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REPUBLIC OF GHANA

MINISTRY OF FINANCE

P. O. BOX MB 40

ACCRA

27TH JUNE, 2014

GUIDELINES FOR THE PREPARATION OF THE 2015 – 2017 BUDGET

In accordance with Article 179 (1) of the Constitution and Regulation 152(1) of the Financial Administration Regulations, we circulate on behalf of H.E. the President, for your information and necessary action, guidelines for the preparation of the 2015-2017 Budget Proposals which will inform the preparation of the Government's Budget and Economic Policy.

The 2015-2017 Budget will be based on the Medium Term Development Plans of MDAs and MMDAs which have been developed using the Ghana Shared Growth and Development Agenda (GSGDA) II, 2014-2017.

The 2015-2017 Budget for MDAs will be prepared using the Programme Based Budgeting process and format whilst that of MMDAs will be Activity Based. Also, all MDAs will use for the first time the new **GIFMIS Budget Module (HYPERION)** to prepare the 2015-2017 Estimates whilst MMDAs will prepare their budgets using the Activate software. To this end the Ministry of Finance 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 Capital Expenditure Estimates 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 one week before the date scheduled for the budget Hearings of their MDAs 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 and Accountant General
All Chief Directors

All Heads of Departments / Agencies
All Regional Co-ordinating Directors
All Regional Budget Officers
All District Co-ordinating Directors
All District Budget Officers

GUIDELINES FOR PREPARATION OF 2015-2017 BUDGET



REPUBLIC OF GHANA

**Prepared and Issued by
Ministry of Finance**

27th June, 2014

ACRONYMS AND ABBREVIATIONS

AAP	Annual Action Plan
CoA	Chart of Accounts
DACF	District Assemblies Common Fund
DDF	District Development Facility
EPVS	E-Payment Voucher System
G&S	Goods and services
GFS	Government Finance Statistics
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GSGDA	Ghana Shared Growth and Development Agenda II
L.I.	Legislative Instrument
MDAs	Ministries, Departments and Agencies
MMDAs	Metropolitan, Municipal and District Assemblies
MMDCEs	Metropolitan, Municipal and District Chief Executives
MOF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
NTR/IGFs	Non-Tax Revenue/ Internally Generated Funds
PBB	Programme Based Budgeting
PBWGs	Programme Budget Working Groups
S/DMTDP	Sector/District Medium Term Development Plan
UDG	Urban Development Grant

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1. 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 2015-2017 Budget Guidelines seeks to meet the 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 2015-2017 Budget preparation will be guided by the following:

- i) All Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) will be required to prepare their 2015-2017 budget based on their 2014-2017 Sector/District Medium Term Development Plan (S/DMTDP). The S/DMTDP in themselves should have been prepared based on the Ghana Shared Growth and Development Agenda (GSGDA II), 2014-2017 document.
- ii) There should be a link between the Budget Statement and Economic Policy as well as the detailed Estimates.
- iii) The budgets of MDAs will continue to be in Programme Based format whilst that of MMDAs will be Activity Based in 2015 and Programme Based in 2016.

- iv) The budgets of MDAs will be prepared using the new Ghana Integrated Financial Management Information System (GIFMIS) Budget Preparation Module (HYPERION) whilst the budgets of MMDAs will be prepared using the ACTIVATE software.
- v) Due to the continuous increase in the wage bill as well as interest payments, and amortization among others, MDAs are entreated to budget within the given ceilings.
- vi) MDAs are reminded to budget adequately for all donor funded projects to ensure that aid is on budget.

2. GHANA SHARED GROWTH AND DEVELOPMENT AGENDA (GSGDA II), 2014-2017

The 2015-2017 Budget will be prepared within the broad framework of the Ghana Shared Growth and Development Agenda (GSGDA II), 2014-2017 document. The Medium Term Vision as enshrined in the GSGDA II document is;

“A stable, united, inclusive and prosperous country with opportunities for all”.

The GSGDA II, 2014-2017 hinges strategically on four pillars namely;

- i. Putting People First
- ii. A Strong and Resilient Economy
- iii. Expanding Infrastructure and
- iv. Transparent and Accountable Governance

Also, the GSGDA II, 2014-2017 clearly identifies seven (7) Thematic Areas. These are:

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

The GSGDA II (Volume I) provides detailed information on the focus areas, policy objectives and strategies for the respective thematic areas.

Based on the NDPC Guidelines for the preparation of the Sector and District Medium-Term Development Plans (MTDPs), MDAs and MMDAs are expected to have prepared their plans to implement GSGDA II. The Budget is therefore meant to finance the implementation of the MTDPs and consequently GSGDA II. For the MDAs, the Programme Based Budgeting (PBB) provides the framework for ensuring that the budget is based on the MTDPs.

3. MEDIUM TERM FISCAL FRAMEWORK

The fiscal position of the Government of Ghana has been challenged in recent years with an increasing expenditure and a lower than expected revenue inflow. Most of these expenses were identified as shocks in the quantum of single spine arrears, interest payment overruns and a higher than expected arrears clearance.

The 2015-17 resource envelope framework is anchored on a number of measures aimed at expenditure rationalisation and efficiency to achieve Governments fiscal consolidation goals.

The Resource Envelope for the Medium Term (2015-17) has been prepared based on the indicative projections in the 2014 Budget Statement and Economic Policy, fiscal policy recommendations from the Senchi Consensus; the fiscal consolidation stance from the Home Grown Economic and Financial Policies to Parliament and the provisions in the Ghana Shared Growth and Development Agenda II.

Arising from the above, the total resource envelope for the medium term is provisionally estimated at GH¢153,775.7 million. This is made up of GH¢43,544.7 million for 2015, GH¢51,955.4 million for 2016 and GH¢58,275.6 million for 2017.

Table 1: Resource Envelope for the Medium Term

	2015	2016	2017
Resource Envelope	43,544,706,306	51,955,351,076	58,275,611,831
Domestic Revenue	30,199,889,781	38,786,697,643	44,604,702,290
Development Partner Grant	1,590,680,000	1,327,128,000	1,592,553,600
Domestic and External Loans	11,754,136,525	11,841,525,433	12,078,355,941

Out of this total resources, domestic revenue is expected to yield GH¢30,199.9 million, GH¢38,786.7 million and GH¢44,604.7 million for 2015, 2016 and 2017 respectively.

The allocation of these resources to expenditure items were based on statutory provisions and discretionary expenditure of Government. Out of the total resource envelope for the period, the provisional allocation for Grants to other Government Units which comprises of the following statutory funds - National Health Fund, Education Trust Fund, Road Fund, Petroleum Related

Funds, District Assemblies Common Fund, Retention of Internally-generated funds (IGFs) and Transfer to GNPC from Oil Revenue – is expected to amount to GH¢17,092.1 million.

For the period also, debt service for amortisation and interest payments for domestic and external loans is expected to amount to GH¢28,036.0 million.

Table 2: Resource Allocation for the Medium Term

	2015	2016	2017
Allocation of Resource Envelope	43,544,706,306	51,955,351,076	58,275,611,831
of which Debt Service	8,526,714,829	9,334,591,055	10,174,704,250
of which Grants to Other Government Units	4,433,728,064	5,684,663,975	6,973,731,467
of which Compensation of Emp. For MDAs	9,129,716,586	9,403,608,083	9,967,824,568
of which Goods and Service	916,915,314	935,253,620	963,311,228
of which CAPEX	441,361,819	452,290,255	461,336,060
of which Retention of Internally-generated funds (IGFs)	3,418,340,000	4,308,560,000	5,428,785,600
of which Development Partner Funds	6,683,183,600	6,921,768,000	7,198,638,720

4. THE REVENUE BUDGET

4.1. 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.

4.2. Non-Tax Revenue Estimates

MDAs including sub vented organizations that generate Non-Tax Revenue/Internally Generated Funds (NTR/IGFs) are required to prepare and submit revenue budgets for 2015-2017 according to the Chart of Accounts at **Appendix 2** as follows:

- Projected total NTR/IGFs to be collected in 2015 broken down into months by category and type of Revenue;
- Projected total NTR/IGFs to be collected in 2015– 2017;
- Projected revenue must be classified into amount allowed under explicit legislative authorization to be retained by the MDA as well as amounts to be lodged into the Consolidated Fund.

Formats for the presentation of the revenue estimates and guidelines for revenue projections are attached as tables 4 to 6 in **Appendix 12**.

4.3. Revenue Enhancement Measures/Activities

MDAs/MMDAs should detail out measures and activities to be implemented in 2015-2017 to increase revenue generation and improve collection, accounting and reporting. This should include measures to eliminate revenue leakages.

4.4. Revenue Departments /Units

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

4.5. 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 2015 detailing the objectives, programmes and sub-programmes, operations, and projects to be implemented. The breakdown of the

expenditure into items must also be provided. Access to retained IGFs will be backed by the issuance of warrants using the GIFMIS.

4.6. 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 for the introduction of new revenue activities as part of their 2015 NTR/IGFs estimates.

5. MEDIUM TERM EXPENDITURE FRAMEWORK

The revised Medium Term Expenditure Framework for MDAs is made up of GoG, Donor and Retained Internally Generated Funds as detailed below:

Table 3: MDAs Allocation for the Medium Term

S/N	2015	2016	2017
GOG	10,487,993,718	10,791,151,959	11,392,471,857
Compeensation of Employees for MDAs	9,129,716,586	9,403,608,083	9,967,824,568
Goods and Services	916,915,314	935,253,620	963,311,228
CAPEX	441,361,819	452,290,255	461,336,060
Retention of Internally Generated Funds	3,418,340,000	4,308,560,000	5,428,785,600
Development Partner Funds	6,683,183,600	6,921,768,000	7,198,638,720
TOTAL	20,589,517,318	22,021,479,959	24,019,896,177

The provisional resource envelope for MDAs in 2015 amounts to GH¢20,589.5 million. Out of this amount, GH¢10,488.0 million is from GOG sources, GH¢3,418.3 million is from IGF and GH¢6,683.2 million is from Development Partner sources.

6. MDA INDICATIVE CEILINGS FOR THE MEDIUM TERM

Based on the Medium Term Expenditure Framework outlined above, specific MDA indicative ceilings are provided in **Appendix 1** to guide the preparation of the budget. Also the final ceilings for the 2015-2017 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 Capex in the most efficient and effective manner to ensure successful implementation of their programmes.

7. 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. The new budget classification will continue to include functional, organizational, programme and economic classifications.

8. PROCESS FOR PREPARING THE 2015-2017 BUDGET ESTIMATES BY MDAs

8.1. Programme Based Budgeting (PBB)

The 2015-2017 Budget for MDAs will continue to be prepared using the Programme Based Budgeting (PBB) approach. MDAs are, therefore, entreated to review their output indicators and targets in line with the 2014 budget implementation and revise their outcome indicators in relation to the GSGDA II to make them Specific, Measurable, Achievable, Realistic/Relevant and Time bound (SMART). MDAs are also to ensure that expenditures are linked to results.

8.2. Preparation of PBB

The Budget Committees and Programme Budget Working Groups (PBWGs) of each MDA will be responsible for the 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 Manual which may be found at the Ministry of Finance website (www.mofep.gov.gh). 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 will continue to be in four parts as presented in the format below.

8.2.1. Part A: Strategic Overview of the Ministry

This part deals with linking Planning to Budgeting and should include:

- ❖ GSGDA II Policy Objectives that relate to the MDA
- ❖ MDA Goal
- ❖ MDA Core functions
- ❖ Policy Outcome Indicators and Targets
- ❖ Summary of Expenditure Estimates by Budget Programme, Economic Classification and Projects
- ❖ Performance Review (Past Year's Achievements) and
- ❖ Expenditure Trends

8.2.2. Part B: Budget Programmes and Sub-Programmes

This focuses on the Programmes and Sub-programmes that MDAs have developed and approved by Ministry of Finance. MDAs are reminded to continue to implement the approved programmes and sub-programmes.

8.2.3. Part C: Budget Results Statement

The Budget Programme/Sub-programme Results Statement briefly summarizes 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 (2013 - 2014) should be provided to indicate actual performance.

8.2.4. 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 projects as per the standardized operations and projects attached at **Appendix 3**.

8.2.5. Allocation of Cost to Programmes and Sub-programmes

MDAs should determine Programmes and Sub-programmes cost for the Medium Term (3Years) based on the standardized Operations and Projects. The expenditures for Programmes and Sub-programmes should also be by Economic Classification (Compensation of Employees, Goods and Services and Capital Expenditure) as per the new Budget Classification and Chart of Accounts. The new Budget Module (HYPERION) will be used for the allocation of cost for the 2015-2017 Budget.

8.2.6. Technical Support

Taking cognizance of the challenges that MDAs may encounter in the preparation of the Budget using the new budget preparation module, Officers from the Budget Division will provide technical backstopping to MDAs to deliver the budget on schedule. In addition **Budget Preparation Production Workshops** will be organized to update Budget Committees and PBWGs on the budget guidelines, refresher training on PBB as well as train MDAs in the use

of the new budget preparation module in order to develop the draft 2015-2017 Budget. The schedule of the Production Workshop is presented as **Appendix 4** of this guideline.

8.2.7. Programme Managers

Chief Directors of MDAs will continue to act as Programme Managers whilst Heads of Departments will be responsible for sub-programmes.

8.3. Budget Hearings

Budget hearings (Policy and Technical) will be conducted together for all MDAs in August, 2014. A schedule of the hearings has been provided as **Appendix 5**. 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, budget programmes and the cost of implementing these policy objectives. It will also involve reporting on the various indicators related to MDAs as well as a presentation on the outlook for 2015. The outlook should be indicator-based and be supported by measures to be put in place to achieve the targets.

Furthermore, MDAs will be required to provide Cash requirements for 2015 for all items of expenditure. A template has been provided as **Appendix 6** to guide MDAs in the preparation of their budget proposals for the budget hearings.

8.4. Budgeting for Arrears and Commitments

MDAs and MMDAs should take into consideration all outstanding commitments and arrears and budget appropriately within the ceilings provided. MDAs are to provide details of all outstanding commitments and arrears as per **Appendix 7**.

8.5. Budgeting for Compensation of Employees

MDAs/MMDAs are required to budget realistically for this Item of expenditure using the new chart of accounts. Salaries, 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/MMDAs are to note that the net recruitment policy is still in force.

Heads of MDAs and MMDAs are to note that, salaries of their staff will continue to 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 using the E-Payment Voucher System. 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. The implementation of the EPVS provides an opportunity for MDAs/MMDAs to establish a baseline of their current staff level.

To contain the rising wage bill, all MDAs/MMDAs should develop a programme of action to monitor their payroll, introduce efficiency and reduce the payroll cost. This should include proper alignment of management units and staff as well as running regular variance analysis report from the system to know the performance of their compensation budget. This should be done in collaboration with Public Services Commission and Fair Wages Commission.

Furthermore MMDAs must separate staff paid through the mechanized payroll from those that are paid from IGF.

Payment of Workmen's compensation has been decentralized. MDAs are therefore requested to adequately budget for its payment in the 2015-2017 budget.

8.6. Budgeting for Goods and Services and Capital Expenditure

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

The budget for Capital Expenditure should include only prioritized on-going projects which have been captured in the Contract Database of the Ministry of Finance. The format for capturing the budget for projects in the contract database for the medium term has been provided as an attachment to this document. In prioritizing the projects, consideration should be given to projects that can be completed within 2015 among others. In view of the moratorium placed on new projects, MDAs are to note that no new projects should be awarded under Capital Expenditure.

8.7. Social Intervention Programmes

Government is implementing a number of Social Intervention Programmes in Education, Health, Employment Generation, Poverty Reduction and Sanitation. To ensure efficiency and effectiveness and improve targeting of these programmes, all MDAs/MMDAs are to provide detailed reports on these programmes.

8.8. Aid on Budget

In line with the policy of putting Aid on Budget, all MDAs/MMDAs 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/MMDA level using the PBB format. The information must include all on-going projects and those pipeline projects that will come on-stream in 2015.

MDAs/MMDAs are still required to adequately budget for their counterpart funding as there will be no central vote. A template has been provided at Appendix 9 as a guide.

MDAs/MMDAs are to note that with the implementation of the Aid on Budget policy, a list of on-going Development Partner funded projects and programmes for loans and grants have been attached at **Appendix 10**. MDAs/MMDAs are to validate this information. Failure to fully capture Development Partner inflows in MDAs'/MMDAs' estimates may result in their inability to utilize these resources.

As per Section 17 (1) of the Financial Administration Act, 2003 (Act 654) all MDAs/MMDAs are reminded to desist from signing Memoranda of Understanding and Contracts with Development Partners without recourse to the Ministry of Finance.

8.9. 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.

9. OTHER BUDGET PREPATION ISSUES

9.1. Implementing Public-Private Partnerships (PPPs)

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 Public Investment Division (PID) of the Ministry of Finance for guidance in the implementation of Public Private Partnership (PPP) projects. All MDAs and MMDAs implementing PPP projects must budget adequately for all fiscal commitments with respect to these projects.

9.1.1. Preparation/Implementation of Public Investment Programme (PIP)

2015-2017

In line with Programme Based Budgeting and the PIP framework, MDAs are requested to submit and /or validate medium term, public investment projects to aid the preparation of the PIP for 2015-17. The PIP provides the capital/asset component of the annual budget.

For each project, MDAs must indicate the project status (On-going and pipeline) and the source of funding by programmes and sub-programmes. In addition, MDAs must prepare a brief per each project and submit to MOF in line with overall budgeting framework.

In line with efforts to effectively monitor State Owned Enterprises (SOEs), MDAs are to provide the following information on SOEs under their respective Ministries.

- a. List of SOEs
- b. Classification of SOEs into Joint Ventures and wholly Owned
- c. SOEs requiring subsidies in 2015 and the medium term,
- d. SOEs requiring guarantees or any indirect support in 2015 and the medium term.
- e. SOEs under consideration for privatization or outright sale.

9.2. 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. In addition, all MDAs and MMDAs are to comply with the directive of installing pre-paid meters.

9.3. Subscription Payments / Contributions

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

9.4. Letters of Credit

MDAs/MMDAs should ensure that all Letters of Credit and Promissory Notes whose maturity go beyond the 2014 fiscal year are adequately budgeted for since there will be no central vote to cover those claims when they mature.

9.5. Value Books

All MDAs and MMDAs should budget adequately for payment of printing and supply of value books.

9.6. Lifting of Fuel by Security Agencies

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.

9.7. Exchange Rate

MDAs whose estimates involve the use of foreign currency should employ the prevailing inter-bank exchange rates at the time of budget preparation.

9.8. 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.

9.9. Property Rate and Ground Rent

All MDAs/MMDAs are to make adequate provision for the payment of Property Rates and Ground Rent.

9.10. Duties and Taxes

MDAs/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/MMDAs are to take note that imported goods will no longer be cleared on permit.

9.11. Tax Incentives and Exemptions

All MDAs and MMDAs are reminded to seek the consent of the Minister for Finance for tax incentives to investors and other stakeholders. In addition, 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.

9.12. 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.

9.13. Budget Documents to be provided

The following documents are to be submitted by MDAs/MMDAs to the Office of the Director of Budget, Ministry of Finance by 31st July, 2014:

- Medium Term Development Plan (2014-2017)
- Brief report on the implementation of the 2014 budget
- Validated List of all on-going projects (contract database)
- Budget Proposal for the medium term(2015-2017)
- Data on Compensation of Employees using the template provided at **Appendix 8**
- All allowances (both Salary related and non-salary related)
- All Development Partner funded projects and their counterpart fund requirements
- Work plans, procurement plans and cash plans

10. PREPARATION OF 2015-2017 BUDGET ESTIMATES BY MMDAs

The Composite Budget for 2015-2017 should be prepared based on all funding sources. Budget Ceilings disaggregated by MMDAs by sources of revenues including estimated DACF as indicated in **Appendix 11** should be adhered to.

The DDF and UDG ceilings will be communicated to successful MMDAs by end of August 2014, by which time the results of the 2013 assessment will be ready. MMDAs are also to note that the ceiling for IGF is only an indicative figure based on the trend in revenue performance. MMDAs are to use existing data to estimate actual projected revenues for 2015- 2017.

The sector-disaggregated ceilings for each MMDA should strictly be applied for the intended sector (e.g., agriculture, roads, Community Development and Social Welfare, etc.). MMDAs are however entreated to allocate funds from the internally generated revenues to complement the allocations from central government for devolved functions, in accordance with the MMDAs mission and vision.

10.1. Estimating MMDA Revenue

10.1.1. Internally Generated Fund (IGF)

MMDAs should review current data on revenue collection and the fee fixing resolutions of the current year. To improve on the IGF mobilization, MMDAs should review IGF collection strategies and produce a report on the revised strategies. MMDAs should also produce a list of all their revenue collectors categorized into those paid by the Assembly and those on central government payroll together with their salaries. Information on the above should be presented at the regional budget hearings and subsequently to MOF.

10.2. Expenditure Estimate

10.2.1. Goods and Services

The ceilings for goods and services (G&S) are to provide funding for activities of decentralized departments. However, MMDAs are required to supplement the ceiling from their own IGF sources to ensure the effective performance of the department's functions.

10.2.2. Capital Expenditure

The sectoral ceilings are to provide funds for implementing capital projects of the MMDA's (now including the decentralized departments). As required by law, budget committees are to note that all ongoing projects and those completed projects for which full payment have not been made should be the first charge on the budget. MMDAs are also advised to make provision from the DACF, DDF and UDG to complete ongoing projects in the medium to long term. In addition, a minimum of 20% of IGF should be used to finance on-going MMDA projects.

10.2.3. MMDA Budget Hearings

Budget hearings will be conducted for all MMDAs between September and October at both the district and regional level before the budgets are approved by the General Assembly. The district hearings are to be coordinated by the District Budget Committees. The regional hearings should provide quality assurance and also verify that programmes and projects outlined in the budget are in line with the GSGDA II, DMTDP and AAPs. The Regional Ministers should chair the budget hearings.

10.2.4. 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, 2014.

11. 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 facilitates overall budget management.

Colleague Ministers, MMDCEs and 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 may contact the Office of the Director of Budget, Room 417 / 422 or call 020 - 2030359.

Copies of the guidelines can be downloaded from the Ministry of Finance website:

www.mofep.gov.gh

APPENDIX 1: MDA INDICATIVE CEILINGS 2015-2017

		2015 ALLOCATION					
		GOG FUNDS			Public Funds		
MDA		Compensation for MDAs	Goods and Service; and CAPEX	Sub Total	IGF	Development Partner Fund	Grand Total
GH¢							
1	Administration	769,749,950	531,820,404	1,301,570,354	83,739,786	269,879,687	1,655,189,827
2	Office of Government Machinery	213,936,580	115,181,765	329,118,345	14,766,357	308,203	344,192,905
3	Parliament of Ghana	69,005,193	115,170,465	184,175,658	-	1,018,914	185,194,572
4	Audit Service	105,483,176	20,044,434	125,527,610	-	-	125,527,610
5	Public Services Commission	2,074,934	1,559,551	3,634,485	-	-	3,634,485
6	District Assemblies Common Fund	330,543	-	330,543	-	-	330,543
7	Electoral Commission	21,254,708	121,829,496	143,084,205	-	2,369,938	145,454,143
8	Ministry of Foreign Affairs and Regional Integration	107,593,916	40,658,203	148,252,119	15,514,711	-	163,766,830
9	Ministry of Finance	161,246,397	43,650,680	204,897,077	7,489,384	34,317,165	246,703,625
10	Ministry of Local Government and Rural Development	21,396,074	64,058,929	85,455,003	-	231,865,468	317,320,471
11	National Media Commission	1,921,190	2,357,402	4,278,592	-	-	4,278,592
12	Ministry of Information and Media Relations	61,881,473	4,107,138	65,988,611	45,969,334	-	111,957,945
13	National Development Planning Commission	3,625,766	3,202,340	6,828,106	-	-	6,828,106
14	Economic	328,498,159	171,251,770	499,749,929	336,394,030	1,790,640,739	2,626,784,698
15	Ministry of Food and Agriculture	37,100,000	39,822,035	76,922,035	2,650,766	263,983,002	343,555,802
16	Ministry of Fisheries and Aquaculture Development	8,480,000	7,444,636	15,924,636	8,069,857	33,236,823	57,231,316
17	Ministry of lands and Natural Resources	71,205,345	10,110,117	81,315,462	190,302,779	68,472,168	340,090,409
18	Ministry of Trade and Industry	21,924,211	28,022,875	49,947,087	75,658,614	128,374,771	253,980,472
19	Ministry of Tourism, Culture and Creative Arts	22,886,923	6,398,772	29,285,695	7,155,577	-	36,441,272
20	Ministry of Environment, Science, Technology and Innovation	156,158,796	15,011,964	171,170,760	52,556,437	60,245,664	283,972,861
21	Ministry of Energy and Petroleum	10,742,884	64,441,370	75,184,254	-	1,236,328,311	1,311,512,565
22	Infrastructure	79,137,921	142,275,187	221,413,108	132,651,983	1,481,624,778	1,835,689,869
23	Ministry of Water Resources, Works and Housing	25,361,911	67,741,331	93,103,242	7,337,531	643,314,079	743,754,852
24	Ministry of Roads and Highways	32,096,329	51,085,095	83,181,424	104,161,049	700,646,483	887,988,956
25	Ministry of Communications	9,796,093	2,026,646	11,822,739	2,168,713	119,603,176	133,594,628
26	Ministry of Transport	11,883,589	21,422,115	33,305,704	18,984,690	18,061,040	70,351,433
27	Social	5,940,884,607	356,242,287	6,297,126,894	2,825,761,879	1,489,565,188	10,612,453,961
28	Ministry of Education	4,650,286,222	177,316,886	4,827,603,107	1,159,575,139	295,519,085	6,282,697,332
29	Ministry of Employment and Labour Relations	26,500,000	10,127,904	36,627,904	4,416,014	-	41,043,918
30	Ministry of Youth and Sports	10,481,213	26,377,347	36,858,560	546,314	-	37,404,874
31	National Commission for Civic Education	25,444,228	3,044,611	28,488,839	-	-	28,488,839
32	Ministry of Chieftaincy and Traditional Affairs	18,576,360	2,770,808	21,347,169	-	-	21,347,169
33	Ministry of Health	1,190,160,342	87,905,278	1,278,065,621	1,661,203,031	1,153,678,958	4,092,947,609
34	Ministry of Gender, Children and Social Protection	18,375,636	47,289,831	65,665,467	21,380	40,367,145	106,053,992
35	National Labour Commission	1,060,606	1,409,622	2,470,228	-	-	2,470,228
36	Public Safety	1,709,410,316	142,407,486	1,851,817,802	39,792,323	290,075,311	2,181,685,435
37	Ministry of Justice and Attorney General's Department	56,629,465	3,220,311	59,849,776	9,653,784	-	69,503,560
38	Ministry of Defence	543,592,996	19,194,434	562,787,430	13,823,875	213,075,821	789,687,126
39	Commission on Human Rights and Administrative Justice	12,045,074	2,336,415	14,381,489	-	18,827,843	33,209,332
40	Judicial Service	132,432,924	62,834,813	195,267,737	2,737,016	1,572,113	199,576,867
41	Ministry of Interior	964,709,857	54,821,513	1,019,531,369	13,577,647	56,599,534	1,089,708,550
42	MMDAs Total	302,035,631	16,340,000	318,375,631	-	-	318,375,631
43	Central Administration of MMDAs	302,035,631	16,340,000	318,375,631	-	-	318,375,631
44	MDAs Total	8,827,680,954	1,343,997,133	10,171,678,087	3,418,340,000	5,321,785,703	18,911,803,790
45	TOTAL	9,129,716,586	1,360,337,133	10,490,053,718	3,418,340,000	5,321,785,703	19,230,179,421

		2016 ALLOCATION					
		GOG FUNDS			Public Funds		
	MDA	Compensation for MDAs	Goods and Service; and CAPEX	Sub Total	IGF	Development Partner Fund	Grand Total
	GH¢						
1	Administration	792,842,449	542,456,812	1,335,299,261	105,547,690	279,514,180	1,720,361,131
2	Office of Government Machinery	220,354,677	117,485,400	337,840,078	18,611,880	319,205	356,771,163
3	Parliament of Ghana	71,075,349	117,473,874	188,549,223	-	1,055,288	189,604,511
4	Audit Service	108,647,671	20,445,323	129,092,994	-	-	129,092,994
5	Public Services Commission	2,137,182	1,590,742	3,727,924	-	-	3,727,924
6	District Assemblies Common Fund	340,460	-	340,460	-	-	340,460
7	Electoral Commission	21,892,350	124,266,086	146,158,436	-	2,454,543	148,612,979
8	Ministry of Foreign Affairs and Regional Integration	110,821,734	41,471,367	152,293,101	19,555,124	-	171,848,225
9	Ministry of Finance	166,083,788	44,523,694	210,607,482	9,439,804	35,542,261	255,589,546
10	Ministry of Local Government and Rural Development	22,037,956	65,340,108	87,378,063	-	240,142,883	327,520,946
11	National Media Commission	1,978,826	2,404,550	4,383,376	-	-	4,383,376
12	Ministry of Information and Media Relations	63,737,917	4,189,281	67,927,198	57,940,882	-	125,868,080
13	National Development Planning Commission	3,734,539	3,266,387	7,000,926	-	-	7,000,926
14	Economic	338,353,104	174,676,805	513,029,909	423,999,328	1,854,565,205	2,791,594,442
15	Ministry of Food and Agriculture	38,213,000	40,618,475	78,831,475	3,341,091	273,406,987	355,579,553
16	Ministry of Fisheries and Aquaculture Development	8,734,400	7,593,529	16,327,929	10,171,446	34,423,351	60,922,726
17	Ministry of lands and Natural Resources	73,341,505	10,312,319	83,653,825	239,862,314	70,916,571	394,432,709
18	Ministry of Trade and Industry	22,581,938	28,583,333	51,165,271	95,361,983	132,957,650	279,484,903
19	Ministry of Tourism, Culture and Creative Arts	23,573,530	6,526,748	30,100,278	9,019,066	-	39,119,343
20	Ministry of Environment, Science, Technology and Innovation	160,843,560	15,312,204	176,155,764	66,243,429	62,396,387	304,795,579
21	Ministry of Energy and Petroleum	11,065,171	65,730,197	76,795,368	-	1,280,464,260	1,357,259,628
22	Infrastructure	81,512,059	145,120,691	226,632,750	167,197,829	1,534,517,618	1,928,348,197
23	Ministry of Water Resources, Works and Housing	26,122,768	69,096,158	95,218,926	9,248,406	666,279,886	770,747,217
24	Ministry of Roads and Highways	33,059,219	52,106,797	85,166,016	131,287,153	725,659,012	942,112,181
25	Ministry of Communications	10,089,976	2,067,179	12,157,154	2,733,500	123,872,916	138,763,570
26	Ministry of Transport	12,240,097	21,850,557	34,090,654	23,928,771	18,705,805	76,725,229
27	Social	6,119,111,145	363,367,133	6,482,478,278	3,561,659,928	1,542,741,494	11,586,879,701
28	Ministry of Education	4,789,794,808	180,863,223	4,970,658,032	1,461,557,090	306,068,884	6,738,284,005
29	Ministry of Employment and Labour Relations	27,295,000	10,330,462	37,625,462	5,566,053	-	43,191,515
30	Ministry of Youth and Sports	10,795,649	26,904,894	37,700,543	688,588	-	38,389,131
31	National Commission for Civic Education	26,207,555	3,105,503	29,313,058	-	-	29,313,058
32	Ministry of Chieftaincy and Traditional Affairs	19,133,651	2,826,225	21,959,875	-	-	21,959,875
33	Ministry of Health	1,225,865,153	89,663,384	1,315,528,536	2,093,821,249	1,194,864,390	4,604,214,176
34	Ministry of Gender, Children and Social Protection	18,926,905	48,235,627	67,162,533	26,948	41,808,221	108,997,701
35	National Labour Commission	1,092,424	1,437,815	2,530,239	-	-	2,530,239
36	Public Safety	1,760,692,626	145,255,635	1,905,948,261	50,155,224	300,430,772	2,256,534,257
37	Ministry of Justice and Attorney General's Department	58,328,349	3,284,717	61,613,066	12,167,868	-	73,780,934
38	Ministry of Defence	559,900,786	19,578,323	579,479,109	17,423,953	220,682,460	817,585,522
39	Commission on Human Rights and Administrative Justice	12,406,426	2,383,144	14,789,570	-	19,499,982	34,289,552
40	Judicial Service	136,405,912	64,091,509	200,497,421	3,449,803	1,628,236	205,575,460
41	Ministry of Interior	993,651,152	55,917,943	1,049,569,095	17,113,601	58,620,093	1,125,302,789
42	MMDAs Total	311,096,700	16,666,800	327,763,500	-	-	327,763,500
43	Central Administration of MMDAs	311,096,700	16,666,800	327,763,500	-	-	327,763,500
44	MDAs Total	9,092,511,383	1,370,877,075	10,463,388,458	4,308,560,000	5,511,769,268	20,283,717,727

