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REPUBLIC OF GHANA

MINISTRY OF FINANCE

P. O. BOX MB 40

ACCRA

28TH JUNE, 2013

GUIDELINES FOR THE PREPARATION OF THE 2014 – 2016 BUDGET

In accordance with Article 179 (1) of the Constitution and Regulation 152 (1) of the Financial Administration Regulations, we circulate on behalf of the President, for your information and necessary action, guidelines for the preparation of the 2014 -2016 Budget Proposals which will inform the preparation of the Government's Budget and Economic Policy.

The 2014-2016 Budget will be based on the Medium Term Development Plans of MDAs and MMDAs which have been developed using the draft National Medium Term Development Framework (2014-2017).

The 2014 budget for MDAs will be prepared using the Programme Based Budgeting process and format whilst that of MMDAs will be Activity Based. To this end the Ministry of Finance and then National Development Planning Commission will organise production workshops to assist MDAs to prepare their Draft Budget Estimates. A schedule has been provided in the guidelines for the workshops as well as the Budget Hearings.

Specific instructions have been provided in the guidelines on Compensation of Employees, Goods and Services and Assets amongst others.

Chief Directors are to ensure that the content of these Guidelines are strictly adhered to and all issues therein addressed in their Draft Budget Estimates.

Chief Directors are also to ensure that all budget documents requested by the Guidelines reach the office of the Director of Budget, (Room 417) Ministry of Finance not later than **Friday, 24th August, 2013** in both hard and soft copies.

Counting on your cooperation.

**HON. SETH E. TERKPER
MINISTER**

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

Cc: His Excellency, The President
His Excellency, The Vice-President
The Chief of Staff
The Chairman, NDPC
Hon. Deputy Ministers, MOFEP
The Director-General, NDPC
The Head of Civil Service
The Auditor-General
The Controller & Acct.-General
All Chief Directors
All Heads of Depts/ Agencies
All Reg. Co-ord. Directors
All Regional Budget Officers
All Dist. Co-ordinating Directors
All Dist. Budget Officers

GUIDELINES FOR PREPARATION OF THE 2014-2016 BUDGET

**Prepared and Issued by
Ministry of Finance**

28TH June, 2013

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1.0 INTRODUCTION

Regulation 152 (2) of the Financial Administration Regulation, 2004 (L.I. 1802) states that “the Minister 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 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”.

Regulation 152 (3) also states that “the Budget Circular shall specify the Sectoral and Ministerial constraints within which heads of departments will prepare their budget submissions”.

The 2014-2016 Budget Guidelines seeks to meet this legal mandate given to the Minister for Finance as well as provide the broad framework together with the required directives to ensure the preparation of a transparent, credible and predictable budget for the ensuing year as well as the medium term.

The 2014-2016 Budget preparation is unique in various respects:

- i) The Ministries, Departments and Agencies (MDAs) plans will be based on the draft 2014–2017 National Medium Term Development Policy (NMTDP) Framework which will serve as a basis for the preparation of the MDA budgets. The budgets of the MDAs will be Programme Based whiles the budgets of Metropolitan, Municipal and District Assemblies (MMDAs) will be Activity Based in 2014 and Programme Based in 2016.
- ii) The budget will be prepared using an upgraded version of the Activate Software prior to a transition to implementing the full budget Modules under the GIFMIS / PBB Project.
- iii) There are hard budget constraints with respect to Government of Ghana (GOG) ceilings due to the huge wage bill as well as interest payments and amortization confronting the country.
- iv) MDAs will be required to budget adequately for all donor funded projects to ensure that aid is on budget.
- v) There should be a link between the new NMTDP Framework, the Medium Term Development Plans (MTDP) of MDAs and MMDAs, the Budget Statement and Economic Policy as well as the detailed Estimates.

2.0 NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK

The 2014-2016 Budget will be prepared within the broad framework of the draft National Medium Term Development Policy Framework (2014-2017). The draft NMTDPF clearly identifies seven (7) Thematic Areas.

These are:

- Ensuring and Sustaining Macroeconomic Stability
- Enhanced Competitiveness of Ghana's Private Sector
- Accelerated Agricultural Modernization and Natural Resource Management
- Oil and Gas Development
- Infrastructure and Human Settlements Development
- Human Development, Productivity and Employment
- Transparent and Accountable Governance

In view of the fact that 2014 is the first year of the implementation of the draft NMTDPF, all MDAs and MMDAs are to **adopt** the relevant Policy Objectives and Strategies in the draft National Policy Framework and prioritise them in the MDA Medium Term Development Plan before preparing the 2014-2016 budget. A copy of the draft NMTDPF (2014-2017) is attached to facilitate the process.

3.0 MEDIUM TERM EXPENDITURE FRAMEWORK

The Medium Term Expenditure Framework as outlined in the 2013 Budget statement and Economic Policy document, projected a total expenditure of **GH¢17,227,129,379.00**, **GH¢21,112,541,300.00** and **GH¢26,504,380,000.00** for 2013, 2014 and 2015 respectively. The total expenditures are made up of GOG, Donor and Retained Internally Generated Funds (IGF) as detailed below;

Table 1: Expenditures by Source of Funds in Ghana Cedis

S/N	Source of Funds	2013	2014	2015
1	GoG	10,512,381,719.00	13,583,828,000.00	17,220,946,000.00
2	Donor	3,850,544,690.00	4,116,573,300.00	4,939,674,000.00
3	IGF Retention	2,864,202,970.00	3,412,140,000.00	4,344,210,000.00
	Total	17,227,129,379.00	21,112,541,300.00	26,504,830,000.00

4.0 MDA INDICATIVE CEILINGS FOR THE MEDIUM TERM

Based on the Medium Term Expenditure Framework outlined above, specific MDA indicative ceilings as per the MTEF as presented in the 2013 Budget Statement are provided in **Appendix 1** to guide the preparation of the budget. The 2016 indicative ceilings will be provided in due course. Also the final ceilings for the 2014-2016 Budget will be circulated to MDAs after the budget hearings and approval of the draft estimates by Cabinet.

In addition, MDAs are to note that the ceilings provided cover Donor, GOG, and Retained IGF. MDAs are expected to apportion the total ceilings provided to all items of expenditure i.e. Compensation of Employees, Goods and Services and Assets in the most efficient and effective manner to ensure successful implementation of their programmes.

5.0 BUDGET CLASSIFICATION AND CHART OF ACCOUNTS

Following the adoption of the Government Finance Statistics (GFS 2001) and in line with International best practices in 2012, MDAs and MMDAs should continue to budget using the new budget classifications and Chart of Accounts (CoA) provided by the Ministry of Finance and the Controller and Accountant-General's Department. As part of the budget reforms, MDAs are to note the introduction of programme classification in the CoA. For 2014, the new budget classification will include functional, organizational, programme and economic classifications. The detailed structure is attached at **Appendix 2**.

6.0 PROCESS FOR PREPARING THE 2014-2016 BUDGET ESTIMATES BY MDAs

6.1 Programme Based Budgeting (PBB)

The 2014-2016 Budget for MDAs will be prepared using the Programme Based Budgeting (PBB) approach. This is a major shift from the Activity Based Budgeting (ABB) which has been used for the past 15 years in the preparation of the National Budget. The change from ABB to PBB is to link expenditures to results. For the first time, performance indicators and targets will be introduced into the budget. Emphasis will therefore move from inputs and activities to results and performance.

6.2 Preparation of PBB

The Programme Budget Working Groups (PBWGs) established by each MDA will be responsible for preparation and submission of the MDAs Programme Budget. The PBWGs which have been provided with extensive training in PBB shall facilitate the preparation of the budget documents using the detailed PBB Guidelines which may be found at sites.google.com/site/ghanapbb which is the website of the Budget Reform Unit. It must be noted that the PBWGs will serve as Technical Working groups responsible to the Budget Committees which are mandated by Regulation 151 of the Financial Administration Regulations, 2004 (L.I.1802) for the budget process.

The PBB final document should be in four parts as presented in the format below.

6.2.1 Part A: Strategic Overview of the Ministry

This part deals with linking Planning to Budgeting. This section should include:

- ❖ NMTDPF Policy Objectives that relates to the core mandate of the MDA
- ❖ MDA Goal
- ❖ MDA Core functions
- ❖ Policy Outcome Indicators and Targets
- ❖ Summary of Expenditure Estimates by Budget Programme, Economic Classification and Projects

6.2.2 Part B: Budget Programmes and Sub-Programme

This focuses on the Programmes and Sub-programmes that MDAs have developed and approved by Ministry of Finance. MDAs are to present not more than five (5) Programmes and not more than five (5) Sub-programmes within a Programme. However Ministry of Education and Office of Government Machinery due to their peculiar nature will be allowed to have not more than seven (7) programmes.

6.2.2.1 Budget Programme

A Budget Programme is a group or set of independent but closely related activities designed to achieve a common objective.

All MDAs should have a Service Support Programme which is **Programme One** and titled **Management and Administration** in addition to other **Service Delivery** programmes based on their mandate.

MDAs should provide a **Budget Programme Summary** for all the programmes. This summary will give a brief description of the programme indicating:

- ❖ What the programme seeks to achieve?
- ❖ How is the programme delivered?
- ❖ What Organisational units are involved?
- ❖ How many officers are delivering the programme?
- ❖ What are the main sub-programmes?
- ❖ How the programme is funded?
- ❖ Who are the beneficiaries of the programme?

6.2.2.2 Budget Sub-programme

This is a division of a programme which covers a distinct set of service delivery functions that are separately managed and which contribute to the realisation of the budget programme's objective. The Sub-programme Budget Summary therefore should also

provide a summary description of each budget Sub-programme using the same format as above.

6.2.3 Part C: Budget Result Statement

The Budget Programme/Sub-programme Results Statement provides a basis for the review and evaluation of Programme /Sub-programme performance. It briefly summarises the main results that is aimed to be achieved under each Programme/Sub-programme. The statement should indicate the main outputs, its indicators and projections by which the MDA measures the performance of this Programme/Sub-programme. Past data (Past 2 years) should be provided to indicate actual performance.

6.2.4 Part D: Operations and Projects

The Operations represent the expenses of running the budget programme or sub-programme whilst Projects refer to capital spending that form part of the government's investment plan. The two form the basis for determining planned expenditure on the delivery of the budget output to be carried out under the budget Programme/Sub-programme. Priority should be given to the MDAs core operations and individual project cost of programme/sub-programme.

6.2.5 Allocation of Cost to Programmes and Sub-programmes

MDAs should determine Programmes and Sub-programmes cost for the Medium Term (3-Years) based on the Operations and Projects. The expenditures for Programmes and Sub-programme should also be by Economic Classification (Compensation of Employees, Goods and Services and Asset) as per the new Budget Classification and Chart of Account. The upgraded Activate software will be used in 2014 for the allocation of cost.

6.2.6 Technical Support

Taking cognisance of the challenges that MDAs may encounter in the preparation of the Budget using the new budget approach, Officers from the Budget Division will provide technical backstopping to MDAs to deliver the budget on schedule. In addition **Budget Preparation Production Workshop** will be organized to update PBWGs on the new guidelines as well as develop the draft 2014-2016 Budget for all MDAs. The schedule of the Production Workshop is presented as **Appendix 3** to this guideline.

6.2.7 Programme Managers

To ensure effective implementation and improved accountability, the introduction of Programme Based Budgeting requires the appointment of Programme Managers with the responsibility of managing the Budget Programmes. Whilst the Ministry is working with Public Services Commission to implement this, Chief Directors of MDAs will act as Programme Managers whilst Heads of Department will be responsible for sub-programmes.

6.3 Budget Hearings

Policy and Technical hearings will be conducted together for all MDAs in September, 2013. A schedule of the hearings has been provided as **Appendix 4**. In accordance with Regulation 161 of the Financial Administration Regulations, 2004 (L.I 1802), MDAs will be required to submit both hard and soft copies of the draft estimates to the Director of Budget's Office, one week before the scheduled date for the hearings. The hearings will discuss the broad policy objectives of the MDAs, programmes, projects, operations (activities) and the cost of implementing these policy objectives. It will also involve reporting on the various indicators related to MDAs in the GSGDA as at August, 2013 as well as a presentation of outlook for 2014 by programmes. The outlook should be indicator-based and be supported by measures to be put in place to achieve the targets. MDAs will be required to present a report on outstanding commitments and how they intend to manage their wage bill in 2014.

Furthermore, MDAs will be required to provide Cash flow projections for 2014 for all items of expenditure.

A template has been provided as **Appendix 5** to guide MDAs in the preparation of the budget proposal for the budget hearings.

6.4 Budgeting for Arrears and Commitments

MDAs are to note that outstanding commitments and arrears must be the first charge on their budget and within the ceilings provided.

MDAs are to provide details of all outstanding commitments and arrears. This information must be provided as per the details in **Appendix 6**.

6.5 Budgeting for Compensation of Employees

MDAs will be required to budget realistically for this Item of expenditure using the new chart of accounts. Salary, salary related allowances and other allowances are to be budgeted for and supported with copies of approvals of conditions of service by the Fair Wages and Salaries Commission and the Public Services Commission. All MDAs including those with automatic recruitment policy (i.e. Education, Health and the Security Services) are to note that owing to the rising wage bill only net recruitment of staff will be permitted in 2014 and the medium term. Net recruitment being replacement of staff on the payroll due to retirements, resignations or death.

Heads of MDAs and MMDAs are to note that starting from 2014, salaries of employees of MDAs and MMDAs will be paid by the Controller and Accountant General's Department (CAGD) only after the Heads of these institutions have certified a pre-list of persons and amounts to be paid.

Monthly Budget Releases will be made to MDAs and MMDAs in respect of Salaries and Salary related Allowances.

MDAs and MMDAs are therefore required to reconcile their nominal rolls with their payrolls ahead of the budget hearings. This will enable accurate determination of their respective wage bill.

To enable the provision of more realistic ceilings and credible budget information, two templates have been provided in **Appendix 7** for MDAs and MMDAs to provide detailed information on Compensation of Employees including a template for the Nominal and Payroll Reconciliation during the budget hearings.

Appropriate sanctions will be applied to MDAs and MMDAs which do not comply with the guidelines related to budgeting for Compensation for Employees.

6.6 Budgeting for Goods and Services and Assets

The budget for Goods and Services and Assets are to be prepared taking into consideration the Programme Based Budgeting (PBB) principles of effectiveness, efficiency, accountability and innovation.

The budget for Assets should include only prioritized on-going projects which have been captured in the Contract Database of the Ministry of Finance. In prioritizing the projects, consideration should be given to projects that can be completed within 2014 amongst others. In view of the moratorium placed on new projects, MDAs are to note that no new projects should be awarded under Assets.

The format for the capture of prioritized on-going projects has been provided in **Appendix 8**.

6.7 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 (Sanitation, Schools under Trees, Free school uniforms, School Feeding, LEAP, etc) are to offload these to the MMDAs to budget for them under the DACF in furtherance of Fiscal Decentralization.

6.8 Donor Funded Projects

In line with the policy of putting Aid on Budget, all MDAs who receive donor funding (Loans, Grants and Sector Budget Support) are required to budget comprehensively for the expected inflows and disbursements at the cost centre as well as at the MDA level using the PBB format. The information must include all on-going projects and those pipeline projects that will come on-stream in 2014.

It must be noted that there will be no central vote for counterpart funding therefore counterpart funds required should be adequately budgeted for. A template has been provided at Appendix 9 as a guide.

MDAs are to note that with the implementation of Aid on Budget, failure to fully capture donor inflows in their estimates will deny them the release of such funds during budget implementation since Specific Warrants will be generated for all transactions.

It has been observed that MDAs sign MOUs and contracts in relation to donor funded projects without obtaining approval/no objection from the Minister of Finance as per Section 17 (1) of the Financial Administration Act, 2003 (Act 654). This has adverse implications on the already constrained budget. Some of these contracts have even led to judgment claims which put excessive pressure on the budget (off budget expenditures to be paid for). With effect from 2014, all MDAs should desist from signing MOUs and Contracts with donors without recourse to the Ministry of Finance. MDAs must fully disclose the existence of any such on-going contracts and make adequate provision for payments that may arise thereof in the budget.

6.9 Multi Donor Budget Support

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 the MDAs concerned. .

6.10 Borrowing limits and the 2014-2016 Budget

To ensure that public debt levels are maintained at sustainable levels, annual borrowing ceilings will be set for both domestic and external sources of financing. Once the ceiling is determined allocations will be done to MDAs in line with their priority projects to be drawn from the Public Investment Programme (PIP) and or the National Infrastructure Plan. Such allocations will be explicit in the budget to facilitate compliance.

7.0 OTHER BUDGET PREPATION ISSUES

7.1 Implementing Public-Private Partnerships (PPPs)

The Government of Ghana aims to explore the use of public-private partnerships (PPPs) both as procurement and financing options to deliver public Investment projects or infrastructures and services. The National Policy on PPPs provides clear processes/procedures to procure PPP projects as well as guiding principles to ensure; value for money, affordability, efficient risk allocation, local content and transfer of technology among others.

In this regard, MDAs, MMDAs, and Public Entities are urged to follow the processes laid out in the National Policy on PPPs. MDAs, MMDAs, and Public Entities are advised to liaise with the PID of the Ministry for guidance in the implementation of PPPs.

All MDAs and MMDAs implementing PPP projects must budget adequately for all fiscal commitments with respect to these projects.

7.2 Payment of Utilities

Sufficient budgetary allocation should be made for the payment of utilities by all MDAs and MMDAs since no centralized budget will be allocated for payment of these bills. Also all MDAs and MMDAs are to comply with the directive of installing pre-paid meters in all MDAs and MMDAs

7.3 Subscription Payments / Contributions

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

7.4 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 2013 fiscal year should be provided for adequately since there will be no central budget to cover those claims when they mature.

