

Report No. 32595-GH

# Ghana 2005 External Review of Public Financial Management

(In Two Volumes) Volume II: Annexes

December 2005

PREM 4  
Africa Region



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## CURRENCY EQUIVALENTS

Currency Unit	=	Ghanaian Cedi
US\$1	=	¢ 9,207

## FISCAL YEAR

January 1 – December 31

## ACRONYMS AND ABBREVIATIONS

AAP	Expenditure Tracking Assessment and Action Plan
ADMU	Aid and Debt Management Unit
AFTFM	Africa Financial Management
AFTH2	Africa Human Development 2
AFTPC	Africa Procurement
AFTPR	Africa Public Sector Reform and Capacity
AFTP4	Africa Poverty Reduction and Economic Management 4
BOG	Bank of Ghana
BPEMS	Budget and Public Expenditure Management System
CAGD	Controller and Accountant General's Department
CF	Consolidate Fund
CFAA	Country Financial Accountability Assessment
D.A.C.F.	District Assemblies Common Fund
ERPFM	External Review of Public Financial Management
FAA	Financial Administration Act
GES	Ghana Education Service
G.E.T.F.	Ghana Education Trust Fund
GFS	Government Finance Statistics
GoG	Government of Ghana
GPRS	Ghana Poverty Reduction Strategy
HIPC	Heavily Indebted Poor Country
IAA	Internal Audit Agency
IDA	International Development Association
IGF	Internally Generated Funds
IMF	International Monetary Fund
IPPD	Integrated Personnel and Payroll Database
MDA	Ministries, Departments, and Agencies
MDBS	Multi-Donor Budgetary Support
MDG	Millennium Development Goals
MMDA	Metropolitan, Municipal and District Assemblies
MOFEP	Ministry of Finance and Economic Planning
MTEF	Medium-Term Expenditure Framework
MTPP	Medium-Term Priority Programs
N.E.T.S.	National Expenditure Tracking System
NCTE	National Council for Tertiary Education
N.T.R.U.	Non Tax Revenue Unit
P.E.	Personal Emoluments

PEFA	Public Expenditure and Financial Accountability
PEM	Public Expenditure Management
PER	Public Expenditure Reviews
PETS	Public Expenditure Tracking Surveys
PPB	Public Procurement Board
PRSC	World Bank-financed Poverty Reduction Support Credit
R.F.	Road Fund
SF	Statutory Funds
VAT	Value-Added Tax