		2017 ALLOCATION					
		GOG FUNDS			Public Funds		
	MDA	Compensation for MDAs	Goods and Service; and CAPEX	Sub Total	IGF	Development Partner Fund	Grand Total
	GH¢						
1	Administration	840,412,996	557,796,087	1,398,209,082	132,990,089	290,694,747	1,821,893,919
2	Office of Government Machinery	233,575,958	120,751,132	354,327,090	23,450,969	331,973	378,110,032
3	Parliament of Ghana	75,339,870	120,826,022	196,165,892	-	1,097,500	197,263,392
4	Audit Service	115,166,531	21,007,198	136,173,729	-	-	136,173,729
5	Public Services Commission	2,265,413	1,635,623	3,901,036	-	-	3,901,036
6	District Assemblies Common Fund	360,887	-	360,887	-	-	360,887
7	Electoral Commission	23,205,891	127,977,930	151,183,821	-	2,552,725	153,736,546
8	Ministry of Foreign Affairs and Regional Integration	117,471,038	42,557,846	160,028,883	24,639,457	-	184,668,340
9	Ministry of Finance	176,048,816	45,800,379	221,849,195	11,894,153	36,963,951	270,707,299
10	Ministry of Local Government and Rural Development	23,360,233	67,135,181	90,495,414	-	249,748,598	340,244,013
11	National Media Commission	2,097,556	2,458,940	4,556,496	-	-	4,556,496
12	Ministry of Information and Media Relations	67,562,193	4,293,890	71,856,083	73,005,511	-	144,861,594
13	National Development Planning Commission	3,958,611	3,351,944	7,310,555	-	-	7,310,555
14	Economic	358,654,290	178,608,898	537,263,189	534,239,153	1,928,747,813	3,000,250,155
15	Ministry of Food and Agriculture	40,505,780	41,544,614	82,050,394	4,209,774	284,343,267	370,603,435
16	Ministry of Fisheries and Aquaculture Development	9,258,464	7,762,439	17,020,903	12,816,023	35,800,285	65,637,210
17	Ministry of Lands and Natural Resources	77,741,996	10,608,495	88,350,490	302,226,515	73,753,234	464,330,239
18	Ministry of Trade and Industry	23,936,854	29,185,046	53,121,899	120,156,098	138,275,956	311,553,953
19	Ministry of Tourism, Culture and Creative Arts	24,987,942	6,687,211	31,675,153	11,364,023	-	43,039,176
20	Ministry of Environment, Science, Technology and Innovation	170,494,174	15,748,511	186,242,685	83,466,720	64,892,242	334,601,647
21	Ministry of Energy and Petroleum	11,729,081	67,072,583	78,801,664	-	1,331,682,830	1,410,484,494
22	Infrastructure	86,402,783	148,106,546	234,509,328	210,669,265	1,595,898,322	2,041,076,915
23	Ministry of Water Resources, Works and Housing	27,690,134	70,504,047	98,194,181	11,652,991	692,931,081	802,778,253
24	Ministry of Roads and Highways	35,042,772	53,162,391	88,205,163	165,421,813	754,685,372	1,008,312,349
25	Ministry of Communications	10,695,374	2,114,060	12,809,434	3,444,210	128,827,832	145,081,476
26	Ministry of Transport	12,974,502	22,326,047	35,300,550	30,150,251	19,454,037	84,904,838
27	Social	6,486,257,814	373,905,486	6,860,163,301	4,487,691,510	1,604,451,154	12,952,305,964
28	Ministry of Education	5,077,182,497	186,208,559	5,263,391,056	1,841,561,933	318,311,639	7,423,264,629
29	Ministry of Employment and Labour Relations	28,932,700	10,627,549	39,560,249	7,013,227	-	46,573,477
30	Ministry of Youth and Sports	11,443,388	27,645,156	39,088,545	867,621	-	39,956,165
31	National Commission for Civic Education	27,780,008	3,191,712	30,971,720	-	-	30,971,720
32	Ministry of Chieftaincy and Traditional Affairs	20,281,670	2,896,699	23,178,369	-	-	23,178,369
33	Ministry of Health	1,299,417,062	92,191,035	1,391,608,097	2,638,214,774	1,242,658,965	5,272,481,836
34	Ministry of Gender, Children and Social Protection	20,062,520	49,668,520	69,731,040	33,954	43,480,549	113,245,543
35	National Labour Commission	1,157,969	1,476,256	2,634,225	-	-	2,634,225
36	Public Safety	1,866,334,183	149,084,480	2,015,418,663	63,195,583	312,448,002	2,391,062,248
37	Ministry of Justice and Attorney General's Department	61,828,050	3,371,849	65,199,900	15,331,513	-	80,531,413
38	Ministry of Defence	593,494,833	20,137,984	613,632,818	21,954,181	229,509,759	865,096,757
39	Commission on Human Rights and Administrative Justice	13,150,812	2,447,038	15,597,850	-	20,279,982	35,877,832
40	Judicial Service	144,590,267	65,610,525	210,200,792	4,346,752	1,693,365	216,240,909
41	Ministry of Interior	1,053,270,222	57,517,083	1,110,787,304	21,563,137	60,964,896	1,193,315,338
42	MMDAs Total	329,762,502	17,145,792	346,908,294	-	-	346,908,294
43	Central Administration of MMDAs	329,762,502	17,145,792	346,908,294	-	-	346,908,294
44	MDAs Total	9,638,062,066	1,407,501,497	11,045,563,563	5,428,785,600	5,732,240,039	22,206,589,202
45	TOTAL	9,967,824,568	1,424,647,289	11,392,471,857	5,428,785,600	5,732,240,039	22,553,497,496

APPENDIX 2: CHART OF ACCOUNTS

FUNDING SOURCES

01000	CONSOLIDATED FUND REVENUE		
	01001	Tax	
	01002	Non-Tax	
	01003	Grant	
	01004	Other Receipts	
	01005	Trust Money	
10000	GoG Expenditure		
	11000	Consolidated Fund	Consolidated Fund
		11001	Central GoG & CF
	12000	Statutory Fund	Statutory 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-Grant	External Source-Grant
		13100	Bilateral Donors (Control Account)
		13101	Algerian Oil Fund
		13102	Commonwealth Development Corporation
		13103	Government Of Belgium
		13104	Government Of Canada

FUNDING SOURCES

	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 International 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

FUNDING SOURCES

	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)
	13526	Natural Resources and Environmental Governance Fund Sources
	13527	District Development Facility (DDF)
	13528	Urban Development Grant
	13800	Commercial (Control Account)
	13801	ABN MRO Bank N.V.
	13802	ADSA 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

FUNDING SOURCES

	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
	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	Banko 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

FUNDING SOURCES

		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 Construzioni 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	Uruga Havy Industries Ltd.
		13944	UTC (United Kingdom) Limited
		13945	Westdeutsche Landesbank
	14000	Others	Control account
			Natural Resources and Environmental Governance Fund Sources
		14001	
		14002	Annual Budget Fund Amount
		14003	Minerals Development Fund
		14004	Cocoa Contribution Fund
		14005	Social Intervention Programme
		14006	Sanitation Fund
		14007	National Youth Employment
		14008	Northern Region Small Towns (Water and Sanitation)
		14009	District Development Facility (DDF)
		14010	Urban Development Grant

FUNDING SOURCES

	15000	External Source-Loan	External Source-Loan
		15100	Bilateral Donors (Control Account)
		15101	Algerian Oil Fund
		15102	Commonwealth Development Corporation
		15103	Government Of Belgium
		15104	Government Of Canada
		15105	Government Of Norway
		15106	Government Of Austria
		15107	Government Of Denmark
		15108	Government Of France
		15109	Government Of India
		15110	Government Of Italy
		15111	Government Of Japan
		15112	Government Of Netherlands
		15113	Government Of Poland
		15114	Government Of Spain
		15115	Government Of Sweden
		15116	Government Of Swiss Confederation
		15117	Government Of The Federal Republic Of Germany
		15118	Deutsche Gesellschaft Fur Technische Zus. (Gtz)
		15119	Government Of The People'S Republic China
		15120	Government Of The Republic Of Korea
		15121	Government Of United Kingdom
		15122	Government Of United States Of America
		15123	Govt. Of Russia
		15124	Government Of Yugoslavia
		15125	Government Saudi Arabia
		15126	Kreditanstalt Fur Wiederaufbau (Kfw)
		15127	Kuwait Fund For Arab Economic Development
		15128	Norwegian Guarantee Institute-Expt.Credit
		15129	Socialist Peoples Libyan Arab Jamahiriya
		15130	Swedish International Development Authority
		15131	United States Agency For International Development (USAID)
		15132	Canadian International Development Agency (CIDA)
		15133	Department Of International Development (DFID)
		15134	Norwegian Agency For Development (NORAD)
		15135	Japanese International Co-Operation Agency (JICA)
		15136	Danish International Development Association (DANIDA)
		15137	Saudi Fund For Development

FUNDING SOURCES

		15400	Other External Contributions from Non-Government Organizations
		15401	Bills Gates Foundation
		15402	Donor Pooled
		15500	Multi-Lateral (control)
		15501	African Development Bank
		15502	African Development Fund
		15503	Arab Bank For Economic Development(BADEA)
		15504	Arab Loan Fund For African Arab League
		15505	ECOWAS Fund
		15506	European Development Fund
		15507	European Union
		15508	European Investment Bank
		15509	IDA - African Facility
		15510	INT. Bank For Reconstruction & Development (IBRD)
		15511	International Development Association (IDA)
		15512	International Finance Corporation
		15513	International Fund For Agricultural Development
		15514	International Monetary Fund
		15515	Nigeria Trust Fund
		15516	Nordic Development Fund
		15517	Organisation Of Petroleum Exporting Countries
		15518	United Nations Development Programme (UNDP)
		15519	United Nations Children's Fund (UNICEF)
		15520	United Nations Fund For Population Activities
		15521	World Bank Trust Fund
		15522	World Food Programme
		15523	United Nations Capital Development Fund (UNCDF)
		15524	Global 2000
		15525	United Nations Industrial Development Organisation (UNIDO)
		15526	Natural Resources and Environmental Governance Fund Sources
		15527	District Development Facility (DDF)
		15528	Urban Development Grant
		15800	Commercial (Control Account)
		15801	ABN MRO Bank N.V.
		15802	ADSA Bank Ltd.
		15803	AFRO-Euro Supplies
		15804	Allgemeine Bau-Union Gmbh & Co.
		15805	Banco Exterior De Espanna S.A.

FUNDING SOURCES

	15806	Banco Santander,S.A.
	15807	Bank Brussels Lambert S.A.
	15808	Bank Of Scotland
	15809	Banque National De Paris
	15810	Berliner Handels-Und Frankfurter Bank FRG
	15811	Export - Import Bank Of USA
	15812	Export Credit Guarantee Department
	15813	Financiering Maatschappij Voor Ontwik
	15814	Indaco AG - Zurich
	15815	Internationale Military Services Ltd.
	15816	Internationale Nederlanden Bank
	15817	Mees Pierson Nv
	15818	Messrs Eca Holland Bv
	15819	Midland Bank Plc
	15820	Midland Bank Plc Sur Espana
	15821	National Westminster Bank Plc
	15822	Nedcor Bank Limited
	15823	Nordbanken International Division
	15824	Societe Generale
	15825	Societe Generale, London
	15826	South Trust Bank Of Alabama N.A.
	15827	Standard Chartered Bank
	15828	The National Bank Of Chicago
	15829	Union Bank Of Switzerland
	15830	Wells Fargo Bank- Agent-Bank Consortium
	15831	West Merchant Bank Limited
	15832	Westdeutsche Landesbank
	15833	ING Bank Nv Amsterdam
	15834	SSNIT Facility - Government Affordable House Project
	15835	Capital Market Fund

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
Revenue							
				1	0	00	000
	Taxes			1	1	00	000
		Income Tax		1	1	11	000
			Pay As You Earn (PAYE) Tax	1	1	11	001
			Self Employed	1	1	11	002
			Vehicle Income Tax (VIT)	1	1	11	003
			SSNIT 2.5 %	1	1	11	005
		Property Tax		1	1	11	100
			Capital Gains Tax	1	1	11	101
			Capital Gains Tax Refund	1	1	11	102
		Withholding Tax - Residents		1	1	11	200
			Residents Withholding Tax - Dividends	1	1	11	201
			Part Time Teachers, Lecturers, Exam Invigilators - Withholding Tax	1	1	11	202
			Endorsement Fee	1	1	11	203
			Payment for supply of goods or use of property or supply of services (Rent)	1	1	11	204
			Interest on the debt contracted for petroleum operations	1	1	11	205
			Commissions on Insurance Sales-Agent on Account	1	1	11	206
			Corporate Governance Fees on Account	1	1	11	207
			Interest on Account	1	1	11	208
			Lotto Commission	1	1	11	209
		Withholding Tax - Non Residents		1	1	11	300
			Premiums paid to non-resident insurers	1	1	11	301
			Dividend and interests	1	1	11	302
			Royalties, natural resource payments, rents	1	1	11	303
			Management and technical services Fee	1	1	11	304

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Endorsement Fee	1	1	11	305
			Goods and services	1	1	11	306
			Payments to a non-resident entertainer	1	1	11	307
			Non-residents providing shipping, air transport or telecommunications services in Ghana	1	1	11	308
			Payment for supply of goods, works and services by Petroleum subcontractors for or in connection with a Petroleum Agreement	1	1	11	309
			Interest on the debt contracted for petroleum operations	1	1	11	310
			Withholding Tax Refund - Individuals	1	1	11	311
		Withholding Tax - Non Residents with Perm. Est. in Ghana		1	1	11	400
			Dividend	1	1	11	401
			Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment	1	1	11	402
			Endorsements Management Technical Fees On Account	1	1	11	403
			Premiums Paid Non Resident Insurers On Account	1	1	11	404
			Royalties Natural Resource Payments Rents On Account	1	1	11	405
		Payable by corporations and other enterprises		1	1	12	000
			Corporation Tax - Other Companied	1	1	12	001
			Corporation Tax - Petroleum Companies	1	1	12	002
			State Enterprises	1	1	12	003
			Rent Tax	1	1	12	004
			Dividend Tax	1	1	12	005
			Commissions	1	1	12	006
			Vehicle Income Tax (VIT)	1	1	12	007
			Tax Refund - Corporations	1	1	12	008

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Property Tax		1	1	12	100
			Capital Gains Tax	1	1	12	101
			Gift Tax	1	1	12	102
			Tax Refund - Corporations	1	1	12	103
		Withholding Tax - Corporations		1	1	12	200
			Corporations Withholding Tax - Dividends	1	1	12	201
			Endorsement Fee	1	1	12	202
			Payment for supply of goods or use of property or supply of services (Rent)	1	1	12	203
			Payment for supply of goods, works and services by Petroleum subcontractors for and in connection with a petroleum agreement	1	1	12	204
			Interest on the debt contracted for petroleum operations	1	1	12	205
			Commissions Insurance Sales Agents On Account	1	1	12	206
			Corporate Governance Fees On Account	1	1	12	207
			Interest On Account	1	1	12	208
			Lotto Commission	1	1	12	209
		Withholding Tax - Non Resident Corporations		1	1	12	300
			Premiums paid to non-resident insurers	1	1	12	301
			Dividend and interests	1	1	12	302
			Royalties, natural resource payments, rents	1	1	12	303
			Management and technical services Fee	1	1	12	304
			Endorsement Fee	1	1	12	305
			Goods and services	1	1	12	306
			Payments to a non-resident entertainer	1	1	12	307
			Non-residents providing shipping, air transport or telecommunications services in Ghana	1	1	12	308
			Payment for supply of goods, works and services by Petroleum subcontractors for or	1	1	12	309

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			in connection with a Petroleum Agreement				
			Interest on the debt contracted for petroleum operations	1	1	12	310
			Withholding Tax Refund - Corporations	1	1	12	311
		Withholding Tax - Non Residents with Permanent Establishment in Ghana		1	1	12	400
			Dividend	1	1	12	401
			Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment	1	1	12	402
			Endorsements Management Technical Fees On Account	1	1	12	403
			Premiums Paid Non Resident Insurers On Account	1	1	12	404
			Royalties Natural Resource Payments Rents On Account	1	1	12	405
		Unallocable		1	1	13	000
			Banderoles Tax	1	1	13	001
			Penalties	1	1	13	002
			Interest	1	1	13	003
			Ceded Miscellaneous Taxes	1	1	13	004
			Airport Tax	1	1	13	005
			Adhoc Levies	1	1	13	006
			Other Tax Refunds	1	1	13	007
			Environmental Excise Tax	1	1	13	008
			Mineral Royalties	1	1	13	009
			1% CIF (GCNET)	1	1	13	010
			Set-off	1	1	13	011
			Registration Fees	1	1	13	012
			Tax Stamp	1	1	13	013
		Rates		1	1	31	000
			Basic Rates	1	1	31	001
			Property Rates	1	1	31	002
			Property Rate Arrears	1	1	31	003

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Unassessed Rates	1	1	31	004
		Estate, inheritance, and gift taxes		1	1	33	100
			Gift Tax	1	1	33	101
		Value-added taxes - Standard Rate		1	1	41	100
			Agriculture, Fishing & Forestry	1	1	41	101
			Mining	1	1	41	102
			Manufacturing	1	1	41	103
			Utility Services including Electricity	1	1	41	104
			Construction	1	1	41	105
			Vehicles, Sales and Repairs	1	1	41	106
			Wholesale	1	1	41	107
			Retail	1	1	41	108
			Hotels & Restaurants	1	1	41	109
			Transport & Telecommunications	1	1	41	110
			Professional Services	1	1	41	111
			Recreational, Cultural & Sporting Activities	1	1	41	112
			Other Service Activities	1	1	41	113
			Financial and insurance activities	1	1	41	114
			Real estate activities	1	1	41	115
			Administrative and support service activities	1	1	41	116
			Public administration and defence; compulsory social security	1	1	41	117
			Education	1	1	41	118
			Human health and social work activities	1	1	41	119
			Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	1	1	41	120
			Activities of extraterritorial organizations and bodies	1	1	41	121
			Communication Service Tax	1	1	41	122
			Postal and courier activities	1	1	41	123
			Domestic VAT-Budget	1	1	41	124

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Value-added taxes - Flat Rate		1	1	41	200
			Agriculture, Fishing & Forestry	1	1	41	201
			Mining	1	1	41	202
			Manufacturing	1	1	41	203
			Utility Services including Electricity	1	1	41	204
			Construction	1	1	41	205
			Vehicles, Sales and Repairs	1	1	41	206
			Wholesale	1	1	41	207
			Retail	1	1	41	208
			Hotels & Restaurants	1	1	41	209
			Transport & Telecommunications	1	1	41	210
			Professional Services	1	1	41	211
			Recreational, Cultural & Sporting Activities	1	1	41	212
			Other Service Activities	1	1	41	213
			Financial and insurance activities	1	1	41	214
			Real estate activities	1	1	41	215
			Administrative and support service activities	1	1	41	216
			Public administration and defence; compulsory social security	1	1	41	217
			Education	1	1	41	218
			Human health and social work activities	1	1	41	219
			Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	1	1	41	220
			Activities of extraterritorial organizations and bodies	1	1	41	221
			Communication Service Tax	1	1	41	222
			Postal and courier activities	1	1	41	223
		Value Added Taxes - Penalties		1	1	41	
			Domestic VAT Penalty	1	1	41	301
			Domestic VAT Interest	1	1	41	302
			VAT Refunds	1	1	41	303

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		NHIL		1	1	41	400
			Domestic NHIL - Standard Rate	1	1	41	401
			Domestic NHIL - Flat Rate	1	1	41	402
			Import NHIL	1	1	41	403
		NHIL - Penalties		1	1	41	400
			Domestic NHIL Penalty	1	1	41	410
			Domestic NHIL Interest	1	1	41	411
		Communication Services Taxes		1	1	41	700
			Communication Services Taxes	1	1	41	701
		Excises		1	1	42	000
			Domestic Excise Duty	1	1	42	001
			Amortization Fee - LPG	1	1	42	002
			Bunkers	1	1	42	003
			Gas Oil	1	1	42	004
			Industrial Diesel Oil	1	1	42	005
			Jet Fuel (AT K)	1	1	42	006
			Kerosene	1	1	42	007
			L.P. Gas	1	1	42	008
			Petroleum Levy - Energy Fund	1	1	42	009
			Petroleum Levy - Exploration	1	1	42	010
			Petroleum Levy - Road Fund	1	1	42	011
			Petroleum - Strategic Stock Levy	1	1	42	012
			Petroleum Levy-Excise	1	1	42	013
			Promotional Levy - LPG	1	1	42	014
			Residual fuel	1	1	42	015
			Unified Gasoline	1	1	42	016
			Petroleum - Social Impact Mitigation Levy	1	1	42	017
			Petroleum - Cross Subsidy Levy	1	1	42	018
			Petroleum - Debt Recovery Levy	1	1	42	019
			Petroleum - Other Taxes	1	1	42	020

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Beer	1	1	42	021
			Cigarettes	1	1	42	022
			Spirits - Distilled or Rectified	1	1	42	023
			Spirits - Blended or Compounded	1	1	42	024
			Spirits - Denatured	1	1	42	025
			Spirits - Akpeteshie	1	1	42	026
			Mineral Water	1	1	42	027
			Water	1	1	42	028
			Wine	1	1	42	029
			Cigars	1	1	42	030
			Snuff and Other Tobacco	1	1	42	031
			Malt	1	1	42	032
			Negrohead	1	1	42	033
			Polythene Bags - Plastic Packing	1	1	42	034
		Taxes on specific services		1	1	44	100
			Casino Taxes	1	1	44	101
		Customs and other import duties		1	1	51	000
			General Import Duties	1	1	51	001
			VAT on Imports	1	1	51	002
			Import Excise Duty	1	1	51	003
			Penalties on Import Duties	1	1	51	004
			Other Import Duties	1	1	51	005
			Import Inspection Fees	1	1	51	006
			Cassette Levy	1	1	51	007
			Rent Charges - State Warehouse	1	1	51	008
			Customs Penalties	1	1	51	009
			Customs Fines	1	1	51	010
			Customs - Forfeited Money	1	1	51	011
			Temporary Importation Fee	1	1	51	012
			Vehicle Examination	1	1	51	013
			Vehicle Certification	1	1	51	014
			Import Declaration Form	1	1	51	015
			Import Levies - Sensitive Commodities	1	1	51	016

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Ecowas Levy	1	1	51	017
			Export Development Levy	1	1	51	018
			Manifest Amendment Fee	1	1	51	019
			Bonded Warehouse License Renewal	1	1	51	020
			TVI (C59) Fee	1	1	51	021
			Overtime Charges	1	1	51	022
			Vehicle Overage Penalty	1	1	51	023
			Import Exemptions	1	1	51	024
			Special Import Levy 1%	1	1	51	025
			Special Import Levy 2%	1	1	51	026
		Temporary Vehicle Imports		1	1	51	100
			Saloon Cars	1	1	51	101
			Mini Bus - Bus Road Fund	1	1	51	102
			Non Articulated Trucks Road Fund - FD	1	1	51	103
			Articulated Trucks Road Fund	1	1	51	104
			TVI Extend Overstay Penalty	1	1	51	105
			TVI Close Overstay Penalty	1	1	51	106
			Importer Retention	1	1	51	107
		Taxes on exports		1	1	52	00
			Cocoa	1	1	52	001
			Timber	1	1	52	002
			Diamond	1	1	52	003
			Kola Nuts	1	1	52	004
			Re-Exports	1	1	52	005
			Other Export Duties	1	1	52	006
		Payable solely by Individual		1	1	61	100
			NSFL	1	1	61	101
			Stamp Duty	1	1	61	102
		Payable solely by Business		1	1	62	100
			Stamp Duty	1	1	62	102

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
	Donor Grants & Reliefs			1	3	00	000
		Donor Grants & Relief		1	3	11	000
			United Kindom	1	3	11	001
			European Commission	1	3	11	002
			Switzerland	1	3	11	003
			Japan	1	3	11	004
			Canada	1	3	11	005
			Denmark	1	3	11	006
			France	1	3	11	007
			Africa Development Fund	1	3	11	008
			Germany	1	3	11	009
			International Government Association	1	3	11	010
			Kwuit Government	1	3	11	011
			Netherlands	1	3	11	012
			Spain	1	3	11	013
			United Development Programme	1	3	11	014
			United States Of America	1	3	11	015
			Counterpart Funds	1	3	11	016
			African Carribean Pacific European Union	1	3	11	017
			World Bank	1	3	11	018
		Non Governmental Agencies		1	3	21	000
			Non Governmental Agencies	1	3	21	001
		Grants - Districts		1	3	31	000
			Central Government - GOG Paid Salaries	1	3	31	001
			DACF - Assembly	1	3	31	002
			DACF - MP	1	3	31	003
			Ceded Revenue	1	3	31	004
			HIPC	1	3	31	005

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Sanitation Fund	1	3	31	006
			National Youth Employment	1	3	31	007
			Other Donors Support Transfers	1	3	31	008
	Other Revenue			1	4	00	000
		Interest		1	4	11	000
			Petroleum - Participating Interest	1	4	11	001
			Petroleum - Initial Interest	1	4	11	002
			Interest on Re-scheduled debt - Customs	1	4	11	003
			Interest on GoG on-lent Loan	1	4	11	004
			Interest on loans/CAGD Loans Repayment	1	4	11	005
			Petroleum - Carried Interest	1	4	11	006
		Lands and Royalties		1	4	12	000
			Mineral Royalties	1	4	12	001
			Concessions	1	4	12	002
			Stool Land Revenue	1	4	12	003
			Sale of Building Permit Jacket	1	4	12	004
			Registration of Plot	1	4	12	005
			Transfer of Plot	1	4	12	006
			Building Plans / Permit	1	4	12	007
			River Sand	1	4	12	008
			Comm. Mast Permit	1	4	12	009
			Additional Petroleum Entitlements	1	4	12	010
			Petroleum Royalties	1	4	12	011
			Other Royalties	1	4	12	012
			Development Charges, State lands	1	4	12	013
			Income from Intellectual Property	1	4	12	014
			Royalties	1	4	12	015
			Timber Royalty	1	4	12	016
			Transfer	1	4	12	017
			Other Inflows from Quasi Companies	1	4	12	018
			Mole Motel Dividend	1	4	12	019

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			NLA net Income	1	4	12	020
			Cemeteries	1	4	12	021
		Rents of Land, Buildings and Houses		1	4	15	000
			Concession Rent	1	4	15	001
			Ground Rent (Land Commission)	1	4	15	002
			Petroleum Surface Rentals	1	4	15	003
			Rent, Oil Concessions	1	4	15	004
			Investment Income from Petroleum Funds	1	4	15	005
			Dividends from GNPC	1	4	15	006
			Other Receipts from petroleum Operations	1	4	15	007
			Investment Income	1	4	15	008
			Dividend	1	4	15	009
			Interest on Loans	1	4	15	010
			Other Investment Income	1	4	15	011
			Rent on Assembly Building	1	4	15	012
			Junior Staff Quarters	1	4	15	013
			Workers Villa	1	4	15	014
			Guest Houses	1	4	15	015
			Palm Spring	1	4	15	016
			Parks	1	4	15	017
			Club Houses	1	4	15	018
			Transit Quarters	1	4	15	019
			Educational Hall	1	4	15	020
			Efua Sutherland Children's Park Rent of Park	1	4	15	021
			Farms Rents	1	4	15	022
			Free Zones Board Rent on Leased land	1	4	15	023
			Ground Rent_SSNT	1	4	15	024
			Hall Hire	1	4	15	025
			Hire of Property	1	4	15	026
			Hire of Stadium	1	4	15	027
			Hire of WAEC Property	1	4	15	028
			Hiring of chairs, tables & canopies/Video Camera	1	4	15	029
			Hiring of Conference Hall	1	4	15	030
			Hiring of Facilities	1	4	15	031

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Hiring of Scaffolds	1	4	15	032
			Irrigation Company of Upper Regions Rent	1	4	15	033
			Kofi Anang Centre for Excellence Rent of Facilities	1	4	15	034
			NAFTI. Rental Facilities	1	4	15	035
			NORRIP. Guest House Proceeds	1	4	15	036
			Plant Hire/Obsolate Spares	1	4	15	037
			Rentals	1	4	15	038
			Rent CAG (GBP)	1	4	15	039
			Rent CAG (USD)	1	4	15	040
			Rent Deductions	1	4	15	041
			Rent G.B.C.	1	4	15	042
			Rent G.N.A.	1	4	15	043
			Rent Income -Statistics	1	4	15	044
			Rent of hall and office	1	4	15	045
			Rent of Police Hospital Workshop	1	4	15	046
			Rent Parks &.Gardens	1	4	15	047
			Rent PWD	1	4	15	048
			Rent Receivables(Adenta & Papao)	1	4	15	049
			Rental of Chairs & Tables	1	4	15	050
			WAEC. Guest House Proceeds	1	4	15	051
			Rental of Store	1	4	15	052
			Craftshop	1	4	15	053
		Licenses		1	4	22	000
			Pito / Palm Wine Sellers Tapers	1	4	22	001
			Herbalist License	1	4	22	002
			Hawkers License	1	4	22	003
			Pet License	1	4	22	004
			Chop Bar Restaurants	1	4	22	005
			Corn / Rice / Flour Miller	1	4	22	006
			Liquor License	1	4	22	007
			Letter Writer License	1	4	22	008
			Bakers License	1	4	22	009
			Bicycle License	1	4	22	010
			Artisan / Self Employed	1	4	22	011
			Kiosk License	1	4	22	012