7.5 Payments in Joint Names of MDAs/MMDAs and Contractors

All MDAs and MMDAs are to desist from undertakings that will lead to payments for services rendered by contractors and suppliers being made in the joint names of MDAs/MMDAs and Service Providers. This is to avoid the associated risks that come with such undertakings.

7.6 Value Books

All MDAs and MMDAs should budget adequately for payment of printing and supply of value books. Hence forth no provision will be made centrally for this and its related expenditures beginning with the 2014 budget.

7.7 Security Lifting of Fuel

All security agencies should budget adequately for their lifting of fuel including the tax component from the ceilings given to their respective MDAs. No provision will be made centrally for this and other related expenditures.

7.8 Retention Claims

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

7.9 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¢2.10

7.10 Bank Charges

Bank charges 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.

7.11 Internal Audit of MDAs and MMDAs

In 2014 Internal Audit Units will be required to accelerate their activities and contribution to the objective of Transparency and Accountable Governance. MDAs and MMDAs are therefore required to make adequate provision in their budgets to enable the Internal Audit Units to fulfill their mandate.

7.12 Monitoring and Evaluation (M & E)

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

7.13 Gender Responsive Budgeting (GRB)

All MDAs and MMDAs must take into account the GRB initiative in the preparation of their 2014-2016 Budget. In furtherance of this, MDAs and MMDAs are to identify the gender issues in their respective sectors by undertaking analysis of sex-disaggregated data to implement measures to address the identified gender gaps.

All Chief Directors must ensure that Gender Desk Officers / Focal Persons are part of MDA Budget Committees.

7.14 Property Rate

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

7.15 Duties and Taxes

MDAs and MMDAs should continue to budget for the payment of all custom duties, VAT and other fees and charges on all expected imports, local purchases and contracts. MDAs and MMDAs are to take note that imported goods will no longer be cleared on permit.

7.16 Tax Incentives and Exemptions

It has been observed that some MDAs and MMDAs have been granting or seeking to grant tax incentives to investors and other stakeholders without the consent of the Minister for Finance. MDAs and MMDAs are reminded that it is only Parliament that can grant tax incentives including exemptions and waivers. Any MDA/MMDA that seeks to make a provision for tax exemption/incentives in a loan or international agreement should clear it with Ministry of Finance before incorporating such into the loan or international agreement.

8.0 PREPARATION OF 2014-2016 BUDGET ESTIMATES BY MMDAs

8.1 Budget Allocations

In line with Article 240 (2) (b) and LI 1961, (2009), MMDAs will continue to prepare their 2014-2016 Composite Budgets. The Budget will be guided and informed by the District Medium Term Development Plan (DMTDP) of the MMDAs', the Annual Action Plans (AAP) and the NMTDPF 2014-2017.

The Composite Budget for 2014-2016 should be prepared based on four primary funding sources:

- i) MMDA Internally Generated Funds (IGF)
- ii) The central government transfers related to Compensation and Goods and Services and Assets for the devolved activities under LI-1961 (Schedule 1)
- iii) The Intergovernmental Transfers from the District Assembly Common Fund (DACF), the District Development Facility (DDF), the Urban Development Grant (UDG), etc and
- iv) The shared revenues from the Stool Lands and mineral royalties.

The Composite Budget should be prepared using the approved format as attached, the Activate Software and the budget classifications and Chart of Accounts provided by the Controller and Accountant General's Department (CAGD).

The sector-disaggregated ceilings for departments such as Agriculture, Roads, Town and Country Planning, etc. should be strictly applied while the donor-supported sector-specific funds (eg, DDF, UDG) should be allocated and utilized for the intended purposes.

8.2 Budget Preparation

The DMTDPs and AAPs should be the basis for preparing the annual budget. The AAP should be prepared in the format and procedure as set out in the NDPC's plan preparation guidelines. The AAP should include all programmes, projects and activities proposed by the MMDAs for the current year and in line with the national objectives and strategies.

8.3 Estimating MMDAs' Available Revenue

8.3.1 Internally Generated Fund (IGF)

MMDAs should review current data on revenue collection and the fee fixing resolutions for the current year. To improve on the IGF mobilization, MMDAs should review the collection strategies for the IGFs. MMDAs must produce a report on the revised strategies and the report should be presented at the regional budget hearings and subsequently submitted to MOF.

8.3.2 Intergovernmental Transfers

This includes all transfers from the Central Government and other non-IGF sources to the MMDAs. The main sources are the block grants (DDF, DACF, UDG) and other sector specific transfers targeted at Agriculture, Roads, Social Welfare and Community Development, etc. These transfers include Compensation, Goods and Services and Assets.

In 2014-2016, a new Local Climate Adaptation Living facility (LoCAL) will be piloted to support activities within climate change in 3 MMDAs – Efutu Municipal, Fanteakwa District and Ada East District. The funds should be budgeted for taking into account the investment menu for LoCAL and linked to the DDF Operational Manual.

The indicative figures for budgeting purposes are included as **Appendix 10**

8.4 Expenditure Estimate

8.4.1 Compensation of Employees

In estimating Compensation of Employees, MMDAs are required to ensure that provisions are only made for staff at post and on government payroll. Staff compensation on the MMDAs IGF payroll should be separated from those funded through the national Budget.

Budget committees must note that, it is against the law to budget for people who are dead, resigned, or who have vacated their post. MMDAs should not transfer the salaries of staff on IGF payroll to central government payroll without seeking financial clearance from the Ministry of Finance.

8.4.2 Goods and Services and Assets

The allocated ceilings for Goods and Services and Assets provide funding for the running of the decentralized departments and to implement their core functions. MMDAs are to note that Assets ceilings are for capital spending that forms part of District Medium Term Development Policy (DMTDP). As required by law, budget committees are also to note that all ongoing and completed projects for which full payment have not been made should be the first charge on the budget. MMDAs should allocate a minimum of 20% of IGF towards capital development projects and must be combined with capital development transfers/grants to meet the development needs of the local residents.

8.4.3 MMDA Budget Hearings

Budget hearings will be conducted for all MMDAs between September and October at both the district and regional level. The district hearings are to be coordinated by the District Budget Committees. Metropolitan/Municipal/District Chief Executives will be required to present the draft budget to the Finance and Administration sub-committee of the assembly after which the draft budget should be presented to the Regional Coordinating Council for quality assurance to ensure that the programmes and projects outlined in the budget are in line with the draft NMTDPF, DMTDP and AAPs. The Regional Ministers should chair the budget hearings.

8.4.4 Budget Approval

After the regional budget hearings, all MMDAs are required to present the budget to the General Assembly for approval by the 31st of October, 2013. The actual revenue amounts to be allocated from the central government will be confirmed by MOF after approval by Parliament.

MMDAs must note that in budgeting and spending of all public funds, they are required to comply with the FAA, FAR and all other Regulations, as well as specific sectoral policies.

9.0 THE REVENUE BUDGET

9.1 Tax Revenue

The Ghana Revenue Authority is to ensure that they prepare their revenue estimates and targets and provide measures to help achieve the targets.

9.2 Non-Tax Revenue Estimates

MDAs and sub vented organisations that generate Non-Tax Revenue/Internally Generated Funds (NTR/IGFs) are required to prepare and submit revenue budgets for 2014 - 2016 as follows:

- Projected total NTR/IGFs to be collected in 2014 broken down into months by category and type of Revenue.
- Projected total NTR/IGFs to be collected in 2014– 2016.
- 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 to 3 in **Appendix 11**.

9.3 Revenue Enhancement Measures/Activities

MDAs and MMDAs should detail out measures and activities to be implemented in 2014 to increase revenue generation and improve collection, accounting and reporting. This should include measures to eliminate revenue leakages.

9.4 Revenue Departments /Units

Revenue departments and units within MDAs and various treasuries at MDAs are required to lead preparation of revenue estimates for their respective MDAs.

9.5 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 2014 detailing the objectives, programmes and outputs to be implemented. The breakdown of the expenditure into items must also be provided as per the attached table 3. Disbursement of Budgetary Allocations to MDAs will be linked to submission of reports on revenue and expenditures incurred from retained IGFs.

9.6 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 and also submit proposals for introduction of new revenue activities as part of their 2014 NTR/IGFs estimates.

9.7 Budget Documents to be provided

For the budget preparation the following documents are to be provided to the Office of the Director of Budget:

- MDA draft Medium Term Development Plan
- Brief report on the implementation of the 2013 budget
- List of all on-going projects (contract database)
- Budget Proposal for the medium term
- Data on Compensation payments (Personnel Emoluments)
- All allowances (both Salary related and non-salary related)
- All donor supported projects and their counterpart fund requirements
- Summary of proposed expenditures by economic classification

10.0 WORK PLANS, PROCUREMENT PLANS AND CASH PLANS

MDAs are reminded to submit their work plans, procurement plans and cash plans which should be fairly distributed and not skewed towards any quarter except those MDAs whose functions are seasonal. The draft work plans, procurement plans and cash plans should accompany the draft estimates.

11.0 CONCLUSION

Budgeting is a critical part of the public financial management process. It requires the making of strategic choices to reflect national aspirations within ministries in particular and the nation at large. A well prepared budget ensures an effective budget execution and overall budget management.

Chief Directors are therefore to ensure that the guidelines, FAA and FAR are complied with and that all the technical details are efficiently and correctly reflected for smooth budget preparation and implementation. For any further clarifications, you can contact the Office of the Director of Budget, Room 417 / 422 or call 233 - 202030359.

Copies of the guidelines can be downloaded from the Ministry of Finance website: www.mofep.gov.gh

APPENDIX 1: MDA INDICATIVE CEILINGS 2014-2016

MDA INDICATIVE CEILINGS FOR 2013					
	MDA	GOG	RETAINED IGF	DONOR	TOTAL
	Administration	1,050,980,719	53,959,430	297,690,018	1,402,630,167
1	Office of Government Machinery	295,609,541	15,769,330	966,650	312,345,521
2	Parliament of Ghana	67,369,491	-	41,923,611	109,293,102
3	Audit Service	38,087,000	-	13,465,918	51,552,918
4	Public Services Commission	2,182,198	28,410	2,841,951	5,052,559
5	District Assemblies Common Fund	-	-	-	-
6	Electoral Commission	21,228,757	-	-	21,228,757
7	Ministry of Foreign Affairs and Regional Co-operation	95,645,888	14,583,160	-	110,229,048
8	Ministry of Finance	241,520,624	3,938,660	46,747,194	292,206,478
9	Ministry of Local Government and Rural Development	257,684,507	-	189,811,394	447,495,901
10	National Media Commission	2,560,322	-	-	2,560,322
11	Ministry of Information and Media Relations	22,030,957	19,639,870	-	41,670,827
12	National Development Planning Commission	7,061,434	-	1,933,300	8,994,734
	Economic	513,412,092	260,104,148	769,652,485	1,543,168,725
13	Ministry of Food and Agriculture	153,733,330	2,263,856	136,482,536	292,479,722
14	Ministry of Fisheries & Aquaculture Development	16,750,000	8,966,620	22,619,610	48,336,230
15	Ministry of Lands and Natural Resources	65,697,964	143,336,312	17,399,700	226,433,976
16	Ministry of Trade and Industry	24,623,399	77,876,760	22,368,281	124,868,440
17	Ministry of Tourism, Culture and Creative Arts	13,843,975	3,774,750	966,650	18,585,375
18	Ministry of Environment, Science, Technology and Innovation	99,290,301	23,885,850	16,819,710	139,995,861
19	Ministry of Energy and Petroleum	139,473,124	-	552,995,998	692,469,121
	Infrastructure	422,026,172	10,275,630	910,680,965	1,342,982,767
20	Ministry of Water Resources, Works and Housing	119,528,296	5,580,520	473,793,831	598,902,647
21	Ministry of Roads and Highway	186,074,607	466,070	313,484,595	500,025,272
22	Ministry of Communications	9,998,895	898,880	46,070,539	56,968,314
23	Ministry of Transport	106,424,375	3,330,160	77,332,000	187,086,535
	Social	3,728,225,244	2,517,878,954	279,856,778	6,525,960,976
24	Ministry of Education	2,955,854,502	680,956,470	84,427,211	3,721,238,183
25	Ministry of Employment and Labour Relations	55,968,970	5,260,910	-	61,229,880
26	Ministry of Youth and Sports	53,639,101	233,770	-	53,872,871
27	National Commission for Civic Education	18,103,149	-	-	18,103,149
28	Ministry of Chieftaincy and Traditional Affairs	19,250,153	-	-	19,250,153
29	Ministry of Health	585,719,926	1,831,402,804	194,462,917	2,611,585,647
30	Ministry of Gender, Children and Social Protection	37,604,820	25,000	966,650	38,596,470
31	National Labour Commission	2,084,623	-	-	2,084,623
	Public Safety	1,344,176,492	21,984,808	136,297,650	1,502,458,950
32	Ministry of Justice & Attorney General's Department	18,822,622	8,075,790	-	26,898,412
33	Ministry of Defence	492,303,112	5,973,910	77,332,000	575,609,022
34	Commission on Human Rights and Admin. Justice	9,900,203	-	-	9,900,203
35	Judicial Service	62,719,794	1,514,350	-	64,234,144
36	Ministry of Interior	760,430,761	6,420,758	58,965,650	825,817,169
	MDAs Total	7,058,820,720	2,864,202,970	2,394,177,895	12,317,201,585
37	Utilities	100,000,000	-	-	100,000,000
38	Subscription	160,000,000	-	-	160,000,000
39	Intra-Sectoral	540,000,000	-	1,449,975,000	1,989,975,000
	MMDA Transfer	13,363,011	-	6,391,794	19,754,805
	of which:	-	-	-	-
a	Ministry of Food and Agriculture	7,162,009	-	6,391,794	13,553,803
b	Ministry of Gender, Children and Social Protection	1,548,000	-	-	1,548,000
c	Ministry of Roads and Highway	2,048,502	-	-	2,048,502
d	Ministry of Local Government and Rural Development	1,525,500	-	-	1,525,500
e	Ministry of Environment, Science, Technology and Innovation	1,079,000	-	-	1,079,000
40	Ghana Revenue Authority	375,110,000	-	-	375,110,000
41	Contingency	2,176,103,221	-	-	2,176,103,221
	Multi Sectoral Total	3,364,576,232	-	1,456,366,794	4,820,943,026
	Total	10,512,381,719	2,864,202,970	3,850,544,690	17,227,129,379

MDA INDICATIVE CEILINGS FOR 2014					
	MDA	GOG	RETAINED IGF	DONOR	TOTAL
	Administration	1,004,675,762	76,040,680	318,256,994	1,398,973,436
1	Office of Government Machinery	246,684,123	20,065,560	1,033,434	267,783,117
2	Parliament of Ghana	33,166,413	-	44,820,053	77,986,466
3	Audit Service	50,489,094	-	14,396,259	64,885,354
4	Public Services Commission	1,434,862	137,240	3,038,297	4,610,399
5	District Assemblies Common Fund	-	-	-	-
6	Electoral Commission	19,255,058	-	-	19,255,058
7	Ministry of Foreign Affairs and Regional Co-operation	133,967,904	13,028,320	-	146,996,224
8	Ministry of Finance	275,289,407	5,315,560	49,976,891	330,581,858
9	Ministry of Local Government and Rural Development	211,291,323	-	202,925,191	414,216,514
10	National Media Commission	521,185	-	-	521,185
11	Ministry of Information and Media Relations	28,710,911	37,494,000	-	66,204,911
12	National Development Planning Commission	3,865,481	-	2,066,869	5,932,350
	Economic	350,543,669	317,409,720	822,826,671	1,490,780,060
13	Ministry of Food and Agriculture	146,182,133	2,567,870	145,911,919	294,661,922
14	Ministry of Fisheries & Aquaculture Development	9,097,878	9,966,620	24,182,366	43,246,865
15	Ministry of Lands and Natural Resources	52,205,157	157,029,740	18,601,820	227,836,718
16	Ministry of Trade and Industry	18,212,387	98,371,370	23,913,673	140,497,430
17	Ministry of Tourism, Culture and Creative Arts	4,844,139	5,189,210	1,033,434	11,066,783
18	Ministry of Environment, Science, Technology and Innovation	115,044,800	44,284,910	17,981,760	177,311,470
19	Ministry of Energy and Petroleum	4,957,175	-	591,201,698	596,158,873
	Infrastructure	84,681,366	16,433,310	973,598,607	1,074,713,283
20	Ministry of Water Resources, Works and Housing	29,038,041	10,621,290	506,527,567	546,186,898
21	Ministry of Roads and Highway	35,757,886	890,530	335,142,796	371,791,212
22	Ministry of Communications	9,536,208	949,030	49,253,486	59,738,724
23	Ministry of Transport	10,349,231	3,972,460	82,674,757	96,996,448
	Social	5,880,067,089	2,978,419,800	299,191,681	9,157,678,570
24	Ministry of Education	4,918,930,552	953,494,930	90,260,166	5,962,685,648
25	Ministry of Employment and Labour Relations	39,807,745	5,652,280	-	45,460,025
26	Ministry of Youth and Sports	11,032,409	320,340	-	11,352,749
27	National Commission for Civic Education	26,197,162	-	-	26,197,162
28	Ministry of Chieftaincy and Traditional Affairs	25,867,039	-	-	25,867,039
29	Ministry of Health	853,999,655	2,018,922,250	207,898,081	3,080,819,985
30	Ministry of Gender, Children and Social Protection	2,860,489	30,000	1,033,434	3,923,924
31	National Labour Commission	1,372,038	-	-	1,372,038
	Public Safety	2,087,175,852	23,836,490	145,714,259	2,256,726,602
32	Ministry of Justice & Attorney General's Department	20,811,372	7,659,430	-	28,470,802
33	Ministry of Defence	824,631,703	6,654,230	82,674,757	913,960,690
34	Commission on Human Rights and Admin. Justice	11,542,620	-	-	11,542,620
35	Judicial Service	67,265,575	1,587,200	-	68,852,775
36	Ministry of Interior	1,162,924,583	7,935,630	63,039,502	1,233,899,715
	MDAs Total	9,407,143,737	3,412,140,000	2,559,588,212	15,378,871,950
37	Utilities	-	-	-	-
38	Subscription	-	-	-	-
39	Intra-Sectoral	-	-	1,550,151,693	1,550,151,693
	MMDA Transfer	-	-	6,833,394	6,833,394
	of which:	-	-	-	-
a	Ministry of Food and Agriculture	-	-	6,833,394	6,833,394
b	Ministry of Gender, Children and Social Protection	-	-	-	-
c	Ministry of Roads and Highway	-	-	-	-
d	Ministry of Local Government and Rural Development	-	-	-	-
e	Ministry of Environment, Science, Technology and Innovation	-	-	-	-
40	Ghana Revenue Authority	527,222,056	-	-	527,222,056
41	Contingency	3,649,462,206	-	-	3,649,462,206
	Multi Sectoral Total	4,176,684,263	-	1,556,985,088	5,733,669,350
	Total	13,583,828,000	3,412,140,000	4,116,573,300	33,726,464,250