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## **Annex A**





## **Ghana: Note on the Budget Execution Process**

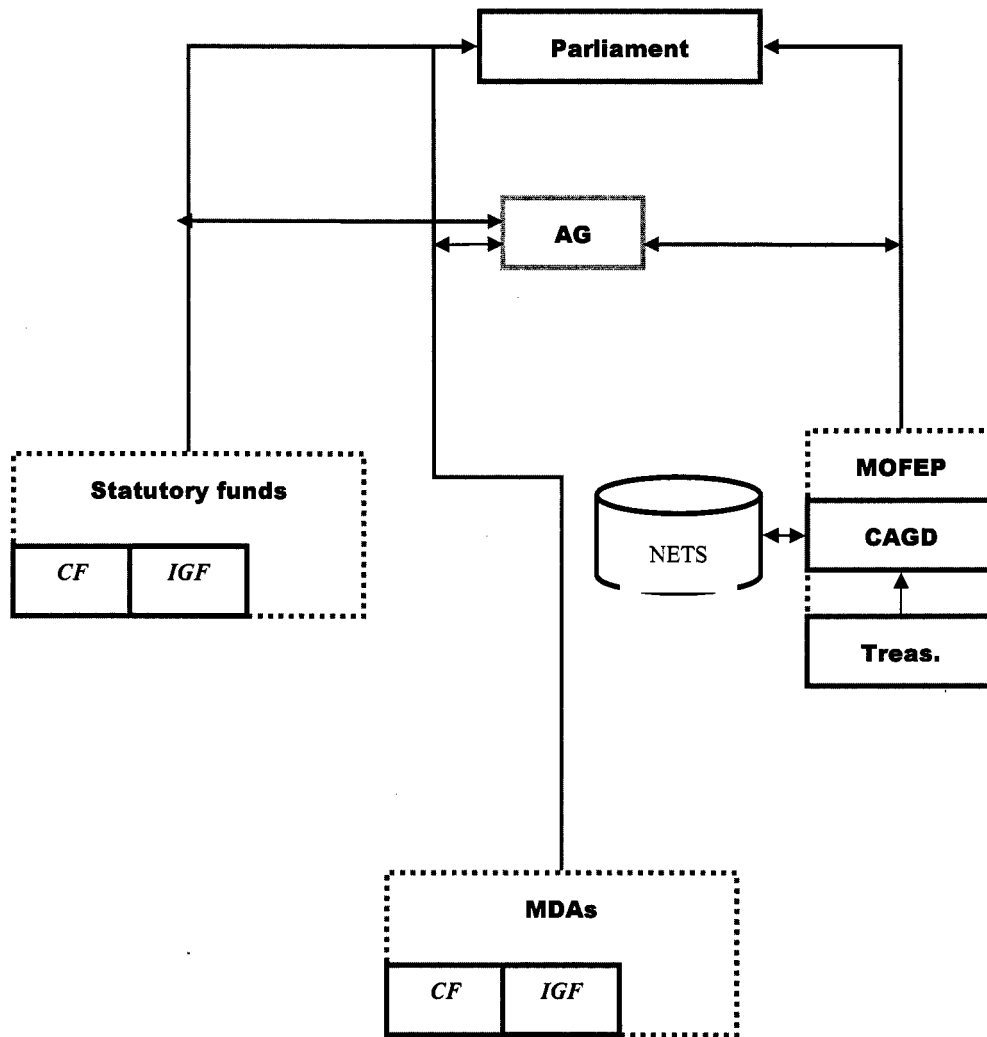
1. After the annual budget is approved by Parliament through the Appropriations Act, the CAGD issues a general warrant to each Ministry indicating the maximum amount of money that can be spent during the year for each item consistent with the Appropriations Act. Each Ministry then issues special warrants to the departments and agencies falling under the Ministry, again indicating total allowable maximum expenditure per item.
2. At the same time, the Ministry of Finance and Economic Planning sets quarterly spending ceilings by item in order to ensure that spending does not exceed available financial resources. These are defined as tax revenues plus external grants and loans channeled through the budget plus domestic financing up to a limit specified in the macroeconomic program. The quarterly spending ceilings indicate the maximum amount of cash that MoFEP will release to MDAs. The aggregated sum of the quarterly spending ceilings will not exceed the amounts indicated by the aggregated sum of the general warrant. The sum of the quarterly expenditure ceilings for each item may exceed the amount indicated by the general warrant if the excess is offset by adjusting downwards the amounts of cash available for other items.
3. To guard against arrears accumulation (defined as invoices still unpaid after 30 days) a Commitment Control System (CCS) was established in 2004. Quarterly commitment ceilings consistent with the cash ceilings are issued to Ministries. Thus, Ministries are not allowed to commit more than the amount of cash available, as indicated by the quarterly cash ceiling. Ministries that do not commit all the cash available to them during the quarter (or spend all the cash supporting the commitments made during the quarter) are allowed to carry the unutilized cash to the following quarter. Each ministry must submit monthly CCS reports to MOFEP (indicating commitments entered into and cash spent against commitments) in order to obtain the next monthly cash release.
4. The execution of item 1 (Personnel Emoluments) is different from that of items 2, 3 and 4 (Administration, Services and Investments, respectively). The wage bill is executed automatically by CAGD through the Integrated Personnel and Payroll Database (IPPD1) established for Ministries and Departments. Those elements of item 2 that are linked to item 1 are also executed automatically. Parts of item 2 and all of items 3 and 4 are executed on demand. That is, when a Ministry wants to purchase goods and services or capital assets, it enters into contracts with suppliers. Following approval by a line Ministry of a request to purchase, a purchasing order is issued (on the basis of quotations from suppliers or competitive bidding for larger purchases). Following receipt of the goods and services and the associated invoice, an expenditure warrant is prepared and sent to CAGD, which issues an expenditure authorization and places funds into the Ministry's sub-account in BOG. The treasury serving the Ministry then pays the supplier from the bank account (a system of treasuries under CAGD executes payments for all MDAs; the treasury is the signatory on the bank account).
5. Once an expenditure authorization has been prepared, the Ministry debits its Cash Book, which was opened at the beginning of the year. CAGD prepares monthly reconciliation statements in which bank statements are checked against the cash book.
6. The cash ceiling for the next quarter is prepared near to the end of the previous quarter. Over spending on some items, particularly item 1, are adjusted for through cutbacks in the amount of cash available for items 3 and 4. Once the ceiling is set, the amount of cash is guaranteed, through the monthly release system. A Ministry does not have to utilize all the cash available under items 3 and 4. If spending programs progress more slowly than anticipated, then unutilized cash may be carried over to the next quarter. Unpaid commitments outstanding at the end of the financial year can be carried over to the following year into a commitment account, along with the supporting unspent cash.



