nonresidential buildings		
												3122211	Hospitals
												3122212	Clinics
												3122213	Health Centres
												3122214	Day Care Centre
												3122215	Office Buildings
												3122216	School Buildings
												3122217	Slaughter House
												3122218	Consultancy Fees
												3122219	Permits and Legal Fees
								312222	Other structures				

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										312220	Other structures		
												312221	Roads, Bridges & Signals
												312222	Cemeteries
												312223	Toilets
												312224	Markets
												312225	Car/Lorry Park
												312226	Consultancy Fees
												312227	Permits and Legal Fees
								312223	Transport equipment				
										312230	Transport equipment		
												312231	Vehicle
												312232	Airplanes
												312233	Trains
												312234	Ships and Vessels
												312235	Motor Bike, bicycles etc
												312236	Consultancy Fees
												312237	Permits and Legal Fees
								312224	Other machinery and equipment				

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										3122240	Other machinery and equipment		
												3122241	Purchase of Plant & Equipment
												3122242	Purchase of Agricultural Machinery
												3122243	Purchase of Computers and Accessories
												3122244	Purchase of Computer Software
												3122245	Installation of Networking & ICT equipments
												3122246	Other Capital Expenditure
												3122247	Plant and Machinery
												3122248	Other Assets
												3122249	Computers and accessories
												3122250	Consultancy Fees
												3122251	Permits and Legal Fees
								312226	Infrastructure Assets				
										3122260	Infrastructure Assets		

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3122261	Electrical Networks
												3122262	Sewers and Irrigation
												3122263	Landscaping and Gardening
												3122264	Utilities Networks
												3122265	Runways
												3122266	APRON and RAMP Areas
												3122267	Interior Development and Refurbishment
												3122268	Consultancy Fees
												3122269	Permits and Legal Fees
												3122270	Purchase of Furniture & Fittings
						31223	Finished goods						
								312230	Finished goods				
										3122300	Finished goods		
						31224	Goods for resale [GFS]						
								312240	Goods for resale [GFS]				
										3122400	Goods for resale [GFS]		
												3122401	Refreshment Items

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3122402	Drugs and Medical Supplies
		313	Valuables										
				3131									
					Valuables	31311							
							Valuables	31310					
									Valuables	3131100			
		314	Nonproduced assets										
				3141	Land								
						31411							
							Land	31410					
									Land	3141100			
				3142	Subsoil assets								
						31421							
								31420					
										3142100			
				3143	Other naturally occurring assets								
						31431							
							Other naturally occurring assets	31430					

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
									Other naturally occurring assets	3143100			
				3144	Intangible nonproduced assets								
						31441	Intangible nonproduced assets						
								314410	Intangible nonproduced assets				
										3144100			
32	Financial assets												
		321	Domestic										
				3212	Currency and deposits								
						32120	Currency and deposits						
								321200	Bank of Ghana - MDA				
										3212100	MDA Sub CF Accounts		
												3212101	MINISTRY OF AGRIC. SUB CF
												3212102	OFFICE OF GOV'T MACHINERY
												3212103	MINISTRY OF DEFENCE SUB CF

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3212104	MINISTRY OF EDUCATION SUB CF
												3212105	MINISTRY OF FINANCE SUB CF
												3212106	MINISTRY OF FOREIGN AFFAIRS SUB CF
												3212107	MINISTRY OF HEALTH SUB CF
												3212108	MINISTRY OF WORKS & HOUSING SUB CF
												3212109	MINISTRY OF MANPOWER & EMPLOYMENT SUB CF
												3212110	MINISTRY OF TRANSPORT SUB CF
												3212111	MINISTRY OF INTERIOR SUB CF
												3212112	MINISTRY OF LOCAL GOV'T SUB CF
												3212113	OFFICE OF PARLIAMENT SUB CF
												3212114	MINISTRY OF TOURISM SUB CF
												3212115	MINISTRY OF MINES & ENERGY SUB CF
												3212116	MINISTRY OF LANDS & FORESTRY SUB CF
												3212117	MINISTRY OF TRADE & INDUSTRY SUB CF
												3212118	MINISTRY OF JUSTICE SUB CF
												3212119	MINISTRY OF WOMEN & CHILDREN AFFAIRS SUB CF
												3212120	MINISTRY OF INFORMATION & PRESIDENTIAL SUB CF

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3212121	MINISTRY OF PORTS & HARBOUR SUB CF
												3212122	MINISTRY OF COMMUNICATION & TECHNOLOGY SUB CF
												3212123	MINISTRY OF CHIEFTANCY AND CULTURE
												3212124	MINISTRY OF PUBLIC SECTOR REFORM Sub CF
												3212125	AUDIT SERVICE SUB CF
												3212126	PUBLIC SERVICE COMMISSION SUB CF
												3212127	C'SSION. ON HUMAN RIGHT & ADMIN. SUB CF
												3212128	Controller & Acct.-General Sub CF
												3212129	JUDICIAL SERVICE SUB CF
												3212130	NATIONAL COMMISSION ON CIVIC EDUCATION SUB CF
												3212131	NATIONAL MEDIA COMMISSION SUB CF
												3212132	NATIONAL ELECTORAL COMMISSION SUB CF
												3212133	POLICE SERVICE
												3212134	MIN OF YOUTH & SPORTS SUB
												3212135	MIN OF Environment & Science & Tech Sub CF
												3212136	Min of Roads and Highways SUB

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
								321300	Bank of Ghana Regions				
										321300	Region Sub CF Accounts		
												3213001	GREATER ACCRA RCC SUB CF
												3213002	BRONG AHAFO RCC SUB CF S'YI
												3213003	VOLTA RCC SUB CF - H'HE
												3213004	CENTRAL RCC SUB CF T'DI
												3213005	EASTERN RCC SUB CF
												3213006	NORTHERN RCC SUB CF T'LE
												3213007	WESTERN RCC SUB CF T'DI
												3213008	UPPER EAST RCC SUB CF T'LE
												3213009	UPPER WEST RCC SUB CF T'LE
												3213010	Ashanti RCC SUB CF K'SI
								321400	Bank of Ghana - MMDA				
										321400	MMDA Sub CF Accounts		
												3214001	AMA SUB CF
												3214002	DANGME EAST SUB CF
												3214003	DANGME WEST SUB CF
												3214004	GA WEST - AMASAMAN SUB CF
												3214005	TEMA MUNI AREA SUB CF