MDA INDICATIVE CEILINGS FOR 2015					
NO	MDA	GOG	RETAINED IGF	DONOR	TOTAL
	Administration	1,273,681,251	97,900,390	381,891,852	1,753,473,493
1	Office of Government Machinery	312,734,669	26,085,220	1,240,068	340,059,957
2	Parliament of Ghana	42,046,838	-	53,781,734	95,828,571
3	Audit Service	64,007,728	-	17,274,763	81,282,491
4	Public Services Commission	1,819,051	28,410	3,645,799	5,493,260
5	District Assemblies Common Fund	-	-	-	-
6	Electoral Commission	24,410,668	-	-	24,410,668
7	Ministry of Foreign Affairs and Regional Co-operation	169,838,284	16,134,330	-	185,972,614
8	Ministry of Finance	348,999,120	6,910,230	59,969,671	415,879,021
9	Ministry of Local Government and Rural Development	267,865,322	-	243,499,682	511,365,004
10	National Media Commission	660,735	-	-	660,735
11	Ministry of Information and Media Relations	36,398,359	48,742,200	-	85,140,559
12	National Development Planning Commission	4,900,478	-	2,480,135	7,380,613
	Economic	444,402,976	412,394,940	987,349,239	1,844,147,155
13	Ministry of Food and Agriculture	185,322,916	3,100,530	175,086,719	363,510,165
14	Ministry of Fisheries & Aquaculture Development	11,533,868	12,956,610	29,017,583	53,508,060
15	Ministry of Lands and Natural Resources	66,183,273	204,138,660	22,321,218	292,643,150
16	Ministry of Trade and Industry	23,088,818	127,882,780	28,695,165	179,666,763
17	Ministry of Tourism, Culture and Creative Arts	6,141,174	6,745,980	1,240,068	14,127,222
18	Ministry of Environment, Science, Technology and Innovation	145,848,453	57,570,380	21,577,177	224,996,010
19	Ministry of Energy and Petroleum	6,284,476	-	709,411,310	715,695,786
	Infrastructure	107,355,101	21,363,310	1,168,267,725	1,296,986,136
20	Ministry of Water Resources, Works and Housing	36,813,079	13,807,680	607,806,754	658,427,513
21	Ministry of Roads and Highway	45,332,186	1,157,690	402,153,936	448,643,812
22	Ministry of Communications	12,089,561	1,233,740	59,101,624	72,424,925
23	Ministry of Transport	13,120,275	5,164,200	99,205,411	117,489,886
	Social	7,454,475,853	3,871,762,182	359,014,467	11,685,252,501
24	Ministry of Education	6,235,991,608	1,239,543,409	108,307,508	7,583,842,525
25	Ministry of Employment and Labour Relations	50,466,409	7,347,964	-	57,814,373
26	Ministry of Youth and Sports	13,986,376	233,770	-	14,220,146
27	National Commission for Civic Education	33,211,545	-	-	33,211,545
28	Ministry of Chieftaincy and Traditional Affairs	32,793,030	-	-	32,793,030
29	Ministry of Health	1,082,661,083	2,624,598,039	249,466,891	3,956,726,013
30	Ministry of Gender, Children and Social Protection	3,626,395	39,000	1,240,068	4,905,463
31	National Labour Commission	1,739,406	-	-	1,739,406
	Public Safety	2,646,024,570	30,789,178	174,849,537	2,851,663,286
32	Ministry of Justice & Attorney General's Department	26,383,690	9,957,259	-	36,340,949
33	Ministry of Defence	1,045,429,759	8,650,499	99,205,411	1,153,285,669
34	Commission on Human Rights and Admin. Justice	14,633,197	-	-	14,633,197
35	Judicial Service	85,276,171	2,063,360	-	87,339,531
36	Ministry of Interior	1,474,301,754	10,118,060	75,644,126	1,560,063,940
	MDAs Total	11,925,939,751	4,434,210,000	3,071,372,820	19,431,522,571
37	Utilities	-	-	-	-
38	Subscription	-	-	-	-
39	Intra-Sectoral	-	-	1,860,101,462	1,860,101,462
	MMDA Transfer	-	-	8,199,718	8,199,718
	of which:	-	-	-	-
a	Ministry of Food and Agriculture	-	-	8,199,718	8,199,718
b	Ministry of Gender, Children and Social Protection	-	-	-	-
c	Ministry of Roads and Highway	-	-	-	-
d	Ministry of Local Government and Rural Development	-	-	-	-
e	Ministry of Environment, Science, Technology and Innovation	-	-	-	-
40	Ghana Revenue Authority	668,387,627	-	-	668,387,627
41	Contingency	4,626,618,622	-	-	4,626,618,622
	Multi Sectoral Total	5,295,006,249	-	1,868,301,180	7,163,307,429
	Total	17,220,946,000	4,434,210,000	4,939,674,000	39,982,449,650

APPENDIX 2: CHART OF ACCOUNTS

Revenue	
<i>11</i>	Taxes
	<i>111</i> <i>Taxes on income, property and capital gains</i>
	<i>11110</i> <i>Payable by individuals</i>
1111000	INCOME TAX
1111001	Pay As You Earn (PAYE) Tax
1111002	Self Employed
1111003	Vehicle Income Tax (VIT)
1111004	Income Tax Refund
	<i>11111</i> <i>Property Tax</i>
1111100	PROPERTY TAX
1111101	Capital Gains Tax
1111102	Capital Gains Tax Refund
	<i>11112</i> <i>Withholding Tax - Residents</i>
1111200	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
	<i>11113</i> <i>Withholding Tax - Non Residents</i>
1111300	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
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
	<i>11114</i> <i>Withholding Tax - Non Residents with Permanent Establishment in Ghana</i>
1111400	WITHHOLDING TAX - NON RESIDENTS WITH PERMANENT ESTABLISHMENT IN GHANA
1111401	Dividend
1111402	Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment
1111403	Withholding Tax Refund - Individuals
	<i>11120</i> <i>Payable by corporations and other enterprises</i>
1112000	PAYABLE BY CORPORATIONS AND OTHER ENTERPRISES
1112001	Corporation Tax - Other Companies
1112002	Corporation Tax - Petroleum Companies
1112003	State Enterprises
1112004	Rent Tax
1112005	Dividend Tax
1112006	Commissions
1112007	Vehicle Income Tax (VIT)
1112008	Tax Refund - Corporations
1112100	PROPERTY TAX
1112101	Capital Gains Tax
1112102	Gift Tax
1112103	Tax Refund - Corporations

	<i>11122</i>	<i>Withholding Tax - Residents</i>
	1112200	WITHHOLDING TAX - CORPORATIONS
	1112201	Residents 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
	<i>11123</i>	<i>Withholding Tax - Non Residents</i>
	1112300	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
	<i>11124</i>	<i>Withholding Tax - Non Residents with Permanent Establishment in Ghana</i>
	1112400	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
	<i>11130</i>	<i>Unallocable</i>
	1113000	UNALLOCABLE
	1113001	Banderoles Tax
	1113002	Penalties
	1113003	Interest
	1113004	Ceded Miscellaneous Taxes
	1113005	Airport Tax
	1113006	Adhoc Levies
	1113007	Other Tax Refunds
	<i>113</i>	<i>Taxes on property</i>
	<i>11310</i>	<i>Rates</i>
	1131000	RATES
	1131001	Basic Rates
	1131002	Property Rates
	1131003	Property Rate Arrears
	1131004	Unassessed Rates
	<i>11331</i>	<i>Estate, inheritance, and gift taxes</i>
	1133100	ESTATE, INHERITANCE, AND GIFT TAXES
	1133101	Gift Tax
	<i>114</i>	<i>Taxes on goods and services</i>
	<i>11411</i>	<i>Value-added taxes</i>
	1141100	VALUE-ADDED TAXES - STANDARD RATE
	1141101	Agriculture, Fishing & Forestry
	1141102	Mining
	1141103	Manufacturing
	1141104	Utility Services including Electricity
	1141105	Construction
	1141106	Vehicles, Sales and Repairs
	1141107	Wholesale
	1141108	Retail
	1141109	Hotels & Restaurants
	1141110	Transport & Telecommunications
	1141111	Professional Services
	1141112	Recreational, Cultural & Sporting Activities

1141113	Other Service Activities
1141114	Financial and insurance activities
1141115	Real estate activities
1141116	Administrative and support service activities
1141117	Public administration and defence; compulsory social security
1141118	Education
1141119	Human health and social work activities
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
<i>11412</i>	<i>Sales taxes</i>
1141200	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
1141210	Transport & Telecommunications
1141211	Professional Services
1141212	Recreational, Cultural & Sporting Activities
1141213	Other Service Activities
1141214	Financial and insurance activities
1141215	Real estate activities
1141216	Administrative and support service activities
1141217	Public administration and defence; compulsory social security
1141218	Education
1141219	Human health and social work activities
1141220	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use
1141221	Activities of extraterritorial organizations and bodies
1141222	Communication Service Tax
<i>11413</i>	<i>Turnover and other general taxes on goods and services</i>
1141300	VALUE ADDED TAXES - PENALTIES
1141301	Domestic VAT Penalty
1141302	Domestic VAT Interest
1141303	VAT Refunds
<i>11414</i>	<i>NHIL</i>
1141401	Domestic NHIL - Standard Rate
1141402	Domestic NHIL - Flat Rate
1141410	Domestic NHIL Penalty
1141411	Domestic NHIL Interest
<i>11420</i>	<i>Excises</i>
1142000	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
1142015	Residual fuel

1142016	Unified Gasoline
1142017	Petroleum - Social Impact Mitigation Levy
1142018	Petroleum - Cross Subsidy Levy
1142019	Petroleum - Debt Recovery Levy
1142020	Petroleum - Other Taxes
1142021	Beer
1142022	Cigarettes
1142023	Spirits - Distilled or Rectified
1142024	Spirits - Blended or Compounded
1142025	Spirits - Denatured
1142026	Spirits - Akpeteshie
1142027	Mineral Water
1142028	Water
1142029	Wine
1142030	Cigars
1142031	Snuff and Other Tobacco
1142032	Malt
1142033	Negrohead
1142034	Polythene Bags - Plastic Packing
11441	<i>Taxes on specific services</i>
1144100	TAXES ON SPECIFIC SERVICES
1144101	Casino Taxes
115	<i>Taxes on international trade and transactions</i>
11510	<i>Customs and other import duties</i>
1151000	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
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	<i>Temporary Vehicle Imports</i>
1151100	TEMPORARY VEHICLE IMPORTS
1151101	Saloon Cars
1151102	Mini Bus - Bus Road Fund
1151103	Non Articulated Trucks Road Fund - FD
1151104	Articulated Trucks Road Fund
1151105	TVI Extend Overstay Penalty
1151106	TVI Close Overstay Penalty
1151107	Importer Retention
11520	<i>Taxes on exports</i>
1152000	TAXES ON EXPORTS
1152001	Cocoa
1152002	Timber
1152003	Diamond
1152004	Kola Nuts
1152005	Re-Exports
1152006	Other Export Duties

	<i>116</i>	<i>Other taxes</i>
	<i>11611</i>	<i>Payable solely by business</i>
	1161100	PAYABLE SOLELY BY BUSINESS
	1161101	NFSL
13	Grants	
	<i>131</i>	<i>From foreign governments</i>
	<i>13110</i>	<i>Donor Grants & Relief</i>
	1311000	DONOR GRANTS & RELIEF
	1311001	Bilateral Donor Grants & Relief
	1311002	Multilateral Donor Grants and Relief
	<i>132</i>	<i>Non Governmental Agencies</i>
	<i>13210</i>	<i>Non Governmental Agencies</i>
	1321000	NON GOVERNMENTAL AGENCIES
	1321001	Non Governmental Agencies
	<i>133</i>	<i>From other general government units</i>
	<i>13310</i>	<i>Grants - Districts</i>
	1331000	GRANTS - DISTRICTS
	1331001	Central Government - GOG Paid Salaries
	1331002	DACF - Assembly
	1331003	DACF - MP
	1331004	Ceded Revenue
	1331005	HIPC
	1331006	Sanitation Fund
	1331007	National Youth Employment
	1331008	School Feeding Program/ HIV/AIDS etc.
	1331009	G&S - decentralized departments
	1331010	DDF related recurrent transfers
	1331011	Support Transfers-stool land revenues
	<i>13320</i>	<i>Capital</i>
	1332000	CAPITAL GRANTS - DISTRICTS
	1332001	DACF Direct transfers-capital development projects
	1332002	DACF MP transfers-capital development projects
	1332003	Sector-specific asset transfers-decentralized departments
	1332004	the DDF transfers-capital development projects
	1332005	UDG transfer-capital development projects
	1332006	Donor Funded capital development projects
14	Other revenue	
	<i>141</i>	<i>Property income [GFS]</i>
	<i>14110</i>	<i>Interest [GFS]</i>
	1411000	INTEREST
	1411001	Petroleum - Participating Interest
	1411002	Petroleum - Initial Interest
	1411003	Interest on Re-scheduled debt - Customs
	<i>14120</i>	<i>Lands and Royalties</i>
	1412000	LANDS AND ROYALTIES
	1412001	Mineral Royalties
	1412002	Concessions
	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
	<i>14150</i>	<i>Rents of Land, Buildings and Houses</i>
	1415000	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
1415018	Club Houses
1415019	Transit Quarters
	<i>142 Sales of goods and services</i>
	<i>14220 Licenses</i>
1422000	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
1422007	Liquor License
1422008	Letter Writer License
1422009	Bakers License
1422010	Bicycle License
1422011	Artisan / Self Employed
1422012	Kiosk License
1422013	Sand and Stone Conts. License
1422014	Charcoal / Firewood Dealers
1422015	Fuel Dealers
1422016	Lotto Operators
1422017	Hotel / Night Club
1422018	Pharmacist Chemical Sell
1422019	Sawmills
1422020	Taxicab / Commercial Vehicles
1422021	Factories / Operational Fee
1422022	Canopy / Chairs / Bench
1422023	Communication Centre
1422024	Private Education Int.
1422025	Private Professionals
1422026	Maternity Home /Clinics
1422027	Commercial Band / Dance Groups
1422028	Telecom System / Security Service
1422029	Mobile Sale Van
1422030	Entertainment Centre
1422031	Wheel Trucks
1422032	Akpeteshie / Spirit Sellers
1422033	Stores
1422034	Hand Carts
1422035	District Weekly Lotto
1422036	Petroleum Products
1422037	Traditional Medicine
1422038	Hairdressers / Dress
1422039	Bakeries / Bakers
1422040	Bill Boards
1422041	Taxi Licences
1422042	Second Hand Clothing
1422043	Vehicle Garage
1422044	Financial Institutions
1422045	Commercial Houses

1422046	Boarding and Advertising
1422047	Photographers and Video Operators
1422048	Shoe / Sandals Repairs
1422049	Fitters
1422050	Mattress Makers / Repairers
1422051	Millers
1422052	Mechanics
1422053	Block Manufacturers
1422054	Laundries / Car Wash
1422055	Printing Press / Photocopy
1422056	Salt / Maize Sellers
1422057	Private Schools
1422058	Automobile Companies
1422059	Cocoa Residue Dealers
1422060	Airline / Shipping Agents
1422061	Susu Operators
1422062	Real Estate Agents
1422063	Florists / Flower Pot Dealers
1422064	Circumcision
1422065	Terazzo Dealers
1422066	Public Letter Writers
1422067	Beers Bars
1422068	Kola Nut Dealers
1422069	Open Spaces / Parks
1422070	Palm Spring
1422071	Business Providers
1422072	Registration of Contracts / Building / Road
1422073	Coconut Dealers (Whole Sale)
1422074	Registration of Quarries
1422075	Chain Saw Operator
1422076	License for Manufacturers Controlled by Customs
	<i>14230 Fees</i>
1423000	FEES
1423001	Markets
1423002	Livestock / Kraals
1423003	Registration of Night Trade
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
1423022	Chipping Const.
1423023	Reg. of Tipper Trucks
1423024	Mineral Prospect
1423025	Customs Inspection Fees
1423026	Consignment Transit Fee