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Sand and Stone Conts. License	1	4	22	013
			Charcoal / Firewood Dealers	1	4	22	014
			Fuel Dealers	1	4	22	015
			Lotto Operators	1	4	22	016
			Hotel / Night Club	1	4	22	017
			Pharmacist Chemical Sell	1	4	22	018
			Sawmills	1	4	22	019
			Taxicab / Commercial Vehicles	1	4	22	020
			Factories / Operational Fee	1	4	22	021
			Canopy / Chairs / Bench	1	4	22	022
			Communication Centre	1	4	22	023
			Private Education Int.	1	4	22	024
			Private Professionals	1	4	22	025
			Maternity Home /Clinics	1	4	22	026
			Commercial Band / Dance Groups	1	4	22	027
			Telecom System / Security Service	1	4	22	028
			Mobile Sale Van	1	4	22	029
			Entertainment Centre	1	4	22	030
			Wheel Trucks	1	4	22	031
			Akpeteshie / Spirit Sellers	1	4	22	032
			Stores	1	4	22	033
			Hand Carts	1	4	22	034
			District Weekly Lotto	1	4	22	035
			Petroleum Products	1	4	22	036
			Traditional Medicine	1	4	22	037
			Hairdressers / Dress	1	4	22	038
			Bakeries / Bakers	1	4	22	039
			Bill Boards	1	4	22	040
			Taxi Licences	1	4	22	041
			Second Hand Clothing	1	4	22	042
			Vehicle Garage	1	4	22	043
			Financial Institutions	1	4	22	044
			Commercial Houses	1	4	22	045
			Boarding and Advertising	1	4	22	046
			Photographers and Video Operators	1	4	22	047
			Shoe / Sandals Repairs	1	4	22	048
			Fitters	1	4	22	049

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Mattress Makers / Repairers	1	4	22	050
			Millers	1	4	22	051
			Mechanics	1	4	22	052
			Block Manufacturers	1	4	22	053
			Laundries / Car Wash	1	4	22	054
			Printing Press / Photocopy	1	4	22	055
			Salt / Maize Sellers	1	4	22	056
			Private Schools	1	4	22	057
			Automobile Companies	1	4	22	058
			Cocoa Residue Dealers	1	4	22	059
			Airline / Shipping Agents	1	4	22	060
			Susu Operators	1	4	22	061
			Real Estate Agents	1	4	22	062
			Florists / Flower Pot Dealers	1	4	22	063
			Circumcision	1	4	22	064
			Terazzo Dealers	1	4	22	065
			Public Letter Writers	1	4	22	066
			Beers Bars	1	4	22	067
			Kola Nut Dealers	1	4	22	068
			Open Spaces / Parks	1	4	22	069
			Palm Spring	1	4	22	070
			Business Providers	1	4	22	071
			Registration of Contracts / Building / Road	1	4	22	072
			Coconut Dealers (Whole Sale)	1	4	22	073
			Registration of Quarries	1	4	22	074
			Chain Saw Operator	1	4	22	075
			License for Manufacturers Controlled by Customs	1	4	22	076
			Drug Permit	1	4	22	077
			Permit	1	4	22	078
			Mining Permit	1	4	22	079
			Digging Permit	1	4	22	080
			Prospecting Permit	1	4	22	081
			Sand Winning Permit	1	4	22	082
			Gravel & Stone Winners	1	4	22	083
			Salt and Clay Mining Permits	1	4	22	084
			Permit to Purchase Explosives	1	4	22	085
			Licensed Surveyors Reporting/Survey Data Fee	1	4	22	086

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Hunting Licence	1	4	22	087
			Free Zones Board Licence	1	4	22	088
			Free Zones Board Resident Permit	1	4	22	089
			Food & Drugs Board Permit	1	4	22	090
			Export Permit	1	4	22	091
			Residence Permit	1	4	22	092
			Entry Permit/visa	1	4	22	093
			Permanent Residential Permit	1	4	22	094
			Burial Permit for Deceased Brought in from Abroad	1	4	22	095
			Chemical Clearance Permit Fee	1	4	22	096
			Fish/Meat Clearance Permit	1	4	22	097
			Environmental Impact Analysis/EMP/Mining Permit Fee	1	4	22	098
			Work Permit Fee	1	4	22	099
			import permit (poultry fish meal & feed additive)	1	4	22	100
			Veterinary Service Permit (Imports)	1	4	22	101
			Game and Trophy Exports Permits	1	4	22	102
			Permit to Purchase or Sell Explosives	1	4	22	103
		Fee		1	4	23	000
			Markets	1	4	23	001
			Livestock / Kraals	1	4	23	002
			Registration of Night Trade	1	4	23	003
			Poultry Fee	1	4	23	004
			Registration of Contractors	1	4	23	005
			Burial Fee	1	4	23	006
			Pounds	1	4	23	007
			Entertainment Fee	1	4	23	008
			Advertisement / Bill Boards	1	4	23	009
			Export of Commodities	1	4	23	010
			Marriage / Divorce Registration	1	4	23	011
			Sub Metro Managed Toilets	1	4	23	012
			Dustin Clearance	1	4	23	013
			Dislodging Fee	1	4	23	014
			Street Parking Fee	1	4	23	015

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Shebu Industry Operations Fee	1	4	23	016
			Conservancy	1	4	23	017
			Loading Fee	1	4	23	018
			Education Fee	1	4	23	019
			Professional Fee	1	4	23	020
			Wood Carving	1	4	23	021
			Chipping Const.	1	4	23	022
			Reg. of Tipper Trucks	1	4	23	023
			Mineral Prospect	1	4	23	024
			Customs Inspection Fee	1	4	23	025
			Consignment Transit Fee	1	4	23	026
			Aboticaba Fee	1	4	23	027
			Abstract Fee	1	4	23	028
			Academic Facility user Fee	1	4	23	029
			Accident Report Fee	1	4	23	030
			Accommodation (TI)	1	4	23	031
			Accommodation	1	4	23	032
			Accountant General's Hospital Fee Collection	1	4	23	033
			Accreditation	1	4	23	034
			Administrative charges	1	4	23	035
			Administrative Searches	1	4	23	036
			Admission Fee	1	4	23	037
			Adoption Fee	1	4	23	038
			Advertising Agents Registration Fee	1	4	23	039
			Aflatoxin/Mycotoxin	1	4	23	040
			Aframomum	1	4	23	041
			Agbelima	1	4	23	042
			Alien Registration	1	4	23	043
			Aliens Registration	1	4	23	044
			Alteration in Death Register	1	4	23	045
			Alteration in Registering of Births	1	4	23	046
			Ambulance Fee	1	4	23	047
			Amendment of Bye-Laws	1	4	23	048
			Anaesthetics	1	4	23	049
			Announcements Fee	1	4	23	050
			Apprenticeship Training Fee	1	4	23	051
			Approval of site plan	1	4	23	052

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Arms and Ammunitions	1	4	23	053
			Assaying	1	4	23	054
			Assignment Fee	1	4	23	055
			Attestation Fee	1	4	23	056
			Auction of Timber	1	4	23	057
			Auction Sales	1	4	23	058
			Auctioneers	1	4	23	059
			Audit Inspection	1	4	23	060
			Authentication Fee	1	4	23	061
			Authentication/Attestation Fee	1	4	23	062
			Avocado Seedlings	1	4	23	063
			Badges	1	4	23	064
			Bailif service Fee	1	4	23	065
			Bailiffs Services Fee and Mileage Claims	1	4	23	066
			Banku Mix	1	4	23	067
			Bed User Fee	1	4	23	068
			Black Pepper Seedlings	1	4	23	069
			Blasting Certificate Examination	1	4	23	070
			Blood bank	1	4	23	071
			BNARI-Service Fee	1	4	23	072
			Bond Form	1	4	23	073
			Borehole Project	1	4	23	074
			Boreholes Proceeds	1	4	23	075
			Bridge & Roads Tolls	1	4	23	076
			Change of Business Name	1	4	23	077
			Business registration	1	4	23	078
			C.T. Scan	1	4	23	079
			Cadastral Plans	1	4	23	080
			CAGD Service Charge on Third party deductions	1	4	23	081
			Camera Fee	1	4	23	082
			Camping Fee	1	4	23	083
			Capsid control (workshop charges spares and repairs)	1	4	23	084
			Car Rentals	1	4	23	085
			Vehicle Reflective Tape	1	4	23	086
			Car towing	1	4	23	087
			Cardiology	1	4	23	088

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Care Passes	1	4	23	089
			Casino and Slot Machines (Gaming)	1	4	23	090
			Castration	1	4	23	091
			Catering services	1	4	23	092
			Centre for Sterile Support Dept.	1	4	23	093
			Cert of free sale	1	4	23	094
			Certificate Copy of Entry Birth or Death	1	4	23	095
			Certificate of Sale and Manufacturing	1	4	23	096
			Certification	1	4	23	097
			Certified True Copies(CTC)	1	4	23	098
			Cesspit Emptying Service	1	4	23	099
			Chemical Regulation Certificates	1	4	23	100
			Chemistry Laboratory Services- NNRI	1	4	23	101
			Cinnamon Seedlings	1	4	23	102
			Citizenship	1	4	23	103
			Citizenship Registration & Naturalisation	1	4	23	104
			Citrus seedlings	1	4	23	105
			Civil Service Examination Fee	1	4	23	106
			Title Clearance	1	4	23	107
			Clinical Treatment	1	4	23	108
			Clinical Trial	1	4	23	109
			Coconut Seedlings	1	4	23	110
			Cocoyam Fufu Powder	1	4	23	111
			Color Analyses	1	4	23	112
			Commercial Sales (Maize)	1	4	23	113
			Commission on Foreign Exchange Allocation	1	4	23	114
			Commission on sales	1	4	23	115
			Commitment Fee	1	4	23	116
			Compost Bag	1	4	23	117
			Computer Maintenance Fee	1	4	23	118
			Conference Fee	1	4	23	119
			Conference Hall	1	4	23	120
			Confirmation Of Depature Fee	1	4	23	121
			Confirmation of Results	1	4	23	122
			Consent (stool lands)	1	4	23	123

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Consent Fee- State Lands	1	4	23	124
			Consent Fee-State Lands	1	4	23	125
			Consent Fee-Stool Lands	1	4	23	126
			Consideration Fee	1	4	23	127
			Consular Fee	1	4	23	128
			Consultancy Fee	1	4	23	129
			Consultation Fee	1	4	23	130
			Consumables	1	4	23	131
			Contractors registration Fee	1	4	23	132
			Corporate Training	1	4	23	133
			Course Fee	1	4	23	134
			Court Fee	1	4	23	135
			Criminal check	1	4	23	136
			Customary Fee	1	4	23	137
			Day Care Centre Fee	1	4	23	138
			Deeds Registration	1	4	23	139
			Delivery	1	4	23	140
			Demarcation	1	4	23	141
			Dental	1	4	23	142
			Dental Fee	1	4	23	143
			Dept of Cooperatives Books	1	4	23	144
			Destination Inspection	1	4	23	145
			Destination Inspection of imported high risk goo	1	4	23	146
			Destruction Fee	1	4	23	147
			Development Charges	1	4	23	148
			Deworming	1	4	23	149
			Diagnostic Centre	1	4	23	150
			Dialysis	1	4	23	151
			Dipping/Bathing	1	4	23	152
			Direct Transfer Fee	1	4	23	153
			Discard Grain	1	4	23	154
			Disinfectants	1	4	23	155
			Documentary Examination	1	4	23	156
			Donation Fee	1	4	23	157
			Vehicle Number Plate	1	4	23	158
			Dressing and Injections	1	4	23	159
			Drug Register	1	4	23	160
			Drug revenue earned	1	4	23	161

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Drugs (incl. Anaesthesia)	1	4	23	162
			Drying Fee	1	4	23	163
			Each Gen. Search of Reg. of Births/ Death	1	4	23	164
			Ear, Nose & Throat	1	4	23	165
			ECG & EEG	1	4	23	166
			Economic value	1	4	23	167
			ECOWAS Booklet	1	4	23	168
			Educational Programme	1	4	23	169
			Educational Visit	1	4	23	170
			Endorsement	1	4	23	171
			Enrolment Fee	1	4	23	172
			Entrance Fee	1	4	23	173
			Establishment of Industries	1	4	23	174
			Examination Fee	1	4	23	175
			Exhibition Fee	1	4	23	176
			Exhibition Hall Bookings	1	4	23	177
			Exhumation & Reburial	1	4	23	178
			Exportation of Remains	1	4	23	179
			Exporters Registration Fee	1	4	23	180
			Eye Care	1	4	23	181
			Eye Clinic Fee	1	4	23	182
			F.B.D. Processing Fee	1	4	23	183
			Fair Participation Fee	1	4	23	184
			Family Planning	1	4	23	185
			Fee for Courses and Certificates	1	4	23	186
			Foreign Student Fee	1	4	23	187
			Feeding Fee	1	4	23	188
			Feeding (TI)	1	4	23	189
			Fermented Maize Meal	1	4	23	190
			Ferry Tolls	1	4	23	191
			Filling of Returns/Financial Statement	1	4	23	192
			Finger Prints Analysis/ Employment	1	4	23	193
			Fingerprint Analysis (non Residents)	1	4	23	194
			Fingerprint Analysis (Residents)	1	4	23	195
			Fire Arms	1	4	23	196

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Fire safety Education	1	4	23	197
			Fish Levy(Import Export)	1	4	23	198
			Fishing Licensing Fee	1	4	23	199
			Flood Lights Charges	1	4	23	200
			Folders and Documents	1	4	23	201
			Food and drug board Admin. Charges	1	4	23	202
			Food and drug board Advertisement Fee	1	4	23	203
			Food and drug board Application Fee	1	4	23	204
			Food and drug board Registration Fee	1	4	23	205
			Form 9 (Port to FZ)	1	4	23	206
			Form 9A (Local Mkt)	1	4	23	207
			Form 9B (VAT Exempt)	1	4	23	208
			Form 9E	1	4	23	209
			Form 9F	1	4	23	210
			Frabrication	1	4	23	211
			Free Zones Board Application Forms	1	4	23	212
			Free Zones Board Renewal of Licence	1	4	23	213
			Fresh Nut Bunches	1	4	23	214
			Fruit Training	1	4	23	215
			Fund raising and Fee	1	4	23	216
			Advertisement Fee	1	4	23	217
			G.N.A. Advertisement	1	4	23	218
			G.N.A. Subscription Fee	1	4	23	219
			Game Licence	1	4	23	220
			Garage Jobs	1	4	23	221
			Gate Proceeds	1	4	23	222
			General Chemistry	1	4	23	223
			General Maintenance Fee	1	4	23	224
			General Register	1	4	23	225
			Geological Survey Auction Sales	1	4	23	226
			Germinated Seed Nuts	1	4	23	227
			ghana dance ensemble Performance Fee	1	4	23	228
			Ghana Highways Lab Tests	1	4	23	229
			Ghana Investment Promotion Centre Exemption Fee	1	4	23	230

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Ghana Investment Promotion Centre Registration	1	4	23	231
			Ghana Tourism Authority Publications	1	4	23	232
			Ghana Tourism Authority Registration Forms	1	4	23	233
			Ghana tourism authority Registration(Project)	1	4	23	234
			Gharr 1 centre Service Fee- NNRI	1	4	23	235
			Groundunt Paste	1	4	23	236
			Guard Duties	1	4	23	237
			Guest House	1	4	23	238
			Guest House Services	1	4	23	239
			Guide and Transport Fee	1	4	23	240
			Gymnasium Fee	1	4	23	241
			Hall Affiliation Fee	1	4	23	242
			Hawkers Fee	1	4	23	243
			Health centres Accomodation	1	4	23	244
			Health centres Laboratory	1	4	23	245
			Hire Generator	1	4	23	246
			Hire of Canopies	1	4	23	247
			Hire of Ferries & River Crafts	1	4	23	248
			Hire of Land and Equipment - Service	1	4	23	249
			Hire of Plastic Chairs	1	4	23	250
			Hire of Transport	1	4	23	251
			Hiring of Banquette Hall	1	4	23	252
			Hiring of chairs, tables & canopies/Video Camera	1	4	23	253
			Hiring of Classrooms	1	4	23	254
			Hiring of Ground	1	4	23	255
			Hiring of Survey Instruments	1	4	23	256
			Hiring of Transp.	1	4	23	257
			Hiring Out of Drilling Rigs	1	4	23	258
			Hospital Fess & Charges	1	4	23	259
			Hotel Pads	1	4	23	260
			Hotel Registers	1	4	23	261
			Human resource Development Fee	1	4	23	262
			Immigration Quota Fee	1	4	23	263
			Importation / Registration as an Importer	1	4	23	264

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Importers Fee	1	4	23	265
			Indentures Fee	1	4	23	266
			Indexing Fee	1	4	23	267
			Informal Sector	1	4	23	268
			Information Service Dept Hire of P. A. E.	1	4	23	269
			Information Service Dept Press Accreditation	1	4	23	270
			Information Service Dept Sale of Portraits &Fotos	1	4	23	271
			Infusions	1	4	23	272
			Inspection & Calibration	1	4	23	273
			Inspection & Testing	1	4	23	274
			International Standard Book Number	1	4	23	275
			Interview Fee	1	4	23	276
			Investigation	1	4	23	277
			Irrigation & Mechanical Service Levies	1	4	23	278
			Irrigation Company of Upper Regions Contracts	1	4	23	279
			Irrigation Company of Upper Regions Guest House	1	4	23	280
			Issue of certificates	1	4	23	281
			Issue of Phytosanitary Certificates	1	4	23	282
			Judicial Service Sale of Forms	1	4	23	283
			Key Cutting	1	4	23	284
			Konkonte Powder	1	4	23	285
			Kwame Nkruma Memorial Park Car Park	1	4	23	286
			Kwame Nkruma Memorial Park Gate Proceeds	1	4	23	287
			Laboratory Fee	1	4	23	288
			Land Dispute Survey	1	4	23	289
			Land Preparation	1	4	23	290
			Land Title Registratio Search Fee	1	4	23	291
			Land Title Registration Objection Fee	1	4	23	292
			Land Title Registration Processing Fee	1	4	23	293
			Land Title Registration Sale of Forms	1	4	23	294
			Land Title/Parcel Plans	1	4	23	295

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			land valuation division Administrative Charges	1	4	23	296
			Land Valuation Division Processing Fee	1	4	23	297
			Lease Preparation	1	4	23	298
			Legal Fee	1	4	23	299
			Levies on Casinos	1	4	23	300
			Library Fee	1	4	23	301
			Licence Duties	1	4	23	302
			License Fee (Application & Renewal)	1	4	23	303
			License to Store Explosives	1	4	23	304
			Licensure Exams Fee	1	4	23	305
			Livestock Movement	1	4	23	306
			Lost books	1	4	23	307
			Lost Certificate	1	4	23	308
			Machine Services	1	4	23	309
			Maintenance and Repair Services	1	4	23	310
			Maize Grite	1	4	23	311
			Malay Apple Seedlings	1	4	23	312
			Management Consultancy	1	4	23	313
			Management Development & Productivity Institute In plant	1	4	23	314
			Management Regular Training	1	4	23	315
			Manufacturing Licence	1	4	23	316
			Map sales (Hard and Digital copy)	1	4	23	317
			Marks-2	1	4	23	318
			Marriages	1	4	23	319
			Mastercraftmanship	1	4	23	320
			Matriculation Fee	1	4	23	321
			Medical charges	1	4	23	322
			Medicines & Pharmaceuticals	1	4	23	323
			Mercury License	1	4	23	324
			Microbiological	1	4	23	325
			Milling Fee	1	4	23	326
			Mine Captain Certificate Examination	1	4	23	327
			Mine Manager Certification Fee	1	4	23	328
			Mine Rescue Certificate Examination	1	4	23	329

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Minerals commission Exemption Fee	1	4	23	330
			Minerals commission Processing	1	4	23	331
			Minerals Commission Publication	1	4	23	332
			Minerals Commission Service	1	4	23	333
			Minerals commission. Search Fee	1	4	23	334
			Monitoring & Analytical Test	1	4	23	335
			Moringa Training	1	4	23	336
			Mortuary Fee	1	4	23	337
			Motel & Rest House Charges	1	4	23	338
			Mothers Home	1	4	23	339
			Motor Driving Test	1	4	23	340
			Mushroom Spawns	1	4	23	341
			Mushroom Training	1	4	23	342
			NAFTI. Application Fee	1	4	23	343
			NAFTI. Res. & Academic User Fee	1	4	23	344
			National Service Personnel Registration Forms	1	4	23	345
			NBSSI Sale of Directory	1	4	23	346
			NCTC Exam Fee-NVTI	1	4	23	347
			Net Gate Proceeds	1	4	23	348
			New Licence Fee	1	4	23	349
			Non detected test	1	4	23	350
			Non Timber Forest Produce	1	4	23	351
			Nutmeg Seedlings	1	4	23	352
			NVTI In-plant Training Fee	1	4	23	353
			NVTI-Training, Test and Certification Fee	1	4	23	354
			Oath Fee	1	4	23	355
			Obstetrics and Gyanaecology Fee	1	4	23	356
			Official Seraches	1	4	23	357
			OPD Fee	1	4	23	358
			Open Air Theatre	1	4	23	359
			Open Market value	1	4	23	360
			opportunity industrilisation centre-Training Test and Certification Fee	1	4	23	361
			Ophthalmology	1	4	23	362

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Optometry	1	4	23	363
			Packaging Amendment	1	4	23	364
			Palm Oil	1	4	23	365
			Papao Farm Project Proceeds	1	4	23	366
			Park Entrance Fee	1	4	23	367
			Parks & Gardens Accomodation	1	4	23	368
			Particular Search Birth or Death	1	4	23	369
			Passion Fruit Seedlings	1	4	23	370
			Passport Fee	1	4	23	371
			Passport Forms Operational	1	4	23	372
			Pattern Approval	1	4	23	373
			Peadiatrics	1	4	23	374
			Performance/Sponsorship	1	4	23	375
			Personal Monitoring	1	4	23	376
			Pesticides Registration & Licensing	1	4	23	377
			Pet Licence Fee	1	4	23	378
			Photocopies	1	4	23	379
			Physiotherapy	1	4	23	380
			Planning Development Fee-NVTI	1	4	23	381
			Plant Hire	1	4	23	382
			Plantain Fufu Powder	1	4	23	383
			Plantain Suckers	1	4	23	384
			Plastic Surgery	1	4	23	385
			Plotting	1	4	23	386
			Plotting and Concurrence Fee, Stools Lands	1	4	23	387
			Police Escort Charges	1	4	23	388
			Police Reports	1	4	23	389
			Post Mortem	1	4	23	390
			PRAAD Certification	1	4	23	391
			PRAAD Consultancy	1	4	23	392
			PRAAD Photocopying	1	4	23	393
			Premium	1	4	23	394
			Preparation Fee	1	4	23	395
			Presentation	1	4	23	396
			Printing Services	1	4	23	397
			Prison farms	1	4	23	398

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Prison Industries	1	4	23	399
			Prison Labour	1	4	23	400
			Prisons Establishments	1	4	23	401
			Private Security	1	4	23	402
			Proceeds from Inter-Institutional Production	1	4	23	403
			Proceeds from internet facilities	1	4	23	404
			Processing &Storage	1	4	23	405
			Processing Fee	1	4	23	406
			Production/Engagements	1	4	23	407
			Promotional Fee	1	4	23	408
			Public & Vested Lands Management Division Sale of Plans	1	4	23	409
			Quarry/Restricted	1	4	23	410
			Quota Fee	1	4	23	411
			Radiation Contamination Test	1	4	23	412
			Radiotherapy	1	4	23	413
			Rambutan Seedlings	1	4	23	414
			Raw Water Charges	1	4	23	415
			Re- Analysis Fee	1	4	23	416
			Re-development Scheme	1	4	23	417
			Re-entry visa Fee	1	4	23	418
			Regina House, London	1	4	23	419
			Registration of companies	1	4	23	420
			Registrar General's Dept. Sale of Other Forms	1	4	23	421
			Registration and renewals	1	4	23	422
			Registration Fee	1	4	23	423
			Registration Form	1	4	23	424
			Registration of Births over 12 months	1	4	23	425
			Registration of Contractors	1	4	23	426
			Registration of Day Care Centres	1	4	23	427
			Registration of Death after 12 months	1	4	23	428
			Registration of Death after 30 days	1	4	23	429
			Registration of Death b/n 8-30 days	1	4	23	430
			Registration of Estate	1	4	23	431

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Registration of Names/partnerships	1	4	23	432
			Registration of NGO's	1	4	23	433
			Registration of Patent/Textiles/Trade marks	1	4	23	434
			Registration of Political Parties	1	4	23	435
			Registration/Renewal of Firearms	1	4	23	436
			Regularisation Fee	1	4	23	437
			Regulatory Inspection Test	1	4	23	438
			Reimbursement of Audit Expenses By the United Nations	1	4	23	439
			Religious Bodies Registration	1	4	23	440
			Renewal of License/certificate	1	4	23	441
			Replacement of certificate	1	4	23	442
			Re-registration Fee	1	4	23	443
			Research Fee	1	4	23	444
			Residential facility User Fee	1	4	23	445
			Resturants	1	4	23	446
			Rice Seed	1	4	23	447
			Right of Way	1	4	23	448
			Rope/Pressure Vessel Test	1	4	23	449
			Safety Posters	1	4	23	450
			Sale of Airtime	1	4	23	451
			Sale of Animals & Trophies	1	4	23	452
			Sale of Blacksoil/Manure	1	4	23	453
			Sale of Bushmeat	1	4	23	454
			Sale of Drugs	1	4	23	455
			Sale of Educ. Materials	1	4	23	456
			Sale of Farm Produce	1	4	23	457
			Sale of Forms	1	4	23	458
			Sale of Gari	1	4	23	459
			Sale of Geological Maps	1	4	23	460
			Sale of GNVP Forms	1	4	23	461
			Sale of Grass	1	4	23	462
			Sale of Hansard	1	4	23	463
			Sale of Health Forms	1	4	23	464
			Sale of Highway Code	1	4	23	465
			Sale of ID cards	1	4	23	466

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Sale of Import Declaration Forms	1	4	23	467
			Sale of Liquid Nitrogen	1	4	23	468
			Sale of MASLOC Forms	1	4	23	469
			Sale of Meteo Data	1	4	23	470
			Sale of National Biography	1	4	23	471
			Sale of Personal Identification Number	1	4	23	472
			Sale of Plants	1	4	23	473
			Sale of Products	1	4	23	474
			Sale of Publication	1	4	23	475
			Sale of Publications Translation Work	1	4	23	476
			Sale of Seeds	1	4	23	477
			Sale of Soya Beans/Seed Soya Bean	1	4	23	478
			Sale of Specimen Coins	1	4	23	479
			Sale of Standards to Producers,Importers & Exporters	1	4	23	480
			Sale of Unserviceable Scrap	1	4	23	481
			Sale of Vaccine	1	4	23	482
			Sale of Value Books	1	4	23	483
			Sale of Vegetables	1	4	23	484
			Sale of Wreaths/Bouquettes	1	4	23	485
			Sales of Insecticide	1	4	23	486
			Sales of Livestock & Feeds	1	4	23	487
			Sales of Wreath	1	4	23	488
			Sand Dues	1	4	23	489
			Sanitarian	1	4	23	490
			Schedule Book	1	4	23	491
			Schedule Books/Forms	1	4	23	492
			Schedule Form B	1	4	23	493
			School Fee	1	4	23	494
			Securities & Exchange Commission Approval Fee	1	4	23	495
			Securities & Exchange Commission Licences Fee	1	4	23	496
			Securities & Exchange Commission Transaction Levy	1	4	23	497
			Seminar Hall	1	4	23	498
			Semister Exams Registration	1	4	23	499
			Semister Exams Fee	1	4	23	500

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Sensory Evaluation	1	4	23	501
			Service Charge	1	4	23	502
			Shift Boss/Mine Foreman Certificate Examination	1	4	23	503
			Short Course Fee	1	4	23	504
			Short Guide	1	4	23	505
			Slaughter	1	4	23	506
			Slot Machine	1	4	23	507
			Soil Analysis	1	4	23	508
			Sports and Entertainment	1	4	23	509
			Sports and Culture Fee	1	4	23	510
			Sports Dev't/Manufacturing Services-NSS	1	4	23	511
			Sports Levy	1	4	23	512
			SRC Dues	1	4	23	513
			Stadium Adverts	1	4	23	514
			Stationery	1	4	23	515
			Statistical Service Sale of Publication	1	4	23	516
			Stickers	1	4	23	517
			Stumpage	1	4	23	518
			Subscriptions	1	4	23	519
			Sundry Fee (Inspections, reg. and cert. of Sch)	1	4	23	520
			Surgery Fee	1	4	23	521
			Surgical Fee	1	4	23	522
			Survey Fee	1	4	23	523
			Sweet Berry Seedlings	1	4	23	524
			Teacher training college Textbooks	1	4	23	525
			Technology Transfer Fee	1	4	23	526
			Tender Documents	1	4	23	527
			Tender Fee	1	4	23	528
			Testing Fee	1	4	23	529
			Theatre	1	4	23	530
			Tour/Camera Fee	1	4	23	531
			Tractor Services	1	4	23	532
			Trade marks	1	4	23	533
			Trainees Contributions	1	4	23	534
			Training & W'shops Including international standards organisation 9000 QMS	1	4	23	535

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Training Centres	1	4	23	536
			Training Pitches User Fee	1	4	23	537
			Traning Fee	1	4	23	538
			Transfers & Change of use of Vehicle	1	4	23	539
			Transfers & Change of Ownership	1	4	23	540
			Transport Fee	1	4	23	541
			Transport(cesspit emptier)	1	4	23	542
			Travel & Tours	1	4	23	543
			Tuition Fee	1	4	23	544
			TV License Fee	1	4	23	545
			Underground/Superin. Certification Fee	1	4	23	546
			User Fee	1	4	23	547
			Valuation Fee	1	4	23	548
			Variation Fee	1	4	23	549
			Vehicle Clearance Form	1	4	23	550
			Vehicle Registration	1	4	23	551
			Vehicle Roadworthiness Certificate	1	4	23	552
			Verification Fee	1	4	23	553
			Verification of Cocoa weighing, Fuel pumps & Oth	1	4	23	554
			Vested Lands	1	4	23	555
			Veterinary Clinic Service Fee	1	4	23	556
			Veterinary Service Laboratory Test	1	4	23	557
			Veterinary Service Service Charges	1	4	23	558
			Veterinary Services Inspection Fee	1	4	23	559
			Vetting Fee	1	4	23	560
			Visa Fee	1	4	23	561
			WAEC Direct Scratch Card	1	4	23	562
			WAEC. Transfer	1	4	23	563
			Weighing & Issuing of Certificates	1	4	23	564
			Winding Engine	1	4	23	565
			Work done for Govt. Department	1	4	23	566
			Work done for Private Organization	1	4	23	567
			Workshop	1	4	23	568

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			X-Ray	1	4	23	569
			Xylophia Seedlings	1	4	23	570
			Yam Fufu Powder	1	4	23	571
			Zoo Gate Fee	1	4	23	572
			Playing Field User Fee	1	4	23	573
			Public Visit	1	4	23	574
			Affiliation Fees	1	4	23	575
			Arts School	1	4	23	576
			Sale of Art Works	1	4	23	577
			Film Show	1	4	23	578
			Car Pas	1	4	23	579
			Car Parking	1	4	23	580
			Registration of Fertilizer Retailers	1	4	23	581
			Registration of Fertilizer Distributors	1	4	23	582
			Registration of Fertilizer Companies	1	4	23	583
			Registration of Fertilizer Products	1	4	23	584
			Fertilizer Export Permit	1	4	23	585
			Fertilizer Import Permit	1	4	23	586
			Fertilizer Application Form	1	4	23	587
			Issue of ISMP No. 15 Stamp	1	4	23	588
			Laboratory Germination Test	1	4	23	589
			Laboratory Diagnostic Test	1	4	23	590
			Sale of Cattle	1	4	23	591
			Sale of Pigs	1	4	23	592
			Sale of Goats	1	4	23	593
			Sale of Sheep	1	4	23	594
			Sale of Rabbits	1	4	23	595
			Sale of Grasscutters	1	4	23	596
			Sale of Cockerels	1	4	23	597
			Sale of Milk	1	4	23	598
			Sale of Milling of Animal Feed	1	4	23	599
			Telephone	1	4	23	600
			Oil/Gas for Heating	1	4	23	601
			Electricity	1	4	23	602
			Water	1	4	23	603
			Finger Print Analyses	1	4	23	604
			Police Report	1	4	23	605