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214006	GA EAST ABOKOBI SUB CF
												3214007	GA SOUTH MUN SUB CF
												3214008	ASHAIMAN MUN SUB CF
												3214009	ADENTA MUN SUB CF
												3214010	LEDZOKUKU-KROWOR MUN SUB CF
												3214011	NORTH TONGU - ADIDOME SUB CF-H'HE
												3214012	AKATSI SUB CF H'HE
												3214013	HO SUB OF - H'HE
												3214014	HOHOE SUB CF H'HE
												3214015	JASIKAN SUB OF HOHOE
												3214016	KADJEBI SUB OF HOHOE
												3214017	KETA SUB OF HOHOE
												3214018	KETU - DENU SUB OF HOHOE
												3214019	NORTH DAYI KPANDO SUB OF HOHOE
												3214020	KRACHI WEST KETE-KRACHI SUB CF HOHOE
												3214021	NKWANTA SUB OF HOHOE
												3214022	SOUTH TONGU - SOGAKOPE SUB CF HOHOE
												3214023	ADAKLU - ANYIBE SUB CF HOHOE
												3214024	KRACHI EAST DAMBAI SUB CF HOHOE
												3214025	SOUTH DAYI-KPEVE SUB CF HOHOE
												3214026	BIAKOYE DIST SUB CF

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214027	NKWANTA NORTH DIST SUB CF
												3214028	KETU NORTH DIST SUB CF
												3214029	AFRAM PLAINS SUB CF K'SI
												3214030	AKWAPIM NORTH SUB CF
												3214031	AKWAPIM SOUTH SUB CF
												3214032	ASUOGYAMAN SUB CF
												3214033	BIRIM NORTH SUB CF
												3214034	BIRIM CENTRAL SUB CF
												3214035	EAST AKIM-KIBI SUB CF
												3214036	FANTEAKWA SUB CF
												3214037	KWAEBIBIRIM SUB CF
												3214038	KWAHU SOUTH MPRAESO SUB CF K'SI
												3214039	MANYA KROBO SUB CF
												3214040	NEW JUABEN SUB CF
												3214041	SUHUM KRABOA COALTAR SUB CF
												3214042	WEST AKIM SUB CF
												3214043	YILO KROBO SUB CF
												3214044	ATIWA KWABENG SUB CF
												3214045	KWAHU WEST NKAWKAW SUB CF K'SI
												3214046	UPPER MANYA KROBO DIST SUB CF
												3214047	KWAHU EAST DIST SUB CF
												3214048	BIRIM SOUTH DIST SUB CF
												3214049	AKYEMMANSA , OFOASE DIST SUB

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214050	ABURA ASEBU KWAMANKESE SUB CF T'DI
												3214051	AGONA SWEDRU SUB CF
												3214052	AJUMAKO ENYAN ESIAM SUB CF
												3214053	ASIKUMA ODOBEN BREMAN SUB CF
												3214054	ASSIN NORTH-ASSIN FOSO SUB CF T'DI
												3214055	EWUTU EFUTU SENYA SUB CF
												3214056	CAPE COAST MUNI SUB T'DI
												3214057	GOMOA SUB
												3214058	KOM/EDINA/EGUAFO/A BIREM SUB T'DI
												3214059	MFANTSEMAN SUB CF T'DI
												3214060	TWIFO HEMANG LOWER DENKYIRA SUB
												3214061	UPPER DENKYIRA SUB CF T'DI
												3214062	ASSIN SOUTH NSUAEM KYEKEYEWERE SUB
												3214063	GOMOA EAST DIST. SUB CF
												3214064	AWUTU SENYA DIST SUB CF
												3214065	UPPER DENKYIRE WEST DIST SUB CF
												3214066	AGONA EAST DIST SUB CF
												3214067	Ahanta West Sub CF T'DI
												3214068	AOWIN SUAMAN ENCHI SUB CF T'DI

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214069	BIBIANI ANWHIASO BEKWASI SUB CF T'DI
												3214070	JOMORO HALF ASSINI SUB CF T'DI
												3214071	JUABESO JUABOSO SUB CF T'DI
												3214072	MPOHOR WASSA EAST DABOASE SUB CF T
												3214073	NZEMA EAST AXIM SUB CF T'DI
												3214074	SEFWI WIAWSO SUB CF T'DI
												3214075	SHAMA AHANTA EAST DUB CF T'DI
												3214076	AMENFI WEST ASANFRAGWA SUB CF T'DI
												3214077	WASSA WEST TARKWA SUB CF T'DI
												3214078	BIA EASSAM DEBISO SUB CF T'DI
												3214079	AMENFI EAST WASSA AKROPONG SUB CF T'DI
												3214080	SHAMA DIST SUB CF
												3214081	PRESTEA-HUNI VALLEY DIST SUB CF
												3214082	SEFWI AKONTOMBRA DIST SUB CF
												3214083	ELLEMBELLE DIST SUB CF
												3214084	ADANSI SOUTH-NEW EDUBIASE EAST SUB CF
												3214085	OBUASI MUNICIPAL- ADANSI WEST SUB CF K'SI
												3214086	AFIGYA SEKYERE SUB CF K'SI

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214087	AHAFO ANO NORTH SUB CF K'SI
												3214088	AHAFO ANO SOUTH SUB CF K'SI
												3214089	AMANSIE EAST BEKWAI SUB CF K'SI
												3214090	AMANSIE WEST SUB K'SI
												3214091	ASANTE AKIM NORTH SUB CF K'SI
												3214092	ASANTE AKIM SOUTH SUB K'SI
												3214093	ATWIMA NWABIAGYA SUB K'SI
												3214094	BOSOM/KWAN-KUNTUNASE SUB CF K'SI
												3214095	EJISU JUABEN SUB CF K'SI
												3214096	EJURA SEKYEREDUMASE SUB CF K'SI
												3214097	K.M.A.SUB CF K'SI
												3214098	KWABRE SUB CF K'SI
												3214099	OFFINSO SUB CF K'SI
												3214100	SEKYERE EAST SUB CF K'SI
												3214101	SEKYERE WEST SUB CF K'SI
												3214102	ADANSI NORTH-FOMENA SUB CF K'SI
												3214103	AMANSIE CENTRAL-JACOBUSUB CF K'SI
												3214104	ATWIMA MPONUA-NYINAHIN SUB
												3214105	OFFINSO NORTH DIST SUB CF