	<i>143 Fines, penalties, and forfeits</i>
	<i>14300 Fines, penalties, and forfeits</i>
	1430000 FINES, PENALTIES, AND FORFEITS
	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
	<i>145 Miscellaneous and unidentified revenue</i>
	<i>14500 Miscellaneous and unidentified revenue</i>
	1450000 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
	Expenditure
	21 Compensation of employees [GFS]
	<i>211 Wages and Salaries</i>
	<i>21110 Established Position</i>
	2111000 ESTABLISHED POSITION
	2111001 Established Post
	<i>21111 Non Established Position</i>
	2111100 NON ESTABLISHED POSITION
	2111101 Daily rated
	2111102 Monthly paid & casual labour
	2111103 Probation
	2111104 Recruitment
	2111105 Secondment
	2111106 Limited Engagements
	<i>21112 Other Allowances</i>
	2111200 OTHER ALLOWANCES
	2111201 Motorbike Allowance
	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
	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
	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
	212	<i>Social Contributions</i>
	21210	<i>National Insurance Contributions</i>
	2121000	NATIONAL INSURANCE CONTRIBUTIONS
	2121001	13% SSF Contribution
	2121002	Gratuity
	2121003	Pension
	2121004	End of Service Benefit (ESB)
	2121005	Superannuation
22	Use of goods and services	
	221	<i>Use of goods and services</i>
	22101	<i>Materials - Office Supplies</i>
	2210100	MATERIALS - OFFICE SUPPLIES
	2210101	Printed Material & Stationery
	<i>Sub Sub</i>	
	2210102	Office Facilities, Supplies & Accessories
	2210103	Refreshment Items
	2210104	Medical Supplies
	2210105	Drugs
	2210106	Oils and Lubricants
	2210107	Electrical Accessories
	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

	<i>22102 Utilities</i>
	2210200 UTILITIES
	2210201 Electricity charges
	2210202 Water
	2210203 Telecommunications
	2210204 Postal Charges
	2210205 Sanitation Charges
	2210206 Armed Guard and Security
	2210207 Fire Fighting Accessories
	<i>22103 General Cleaning</i>
	2210300 GENERAL CLEANING
	2210301 Cleaning Materials
	2210302 Contract Cleaning Service Charges
	<i>22104 Rentals</i>
	2210400 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
	2210412 Other Rentals
	<i>22105 Travel - Transport</i>
	2210500 TRAVEL - 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
	2210517 Fuel Allocation To Waste Management Department
	<i>22106 Repairs - Maintenance</i>
	2210600 REPAIRS - 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
	2210617 Street Lights/Traffic Lights
	2210618 Cemeteries

	<i>22107 Training - Seminars - Conferences</i>
	2210700 TRAINING - SEMINARS - CONFERENCES
	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
	<i>22108 Consulting Services</i>
	2210800 CONSULTING SERVICES
	2210801 Local Consultants Fees
	2210802 External Consultants Fees
	2210803 Other Consultancy Expenses
	2210804 Contract appointments
	2210805 Consultants Materials and Consumables
	<i>22109 Special Services</i>
	2210900 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
	<i>22111 Other Charges - Fees</i>
	2211100 OTHER CHARGES - FEES
	2211101 Bank Charges
	2211102 Bank Errors
	2211103 Audit Fees
	2211104 Exchange Differences
	<i>22112 Emergency Services</i>
	2211200 EMERGENCY SERVICES
	2211201 GMP Field Operations
	2211202 Refurbishment Contingency
	2211203 Emergency Works
	2211204 Security Forces Contingency (election)
23	Consumption of fixed capital [GFS]
	<i>231 Consumption of fixed capital</i>
	<i>23111 Consumption of Fixed Capital</i>
	2311100 CONSUMPTION OF FIXED CAPITAL
	2311101 Depreciation - Lands & Buildings
	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]
	<i>241 To nonresidents</i>
	<i>24111 To Non Residents</i>
	2411100 TO NON RESIDENTS
	2411101 External Statutory Payments - Interest
	2411102 External Statutory Payments - Principal/Amortization
	<i>242 To residents other than general government</i>
	<i>24211 To Residents</i>
	2421100 TO RESIDENTS
	2421101 Internal Statutory Payments - Interest
	2421102 Internal Statutory Payments - Principal/Amortization

26	Grants	
	263	<i>To other general government units</i>
	26311	<i>Re-Current</i>
	2631100	CURRENT
	2631101	Domestic Statutory Payments - District Assemblies Common Fund
	2631102	Domestic Statutory Payments - Ghana Education Trust Fund Fund
	2631103	Domestic Discretionary Payments - Transfers to MMDAs
	2631104	Compensation for government employees-MMDA
	2631105	Stool Lands Allocation
	2631106	DDF Capacity Building Grants
	2631107	School Feeding Proram and Other Inflows
	26321	<i>Capital Transfers</i>
	2632101	Domestic Statutory Payments - District Assemblies Common Fund
	2632102	MP capital development projects
	2632103	The transfer of sector-specific assets to MMDAs
	2632104	DDF Capacity Building Grants for Capital Expense
	2632105	Urban Development Grant (UDG)
	2632106	Donor support capital projects
27	Social benefits [GFS]	
	271	<i>Social security benefits</i>
	27111	<i>Social Security Benefits - Cash</i>
	2711100	SOCIAL SECURITY BENEFITS - CASH
	2711101	National Health Insurance Scheme
	272	<i>Social assistance benefits</i>
	27211	<i>Social Assistance Benefits - Cash</i>
	2721100	SOCIAL ASSISTANCE BENEFITS - CASH
	2721101	Exempt for Aged, Antenel & Under 5 Years
	2721102	Refund for Medical Expenses (Paupers/Disease Category)
	273	<i>Employer social benefits</i>
	27311	<i>Employer Social Benefits - Cash</i>
	2731100	EMPLOYER SOCIAL BENEFITS - CASH
	2731101	Workman compensation
	2731102	Staff Welfare Expenses
	2731103	Refund of Medical Expenses
28	Other expense	
	282	<i>Miscellaneous other expense</i>
	28210	<i>General Expenses</i>
	2821000	GENERAL EXPENSES
	2821001	Insurance and compensation
	<i>Sub Sub</i>	
	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
	2821019	Scholarship & Bursaries
	2821020	Grants to Employees
	2821021	Grants to Households
	2821022	National Awards

Assets	
31 Non Financial Assets	
<i>311 Fixed Assets</i>	
<i>31111 Dwellings</i>	
3111100 DWELLINGS	
3111101 Buildings and other structures	
3111102 Dest. Homes/Homes of Age	
3111103 Bungalows/Palace	
3111104 Land	
<i>31112 Non residential buildings</i>	
3111200 NON RESIDENTIAL BUILDINGS	
3111201 Hospitals	
3111202 Clinics	
3111203 Day Care Centre	
3111204 Office Buildings	
3111205 School Buildings	
3111206 Slaughter House	
3111207 Health Centres	
<i>31113 Other structures</i>	
3111300 OTHER STRUCTURES	
3111301 Roads	
3111302 Cemeteries	
3111303 Toilets	
3111304 Markets	
3111305 Car/Lorry Park	
3111306 Bridges	
3111307 Road Signals	
<i>31121 Transport - equipment</i>	
3112100 TRANSPORT - EQUIPMENT	
3112101 Vehicle	
3112102 Airplanes	
3112103 Trains	
3112104 Ships and Vessels	
3112105 Motor Bike, bicycles etc	
<i>31122 Other machinery - equipment</i>	
3112200 OTHER MACHINERY - 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	
3112208 Computers and accessories	
<i>31131 Infrastructure assets</i>	
3113100 INFRASTRUCTURE ASSETS	
3113101 Electrical Networks	
3113102 Sewers	
3113103 Landscaping and Gardening	
3113104 Utilities Networks	
3113105 Runways	
3113106 APRON and RAMP Areas	
3113107 Interior Development and Refurbishment	
3113108 Purchase of Furniture & Fittings	
3113109 Irrigation Systems	
3113110 Water Systems	
<i>312 Inventories</i>	
<i>31221 Materials - supplies</i>	
3122100 MATERIALS - 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	<i>Work - progress</i>
3122200	WORK - PROGRESS
3122201	WIP-Buildings and other structures
3122202	WIP-Dest. Homes/Homes of Age
3122203	WIP-Bungalows/Palace
3122204	WIP-Consultancy Fees
3122205	WIP-Permits and Legal Fees
3122206	WIP-Land
3122211	WIP-Hospitals
3122212	WIP-Clinics
3122213	WIP-Health Centres
3122214	WIP-Day Care Centre
3122215	WIP-Office Buildings
3122216	WIP-School Buildings
3122217	WIP-Slaughter House
3122218	WIP-Consultancy Fees
3122219	WIP-Permits and Legal Fees
3122221	WIP Roads
3122222	WIP-Cemeteries
3122223	WIP-Toilets
3122224	WIP-Markets
3122225	WIP-Car/Lorry Park
3122226	WIP-Consultancy Fees
3122227	WIP-Permits and Legal Fees
3122228	WIP-Bridges
3122229	WIP-Road Signals
3122231	WIP-Vehicle
3122232	WIP-Airplanes
3122233	WIP-Trains
3122234	WIP-Ships and Vessels
3122235	WIP-Motor Bike, bicycles etc
3122236	WIP-Consultancy Fees
3122237	WIP-Permits and Legal Fees
3122241	WIP-Purchase of Plant & Equipment
3122242	WIP-Purchase of Agricultural Machinery
3122243	WIP-Purchase of Computers and Accessories
3122244	WIP-Purchase of Computer Software
3122245	WIP-Installation of Networking & ICT equipments
3122246	WIP-Other Capital Expenditure
3122247	WIP-Plant and Machinery
3122248	WIP-Other Assets
3122249	WIP-Computers and accessories
3122250	WIP-Consultancy Fees
3122251	WIP-Permits and Legal Fees
3122261	WIP-Electrical Networks
3122262	WIP-Sewers
3122263	WIP-Landscaping and Gardening
3122264	WIP-Utilities Networks
3122265	WIP-Runways
3122266	WIP-APRON and RAMP Areas
3122267	WIP-Interior Development and Refurbishment
3122268	WIP-Consultancy Fees
3122269	WIP-Permits and Legal Fees
3122270	WIP-Purchase of Furniture & Fittings
3122271	WIP-Irrigation Systems
3122272	WIP-Water Systems
31224	<i>Goods for resale</i>
3122400	GOODS FOR RESALE
3122401	Refreshment Items
3122402	Drugs and Medical Supplies
3122403	Transfer of sector specific assets to MMDAs

GIFMIS FUNDING CODES	
Code	Description
11000	Consolidated Fund
11001	Central GoG & CF
11005	Ghana Stabilisation Fund
12000	Statutory Fund
12005	Ghana Heritage Fund
12100	Road Fund
12200	Non Tax Revenue (NTR) Sources Retained - IGF
12300	NHIL Fund
12400	ENERGY Fund
12500	GET Fund
12600	District Assembly Common Fund
12601	District Assembly Common Fund Central Deductions
12602	Common Fund (MP)
12603	Common Fund (Assembly)
12604	CF (DACF Secretariat)
12605	CF (Regional Coordinating Councils)
12606	CF (Ministry of Local Government)
12700	Petroleum
12701	Petroleum Related Fund
12702	Ghana Stabilisation Fund
12703	Ghana Heritage Fund
12704	Ghana Petroleum Wealth Fund
12800	Drug Fund
13000	External Source
13001	Consolidated-GOVERNMENT OF AUSTRIA-GAUS
13002	Consolidated-GOVERNMENT OF DENMARK-DKG
13003	Consolidated-GOVERNMENT OF FRANCE-FRNG
13004	Consolidated-GOVERNMENT OF ITALY-ITG
13005	Ghana Petroleum Wealth Fund
13006	Consolidated-GOVERNMENT OF SPAIN-SPAG
13007	Consolidated-GOVERNMENT OF SWISS CONFEDERATION-SWIG
13008	Consolidated-DEUTSCHE GESELLCHAFT FUR TECHNISCHE ZUS. (GTZ)-GTZ
13009	Consolidated-GOVERNMENT OF THE PEOPLE'S REPUBLIC CHINA-GRPC
13010	Consolidated-GOVERNMENT OF THE REPUBLIC OF KOREA-GRK
13011	Consolidated-GOVERNMENT OF UNITED STATES OF AMERICA-USAG
13012	Consolidated-KREDITANSTALT FUR WIEDERAUFBAU (KfW)-KfW
13013	Consolidated-CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)-CIDA
13014	Consolidated-DEPARTMENT OF INTERNATIONAL DEVELOPMENT (DFID)-DFID
13015	Consolidated-JAPANESE INTERNATIONAL CO-OPERATION AGENCY (JICA)-JICA
13016	Consolidated-DANISH INTERNATIONAL DEVELOPMENT ASSOCIATION (DANIDA)-DANIDA
13017	Consolidated-AFRICAN DEVELOPMENT BANK-ADB
13018	Consolidated-AFRICAN DEVELOPMENT FUND-ADF
13019	Consolidated-ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)-BADEA
13020	Consolidated-EUROPEAN UNION-EU
13021	Consolidated-INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)-IDA
13022	Consolidated-NIGERIA TRUST FUND-NTF
13023	Consolidated-UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)-UNDP
13024	Consolidated-UNITED NATIONS CHILDREN'S FUND (UNICEF)-UNICEF
13025	Consolidated-UNITED NATIONS FUND FOR POPULATION ACTIVITIES-UNFPA
13026	Consolidated-WORLD BANK TRUST FUND-WBTF
13027	Consolidated-WORLD FOOD PROGRAMME-WFP
13028	Consolidated-MULTI-DONOR BUDGET SUPPORT-MDBS
13029	Consolidated-Other Donor Pooled-POOLED
13030	Consolidated-Donor Pooled-Pooled
13031	Consolidated-Other External Contributions from Non-Government Organizations-Non-Gov
13032	Consolidated-External Sources-External
13033	Consolidated-GOVERNMENT OF NETHERLANDS-NLDG

13100	Bilateral Donors (Control Account)
13101	Algerian Oil Fund
13102	Commonwealth Development Corporation
13103	Government Of Belgium
13104	Government Of Canada
13105	Government Of Norway
13106	Government Of Austria
13107	Government Of Denmark
13108	Government Of France
13109	Government Of India
13110	Government Of Italy
13111	Government Of Japan
13112	Government Of Netherlands
13113	Government Of Poland
13114	Government Of Spain
13115	Government Of Sweden
13116	Government Of Swiss Confederation
13117	Government Of The Federal Republic Of Germany
13118	Deutsche Gesellschaft Fur Technische Zus. (Gtz)
13119	Government Of The People'S Republic China
13120	Government Of The Republic Of Korea
13121	Government Of United Kingdom
13122	Government Of United States Of America
13123	Govt. Of Russia
13124	Government Of Yugoslavia
13125	Government Saudi Arabia
13126	Kreditanstalt Fur Wiederaufbau (Kfw)
13127	Kuwait Fund For Arab Economic Development
13128	Norwegian Guarantee Institute-Expt.Credit
13129	Socialist Peoples Libyan Arab Jamahiriya
13130	Swedish International Development Authority
13131	United States Agency For International Development (Usaid)
13132	Canadian International Development Agency (Cida)
13133	Department Of Internaltional Development (Dfid)
13134	Norwegian Agency For Development (Norad)
13135	Japanese International Co-Operation Agency (Jica)
13136	Danish International Development Association (Danida)
13137	Saudi Fund For Development
13400	Other External Contributions from Non-Government Organizations
13401	Bills Gates Foundation
13402	Donor Pooled
13500	Multi-Lateral (control)
13501	African Development Bank
13502	African Development Fund
13503	Arab Bank For Economic Development(Badea)
13504	Arab Loan Fund For African Arab League
13505	ECOWAS Fund
13506	European Development Fund
13507	European Union
13508	European Investment Bank
13509	IDA - African Facility
13510	Int. Bank For Reconstruction & Development (Ibrd)
13511	International Development Association (Ida)
13512	International Finance Corporation
13513	International Fund For Agricultural Development
13514	International Monetary Fund
13515	Nigeria Trust Fund
13516	Nordic Development Fund
13517	Organisation Of Petroleum Exporting Countries
13518	United Nations Development Programme (Undp)
13519	United Nations Children'S Fund (Unicef)
13520	United Nations Fund For Population Activities

13521	World Bank Trust Fund
13522	World Food Programme
13523	United Nations Capital Development Fund (Uncdf)
13524	Global 2000
13525	United Nations Industrial Development Organisation (Unido)
13800	Commercial (Control Account)
13801	ABN Mro Bank N.V.
13802	ABSA Bank Ltd.
13803	Afro-Euro Supplies
13804	Allgemeine Bau-Union Gmbh & Co.
13805	Banco Exterior De Espanna S.A.
13806	Banco Santander,S.A.
13807	Bank Brussels Lambert S.A.
13808	Bank Of Scotland
13809	Banque National De Paris
13810	Berliner Handels-Und Frankfurter Bank Frg
13811	Export - Import Bank Of USA
13812	Export Credit Guarantee Department
13813	Financiering Maatschappij Voor Ontwik
13814	Indaco Ag - Zurich
13815	Internationale Military Services Ltd.
13816	Internationale Nederlanden Bank
13817	Mees Pierson NV
13818	Messrs Eca Holland Bv
13819	Midland Bank Plc
13820	Midland Bank Plc Sur Espana
13821	National Westminster Bank Plc
13822	Nedcor Bank Limited
13823	Nordbanken International Division
13824	Societe Generale
13825	Societe Generale, London
13826	South Trust Bank Of Alabama N.A.
13827	Standard Chartered Bank
13828	The National Bank Of Chicago
13829	Union Bank Of Switzerland
13830	Wells Fargo Bank- Agent-Bank Consortium
13831	West Merchant Bank Limited
13832	Westdeutsche Landesbank
13833	ING Bank NV Amsterdam
13834	Multi-Donor Budget Support
13835	MDRI
13836	External Sources
13837	SSNIT Facility - Government Affordable House Project
13838	Capital Market Fund
13900	Export Credit Institutions (Control Account)
13901	Aermacchi Spa, Varese, Italy
13902	Agusta S.P.A
13903	Airwork Limited
13904	Akers Trading Co. Ltd
13905	Banco De Brazil
13906	Banque Francais Due Commerce Exterieur
13907	Banque Intern'Ale D'Afrique Occidentale
13908	Barubeni Corporation
13909	Baukema Export/Import
13910	Defex S.A.
13911	Dresser Industries
13912	Effibanca
13913	Export Credits Guarantee Department
13914	Export Development Corporation
13915	Export-Import Bank Of India
13916	Export-Import Bank Of Usa
13917	Fintech Holding Gmbh