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Crime Lab	1	4	23	606
			Reg. of Birth Under 5 Years	1	4	23	607
			Reg. of Birth Over 5 Years	1	4	23	608
			Late Change of Birth Date	1	4	23	609
			Cancellation Of Multiple Reg.	1	4	23	610
			Incoming International Telephone Traffic Wiremax	1	4	23	611
			Register Books	1	4	23	612
			Tourist Map	1	4	23	613
			Commission	1	4	23	614
			Special Events	1	4	23	615
			Informal Plants	1	4	23	616
			Resident Permit	1	4	23	617
			Bidding Documents	1	4	23	618
			Rope Test	1	4	23	619
			NITA Services	1	4	23	620
			Active Directory Services	1	4	23	621
			Antivirus Services	1	4	23	622
			Internet Services	1	4	23	623
			Windows Update Services	1	4	23	624
			E-Mail Services	1	4	23	625
			Colocation Services	1	4	23	626
			Wide Area Network	1	4	23	627
			Storage and Backup Services	1	4	23	628
			Domain Registration	1	4	23	629
			Web Hosting	1	4	23	630
			Travel Certificate	1	4	23	631
			Dual Nationality Fee	1	4	23	632
			Landscaping	1	4	23	633
			Plotted Plant	1	4	23	634
			Fire Tender	1	4	23	635
			Registration & Consignment Fee	1	4	23	636
			Classification Forms	1	4	23	637
			Classification Fees	1	4	23	638
			Road Specification Document	1	4	23	639
			Fertilizer Waiver Application fees	1	4	23	640
			Citizenship Renunciation Fee	1	4	23	641

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Fines, penalties, and forfeits		1	4	30	000
			Court Fines	1	4	30	001
			Customs Penalties, Forfeitures and Seizures	1	4	30	002
			Penalties under Stamp Ordinance	1	4	30	003
			Penalties under Contracts	1	4	30	004
			Miscellaneous Fines, Penalties	1	4	30	005
			Slaughter Fines	1	4	30	006
			Lorry Park Fines	1	4	30	007
			Auction Sales - Customs	1	4	30	008
			Vehicle Overage Penalty	1	4	30	009
			Penalty	1	4	30	010
			Mines Inspectorate Fines	1	4	30	011
			finest for damages	1	4	30	012
			Food and drugs board Penalty	1	4	30	013
			Auditing and Penalties	1	4	30	014
			Fines for tree felling	1	4	30	015
			Spot fine	1	4	30	016
			Confiscated Assets	1	4	30	017
			Securities & Exchange Commission Penalties	1	4	30	018
			Penalty for Hire of conference hall	1	4	30	019
			nurses & midwives council of Ghana penalty	1	4	30	020
			Narcotic Control Board-Seizures	1	4	30	021
		Miscellaneous and unidentified revenue		1	4	50	000
			Non-Performing Assets Recoveries	1	4	50	001
			Divestiture Receipts	1	4	50	002
			Motor Car Subsidies Repayments	1	4	50	003
			Recoveries of Overpayments in Previous years	1	4	50	004
			Recoveries Under Various Statutes	1	4	50	005
			Redemption of Other Loans And Advances	1	4	50	006
			Other Sundry Recoveries	1	4	50	007

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Reimbursement - Peace Keeping Operations	1	4	50	008
			Reimbursement - Cap 30 (18.5% SSNIT Refund)	1	4	50	009
			Govt 39 District/Regional Treasury Collections	1	4	50	010
			Accra City/Other Receipts	1	4	50	011
			Accra City Revenue/Refund etc	1	4	50	012
			Loan Recovery	1	4	50	013
			Refund & Credit Balance	1	4	50	014
			Sponsorship (Film TV Festival)/GBC	1	4	50	015
	Refunds			1	7	00	000
		Income Tax		1	7	11	000
			Pay As You Earn (PAYE) Tax	1	7	11	001
			Self Employed	1	7	11	002
			Vehicle Income Tax (VIT)	1	7	11	003
			SSNIT 2.5 %	1	7	11	005
		Property Tax		1	7	11	100
			Capital Gains Tax	1	7	11	101
			Capital Gains Tax Refund	1	7	11	102
		Withholding Tax - Residents		1	7	11	200
			Residents Withholding Tax - Dividends	1	7	11	201
			Part Time Teachers, Lecturers, Exam Invigilators - Withholding Tax	1	7	11	202
			Endorsement Fee	1	7	11	203
			Payment for supply of goods or use of property or supply of services (Rent)	1	7	11	204
			Interest on the debt contracted for petroleum operations	1	7	11	205
			Commissions on Insurance Sales-Agent on Account	1	7	11	206
			Corporate Governance Fees on Account	1	7	11	207
			Interest on Account	1	7	11	208
			Lotto Commission	1	7	11	209

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Withholding Tax - Non Residents		1	7	11	300
			Premiums paid to non-resident insurers	1	7	11	301
			Dividend and interests	1	7	11	302
			Royalties, natural resource payments, rents	1	7	11	303
			Management and technical services Fee	1	7	11	304
			Endorsement Fee	1	7	11	305
			Goods and services	1	7	11	306
			Payments to a non-resident entertainer	1	7	11	307
			Non-residents providing shipping, air transport or telecommunications services in Ghana	1	7	11	308
			Payment for supply of goods, works and services by Petroleum subcontractors for or in connection with a Petroleum Agreement	1	7	11	309
			Interest on the debt contracted for petroleum operations	1	7	11	310
			Withholding Tax Refund - Individuals	1	7	11	311
		Withholding Tax - Non Residents with Perm. Est. in Ghana		1	7	11	400
			Dividend	1	7	11	401
			Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment	1	7	11	402
			Endorsements Management Technical Fees OnAccount	1	7	11	403
			Premiums Paid NonResident Insurers On Account	1	7	11	404
			Royalties Natural Resource PaymentsRents OnAccount	1	7	11	405
		Payable by corporations and other enterprises		1	7	12	000
			Corporation Tax - Other Companied	1	7	12	001

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Corporation Tax - Petroleum Companies	1	7	12	002
			State Enterprises	1	7	12	003
			Rent Tax	1	7	12	004
			Dividend Tax	1	7	12	005
			Commissions	1	7	12	006
			Vehicle Income Tax (VIT)	1	7	12	007
			Tax Refund - Corporations	1	7	12	008
		Property Tax		1	7	12	100
			Capital Gains Tax	1	7	12	101
			Gift Tax	1	7	12	102
			Tax Refund - Corporations	1	7	12	103
		Withholding Tax - Corporations		1	7	12	200
			Corporations Withholding Tax - Dividends	1	7	12	201
			Endorsement Fee	1	7	12	202
			Payment for supply of goods or use of property or supply of services (Rent)	1	7	12	203
			Payment for supply of goods, works and services by Petroleum subcontractors for and in connection with a petroleum agreement	1	7	12	204
			Interest on the debt contracted for petroleum operations	1	7	12	205
			Commissions Insurance Sales Agents On Account	1	7	12	206
			Corporate Governance Fees On Account	1	7	12	207
			Interest On Account	1	7	12	208
			Lotto Commission	1	7	12	209
		Withholding Tax - Non Resident Corporations		1	7	12	300
			Premiums paid to non-resident insurers	1	7	12	301
			Dividend and interests	1	7	12	302
			Royalties, natural resource payments, rents	1	7	12	303
			Management and technical services Fee	1	7	12	304

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Endorsement Fee	1	7	12	305
			Goods and services	1	7	12	306
			Payments to a non-resident entertainer	1	7	12	307
			Non-residents providing shipping, air transport or telecommunications services in Ghana	1	7	12	308
			Payment for supply of goods, works and services by Petroleum subcontractors for or in connection with a Petroleum Agreement	1	7	12	309
			Interest on the debt contracted for petroleum operations	1	7	12	310
			Withholding Tax Refund - Corporations	1	7	12	311
		Withholding Tax - Non Residents with Permanent Establishment in Ghana		1	7	12	400
			Dividend	1	7	12	401
			Repatriation of branch profits to a non-resident person carrying on business through a permanent establishment	1	7	12	402
			Endorsements Management Technical Fees On Account	1	7	12	403
			Premiums Paid Non Resident Insurers On Account	1	7	12	404
			Royalties Natural Resource PaymentsRents On Account	1	7	12	405
		Unallocable		1	7	13	000
			Banderoles Tax	1	7	13	001
			Penalties	1	7	13	002
			Interest	1	7	13	003
			Ceded Miscellaneous Taxes	1	7	13	004
			Airport Tax	1	7	13	005
			Adhoc Levies	1	7	13	006
			Other Tax Refunds	1	7	13	007
			Environmental Excise Tax	1	7	13	008
			Mineral Royalties	1	7	13	009
			1% CIF (GCNET)	1	7	13	010

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Set-off	1	7	13	011
		Rates		1	7	31	000
			Basic Rates	1	7	31	001
			Property Rates	1	7	31	002
			Property Rate Arrears	1	7	31	003
			Unassessed Rates	1	7	31	004
		Estate, inheritance, and gift taxes		1	7	33	100
			Gift Tax	1	7	33	101
		Value-added taxes - Standard Rate		1	7	41	100
			Agriculture, Fishing & Forestry	1	7	41	101
			Mining	1	7	41	102
			Manufacturing	1	7	41	103
			Utility Services including Electricity	1	7	41	104
			Construction	1	7	41	105
			Vehicles, Sales and Repairs	1	7	41	106
			Wholesale	1	7	41	107
			Retail	1	7	41	108
			Hotels & Restaurants	1	7	41	109
			Transport & Telecommunications	1	7	41	110
			Professional Services	1	7	41	111
			Recreational, Cultural & Sporting Activities	1	7	41	112
			Other Service Activities	1	7	41	113
			Financial and insurance activities	1	7	41	114
			Real estate activities	1	7	41	115
			Administrative and support service activities	1	7	41	116
			Public administration and defence; compulsory social security	1	7	41	117
			Education	1	7	41	118
			Human health and social work activities	1	7	41	119
			Activities of households as employers; undifferentiated goods- and services-producing	1	7	41	120

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			activities of households for own use				
			Activities of extraterritorial organizations and bodies	1	7	41	121
			Communication Service Tax	1	7	41	122
			Postal and courier activities	1	7	41	123
		Value-added taxes - Flat Rate		1	7	41	200
			Agriculture, Fishing & Forestry	1	7	41	201
			Mining	1	7	41	202
			Manufacturing	1	7	41	203
			Utility Services including Electricity	1	7	41	204
			Construction	1	7	41	205
			Vehicles, Sales and Repairs	1	7	41	206
			Wholesale	1	7	41	207
			Retail	1	7	41	208
			Hotels & Restaurants	1	7	41	209
			Transport & Telecommunications	1	7	41	210
			Professional Services	1	7	41	211
			Recreational, Cultural & Sporting Activities	1	7	41	212
			Other Service Activities	1	7	41	213
			Financial and insurance activities	1	7	41	214
			Real estate activities	1	7	41	215
			Administrative and support service activities	1	7	41	216
			Public administration and defence; compulsory social security	1	7	41	217
			Education	1	7	41	218
			Human health and social work activities	1	7	41	219
			Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	1	7	41	220
			Activities of extraterritorial organizations and bodies	1	7	41	221
			Communication Service Tax	1	7	41	222
			Postal and courier activities	1	7	41	223

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Value Added Taxes - Penalties		1	7	41	
			Domestic VAT Penalty	1	7	41	301
			Domestic VAT Interest	1	7	41	302
			VAT Refunds	1	7	41	303
		NHIL		1	7	41	400
			Domestic NHIL - Standard Rate	1	7	41	401
			Domestic NHIL - Flat Rate	1	7	41	402
			Import NHIL	1	7	41	403
		NHIL - Penalties		1	7	41	400
			Domestic NHIL Penalty	1	7	41	410
			Domestic NHIL Interest	1	7	41	411
		Communication Services Taxes		1	7	41	700
			Communication Services Taxes	1	7	41	701
		Excises		1	7	42	000
			Domestic Excise Duty	1	7	42	001
			Amortization Fee - LPG	1	7	42	002
			Bunkers	1	7	42	003
			Gas Oil	1	7	42	004
			Industrial Diesel Oil	1	7	42	005
			Jet Fuel (AT K)	1	7	42	006
			Kerosene	1	7	42	007
			L.P. Gas	1	7	42	008
			Petroleum Levy - Energy Fund	1	7	42	009
			Petroleum Levy - Exploration	1	7	42	010
			Petroleum Levy - Road Fund	1	7	42	011
			Petroleum - Strategic Stock Levy	1	7	42	012
			Premium	1	7	42	013
			Promotional Levy - LPG	1	7	42	014
			Residual fuel	1	7	42	015
			Unified Gasoline	1	7	42	016
			Petroleum - Social Impact Mitigation Levy	1	7	42	017

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Petroleum - Cross Subsidy Levy	1	7	42	018
			Petroleum - Debt Recovery Levy	1	7	42	019
			Petroleum - Other Taxes	1	7	42	020
			Beer	1	7	42	021
			Cigarettes	1	7	42	022
			Spirits - Distilled or Rectified	1	7	42	023
			Spirits - Blended or Compounded	1	7	42	024
			Spirits - Denatured	1	7	42	025
			Spirits - Akpeteshie	1	7	42	026
			Mineral Water	1	7	42	027
			Water	1	7	42	028
			Wine	1	7	42	029
			Cigars	1	7	42	030
			Snuff and Other Tobacco	1	7	42	031
			Malt	1	7	42	032
			Negrohead	1	7	42	033
			Polythene Bags - Plastic Packing	1	7	42	034
		Taxes on specific services		1	7	44	100
			Casino Taxes	1	7	44	101
		Customs and other import duties		1	7	51	000
			General Import Duties	1	7	51	001
			VAT on Imports	1	7	51	002
			Import Excise Duty	1	7	51	003
			Penalties on Import Duties	1	7	51	004
			Other Import Duties	1	7	51	005
			Import Inspection Fees	1	7	51	006
			Cassette Levy	1	7	51	007
			Rent Charges - State Warehouse	1	7	51	008
			Customs Penalties	1	7	51	009
			Customs Fines	1	7	51	010
			Customs - Forfeited Money	1	7	51	011
			Temporary Importation Fee	1	7	51	012
			Vehicle Examination	1	7	51	013

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Vehicle Certification	1	7	51	014
			Import Declaration Form	1	7	51	015
			Import Levies - Sensitive Commodities	1	7	51	016
			Ecowas Levy	1	7	51	017
			Export Development Levy	1	7	51	018
			Manifest Amendment Fee	1	7	51	019
			Bonded Warehouse License Renewal	1	7	51	020
			TVI (C59) Fee	1	7	51	021
			Overtime Charges	1	7	51	022
			Vehicle Overage Penalty	1	7	51	023
		Temporary Vehicle Imports		1	7	51	100
			Saloon Cars	1	7	51	101
			Mini Bus - Bus Road Fund	1	7	51	102
			Non Articulated Trucks Road Fund - FD	1	7	51	103
			Articulated Trucks Road Fund	1	7	51	104
			TVI Extend Overstay Penalty	1	7	51	105
			TVI Close Overstay Penalty	1	7	51	106
			Importer Retention	1	7	51	107
		Taxes on exports		1	7	52	00
			Cocoa	1	7	52	001
			Timber	1	7	52	002
			Diamond	1	7	52	003
			Kola Nuts	1	7	52	004
			Re-Exports	1	7	52	005
			Other Export Duties	1	7	52	006
		Payable solely by Individual		1	7	61	100
			NSFL	1	7	61	101
			Stamp Duty	1	7	61	102
		Payable solely by Business		1	7	62	100
			Stamp Duty	1	7	62	102

NATURAL ACCOUNT-REVENUE

DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		NOTIONAL REVENUE					
			DACF	1	9	99	001
			GETFUND	1	9	99	002
			DOMESTIC NHIL	1	9	99	003
			PROJECT GRANT	1	9	99	004

NATURAL ACCOUNT - EXPENDITURE

DESCRIPTION							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
Expenditure				2	0	00	000
	Compensation of employees			2	1	00	000
		Established Position		2	1	10	000
			Established Post	2	1	11	001
		Non Established Post		2	1	11	100
			Daily rated	2	1	11	101
			Monthly paid & casual labour	2	1	11	102
			Probation	2	1	11	103
			Recruitment	2	1	11	104
			Secondment	2	1	11	105
			Limited Engagements	2	1	11	106
		Other Allowances		2	1	11	200
			Motorbike Allowance	2	1	11	201
			Bicycle Maintenance Allowance	2	1	11	202
			Car Maintenance Allowance	2	1	11	203
			Bereavement Allowance	2	1	11	204
			Book Subsidy	2	1	11	205

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Committee of Council Allowance	2	1	11	206
			Continuous Judicial Education Allowance	2	1	11	207
			Funeral Grants	2	1	11	208
			Journalist Allowance	2	1	11	209
			Judicial Service Committee Allowance	2	1	11	210
			Jurors Allowance	2	1	11	211
			Commuted Leave Allowance	2	1	11	212
			Night Watchman Allowance	2	1	11	213
			Protocol Commission	2	1	11	214
			Rations	2	1	11	215
			Rotational Head of Department Allowance	2	1	11	216
			Rules of Council Allowance	2	1	11	217
			Rules of Court Allowance	2	1	11	218
			Steering Committee Allowance	2	1	11	219
			Top-Up Allowance	2	1	11	220
			Training Allowance	2	1	11	221
			Watchman Extra Days Allowance	2	1	11	222
			Basic PE Related Allowances	2	1	11	223
			Traditional Authority Allowance	2	1	11	224
			Commissions	2	1	11	225
			Duty Allowance	2	1	11	226
			Clothing Allowance	2	1	11	227
			Board Allowance	2	1	11	228
			Acting Allowance	2	1	11	229
			Cashier Allowance	2	1	11	230
			Commissions Meeting Allowances	2	1	11	231
			Professional Allowance	2	1	11	232
			Entertainment Allowance	2	1	11	233
			Fuel Allowance	2	1	11	234
			Guide Allowance	2	1	11	235
			Housing Subsidy/Allowance	2	1	11	236
			Risk Allowance	2	1	11	237
			Overtime Allowance	2	1	11	238
			Tools Allowance	2	1	11	239
			Uniform and Protective Clothing Allowance	2	1	11	240
			Per Diem & Inconvenience Allowance	2	1	11	241
			Travel Allowance	2	1	11	242

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Transfer Grants	2	1	11	243
			Out of Station Allowance	2	1	11	244
			Domestic Servants Allowance	2	1	11	245
			Foreign Service Allowance	2	1	11	246
			Utility Allowance	2	1	11	247
			Special Allowance/Honorarium	2	1	11	248
			Responsibility Allowance	2	1	11	249
			Child Allowance	2	1	11	250
			Cost of Living Allowance (COLA)	2	1	11	251
		National Pension Contribution		2	1	21	300
			13% SSF Contribution	2	1	21	001
			Gratuity	2	1	21	002
			Pension	2	1	21	003
			End of Service Benefit (ESB)	2	1	21	004
			Rounding	2	1	21	005
			Superannuation	2	1	21	006
			NHIL	2	1	21	007
	Use of goods and services			2	2	00	000
		Materials and Office Consumables		2	2	10	100
			Printed Material & Stationery	2	2	10	101
			Office Facilities, Supplies & Accessories	2	2	10	102
			Refreshment Items	2	2	10	103
			Medical Supplies	2	2	10	104
			Drugs	2	2	10	105
			Oils and Lubricants	2	2	10	106
			Electrical Accessories	2	2	10	107
			Construction Material	2	2	10	108
			Spare Parts	2	2	10	109
			Specialised Stock	2	2	10	110
			Other Office Materials and Consumables	2	2	10	111
			Uniform and Protective Clothing	2	2	10	112
			Feeding Cost	2	2	10	113

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Rations	2	2	10	114
			Textbooks & Library Books	2	2	10	115
			Chemicals & Consumables	2	2	10	116
			Teaching & Learning Materials	2	2	10	117
			Sports, Recreational & Cultural Materials	2	2	10	118
			Household Items	2	2	10	119
			Purchase of Petty Tools/Implements	2	2	10	120
			Clothing and Uniform	2	2	10	121
		Utilities		2	2	10	200
			Electricity charges	2	2	10	201
			Water	2	2	10	202
			Telecommunications	2	2	10	203
			Postal Charges	2	2	10	204
			Sanitation Charges	2	2	10	205
			Armed Guard and Security	2	2	10	206
			Fire Fighting Accessories	2	2	10	207
			Gas and Heating	2	2	10	208
		General Cleaning		2	2	10	300
			Cleaning Materials	2	2	10	301
			Contract Cleaning Service Charges	2	2	10	302
		Rentals/Lease		2	2	10	400
			Office Accommodations	2	2	10	401
			Residential Accommodations	2	2	10	402
			Rental of Office Equipment	2	2	10	403
			Hotel Accommodations	2	2	10	404
			Rental of Land and Buildings	2	2	10	405
			Rental of Vehicles	2	2	10	406
			Rental of Other Transport	2	2	10	407
			Rental of Furniture & Fittings	2	2	10	408
			Rental of Plant & Equipment	2	2	10	409
			Rentals of Computers and Accessories	2	2	10	410
			Rental of Network & ICT Equipments	2	2	10	411
			Rental of Towing Vehicle	2	2	10	412
			Lease of Communication Gardgerts	2	2	10	413
			Lease of Vehicle	2	2	10	414

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Lease of office equipment	2	2	10	415
		Travel and Transport		2	2	10	500
			Overseas Medical Treatments	2	2	10	501
			Maintenance & Repairs - Official Vehicles	2	2	10	502
			Fuel & Lubricants - Official Vehicles	2	2	10	503
			Car Rental/Leasing	2	2	10	504
			Running Cost - Official Vehicles	2	2	10	505
			Freight and Handling Charges	2	2	10	506
			Running Cost of Presidential Aircraft	2	2	10	507
			Running Cost of Fighting Vehicles	2	2	10	508
			Other Travel & Transportation	2	2	10	509
			Night allowances	2	2	10	510
			Local travel cost	2	2	10	511
			Mileage Allowance	2	2	10	512
			Local Hotel Accommodation	2	2	10	513
			Foreign Travel- Per Diem	2	2	10	514
			Foreign Travel Cost and Expenses	2	2	10	515
			Toll Charges and Tickets	2	2	10	516
			Fuel Allocation To Waste Management Department	2	2	10	517
		Repairs and Maintenance		2	2	10	600
			Roads, Driveways & Grounds	2	2	10	601
			Repairs of Residential Buildings	2	2	10	602
			Repairs of Office Buildings	2	2	10	603
			Maintenance of Furniture & Fixtures	2	2	10	604
			Maintenance of Machinery & Plant	2	2	10	605
			Maintenance of General Equipment	2	2	10	606
			Minor Repairs of Schools/Colleges	2	2	10	607
			Maintenance of Presidential Aircraft	2	2	10	608
			Maintenance of Fighting Vehicles	2	2	10	609
			Drains	2	2	10	610
			Markets	2	2	10	611
			Public Toilets	2	2	10	612
			Schools/Nurseries	2	2	10	613
			Traditional Authority Property	2	2	10	614

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Recreational Parks	2	2	10	615
			Sanitary Sites	2	2	10	616
			Street Lights/Traffic Lights	2	2	10	617
			Cemeteries	2	2	10	618
			Elevator(Lift)	2	2	10	619
			Airconditioners	2	2	10	620
			Security Gardgets	2	2	10	621
		Training, Seminar and Conference Cost		2	2	10	700
			Training Materials	2	2	10	701
			Visits, Conferences / Seminars (Local)	2	2	10	702
			Examination Fees and Expenses	2	2	10	703
			Hire of Venue	2	2	10	704
			Hotel Accommodation	2	2	10	705
			Library & Subscription	2	2	10	706
			Recruitment Expenses	2	2	10	707
			Refreshments	2	2	10	708
			Seminars/Conferences/Workshops/ Meetings Expenses	2	2	10	709
			Staff Development	2	2	10	710
			Public Education & Sensitization	2	2	10	711
		Consultancy Expenses		2	2	10	800
			Local Consultants Fees	2	2	10	801
			External Consultants Fees	2	2	10	802
			Other Consultancy Expenses	2	2	10	803
			Contract appointments	2	2	10	804
			Consultants Materials and Consumables	2	2	10	805
		Special Services		2	2	10	900
			Service of the State Protocol	2	2	10	901
			Official Celebrations	2	2	10	902
			Head of State End of Year Activities	2	2	10	903
			Assembly Members Special Allow	2	2	10	904

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			Assembly Members Sitings All	2	2	10	905
			Unit Committee/T. C. M. Allow	2	2	10	906
			Canteen Services	2	2	10	907
			Property Valuation Expenses	2	2	10	908
			Operational Enhancement Expenses	2	2	10	909
			Trade Promotion / Publicity	2	2	10	910
		Other Charges and Fees		2	2	11	100
			Bank Charges	2	2	11	101
			Bank Errors	2	2	11	102
			Audit Fees	2	2	11	103
			Exchange Differences	2	2	11	104
			Rounding	2	2	11	105
			NHIL - Penalties	2	2	11	106
			NHIL - Interest	2	2	11	107
			Arrangement Fee on Loans	2	2	11	108
			Participation Fee on Loans	2	2	11	109
		Emergency Services		2	2	11	200
			GMP Field Operations	2	2	11	201
			Refurbishment Contingency	2	2	11	202
			Emergency Works	2	2	11	203
			Security Forces Contingency (election)	2	2	11	204
		Insurance		2	2	11	300
			Insurance-Residential Accommodation	2	2	11	301
			Insurance-Office Accommodation	2	2	11	302
			Insurance-Property, Plant and Equipment	2	2	11	303
			Insurance-Official Vehicles	2	2	11	304
			Owners Liability	2	2	11	305
	Consumption of fixed capital [GFS]			2	3	00	000

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
		Consumption of fixed capital [GFS]		2	3	11	100
			Depreciation - Lands & Buildings	2	3	11	101
			Depreciation - Transport (Motor Vehicles, Airplanes, Trains, Ships & Vessels)	2	3	11	102
			Depreciation - Furniture and Fittings	2	3	11	103
			Depreciation - Plant and Equipment	2	3	11	104
			Depreciation - Other Assets	2	3	11	105
	Interest [GFS]			2	4	00	000
		Non-Residents		2	4	11	100
			External Statutory Payments - Interest	2	4	11	101
			External Statutory Payments - Principal	2	4	11	102
		Residents		2	4	21	100
			Internal Statutory Payments - Interest	2	4	21	101
			Internal Statutory Payments - Redemption	2	4	21	102
	Grants			2	6	00	000
		Current		2	6	31	100
			District Assemblies Common Fund	2	6	31	101
			Ghana Educational Trust Fund	2	6	31	102
			Road Fund	2	6	31	103
			Petroleum Related Fund	2	6	31	104
			GOG Shared Revenues	2	6	31	105
			DDF	2	6	31	106
			Goods and Services Payments – Transfers to MMDAs	2	6	31	107
			Compensation Payments – Transfers to MMDAs	2	6	31	108
			MSHAP	2	6	31	109
			CBRDP	2	6	31	110
			School Feeding Program	2	6	31	111
			CWSPII	2	6	31	112

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			HIV/AIDS	2	6	31	113
			Poverty Alleviation	2	6	31	114
			NORST	2	6	31	115
			DACF – Assembly Transfer Capital	2	6	31	116
			DACF – MP Capital	2	6	31	117
			GOG Asset Transfers to MMDAs	2	6	31	118
			Research and Innovation Facility	2	6	31	119
	Social benefits [GFS]			2	7	00	00
		Social security benefits in cash		2	7	11	100
			National Health Insurance Scheme	2	7	11	101
		Social assistance benefits in cash		2	7	21	100
			Exempt for Aged, Antenel & Under 5 Years	2	7	21	101
			Refund for Medical Expenses (Paupers/Disease Category)	2	7	21	102
		Employer social benefits in cash		2	7	31	100
			Workman compensation	2	7	31	101
			Staff Welfare Expenses	2	7	31	102
			Refund of Medical Expenses	2	7	31	103
	Other expense			2	8	00	000
		General Expenses		2	8	21	100
			Insurance and compensation	2	8	21	001
			Professional fees	2	8	21	002
			Customs Duties	2	8	21	003

NATURAL ACCOUNT - EXPENDITURE							
DESCRIPTION				CODE			
ACCOUNT CLASS	ITEM	SUB ITEM	SUB-SUB ITEM	ACCOUNT CLASS	ITEM	SUB ITEM	SUB SUB ITEM
			DA's	2	8	21	004
			UN - Peace	2	8	21	005
			Other Charges	2	8	21	006
			Court Expenses	2	8	21	007
			Awards & Rewards	2	8	21	008
			Donations	2	8	21	009
			Contributions	2	8	21	010
			Tuition Fees	2	8	21	011
			Scholarship/Awards	2	8	21	012
			Special Operations (COS)	2	8	21	013
			Special Operations (NSC)	2	8	21	014
			Special Operations (Peace Keeping)	2	8	21	015
			Special Operations (Docking of Ships)	2	8	21	016
			Refuse Lifting Expenses	2	8	21	017
			Civic Numbering/Street Naming	2	8	21	018
			Scholarship & Bursaries	2	8	21	019
			Grants to Employees	2	8	21	020
			Grants to Households	2	8	21	021
			National Awards	2	8	21	022
			Council Tax	2	8	21	023
		Notional Expenditure	Foreign Financed Investment	2	9	99	001
			Project Grant Expense	2	9	99	002

<u>NATURAL ACCOUNT - ASSETS</u>										
DESCRIPTION						CODE				
ACCOUNT CLASS	HEAD	SUB HEAD	SUB SUB HEAD	SUB ITEM	SUB SUB ITEM	ACCOUNT CLASS	HEAD	ITEM	SUB ITEM	SUB SUB ITEM
Asset						3	0	0	0	000
	Non financial assets					3	1	0	0	000
		Fixed assets				3	1	1	0	000
			Buildings and Structures							
				Dwellings		3	1	1	1	000
					Dest. Homes/Homes of Age	3	1	1	1	102
					Bungalows/Flats	3	1	1	1	103
					Homes of Aged	3	1	1	1	104
					Palace	3	1	1	1	105
					Barracks	3	1	1	1	106
					WIP - Dest. Homes/Homes of Age	3	1	1	1	152
					WIP - Bungalows/Flats	3	1	1	1	153
					WIP-Home of Age	3	1	1	1	156
					WIP-Palace	3	1	1	1	157
					WIP-Barracks	3	1	1	1	158
				Nonresidential buildings		3	1	1	1	200
					Hospitals	3	1	1	1	201
					Clinics	3	1	1	1	202
					Day Care Centre	3	1	1	1	203
					Office Buildings	3	1	1	1	204
					School Buildings	3	1	1	1	205
					Slaughter House	3	1	1	1	206
					Health Centres	3	1	1	1	207
					WIP - Hospitals	3	1	1	1	251
					WIP - Clinics	3	1	1	1	252
					WIP - Health Centres	3	1	1	1	253