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214106	AFIGYA-KWABERE DIST SUB CF
												3214107	BOSOME FREHO DIST SUB CF
												3214108	ATWIMA-KWANMOMA DIST SUB CF
												3214109	KUMAWU AFRAM PLAINS DIST SUB CF
												3214110	NSUTA-KWAMANG BEPOSO DIST SUB CF
												3214111	ASUNAFO NORTH-GOASO SUB S'YI
												3214112	Asutifi Sub CF-S'YI
												3214113	ATEBUBU-AMANTIN-SUB CF S'YI
												3214114	BEREKUM SUB CF S'YI
												3214115	DORMAA SUB CF S'YI
												3214116	JAMAN SOUTH-DROBO SUB CF S'YI
												3214117	KINTAMPO NORTH SUB CF S'YI
												3214118	NKORANZA SUB CF S'YI
												3214119	SENE SUB CF S'YI
												3214120	SUNYANI SUB CF S'YI
												3214121	TANO SOUTH BECHEM SUB CF S'YI
												3214122	TECHIMAN SUB CF S'YI
												3214123	WENCHI SUB CF S'YI
												3214124	PRU-YEJI SUB CF S'YI
												3214125	TAIN-NSAWKAW SUB CF S'YI
												3214126	JAMAN NORTH SUB CF S'YI
												3214127	KINTAMPO SOUTH FEME SUB CF S'YI

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214128	ASUNAFO SOUTH-KUKUOM SUB CF S'YI
												3214129	TANO NORTH DUAYAW NKWANTA SUB CF S'YI
												3214130	SUNYANI WEST DIST SUB CF
												3214131	DORMAA EAST DIST SUB CF
												3214132	NKORANZA NORTH DIST SUB CF
												3214133	BOLE SUB CF T'LE
												3214134	EAST DAGOMBA-YENDI SUB CF T'LE
												3214135	EAST GONJA-SALAGA SUB CF T'LE
												3214136	MAMPRUSI EAST-GAMBAGA SUB CF T'LE
												3214137	GUSHIEGU KARAGA SUB CF T'LE
												3214138	NANUMBA NORTH-BIMBILA SUB CF T'LE
												3214139	SABOBA CHEREPONI SUB CF T'LE
												3214140	SAVELUGU NANTON SUB CF T'LE
												3214141	TOLON KUMBUMGU SUB CF T'LE
												3214142	WEST DAGOMBA - TAMALE MUNI SUB CF T'LE
												3214143	WESTGONJA-DAMONGO SUB CF T'LE
												3214144	WEST MAMPRUSI-WALEWALE SUB CF T'LE
												3214145	ZABZUGU TATALE SUB CF T'LE

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214146	SAWLA - TUNA-KALBA SUB CF T'LE
												3214147	BUNKPURUGU-YUNYOO SUB CF T'LE
												3214148	CENTRAL GONJA-BUIPE SUB CF T'LE
												3214149	KARAGA SUB CF T'LE
												3214150	NANUMBA SOUTH-WULENSI SUB CF T'LE
												3214151	CHEREPONI DIST SUB CF
												3214152	KPANDAI DIST SUB CF
												3214153	BAWKU EAST SUB CF T'LE
												3214154	BAWKU WEST-ZEBILLA SUB CF T'LE
												3214155	BOLGATANGA SUB CF T'LE
												3214156	BONGO SUB CF T'LE
												3214157	BUILSA SUB CF T'LE
												3214158	KASSENA NANKANA SUB CF T'LE
												3214159	TALENSI - NABDAM
												3214160	GARU-TAMPANE SUB CF T'LE
												3214161	KASSENA NANKANA WEST DIST SUB CF
												3214162	JIRAPA LAMBUSSIE SUB CF T'LE
												3214163	LAWRA SUB CF T'LE
												3214164	NADOWLI SUB CF T'LE
												3214165	SISSALA EAST-TUMU SUB CF T'LE
												3214166	WA SUB CF T'LE
												3214167	WA WEST WECHIAW SUB CF T'LE

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3214168	WA EAST - FUNSI SUB CF TLE
												3214169	SISSALA WEST-GWOLLU SUB CF TLE
												3214170	LAMBUISIE DIST SUB CF
								321500	Bank of Ghana - Tax Revenue				
										321500	Tax Revenue - GRA		
												3215001	CEPS GCNet IMPORTS
												3215002	CEPS TEMA
												3215003	PETROLEUM COLLECTIONS
												3215004	NHIS (CEPS) TRANSIT
												3215005	IRS CENTRAL
												3215006	VAT MAIN
												3215007	COMMUNICATION SERVICE TAX
												3215008	NATIONAL YOUTH EMPLOYMENT PROGRAM
												3215009	CAG BOG GRA CUSTOMS DIV/IMP VAT
												3215010	AIRPORT TAX DOLLAR
								321600	Bank of Ghana Non Tax Revenue				
										321600	Non Tax Revenue		
												3216001	Accra City Revenue
												3216002	Auction Sales NTR

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3216003	Birth & Deaths
												3216004	COLLN ACCRA CITY/OTHS
												3216005	Dept of Co-operatives
												3216006	Dept of Factory Inspection NTR
												3216007	Dept of Parks & Gardens NTR
												3216008	DEPT.OF SOCIAL WELFARE - NTR
												3216009	DEPT.OF SOCIAL WELFARE - NTR
												3216010	DNL- SPECIAL ACCOUNT
												3216011	DVLA NTR
												3216012	Geological Survey Dept NTR
												3216013	GH.NAT.COMM.ON CHILDREN - NTR
												3216014	Ghana National Fire Service NTR
												3216015	Ghana Newa Agency NTR
												3216016	Ghana Police (Main) NTR
												3216017	Ghana Police CID NTR
												3216018	Ghana Statistical Service Rent Income
												3216019	Gov't 39 Dist & Reg. Treasury Collections
												3216020	Immigration Dept NTR
												3216021	Information Service Dept NTR
												3216022	Judical Service NTR
												3216023	Lands Commission NTR
												3216024	Lands Title Registry NTR
												3216025	Lands Valuation Board NTR