## **Annex B**



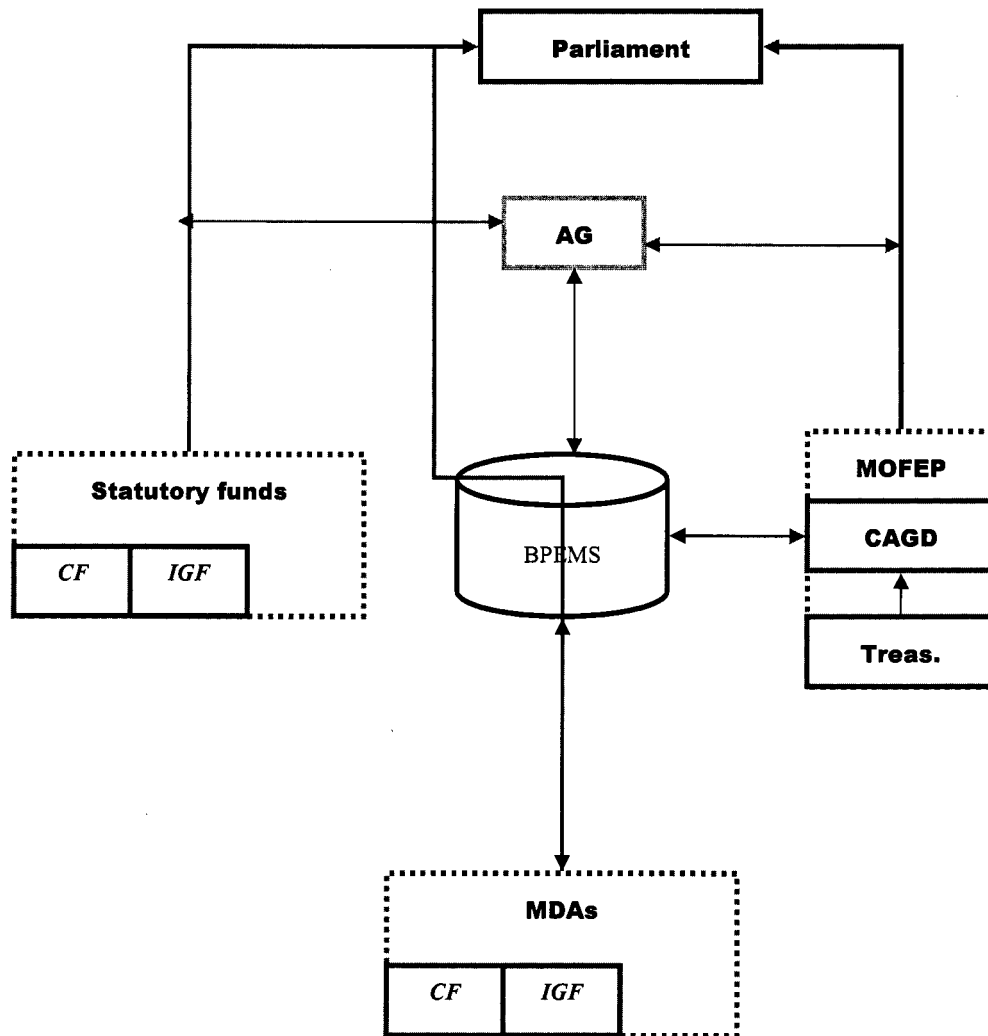
## Flow of Accounting Information — Present Setup