13918	Fokker Aircraft Services B.V.
13919	Gerhard Buchmann Gmbh
13920	GERTCH GMBH
13921	Group Campenon Bernard/Sodefra
13922	Hitachi Shipbuilding & Engineering Co. Ltd.
13923	Hospital Engineering Gmbh
13924	Hyundai Heavy Industries Ltd.
13925	Impresse Construizioni Borini & Prono
13926	Industrial Development Bank Of Ghana
13927	Iveco Fiat S.P.A.
13928	Leonia Corporate Bank Plc
13929	M/S Schienenfahrzeuge Export/Import Gdr
13930	Marubeni Lida Company Ltd.
13931	Mitusi Shipbuilding & Engineering Co. Ltd
13932	Mowag Motorwagenfabrik Ag
13933	Nederlandsche Kriedietverzekering Maat
13934	Nippon Koei & Co. Ltd.
13935	NKF Kabel B.V.
13936	Norwegian Guarantee Institute-Expt. Credit
13937	Paccar International
13938	Punjab Tractors Limited
13939	Samsung Corporation
13940	Snam Progetti Nuovo Pignone & Saipem
13941	Steyr-Daimler-Puch Fahreugyechnik Ges
13942	Sumitomo Corporation Of Japan
13943	Uraga Havy Industries Ltd.
13944	UTC (United Kingdom) Limited
13945	Westdeutsche Landesbank
13999	Donor Ctrl Org
14000	Consolidated-Other Funds
14001	Consolidated-Natural Resources and Environmental Governance-NREG
14002	Consolidated-Annual Budget Funding Amount-ABFA
14003	Consolidated-Minerals Development Fund
14004	Consolidated-Cocoa Contribution Fund-Cocoa Contr
14005	Consolidated-SIP
14006	Consolidate-Sanitation Fund
14007	National Youth Employment
14008	Consolidated-District Assembly Common Fund Central Deductions-DACF Central
14009	District Development Facility (DDF)
14010	Urban Development Grant

APPENDIX 3: TIME-TABLE FOR 2014-2016 BUDGET PREPARATION PRODUCTION WORKSHOP

NO	DATE	MDA
1	25 th -27 th July	Ministry of Health National Commission for Civic Education Ministry of Roads and Highways
2	29 th – 31 st July	Ministry of Environment, Science, Technology and Innovation Ministry of Trade and Industry Audit Service
3	1 st - 3 rd August	Ministry of Defence Electoral Commission Ministry of Communication
4	5 th - 7 th August	Ministry of Energy and Petroleum Ministry of Tourism, Culture and Creative Arts Public Service Commission
5	8 th -10 th August	Ministry of Water Resource, Works and Housing National Labour Commission Ministry of Fisheries and Aquaculture Development
6	12 th -14 th August	Ministry of Employment and Labour Relations Ministry of the Interior National Media Commission
7	15 th -17 th August	Ministry of Transport Ministry of Youth and Sports Ministry of Information and Media Relations
8	19 th -21 st August	Ministry of Education National Development Planning Commission Commission On Human Rights and Administrative Justice
9	22 nd - 24 th August	Office of Government Machinery Ministry of Gender, Children and Social Protection Judicial Service
10	26 th -28 th August	Ministry of Chieftaincy and Traditional Affairs Ministry of Justice and Attorney Generals Department Parliament of Ghana
11	29 th -31 st August	Ministry of Finance Ministry of Foreign Affairs and Regional Integration Ministry of Local Government and Rural Development District Assemblies Common Fund
12	2 nd -4 th September	Ministry of Lands and Natural Resources Ministry of Food and Agriculture

APPENDIX 4: TIME-TABLE FOR 2014-2016 BUDGET HEARING

DATE	TIME	CHAIRMAN: HON. MINISTER	CHAIRMAN: HON. DEP. MINISTER (F)	CHAIRMAN: HON. DEP. MINISTER (ES)
		MODERATORS: CHIEF DIRECTOR HEAD, BDU	MODERATORS: DIRECTOR OF BUDGET HEAD (ES)	MODERATORS: DIR. GEN, NDPC ; HEAD BRU
Tue., 3 rd Sept.,2013	09:00am	Ministry of Roads and Highways (Conf. Room 1)	Ministry of Trade and Industry (Conf. Room 2)	National Commission for Civic Education (Conf. Room 3)
	02:00pm	Ministry of Health (Conf. Room 2)	Ministry of Environment, Science, Technology and Innovation (Conf. Room 1)	Audit Service (Conf. Room 3)
Wed., 4 th Sept.,2013	09:00am	Ministry of Defence (Conf. Room 1)	Ministry of Tourism, Culture and Creative Arts (Conf. Room 2)	Public Services Commission (Conf. Room 3)
	02:00pm	Ministry of Energy and Petroleum (Conf. Room 1)	Ministry of Communications (Conf. Room 2)	Electoral Commission (Conf. Room 3)
Thur., 5 th Sept.,2013	09:00am	Ministry of Water Resources, Works and Housing (Conf. Room 1)	Ministry of Fisheries & Aquaculture Development (Conf. Room 2)	National Labour Commission (Conf. Room 3)
	02:00pm	Ministry of Interior (Conf. Room 1)	Ministry of Employment and Labour Relations (Conf. Room 2)	National Media Commission (Conf. Room 3)
Fri., 6 th Sept.,2013	09:00am	Ministry of Youth and Sports (Conf. Room 1)	National Development Planning Commission (Conf. Room 3)	Ministry of Information and Media Relations (Conf. Room 2)
	02:00pm	Ministry of Education (Conf. Room 1)	Ministry of Transportation (Conf. Room 2)	Commission on Human Rights and Administrative Justice (Conf. Room 3)
Tues., 10 th Sept.,2013	09:00am	Office of Government Machinery (Conf. Room 1)	Parliament of Ghana (Conf. Room 2)	Ministry of Chieftaincy and Traditional Affairs (Conf. Room 2)
	02:00pm	Ministry of Justice & Attorney General's Department (Conf. Room 1)	Judicial Service (Consultation only) (Conf. Room 3)	Ministry of Gender, Children and Social Protection (Conf. Room 2)
Wed., 11 th Sept.,2013	09:00am	Ministry of Local Government and Rural Development / District Assemblies Common Fund (Conf. Room 1)	Ministry of Foreign Affairs and Regional Co-operation (Conf. Room 3)	Ministry of Lands and Natural Resources (Conf. Room 2)
	02:00pm	Ministry of Finance (Conf. Room 1)	Ministry of Food and Agriculture (Conf. Room 2)	

APPENDIX 5: TEMPLATE FOR BUDGET PROPOSAL

Vision		
Mission		
Broad Sectoral Policy Objectives		
Strategic Orientation 2014-2016		
Status of 2014 Budget Implementation (Financial and Non-Financial)		
Amount Utilized	Budget	Actuals
Key Achievement	Output	Outcomes
2014 Budget		
Priority Programs and Projects		
Cost of Priority Programs		
Breakdown of Ceilings to Expenditure Items		
Expected Challenges and Constraints		

APPENDIX 6: TEMPLATE FOR OUTSTANDING COMMITMENTS /ARREARS

OUTSTANDING (BALANCE ON CONTRACT)									
SN	PROJECT DETAILS	PROJECT LOCATION	CONTRACT SUM	REVISED CONTRACT SUM	PAYMENT TO DATE	BALANCE ON CONTRACT SUM	OUTSTANDING BILLS WITH MOF	OUTSTANDING BILLS WITH MDA	TOTAL OUTSTANDING
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
NOTE*** BALANCE ON CONTRACT = TOTAL CONTRACT SUM (REVISED OR ORIGINAL - WHICH EVER IS APPLICABLE) - PAYMENTS TO DATE									

OUTSTANDING COMMITMENTS									
SN	PROJECT DETAILS	PROJECT LOCATION	STATUS OF PROJECT	CONTRACT SIGNED (R&O)	PAYMENT TO DATE	BALANCE	2014	2015	2016
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

APPENDIX 7: PAYROLL DATA FOR COMPESATION OF EMPLOYEES

NAME OF STAFF	CATEGORY OF STAFF	SINGLE SPINE SALARY	2013 ACTUAL SINGLE SPINE SALARY JAN - AUGUST	2014 ESTIMATE SINGLE SPINE SALARY	2015 ESTIMATE SINGLE SPINE SALARY

PAYROLL AND NOMINAL ROLL RECONCILIATION FOR THE MONTH ENDED 31ST JULY 2013											
SN	MINISTRY	DEPARTMENT	COST CENTRE	NUMBER ON ROLL			NUMBER ON IGF		TOTAL GOG		REMARKS
				NOMINAL	PAYROLL	DIFFERENCE	NUMBER	AMOUNT	PAYROLL COST		
									JAN - JUNE	JULY	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											

APPENDIX 8: TEMPLATE FOR PRIOTISED ON-GOING PROJECTS

CAPITAL PROJECTS		TOTAL CONTRACT SUM		AMOUNT PAID (GH¢)	PROJECTED PAYMENTS		
	PROJECT TITLE	GOG (GH¢)	OTHER SOURCES (GH¢)		2014	2015	2016
ONGOING PROJECTS (PRECEEDING 2013)							
	<i>Sub Total</i>						
COMMITTED PROJECTS IN 2013 (PROJECTS WITH APPROVED COMMENCEMENT)							
	<i>Sub Total</i>						
GRAND TOTAL							

APPENDIX 9: DONOR PROJECTS

SECTOR/ NAME OF DONOR	PROJECT TITLE	AGREEMENT DATE	COMPLETION DATE	LOAN /GRANT AMOUNT IN (US\$ M')'	DISBURSMEN T TO DATE 31/08/2013 (US\$ M')	% DISBURSED	PROJECTED DISBURSMENT (US\$ M') 2014	PROJECTED DISBURSMENT (US\$ M') 2015	PROJECTED DISBURSME NT (US\$ M') 2016	COUNTERPART FUND REQUIREMENT (GH¢M') 2014

APPENDIX 10: MMDA INDICATIVE CEILINGS

TABLE 1: CAPITAL/ASSETS

VOTE	LOCATION	REGION	DISTRICT	M/D/A	UDG	DDF	DACF	GOG				DONOR	GOG+DONOR Total Capital	
								Feeder Rds	Urban Rds	Town & C	Subtotal GOG	LOCAI		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
101	3304	GREATER ACCRA	A M A Metro	Metropolitan	8,123,456	1,794,097	5,271,850	-	2,781,410	5,254	2,786,664		17,976,067	
116			La Dade-Kotopon	District	-	448,524	3,106,145	-	-	-	-	-		3,554,669
103	3110		Shai-Osudoku	District	-	249,812	2,163,159	32,881	-	162	33,043			2,446,014
112			Ningo-Pramprom	District	-	249,812	2,113,687	279,887	-	-	279,887			2,643,386
102	3109		Ada East	District	-	239,044	2,284,334	80,928	-	162	81,090	38,024		2,642,492
111			Ada West	District	-	239,044	2,405,294	77,997	-	-	77,997			2,722,335
104	3202		Ga West Mun	Municipal	1,154,580	439,728	2,982,606	75,846	542,336	702	618,884			5,195,798
105	3308		Tema Metro	Metropolitan	1,769,328	331,689	2,764,163	39,198	3,331,494	5,251	3,375,943			8,241,123
115			Kpone Katamanso	District	-	165,845	3,126,157	-	-	-	-			3,292,002
106	3203		Ga East	Municipal	1,141,072	279,450	2,495,087	-	1,084,672	702	1,085,374			5,000,983
114			La-Nkwantanang	District	-	139,725	2,651,997	-	-	-	-			2,791,722
107	3201		Ga South Mun	Municipal	2,134,085	530,528	3,075,742	77,997	464,860	702	543,559			6,283,914
113			Ga Central	District	-	106,106	3,013,446	-	-	-	-			3,119,552
108	3207		Ashiaman Mun	Municipal	839,198	317,971	3,286,670	-	542,336	702	543,038			4,986,877
109	3205		Adenta Mun	Municipal	343,704	235,230	2,175,123	110,031	581,075	702	691,808			3,445,865
110	3206		Ledzekuku-Krowor Mun	Municipal	1,001,613	426,901	2,894,981	-	2,246,821	702	2,247,523			6,571,018
120	4106		VOLTA	Central Tongu	District	-	331,976	1,929,393	34,248	-	-	34,248		2,295,617
141				North Tongu	District	-	331,976	1,963,884	68,996	-	162	69,158		2,365,018
121	4105			Akatsi South	District	-	256,317	1,925,810	19,767	-	162	19,929		2,202,056
138		Akatsi North		District	-	256,317	1,944,697	-	-	-	-		2,201,014	
122	4208	Ho Mun		Municipal	1,194,740	299,880	1,929,874	80,865	542,336	702	623,903		4,048,397	
143		Ho West		District	-	479,808	1,954,369	-	-	162	162		2,434,339	
123	4211	Hohoe Mun		Municipal	1,151,522	336,584	2,703,600	34,248	-	702	34,950		4,226,656	
139		Afadzato South		District	-	288,500	1,926,184	-	-	-	-		2,214,684	
124	4113	Jasikan		District	-	367,060	1,963,063	5,825	-	162	5,987		2,336,110	
125	4114	Kadjebi		District	-	386,655	1,910,517	37,983	-	162	38,145		2,335,317	
126	4202	Keta Mun		Municipal	648,685	441,462	2,806,866	59,401	-	702	60,103		3,957,116	
127	4103	Ketu South Mun		Municipal	-	576,777	2,140,405	38,709	-	162	38,871		2,756,053	
128	4110	Kpando Mun		Municipal	-	222,805	1,942,568	45,783	-	162	45,945		2,211,318	
144		North Dayi		District	-	222,805	2,101,364	68,996	-	162	69,158		2,393,327	
129	4116	Krachi West		District	-	402,116	2,191,600	6,122	-	162	6,284		2,600,000	
142		Krachi Nchumuru		District	-	402,116	2,237,899	-	-	-	-		2,640,015	
130	4117	Nkwanta South		District	-	844,375	1,940,273	-	-	-	-		2,784,648	
131	4101	South Tongu		District	-	429,973	2,532,659	48,307	-	162	48,469		3,011,101	
132	4107	Agotime Ziope		District	-	191,689	2,021,420	34,248	-	-	34,248		2,247,357	
140		Adaklu	District	-	191,689	2,057,635	16,217	-	162	16,379		2,265,703		
133	4115	Krachi East	District	-	670,967	2,327,948	34,248	-	162	34,410		3,033,325		
134	4109	South Dayi	District	-	339,263	1,939,960	68,996	-	162	69,158		2,348,381		
135	4112	Biakoye	District	-	384,413	1,966,772	4,258	-	162	4,420		2,355,605		
136	4118	Nkwanta North	District	-	523,312	2,438,982	30,170	-	162	30,332		2,992,626		
137	4104	Ketu North	District	-	437,987	2,073,917	37,380	-	162	37,542		2,549,446		