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3216026	METEOROLOGICAL SERV.DEPT. - NTR
												3216027	Ministry of Fin(Gen Admin & Fin) NTR
												3216028	Ministry of Interior NTR
												3216029	Ministry of Roads & Transport NTR
												3216030	Ministry of Trade & Industries NTR
												3216031	NCC Reg. CTR for NAT Culture
												3216032	NON-TAX REV.- REG.VAL.BKS.SALES
												3216033	NON-TAX REV-MAIN VAL.BKS.SALES
												3216034	Non-Tax USD
												3216035	NTR Rent Deductions
												3216036	OFFICE OF PARLIAMENT - NTR
												3216037	Plant Protection & Regulatory Service NTR
												3216038	PRAAD Archives NTR
												3216039	Prisons Service NTR
												3216040	PUBLIC SERVICES COMMISSION-NTR
												3216041	Public Works Dept NTR
												3216042	Registrar-General's Dept NTR
												3216043	Sale of Passport forms
												3216044	Survey Dept. NTR
												3216045	Vertinary Service Dept NTR
												3216046	WORKS & HOUSING - NTR
												3216047	WORKS & HOUSING (RENTS) - NTR

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3216048	NON TAX REVENUE DOLLARA/C
												3216049	PMT OF DIVIDENDS TO GOVT
												3216050	Passport Processing fees
								321700	Bank of Ghana - Oil Revenues				
										321700	Oil Revenues		
												3217001	Petroleum Holding Fund
												3217002	Stablization Fund
												3217003	Heritage Fund
												3217004	Crude oil Royalties-Jubilee Fields
								321800	Committed Accounts under the Control of CAGD				
										321800	Committed Accounts under the Control of CAGD		
												3218001	GOV'T TREASURY MAIN CASH NO. 4
												3218002	GOV'T TREASURY MAIN CASH NO. 2
												3218003	PENSIONS AND SALARIES
												3218004	SUBVENTED P.E
												3218005	FOREIGN MISSIONS P.E
												3218006	PENSION AND GRATUITY

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3218007	12.5% SOCIAL SECURITY FUND
												3218008	NHIL
												3218009	HIPC MAIN RECEIPT
												3218010	HIPC MAIN RECEIPT NO.2
												3218011	HIPC MAIN RECEIPT NO.3
												3218012	HIPC MAIN RECEIPTS NO.4
												3218013	HIPC RECEIPTS NO.5
												3218014	MDRI RECEIPT ACCOUNT - IMF 2
												3218015	MDRI RECEIPT ACCT.- WORLD BANK
												3218016	MDRI RECEIPT MAIN
												3218017	MDRI RECEIPT SUB ACCOUNT - ADF
												3218018	MDRI RECEIPT SUB ACCOUNT - IMF
												3218019	MDRI RECEIPTS - IMF 3
												3218020	PETROLEUM CROSS-SUBSIDY LEVY
												3218021	PETROLEUM LEVY DEBT RECOVERY
												3218022	SPECIAL COLLECTION POUND
												3218023	SPECIAL COLLECTIONS EURO
												3218024	SPECIAL COLLECTIONS US \$
												3218025	CIVIL SERV 17.5% SS CONT
												3218026	MULTI DONOR TECH ASST EURO
												3218027	MULTI DONOR TECH ASST GBP

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3218028	MULTI DONOR TECH ASST USD
												3218029	GOV,T OF GHANA LOAN REPAYMENT INTEREST
												3218030	GOV,T OF GHANA LOAN REPAYMENT PRINCIPAL
												3218031	UTILITY VOTE
												3218032	GETFUND OPERATIONAL
												3218033	GOV'T NON-ROAD ARREARS 2001 COMMITTED
												3218049	GOV'T ROAD ARREARS 2001 COMMITTED
												3218050	CAGD SALARY SUSPENSE
												3218051	COLLECTIONS CAGD SUSPENSE
												3218052	DOMESTIC DEBT RESTRUCTURING
												3218053	MOFEP -DIVESTIURE PROCEEDS USD
												3218054	MOFEP -DIVESTIURE PROCEEDS-CEDI
												3218055	SPEC COLLN COCOA DUTY
												3218056	GIFMIS PROJECT ACCOUNT-CEDI
												3218057	GIFMIS PROJECT ACCOUNT-USD
												3218058	AUDITOR GENERAL'S RECOVERIES
												3218059	SHORT TERM LOAN COLLECTION USD
												3218060	SHORT TERM LOAN COLLECTION

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3218061	DISTRICT DEVELOPMENT FACILITY FUND
												3218062	NORST PROJECT
		323	Securities other than shares	3231	Securities other than shares								
						32311	Investments						
								323110	Short Term				
										3231100	Short Term		
												3231101	Government Treasury Bills
												3231102	Other Short Term Securities
		324	Loans	3241	Loans								
						32411	Loans						
								324110	Loans				
										3241100	Loans		
												3241101	Statutory Boards & Corporations
												3241102	Companies
												3241103	Foreign Governments / Agencies
		325	Shares and other equity	3251	Shares and other equity								
						32511	Investments						
								325110	Long Term				

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										3251100	Public Boards & Corporations		
												3251101	Agriculture Development Bank
												3251102	Aluminium Industries Commercial
												3251103	Ashanti Cocoa Project
												3251104	Bank for Housing and Construction
												3251105	Bank of Ghana
												3251106	First Ghana Building Society
												3251107	Food Production Corporation
												3251108	Ghana Airways Corporation
												3251109	Ghana Commercial Bank
												3251110	Ghana Food Distribution Corporation
												3251111	Ghana Guarantee Corporation