					WIP - Day Care Centre	3	1	1	1	254
					WIP - Office Buildings	3	1	1	1	255
					WIP - School Buildings	3	1	1	1	256
					WIP - Slaughter House	3	1	1	1	257
				Other structures		3	1	1	1	300
					Cemeteries	3	1	1	1	302
					Toilets	3	1	1	1	303
					Markets	3	1	1	1	304
					Car/Lorry Park	3	1	1	1	305
					Bridges	3	1	1	1	306
					Road Signals	3	1	1	1	307
					Feeder Roads	3	1	1	1	308
					Urban Roads	3	1	1	1	309
					Highways	3	1	1	1	310
					Drainage	3	1	1	1	311
					Sports Stadium	3	1	1	1	312
					Workshop	3	1	1	1	313
					Railway Lines	3	1	1	1	314
					WIP - Cemeteries	3	1	1	1	352
					WIP - Toilets	3	1	1	1	353
					WIP - Markets	3	1	1	1	354
					WIP - Car/Lorry Park	3	1	1	1	355
					WIP - Bridges	3	1	1	1	358
					WIP - Road Signals	3	1	1	1	359
					WIP-Feeder Roads	3	1	1	1	360
					WIP-Urban Roads	3	1	1	1	361
					WIP-Highways	3	1	1	1	362
					WIP-Drainage	3	1	1	1	363
					WIP-Sports Stadium	3	1	1	1	364
					WIP-Workshop	3	1	1	1	365
					WIP-Railway Lines	3	1	1	1	366

			Machinery and equipment							
				Transport equipment		3	1	1	2	400
					Motor Vehicle	3	1	1	2	101
					Airplanes	3	1	1	2	102
					Trains	3	1	1	2	103
					Ships and Vessels	3	1	1	2	104
					Motor Bike, bicycles	3	1	1	2	105
				Other machinery and equipment		3	1	1	2	200
					Agricultural Machinery	3	1	1	2	202
					Networking & ICT equipments	3	1	1	2	204
					Plant and Machinery	3	1	1	2	206
					Computers and Accessories	3	1	1	2	208
					Office Equipment	3	1	1	2	211
					Air Condition	3	1	1	2	212
					Communication equipment	3	1	1	2	213
					Electrical Equipment	3	1	1	2	214
				Infrastructure Assets		3	1	1	3	100
					Electrical Networks	3	1	1	3	101
					Sewers	3	1	1	3	102
					Landscaping and Gardening	3	1	1	3	103
					Utilities Networks	3	1	1	3	104
					Runways	3	1	1	3	105
					APRON and RAMP Areas	3	1	1	3	106
					Furniture & Fittings	3	1	1	3	108
					Irrigation Systems	3	1	1	3	109

					Water Systems	3	1	1	3	110
					Heritage Assets	3	1	1	3	111
					Harbour and Landing Sites	3	1	1	3	112
					Seawall	3	1	1	3	113
					WIP - Electrical Networks	3	1	1	3	151
					WIP - Sewers	3	1	1	3	152
					WIP - Landscaping and Gardening	3	1	1	3	153
					WIP - Utilities Networks	3	1	1	3	154
					WIP - Runways	3	1	1	3	155
					WIP - APRON and RAMP Areas	3	1	1	3	156
					WIP - Water Systems	3	1	1	3	162
					WIP-Harbour and Landing Sites	3	1	1	3	163
					WIP-Sea Wall	3	1	1	3	164
				Intangible Assets		3	1	1	3	200
					Computer Software	3	1	1	3	211
		Nonproduced assets								
			Land							
				Land						
					Land	3	1	4	1	101

<u>NATURAL ACCOUNT-LIABILITIES</u>									
DESCRIPTION					CODE				
CLASS	HEAD	ITEM	SUB ITEM	SUB SUB ITEM	CLASS	HEAD	ITEM	SUB ITEM	SUB SUB ITEM
Liabilities					4	0	0	0	000
	Domestic				4	1	0	0	000
		Reserves			4	1	0	1	000
		Provisions			4	1	0	2	000
			Provisions						
				Provision for Bad Debts	4	1	0	2	001
				Provision Write-off	4	1	0	2	002
		Consolidated Fund			4	1	0	3	000
			Consolidated Fund		4	1	0	3	000
				Consolidated Fund	4	1	0	3	001
		Contingency Fund			4	1	0	4	000
			Contingency Fund		4	1	0	4	000
				Contingency Fund	4	1	0	4	001
		Other Public Funds			4	1	0	5	000
			Other Public Funds		4	1	0	5	000
				Road Fund	4	1	0	5	001
				Energy Fund	4	1	0	5	002
				District Assembly Common Fund	4	1	0	5	003
				Petroleum Fund	4	1	0	5	005
				GET Fund	4	1	0	5	006
				Drug Fund	4	1	0	5	007
				Oil Fund	4	1	0	5	008
				Retained Internally Generated Fund	4	1	0	5	009
				Petroleum Holding Fund	4	1	0	5	010
				Ghana Stabilization Fund	4	1	0	5	011
				Ghana Heritage Fund	4	1	0	5	012
				Deposits	4	1	0	5	013
				Special funds	4	1	0	5	014

				NHIL	4	1	0	5	015
		Securities other than shares			4	1	1	0	000
			Short Term Borrowings /Payables		4	1	1	2	000
				91 Days Treasury Bill	4	1	1	2	101
				182 Days Treasury Bill	4	1	1	2	102
				Other Short Term Borrowings	4	1	1	2	103
			Medium Term Borrowings/ Payables		4	1	1	2	000
				1 Year Treasury Bill	4	1	1	2	201
				2 Years Treasury Bill	4	1	1	2	202
				Other Medium Term Borrowings	4	1	1	2	203
				3-YEAR STOCK -SBG	4	1	1	2	204
				3-YEAR STOCK -SSNIT	4	1	1	2	205
				TOR 3 YEAR STOCK - GCB	4	1	1	2	206
				NPRA	4	1	1	2	207
			Stocks and Bonds (Long Term Payables)		4	1	1	2	000
				8% Gh. Govt. Funding Registered Stock	4	1	1	2	301
				6% Gh. Govt. Funding Registered Stock	4	1	1	2	302
				8% Gh. Treasury Registered Stock	4	1	1	2	303
				8% Gh. Gov't. Treasury Savings Registered Stock	4	1	1	2	304
				8% Gh. Gov't Development Registered Stock	4	1	1	2	305
				13.5% Gh. Gov't Registered Stock	4	1	1	2	306
				16.5% Gh. Gov't Soc. Sec. Registered Stock	4	1	1	2	307
				10% Ten Year Social Sec. Cont. Bonds	4	1	1	2	308
				15% Ten Year Social Sec. Cont. Bonds	4	1	1	2	309
				13.5% Gh. Gov't Econ. Recovery Rehab. Regd. Stock	4	1	1	2	310
				2.5% Govt. CMB Special Regd. Stock	4	1	1	2	311
				4% Ghana Govt. Bank of Ghana Registered Stock	4	1	1	2	312

				12% Ten Year Social Security Cont. Bond	4	1	1	2	313
				Government of Ghana Index Linked Bonds (GLIBs)	4	1	1	2	314
				Municipal Bonds	4	1	1	2	315
				GoG Sovereign Bonds	4	1	1	2	316
				7 Year Fixed Treasury Note	4	1	1	2	317
				3 Year Fixed Rate Bond	4	1	1	2	318
				5 Year GoG Bond	4	1	1	2	319
				SHORT TERM ADVANCES	4	1	1	2	320
				GCB/TOR/06/01	4	1	1	2	321
				GOG PETROLEUM BONDS	4	1	1	2	322
				GOLDEN JUBILEE BONDS	4	1	1	2	324
				2 YR FIXED T/NOTE	4	1	1	2	325
				3 YR FLOATING T/NOTE	4	1	1	2	326
				3 YR FIXED T/NOTE	4	1	1	2	327
				6.0% Gh. Gov't. Funding Registered Stock	4	1	1	2	328
				16.5% Gh. Gov't.Soc.Sec.Regd. Stock	4	1	1	2	329
				12% Ten year social sec. Cont.Bonds	4	1	1	2	330
				Miscellaneous(Dev. Bonds,Bearer Bonds)	4	1	1	2	331
				Compensatory Stocks	4	1	1	2	332
				Telekom Malaysia Stocks	4	1	1	2	333
				Securitisation of Short Term Advances	4	1	1	2	334
				4%Bank of Ghana Recap. Registered stock	4	1	1	2	335
				4%Bank of Ghana Recap. Registered stock	4	1	1	2	336
				GOG Revaluation Registered stock	4	1	1	2	337
				GOG Revaluation Registered stock	4	1	1	2	338
				GOG Revaluation Registered stock	4	1	1	2	339
				Revaluation Registered stock	4	1	1	2	340
				Revaluation Registered stock	4	1	1	2	341
				Revaluation Registered stock	4	1	1	2	342
				Long Term Govt. Stocks	4	1	1	2	343
				Overdraft Securitisation (Redeemable Stk)	4	1	1	2	344
				10% GOG STOCK NO. GOV/TC/2011/1	4	1	1	2	345
				5 Year Stock	4	1	1	2	346
		Other accounts payable			4	1	1	7	000

			SSNIT- SSNIT /Pensionable Officer Arrears		4	1	1	7	000
				Pensionable & Non-Pensionable Officers Deductions	4	1	1	7	301
				13% Employer's Liability	4	1	1	7	302
				13 Month Retirement Benefit-Foreign Missions	4	1	1	7	303
				Social Security Fund-Foreign Missions	4	1	1	7	304
				End of Service Benefit (ESB)	4	1	1	7	305
				Other	4	1	1	7	306
				Import NHIL	4	1	1	7	307
				2.5% SSNIT NHIL	4	1	1	7	308
				Domestic NHIL - Standard Rate	4	1	1	7	309
				Domestic NHIL - Flat Rate	4	1	1	7	310
			Accounts Payables		4	1	1	7	000
				Payables - Works	4	1	1	7	501
				Payables - Goods	4	1	1	7	502
				Payables - Services	4	1	1	7	503
				Dues and Fees	4	1	1	7	504
				Credit Union & Welfare	4	1	1	7	505
				Rent & Rates Deductions	4	1	1	7	506
				Hire Purchase	4	1	1	7	507
				PAYE	4	1	1	7	508
				Withholding Tax	4	1	1	7	509
				VAT 15%	4	1	1	7	510
				Payables	4	1	1	7	511
				Financial Institutions and Insurance Companies	4	1	1	7	512
				Retention - Works	4	1	1	7	513
				Intercompany A/P	4	1	1	7	514
				Expense A/P Accrual	4	1	1	7	515
				Inventory A/P	4	1	1	7	516
				Cost of Removal Clearing	4	1	1	7	517
				Revaluation Reserve Retired	4	1	1	7	518
				Net Book Value Retired	4	1	1	7	519
				Retention - Services	4	1	1	7	520
				VAT 3%	4	1	1	7	521
				VAT 0%	4	1	1	7	522
				On Account Receipts	4	1	1	7	523
				VAT 17.5%	4	1	1	7	524

			Grant Transfers		4	1	1	7	000
				Central Government	4	1	1	7	701
	Liabilities - Foreign				4	1	0	0	000
		Currency and deposits			4	1	2	0	000
			External Counterpart Funds		4	1	2	1	000
				Canada Food Aid	4	1	2	1	101
				Japan EFR Programme	4	1	2	1	102
				Japan Grant Non Project	4	1	2	1	103
				Japan Other Grant (KR2)	4	1	2	1	104
				Italy Food Aid	4	1	2	1	105
				W.F.P Logistics	4	1	2	1	106
				World Food Programme	4	1	2	1	107
				UK Other Grant 1988	4	1	2	1	108
				UK Other Grant 1992	4	1	2	1	109
				PL 480 Title 111 (1993)	4	1	2	1	110
				PL 480 Title 111 (1991)	4	1	2	1	111
				PL 480 Title 111 (1992)	4	1	2	1	112
				EEC G.I.P.	4	1	2	1	113
				CIDA GRANT C\$31.25M	4	1	2	1	114
				CIDA SPER	4	1	2	1	115
				USAID TIP	4	1	2	1	116
				USAID PAP	4	1	2	1	117
				USAID PREP	4	1	2	1	118
				Chinese Fishing Net	4	1	2	1	119
				DANIDA PSDP	4	1	2	1	120
				USAID TIRP	4	1	2	1	121
				Other External Counterpart Funds	4	1	2	1	122
		Loans			4	1	2	0	000
			Bilateral Loans		4	1	2	3	000
				Algerian Oil Fund	4	1	2	3	101
				Commonwealth Development Corporation	4	1	2	3	102
				Government of Belgium	4	1	2	3	103
				Government of Canada	4	1	2	3	104
				Govt of Norway	4	1	2	3	105
				Govt. of Austria	4	1	2	3	106
				Govt. of Czechoslovakia	4	1	2	3	107
				Govt. of Denmark	4	1	2	3	108
				Govt. of France	4	1	2	3	109

				Govt. of India	4	1	2	3	110
				Govt. of Italy	4	1	2	3	111
				Govt. of Japan	4	1	2	3	112
				Govt. of Netherlands	4	1	2	3	113
				Govt. of Poland	4	1	2	3	114
				Govt. of Spain	4	1	2	3	115
				Govt. of Sweden	4	1	2	3	116
				Govt. of Swiss Confederation	4	1	2	3	117
				Govt. of the Federal Rep. of Germany	4	1	2	3	118
				Deutsche Gesellschaft Fur Technische Zus. (Gtz)	4	1	2	3	119
				Govt. of the People's Republic of China	4	1	2	3	120
				Govt. of the Republic of Korea	4	1	2	3	121
				Govt. of United Kingdom	4	1	2	3	122
				Govt. of United States of America	4	1	2	3	123
				Govt. of Russia	4	1	2	3	124
				Govt. of Yugoslavia	4	1	2	3	125
				Govt. Saudi Arabia	4	1	2	3	126
				Kreditanstalt Fur Wiederaufbau (KFW)	4	1	2	3	127
				Kuwait Fund for Arab Economic Development	4	1	2	3	128
				Norwegian Guarantee Institute-Expt. Credit	4	1	2	3	129
				Socialist Peoples Libyan Arab Jamahiriya	4	1	2	3	130
				Swedish International Development Authority	4	1	2	3	131
				United States Agency for International Development (USAID)	4	1	2	3	132
				Canadian International Development Agency (CIDA)	4	1	2	3	133
				Department of International Development (DfID)	4	1	2	3	134
				Norwegian Agency for Development (Norad)	4	1	2	3	135
				Japanese International Co-Operation Agency (Jica)	4	1	2	3	136
				Danish International Development Association (Danida)	4	1	2	3	137
				Saudi Fund for Development	4	1	2	3	138
				China International Water & Electric Corporation	4	1	2	3	139
				Instituto de Credito Oficial (ICO)	4	1	2	3	140
				Bank of Austria AG	4	1	2	3	141
				Aufinanz Germany / AKA	4	1	2	3	142
				Calyon Bank	4	1	2	3	143

				Cooperative Central Raiffeisen - Bank	4	1	2	3	144
				Raiffeisen Zentral Bank Osterreich AG	4	1	2	3	145
				Export-Import Bank of China	4	1	2	3	146
				COMMERZBANK	4	1	2	3	147
				AB Svensk Exportkredit	4	1	2	3	148
				Standard Chartered Bank	4	1	2	3	149
				Government of the Fed. Rep. of Nigeria	4	1	2	3	150
				Deutsche Bank NY	4	1	2	3	151
				Deutsche Bank Sociedad Anonima Espanola	4	1	2	3	152
				Belfius Bank NY/SA	4	1	2	3	153
				Government of Iran	4	1	2	3	154
				Government of Brazil	4	1	2	3	155
			Multilateral Loans		4	1	2	3	000
				African Development Bank	4	1	2	3	201
				African Development Fund	4	1	2	3	202
				Arab Bank for Economic Devt.(BADEA)	4	1	2	3	203
				Arab Loan Fund For African Arab League	4	1	2	3	204
				Ecowas Fund	4	1	2	3	205
				European Development Fund	4	1	2	3	206
				European Union	4	1	2	3	207
				European Investment Bank	4	1	2	3	208
				IDA - African Facility	4	1	2	3	209
				International Bank for Reconstruction & Devt. (IBRD)	4	1	2	3	210
				International Development Association	4	1	2	3	211
				International Finance Corporation	4	1	2	3	212
				International Fund for Agric. Devt	4	1	2	3	213
				International Monetary Fund	4	1	2	3	214
				Nigeria Trust Fund	4	1	2	3	215
				Nordic Development Fund	4	1	2	3	216
				Organisation of Petroleum Exporting Countries	4	1	2	3	217
				United Nations Development Programme (Undp)	4	1	2	3	218
				United Nations Children's Fund (UNICEF)	4	1	2	3	219
				United Nations Fund For Population Activities	4	1	2	3	220
				World Bank Trust Fund	4	1	2	3	221

				World Food Programme	4	1	2	3	222
				United Nations Capital Development Fund (UNCDF)	4	1	2	3	223
				Global 2000	4	1	2	3	224
				United Nations Industrial Development Organisation (UNIDO)	4	1	2	3	225
				World Health Organisation	4	1	2	3	226
				United Nations Development Organisation	4	1	2	3	227
			External Commercial Institutions		4	1	2	3	000
				ABN MRO Bank N.V.	4	1	2	3	301
				ABSA Bank Limited	4	1	2	3	302
				Afro-Euro Supplies	4	1	2	3	303
				Allgemeine Bau-Union GMBH & Co.	4	1	2	3	304
				Banco Exterior de Espanna S.A.	4	1	2	3	305
				Banco Santander,S.A.	4	1	2	3	306
				Bank Brussels Lambert S.A.	4	1	2	3	307
				Bank of Scotland	4	1	2	3	308
				Banque National de Paris	4	1	2	3	309
				Berliner Handels-Und Frankfurter Bank FRG	4	1	2	3	310
				Export - Import Bank Of USA	4	1	2	3	311
				Export Credit Guarantee Department	4	1	2	3	312
				Financiering Maatschappij Voor Ontwik	4	1	2	3	313
				Indaco Ag - Zurich	4	1	2	3	314
				Internationale Military Services Ltd.	4	1	2	3	315
				Internationale Nederlanden Bank	4	1	2	3	316
				Mees Pierson NY	4	1	2	3	317
				Messrs ECA Holland BY	4	1	2	3	318
				Midland Bank PLC	4	1	2	3	319
				Midland Bank PLC Sur Espana	4	1	2	3	320
				National Westminster Bank Plc	4	1	2	3	321
				Nedcor Bank Limited	4	1	2	3	322
				Nordbanken International Division	4	1	2	3	323
				Societe Generale	4	1	2	3	324
				Societe Generale, London	4	1	2	3	325
				South Trust Bank Of Alabama N.A.	4	1	2	3	326
				Standard Chartered Bank	4	1	2	3	327

				The National Bank Of Chicago	4	1	2	3	328
				Union Bank Of Switzerland	4	1	2	3	329
				Wells Fargo Bank- Agent-Bank Consortium	4	1	2	3	330
				West Merchant Bank Limited	4	1	2	3	331
				Westdeutsche Landesbank	4	1	2	3	332
				ING Bank NY Amsterdam	4	1	2	3	333
				Banco de Espana IN JPMorgan Chase Bank NY	4	1	2	3	334
				Hapoalim B.M. Bank	4	1	2	3	335
				Fortis Bank	4	1	2	3	336
				Barclays Bank	4	1	2	3	337
				KBC Bank	4	1	2	3	338
				AKA Ausfuhrkredic Bank	4	1	2	3	339
				China National Aero-Technology Import & Export Corporation	4	1	2	3	340
				Poly Technologies Inc. Chian	4	1	2	3	341
				Stanbic Bank Ghana Limited	4	1	2	3	342
				EUROGET DE INVEST S.A.	4	1	2	3	343
				Bank Hapoalim	4	1	2	3	344
				International Capital Market	4	1	2	3	345
				China Development Bank	4	1	2	3	346
				Industrial Commercial Bank of China	4	1	2	3	347
				Citi Group Bank	4	1	2	3	348
				Banco Nacional De Desenvolvimento Economico E Social	4	1	2	3	349
				Credit Suisse International	4	1	2	3	350
				DF Deutsche Forfait AG	4	1	2	3	351
				HSBC Bank Plc	4	1	2	3	352
				Japan Bank For International Cooperation	4	1	2	3	353
				Unicredit Bank AG, Munich	4	1	2	3	354
				Unicredit Bank of Austria	4	1	2	3	355
				Banco De Brasil	4	1	2	3	356
			Domestic Commercial Institutions		4	1	2	3	400
				Ecobank	4	1	2	3	401
				Trust bank	4	1	2	3	402
				SSNIT	4	1	2	3	403
				CAL Bank	4	1	2	3	404
				FIDELITY BANK LTD	4	1	2	3	405

				Merchant Bank	4	1	2	3	406
				Barclays Bank Ghana Limited	4	1	2	3	407
				Social Security Bank	4	1	2	3	408
				Standard Chartered Bank Ghana	4	1	2	3	409
				UNIBANK	4	1	2	3	410
				SAHARA ENERGY	4	1	2	3	411
				UNITED BANK FOR AFRICA	4	1	2	3	412
				GHANA COMMERCIAL BANK	4	1	2	3	413
				ZENITH BANK LTD	4	1	2	3	414
				ACCESS BANK	4	1	2	3	415
				BANK OF AFRICA	4	1	2	3	416
				UT BANK	4	1	2	3	417
			Export Credit Institutions		4	1	2	3	000
				Aermacchi Spa, Varese, Italy	4	1	2	3	501
				Agusta S.P.A	4	1	2	3	502
				Airwork Limited	4	1	2	3	503
				Akers Trading Company Limited	4	1	2	3	504
				Banco de Brazil	4	1	2	3	505
				Banque Francaise du Commerce Extérieur	4	1	2	3	506
				Banque Intern'ale D'Afrique Occidentale	4	1	2	3	507
				Barubeni Corporation	4	1	2	3	508
				Baukema Export/Import	4	1	2	3	509
				Defex S.A.	4	1	2	3	510
				Dresser Industries	4	1	2	3	511
				Effibanca	4	1	2	3	512
				Export Credits Guarantee Department	4	1	2	3	513
				Export Development Corporation	4	1	2	3	514
				Export-Import Bank of India	4	1	2	3	515
				Export-Import Bank of USA	4	1	2	3	516
				Fintech Holding GMBH	4	1	2	3	517
				Fokker Aircraft Services B.V.	4	1	2	3	518
				Gerhard Buchmann GMBH	4	1	2	3	519
				Gertch GMBH	4	1	2	3	520
				Group Campeonon Bernard/Sodefra	4	1	2	3	521
				Hitachi Shipbuilding & Engineering Company Limited	4	1	2	3	522
				Hospital Engineering GMBH	4	1	2	3	523

				Hyundai Heavy Industries Limited	4	1	2	3	524
				Impresse Construzioni Borini & Prono	4	1	2	3	525
				Industrial Development Bank Of Ghana	4	1	2	3	526
				Iveco Fiat S.P.A.	4	1	2	3	527
				Leonia Corporate Bank Plc	4	1	2	3	528
				M/S Schienenfahrzeuge Export/Import GDR	4	1	2	3	529
				Marubeni Lida Company Limited	4	1	2	3	530
				Mitusi Shipbuilding & Engineering Co. Limited	4	1	2	3	531
				Mowag Motorwagenfabrik Ag	4	1	2	3	532
				Nederlandsche Kriedietverzekering Maat	4	1	2	3	533
				Nippon Koei & Co. Limited	4	1	2	3	534
				NKF Kabel B.V.	4	1	2	3	535
				Norwegian Guarantee Institute-Expt. Credit	4	1	2	3	536
				Paccar International	4	1	2	3	537
				Punjab Tractors Limited	4	1	2	3	538
				Samsung Corporation	4	1	2	3	539
				Snam Progetti Nuovo Pignone & Saipem	4	1	2	3	540
				Steyr-Daimler-Puch Fahreugtechnik GES	4	1	2	3	541
				Sumitomo Corporation Of Japan	4	1	2	3	542
				Uruga Havy Industries Limited	4	1	2	3	543
				Utc (United Kingdom) Limited	4	1	2	3	544
				Westdeutsche Landesbank	4	1	2	3	545

APPENDIX 3: STANDARDIZED OPERATIONS AND PROJECTS

<u>NO.</u>	<u>OPERATION</u>
	<u>CATEGORY ONE (1): GENERIC OPERATIONS</u>
	ADMINISTRATIVE
1	Internal management of the organisation
2	Local & international affiliations
3	Procurement of Office supplies and consumables
	HUMAN RESOURCE DEVELOPMENT
4	Staff Audit
5	Human Resource Database
6	Scheme of Service
7	Recruitment, Placement and Promotions
8	Personnel and Staff Management
9	Manpower Skills Development
	BUDGETING
10	Budget Preparation
11	Budget Performance Reporting
	PROCUREMENT
12	Procurement Plan Preparation
13	Tendering Activities
	AUDIT
14	Internal Audit Operations
15	External Audit Operations
16	Special Audit Assignments
	POLICY PLANNING

<u>NO.</u>	<u>OPERATION</u>
17	Planning and Policy Formulation
18	Publication and dissemination of Policies and Programmes
19	Policies and Programme Review Activities
	MONITORING AND EVALUATION
20	Management and Monitoring Policies, Programmes and Projects
21	Evaluation and Impact Assessment Activities
	RESEARCH_STATISTICS_AND_DEVELOPMENT
22	Research and Development
23	Development and Management of Database
	FINANCE
24	Treasury and Accounting Activities
25	Revenue Collection
26	Preparation of Financial Reports
	INFORMATION, COMMUNICATION AND TECHNOLOGY
27	Software Acquisition and Development
28	Computer hardware and accessories
29	Software Licensing and support
30	Technology Transfer
	CORPORATE AFFAIRS PUBLIC RELATIONS
31	Protocol Services
32	Media Relations
33	Information, Education and Communication
34	publication, campaigns and programmes
	ESTATES TRANSPORT AND GENERAL SERVICES
35	Maintenance, Rehabilitation, Refurbishment and Upgrading of existing Assets
36	Acquisition of Immovable and Movable Assets

<u>NO.</u>	<u>OPERATION</u>
37	Management of Assets Register
38	Cleaning and General Services
39	Disposal of Government Assets
	ARCHIVAL AND DOCUMENT MANAGEMENT
40	Library Services
41	Printing and Dissemination of Information
42	Publication of Documents
43	Information Management
	LEGAL SERVICES
44	Legal and Administrative Framework Reviews
45	Contractual obligations and commitments
	CROSS-CUTTING ISSUES
	HIV AND AIDS
46	Workplace HIV/AIDS Policy Formulation and management
47	Implementation of HIV/AIDS related programmes
	GENDER
48	Gender Related Activities
	ENVIRONMENT, CLIMATE CHANGE AND GREEN ECONOMY
49	Environmental policy integration and management
50	Climate change policy and programmes
51	Green Economy Activities
	NUTRITION
52	Food Security
53	Nutritional Programmes

CATEGORY TWO (2): MDA SPECIFIC OPERATIONS

<u>NO.</u>	<u>OPERATION</u>
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	ADMINISTRATION SECTOR
	OFFICE OF GOVERNMENT MACHINERY
54	Security for Oil and Gas Industry
55	National Security Operations
56	National Identification Activities
57	Official National Celebrations
58	State Protocol Services
59	Executive Support Services
60	Investment Promotions
61	Scholarship and Bursary
62	Security lifting of fuel
63	National Security Special Operations
64	HIV/AIDS Policy Formulation and management
65	Promotion of Small and Medium Enterprises
66	Pensions Regulatory Activities
67	Regional Administration Services
68	Management of Executive Human Resource
	PARLIAMENT OF GHANA
69	Legislative Services
70	Oversight Services
71	Representational and Constituency Services
	AUDIT SERVICE
72	Audit Operations for State Institutions
73	Audit Reports
	PUBLIC SERVICES COMMISSION
74	Promotional Interviews
75	Recruitment and Appointment

<u>NO.</u>	<u>OPERATION</u>
76	Public Services Human Resource Management Policy
77	Human Resource Management Information System
78	Performance management and organisational Development
	DISTRICT ASSEMBLIES COMMON FUND (DACF)
79	Development and presentation of DACF formula to Parliament
80	Disbursement and monitoring of the utilisation of DACF
	ELECTORAL COMMISSION
81	Registration of Voters and Political Parties
82	Demarcation of electoral Boundaries
83	Exhibition of Voters Register
84	Supervision of Elections
	MINISTRY OF FOREIGN AFFAIRS AND REG. INTEGRATION
85	Regional Integration
86	Diplomatic and Consular Services
87	Multilateral and Bilateral Relations
88	Passport Administration
	MINISTRY OF FINANCE
89	National Budget Preparation and Coordination
90	Domestic Resource Generation
91	External Resource Generation
92	Tax Administration
93	Management of Non-Tax Revenue
94	Public Financial Management Reforms
95	Management of Public Debt
96	Stock Exchange Operations
97	Transfer of Statutory Funds
98	Payments of Subscriptions
99	National Statistical Surveys

<u>NO.</u>	<u>OPERATION</u>
100	Project Management activities
101	Payment of Grants and Subsidies
102	Expenditure Management
	MINISTRY OF LOCAL GOV'T & RURAL DEV'T
103	Urban Development and Management
104	Rural Development and Management
105	Environmental, Sanitation and waste management
106	Decentralisation Implementation
107	Parks and Gardens operations
108	Registration of Births and Deaths
109	Socio-Economic Programmes
110	Management of Community Programmes and Projects
111	Community Based Development Programmes
112	Community Based Technical and Vocational Training
113	Performance assessment and transfer to MMDAs
	NATIONAL MEDIA COMMISSION
114	Regulation of media landscape
115	Settlement of media complaints and disputes
	MINISTRY OF INFORMATION AND MEDIA RELATIONS
116	Public Sensitisation and information dissemination of Government Policies
117	Gather and Process local and international news
118	Town Hall meetings and Policy Affairs
119	Coverage of National and Public events
120	Capacity building for film and television production
	NATIONAL DEVELOPMENT PLANNING COMMISSION
121	National Development Policy Framework and plan preparation
122	Coordination of development planning
123	Monitoring and evaluation of development planning

<u>NO.</u>	<u>OPERATION</u>
	ECONOMIC SECTOR
	MINISTRY OF FOOD AND AGRICULTURE
124	Agricultural Facilities and Infrastructure
125	Operations of Agriculture Research stations
126	National strategic stock programmes
127	Development and Management of Farmer-based organisations
128	Sustainable Land and Water Management
129	National Fruit Fly management
130	Plants Fertilizer and Seed Management
131	Production and acquisition of improved breeds
132	National Vaccination exercise
133	Surveillance and Management of Diseases and Pests
134	Agricultural Education
135	Extension Services
136	Production of Extension materials and services
137	Agricultural Production
	MINISTRY OF LANDS AND NATURAL RESOURCES
138	Natural Resource and Environmental Governance Activities
139	Wildfire Management
140	Alternative Livelihood Programmes
141	National Boundary and Territorial Operations
142	Promotion of Bamboo and Rattan Productions
143	Plantation Development and Afforestation
144	Eco-tourism development and management
145	Management of Public Land
146	Conservation Operations
147	Land Registration and Titling
148	Timber Industry Development Activities
149	Valuation of Properties