VOTE	LOCATION	Capital / Assets										
		DISTRICT	M/D/A	UDG	DDF	DACF	GOG				DONOR	GOG+DONOR Total Capital
							Feeder Rds	Urban Rds	Town & C	Subtotal GOG	LOCALI	
152	5205	Nsawam-Adoagyiri Mun	Municipal	542,707	150,226	1,962,438	-	-	702	702		2,656,073
174		Akwapim South	District	-	200,302	1,943,802	42,632	-	-	42,632		2,186,736
153	5110	Asuogyaman	District	-	475,633	2,131,625	46,945	-	162	47,107		2,654,365
154	5116	Birim North	District	-	388,617	2,112,510	22,601	-	162	22,763		2,523,890
155	5101	Birim South	District	-	438,277	2,309,796	17,473	-	702	18,175		2,766,248
156	5213	East Akim Mun	Municipal	737,794	439,053	1,925,070	43,203	-	702	43,905		3,145,822
157	5112	Fanteakwa	District	-	490,610	1,955,330	80,838	-	162	81,000	84,725	2,611,665
158	5114	Kwaebibirim	District	-	329,285	1,943,802	26,392	-	162	26,554		2,299,641
171		Denkyembuur	District	-	329,285	2,321,324	-	-	-	-		2,650,609
159	5119	Kwahu South	District	-	357,130	2,112,246	68,942	-	162	69,104		2,538,480
160	5109	Lower Manya Krobo	District	-	429,129	2,329,633	46,556	-	162	46,718		2,805,480
161	5207	New Juaben Mun	Municipal	807,361	328,650	2,408,062	13,255	1,061,429	702	1,075,386		4,619,459
162	5104	Suhum Mun	Municipal	-	295,558	1,956,290	20,091	-	162	20,253		2,272,101
173		Ayensuano	District	-	295,558	1,956,290	-	-	-	-		2,251,848
163	5203	West Akim Mun	Municipal	858,432	320,818	2,424,590	94,709	-	702	95,411		3,699,251
175		Upper West Akim	District	-	213,879	2,452,210	-	-	-	-		2,666,089
164	5108	Yilo Krobo	District	-	397,829	2,166,665	-	-	162	162		2,564,656
165	5117	Atiwa	District	-	508,922	1,958,212	33,813	-	162	33,975		2,501,109
166	5218	Kwahu West Mun	Municipal	411,241	612,695	1,981,826	-	-	702	702		3,006,464
167	5111	Upper Manya Krobo	District	-	389,431	2,253,585	53,306	-	162	53,468		2,696,484
168	5120	Kwahu East	District	-	371,393	2,139,145	35,184	-	162	35,346		2,545,884
169	5202	Birim Central Mun	Municipal	636,605	394,078	2,063,268	-	-	162	162		3,094,113
170	5115	Akyemansa	District	-	429,386	2,559,556	14,301	-	162	14,463		3,003,405
190	2103	Abura Asebu Kwamankese	District	-	417,400	1,938,945	7,807	-	162	7,969		2,364,314
191	2211	Agona West Mun	Municipal	506,923	306,667	1,964,936	79,840	-	702	80,542		2,859,068
192	2105	Ajumako-Enyan-Esiam	District	-	465,453	2,061,339	101,618	-	162	101,780		2,628,572
193	2112	Asikuma Odoben Brakwa	District	-	431,125	2,498,077	12,164	-	162	12,326		2,941,528
194	2214	Assin North Mun	Municipal	708,989	548,895	2,321,804	112,354	-	702	113,056		3,692,744
195	2207	Efutu Municipal	Municipal	301,439	252,426	2,790,996	79,840	-	702	80,542	47,251	3,472,654
196	2302	Cape Coast Metro	Metropolitan	746,573	336,208	2,559,076	26,822	387,383	5,233	419,438		4,061,295
197	2106	Gomoa West	District	-	456,946	2,203,132	11,627	-	162	11,789		2,671,867
198	2201	KEEA	Municipal	635,885	365,963	2,055,099	22,374	-	162	22,536		3,079,483
199	2204	Mfantseman Mun	Municipal	863,766	212,668	2,071,209	79,840	-	702	80,542		3,228,185
208		Ekumfi	District	-	243,049	2,169,981	-	-	-	-		2,413,030
200	2115	Twifo Ati-Morkwa	District	-	258,712	1,935,345	1,678	-	-	1,678		2,195,735
209		Hemang Lower Denkyira	District	-	258,712	1,945,724	-	-	162	162		2,204,598
201	2216	Upper Denkyira East Mun	Municipal	319,953	332,203	1,931,795	7,232	-	702	7,934		2,591,885
202	2113	Assin South	District	-	496,724	1,950,947	46,288	-	162	46,450		2,494,121
203	2108	Gomoa East	District	-	590,290	2,673,025	11,627	-	-	11,627		3,274,942
204	2109	Awutu Senya	District	-	251,403	2,255,700	66,084	348,645	702	415,431		2,922,534
207		Awutu Senya East Mun	Municipal	-	251,403	2,328,048	-	-	-	-		2,579,451
205	2117	Upper Denkyira West	District	-	352,696	2,566,736	63,030	-	162	63,192		2,982,624
206	2110	Agona East	District	-	332,502	2,331,890	20,123	-	162	20,285		2,684,677

VOTE	LOCATION	DISTRICT	Capital / Assets								DONOR	GOG+DONOR Total Capital	
			M/D/A	UDG	DDF	DACF	Feeder Rds	GOG		Subtotal GOG			LOCALI
								Urban Rds	Town & C				
222	1115	Bibiani Anhwiaso Bekwai	District	-	470,101	1,949,979	23,687	-	162	23,849		2,443,929	
223	1101	Jomoro	District	-	585,257	2,363,897	34,357	-	162	34,519		2,983,673	
224	1116	Juabeso	District	-	275,987	1,951,007	52,585	-	162	52,747		2,279,741	
241		Bodi	District	-	275,987	1,932,755	-	-	-	-		2,208,742	
225	1107	Wassa East	District	-	262,758	1,946,684	58,350	-	-	58,350		2,267,792	
239		Mpohor	District	-	262,758	1,958,212	-	-	162	162		2,221,132	
226	1203	Nzema East Mun	Municipal	267,299	326,455	1,951,007	7,584	-	702	8,286		2,553,047	
227	1114	Sefwi Wiawso	District	-	487,857	2,079,372	46,601	-	162	46,763		2,613,992	
228	1305	Sekondi-Takoradi Metro	Metropolitan	2,458,849	634,276	3,330,929	45,253	1,084,672	5,351	1,135,276		7,559,330	
229	1111	Wassa Amenfi East	District	-	271,938	2,022,873	-	-	-	-		2,294,811	
238		Wassa Amenfi Central	District	-	271,938	2,216,968	42,794	-	162	42,956		2,531,862	
230	1208	Tarkwa- Nsuaem Mun	Municipal	397,588	524,842	1,939,960	46,601	-	702	47,303		2,909,693	
231	1117	Bia West	District	-	292,097	2,328,165	78,141	-	162	78,303		2,698,565	
237		Bia East	District	-	292,097	2,381,209	-	-	-	-		2,673,306	
232	1110	Wassa Amenfi West	District	-	450,627	2,216,740	74,373	-	162	74,535		2,741,902	
233	1106	Shama	District	-	403,331	2,180,817	42,794	-	162	42,956		2,627,104	
234	1109	Prestea-Huni Valley	District	-	542,088	2,319,883	36,157	-	162	36,319		2,898,290	
235	1113	Sefwi Akontombra	District	-	436,479	2,031,274	45,253	-	162	45,415		2,513,168	
236	1102	Ellembelle	District	-	434,250	2,474,544	40,839	-	162	41,001		2,949,795	
250	6104	Adansi South	District	-	492,782	1,937,119	26,435	-	162	26,597		2,456,498	
251	6205	Obuasi Mun	Municipal	741,067	364,601	2,377,194	41,377	1,208,635	702	1,250,714		4,733,576	
252	6121	Sekyer South	District	-	421,092	2,056,198	6,792	-	162	6,954		2,484,244	
253	6117	Ahafo Ano North	District	-	438,743	2,020,398	12,093	-	162	12,255		2,471,396	
254	6116	Ahafo Ano South	District	-	553,064	2,323,725	36,255	-	162	36,417		2,913,206	
255	6207	Bekwai Mun	Municipal	518,639	459,753	1,963,543	8,409	-	702	9,111		2,951,046	
256	6102	Amansie West	District	-	573,882	2,320,363	41,316	-	162	41,478		2,935,723	
257	6210	Asante Akim Central Mun	Municipal	618,259	224,917	2,550,334	-	-	702	702		3,394,212	
278		Asante Akim North	District	-	224,917	1,938,999	41,377	-	-	41,377		2,205,293	
258	6109	Asante Akim South	District	-	470,351	1,938,999	74,538	-	702	75,240		2,484,590	
259	6115	Atwima Nwabiagya	District	-	564,246	2,357,347	-	-	162	162		2,921,755	
260	6112	Bosomtwe	District	-	397,039	1,939,480	20,443	-	162	20,605		2,357,124	
261	6211	Ejisu Juaben Mun	Municipal	631,740	444,090	1,939,960	52,039	-	702	52,741		3,068,531	
262	6126	Ejura Sekyeredumase	District	-	505,343	2,326,127	12,860	-	162	13,022		2,844,492	
263	6314	Kumasi Metro	Metropolitan	8,942,782	1,887,795	4,900,092	39,189	2,169,345	5,675	2,214,209		17,944,878	
277		Asokore Mampong Mun	Municipal	-	209,755	2,817,961	-	-	162	162		3,027,878	
264	6120	Kwabre	District	-	395,020	1,925,551	50,969	-	162	51,131		2,371,702	
265	6218	Offinso Mun	Municipal	337,903	341,561	1,926,992	16,146	-	-	16,146		2,622,602	
266	6123	Sekyer East	District	-	448,156	2,010,085	41,682	-	162	41,844		2,500,085	
267	6222	Mampong Mun	Municipal	386,927	376,185	1,927,952	1,171	-	702	1,873		2,692,937	
268	6106	Adansi North	District	-	436,590	1,966,857	26,435	-	162	26,597		2,430,044	
269	6103	Amansie Central	District	-	437,227	1,983,163	5,126	-	162	5,288		2,425,678	
270	6101	Atwima Mponua	District	-	469,822	2,101,823	-	-	-	-		2,571,645	
271	6127	Offinso North	District	-	344,768	1,939,480	69,528	-	162	69,690		2,353,938	
272	6119	Afigya Kwabre	District	-	433,658	2,158,965	16,528	-	162	16,690		2,609,313	
273	6108	Bosome Freho	District	-	351,660	2,664,743	39,189	-	162	39,351		3,055,754	
274	6113	Atwima Kwanwoma	District	-	429,985	1,954,488	80,692	-	162	80,854		2,465,327	
275	6124	Sekyer Kumawu	District	-	256,224	2,340,488	-	-	162	162		2,596,874	
279		Sekyer Afram Plains	District	-	256,224	1,924,590	-	-	162	162		2,180,976	
276	6125	Sekyer Central	District	-	208,263	2,658,019	251	-	162	413		2,869,694	

VOTE	LOCATION	Capital / Assets										
		DISTRICT	M/D/A	UDG	DDF	DACF	GOG				DONOR	GOG+DONOR Total Capital
							Feeder Rds	Urban Rds	Town & C	Subtotal GOG	LOCALI	
292	7118	Atebubu-Amantin	District	-	633,928	1,995,262	16,659	-	162	16,821		2,646,011
293	7210	Berekum Mun	Municipal	569,631	446,810	1,939,960	42,390	-	702	43,092		2,999,493
294	7204	Dormaa Central Mun	Municipal	702,169	386,126	1,929,393	-	-	702	702		3,018,390
316		Dormaa West	District	-	48,266	1,948,605	47,912	-	-	47,912		2,044,783
295	7111	Jaman South	District	-	488,807	2,053,793	36,770	-	162	36,932		2,579,532
296	7222	Kintampo North Mun	Municipal	419,572	757,628	2,213,917	32,295	-	702	32,997		3,424,114
297	7116	Nkoranza South	District	-	504,157	1,924,110	24,814	-	162	24,976		2,453,243
298	7119	Sene West	District	-	587,846	2,337,174	32,415	-	-	32,415		2,957,435
314		Sene East	District	-	587,846	2,353,024	-	-	-	-		2,940,870
299	7208	Sunyani Mun	Municipal	541,489	407,467	2,203,168	36,770	1,549,532	702	1,587,004		4,739,128
300	7106	Tano South	District	-	386,188	2,577,808	16,036	-	162	16,198		2,980,194
301	7215	Techiman Mun	Municipal	908,998	228,692	1,929,393	40,132	658,551	702	699,385		3,766,468
313		Techiman North	District	-	228,692	2,100,989	-	-	-	-		2,329,681
302	7214	Wenchi	Municipal	394,345	641,674	1,938,999	40,132	-	702	40,834		3,015,852
303	7120	Pru	District	-	718,802	2,417,865	9,791	-	162	9,953		3,146,620
304	7113	Tain	District	-	373,442	1,959,845	159,943	-	162	160,105		2,493,392
315		Banda	District	-	373,442	1,944,283	-	-	-	-		2,317,725
305	7112	Jaman North	District	-	439,750	1,990,111	15,378	-	162	15,540		2,445,401
306	7210	Kintampo South	District	-	534,793	2,007,884	22,409	-	162	22,571		2,565,248
307	7101	Asunafo South	District	-	666,511	2,416,533	74,491	-	162	74,653		3,157,697
308	7107	Tano North	District	-	407,672	2,283,860	27,845	-	162	28,007		2,719,539
309	7109	Sunyani West	District	-	416,159	2,148,700	26,478	-	162	26,640		2,591,499
310	7105	Dormaa East	District	-	319,783	1,935,553	32,415	-	162	32,577		2,287,913
311	7117	Nkoranza North	District	-	416,776	2,322,852	6,348	-	162	6,510		2,746,138
330	8101	Bole	District	-	717,113	2,249,758	20,913	-	162	21,075		2,987,946
331	8210	Yendi Mun	Municipal	877,077	531,720	2,446,348	32,054	-	702	32,756		3,887,901
351		Mion	District	-	531,720	2,241,944	-	-	-	-		2,773,664
332	8105	East Gonja	District	-	1,003,928	2,291,545	32,794	-	162	32,956		3,328,429
333	8119	East Mamprusi	District	-	804,519	2,711,045	38,621	-	162	38,783		3,554,347
334	8115	Gushiegu	District	-	1,010,927	2,342,938	59,867	-	162	60,029		3,413,894
335	8108	Nanumba North	District	-	791,410	2,192,169	12,358	-	162	12,520		2,996,099
336	8116	Saboba	District	-	508,375	2,197,405	52,248	-	162	52,410		2,758,190
337	8113	Savelugu Nanton	District	-	763,868	2,161,574	28,170	-	162	28,332		2,953,774
338	8112	Tolon	District	-	355,450	2,371,756	32,054	-	-	32,054		2,759,260
355		Kumbungu	District	-	355,450	1,975,022	-	-	162	162		2,330,634
339	8311	Tamale Metro	Metropolitan	1,631,846	715,363	2,474,061	44,981	255,673	5,351	306,005		5,127,275
352		Sagnerigu	District	-	143,073	1,957,251	-	-	-	-		2,100,324
340	8103	West Gonja	District	-	525,861	1,935,637	32,794	-	162	32,956		2,494,454
350		North Gonja	District	-	525,861	1,935,637	-	-	162	162		2,461,660
341	8120	West Mamprusi	District	-	547,765	2,101,187	44,981	-	162	45,143		2,694,095
354		Mamprugu Moagduri	District	-	547,765	2,101,162	-	-	-	-		2,648,927
342	8109	Zabzugu	District	-	386,914	2,189,185	30,141	-	162	30,303		2,606,402
353		Tatale Sanguli	District	-	386,914	2,189,159	-	-	-	-		2,576,073
343	8102	Sawla-Tuna-Kalba	District	-	827,256	2,200,767	35,851	-	162	36,013		3,064,036
344	8118	Bunkpurugu-Yunyoo	District	-	801,893	2,227,184	28,170	-	162	28,332		3,057,409
345	8104	Central Gonja	District	-	1,062,126	2,517,145	33,247	-	162	33,409		3,612,680
346	8114	Karaga	District	-	652,099	2,263,481	43,470	-	162	43,632		2,959,212
347	8107	Nanumba South	District	-	579,132	2,182,995	83,601	-	-	83,601		2,845,728
348	8117	Chereponi	District	-	463,874	1,962,788	43,470	-	162	43,632		2,470,215

		Capital / Assets										
		GOG								DONOR		
VOTE	LOCATION	DISTRICT	M/D/A	UDG	DDF	DACF	Feeder Rds	Urban Rds	Town & C	Subtotal GOG	LOCAI	GOG+DONOR Total Capital
361	9107	Bawku West	District	-	641,431	2,318,031	128,921	-	162	129,083		3,088,545
362	9204	Bolgatanga Mun	Municipal	578,077	630,979	2,419,306	9,091	309,906	702	319,699		3,948,061
363	9106	Bongo	District	-	553,359	1,925,015	114,228	-	162	114,390		2,592,764
364	9101	Builsa North	District	-	355,200	2,110,426	106,277	-	162	106,439		2,572,065
372		Builsa South	District	-	355,200	2,111,817	-	-	-	-		2,467,017
365	9103	Kassena Nankana East	District	-	647,747	2,256,457	86,718	-	162	86,880		2,991,084
366	9105	Talensi	District	-	333,069	2,453,888	86,718	-	162	86,880		2,873,837
371		Nabdam	District	-	333,069	2,453,888	-	-	-	-		2,786,957
367	9108	Garu-Tempene	District	-	778,721	2,536,982	91,195	-	162	91,357		3,407,060
368	9102	Kassena Nankana West	District	-	498,425	2,087,143	91,510	-	162	91,672		2,677,240
380	10106	Jirapa	District	-	609,793	2,019,307	48,522	-	162	48,684		2,677,784
381	10109	Lawra	District	-	338,402	1,968,778	72,950	-	162	73,112		2,380,292
389		Nandom	District	-	338,402	1,962,534	-	-	-	-		2,300,936
382	10105	Nadowli Kaleo	District	-	391,532	1,943,322	99,727	-	162	99,889		2,434,743
390		Dafiama Bussie Issa	District	-	391,532	1,929,393	-	-	-	-		2,320,925
383	10104	Sissala East	District	-	754,504	1,941,881	149,440	-	162	149,602		2,845,987
384	10202	Wa Mun	Municipal	471,136	565,605	2,762,342	37,526	154,953	702	193,181		3,992,264
385	10101	Wa West	District	-	935,964	1,850,685	62,630	-	162	62,792		2,849,441
386	10103	Wa East	District	-	548,224	2,135,925	169,771	-	162	169,933		2,854,082
387	10107	Sissala West	District	-	679,061	1,961,574	123,681	-	162	123,843		2,764,478
388	10108	Lambussie Karni	District	-	451,728	1,973,581	6,311	-	173	6,484		2,431,793
		TOTAL		49,975,044	91,256,495	454,999,605	7,397,735	21,306,064	77,918	28,781,717	170,000	625,182,861