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251112	Ghana Industrial Holding Corporation
												3251113	Ghana National Trading Corporation
												3251114	Ghana Oil Palm Development Corporation
												3251115	Ghana Precious Metals Corporation
												3251116	Ghana Reinsurance Organisation
												3251117	Ghana Tourist Board
												3251118	Ghana Trade Fair Authority
												3251119	Ghana Water and Sewerage Corporation
												3251120	Minerals Commission
												3251121	National Investment Bank
												3251122	National Savings and Credit Bank

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251123	Oppon Mansi Intergrated Iron & Steel Commission
												3251124	Post and Telecommunications Corporation
												3251125	Precious Minerals Marketing Corporation
												3251126	Regional Development Corporation- Central
												3251127	Regional Development Corporation- Gt.Accra
												3251128	Regional Development Corporation- Volta
												3251129	Regional Development Corporation-Ashanti
												3251130	Regional Development Corporation-Brong-Ahafo

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251131	Regional Development Corporation-Eastern
												3251132	Regional Development Corporation-Northern
												3251133	Regional Development Corporation-Upper
												3251134	Regional Development Corporation-Western
												3251135	Rural Banks
												3251136	State Construction Corporation
												3251137	State Fishing Corporation
												3251138	State Gold Mining Corporation
												3251139	State Hotels Corporation
												3251140	State Shipping Corporation (BSL)
												3251141	State Transport Corporation
												3251142	Tema Shipyard & Drydock Corp.

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										3251500	Companies		
												3251501	Accra Brewery Ltd.
												3251502	Aluworks Ltd.
												3251503	Architectural and Engineering Services Limited
												3251504	Ashanti Goldfields Corporation
												3251505	Bakeley Steel Ltd.
												3251506	Barclays Bank Ghana Ltd.
												3251507	Benso Oil Palm Plantation Company Ltd.
												3251508	Bonsa Tyre Company Ltd.
												3251509	Bridaltrust International Paints Company
												3251510	Caramafra Ltd.
												3251511	Crown Rice Mills Ltd.
												3251512	Crusader Insurance Company Ltd.

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251513	Crystal Oil Mills Ltd.
												3251514	Ejura Farms Company Ltd.
												3251515	Enterprise Insurance Company Ltd.
												3251516	Free Zone Board (MIN. OF TRADE)
												3251517	GHACEM Ltd.
												3251518	GHAMOT Company Ltd.
												3251519	Ghana Agro-Food Company
												3251520	Ghana Bauxite Company Ltd.
												3251521	Ghana Bottling Company Ltd.
												3251522	Ghana Cargo Handling Company Ltd.
												3251523	Ghana Civil Aviation Authority
												3251524	Ghana Consolidated Diamond Ltd.
												3251525	Ghana Export Company Ltd.
												3251526	Ghana Italian Petroleum Company Ltd.

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251527	Ghana Livestock Company Ltd.
												3251528	Ghana Merchant Company Ltd.
												3251529	Ghana Reinsurance Company
												3251530	Ghana Rubber Estate Ltd.
												3251531	Ghana Sanyo Electrical Manufg. Company Ltd.
												3251532	Ghana Sugar Estates Ltd.
												3251533	Ghana Supply Commission
												3251534	Ghana Textiles Printing Company Limited
												3251535	Ghana Tobacco Company Ltd.
												3251536	Ghana Union Assurance Company Ltd.
												3251537	Ghana-Libyan Arab Holding Company Ltd.
												3251538	Gliskten (West Africa) Ltd.
												3251539	Home Finance Company Ltd.

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251540	Juapong Textiles Ltd.
												3251541	Kumasi Brewery Ltd.
												3251542	Lever Brothers Ghana Limited
												3251543	Merchant Bank Ghana Ltd.
												3251544	Mim Timber Company Ltd.
												3251545	Neoplan Ghana Ltd.
												3251546	Plant Pool Ltd.
												3251547	Pomadze Poultry Enterprise Ltd.
												3251548	Prefab Concrete Products Company Ltd.
												3251549	Social Security Bank Ltd.
												3251550	Standard Chartered Bank Ghana Ltd.
												3251551	Subri Industrial Plantation Ltd.
												3251552	Takoradi Veneer and Lumber Company Ltd.
												3251553	Tema Steel Company Ltd.

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3251554	The New India Assurance Company Ghana Ltd.
												3251555	Volta River Authority
												3251556	West Africa Mills Ltd.
												3251557	Zenith Assurance Company Ltd.
												3251558	Accra Mkt.Ltd.Equity Shares
												3251559	Accra Abattours Co.Ltd Shares
												3251560	Accra Car Park Limited
												3251561	Fixed Deposits(Barclays Bank)
												3251562	Fixed Deposits(N.S.C.B.)
												3251563	Treasury Bill (NIB)
				3261	Insurance technical reserves								
						3261 1	Insurance technical reserves						

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
								326110	Insurance technical reserves				
										3261100	Insurance technical reserves		
				3271	Financial derivatives								
						32711	Financial derivatives						
								327110	Financial derivatives				
										3271100	Financial derivatives		
		328	Other accounts receivable	3281	Other accounts receivable								
						32811	Advances						
								328110	Advances				
										3281100	Staff and Departmental		
												3281101	Staff Advances
												3281102	Salary Advances
												3281103	Special Advances
												3281104	Vehicle Advances
												3281105	Housing Advances
												3281106	Departmental Advances

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3281107	Vehicle Revolving Fund
												3281108	Fuel Revolving Fund
												3281109	Value Books Revolving Fund
												3281110	Drug Fund
												3281111	Textbook Fund
												3281112	Normal Recurrent Imprest
												3281113	Special Imprest
												3281114	Revenue Retention Advances
												3281115	Losses and Surcharges
												3281116	Other Departmental Advances
												3281117	Special Advances
												3281118	Mobilization Advances
											Foreign Missions Remittances & Advances		
												3281501	Foreign Missions Remittances & Advances
						32813	Other Receivables						

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
								328130	Other Receivables				
										3281300	Other Receivables		
												3281301	Receivables - Works
												3281302	Receivables - Goods
												3281303	Receivables - Services
												3281304	Payroll Clearing Account
												3281305	Asset Adjustment Account
												3281306	Receiving Account
												3281307	Proceed of Sale Clearing
												3281308	Unearned Revenue
												3281309	Accounts Receivable
												3281310	Salary Overpayments
												3281311	Unbilled Receivables
												3281312	Prepayment
												3281313	Unapplied Receipts
												3281314	Unidentified Receipts
		329	Foreign										
				3291	Currency and Deposits								
						32211	Currency and Deposits						
								32210	Currency and Deposits				