<u>NO.</u>	<u>OPERATION</u>
150	Survey and Mapping Service
151	Mitigation of Geohazard
152	Land Compensation
153	Exploration and Management of Mineral and Geological Resources
154	Management of Forestry
	MINISTRY OF TRADE AND INDUSTRY
155	Industrial development and promotion
156	Trade development and promotions
157	Development and Management of Standards
158	Export Development and Management
159	Promotion of Small and Medium Enterprises
160	Business Promotion and Development
161	Central Regional Development Programmes
162	Promotion of Appropriate Technology
163	Investment and trade promotion
164	Regional Trade development and Promotion
165	Multilateral, Bilateral and Regional Negotiation
	MINISTRY OF TOURISM, CULTURE AND CREATIVE ARTS
166	Development and Management of Hospitality industry
167	Development and Management of Tourist sites
168	Promotion of languages
169	Development and Management of Cultural Heritage
170	Development and Promotion of Tourism Potentials
171	Skills Development for Hospitality industry
	MINISTRY OF ENVIRONMENT SCIENCE TECH. AND INN.
172	Development and promotion of the application of science and technology
173	Environmental protection and Education
174	Assessment and Disposal of Hazardous Materials
175	Natural Resource and Environmental Governance Activities

<u>NO.</u>	<u>OPERATION</u>
176	Sanitation and waste management activities
177	land use and spatial planning
178	Development and promotion of nuclear research and technology
179	Research and Development in the Various Fields of Science and Technology
	MINISTRY OF ENERGY AND PETROLEUM
180	Electric power generation, transmission and distribution
181	Gas production related activities
182	Renewable Energy Programme
183	Petroleum products, fuels and other energy resources
184	Monitor Energy systems
185	National Electrification Programme
186	Energy Sector Regulation
187	Street lightening Programme
	MINISTRY OF FISHERIES AND AQUACULTURE
188	Fishing Infrastructure and Facilities
189	Promotion and development of aquaculture
190	Capacity development for fisheries industry
191	Monitoring, Control and Surveillance of Fisheries Industry
192	Promote Fish Health and Sanitation
	INFRASTRUCTURE SECTOR
	MINISTRY OF WATER RESOURCES, WORKS & HOUSING
193	Sea-Defence construction projects
194	Creation of land banks/ local building materials
195	National flood control programmes
196	Construction of buildings
197	Construction of water supply systems
198	Supervision and Regulation of Infrastructure Projects
199	Compensation Payment Related to Construction of Buildings

<u>NO.</u>	<u>OPERATION</u>
200	Water quality and Ground Monitoring
201	Dam safety regulations
202	Development and Management of water resources and systems
203	Management of public construction activities
	MINISTRY OF ROAD AND HIGHWAYS
204	Road Construction works
205	Road Maintenance works
206	Bridge Construction works
207	Construction of Drains
208	Compensation Payment Related to Road Construction
209	Environmental Impact Assessment
	MINISTRY OF COMMUNICATIONS
210	ICT infrastructure
211	Skills Development in ICT
212	Implementation of e-Government
213	Meteorological Services
214	Management and Regulation of Postal and courier services
215	Data Management and Regulation
	MINISTRY OF TRANSPORT
216	Construction, rehabilitation and maintenance of transport infrastructure
217	Management of transport services
218	Transport Education and training
219	Road Safety Management, Enforcement and Education
220	Maintenance and Rehabilitation of Rail Infrastructure
221	Construction-Western Corridor Rail Project activities
222	Maritime Education and Training
223	Maintenance and rehabilitation of airports
224	Management of Inland Water Transport Services
225	Road Transport Services

<u>NO.</u>	<u>OPERATION</u>
	SOCIAL SECTOR
	MINISTRY OF HEALTH
226	National Vaccination Exercise
227	Public Health Services
228	Management of Private Health Service Providers
229	Health Education
230	Logistics, Stores and Drug Management
231	Health Commodities
232	Pre-Healthcare Services
233	Provision of Clinical Services
234	Health research
235	Specialist Outreach Services
236	Herbal and Alternative medicine
237	Disease Surveillance and Control
238	Provision of mental health services
239	Community based development programmes
240	Disposal of medical waste
241	Health, sanitation and environmental protection
	MINISTRY OF EDUCATION
242	Library materials
243	Manpower and skills development
244	Schools and Teachers award scheme
245	Learning and Teaching Materials
246	Educational Grants and Subsidies
247	Educational Infrastructure
248	Curricular Development and Assessment
249	Supervision and Inspection of Education Delivery
250	Social Intervention Programmes
251	Examinations in School Education

<u>NO.</u>	<u>OPERATION</u>
252	Management of Education Delivery
253	Distance/Non Formal Education
	MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS
254	Specialised knowledge and skills transfer
255	Labour statistics
256	Promoting and Creating Jobs
257	Manpower Development and Management
258	Public Sector Salary and Wages Management
259	Develop National Employment and Labour Policies
260	Health Hygiene and Safety at Work Place
261	Technical and Vocational Skills Training
	MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTN
262	Gender Empowerment and mainstreaming
263	Child Right Promotion and Protection
264	Social Protection
265	Combating Domestic Violence
266	Support to the vulnerable
	MINISTRY OF YOUTH AND SPORTS
267	Participation in local and international competitions
268	Participation in local and international youth and sports conferences
269	Development and management of sports infrastructure
270	Provision of sports facilities
271	Capacity Building for Sports Development
272	Implementation of National Youth Policy
273	Promotion of Youth Voluntarism
274	Youth Career Development, Education, Leadership and Skills Training
275	Support the Activities of Sports Associations
	NATIONAL COMMISSION FOR CIVIC EDUCATION

<u>NO.</u>	<u>OPERATION</u>
278	Promoting citizens Participation in governance
279	Awareness Creation and sustenance on good Governance and democracy
280	Promotion of Peace and Good citizenship
	MINISTRY OF CHIEFTAINCY AND TRADITIONAL AFFAIRS
281	Research into lines of succession and related chieftaincy issues
282	Prevention and Resolution of Chieftaincy disputes/conflicts
283	Promotion of traditional Festivals
284	Facilitation of chieftaincy Machinery(i.e. Houses of chiefs and Traditional Councils)
285	Promoting the Modernization of outmoded Traditional and Customs
	NATIONAL LABOUR COMMISSION
286	Industrial Dispute Resolution
287	Education, Prosecution, Enforcement and Compliance of Labour Laws
	PUBLIC SAFETY SECTOR
	MINISTRY OF JUSTICE
289	Intellectual Property and Copyrights Operations
290	Registration of Businesses and Administration of Estates
291	Legislative Drafting and Review
292	Legal Aid Services
293	Organised and Economic Crime Operations
294	Representation of state in litigation
295	Legal Education and Training
296	Publication of Law Reports
297	Provision of legal Opinions to Government
	MINISTRY OF DEFENCE
298	Special Operational Logistics
299	Veteran administration activities
300	Land, Sea and Air operations
301	Military Health

<u>NO.</u>	<u>OPERATION</u>
302	Education and Military Training
303	Humanitarian and Peace Missions
	COMMISSION ON HUMAN RIGHTS AND ADMIN. JUSTICE
304	Human Rights Promotion and Protection
305	Anti-corruption Prevention and investigation
306	Ombudsman Services
	JUDICIAL SERVICES
307	Superior court services
308	Lower court services
309	Alternative Dispute Resolution of Cases
	MINISTRY OF INTERIOR
310	Narcotic Control
311	Criminal Investigations
312	Internal Security Operations
313	Safety and rehabilitation of inmates
314	Immigration Services
315	Fire Security Services
316	Small Arms and Light Weapons Management
317	Intelligence operations
318	Disaster Management operations
319	Fire and Extrication Services
320	Dispute and Conflict Resolution Activities

APPENDIX 4: TIME-TABLE FOR 2015-2017 BUDGET PREPARATION PRODUCTION WORKSHOP

NO	DATE	MDA
1	18 th - 19 th August	Ministry of Health National Commission for Civic Education Ministry of Roads and Highways Ministry of Environment, Science, Technology and Innovation
2	20 th – 21 st August	Ministry of Trade and Industry Audit Service Ministry of Defence Electoral Commission
3	22 nd & 25 th August	Ministry of Energy and Petroleum Ministry of Communication Ministry of Tourism, Culture and Creative Arts Public Service Commission
4	26 th - 27 th August	Ministry of Water Resource, Works and Housing National Labour Commission Ministry of Fisheries and Aquaculture Development Ministry of Employment and Labour Relations
5	28 th - 29 th August	Ministry of the Interior National Media Commission Ministry of Transport Ministry of Youth and Sports
6	1 st - 2 nd September	Ministry of Education Ministry of Information and Media Relations National Development Planning Commission Commission On Human Rights and Administrative Justice
7	3 rd - 4 th September	Office of Government Machinery Ministry of Gender, Children and Social Protection Judicial Service Ministry of Chieftaincy and Traditional Affairs
8	5 th – 8 th September	Ministry of Foreign Affairs and Regional Integration Ministry of Justice and Attorney Generals Department Parliament of Ghana Ministry of Lands and Natural Resources
9	9 th – 10 th September	Ministry of Finance Ministry of Local Government and Rural Development District Assemblies Common Fund Ministry of Food and Agriculture

APPENDIX 5: TIME-TABLE FOR 2015-2017 BUDGET HEARING

DATE	TIME	CHAIRMAN: HON. MINISTER	CHAIRMAN: HON. DEP.	CHAIRMAN: HON. DEP.
		MODERATORS: CHIEF DIRECTOR HEAD, BDU	MODERATORS: DIRECTOR OF BUDGET HEAD (ES)	MODERATORS: DIR. GEN, NDPC HEAD BRU
Tue., 5 th Aug, 2014	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)	Audit Service (Consultation only) (Conf. Room 3)
Wed., 6 th Aug, 2014	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., 7 th Aug, 2014	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., 8 th Aug, 2014	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., 12 th Aug, 2014	09:00am	Office of Government Machinery (Conf. Room 1)	Parliament of Ghana (Consultation only) (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., 13 th Aug, 2014	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 6: TEMPLATE FOR BUDGET PROPOSAL

1. INTRODUCTION

- a. NMTDPF (GSGDA II) Policy Objectives relevant to the mandate of the MDA
- b. Goal
- c. Core Functions of the entire MDA
- d. Policy Outcome Indicators and Targets

Outcome Indicator Description	Unit of Measurement	Baseline		Latest status		Target	
		Year	Value	Year	Value	Year	Value

2. 2014 BUDGET PERFORMANCE

- a. Non-financial (highlight key achievements for each programme) and
- b. Financial (including variance analysis)
- c. Key Challenges

3. 2015 – 2017 MEDIUM TERM FOCUS

- a. Outline all Programmes and Sub-Programmes
- b. Populate Performance Information for all Programmes and Sub-Programmes per the template below

Main Outputs	Output Indicator	Past Years		Projections		
		2013	2014	Budget Year 2015	Indicative Year 2016	Indicative Year 2017

c. MDA Summary – Expenditure Estimates by Budget Programme, Economic Classification and Projects

Expenditure By Budget Programme	2013	2014	2015	2016	2017
	Budget	Budget	Budget	Indicative	Indicative
			GHC	GHC	GHC
Programme 1					
Programme 2					
Programme					
Programme					
Total Expenditure					
Expenditure by Economic Classification	2013	2014	2015	2016	2017
	Budget	Budget	Budget	Indicative	Indicative
			GHC	GHC	GHC
Current Expenditure					
21 Compensation of Employees					
22 Use of Goods and Services					
25 Subsidies					
26 Grants					
27 Social Benefits					
28 Other Expenses					
Capital Expenditure					
31 Non-Financial Assets					
Total Expenditure					

4. KEY PRIORITY PROJECTS AND ACTIVITIES

Programmes	Priority Project/Activity	Amount (GH¢)		
		Goods and Services	Capital Expenditure	Total
Existing Programme 1	Priority Projects/Activity 1			
	Priority Projects/Activity 2			
	Priority Projects/Activity 3			
Existing Programme 2	Priority Projects/Activity 1			

	Priority Projects/ Activity 2			
	Priority Projects/ Activity 3			
Existing Programme	Priority Projects/ Activity 1			
	Priority Projects/ Activity 2			
	Priority Projects/ Activity 3			
GRAND TOTAL				

APPENDIX 7: TEMPLATE FOR OUTSTANDING COMMITMENTS /ARREARS

OUTSTANDING COMMITMENTS									
S/N	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/ ORIGINAL) - PAYMENTS									

OUTSTANDING COMMITMENTS									
S/N	PROJECT DETAILS	PROJECT LOCATION	STATUS OF PROJECT	CONTRCT SIGNED (R&O)	PAYMENT TO DATE	BALANCE	2015	2006	2017
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

APPENDIX 8: PAYROLL DATA FOR COMPENSATION OF EMPLOYEES

[illegible]

APPENDIX 9: COUNTERPART FUND REQUIREMENT FOR PROJECT LOANS AND GRANTS

NAME OF MDA:

No.	Project Title	Implementing agency	Donor/ Creditor	Aid Type (Loan / Grant)	Counterpart Fund Requirement for 2015			Counterpart Fund Requirement 2016	Counterpart Fund Requirement 2017
					Goods and Services	Assets	Total		
1	Procurement of Goods for the GAF								
2	500 Bed Military Hospital Project in Kumasi								
Total									

APPENDIX 10: DEVELOPMENT PARTNER PROJECTS

Template for Reporting on Project Loans and Grants for the 2014 and the Medium-term Budget and Economic Policy of Government										
Promoting the Aid on Budget Agenda										
NAME OF MDA:										
No.	Project Title	Implementing agency	Donor/ Creditor	Aid Type (Loan / Grant)	Actual Disbursement 2014	Estimated Disbursement for 2015			Projected Disbursement 2016	Projected Disbursement 2017
						Goods and Services	Assets	Total		
1										
2										
3										
4										
5										
6										
7										
8										
Total										

Reporting Officer Name:

Email Address:

Tel. Number :

APPENDIX 11: MMDA INDICATIVE CEILINGS

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
1	101	Accra Metropolitan Assembly - Accra	21,721,710.96	26,066,053.15	31,279,263.78	28,446,952.80	29,869,300.44	31,362,765.46
2	102	Ada East District - Ada Foah	615,357.49	738,428.99	886,114.79	298,927.65	313,874.03	329,567.73
3	103	Shai-Osudoku District - Dodowa	1,954,877.66	2,345,853.20	2,815,023.84	1,593,480.00	1,673,154.00	1,756,811.70
4	104	Ga West Municipal - Amasaman	2,643,600.14	3,172,320.17	3,806,784.21	2,298,606.45	2,413,536.77	2,534,213.61
5	105	Tema Metropolitan Assembly - Tema	5,637,666.94	6,765,200.32	8,118,240.39	15,251,008.50	16,013,558.93	16,814,236.87
6	106	Ga East Municipal - Abokobi	3,930,933.01	4,717,119.61	5,660,543.54	2,480,310.00	2,604,325.50	2,734,541.78
7	107	Ga South Municipal - Weija	1,927,327.80	2,312,793.36	2,775,352.03	2,979,895.80	3,128,890.59	3,285,335.12
8	108	Ashaiman Municipal - Ashaiman	2,254,091.82	2,704,910.18	3,245,892.22	955,177.13	1,002,935.98	1,053,082.78
9	109	Adentan Municipal - Adenta	1,970,359.25	2,364,431.10	2,837,317.32	3,224,117.40	3,385,323.27	3,554,589.43
10	110	Ledzokuku- Krowor Municipal - Teshie-Nungua	3,060,182.40	3,672,218.88	4,406,662.66	1,646,337.63	1,728,654.51	1,815,087.24
11	111	Ada West - Sege	834,326.81	1,001,192.17	1,201,430.60	373,800.00	392,490.00	412,114.50
12	112	Ningo Prampram	1,294,555.60	1,553,466.72	1,864,160.06	474,743.64	498,480.82	523,404.86
13	113	Ga Central-Sowutuom	1,052,033.59	1,262,440.31	1,514,928.37	1,525,384.35	1,601,653.57	1,681,736.25
14	114	La Nkwantanang Madina	1,655,709.13	1,986,850.96	2,384,221.15	1,910,807.85	2,006,348.24	2,106,665.65
15	115	Kpone Katamanso - Kpone	1,582,670.11	1,899,204.13	2,279,044.96	2,097,924.47	2,202,820.69	2,312,961.72
16	116	La Dade-Kotopon-La	2,109,848.34	2,531,818.01	3,038,181.61	3,215,405.55	3,376,175.83	3,544,984.62
17	120	Central Tongu District - Adidome	1,298,570.40	1,558,284.48	1,869,941.38	160,912.43	168,958.05	177,405.95
18	121	Akatsi South District - Akatsi	1,287,850.63	1,545,420.75	1,854,504.90	362,450.55	380,573.08	399,601.73
19	122	Ho Municipal - Ho	4,786,809.08	5,744,170.90	6,893,005.08	1,070,393.10	1,123,912.76	1,180,108.39
20	123	Hohoe Municipal - Hohoe	2,159,670.55	2,591,604.66	3,109,925.59	202,423.20	212,544.36	223,171.58
21	124	Jasikan District - Jasikan	1,272,929.75	1,527,515.70	1,833,018.84	116,605.65	122,435.93	128,557.73
22	125	Kajebi District - Kajebi	1,254,375.76	1,505,250.91	1,806,301.09	181,648.95	190,731.40	200,267.97
23	126	Keta Municipal - Keta	1,470,194.72	1,764,233.67	2,117,080.40	206,860.50	217,203.53	228,063.70
24	127	Ketu South District - Denu	1,126,949.60	1,352,339.52	1,622,807.43	971,051.55	1,019,604.13	1,070,584.33
25	128	Kpando Municipal - Kpando	1,041,426.59	1,249,711.91	1,499,654.29	306,926.04	307,026.12	322,377.43
26	129	Krachi West District - Kete Krachi	1,184,042.30	1,420,850.76	1,705,020.92	173,500.95	182,176.00	191,284.80
27	130	Nkwanta South District - Nkwanta	1,378,522.34	1,654,226.81	1,985,072.18	529,651.50	556,134.08	583,940.78
28	131	South Tongu District - Sogakope	1,564,684.07	1,877,620.88	2,253,145.06	204,592.50	214,822.13	225,563.23
29	132	Agotime Ziope District - Kpetoe	2,849,587.01	3,419,504.41	4,103,405.29	208,031.46	218,433.03	229,354.68
30	133	Krachi East District - Dambai	1,047,389.50	1,256,867.40	1,508,240.87	699,090.00	734,044.50	770,746.73
31	134	South Dayi District - Kpeve	1,081,704.34	1,298,045.20	1,557,654.24	282,584.16	296,713.37	311,549.03
32	135	Biakoye District - Nkonya Ahenkro	957,107.06	1,148,528.48	1,378,234.17	189,679.35	199,163.32	209,121.48
33	136	Nkwanta North District - Kpasa	485,668.81	582,802.57	699,363.08	113,891.40	119,585.97	125,565.27
34	137	Ketu North District - Dzodze	1,327,663.21	1,593,195.85	1,911,835.03	179,076.45	188,030.27	197,431.79
35	138	Akatsi North-Ave Dakpa	671,336.57	805,603.88	966,724.66	92,691.90	97,326.50	102,192.82
36	139	Afadzato South-Ve Golokwati	883,547.65	1,060,257.18	1,272,308.62	72,093.00	75,697.65	79,482.53

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
37	140	Adaklu-Adaklu Waya	96,631.87	115,958.24	139,149.89	72,422.07	76,043.17	79,845.33
38	141	North Tongu - Battor Dugame	286,074.96	343,289.95	411,947.94	221,821.95	232,913.05	244,558.70
39	142	Krachi Nchumuru-Chinderi	149,401.32	179,281.58	215,137.90	202,034.94	212,136.69	222,743.52
40	143	Ho West - Dzolokpuita	754,369.62	905,243.54	1,086,292.25	159,925.50	167,921.78	176,317.86
41	144	North Dayi - Anfoega	866,738.54	1,040,086.25	1,248,103.50	85,820.70	90,111.74	94,617.32
42	150	Kwahu Afram Plains North District - Donkorkrom	1,371,260.62	1,645,512.74	1,974,615.29	524,807.71	551,048.10	578,600.50
43	151	Akuapem North District - Akropong Akwapim	2,215,274.40	2,658,329.28	3,189,995.14	484,580.25	508,809.26	534,249.73
44	152	Nsawam Adoagyiri Municipal - Nsawam	3,489,269.95	4,187,123.94	5,024,548.73	672,423.15	706,044.31	741,346.52
45	153	Asuogyaman District - Atimpoku	1,604,286.00	1,925,143.20	2,310,171.84	525,000.00	551,250.00	578,812.50
46	154	Birim North District - New Abirem	1,725,838.49	2,071,006.19	2,485,207.42	273,189.00	286,848.45	301,190.87
47	155	Birim South District - Akim Swedru	1,430,535.80	1,716,642.96	2,059,971.56	527,450.58	553,823.11	581,514.27
48	156	East Akim Municipal - Kibi	2,454,137.84	2,944,965.41	3,533,958.50	1,572,022.20	1,650,623.31	1,733,154.48
49	157	Fanteakwa District - Begoro	600,000.00	720,000.00	864,000.00	537,004.65	563,854.88	592,047.63
50	158	Kwaebibirem District - Kade	1,525,587.65	1,830,705.18	2,196,846.21	518,631.23	544,562.79	571,790.93
51	159	Kwahu South District - Mpraeso	1,206,967.73	1,448,361.27	1,738,033.53	282,780.88	296,919.92	311,765.92
52	160	Lower Manya Krobo District - Odumase Krobo	1,322,271.17	1,586,725.40	1,904,070.48	3,327,998.10	3,494,398.01	3,669,117.91
53	161	New Juaben Municipal - Koforidua	3,832,640.20	4,599,168.24	5,519,001.88	2,790,704.12	2,930,239.33	3,076,751.30
54	162	Suhum Municipal - Suhum	3,268,425.59	3,922,110.71	4,706,532.85	551,250.21	578,812.72	607,753.36
55	163	West Akim Municipal - Asamankese	2,729,465.39	3,275,358.47	3,930,430.16	585,303.60	614,568.78	645,297.22
56	164	Yilo Krobo Municipal - Somanya	2,244,967.97	2,693,961.56	3,232,753.87	997,510.50	1,047,386.03	1,099,755.33
57	165	Atiwa District - Kwabeng	1,603,360.28	1,924,032.34	2,308,838.81	441,428.40	463,499.82	486,674.81
58	166	Kwahu West Municipal - Nkawkaw	912,417.11	1,094,900.53	1,313,880.64	222,967.73	234,116.12	245,821.92
59	167	Upper Manya Krobo District - Asesewa	981,485.05	1,177,782.06	1,413,338.47	269,056.20	282,509.01	296,634.46
60	168	Kwahu East District - Abetifi	1,272,386.78	1,526,864.14	1,832,236.97	273,445.20	287,117.46	301,473.33
61	169	Birim Central Municipal - Akim Oda	1,976,519.32	2,371,823.18	2,846,187.82	880,199.92	924,209.92	970,420.41
62	170	Akyem Mansa District - Ofoase	1,120,080.70	1,344,096.84	1,612,916.20	188,786.85	198,226.19	208,137.50
63	171	Denkyembuor-Akwatia	765,288.98	918,346.78	1,102,016.14	246,607.20	258,937.56	271,884.44
64	172	Kwahu Afram Plains South-Tease	826,890.61	992,268.73	1,190,722.48	458,745.00	481,682.25	505,766.36
65	173	Ayensuano-Coaltar	748,053.17	897,663.80	1,077,196.56	210,987.00	221,536.35	232,613.17
66	174	Akuapem South-Aburi	1,271,062.87	1,525,275.45	1,830,330.54	315,760.88	331,548.93	348,126.37
67	175	Upper West Akim - Adeiso	943,365.13	1,132,038.16	1,358,445.79	419,855.10	440,847.86	462,890.25

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
68	190	Abura /Asebu/Kwamankese District - Abura Dunkwa	1,915,204.82	2,298,245.78	2,757,894.94	158,289.60	166,204.08	174,514.28
69	191	Agona West Municipal - Swedru	1,545,921.69	1,855,106.03	2,226,127.24	1,127,094.15	1,183,448.86	1,242,621.30
70	192	Ajumako/Enyan/Esiam District - Ajumako	1,179,479.12	1,415,374.95	1,698,449.94	899,853.74	944,846.42	992,088.75
71	193	Asikuma/Odobeng/Brakwa District - Brehman Asikuma	880,132.80	1,056,159.36	1,267,391.23	189,536.87	199,013.71	208,964.39
72	194	Assin North Municipal - Assin Foso	1,682,330.44	2,018,796.52	2,422,555.83	441,562.28	463,640.39	486,822.41
73	195	Efutu Municipal - Winneba	1,614,310.55	1,937,172.66	2,324,607.19	445,465.02	467,738.27	491,125.18
74	196	Cape Coast Metropolitan - Cape Coast	2,314,696.99	2,777,636.39	3,333,163.67	1,852,692.45	1,945,327.07	2,042,593.43
75	197	Gomoa West District - Apam	1,582,367.89	1,898,841.47	2,278,609.76	351,243.82	368,806.01	387,246.31
76	198	Elmina Municipal - Elmina	1,504,792.39	1,805,750.87	2,166,901.04	436,142.70	457,949.84	480,847.33
77	199	Mfantseman West Municipal - Saltpond	1,903,468.33	2,284,162.00	2,740,994.40	516,965.20	542,813.46	569,954.13
78	200	Twifo Ati-Morkwa District - Twifo Praso	1,554,940.68	1,865,928.82	2,239,114.58	630,000.53	661,500.55	694,575.58
79	201	Upper Denkyira East Municipal - Dunkwa-on-Offin	1,656,540.94	1,987,849.12	2,385,418.95	334,957.11	351,704.96	369,290.21
80	202	Assin South - Nsuaem Kyekyewere	1,514,412.28	1,817,294.73	2,180,753.68	160,245.75	168,258.04	176,670.94
81	203	Gomoa East District - Afransi	1,429,601.86	1,715,522.23	2,058,626.67	362,250.00	380,362.50	399,380.63
82	204	Ewutu Senya West District - Ewutu Breku	1,439,843.60	1,727,812.32	2,073,374.79	607,832.09	638,223.69	670,134.87
83	205	Denkyira West District - Diaso	819,505.90	983,407.08	1,180,088.49	380,858.31	399,901.23	419,896.29
84	206	Agona East District - Nsaba	1,351,597.79	1,621,917.35	1,946,300.81	213,252.12	223,914.73	235,110.47
85	207	Awutu Senya East Municipal - Kasoa	1,924,093.60	2,308,912.32	2,770,694.78	2,553,520.72	2,654,154.20	2,789,318.90
86	208	Ekumfi District-Essakyir	1,035,510.84	1,242,613.01	1,491,135.61	169,677.27	178,161.13	187,069.19
87	209	Hemang Lower Denkyira District - Hemang	2,305,897.99	2,767,077.59	3,320,493.11	500,947.65	525,995.03	552,294.78
88	220	Ahanta West District - Agona Nkwanta	2,180,610.07	2,616,732.09	3,140,078.51	478,102.52	502,007.64	527,108.02
89	221	Aowin District - Enchi	1,539,412.02	1,847,294.42	2,216,753.31	775,813.99	814,604.69	855,334.93
90	222	Bibiani/Anhwiaso/Bekwai District - Bibiani	1,805,193.47	2,166,232.16	2,599,478.59	709,173.15	744,631.81	781,863.40
91	223	Jomoro District - Jomoro	1,401,060.38	1,681,272.46	2,017,526.95	516,837.09	542,678.94	569,812.89
92	224	Juabeso District - Juabeso	1,436,178.96	1,723,414.75	2,068,097.70	499,929.15	524,925.61	551,171.89
93	225	Wassa East District - Daboase	1,316,882.64	1,580,259.17	1,896,311.00	382,105.29	401,210.55	421,271.08
94	226	Nzema East Municipal - Axim	1,798,668.37	2,158,402.05	2,590,082.46	280,763.70	294,801.89	309,541.98
95	227	Sefwi-Wiaso District - Sefwi-Wiaso	1,550,292.00	1,860,350.40	2,232,420.48	454,650.00	477,382.50	501,251.63

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
96	228	Sekondi-Takoradi Metropolitan - Sekondi	6,645,705.11	7,974,846.13	9,569,815.36	4,647,090.51	4,879,445.04	5,123,417.29
97	229	Wassa Amenfi West District - Asankragua	1,276,786.36	1,532,143.63	1,838,572.35	512,329.65	537,946.13	564,843.44
98	230	Tarkwa-Nsuaem Municipal - Tarkwa	2,602,277.26	3,122,732.71	3,747,279.25	4,885,387.50	5,129,656.88	5,386,139.72
99	231	Bia West District - Essam	805,237.24	966,284.68	1,159,541.62	524,601.00	550,831.05	578,372.60
100	232	Wassa Amenfi East District - Wassa Akropong	1,376,580.16	1,651,896.19	1,982,275.42	810,684.00	851,218.20	893,779.11
101	233	Shama District - Shama	1,783,393.21	2,140,071.85	2,568,086.23	481,547.89	505,625.29	530,906.55
102	234	Prestea-Huni Valley District - Bogoso	1,340,603.39	1,608,724.07	1,930,468.88	3,023,498.10	3,174,673.01	3,333,406.66
103	235	Sefwi Akontombra District - Sefwi Akontombra	694,278.26	833,133.92	999,760.70	282,803.85	296,944.04	311,791.24
104	236	Ellembelle District - Nkroful	1,113,142.09	1,335,770.51	1,602,924.61	1,105,672.05	1,160,955.65	1,219,003.44
105	237	Bia East District - Adabokrom	302,292.61	362,751.13	435,301.36	120,280.65	126,294.68	132,609.42
106	238	Amenfi Central District-Manso Amenfi	366,422.48	439,706.98	527,648.38	227,325.00	238,691.25	250,625.81
107	239	Mpohor District - Mpohor	836,219.56	1,003,463.47	1,204,156.16	502,836.18	527,977.99	554,376.89
108	240	Suaman District - Dadieso	536,044.84	643,253.80	771,904.56	338,601.90	355,532.00	373,308.59
109	241	Bodi District-Bodi	316,278.25	379,533.90	455,440.68	267,395.10	280,764.86	294,803.10
110	250	Adansi South District - New Edubiase	1,386,069.18	1,663,283.02	1,995,939.62	472,943.00	482,561.00	492,956.00
111	251	Obuasi Municipal - Obuasi	2,717,353.32	3,260,823.98	3,912,988.78	2,588,156.00	2,882,393.00	3,229,010.00
112	252	Sekyere South District - Agona Ashanti	1,784,285.94	2,141,143.13	2,569,371.75	427,714.45	449,100.17	471,555.18
113	253	Ahafo Ano North District - Tepa	1,727,046.07	2,072,455.29	2,486,946.34	320,820.64	336,907.95	354,135.20
114	254	Ahafo Ano South District - Mankranso	2,040,526.06	2,448,631.27	2,938,357.52	300,000.00	330,000.00	363,000.00
115	255	Bekwai Municipal - Bekwai	2,254,021.88	2,704,826.26	3,245,791.51	526,641.34	573,751.39	625,317.50
116	256	Amansie West District - Manso Nkwanta	1,329,789.73	1,595,747.68	1,914,897.21	361,323.08	393,955.00	402,085.00
117	257	Asante Akim Central Municipal - Konongo	2,593,703.08	3,112,443.69	3,734,932.43	695,916.00	773,902.00	835,309.00
118	258	Asante Akim South District - Juaso	989,131.74	1,186,958.09	1,424,349.71	468,830.10	466,321.20	511,870.80
119	259	Atwima Nwabiagya District - Nkawie	2,471,635.43	2,965,962.51	3,559,155.02	763,707.00	772,578.00	781,449.00
120	260	Bosomtwe District - Kuntense	1,693,634.62	2,032,361.54	2,438,833.85	569,047.56	597,499.80	627,374.40
121	261	Ejisu-Juaben Municipal - Ejisu	3,550,054.75	4,260,065.70	5,112,078.84	823,448.00	881,090.00	942,764.00
122	262	Ejura/Sekyedumasi Municipal - Ejura	1,541,637.41	1,849,964.89	2,219,957.87	522,337.32	529,119.24	576,179.52
123	263	Kumasi Metropolitan - Kumasi	14,546,194.61	17,455,433.53	20,946,520.24	22,473,179.00	24,720,496.90	27,192,546.59