TABLE 2: RECURRENT

VOTE	GOG G&S							DONOR		TOTAL GOG + DONOR	School Feeding	Fumigation & Sanitation	People with Disability	DDF Capacity Building Grant	Total Recurrent	GRAND TOTAL
	LOCATION	Urban	MoFA	Comm Dev	Town & C	Soc Welf	Sub-Total GOG G&S	AGRIC								
1	2	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
101	3304	29,425	146,244	8,515	38,084	17,198	239,465	130,517	369,982	5,448,557	584,320	128,072	42,720	7,186,404	25,162,471	
116		-	32,451	6,812	-	17,198	56,460	28,961	85,421	742,985	79,680	17,464	42,720	1,110,153	4,664,822	
103	3110	-	41,386	6,812	2,985	17,198	75,177	36,935	112,112	272,025	106,000	27,472	42,720	743,931	3,189,945	
112		-	29,449	6,812	-	17,198	111,309	26,282	137,591	272,025	106,000	27,472	42,720	776,858	3,420,244	
102	3109	-	49,105	6,812	2,985	17,198	92,827	43,825	136,652	299,910	106,000	27,337	42,720	828,480	3,470,972	
111		-	35,417	6,812	-	17,198	75,548	31,609	107,157	299,910	106,000	27,337	42,720	749,708	3,472,043	
104	3202	30,126	45,246	7,767	11,660	17,198	127,673	40,380	168,053	1,178,088	308,000	95,494	42,720	2,075,608	7,271,406	
105	3308	24,521	47,176	8,515	38,084	17,198	143,594	42,102	185,696	911,690	234,667	57,326	42,720	1,756,598	9,997,721	
115		-	15,368	6,812	-	17,198	39,377	13,715	53,092	455,845	117,333	28,663	42,720	790,123	4,082,125	
106	3203	17,515	35,918	7,767	11,660	17,198	90,058	32,055	122,113	1,067,235	205,333	63,578	42,720	1,716,353	6,717,336	
114		-	18,584	6,812	-	17,198	42,594	16,586	59,180	533,618	102,667	31,789	42,720	871,747	3,663,469	
107	3201	14,012	31,093	7,767	11,660	17,198	97,852	27,749	125,601	1,679,275	256,667	66,560	42,720	2,381,354	8,665,268	
113		-	20,461	6,812	-	17,198	44,470	18,260	62,730	335,855	51,333	13,312	42,720	613,151	3,732,703	
108	3207	17,515	23,373	7,767	11,660	17,198	77,513	20,860	98,373	759,623	356,000	84,487	42,720	1,520,297	6,507,174	
109	3205	17,515	21,443	7,767	11,660	17,198	98,326	19,137	117,463	452,595	308,000	84,487	42,720	1,201,516	4,647,381	
110	3206	17,515	29,806	7,767	11,660	17,198	83,946	26,601	110,547	1,487,301	440,000	119,201	42,720	2,397,469	8,968,487	
120	4106	-	49,427	6,812	-	8,242	71,560	44,112	115,672	295,376	106,000	30,592	42,720	774,619	3,070,236	
141		-	29,771	6,812	2,985	8,242	62,071	26,569	88,640	295,376	106,000	30,592	42,720	699,777	3,064,795	
121	4105	-	31,093	6,812	2,985	8,242	53,218	27,749	80,967	248,771	106,000	39,744	42,720	652,405	2,854,461	
138		-	28,877	6,812	-	8,242	43,931	25,772	69,703	248,771	106,000	39,744	42,720	620,572	2,821,586	
122	4208	21,018	47,497	7,767	11,660	8,242	112,899	42,389	155,288	325,913	123,077	19,088	42,720	921,766	4,970,163	
143		-	23,659	6,812	2,985	8,242	41,698	21,115	62,813	521,460	196,923	30,541	42,720	958,968	3,393,307	
123	4211	-	43,316	7,767	11,660	8,242	78,064	38,658	116,722	503,315	165,846	41,138	42,720	1,061,660	5,288,316	
139		-	16,654	6,812	-	8,242	31,708	14,863	46,571	431,413	142,154	35,261	42,720	776,399	2,991,083	
124	4113	-	29,163	6,812	2,985	8,242	48,406	26,027	74,433	362,213	212,000	64,540	42,720	881,654	3,217,764	
125	4114	-	33,988	6,812	2,985	8,242	59,878	30,333	90,211	338,130	212,000	58,213	42,720	887,625	3,222,942	
126	4202	-	32,701	7,767	11,660	8,242	72,649	29,184	101,833	997,718	308,000	82,137	42,720	1,698,812	5,655,928	
127	4103	-	26,268	7,767	2,985	8,242	53,264	23,443	76,707	794,138	212,000	76,168	42,720	1,327,804	4,083,857	
128	4110	-	33,988	7,767	2,985	8,242	62,445	30,333	92,778	302,786	106,000	34,188	42,720	728,343	2,939,661	
144		-	29,949	6,812	-	8,242	59,264	26,729	85,993	302,786	106,000	34,188	42,720	702,683	3,096,010	
129	4116	-	20,121	6,812	2,985	8,242	39,425	17,957	57,382	281,483	106,000	26,045	42,720	613,289	3,213,289	
142		-	19,335	6,812	-	8,242	34,389	17,256	51,645	281,483	106,000	26,045	42,720	593,926	3,233,941	
130	4117	-	29,163	6,812	2,985	8,242	47,202	26,027	73,229	594,653	212,000	65,995	42,720	1,113,145	3,897,793	
131	4101	-	42,351	6,812	2,985	8,242	70,375	37,796	108,171	1,039,155	212,000	46,761	42,720	1,621,468	4,632,569	
132	4107	-	29,163	6,812	-	8,242	51,296	26,027	77,323	237,949	106,000	39,876	42,720	629,514	2,876,871	
140		-	31,736	6,812	2,985	8,242	53,127	28,323	81,450	237,949	106,000	39,876	42,720	639,221	2,904,924	
133	4115	-	14,760	6,812	2,985	8,242	39,878	13,173	53,051	533,296	212,000	65,260	42,720	996,292	4,029,617	
134	4109	-	26,268	6,812	2,985	8,242	58,568	23,443	82,011	366,015	212,000	55,816	42,720	888,989	3,237,370	
135	4112	-	26,429	6,812	2,985	8,242	45,348	23,587	68,935	430,853	212,000	45,920	42,720	917,943	3,273,548	
136	4118	-	25,303	6,812	2,985	8,242	49,578	22,582	72,160	796,478	212,000	53,465	42,720	1,296,443	4,289,069	
137	4104	-	27,233	6,812	2,985	8,242	52,998	24,304	77,302	398,948	212,000	57,654	42,720	915,303	3,464,749	

VOTE	LOCATION	GOG G&S							DONOR		TOTAL GOG + DONOR	School Feeding	Fumigation & Sanitation	People with Disability	DDF Capacity Building Grant	Total Recurrent	GRAND TOTAL
		Urban	MoFA	Comm Dev	Town & C	Soc Welf	Sub-Total GOG G&S	AGRIC									
152	5205	0	29163	7767	11660	6102	54693.02997	26027	80720.02997	211770	154000	29648	42720	659475.0599	3315548.06		
174		-	23,355	6,812	-	6,102	45,081	20,844	65,925	211,770	154,000	29,648	42,720	606,257	2,792,993		
153	5110	-	29,163	6,812	2,985	6,102	54,765	26,027	80,792	448,988	212,000	64,696	42,720	980,161	3,634,526		
154	5116	-	39,778	6,812	2,985	6,102	60,348	35,500	95,848	420,128	212,000	68,418	42,720	995,755	3,519,645		
155	5101	-	37,848	6,812	11,660	6,102	66,034	33,777	99,811	500,175	212,000	53,630	42,720	1,075,669	3,841,917		
156	5213	-	24,338	7,767	11,660	6,102	58,798	21,721	80,519	515,093	212,000	50,972	42,720	1,036,903	4,182,725		
157	5112	-	27,233	6,812	2,985	6,102	59,841	24,304	84,145	520,943	212,000	54,746	42,720	1,046,943	3,658,608		
158	5114	-	41,707	6,812	2,985	6,102	63,062	37,222	100,284	414,219	106,000	31,101	42,720	857,327	3,156,968		
171		-	19,371	6,812	-	6,102	32,285	17,287	49,572	414,219	106,000	31,101	42,720	725,468	3,376,077		
159	5119	-	48,141	6,812	2,985	6,102	78,289	42,963	121,252	424,223	212,000	48,402	42,720	1,039,009	3,572,489		
160	5109	-	33,988	6,812	2,985	6,102	59,510	30,333	89,843	303,225	236,000	62,216	42,720	878,843	3,684,323		
161	5207	21,018	33,988	7,767	11,660	6,102	83,275	30,333	113,608	1,050,270	428,000	66,041	42,720	1,899,990	6,519,449		
162	5104	-	34,631	7,767	2,985	6,102	55,639	30,907	86,546	251,696	106,000	33,267	42,720	663,363	2,935,464		
173		-	23,909	6,812	-	6,102	38,824	21,338	58,162	251,696	106,000	33,267	42,720	586,829	2,838,677		
163	5203	-	36,883	7,767	11,660	6,102	81,988	32,916	114,904	333,333	184,800	40,188	42,720	898,465	4,597,716		
175		-	30,628	6,812	-	6,102	43,542	27,335	70,877	222,222	123,200	26,792	42,720	600,231	3,266,320		
164	5108	-	44,281	6,812	2,985	6,102	60,180	39,519	99,699	515,093	212,000	71,046	42,720	1,105,545	3,670,201		
165	5117	-	24,338	6,812	2,985	6,102	47,226	21,721	68,947	462,540	212,000	71,178	42,720	971,687	3,472,796		
166	5218	-	41,707	7,767	11,660	6,102	67,237	37,222	104,459	516,458	308,000	70,417	42,720	1,218,968	4,225,432		
167	5111	-	42,672	6,812	2,985	6,102	69,590	38,083	107,673	314,243	212,000	51,710	42,720	899,700	3,596,184		
168	5120	-	29,163	6,812	2,985	6,102	52,334	26,027	78,361	368,258	212,000	56,386	42,720	886,269	3,432,153		
169	5202	-	33,023	7,767	2,985	6,102	49,878	29,472	79,350	452,400	308,000	63,494	42,720	1,080,392	4,174,505		
170	5115	-	33,023	6,812	2,985	6,102	51,878	29,472	81,350	628,095	212,000	53,436	42,720	1,152,988	4,156,393		
190	2103	-	34,953	6,812	2,985	6,439	52,802	31,194	83,996	378,495	212,000	62,222	42,720	916,722	3,281,036		
191	2211	-	41,386	7,767	11,660	6,439	83,755	36,935	120,690	471,900	380,000	69,010	42,720	1,274,473	4,133,541		
192	2105	-	30,128	6,812	2,985	6,439	67,368	26,888	94,256	493,838	212,000	63,235	42,720	1,048,773	3,677,345		
193	2112	-	42,672	6,812	2,985	6,439	61,423	38,083	99,506	440,603	212,000	59,450	42,720	1,014,804	3,956,332		
194	2214	-	39,456	7,767	11,660	6,439	88,546	35,213	123,759	379,042	388,000	58,136	42,720	1,182,951	4,875,695		
195	2207	-	37,848	7,767	11,660	6,439	80,217	33,777	113,994	369,623	224,000	70,397	42,720	1,000,648	4,473,302		
196	2302	24,521	40,743	8,515	38,084	6,439	123,845	36,361	160,206	358,313	774,400	76,299	42,720	1,692,748	5,754,043		
197	2106	-	33,023	6,812	2,985	6,439	51,662	29,472	81,134	756,698	212,000	89,172	42,720	1,314,223	3,986,090		
198	2201	-	51,035	7,767	11,660	6,439	81,527	45,547	127,074	542,783	308,000	70,261	42,720	1,297,013	4,376,496		
199	2204	-	41,707	7,767	11,660	6,439	84,077	37,222	121,299	351,761	143,733	31,969	42,720	882,557	4,110,742		
208		-	30,092	6,812	-	6,439	43,343	26,856	70,199	402,012	164,267	36,536	42,720	829,276	3,242,306		
200	2115	-	42,672	6,812	-	6,439	56,270	38,083	94,353	230,929	106,000	32,990	42,720	659,383	2,855,118		
209		-	25,518	6,812	2,985	6,439	41,754	22,773	64,527	230,929	106,000	32,990	42,720	583,446	2,788,044		
201	2216	-	44,281	7,767	11,660	6,439	71,642	39,519	111,161	522,795	308,000	53,299	42,720	1,221,499	3,813,384		
202	2113	-	38,813	6,812	2,985	6,439	64,616	34,639	99,255	796,908	368,000	88,727	42,720	1,552,027	4,046,148		
203	2108	-	26,268	6,812	2,985	6,439	44,907	23,443	68,350	450,353	272,000	72,907	42,720	1,019,293	4,294,235		
204	2109	17,515	31,093	6,812	-	6,439	75,518	27,749	103,267	228,784	148,000	31,408	42,720	721,414	3,643,948		
207		-	20,693	7,767	-	6,439	34,899	18,468	53,367	228,784	148,000	31,408	42,720	592,546	3,171,997		
205	2117	-	23,373	6,812	2,985	6,439	52,637	20,860	73,497	522,990	212,000	49,474	42,720	1,015,905	3,998,529		
206	2110	0	32058	6812	2985	6439	52453.20769	28610	81063.20769	405113	212000	51580	42720	923943.4154	3608620.415		

VOTE	LOCATION	GOG G&S							DONOR		TOTAL GOG + DONOR	School Feeding	Fumigation & Sanitation	People with Disability	DDF Capacity Building Grant	Total Recurrent	GRAND TOTAL
		Urban	MoFA	Comm Dev	Town & C	Soc Welf	Sub-Total GOG G&S	AGRIC									
222	1115	0	33023	6812	2985	5944	53659.47825	29472	83131.47825	1855260	212000	55790	42720	2381911.956	4825840.956		
223	1101	-	44,281	6,812	2,985	5,944	67,123	39,519	106,642	636,188	212,000	60,436	42,720	1,225,750	4,209,423		
224	1116	-	35,918	6,812	2,985	5,944	62,527	32,055	94,582	295,718	106,000	35,340	42,720	721,718	3,001,459		
241		-	23,552	6,812	-	5,944	36,308	21,019	57,327	295,718	106,000	35,340	42,720	630,739	2,839,481		
225	1107	-	37,848	6,812	2,985	5,944	65,649	33,777	99,426	396,533	106,000	46,024	42,720	844,825	3,112,617		
239		-	25,339	6,812	2,985	5,944	41,080	22,614	63,694	396,533	106,000	46,024	42,720	759,744	2,980,876		
226	1203	-	28,841	7,767	11,660	5,944	55,780	25,740	81,520	484,673	224,000	57,277	42,720	1,027,126	3,580,173		
227	1114	-	33,666	6,812	2,985	5,944	59,039	30,046	89,085	846,693	212,000	60,507	42,720	1,390,611	4,004,603		
228	1305	24,521	37,848	8,515	40,766	5,944	126,947	33,777	160,724	1,092,475	460,000	88,998	42,720	2,124,540	9,683,870		
229	1111	-	30,128	6,812	-	5,944	42,884	26,888	69,772	483,064	106,000	29,755	42,720	845,077	3,139,888		
238		-	23,874	6,812	2,985	5,944	48,460	21,306	69,766	483,064	106,000	29,755	42,720	840,685	3,372,547		
230	1208	-	38,491	7,767	11,660	5,944	73,495	34,352	107,847	427,050	308,000	68,599	42,720	1,127,132	4,036,825		
231	1117	-	28,198	6,812	-	5,944	57,105	25,166	82,271	313,609	106,000	37,497	42,720	706,439	3,405,004		
237		-	20,776	6,812	-	5,944	33,532	18,542	52,074	313,609	106,000	37,497	42,720	637,505	3,310,811		
232	1110	-	30,128	6,812	2,985	5,944	61,241	26,888	88,129	877,793	212,000	77,766	42,720	1,433,516	4,175,418		
233	1106	-	28,198	6,812	2,985	5,944	52,784	25,166	77,950	884,520	212,000	73,640	42,720	1,413,825	4,040,929		
234	1109	-	26,268	6,812	2,985	5,944	49,482	23,443	72,925	525,915	212,000	57,997	42,720	1,027,600	3,925,890		
235	1113	-	23,373	6,812	2,985	5,944	48,468	20,860	69,328	508,950	212,000	50,944	42,720	993,496	3,506,664		
236	1102	-	22,408	6,812	2,985	5,944	46,590	19,999	66,589	490,815	212,000	65,351	42,720	983,316	3,933,111		
250	6104	-	36,883	6,812	2,985	6,310	58,454	32,916	91,370	443,902	212,000	57,447	42,720	997,903	3,454,401		
251	6205	21,018	28,198	7,767	11,660	6,310	83,506	25,166	108,672	331,403	392,000	89,130	42,720	1,153,756	5,887,332		
252	6121	-	33,988	6,812	2,985	6,310	51,499	30,333	81,832	1,135,485	308,000	77,626	42,720	1,783,711	4,267,955		
253	6117	-	30,128	6,812	2,985	6,310	48,735	26,888	75,623	407,453	212,000	56,606	42,720	922,377	3,393,773		
254	6116	-	36,725	6,812	2,985	6,310	60,325	32,775	93,100	391,853	212,000	64,939	42,720	956,661	3,869,867		
255	6207	-	33,023	7,767	11,660	6,310	60,499	29,472	89,971	623,123	308,000	59,783	42,720	1,278,535	4,229,581		
256	6102	-	36,561	6,812	2,985	6,310	61,208	32,629	93,837	655,200	212,000	63,841	42,720	1,220,205	4,155,928		
257	6210	-	35,918	7,767	11,660	6,310	61,656	32,055	93,711	323,651	154,000	25,676	42,720	801,333	4,195,545		
278		-	26,983	6,812	-	6,310	48,657	24,081	72,738	323,651	154,000	25,676	42,720	731,629	2,936,922		
258	6109	-	36,883	6,812	11,660	6,310	77,072	32,916	109,988	580,028	212,000	54,928	42,720	1,177,425	3,662,015		
259	6115	-	39,778	6,812	2,985	6,310	55,885	35,500	91,385	2,059,005	212,000	62,938	42,720	2,621,433	5,543,188		
260	6112	-	39,778	6,812	2,985	6,310	60,110	35,500	95,610	960,375	212,000	59,227	42,720	1,527,539	3,884,663		
261	6211	-	34,953	7,767	11,660	6,310	71,447	31,194	102,641	904,215	308,000	54,037	42,720	1,581,155	4,649,686		
262	6126	-	37,848	6,812	2,985	6,310	56,613	33,777	90,390	574,665	212,000	53,256	42,720	1,123,502	3,967,994		
263	6314	28,024	48,141	8,515	43,007	6,310	142,096	42,963	185,059	6,089,737	144,000	128,534	42,720	6,915,420	24,860,298		
277		-	36,525	7,767	-	6,310	50,603	32,597	83,200	676,637	16,000	14,282	42,720	966,641	3,994,519		
264	6120	-	41,707	6,812	2,985	6,310	68,350	37,222	105,572	747,240	212,000	70,826	42,720	1,347,863	3,719,565		
265	6218	-	36,883	7,767	2,985	6,310	57,283	32,916	90,199	711,848	308,000	56,362	42,720	1,359,490	3,982,092		
266	6123	-	33,988	6,812	2,985	6,310	58,710	30,333	89,043	953,160	212,000	64,787	42,720	1,506,972	4,007,057		
267	6222	-	35,918	7,767	11,660	6,310	61,898	32,055	93,953	1,538,648	308,000	55,597	42,720	2,200,748	4,893,685		
268	6106	-	40,421	6,812	2,985	6,310	61,992	36,074	98,066	702,390	212,000	75,662	42,720	1,291,538	3,721,582		
269	6103	-	33,988	6,812	2,985	6,310	51,155	30,333	81,488	714,090	212,000	64,753	42,720	1,252,736	3,678,414		
270	6101	-	28,198	6,812	2,985	6,310	44,305	25,166	69,471	1,374,750	212,000	73,853	42,720	1,892,672	4,464,317		
271	6127	0	22408	6812	2985	6310	52886.43589	19999	72885.43589	828653	212000	50064	42720	1323849.872	3677781.872		
272	6119	-	27,233	6,812	2,985	6,310	46,757	24,304	71,061	707,753	212,000	59,111	42,720	1,213,164	3,822,477		
273	6108	-	22,408	6,812	-	6,310	43,631	19,999	63,630	441,285	212,000	48,684	42,720	913,586	3,969,340		
274	6113	-	36,561	6,812	2,985	6,310	69,347	32,629	101,976	2,117,018	212,000	51,210	42,720	2,685,680	5,151,007		
275	6124	-	24,338	6,812	2,985	6,310	40,446	21,721	62,167	355,144	106,000	26,716	42,720	701,482	3,298,356		
279		-	21,452	6,812	2,985	6,310	37,560	19,145	56,705	355,144	106,000	26,716	42,720	681,548	2,862,524		
276	6125	-	27,233	6,812	2,985	6,310	43,392	24,304	67,696	891,443	212,000	80,879	42,720	1,411,900	4,468,594		