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										3221100	Currency and Deposits		
				3292	Securities other than shares								
						32221	Securities other than shares						
								322210	Securities other than shares				
										3222100	Securities other than shares		
				3293	Loans								
						32231	Loans						
								322310	Loans				
										3223100	Loans		
				3294	Shares and other equity								
						32941	Investments						
								329410	Long Term				
										3294100	International Agencies		
												3294101	Ciments De L'Afrique De L'ouest (CIMAO)
												3294102	International Monetary Fund (I.M.F)

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
												3294103	International Finance Corporation (I.F.C)
												3294104	International Development Association (I.D.A)
												3294105	African Development Bank (A.F.D.B)
												3294106	ECOWAS
												3294107	Multilateral Investment Guarantee Agency (MIGA)
												3294108	International Bank for Recon. And Dev't (IBRD)
												3294109	International Fund for Agric. Dev't
				3225	Insurance technical reserves								
						32251	Insurance technical reserves						
								322510	Insurance technical reserves				
										3225100	Insurance technical reserves		

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
				3226	Financial derivatives								
						32261	Financial derivatives						
								322610	Financial derivatives				
										3226100	Financial derivatives		
				3227	Other accounts receivable								
						32271	Other accounts receivable						
								322710	Other accounts receivable				
										3227100	Other accounts receivable		
9	Other Oracle Default Accounts												
		96	Other Oracle Default Accounts										
				9638	Other Oracle Default Accounts								
						96389	Other Oracle Default						

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
							Accounts						
								963899	Other Oracle Default Accounts				
										9638990	Other Oracle Default Accounts		
												9638991	Reserve for Encumbrance (Commitment)
												9638992	Reserve for Encumbrance (Obligation)
		97	Other Oracle Default Accounts										
				9739	Oracle Default accounts - Purchasing / Inventory Organisation								
						97399	Other Oracle Default Accounts						
								973999	Other Oracle Default Accounts				

Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	Head 6	Head 6 Description	Head 7	Head 7 Description	GFS Code	GFS Description
										9739990	Other Oracle Default Accounts		
												9739991	Inventory Material
												9739992	Material Overhead
												9739993	Overhead
												9739994	Resource

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
4	Liabilities										
		41	Liabilities								
				410	Liabilities - Domestic						
						4101	Reserves				
						4102	Provisions				
						4103	Consolidated Fund				
								41030	Consolidated Fund		
										4103001	Consolidated Fund
						4104	Contingency Fund				
								41040	Contingency Fund		
										4104001	Contingency Fund
						4105	Other Public Funds				
								41050	Other Public Funds		
										4105001	Road Fund
										4105002	Energy Fund
										4105003	District Assembly Common Fund
										4105004	National Health Insurance Fund
										4105005	Petroleum Fund
										4105006	GET Fund

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4105007	Drug Fund
										4105008	Oil Fund
										4105009	Retained Internally Generated Fund
										4105010	Petroleum Holding Fund
										4105011	Ghana Stabilisation Fund
										4105012	Ghana Heritage Fund
						4111	Currency and deposits				
						4112	Securities other than shares				
								41121	Short Term Borrowings/Payables		
										4112101	91 Days Treasury Bill
										4112102	182 Days Treasury Bill
										4112103	Other Short Term Borrowings
								41122	Medium Term Borrowings/Payables		
										4112201	1 Year Treasury Bill
										4112202	2 Years Treasury Bill
										4112203	Other Medium Term Borrowings

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
								41123	Stocks and Bonds (Long Term Payables)		
										4112301	8% Gh. Govt. Funding Registered Stock
										4112302	6% Gh. Govt. Funding Registered Stock
										4112303	8% Gh. Treasury Registered Stock
										4112304	8% Gh. Gov't. Treasury Savings Registered Stock
										4112305	8% Gh. Gov't Development Registered Stock
										4112306	13.5% Gh. Gov't Registered Stock
										4112307	16.5% Gh. Gov't Soc. Sec. Registered Stock
										4112308	10% Ten Year Social Sec. Cont. Bonds
										4112309	15% Ten Year Social Sec. Cont. Bonds
										4112310	13.5% Gh. Gov't Econ. Recovery Rehab. Regd. Stock

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4112311	2.5% Govt. CMB Special Regd. Stock
										4112312	4% Ghana Govt. Bank of Ghana Registered Stock
										4112313	12% Ten Year Social Security Cont. Bond
										4112314	Government of Ghana Index Linked Bonds (GLIBs)
										4112315	Municipal Bonds
										4112316	GoG Sovereign Bonds
										4112317	Other Long Term Borrowings
						4113	Loans				
						4114	Shares and other equity (public corporations only)				
						4115	Insurance technical reserves [GFS]				
						4116	Financial derivatives				

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
						4117	Other accounts payable				
								41173	SSNIT - SSNIT/Pensionable Officer Arrears		
										4117301	Pensionable & Non-Pensionable Officers Deductions
										4117302	13% Employer's Liability
										4117303	13 Month Retirement Benefit-Foreign Missions
										4117304	Social Security Fund-Foreign Missions
										4117305	End of Service Benefit (ESB)
										4117306	Other
								41175	Accounts Payables		
										4117501	Payables - Works
										4117502	Payables - Goods
										4117503	Payables - Services
										4117504	Dues and Fees
										4117505	Credit Union & Welfare

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4117506	Rent & Rates Deductions
										4117507	Hire Purchase
										4117508	PAYE
										4117509	Withholding Tax
										4117510	VAT
										4117511	Payables
										4117512	Financial Institutions and Insurance Companies
										4117513	Retention - Works
										4117514	Intercompany A/P
										4117515	Expense A/P Accrual
										4117516	Inventory A/P
										4117517	Cost of Removal Clearing
										4117518	Revaluation Reserve Retired
										4117519	Net Book Value Retired
										4117520	Retention - Services
								41177	Grant Transfers		
										4117701	Central Government
				412	Liabilities - Foreign						
						4121	Currency and deposits				