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
124	264	Kwabre East District - Mampong	2,122,717.27	2,547,260.73	3,056,712.87	904,386.78	929,042.68	946,968.68
125	265	Offinso Municipal - Ofinso	2,216,140.55	2,659,368.66	3,191,242.39	372,967.00	421,777.86	468,649.78
126	266	Sekyere East District - Effiduase	1,138,956.05	1,366,747.26	1,640,096.71	501,453.24	526,525.90	552,851.70
127	267	Mampong Municipal - Mampong	2,907,232.14	3,488,678.57	4,186,414.28	499,612.59	549,573.84	555,069.58
128	268	Adansi North District - Fomena	1,210,987.51	1,453,185.01	1,743,822.02	518,869.70	529,259.80	539,845.40
129	269	Amansie Central District - Jacobu	1,136,050.40	1,363,260.48	1,635,912.58	462,526.50	476,402.30	490,694.36
130	270	Atwima Mponua District - Nyinahin	1,074,809.62	1,289,771.54	1,547,725.85	109,551.13	110,607.90	110,607.90
131	271	Offinso North District - Akomadan	1,683,661.28	2,020,393.54	2,424,472.25	253,450.20	266,122.56	279,753.00
132	272	Afigya-Kwabere District - Kodie	1,496,351.51	1,795,621.81	2,154,746.17	761,970.45	838,165.50	920,979.67
133	273	Bosome Freho District - Asiwa	1,095,960.85	1,315,153.02	1,578,183.63	242,145.32	251,902.27	266,314.93
134	274	Atwima Kwanwoma District - Foase	1,604,520.00	1,925,424.00	2,310,508.80	499,590.00	549,249.00	599,508.00
135	275	Sekyere Kumawu District - Kumawu	1,269,783.06	1,523,739.67	1,828,487.61	368,600.00	405,823.61	431,561.76
136	276	Sekyere Central District - Nsuta	1,282,025.06	1,538,430.08	1,846,116.09	273,771.60	300,477.23	331,141.60
137	277	Asokore Mampong Municipal - Asokore Mampong	1,361,856.23	1,634,227.47	1,961,072.97	913,667.20	1,065,848.47	1,140,625.49
138	278	Asante Akim North District - Agogo	1,163,011.48	1,395,613.77	1,674,736.53	475,826.23	480,236.32	485,125.32
139	279	Sekyere Afram Plains District - Drobonso	735,960.85	883,153.02	1,059,783.63	70,520.00	76,520.00	87,840.00
140	290	Asunafo North Municipal - Goaso	1,542,922.86	1,851,507.43	2,221,808.92	606,731.27	637,067.83	668,921.22
141	291	Asutifi District - Kenyasi	3,370,865.80	4,045,038.96	4,854,046.75	2,115,726.90	2,221,513.25	2,332,588.91
142	292	Atebubu/Amantin - Atebubu	1,592,707.76	1,911,249.32	2,293,499.18	470,295.00	493,809.75	518,500.24
143	293	Berekum Municipal - Berekum	3,482,131.39	4,178,557.67	5,014,269.20	430,295.99	451,810.78	474,401.32
144	294	Dormaa Central Municipal - Dormaa-Ahenkro	2,004,228.18	2,405,073.82	2,886,088.58	484,550.41	508,777.93	534,216.83
145	295	Jaman South District - Drobo	2,446,309.24	2,935,571.08	3,522,685.30	423,111.15	444,266.71	466,480.04
146	296	Kintampo Municipal - Kintampo	2,322,003.38	2,786,404.06	3,343,684.87	405,718.95	426,004.90	447,305.14
147	297	Nkoranza South District - Nkoranza	2,483,340.06	2,980,008.07	3,576,009.69	300,422.85	315,443.99	331,216.19
148	298	Sene West - Kwame Danso	1,573,132.16	1,887,758.60	2,265,310.32	340,568.55	357,596.98	375,476.83
149	299	Sunyani Municipal - Sunyani	4,289,181.60	5,147,017.92	6,176,421.50	1,951,204.67	2,048,764.90	2,151,203.15
150	300	Tano South District - Bechem	2,789,610.79	3,347,532.95	4,017,039.54	671,506.50	705,081.83	740,335.92
151	301	Techiman Municipal - Techiman	4,865,294.17	5,838,353.01	7,006,023.61	2,521,344.00	2,647,411.20	2,779,781.76
152	302	Wenchi Municipal - Wenchi	3,506,277.17	4,207,532.60	5,049,039.12	317,610.36	333,490.88	350,165.43
153	303	Pru District - Yeji	1,213,238.34	1,455,886.01	1,747,063.21	341,735.43	358,822.20	376,763.31
154	304	Tain District - Nsawkaw	3,433,905.34	4,120,686.40	4,944,823.68	156,584.51	164,413.73	172,634.42

S/N	Vote	MDAs	COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
			2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
155	305	Jaman North District - Sampa	1,374,700.10	1,649,640.12	1,979,568.15	371,466.48	390,039.80	409,541.79
156	306	Kintampo South District - Jema	2,285,225.22	2,742,270.27	3,290,724.32	209,972.46	220,471.08	231,494.64
157	307	Asunafo South District - Kukuom	1,049,433.97	1,259,320.77	1,511,184.92	186,548.88	195,876.32	205,670.14
158	308	Tano North District - Duayaw Nkwanta	1,999,044.19	2,398,853.03	2,878,623.64	864,849.30	908,091.77	953,496.35
159	309	Sunyani West District - Odumase	2,389,082.45	2,866,898.94	3,440,278.73	328,639.82	345,071.81	362,325.40
160	310	Dormaa East District - Wamfie	1,326,494.30	1,591,793.16	1,910,151.80	121,280.36	127,344.37	133,711.59
161	311	Nkoranza North District - Busunya	1,524,806.27	1,829,767.52	2,195,721.03	228,998.70	240,448.64	252,471.07
162	312	Asutifi South District-Hwidiem	229,668.00	275,601.60	330,721.92	177,240.00	186,102.00	195,407.10
163	313	Techiman North District - Tuobodom	1,395,881.97	1,675,058.36	2,010,070.03	152,560.80	160,188.84	168,198.28
164	314	Sene East District -Kajeji	668,969.80	802,763.76	963,316.51	198,547.88	208,475.28	218,899.04
165	315	Banda District-Banda Ahenkro	574,243.16	689,091.80	826,910.16	110,250.00	115,762.50	121,550.63
166	316	Dormaa West District-Nkrankwanta	1,213,841.61	1,456,609.93	1,747,931.91	594,191.89	623,901.49	655,096.56
167	330	Bole District - Bole	1,724,611.42	2,069,533.70	2,483,440.44	310,899.54	326,444.52	342,766.74
168	331	Yendi Municipal - Yendi	3,014,907.55	3,617,889.06	4,341,466.87	860,024.55	903,025.78	948,177.07
169	332	East Gonja District - Salaga	2,363,961.91	2,836,754.29	3,404,105.15	403,281.90	423,446.00	444,618.29
170	333	East Mamprusi District - Gambaga	1,037,933.24	1,245,519.89	1,494,623.87	126,327.08	132,643.43	139,275.60
171	334	Gushiegu District - Gusheigu	1,392,037.34	1,670,444.81	2,004,533.78	189,565.01	199,043.26	208,995.42
172	335	Nanumba North District - Bimbila	1,534,136.83	1,840,964.19	2,209,157.03	262,124.10	275,230.31	288,991.82
173	336	Saboba District - Saboba	1,426,329.08	1,711,594.90	2,053,913.88	125,121.45	131,377.53	137,946.40
174	337	Savelugu/Nanton District - Savelugu	2,975,804.07	3,570,964.89	4,285,157.87	397,347.30	417,214.67	438,075.40
175	338	Tolon District - Tolon	1,980,923.09	2,377,107.71	2,852,529.25	303,232.34	318,393.95	334,313.65
176	339	Tamale Metropolitan - Tamale	1,697,831.36	2,037,397.64	2,444,877.16	2,111,460.44	2,217,033.46	2,327,885.13
177	340	West Gonja District - Damango	1,599,324.01	1,919,188.81	2,303,026.58	74,349.45	78,066.92	81,970.27
178	341	West Mamprusi District - Walewale	1,940,054.33	2,328,065.19	2,793,678.23	118,599.29	124,529.25	130,755.71
179	342	Zabzugu District - Zabzugu	1,706,439.04	2,047,726.84	2,457,272.21	232,007.83	243,608.22	255,788.63
180	343	Sawla/Tuna/Kalba District - Sawla	1,499,367.14	1,799,240.57	2,159,088.68	260,098.13	273,103.03	286,758.18
181	344	Bunkpurugu/Yunyoo District - Bunkpurugu	270,012.00	324,014.40	388,817.28	1,753,973.55	1,841,672.23	1,933,755.84
182	345	Central Gonja District - Buiepe	2,398,507.09	2,878,208.51	3,453,850.21	508,677.75	534,111.64	560,817.22
183	346	Karaga District - Karaga	1,624,809.04	1,949,770.84	2,339,725.01	36,061.20	37,864.26	39,757.47
184	347	Nanumba South District - Wulensi	1,005,321.62	1,206,385.95	1,447,663.14	94,791.90	99,531.50	104,508.07
185	348	Chereponi District - Chereponi	1,334,990.10	1,601,988.12	1,922,385.74	84,396.59	88,616.41	93,047.23

			COMPENSATION OF EMPLOYEES			INTERNALLY GENERATED FUNDS		
S/N	Vote	MDAs	2015 Projection	2016 Projection	2017 Projection	2015 Projection	2016 Projection	2017 Projection
186	349	Kpandai District - Kpandai	648,543.62	778,252.35	933,902.82	104,682.90	109,917.05	115,412.90
187	350	North Gonja District-Daboya	898,714.86	1,078,457.83	1,294,149.40	72,796.50	76,436.33	80,258.14
188	351	Mion District-Sang	1,345,243.90	1,614,292.68	1,937,151.21	950,940.90	998,487.95	1,048,412.34
189	352	Sagnerigu District-Sagnerigu	1,666,089.40	1,999,307.28	2,399,168.73	328,762.49	345,200.61	362,460.64
190	353	Tatale Sanguli District -Tatale	1,321,796.04	1,586,155.25	1,903,386.30	104,132.81	109,339.45	114,806.42
191	354	Mamprugu Moagduri District-Yagaba	270,487.64	324,585.17	389,502.21	171,273.90	179,837.60	188,829.47
192	355	Kumbungu District-Kumbungu	1,282,659.86	1,539,191.84	1,847,030.20	80,075.31	84,079.08	88,283.03
193	360	Bawku Municipal - Bawku	2,167,263.01	2,600,715.61	3,120,858.74	594,172.29	696,569.35	744,525.31
194	361	Bawku West District - Zebilla	1,846,617.56	2,215,941.07	2,659,129.28	90,830.00	95,370.00	100,087.00
195	362	Bolgatanga Municipal - Bolgatanga	4,090,615.00	4,908,738.00	5,890,485.59	1,313,727.80	1,371,827.05	1,432,703.29
196	363	Bongo District - Bongo	1,723,351.64	2,068,021.97	2,481,626.37	231,098.00	251,662.00	264,698.00
197	364	Builsa District - Sandema	1,745,123.08	2,094,147.69	2,512,977.23	122,588.12	128,717.53	135,153.40
198	365	Kassena-Nankana Municipal Assembly - Navrongo	2,154,583.14	2,585,499.77	3,102,599.72	247,578.12	260,410.80	273,431.40
199	366	Talensi District - Tongo	1,350,731.38	1,620,877.65	1,945,053.18	84,000.00	88,200.00	92,610.00
200	367	Garu/Tempene District - Garu	1,455,627.40	1,746,752.88	2,096,103.45	307,508.69	452,918.81	640,291.99
201	368	Kassena/Nankana West District - Paga	1,689,041.24	2,026,849.49	2,432,219.39	205,009.20	215,260.80	226,026.00
202	369	Binduri District-Binduri	699,063.46	838,876.15	1,006,651.38	41,831.80	58,642.36	82,215.17
203	370	Pusiga District-Pusiga	779,410.32	935,292.38	1,122,350.86	240,379.88	254,812.44	272,647.12
204	371	Nabdam District-Nangodi Central	624,340.57	749,208.69	899,050.42	75,342.96	79,896.23	91,304.36
205	372	Builsa South District-Fumbisi	701,082.44	841,298.93	1,009,558.72	102,549.84	107,677.56	114,061.60
206	380	Jirapa District - Jirapa	1,334,311.39	1,601,173.67	1,921,408.40	156,958.20	164,806.11	173,046.42
207	381	Lawra District - Lawra	1,371,131.29	1,645,357.55	1,974,429.06	92,100.75	96,705.79	101,541.08
208	382	Nadowli District - Nadowli	1,299,532.28	1,559,438.74	1,871,326.49	184,039.54	193,241.51	202,903.59
209	383	Sissala East District - Tumu	1,517,862.52	1,821,435.02	2,185,722.02	447,405.00	469,775.25	493,264.01
210	384	Wa Municipal - Wa	1,356,074.66	1,627,289.60	1,952,747.52	798,315.00	838,230.75	880,142.29
211	385	Wa west District - Wechiaw	1,081,025.05	1,297,230.06	1,556,676.07	88,161.15	92,569.21	97,197.67
212	386	Wa East District - Funsu	780,126.19	936,151.43	1,123,381.72	134,979.68	141,728.67	148,815.10
213	387	Sissala West District - Gwollu	897,313.06	1,076,775.67	1,292,130.80	161,143.50	169,200.68	177,660.71
214	388	Lambusie Kari District - Lambussie	967,635.26	1,161,162.32	1,393,394.78	177,145.70	186,002.98	195,303.13
215	389	Nandom District-Nandom	317,194.85	380,633.82	456,760.58	441,405.83	463,476.12	486,649.92
216	390	Dafiama Bussie Issa District-Issa	602,987.40	723,584.88	868,301.86	71,754.11	75,341.82	79,108.91
		TOTAL	386,733,072.09	464,079,686.51	556,895,623.81	198,197,324.14	237,836,788.97	285,404,146.76

S/N	Vote	MDAs	GOG GOODS AND SERVES						GOG ASSET
			Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	
1	101	Accra Metropolitan Assembly - Accra	-	28,625.69	142,271.49	8,283.33	37,049.20	16,730.40	243,389.83
2	102	Ada East District - Ada Foah	16,272.88	-	47,771.51	6,626.66	2,904.00	16,730.40	-
3	103	Shai-Osudoku District - Dodowa	6,611.66	-	40,261.58	6,626.66	2,904.00	16,730.40	-
4	104	Ga West Municipal - Amasaman	15,251.06	29,307.25	44,016.54	7,556.23	11,343.59	16,730.40	47,457.63
5	105	Tema Metropolitan Assembly - Tema	7,881.80	23,854.74	45,894.03	8,283.33	37,049.20	16,730.40	291,525.42
6	106	Ga East Municipal -Abokobi	-	17,039.10	34,942.04	7,556.23	11,343.59	16,730.40	94,915.25
7	107	Ga South Municipal-Weija	15,683.53	13,631.28	30,248.34	7,556.23	11,343.59	16,730.40	40,677.97
8	108	Ashaiman Municipal - Ashaiman	-	17,039.10	22,738.40	7,556.23	11,343.59	16,730.40	47,457.63
9	109	Adentan Municipal -Adenta	22,124.76	17,039.10	20,860.92	7,556.23	11,343.59	16,730.40	50,847.46
10	110	Ledzokuku- Krowor Municipal - Teshie-Nungua	-	17,039.10	28,996.68	7,556.23	11,343.59	16,730.40	196,610.17
11	111	Ada West - Sege	15,683.53	-	34,455.29	6,626.66	-	16,730.40	-
12	112	Ningo Prampram	56,279.03	-	28,649.00	6,626.66	-	16,730.40	-
13	113	Ga Central-Sowutuom	-	-	19,904.80	6,626.66	-	16,730.40	-
14	114	La Nkwantanang Madina	-	-	18,079.47	6,626.66	-	16,730.40	-
15	115	Kpone Katamanso -Kpone	-	-	14,950.33	6,626.66	-	16,730.40	-
16	116	La Dade-Kotopon-La	-	-	31,569.53	6,626.66	-	16,730.40	-
17	120	Central Tongu District - Adidome	6,886.47	-	48,084.42	6,626.66	-	8,018.26	-
18	121	Akatsi South District - Akatsi	3,974.63	-	30,248.34	6,626.66	2,904.00	8,018.26	-
19	122	Ho Municipal - Ho	16,260.26	20,446.92	46,206.94	7,556.23	11,343.59	8,018.26	47,457.63
20	123	Hohoe Municipal - Hohoe	6,886.47	-	42,139.06	7,556.23	11,343.59	8,018.26	-
21	124	Jasikan District - Jasikan	1,171.37	-	28,370.85	6,626.66	2,904.00	8,018.26	-
22	125	Kajebi District - Kajebi	7,637.53	-	33,064.56	6,626.66	2,904.00	8,018.26	-
23	126	Keta Municipal - Keta	11,944.14	-	31,812.91	7,556.23	11,343.59	8,018.26	-
24	127	Ketu South District - Denu	7,783.50	-	25,554.63	7,556.23	2,904.00	8,018.26	-
25	128	Kpando Municipal - Kpando	9,206.00	-	33,064.56	7,556.23	2,904.00	8,018.26	-
26	129	Krachi West District - Kete Krachi	1,231.04	-	19,574.50	6,626.66	2,904.00	8,018.26	-
27	130	Nkwanta South District - Nkwanta	-	-	28,370.85	6,626.66	2,904.00	8,018.26	-
28	131	South Tongu District - Sogakope	9,713.56	-	41,200.32	6,626.66	2,904.00	8,018.26	-
29	132	Agotime Ziope District - Kpetoe	6,886.47	-	28,370.85	6,626.66	-	8,018.26	-
30	133	Krachi East District - Dambai	6,886.47	-	14,359.27	6,626.66	2,904.00	8,018.26	-
31	134	South Dayi District - Kpeve	13,873.58	-	25,554.63	6,626.66	2,904.00	8,018.26	-
32	135	Biakoye District - Nkonya Ahenkro	856.21	-	25,711.09	6,626.66	2,904.00	8,018.26	-
33	136	Nkwanta North District - Kpasa	6,066.56	-	24,615.89	6,626.66	2,904.00	8,018.26	-
34	137	Ketu North District - Dzodze	7,516.32	-	26,493.37	6,626.66	2,904.00	8,018.26	-
35	138	Akatsi North-Ave Dakpa	-	-	28,092.71	6,626.66	-	8,018.26	-
36	139	Afadzato South-Ve Golokwati	-	-	16,201.98	6,626.66	-	8,018.26	-

S/N	Vote	MDAs	GOG GOODS AND SERVICES						GOG ASSET
			Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	
37	140	Adaklu-Adaklu Waya	3,260.96	-	30,874.16	6,626.66	2,904.00	8,018.26	-
38	141	North Tongu - Battor Dugame	13,873.58	-	28,961.91	6,626.66	2,904.00	8,018.26	-
39	142	Krachi Nchumuru-Chinderi	-	-	18,809.60	6,626.66	-	8,018.26	-
40	143	Ho West - Dzolokpuita	-	-	23,016.55	6,626.66	2,904.00	8,018.26	-
41	144	North Dayi - Anfoega	13,873.58	-	29,135.75	6,626.66	-	8,018.26	-
42	150	Kwahu Afram Plains North District - Donkorkrom	3,552.44	-	43,077.80	6,626.66	2,904.00	5,936.59	-
43	151	Akuapem North District - Akropong Akwapim	8,917.17	-	32,125.82	7,556.23	2,904.00	5,936.59	-
44	152	Nsawam Adoagyiri Municipal - Nsawam	-	-	28,370.85	7,556.23	11,343.59	5,936.59	-
45	153	Asuogyaman District - Atimpoku	9,439.53	-	28,370.85	6,626.66	2,904.00	5,936.59	-
46	154	Birim North District - New Abirem	4,544.50	-	38,697.01	6,626.66	2,904.00	5,936.59	-
47	155	Birim South District - Akim Swedru	3,513.50	-	36,819.53	6,626.66	11,343.59	5,936.59	-
48	156	East Akim Municipal - Kibi	8,687.07	-	23,677.15	7,556.23	11,343.59	5,936.59	-
49	157	Fanteakwa District - Begoro	16,254.81	-	26,493.37	6,626.66	2,904.00	5,936.59	-
50	158	Kwaebibirem District -Kade	5,306.78	-	40,574.49	6,626.66	2,904.00	5,936.59	-
51	159	Kwahu South District - Mpraeso	13,862.68	-	46,832.77	6,626.66	2,904.00	5,936.59	-
52	160	Lower Manya Krobo District - Odumase Krobo	9,361.48	-	33,064.56	6,626.66	2,904.00	5,936.59	-
53	161	New Juaben Municipal - Koforidua	2,665.38	20,446.92	33,064.56	7,556.23	11,343.59	5,936.59	92,881.36
54	162	Suhum Municipal - Suhum	4,039.90	-	33,690.39	7,556.23	2,904.00	5,936.59	-
55	163	West Akim Municipal - Asamankese	19,043.89	-	35,880.79	7,556.23	11,343.59	5,936.59	-
56	164	Yilo Krobo Municipal - Somanya	-	-	43,077.80	6,626.66	2,904.00	5,936.59	-
57	165	Atiwa District - Kwabeng	6,799.07	-	23,677.15	6,626.66	2,904.00	5,936.59	-
58	166	Kwahu West Municipal - Nkawkaw	-	-	40,574.49	7,556.23	11,343.59	5,936.59	-
59	167	Upper Manya Krobo District - Asesewa	10,718.71	-	41,513.23	6,626.66	2,904.00	5,936.59	-
60	168	Kwahu East District - Abetifi	7,074.66	-	28,370.85	6,626.66	2,904.00	5,936.59	-
61	169	Birim Central Municipal - Akim Oda	-	-	32,125.82	7,556.23	2,904.00	5,936.59	-
62	170	Akyem Mansa District - Ofoase	2,875.70	-	32,125.82	6,626.66	2,904.00	5,936.59	-
63	171	Denkyembuor-Akwatia	-	-	18,844.37	6,626.66	-	5,936.59	-
64	172	Kwahu Afram Plains South-Tease	-	-	20,826.15	6,626.66	-	5,936.59	-
65	173	Ayensuano-Coaltar	-	-	23,259.93	6,626.66	-	5,936.59	-
66	174	Akuapem South-Aburi	8,572.26	-	22,721.02	6,626.66	-	5,936.59	-
67	175	Upper West Akim - Adeiso	-	-	29,796.35	6,626.66	-	5,936.59	-

S/N	Vote	MDAs	GOG GOODS AND SERVES						GOG ASSET
			Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	
68	190	Abura /Asebu/Kwamankese District - Abura Dunkwa	1,569.72	-	34,003.30	6,626.66	2,904.00	6,264.26	-
69	191	Agona West Municipal - Swedru	16,054.00	-	40,261.58	7,556.23	11,343.59	6,264.26	-
70	192	Ajumako/Enyan/Esiam District - Ajumako	20,433.05	-	29,309.59	6,626.66	2,904.00	6,264.26	-
71	193	Asikuma/Odobeng/Brakwa District - Brehman Asikuma	2,445.88	-	41,513.23	6,626.66	2,904.00	6,264.26	-
72	194	Assin North Municipal - Assin Foso	22,591.97	-	38,384.10	7,556.23	11,343.59	6,264.26	-
73	195	Efutu Municipal - Winneba	16,054.00	-	36,819.53	7,556.23	11,343.59	6,264.26	-
74	196	Cape Coast Metropolitan - Cape Coast	5,393.24	23,854.74	39,635.75	8,283.33	37,049.20	6,264.26	33,898.31
75	197	Gomoa West District - Apam	2,337.92	-	32,125.82	6,626.66	2,904.00	6,264.26	-
76	198	Elmina Municipal - Elmina	4,498.86	-	49,648.99	7,556.23	11,343.59	6,264.26	-
77	199	Mfantseman West Municipal - Saltpond	16,054.00	-	40,574.49	7,556.23	11,343.59	6,264.26	-
78	200	Twifo Ati-Morkwa District - Twifo Praso	337.44	-	41,513.23	6,626.66	-	6,264.26	-
79	201	Upper Denkyira East Municipal - Dunkwa-on-Offin	1,454.13	-	43,077.80	7,556.23	11,343.59	6,264.26	-
80	202	Assin South - Nsuaem Kyekyewere	9,307.42	-	37,758.27	6,626.66	2,904.00	6,264.26	-
81	203	Gomoa East District - Afransi	2,337.92	-	25,554.63	6,626.66	2,904.00	6,264.26	-
82	204	Ewutu Senya West District - Ewutu Breku	13,288.13	17,039.10	30,248.34	6,626.66	-	6,264.26	30,508.47
83	205	Denkyira West District - Diaso	12,674.01	-	22,738.40	6,626.66	2,904.00	6,264.26	-
84	206	Agona East District - Nsaba	4,046.29	-	31,187.08	6,626.66	2,904.00	6,264.26	-
85	207	Awutu Senya East Municipal- Kasoa	-	-	20,130.79	7,556.23	-	6,264.26	-
86	208	Ekumfi District-Essakyir	-	-	29,274.83	6,626.66	-	6,264.26	-
87	209	Hemang Lower Denkyira District- Hemang	-	-	24,824.50	6,626.66	2,904.00	6,264.26	-
88	220	Ahanta West District - Agona Nkwanta	11,732.89	-	33,064.56	6,626.66	2,904.00	5,782.40	-
89	221	Aowin District - Enchi	8,253.36	-	32,125.82	6,626.66	2,904.00	5,782.40	-
90	222	Bibiani/Anhwiaso/Bekwai District - Bibiani	4,762.92	-	32,125.82	6,626.66	2,904.00	5,782.40	-
91	223	Jomoro District - Jomoro	6,908.44	-	43,077.80	6,626.66	2,904.00	5,782.40	-
92	224	Juabeso District - Juabeso	10,573.67	-	34,942.04	6,626.66	2,904.00	5,782.40	-
93	225	Wassa East District - Daboase	11,732.89	-	36,819.53	6,626.66	2,904.00	5,782.40	-
94	226	Nzema East Municipal - Axim	1,525.01	-	28,057.94	7,556.23	11,343.59	5,782.40	-
95	227	Sefwi-Wiaso District - Sefwi-Wiaso	9,370.52	-	32,751.65	6,626.66	2,904.00	5,782.40	-

S/N	Vote	MDAs	GOG GOODS AND SERVES						GOG ASSET
			Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	
96	228	Sekondi-Takoradi Metropolitan - Sekondi	9,099.45	23,854.74	36,819.53	8,283.33	39,658.99	5,782.40	94,915.25
97	229	Wassa Amenfi West District - Asankragua	-	-	29,309.59	6,626.66	-	5,782.40	-
98	230	Tarkwa-Nsuaem Municipal - Tarkwa	9,370.52	-	37,445.35	7,556.23	11,343.59	5,782.40	-
99	231	Bia West District - Essam	15,712.35	-	27,432.11	6,626.66	-	5,782.40	-
100	232	Wassa Amenfi East District - Wassa Akropong	14,954.75	-	29,309.59	6,626.66	2,904.00	5,782.40	-
101	233	Shama District - Shama	8,604.97	-	27,432.11	6,626.66	2,904.00	5,782.40	-
102	234	Prestea-Huni Valley District - Bogoso	7,270.33	-	25,554.63	6,626.66	2,904.00	5,782.40	-
103	235	Sefwi Akontombra District - Sefwi Akontombra	9,099.45	-	22,738.40	6,626.66	2,904.00	5,782.40	-
104	236	Ellembelle District - Nkroful	8,211.92	-	21,799.66	6,626.66	2,904.00	5,782.40	-
105	237	Bia East District - Adabokrom	-	-	20,211.63	6,626.66	-	5,782.40	-
106	238	Amenfi Central District-Manso Amenfi	8,604.97	-	23,225.16	6,626.66	2,904.00	5,782.40	-
107	239	Mpohor District - - Mpohor	-	-	24,650.66	6,626.66	2,904.00	5,782.40	-
108	240	Suaman District - Dadieso	-	-	22,564.56	6,626.66	-	5,782.40	-
109	241	Bodi District-Bodi	-	-	22,912.25	6,626.66	-	5,782.40	-
110	250	Adansi South District - New Edubiase	5,315.50	-	35,880.79	6,626.66	2,904.00	6,138.98	-
111	251	Obuasi Municipal - Obuasi	8,320.04	20,446.92	27,432.11	7,556.23	11,343.59	6,138.98	105,762.71
112	252	Sekyer South District - Agona Ashanti	1,365.64	-	33,064.56	6,626.66	2,904.00	6,138.98	-
113	253	Ahafo Ano North District - Tepa	2,431.70	-	29,309.59	6,626.66	2,904.00	6,138.98	-
114	254	Ahafo Ano South District - Mankranso	7,290.12	-	35,726.94	6,626.66	2,904.00	6,138.98	-
115	255	Bekwai Municipal - Bekwai	1,690.77	-	32,125.82	7,556.23	11,343.59	6,138.98	-
116	256	Amansie West District - Manso Nkwanta	8,307.73	-	35,567.87	6,626.66	2,904.00	6,138.98	-
117	257	Asante Akim Central Municipal - Konongo	-	-	34,942.04	7,556.23	11,343.59	6,138.98	-
118	258	Asante Akim South District - Juaso	14,987.94	-	35,880.79	6,626.66	11,343.59	6,138.98	-
119	259	Atwima Nwabiagya District - Nkawie	-	-	38,697.01	6,626.66	2,904.00	6,138.98	-
120	260	Bosomtwe District - Kuntense	4,110.63	-	38,697.01	6,626.66	2,904.00	6,138.98	-
121	261	Ejisu-Juaben Municipal - Ejisu	10,464.00	-	34,003.30	7,556.23	11,343.59	6,138.98	-
122	262	Ejura/Sekyedumasi Municipal - Ejura	2,585.78	-	36,819.53	6,626.66	2,904.00	6,138.98	-
123	263	Kumasi Metropolitan - Kumasi	7,880.09	27,262.56	46,832.77	8,283.33	41,838.35	6,138.98	189,830.51