→ Reports  
 ↔ Transaction info

CF = Consolidated Fund  
 IGF = Internally Generated Funds  
 PF = Project Funding  
 AG = Auditor General

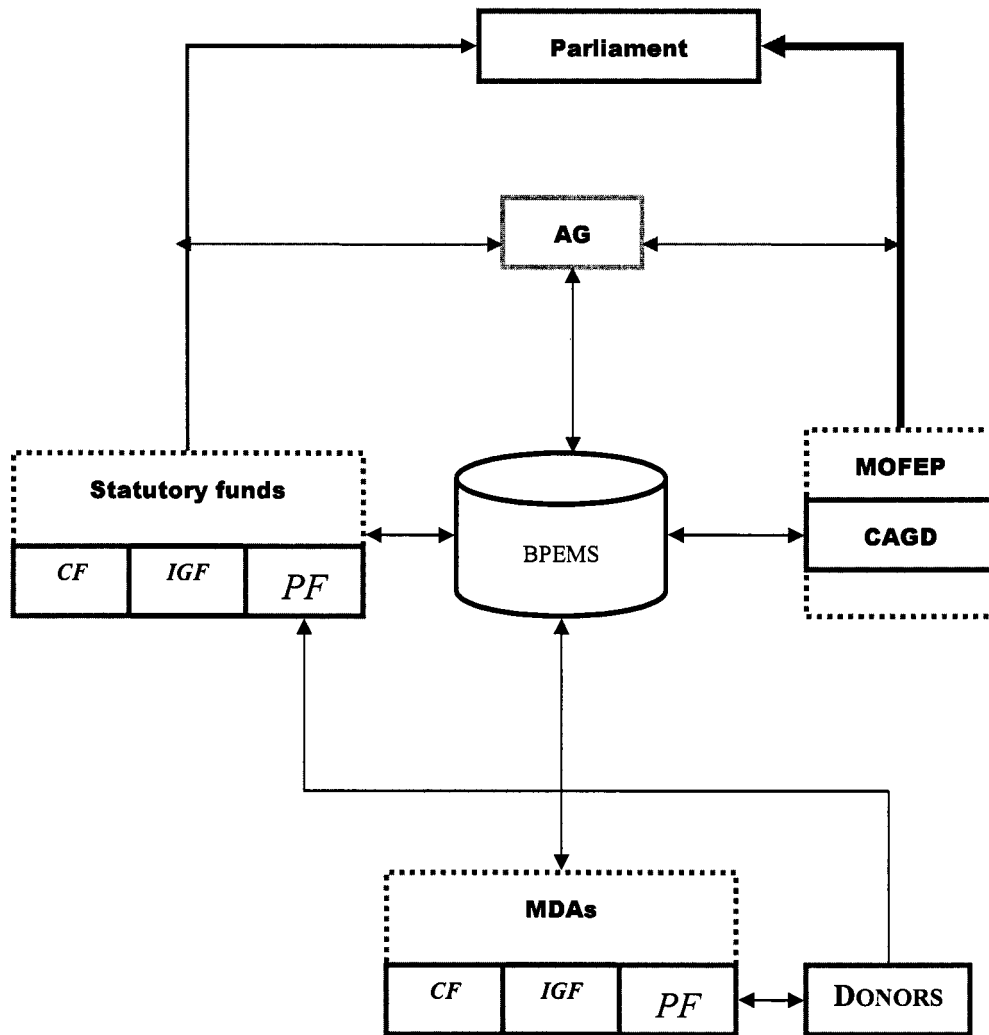
## Flow of Accounting Information — Interim Setup