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
								41211	External Counterpart Funds		
										4121101	Canada Food Aid
										4121102	Japan EFR Programme
										4121103	Japan Grant Non Project
										4121104	Japan Other Grant (KR2)
										4121105	Italy Food Aid
										4121106	W.F.P Logistics
										4121107	World Food Programme
										4121108	UK Other Grant 1988
										4121109	UK Other Grant 1992
										4121110	PL 480 Title 111 (1993)
										4121111	PL 480 Title 111 (1991)
										4121112	PL 480 Title 111 (1992)
										4121113	EEC G.I.P.
										4121114	CIDA GRANT C\$31.25M
										4121115	CIDA SPER
										4121116	USAID TIP
										4121117	USAID PAP
										4121118	USAID PREP
										4121119	Chinese Fishing Net
										4121120	DANIDA PSDP

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4121121	USAID TIRP
										4121122	Other External Counterpart Funds
						4122	Securities other than shares				
						4123	Loans				
								41231	Bilateral Loans		
										4123101	Algerian Oil Fund
										4123102	Commonwealth Development Corporation
										4123103	Government of Belgium
										4123104	Government of Canada
										4123105	Govt of Norway
										4123106	Govt. of Austria
										4123107	Govt. of Czechoslovakia
										4123108	Govt. of Denmark
										4123109	Govt. of France
										4123110	Govt. of India
										4123111	Govt. of Italy
										4123112	Govt. of Japan
										4123113	Govt. of Netherlands
										4123114	Govt. of Poland
										4123115	Govt. of Spain
										4123116	Govt. of Sweden

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123117	Govt. of Swiss Confederation
										4123118	Govt. of the Federal Rep. of Germany
										4123119	Deutsche Gesellschaft Fur Technische Zus. (Gtz)
										4123120	Govt. of the People's Republic China
										4123121	Govt. of the Republic of Korea
										4123122	Govt. of United Kingdom
										4123123	Govt. of United States of America
										4123124	Govt. of Russia
										4123125	Govt. of Yugoslavia
										4123126	Govt. Saudi Arabia
										4123127	Kreditanstalt Fur Wiederaufbau (KFW)
										4123128	Kuwait Fund for Arab Economic Development
										4123129	Norwegian Guarantee Institute-Expt. Credit
										4123130	Socialist Peoples Libyan Arab Jamahiriya

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123131	Swedish International Development Authority
										4123132	United States Agency for International Development (USAID)
										4123133	Canadian International Development Agency (CIDA)
										4123134	Department of International Development (DfID)
										4123135	Norwegian Agency for Development (Norad)
										4123136	Japanese International Co-Operation Agency (Jica)
										4123137	Danish International Development Association (Danida)
										4123138	Saudi Fund for Development
										4123139	China International Water & Electric Corporation

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123140	Instituto de Credito Oficial (ICO)
								41232	Multilateral Loans		
										4123201	African Development Bank
										4123202	African Development Fund
										4123203	Arab Bank for Economic Devt.(BADEA)
										4123204	Arab Loan Fund For African Arab League
										4123205	Ecowas Fund
										4123206	European Development Fund
										4123207	European Union
										4123208	European Investment Bank
										4123209	IDA - African Facility
										4123210	International Bank for Reconstruction & Devt. (IBRD)
										4123211	International Development Association
										4123212	International Finance Corporation
										4123213	International Fund for Agric. Devt

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123214	International Monetary Fund
										4123215	Nigeria Trust Fund
										4123216	Nordic Development Fund
										4123217	Organisation of Petroleum Exporting Countries
										4123218	United Nations Development Programme (Undp)
										4123219	United Nations Children's Fund (UNICEF)
										4123220	United Nations Fund For Population Activities
										4123221	World Bank Trust Fund
										4123222	World Food Programme
										4123223	United Nations Capital Development Fund (UNCDF)
										4123224	Global 2000
										4123225	United Nations Industrial Development Organisation (UNIDO)

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
								41233	Commercial Institutions		
										4123301	ABN MRO Bank N.V.
										4123302	ABSA Bank Limited
										4123303	Afro-Euro Supplies
										4123304	Allgemeine Bau-Union GMBH & Co.
										4123305	Banco Exterior de Espanna S.A.
										4123306	Banco Santander,S.A.
										4123307	Bank Brussels Lambert S.A.
										4123308	Bank of Scotland
										4123309	Banque National de Paris
										4123310	Berliner Handels-Und Frankfurter Bank FRG
										4123311	Export - Import Bank Of USA
										4123312	Export Credit Guarantee Department
										4123313	Financiering Maatschappij Voor Ontwik
										4123314	Indaco Ag - Zurich
										4123315	Internationale Military Services Ltd.

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123316	Internationale Nederlanden Bank
										4123317	Mees Pierson NY
										4123318	Messrs ECA Holland BY
										4123319	Midland Bank PLC
										4123320	Midland Bank PLC Sur Espana
										4123321	National Westminster Bank Plc
										4123322	Nedcor Bank Limited
										4123323	Nordbanken International Division
										4123324	Societe Generale
										4123325	Societe Generale, London
										4123326	South Trust Bank Of Alabama N.A.
										4123327	Standard Chartered Bank
										4123328	The National Bank Of Chicago
										4123329	Union Bank Of Switzerland
										4123330	Wells Fargo Bank- Agent-Bank Consortium
										4123331	West Merchant Bank Limited
										4123332	Westdeutsche Landesbank

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123333	ING Bank NY Amsterdam
										4123334	Banco de Espana IN JPMorgan Chase Bank NY
										4123335	Hapoalim B.M. Bank
										4123336	Fortis Bank
										4123337	Barclays Bank
										4123338	KBC Bank
										4123339	AKA Ausfuhrkredic Bank
										4123340	China National Aero-Technology Import & Export Corporation
								41234	Export Credit Institutions		
										4123401	Aermacchi Spa, Varesse, Italy
										4123402	Agusta S.P.A
										4123403	Airwork Limited
										4123404	Akers Trading Company Limited
										4123405	Banko de Brazil
										4123406	Banque Francais due Commerce Exterieur
										4123407	Banque Intern'ale D'afrique Occidentale
										4123408	Barubeni Corporation