S/N	Vote	MDAs	GOG GOODS AND SERVICES					Soc Welf	GOG ASSET
			Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C		
124	264	Kwabre East District - Mampong	10,248.70	-	40,574.49	6,626.66	2,904.00	6,138.98	-
125	265	Offinso Municipal - Ofinso	3,246.63	-	35,880.79	7,556.23	2,904.00	6,138.98	-
126	266	Sekyer East District - Effiduase	8,381.26	-	33,064.56	6,626.66	2,904.00	6,138.98	-
127	267	Mampong Municipal - Mampong	235.55	-	34,942.04	7,556.23	11,343.59	6,138.98	-
128	268	Adansi North District - Fomena	5,315.50	-	39,322.84	6,626.66	2,904.00	6,138.98	-
129	269	Amansie Central District - Jacobu	1,030.70	-	33,064.56	6,626.66	2,904.00	6,138.98	-
130	270	Atwima Mponua District - Nyinahin	-	-	27,432.11	6,626.66	2,904.00	6,138.98	-
131	271	Offinso North District - Akomadan	13,980.45	-	21,799.66	6,626.66	2,904.00	6,138.98	-
132	272	Afigya-Kwabere District - Kodie	3,323.43	-	26,493.37	6,626.66	2,904.00	6,138.98	-
133	273	Bosome Freho District - Asiwa	7,880.09	-	21,799.66	6,626.66	-	6,138.98	-
134	274	Atwima Kwanwoma District - Foase	16,225.36	-	35,567.87	6,626.66	2,904.00	6,138.98	-
135	275	Sekyer Kumawu District - Kumawu	-	-	23,677.15	6,626.66	2,904.00	6,138.98	-
136	276	Sekyer Central District - Nsuta	50.48	-	26,493.37	6,626.66	2,904.00	6,138.98	-
137	277	Asokore Mampong Municipal - Asokore Mampong	-	-	35,533.10	7,556.23	-	6,138.98	-
138	278	Asante Akim North District - Agogo	8,320.04	-	26,249.99	6,626.66	-	6,138.98	-
139	279	Sekyer Afram Plains District - Drobonso	-	-	20,869.61	6,626.66	2,904.00	6,138.98	-
140	290	Asunafo North Municipal - Goaso	185.86	-	33,064.56	6,626.66	2,904.00	4,587.37	-
141	291	Asutifi District - Kenyasi	6,518.03	17,039.10	33,064.56	7,556.23	11,343.59	4,587.37	91,525.42
142	292	Atebubu/Amantin - Atebubu	3,349.76	-	27,432.11	6,626.66	2,904.00	4,587.37	-
143	293	Berekum Municipal - Berekum	8,523.65	-	29,309.59	7,556.23	11,343.59	4,587.37	-
144	294	Dormaa Central Municipal - Dormaa-Ahenkro	-	-	27,432.11	7,556.23	11,343.59	4,587.37	-
145	295	Jaman South District - Drobo	7,393.72	-	30,248.34	6,626.66	2,904.00	4,587.37	-
146	296	Kintampo Municipal - Kintampo	6,493.88	-	26,493.37	7,556.23	11,343.59	4,587.37	-
147	297	Nkoranza South District - Nkoranza	4,989.59	-	34,629.13	6,626.66	2,904.00	4,587.37	-
148	298	Sene West - Kwame Danso	6,518.03	-	22,738.40	6,626.66	-	4,587.37	-
149	299	Sunyani Municipal - Sunyani	7,393.72	20,446.92	28,370.85	7,556.23	11,343.59	4,587.37	135,593.22
150	300	Tano South District - Bechem	3,224.51	-	25,554.63	6,626.66	-	4,587.37	-
151	301	Techiman Municipal - Techiman	8,069.68	20,446.92	30,248.34	7,556.23	11,343.59	4,587.37	57,627.12
152	302	Wenchi Municipal - Wenchi	8,069.68	-	33,064.56	7,556.23	11,343.59	4,587.37	-
153	303	Pru District - Yeji	1,968.85	-	25,554.63	6,626.66	2,904.00	4,587.37	-
154	304	Tain District - Nsawkaw	32,161.11	-	30,248.34	6,626.66	2,904.00	4,587.37	-

GOG GOODS AND SERVES									
S/N	Vote	MDAs	Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	GOG ASSET
155	305	Jaman North District - Sampa	3,092.24	-	26,493.37	6,626.66	2,904.00	4,587.37	-
156	306	Kintampo South District - Jema	4,505.87	-	30,248.34	6,626.66	2,904.00	4,587.37	-
157	307	Asunafo South District - Kukuom	14,978.43	-	25,554.63	6,626.66	2,904.00	4,587.37	-
158	308	Tano North District - Duayaw Nkwanta	5,599.04	-	25,554.63	6,626.66	2,904.00	4,587.37	-
159	309	Sunyani West District - Odumase	5,324.07	-	29,309.59	6,626.66	2,904.00	4,587.37	-
160	310	Dormaa East District - Wamfie	6,518.03	-	30,874.16	6,626.66	2,904.00	4,587.37	-
161	311	Nkoranza North District - Busunya	1,276.37	-	34,003.30	6,626.66	2,904.00	4,587.37	-
162	312	Asutifi South District-Hwidiem	-	-	24,372.51	6,626.66	-	4,587.37	-
163	313	Techiman North District - Tuobodom	-	-	26,110.92	6,626.66	2,904.00	4,587.37	-
164	314	Sene East District -Kajeji	-	-	22,738.40	6,626.66	-	4,587.37	-
165	315	Banda District-Banda Ahenkro	-	-	20,408.93	6,626.66	-	4,587.37	-
166	316	Dormaa West District-Nkrankwanta	9,634.11	-	21,556.29	6,626.66	2,904.00	4,587.37	-
167	330	Bole District - Bole	4,205.20	-	33,690.39	6,626.66	2,904.00	5,676.39	-
168	331	Yendi Municipal - Yendi	6,445.43	-	36,819.53	7,556.23	11,343.59	5,676.39	-
169	332	East Gonja District - Salaga	6,594.21	-	27,397.34	6,626.66	2,904.00	5,676.39	-
170	333	East Mamprusi District - Gambaga	7,765.74	-	30,248.34	6,626.66	2,904.00	5,676.39	-
171	334	Gushiegu District - Gusheigu	12,037.93	-	26,493.37	6,626.66	-	5,676.39	-
172	335	Nanumba North District - Bimbila	2,484.83	-	27,432.11	6,626.66	2,904.00	5,676.39	-
173	336	Saboba District - Saboba	10,505.90	-	26,493.37	6,626.66	2,904.00	5,676.39	-
174	337	Savelugu/Nanton District - Savelugu	5,664.31	-	43,077.80	6,626.66	2,904.00	5,676.39	-
175	338	Tolon District - Tolon	6,445.43	-	64,355.94	6,626.66	-	5,676.39	-
176	339	Tamale Metropolitan - Tamale	9,044.61	23,854.74	50,900.65	8,283.33	38,138.88	5,676.39	22,372.88
177	340	West Gonja District - Damango	6,594.21	-	26,389.07	6,626.66	2,904.00	5,676.39	-
178	341	West Mamprusi District - Walewale	9,044.61	-	23,850.99	6,626.66	2,904.00	5,676.39	-
179	342	Zabzugu District - Zabzugu	6,060.64	-	38,697.01	6,626.66	2,904.00	5,676.39	-
180	343	Sawla/Tuna/Kalba District - Sawla	7,208.80	-	21,195.57	6,626.66	2,904.00	5,676.39	-
181	344	Bunkpurugu/Yunyoo District - Bunkpurugu	5,664.31	-	28,370.85	6,626.66	2,904.00	5,676.39	-
182	345	Central Gonja District - Buiepe	6,685.19	-	34,942.04	6,626.66	2,904.00	5,676.39	-
183	346	Karaga District - Karaga	8,740.82	-	26,493.37	6,626.66	2,904.00	5,676.39	-
184	347	Nanumba South District - Wulensi	16,810.35	-	34,003.30	6,626.66	2,904.00	5,676.39	-
185	348	Chereponi District - Chereponi	8,740.82	-	24,615.89	6,626.66	2,904.00	5,676.39	-

GOG GOODS AND SERVES									
S/N	Vote	MDAs	Feeder Roads	Urban Roads	MoFA	Comm Dev	Town & C	Soc Welf	GOG ASSET
186	349	Kpandai District - Kpandai	9,044.61	-	31,187.08	6,626.66	2,904.00	5,676.39	-
187	350	North Gonja District-Daboya	-	-	36,819.53	6,626.66	2,904.00	5,676.39	-
188	351	Mion District-Sang	-	-	38,697.01	6,626.66	-	5,676.39	-
189	352	Sagnerigu District-Sagnerigu	-	-	29,952.81	6,626.66	-	5,676.39	-
190	353	Tatale Sanguli District -Tatale	-	-	26,493.37	6,626.66	-	5,676.39	-
191	354	Mamprugu Moagduri District-Yagaba	-	-	37,758.27	6,626.66	-	5,676.39	-
192	355	Kumbungu District-Kumbungu	-	-	38,279.79	6,626.66	2,904.00	5,676.39	-
193	360	Bawku Municipal - Bawku	12,086.22	17,039.10	46,832.77	7,556.23	11,343.59	7,526.75	44,067.80
194	361	Bawku West District - Zebilla	25,923.19	-	34,003.30	6,626.66	2,904.00	7,526.75	-
195	362	Bolgatanga Municipal - Bolgatanga	1,828.02	17,039.10	47,458.60	7,556.23	11,343.59	7,526.75	27,118.64
196	363	Bongo District - Bongo	22,968.66	-	47,771.51	6,626.66	2,904.00	7,526.75	-
197	364	Builsa District - Sandema	21,369.96	-	29,220.07	6,626.66	2,904.00	7,526.75	-
198	365	Kassena-Nankana Municipal Assembly - Navrongo	17,437.08	-	38,384.10	6,626.66	2,904.00	7,526.75	-
199	366	Talensi District - Tongo	17,437.08	-	38,697.01	6,626.66	2,904.00	7,526.75	-
200	367	Garu/Tempane District - Garu	18,337.23	-	26,493.37	6,626.66	2,904.00	7,526.75	-
201	368	Kassena/Nankana West District - Paga	18,400.64	-	32,125.82	6,626.66	2,904.00	7,526.75	-
202	369	Binduri District-Binduri	-	-	32,925.49	6,626.66	-	7,526.75	-
203	370	Pusiga District-Pusiga	-	-	26,180.46	6,626.66	-	7,526.75	-
204	371	Nabdam District-Nangodi Central	-	-	21,278.14	6,626.66	-	7,526.75	-
205	372	Builsa South District-Fumbisi	-	-	38,697.01	6,626.66	-	7,526.75	-
206	380	Jirapa District - Jirapa	9,756.72	-	47,458.60	6,626.66	2,904.00	7,044.89	-
207	381	Lawra District - Lawra	14,668.72	-	47,771.51	6,626.66	2,904.00	7,044.89	-
208	382	Nadowli District - Nadowli	20,052.93	-	31,256.61	6,626.66	2,904.00	7,044.89	-
209	383	Sissala East District - Tumu	30,049.09	-	38,384.10	6,626.66	2,904.00	7,044.89	-
210	384	Wa Municipal - Wa	7,545.61	20,446.92	38,697.01	7,556.23	11,452.56	7,044.89	13,559.32
211	385	Wa west District - Wechiaw	12,593.47	-	38,697.01	6,626.66	2,904.00	7,044.89	-
212	386	Wa East District - Funsu	34,137.29	-	26,493.37	6,626.66	2,904.00	7,044.89	-
213	387	Sissala West District - Gwollu	24,869.44	-	34,003.30	6,626.66	2,904.00	7,044.89	-
214	388	Lambusie Karni District - Lambussie	2,115.14	-	46,832.77	6,626.66	7,859.70	7,044.89	-
215	389	Nandom District-Nandom	-	-	32,125.82	6,626.66	-	7,044.89	-
216	390	Dafiama Bussie Issa District-Issa	-	-	24,476.81	6,626.66	-	7,044.89	-
		TOTAL	342,484,976.12	410,981,971.34	493,178,365.61	591,814,038.73	710,176,846.48	852,212,215.77	852,212,215.77

			CLIMATIC		
			CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
1	101	Accra Metropolitan Assembly - Accra		7,027,886.50	780,876
2	102	Ada East District - Ada Foah	38,024.00	2,376,924.73	264,103
3	103	Shai-Osudoku District - Dodowa		2,382,335.10	264,704
4	104	Ga West Municipal - Amasaman		3,729,527.86	414,392
5	105	Tema Metropolitan Assembly - Tema		3,573,040.74	397,005
6	106	Ga East Municipal -Abokobi		2,885,834.25	320,648
7	107	Ga South Municipal-Weiija		3,620,718.03	402,302
8	108	Ashaiman Municipal - Ashaiman		3,545,214.35	393,913
9	109	Adentan Municipal -Adenta		2,654,885.00	294,987
10	110	Ledzokuku- Krowor Municipal - Teshie-Nungua		3,502,329.05	389,148
11	111	Ada West - Sege		2,377,501.09	264,167
12	112	Ningo Prampram		2,386,722.92	265,191
13	113	Ga Central-Sowutuom		3,625,328.94	402,814
14	114	La Nkwantanang Madina		2,890,112.69	321,124
15	115	Kpone Katamanso -Kpone		3,484,696.15	387,188
16	116	La Dade-Kotopon-La		4,144,632.81	460,515
17	120	Central Tongu District - Adidome		2,400,555.65	266,728
18	121	Akatsi South District - Akatsi		2,370,584.73	263,398
19	122	Ho Municipal - Ho		2,741,985.40	304,665
20	123	Hohoe Municipal - Hohoe		3,512,361.62	390,262
21	124	Jasikan District - Jasikan		2,346,319.81	260,702
22	125	Kajebi District - Kajebi		2,355,599.27	261,733
23	126	Keta Municipal - Keta		3,546,367.08	394,041
24	127	Ketu South District - Denu		2,863,659.29	318,184
25	128	Kpando Municipal - Kpando		2,390,757.46	265,640
26	129	Krachi West District - Kete Krachi		2,590,877.86	287,875
27	130	Nkwanta South District - Nkwanta		2,551,285.84	283,476
28	131	South Tongu District - Sogakope		2,416,117.47	268,457
29	132	Agotime Ziope District - Kpetoe		2,371,737.46	263,526
30	133	Krachi East District - Dambai		2,898,534.06	322,059
31	134	South Dayi District - Kpeve		2,386,135.03	265,126
32	135	Biakoye District - Nkonya Ahenkro		2,806,892.20	311,877
33	136	Nkwanta North District - Kpasa		2,558,479.36	284,275
34	137	Ketu North District - Dzodze		2,363,091.99	262,566
35	138	Akatsi North-Ave Dakpa		2,380,959.28	264,551
36	139	Afadzato South-Ve Golokwati		2,321,325.12	257,925

			CLIMATIC CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
37	140	Adaklu-Adaklu Waya		2,356,175.63	261,797
38	141	North Tongu - Battor Dugame		2,400,555.65	266,728
39	142	Krachi Nchumuru-Chinderi		2,426,965.82	269,663
40	143	Ho West - Dzolokpuita		2,354,446.54	261,605
41	144	North Dayi - Anfoega		2,385,418.61	265,047
42	150	Kwahu Afram Plains North District - Donkorkrom		2,561,472.44	284,608
43	151	Akuapem North District - Akropong Akwapim		2,353,870.17	261,541
44	152	Nsawam Adoagyiri Municipal - Nsawam		2,377,501.09	264,167
45	153	Asuogyaman District - Atimpoku		2,344,648.35	260,516
46	154	Birim North District - New Abirem		2,328,175.87	258,686
47	155	Birim South District - Akim Swedru		2,495,549.84	277,283
48	156	East Akim Municipal - Kibi		2,386,722.92	265,191
49	157	Fanteakwa District - Begoro	84,725.00	2,357,731.81	261,970
50	158	Kwaebibirem District -Kade		2,327,933.80	258,659
51	159	Kwahu South District - Mpraeso		2,327,922.27	258,658
52	160	Lower Manya Krobo District - Odumase Krobo		2,327,616.80	258,624
53	161	New Juaben Municipal - Koforidua		2,665,757.11	296,195
54	162	Suhum Municipal - Suhum		2,356,636.72	261,849
55	163	West Akim Municipal - Asamankese		2,704,697.63	300,522
56	164	Yilo Krobo Municipal - Somanaya		2,327,605.27	258,623
57	165	Atiwa District - Kwabeng		2,375,195.63	263,911
58	166	Kwahu West Municipal - Nkawkaw		2,997,380.47	333,042
59	167	Upper Manya Krobo District - Asesewa		3,041,472.31	337,941
60	168	Kwahu East District - Abetifi		3,138,877.81	348,764
61	169	Birim Central Municipal - Akim Oda		2,365,210.87	262,801
62	170	Akyem Mansa District - Ofoase		3,461,065.23	384,563
63	171	Denkyembuor-Akwatia		2,319,864.71	257,763
64	172	Kwahu Afram Plains South-Tease		2,562,735.56	284,748
65	173	Ayensuano-Coaltar		2,356,636.72	261,849
66	174	Akuapem South-Aburi		2,378,653.82	264,295
67	175	Upper West Akim - Adeiso		2,708,276.01	300,920

S/N	Vote	MDAs	CLIMATIC	DACF CAPITAL	DACF RECURRENT
			CHANGE		
			LoCAL		
68	190	Abura /Asebu/Kwamankese District - Abura Dunkwa		2,368,048.73	263,117
69	191	Agona West Municipal - Swedru		2,365,397.45	262,822
70	192	Ajumako/Enyan/Esiam District - Ajumako		2,366,262.00	262,918
71	193	Asikuma/Odobeng/Brakwa District - Breman Asikuma		2,462,802.95	273,645
72	194	Assin North Municipal - Assin Foso		2,698,269.18	299,808
73	195	Efutu Municipal - Winneba		2,608,628.23	289,848
74	196	Cape Coast Metropolitan - Cape Coast	47,251.00	2,421,199.07	269,022
75	197	Gomoa West District - Apam		2,536,938.94	281,882
76	198	Elmina Municipal - Elmina		2,369,432.00	263,270
77	199	Mfantseman West Municipal - Saltpond		2,960,781.36	328,976
78	200	Twifo Ati-Morkwa District - Twifo Praso		2,363,207.27	262,579
79	201	Upper Denkyira East Municipal - Dunkwa-on- Offin		2,396,521.10	266,280
80	202	Assin South - Nsuaem Kyekyewere		2,401,708.37	266,856
81	203	Gomoa East District - Afransi		2,968,850.46	329,872
82	204	Ewutu Senya West District - Ewutu Breku		2,502,903.68	278,100
83	205	Denkyira West District - Diaso		2,926,377.66	325,153
84	206	Agona East District - Nsaba		2,421,881.12	269,098
85	207	Awutu Senya East Municipal- Kasoa		2,372,844.73	263,649
86	208	Ekumfi District-Essakyir		2,374,042.91	263,783
87	209	Hemang Lower Denkyira District- Hemang		2,385,887.18	265,099
88	220	Ahanta West District - Agona Nkwanta		2,444,935.67	271,660
89	221	Aowin District - Enchi		2,558,479.36	284,275
90	222	Bibiani/Anhwiaso/Bekwai District - Bibiani		2,635,135.76	292,793
91	223	Jomoro District - Jomoro		2,975,766.82	330,641
92	224	Juabeso District - Juabeso		3,229,223.65	358,803
93	225	Wassa East District - Daboase		4,488,145.70	498,683
94	226	Nzema East Municipal - Axim		2,473,177.50	274,798
95	227	Sefwi-Wiaso District - Sefwi-Wiaso		4,044,157.85	449,351

			CLIMATIC CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
96	228	Sekondi-Takoradi Metropolitan - Sekondi		4,147,862.09	460,874
97	229	Wassa Amenfi West District - Asankragua		3,033,657.23	337,073
98	230	Tarkwa-Nsuaem Municipal - Tarkwa		4,281,231.06	475,692
99	231	Bia West District - Essam		2,566,436.62	285,160
100	232	Wassa Amenfi East District - Wassa Akropong		2,444,935.67	271,660
101	233	Shama District - Shama		2,619,299.14	291,033
102	234	Prestea-Huni Valley District - Bogoso		2,729,397.05	303,266
103	235	Sefwi Akontombra District - Sefwi Akontombra		2,675,620.88	297,291
104	236	Ellembelle District - Nkroful		2,808,632.21	312,070
105	237	Bia East District - Adabokrom		2,596,353.74	288,484
106	238	Amenfi Central District-Manso Amenfi		2,433,408.39	270,379
107	239	Mpohor District - - Mpohor		4,340,020.18	482,224
108	240	Suaman District - Dadieso		2,561,361.17	284,596
109	241	Bodi District-Bodi		2,562,513.90	284,724
110	250	Adansi South District - New Edubiase		2,438,562.36	270,951
111	251	Obuasi Municipal - Obuasi		3,265,641.36	362,849
112	252	Sekyeri South District - Agona Ashanti		2,366,607.82	262,956
113	253	Ahafo Ano North District - Tepa		2,399,076.39	266,564
114	254	Ahafo Ano South District - Mankranso		2,436,610.21	270,734
115	255	Bekwai Municipal - Bekwai		2,361,362.90	262,374
116	256	Amansie West District - Manso Nkwanta		2,313,294.79	257,033
117	257	Asante Akim Central Municipal - Konongo		2,798,823.11	310,980
118	258	Asante Akim South District - Juaso		2,331,391.99	259,044
119	259	Atwima Nwabiagya District - Nkawie		2,462,348.93	273,594
120	260	Bosomtwe District - Kuntenase		2,385,570.19	265,063
121	261	Ejisu-Juaben Municipal - Ejisu		2,345,801.08	260,645
122	262	Ejura/Sekyedumasi Municipal - Ejura		2,385,057.22	265,006
123	263	Kumasi Metropolitan - Kumasi		6,968,815.93	774,313

			CLIMATIC		
			CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
124	264	Kwabre East District - Mampong		2,367,068.90	263,008
125	265	Offinso Municipal - Ofinso		2,372,313.82	263,590
126	266	Sekyere East District - Effiduase		2,389,604.73	265,512
127	267	Mampong Municipal - Mampong		2,461,650.22	273,517
128	268	Adansi North District - Fomena		2,349,835.62	261,093
129	269	Amansie Central District - Jacobu		2,430,127.65	270,014
130	270	Atwima Mponua District - Nyinahin		2,332,544.71	259,172
131	271	Offinso North District - Akomadan		2,533,713.63	281,524
132	272	Afigya-Kwabere District - Kodie		2,495,198.13	277,244
133	273	Bosome Freho District - Asiwa		2,384,843.97	304,256
134	274	Atwima Kwanwoma District - Foase		2,397,667.48	264,983
135	275	Sekyere Kumawu District - Kumawu		3,228,502.39	266,407
136	276	Sekyere Central District - Nsuta		3,114,670.53	358,722
137	277	Asokore Mampong Municipal - Asokore Mampong		3,182,938.67	346,075
138	278	Asante Akim North District - Agogo		2,915,248.62	353,660
139	279	Sekyere Afram Plains District - Drobonso		2,507,027.79	323,917
140	290	Asunafo North Municipal - Goaso		2,531,947.18	278,559
141	291	Asutifi District - Kenyasi		2,465,505.91	281,327
142	292	Atebubu/Amantin - Atebubu		2,397,673.83	273,945
143	293	Berekum Municipal - Berekum		2,781,049.09	266,408
144	294	Dormaa Central Municipal - Dormaa-Ahenkro		2,404,417.28	309,005
145	295	Jaman South District - Drobo		2,408,048.38	267,157
146	296	Kintampo Municipal - Kintampo		2,378,032.12	267,561
147	297	Nkoranza South District - Nkoranza		3,001,184.47	264,226
148	298	Sene West - Kwame Danso		2,535,424.80	333,465
149	299	Sunyani Municipal - Sunyani		3,224,756.03	281,714
150	300	Tano South District - Bechem		2,310,977.26	358,306
151	301	Techiman Municipal - Techiman		2,364,821.09	256,775
152	302	Wenchi Municipal - Wenchi		3,220,373.63	262,758
153	303	Pru District - Yeji		2,925,046.80	357,819
154	304	Tain District - Nsawkaw		2,405,570.01	325,005

			CLIMATIC CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
155	305	Jaman North District - Sampa		2,511,835.01	267,286
156	306	Kintampo South District - Jema		2,576,857.20	279,093
157	307	Asunafo South District - Kukuom		2,366,262.00	286,317
158	308	Tano North District - Duayaw Nkwanta		2,385,570.19	262,918
159	309	Sunyani West District - Odumase		2,367,011.27	265,063
160	310	Dormaa East District - Wamfie		2,914,095.89	263,001
161	311	Nkoranza North District - Busunya		2,365,397.45	323,788
162	312	Asutifi South District-Hwidiem		2,389,028.37	262,822
163	313	Techiman North District - Tuobodom		2,647,970.41	265,448
164	314	Sene East District -Kajeji		2,365,339.82	294,219
165	315	Banda District-Banda Ahenkro		2,930,810.44	262,816
166	316	Dormaa West District- Nkrankwanta		2,602,283.01	325,646
167	330	Bole District - Bole		2,794,788.56	289,143
168	331	Yendi Municipal - Yendi		2,775,192.18	310,532
169	332	East Gonja District - Salaga		3,039,743.21	308,355
170	333	East Mamprusi District - Gambaga		2,367,126.54	337,749
171	334	Gushiegu District - Gusheigu		2,435,713.85	263,014
172	335	Nanumba North District - Bimbila		2,395,368.38	270,635
173	336	Saboba District - Saboba		2,390,757.46	266,152
174	337	Savelugu/Nanton District - Savelugu		2,390,181.10	265,640
175	338	Tolon District - Tolon		3,110,635.98	265,576
176	339	Tamale Metropolitan - Tamale		2,327,933.80	345,626
177	340	West Gonja District - Damango		2,657,037.58	258,659
178	341	West Mamprusi District - Walewale		2,764,817.63	295,226
179	342	Zabzugu District - Zabzugu		2,526,202.98	307,202
180	343	Sawla/Tuna/Kalba District - Sawla		2,721,013.98	280,689
181	344	Bunkpurugu/Yunyoo District - Bunkpurugu		2,562,044.75	302,335
182	345	Central Gonja Distarict - Buipe		2,339,461.08	284,672
183	346	Karaga District - Karaga		2,344,648.35	259,940
184	347	Nanumba South District - Wulensi		2,379,230.18	260,516
185	348	Chereponi District - Chereponi		2,857,612.22	264,359

			CLIMATIC CHANGE		
S/N	Vote	MDAs	LoCAL	DACF CAPITAL	DACF RECURRENT
186	349	Kpandai District - Kpandai		2,355,599.27	317,512
187	350	North Gonja District-Daboya		2,749,255.81	261,733
188	351	Mion District-Sang		2,344,071.99	305,473
189	352	Sagnerigu District-Sagnerigu		2,773,117.28	260,452
190	353	Tatale Sanguli District -Tatale		2,675,623.28	308,124
191	354	Mamprugu Moagduri District-Yagaba		2,423,033.84	297,291
192	355	Kumbungu District-Kumbungu		2,445,535.16	269,226
193	360	Bawku Municipal - Bawku		2,305,316.52	271,726
194	361	Bawku West District - Zebilla		2,610,928.48	256,146
195	362	Bolgatanga Municipal - Bolgatanga		2,379,806.55	290,103
196	363	Bongo District - Bongo		2,352,141.08	264,423
197	364	Builsa District - Sandema		2,355,599.27	261,349
198	365	Kassena-Nankana Municipal Assembly - Navrongo		2,327,443.89	261,733
199	366	Talensi District - Tongo		2,575,770.27	258,605
200	367	Garu/Tempane District - Garu		2,355,022.90	286,197
201	368	Kassena/Nankana West District - Paga		2,464,407.96	261,669
202	369	Binduri District-Binduri		2,428,666.61	273,823
203	370	Pusiga District-Pusiga		2,327,611.03	269,852
204	371	Nabdam District-Nangodi Central		2,409,604.56	258,623
205	372	Builsa South District-Fumbisi		2,364,821.09	267,734
206	380	Jirapa District - Jirapa		2,327,835.82	262,758
207	381	Lawra District - Lawra		2,359,633.82	258,648
208	382	Nadowli District - Nadowli		2,327,801.24	262,182
209	383	Sissala East District - Tumu		2,584,992.10	258,645
210	384	Wa Municipal - Wa		2,332,550.18	287,221
211	385	Wa west District - Wechiaw		2,380,595.59	259,172
212	386	Wa East District - Funsi		2,383,264.74	264,511
213	387	Sissala West District - Gwollu		2,363,668.36	264,807
214	388	Lambusie Karni District - Lambussie		2,327,817.38	262,630
215	389	Nandom District-Nandom		2,359,633.82	258,646
216	390	Dafiama Bussie Issa District-Issa		2,738,304.90	262,182
		TOTAL	852,212,215.77	1,022,654,658.93	1,227,185,590.71

APPENDIX 12: NON-TAX REVENUE COLLECTION

Table 4: Projecting Revenue to Be Collected on a Monthly Basis

NON-TAX REVENUE/INTERNALLY GENERATED FUNDS (NTR/IGF) BUDGET FOR 2015 - 2017												
DETAIL REVENUE PROJECTIONS BY TYPE OF REVENUE BY MONTH												
FOR COLLECTION POINTS												
		NAME OF MDA:										
		NAME OF COST CENTRE.....										
		COFOG CODE:										
COA	CATEGORY/TYPE OF REVENUE	JANUARY			FEBRUARY			MARCH				
		PROJECTED		TOTAL COLLECTIONS	PROJECTED		TOTAL COLLECTION	PROJECTED		TOTAL COLLECTION	FIRST Q'TER TOTAL	
		QUANTITY	FREQUENCY		QUANTITY	FREQUENCY		QUANTITY	FREQUENCY			
		FOR THE MONTH	RATE / CHARGES		FOR THE MONTH	RATE / CHARGES		FOR THE MONTH	RATE / CHARGES			
A	Property Income											
	i. Rents:											
	o Facilities, Equipment											
	o Bungalows, Flats											
	o Buildings, space etc.											
	ii. Interests:											
	o Call Accounts											
	o Donor Funds											
	o loans, recoveries etc											
	iii. Dividends											
	o motels, guests											
	hosues etc.											
	o equity investments											
	iv. Surpluses											
	Sub-Total A											
B	Sale of Goods and											
	Services											
	i. Tuition Fees											
	ii. Registration Fees											
	iii. Consultation Fees											
	iv. Licence Fees etc.											
	v. Administrative Fees and Charges											
	Sub-Total B											
C	Fines, Penalties and											
	Forfeitures											
D	MISCELLANEOUS											
	GRAND TOTAL											
* This table must be filled for each quarter of the year												

Table 5: Revenue Projections Classified into Lodgement and Retention by month for 2015

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 Utilized by MDA														
Total														

Table 6: Programmed expenditure to be incurred from Retained IGF

NON-TAX REVENUE/INTERNALLY GENERATED FUNDS FOR 2015													
	MDA/AGENCY:												
	NAME OF COST CENTRE:												
	COFOG CODE												
	COFOG CODE												
		JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
COA	ITEM												
	EMPLOYEE												
	COMPENSATION												
	GOODS AND SERVICES												
	Programme:												
	i.												
	ii.												
	iii.												
	etc.												
	Sub-Total												
	ASSETS												
	Programme:												
	i.												
	ii.												
	iii.												
	etc.												
	Sub-Total												
	TOTAL												