 Reports  
 Transaction info

CF = Consolidated Fund  
 IGF = Internally Generated Funds  
 PF = Project Funding  
 AG = Auditor General

## Flow of Accounting Information — Final Setup



CF = Consolidated Fund  
 IGF = Internally Generated Funds  
 PF = Project Funding  
 AG = Auditor General





## **Annex C**

### **Statistical Annex**



**Table 1: Central Government Budgetary Operations, 2002-2007**

	(in billions of cedis)						
	2002 A	2003 A	2004 P	2004 E	2005 P	2006 P	2007 P
Total revenue and grants	10,333	16,862	21,537	24,073	29,578	33,203	37,680
Total revenue	8,800	13,743	18,187	18,994	23,911	26,963	30,528
Tax revenue	8,542	13,346	16,761	17,341	20,973	23,552	26,631
Direct taxes	2,790	4,057	4,918	5,287	5,849	6,353	7,271
Indirect taxes	3,757	6,128	7,938	8,245	10,476	11,970	13,391
Trade taxes	1,995	3,160	3,905	3,809	4,648	5,228	5,970
Nontax revenue	258	397	1,098	1,194	1,599	1,852	2,112
Contribution to the National Health Insurance Scheme	...	...	328	459	1,339	1,559	1,784
Grants	1,533	3,119	3,350	5,080	5,667	6,240	7,153
Project grants	467	1,037	1,034	2,265	2,887	3,336	3,872
Program grants	558	1,267	1,292	1,762	1,619	1,818	2,049
HIPC assistance (multilateral)	508	815	1,025	1,053	1,161	1,085	1,231
Total expenditure	12,753	19,035	22,505	26,584	30,950	34,795	39,243
Recurrent expenditure	9,763	13,123	15,251	16,696	18,783	20,156	21,828
Noninterest	6,763	9,030	11,826	13,223	15,039	17,131	19,328
Wages and salaries	4,142	5,567	6,632	6,988	8,683	9,883	11,052
Goods and services	1,452	2,063	2,434	2,737	2,728	3,448	3,946
Transfers	1,168	1,400	2,760	3,499	3,628	3,800	4,330
Of which: utility subsidy	480	273	408	435	100	116	133
petroleum subsidy	0	156	1,125	1,772	350	0	0
Interest	3,001	4,092	3,425	3,473	3,745	3,024	2,499
Domestic (accrual)	2,212	3,268	2,453	2,545	2,727	2,153	1,626
External (accrual)	789	824	972	927	1,018	871	873
Capital expenditure (total)	2,990	5,912	7,254	9,888	12,166	14,639	17,416
Capital expenditure (domestic)	1,338	3,015	4,658	5,077	6,281	7,935	9,749
Statutory Funds	863	1,871	2,345	2,280	3,140	3,677	4,203
Cash Expenditure	300	422	924	927	1,526	2,114	3,454
HIPC Fin. Exp	175	722	1,388	1,870	1,615	2,144	2,092
Capital expenditure (foreign)	1,652	2,897	2,596	4,812	5,886	6,704	7,667
Overall balance (before arrears clearance, includ. Grants)	-2,549	-2,353	-969	-2,511	-1,373	-1,592	-1,563
Arrears clearance	-838	-663	-157	-270	-337	-97	-97
VAT refunds	-55	-48	-129	-55	-60	-68	-79
Payments in 2005 of previous year's commitment 1/					-780		
Overall balance (after arrears clearance, includ. grants)	-3,313	-2,884	-1,253	-2,836	-2,549	-1,757	-1,739
Overall balance (after arrears clearance, exclud. grants)	-4,846	-6,003	-4,603	-7,916	-8,216	-7,997	-8,891
Discrepancy between above- and below-line data 2/	550	-139	-322	-104	0	0	0
Financing	2,762	3,023	1,575	2,941	2,549	1,757	1,739
Divestiture receipts	5	421	408	286	388	0	0
Foreign (net)	-781	398	-436	1,546	1,716	2,403	3,171
Of which: Project loans	1,185	1,860	1,562	2,547	2,999	3,367	3,794
Program loans	160	1,097	946	920	1,368	1,536	1,731
Exceptional financing	1,241	1,805	2,474	1,065	1,559	1,852	1,363
Of which: HIPC assistance (non-multilateral)	252	347	954	1,065	858	1,058	861
Net savings due to inflation indexed bonds	197	481	230	-349	-118	-71	-3
Domestic (net)	2,100	-82	-1,101	393	-996	-2,427	-2,792
Of which: Banking system	1,161	-960	-620	1,640	...	...	...
<b>Memorandum Items:</b>							
Total enhanced HIPC relief 3/	759	1,163	1,979	2,117	2,019	2,144	2,092
Total poverty related expenditures	2,330	4,279	5,465	6,123	8,014	9,669	11,453
Non-wage poverty related expenditure	n.a.	1,313	2,465	2,720	3,958	n.a.	n.a.
Total primary expenditure 4/	9,752	14,943	19,080	23,111	27,205	31,770	36,744
Total domestically financed primary expenditure 5/	9,292	12,740	17,042	20,500	23,930	27,515	32,210
Domestic primary balance 6/	1,196	1,510	1,253	534	2,532	1,828	1,372
Stock of domestic debt (Net)	12,226	12,601	13,417	13,896	12,782	10,284	7,488
GDP at current market prices	48,862	66,158	78,650	79,865	97,018	112,951	129,261