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123409	Baukema Export/Import
										4123410	Defex S.A.
										4123411	Dresser Industries
										4123412	Effibanca
										4123413	Export Credits Guarantee Department
										4123414	Export Development Corporation
										4123415	Export-Import Bank of India
										4123416	Export-Import Bank of USA
										4123417	Fintech Holding GMBH
										4123418	Fokker Aircraft Services B.V.
										4123419	Gerhard Buchmann GMBH
										4123420	Gertch GMBH
										4123421	Group Campenon Bernard/Sodefra
										4123422	Hitachi Shipbuilding & Engineering Company Limited
										4123423	Hospital Engineering GMBH
										4123424	Hyundai Heavy Industries Limited

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123425	Impresse Construizioni Borini & Prono
										4123426	Industrial Development Bank Of Ghana
										4123427	Iveco Fiat S.P.A.
										4123428	Leonia Corporate Bank Plc
										4123429	M/S Schienenfahrzeuge Export/Import GDR
										4123430	Marubeni Lida Company Limited
										4123431	Mitusi Shipbuilding & Engineering Co. Limited
										4123432	Mowag Motorwagenfabrik Ag
										4123433	Nederlandsche Kriedietverzekering Maat
										4123434	Nippon Koei & Co. Limited
										4123435	NKF Kabel B.V.
										4123436	Norwegian Guarantee Institute-Expt. Credit
										4123437	Paccar International
										4123438	Punjab Tractors Limited

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
										4123439	Samsung Corporation
										4123440	Snam Progetti Nuovo Pignone & Saipem
										4123441	Steyr-Daimler-Puch Fahreugyechnik GES
										4123442	Sumitomo Corporation Of Japan
										4123443	Uraga Havy Industries Limited
										4123444	Utc (United Kingdom) Limited
										4123445	Westdeutsche Landesbank
						4124	Shares and other equity (public corporations only)				
						4125	Insurance technical reserves [GFS]				
						4126	Financial derivatives				

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
						4127	Other accounts payable				
				9638	Oracle Default Accounts - Inventory						
						96389	Oracle Default Accounts - Inventory				
								963899			
										9638999	Inventory AP Accrual
				9849	Oracle Payables Default Accounts						
						98499					
								984999			
										9849999	Default Liability
				9947	Oracle General Ledger Default Accounts						
						99479					
								994799			
										9947999	Intercompany Account

Head 1	Head 1 Description	Head 2	Head 2 Description	Head 3	Head 3 Description	Head 4	Head 4 Description	Head 5	Head 5 Description	GFS Code	GFS Description
				9948	Oracle General Ledger Default Accounts - Suspense						
						99489					
								994899			
										9948999	Suspense - Out of Balance Journals

Appendix 3: Template for Budget Proposals

Vision		
Mission		
Broad Sectoral Policy Objectives		
Status of 2011 Budget Implementation (Financial and Non-Financial)		
Amount Utilized	Budget	Actuals
Key Achievement	Output	Outcomes
2012 Budget		
Priority Programs and Projects		
Cost of Priority Programs		
Breakdown of Ceilings to Expenditure Items		
Strategic Orientation 2012-2014		
Expected Challenges and Constraints		

Appendix 5: Arrears and Commitments template (Projects)

CAPITAL PROJECTS		TOTAL CONTRACT SUM		AMOUNT PAID (GH¢)	PROJECTED PAYMENTS		
	PROJECT TITLE	GOG (GH¢)	OTHER SOURCES (GH¢)		2012	2013	2014
ONGOING PROJECTS							
	<i>Sub Total</i>						
NEW PROJECTS							
	<i>Sub Total</i>						
GRAND TOTAL							

Appendix 6: Donor Fund Projects

MDA:

Implementing Agency:.....

SECTOR/ NAME OF DONOR	PROJECT TITLE	AGREEMENT DATE	COMPLETION DATE	LOAN /GRANT AMOUNT IN M'	DISBURSMENT TO DATE 31/08/2010 (US\$ M')	% DISBURSED	PROJECTED DISBURSMENT (US\$ M') 2012	PROJECTED DISBURSMENT (US\$ M') 2013	PROJECTED DISBURSMENT (US\$ M') 2014	COUNTERPART FUND REQUIREMENT (GH¢M') 2012

APPENDIX 7: Projected Expenditures to be incurred from Retained NTR/ IGFS according to Budget Classification for 2012

EXPENDITURE ITEMS	PROJECTED AMOUNT (GH¢)
COMPENSATION OF EMPLOYEES	
GOODS AND SERVICES	
ASSETS (INVESTMENTS)	
ANNUAL PROJECTED RETAINED NTR/ IGFS	

APPENDIX 8: Revenue Projection Formats for IGFS

TABLE 1: REVENUE ESTIMATES																		
TYPE OF REVENUE/CATEGORY	JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE		
	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT
FEES/CHARGES																		
•																		
SALE OF GOODS AND SERVICES																		
•																		
FINES/FORFIETURES																		
•																		
LICENSES																		
•																		
INTEREST																		
•																		
TOTAL																		
TABLE 1: REVENUE ESTIMATES																		
TYPE OF REVENUE/CATEGORY	JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER		
	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT	QNTY/FRQCY	RATE PER UNIT	AMOUNT
FEES/CHARGES																		
•																		
SALE OF GOODS AND SERVICES																		
•																		
FINES/FORFIETURES																		
•																		
LICENSES																		
•																		
INTEREST																		
•																		
TOTAL																		
TABLE 2: REVENUE PROJECTIONS																		
DETAIL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL					
LODGEMENT																		
RETENTION																		
TOTAL																		

Appendix 9: Breakdown of Expenditures into Items by Economic Classes

ITEM	YEAR 2012		YEAR 2013		YEAR 2014	
	GOG (GH¢)	OTHER SOURCE (GH¢)	GOG (GH¢)	OTHER SOURCE (GH¢)	GOG (GH¢)	OTHER SOURCE (GH¢)
GOODS AND SERVICES						
ASSETS						
LIABILITIES (AREARS)						
TOTAL						