GOG G&S									DONOR								
VOTE	LOCATION	Urban	MoFA	Comm Dev	Town & C	Soc Welf	Sub-Total GOG G&S	AGRIC	TOTAL GOG + DONOR	School Feeding	Fumigation & Sanitation	People with Disability	DDF Capacity Building Grant	Total Recurrent	GRAND TOTAL		
292	7118	0	28198	6812	2985	4715	46153.68819	25166	71319.68819	2254395	212000	57671	42720	2759253.376	5405264.376		
293	7210	-	30,128	7,767	11,660	4,715	63,033	26,888	89,921	681,428	212,000	49,653	42,720	1,227,122	4,226,615		
294	7204	-	28,198	7,767	11,660	4,715	52,341	25,166	77,507	510,987	273,778	85,884	42,720	1,127,927	4,146,317		
316		-	22,158	6,812	2,985	4,715	46,574	19,775	66,349	63,873	34,222	10,735	42,720	320,917	2,365,700		
295	7111	-	31,093	6,812	2,985	4,715	53,205	27,749	80,954	460,688	212,000	50,523	42,720	980,556	3,560,088		
296	7222	-	27,233	7,767	11,660	4,715	58,051	24,304	82,355	644,963	308,000	56,659	42,720	1,275,650	4,699,764		
297	7116	-	35,596	6,812	2,985	4,715	55,237	31,768	87,005	580,125	212,000	53,010	42,720	1,119,090	3,572,333		
298	7119	-	23,373	6,812	-	4,715	41,601	20,860	62,461	391,804	106,000	32,165	42,720	739,629	3,697,064		
314		-	23,373	6,812	-	4,715	34,901	20,860	55,761	391,804	106,000	32,165	42,720	719,110	3,659,980		
299	7208	21,018	29,163	7,767	11,660	4,715	81,924	26,027	107,951	1,034,963	308,000	57,818	42,720	1,740,934	6,480,062		
300	7106	-	26,268	6,812	-	4,715	41,110	23,443	64,553	373,328	212,000	56,450	42,720	858,505	3,838,699		
301	7215	21,018	31,093	7,767	11,660	4,715	84,549	27,749	112,298	970,941	70,000	32,249	42,720	1,423,974	5,190,442		
313		-	26,840	6,812	2,985	4,715	41,352	23,954	65,306	970,941	70,000	32,249	42,720	1,287,875	3,617,556		
302	7214	-	33,988	7,767	11,660	4,715	66,426	30,333	96,759	629,070	320,000	56,494	42,720	1,307,146	4,322,998		
303	7120	-	26,268	6,812	2,985	4,715	42,804	23,443	66,247	617,858	212,000	69,011	42,720	1,121,984	4,268,604		
304	7113	-	31,093	6,812	2,985	4,715	78,664	27,749	106,413	404,479	106,000	34,468	42,720	853,212	3,346,604		
315		-	20,979	6,812	-	4,715	32,506	18,723	51,229	404,479	106,000	34,468	42,720	722,631	3,040,356		
305	7112	-	27,233	6,812	2,985	4,715	44,924	24,304	69,228	644,573	212,000	63,612	42,720	1,150,218	3,595,619		
306	7210	-	31,093	6,812	2,985	4,715	50,237	27,749	77,986	472,290	212,000	70,169	42,720	1,005,966	3,571,214		
307	7101	-	26,268	6,812	2,985	4,715	56,177	23,443	79,620	496,275	212,000	66,188	42,720	1,024,304	4,182,001		
308	7107	-	26,268	6,812	2,985	4,715	46,536	23,443	69,979	488,085	212,000	58,563	42,720	989,213	3,708,752		
309	7109	-	30,128	6,812	2,985	4,715	50,113	26,888	77,001	1,630,590	212,000	46,715	42,720	2,137,776	4,729,275		
310	7105	-	31,736	6,812	2,985	4,715	52,949	28,323	81,272	509,925	212,000	54,317	42,720	1,034,858	3,322,771		
311	7117	-	34,953	6,812	2,985	4,715	50,777	31,194	81,971	710,385	212,000	48,607	42,720	1,234,236	3,980,374		
330	8101	-	34,631	6,812	2,985	5,835	54,585	30,907	85,492	464,100	212,000	55,304	42,720	1,003,473	3,991,419		
331	8210	-	37,848	7,767	11,660	5,835	69,736	33,777	103,513	617,127	154,000	38,548	42,720	1,130,740	5,018,641		
351		-	39,778	6,812	-	5,835	52,424	35,500	87,924	617,127	154,000	38,548	42,720	1,080,668	3,854,332		
332	8105	-	28,162	6,812	2,985	5,835	50,572	25,134	75,706	872,430	212,000	76,958	42,720	1,407,420	4,735,849		
333	8119	-	31,093	6,812	2,985	5,835	54,707	27,749	82,456	984,945	212,000	54,347	42,720	1,513,769	5,068,116		
334	8115	-	27,233	6,812	-	5,835	52,254	24,304	76,558	638,918	212,000	56,618	42,720	1,151,367	4,565,261		
335	8108	-	28,198	6,812	2,985	5,835	46,384	25,166	71,550	812,760	212,000	60,738	42,720	1,323,256	4,319,355		
336	8116	-	27,233	6,812	2,985	5,835	53,664	24,304	77,968	453,278	212,000	59,166	42,720	974,081	3,732,271		
337	8113	-	44,281	6,812	2,985	5,835	65,735	39,519	105,254	646,620	212,000	91,377	42,720	1,271,251	4,225,025		
338	8112	-	66,153	6,812	-	5,835	85,425	59,039	144,464	308,734	106,000	38,495	42,720	871,789	3,631,049		
355		-	39,349	6,812	2,985	5,835	54,980	35,117	90,097	308,734	106,000	38,495	42,720	731,125	3,061,759		
339	8311	24,521	52,322	8,515	39,204	5,835	139,693	46,695	186,388	1,260,188	659,833	94,354	42,720	2,568,580	7,695,855		
352		-	30,789	6,812	-	5,835	43,436	27,478	70,914	252,038	131,967	18,871	42,720	630,860	2,731,184		
340	8103	-	27,126	6,812	2,985	5,835	49,536	24,209	73,745	572,715	106,000	28,671	42,720	948,457	3,442,911		
350		-	37,848	6,812	2,985	5,835	53,479	33,777	87,256	572,715	106,000	28,671	42,720	978,099	3,439,759		
341	8120	-	24,517	6,812	2,985	5,835	49,446	21,880	71,326	517,043	106,000	31,673	42,720	888,357	3,582,452		
354		-	38,813	6,812	-	5,835	51,459	34,639	86,098	517,043	106,000	31,673	42,720	921,092	3,570,019		
342	8109	-	39,778	6,812	2,985	5,835	61,639	35,500	97,139	397,069	106,000	33,097	42,720	836,683	3,443,085		
353		0	27233	6812	0	5835	39879.76575	24304	64183.76575	397069	106000	33097	42720	747133.5315	3323206.532		
343	8102	-	21,787	6,812	2,985	5,835	44,829	19,444	64,273	656,273	212,000	67,334	42,720	1,152,394	4,216,430		
344	8118	-	29,163	6,812	2,985	5,835	50,617	26,027	76,644	908,115	212,000	62,444	42,720	1,431,481	4,488,890		
345	8104	-	35,918	6,812	2,985	5,835	58,421	32,055	90,476	500,175	212,000	72,981	42,720	1,068,483	4,681,163		
346	8114	-	27,233	6,812	2,985	5,835	51,850	24,304	76,154	741,585	212,000	66,592	42,720	1,266,184	4,225,396		
347	8107	-	34,953	6,812	2,985	5,835	67,864	31,194	99,058	812,760	212,000	65,453	42,720	1,389,742	4,235,470		
348	8117	-	25,303	6,812	2,985	5,835	49,920	22,582	72,502	551,655	212,000	56,904	42,720	1,057,335	3,527,550		
349	8106	-	32,058	6,812	2,985	5,835	56,987	28,610	85,597	977,828	212,000	73,555	42,720	1,533,093	4,709,495		

VOTE	LOCATION	GOG G&S						DONOR		TOTAL GOG + DONOR	School Feeding	Fumigation & Sanitation	People with Disability	DDF Capacity Building Grant	Total Recurrent	GRAND TOTAL
		Urban	MoFA	Comm Dev	Town & C	Soc Welf	Sub-Total GOG G&S	AGRIC								
361	9107	0	34953	6812	2985	7737	79133.60316	31194	110327.6032	669143	212000	56654	42720	1262766.206	4351311.206	
362	9204	17,515	48,784	7,767	11,660	7,737	95,342	43,538	138,880	1,165,613	308,000	68,565	42,720	1,965,326	5,913,387	
363	9106	-	49,105	6,812	2,985	7,737	90,249	43,825	134,074	798,428	212,000	54,650	42,720	1,451,691	4,044,455	
364	9101	-	30,036	6,812	2,985	7,737	69,536	26,806	96,342	351,341	106,000	25,427	42,720	774,844	3,346,909	
372		-	39,778	6,812	-	7,737	54,326	35,500	89,826	351,341	106,000	25,427	42,720	759,467	3,226,484	
365	9103	-	39,456	6,812	2,985	7,737	74,914	35,213	110,127	1,474,688	212,000	55,781	42,720	2,071,535	5,062,619	
366	9105	-	39,778	6,812	2,985	7,737	75,235	35,500	110,735	280,118	106,000	34,199	42,720	750,925	3,624,762	
371		-	21,872	6,812	-	7,737	36,421	19,520	55,941	280,118	106,000	34,199	42,720	611,340	3,398,297	
367	9108	-	27,233	6,812	2,985	7,737	63,616	24,304	87,920	1,025,326	212,000	72,779	42,720	1,582,540	4,989,600	
368	9102	-	33,023	6,812	2,985	7,737	69,471	29,472	98,943	743,730	212,000	52,673	42,720	1,308,668	3,985,908	
380	10106	-	48,784	6,812	2,985	7,242	75,851	43,538	119,389	1,041,690	212,000	48,421	42,720	1,659,539	4,337,323	
381	10109	-	49,105	6,812	2,985	7,242	81,222	43,825	125,047	929,889	106,000	24,781	42,720	1,429,737	3,810,029	
389		-	33,023	6,812	-	7,242	47,076	29,472	76,548	929,889	106,000	24,781	42,720	1,303,563	3,604,499	
382	10105	-	32,129	6,812	2,985	7,242	69,781	28,674	98,455	1,137,435	106,000	33,789	42,720	1,576,126	4,010,869	
390		-	25,160	6,812	-	7,242	39,214	22,455	61,669	1,137,435	106,000	33,789	42,720	1,482,495	3,803,420	
383	10104	-	39,456	6,812	2,985	7,242	87,383	35,213	122,596	1,120,470	212,000	54,069	42,720	1,741,049	4,587,036	
384	10202	21,018	39,778	7,767	11,772	7,242	95,333	35,500	130,833	3,269,955	308,000	54,880	42,720	4,035,000	8,027,264	
385	10101	-	39,778	6,812	2,985	7,242	69,761	35,500	105,261	1,189,013	212,000	64,028	42,720	1,785,201	4,634,642	
386	10103	-	27,233	6,812	2,985	7,242	79,362	24,304	103,666	1,029,698	212,000	86,097	42,720	1,632,222	4,486,304	
387	10107	-	34,953	6,812	2,985	7,242	77,555	31,194	108,749	1,198,763	212,000	48,023	42,720	1,781,103	4,545,581	
388	10108	-	48,141	6,812	8,079	7,242	72,447	42,963	115,410	1,454,018	212,000	49,510	42,720	2,069,450	4,501,243	
		430,869	6,771,162	1,440,931	1,040,730	1,474,482	12,688,113	6,042,983	18,731,096	140,479,198	40,586,200	10,686,180	8,714,880	249,979,849	875,162,710	

APPENDIX 11: NON-TAX REVENUE COLLECTION

Table 1: PROJECTING REVENUE TO BE COLLECTED BY TYPE ON A MONTHLY BASIS

AGENCY:

NAME OF COST CENTRE.....

	CATEGORY/ TYPE OF REVENUE	JANUARY			FEBRUARY			MARCH			FIRST Q'TER TOTAL
		PROJECTED QUANTITY FREQUENCY FOR THE MONTH	RATE /	TOTAL	PROJECTED QUANTITY FREQUENCY FOR THE MONTH	RATE /	TOTAL	PROJECTED QUANTITY FREQUENCY FOR THE MONTH	RATE /	TOTAL	
			CHARGES	COLLECTIONS		CHARGES	COLLECTION		CHARGES	COLLECTION	
A	SALE OF GOODS AND SERVICES										
	i. Tuition Fees										
	ii. Registration Fees										
	iii. Consultation Fees										
	iv. License Fees etc.										
	SUB-TOTAL I										
B	PROPERTY INCOME										
	i. Rents:										
	o Facilities, Equipment										
	o Bungalows, Flats										
	o Buildings, space etc.										
	Rents Sub- Total										

AGENCY:

NAME OF COST CENTRE.....

CATEGORY/ TYPE OF		JANUARY			FEBRUARY			MARCH		
C	ii. Interests:									
	o Call Accounts									
	o Donor Funds									
	o loans, recoveries etc									
	Interest Sub-Total									
D	DONATIONS									
	MISCELLANEOUS									
	GRAND TOTAL									

***** THIS TABLE MUST BE FILLED FOR EACH QUARTER OF THE YEAR**

Table 2: REVENUE PROJECTIONS CLASSIFIED INTO LODGEMENT AND RETENTION BY MONTH FOR 2014

MDA/AGENCY:.....

NAME OF COST CENTRE:.....

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
Amount to be Lodged into the Consolidated													
Amount to be Retained and Utilised by MDA													
Total													

Table 3: PROGRAMMED EXPENDITURE TO BE INCURRED FROM RETAINED NON-TAX REVENUE/INTERNALLY GENERATED FUNDS FOR 2014

NAME OF COST CENTRE												
ITEM	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
EMPLOYEE COMPENSATION												
GOODS AND SERVICES Programme: i. ii. iii. etc.												
Sub-Total												
ASSETS												

NAME OF COST CENTRE												
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Programme:												
i.												
ii.												
iii.												
etc.												
Sub-Total												
TOTAL												

APPENDIX 12: BREAKDOWN OF EXPENDITURES INTO ITEMS BY ECONOMIC CLASSES

ITEM	YEAR 2014		YEAR 2015		YEAR 2016	
	GOG (GH¢)	OTHER SOURCE (GH¢)	GOG (GH¢)	OTHER SOURCE (GH¢)	GOG (GH¢)	OTHER SOURCE (GH¢)
GOODS AND SERVICES						
ASSETS						
LIABILITIES (AREARS)						
TOTAL						