Sources: Ghanaian authorities and Fund and Bank staff estimates and projections.

A- Actual; E - Estimates; P - Programmed

1/ Payments associated with wages for GUSS, ADHA and subvented agencies, pension arrears, and outstanding TOR under-recovery.

2/ Projected discrepancy in 2004 reflects float.

3/ The GPRS dedicates 80 percent of enhanced HIPC relief to poverty spending and 20 percent to domestic debt reduction.

4/ Total primary expenditure includes noninterest recurrent expenditure and total capital expenditure

5/ Total domestically financed primary expenditure includes noninterest recurrent expenditure and domestic capital expenditure

6/ Domestic primary balance includes discrepancy and VAT refunds

**Table 2: Central Government Budgetary Operations, 2002-2007**

(in percent of GDP)

	2002 A	2003 A	2004 P	2004 E	2005 P	2006 P	2007 P
Total revenue and grants	21.1	25.5	27.4	30.1	30.5	29.4	29.2
Total revenue	18.0	20.8	23.1	23.8	24.6	23.9	23.6
Tax revenue	17.5	20.2	21.3	21.7	21.6	20.9	20.6
Direct taxes	5.7	6.1	6.3	6.6	6.0	5.6	5.6
Indirect taxes	7.7	9.3	10.1	10.3	10.8	10.6	10.4
Trade taxes	4.1	4.8	5.0	4.8	4.8	4.6	4.6
Nontax revenue	0.5	0.6	1.4	1.5	1.6	1.6	1.6
Contribution to the National Health Insurance Scheme	...	...	0.4	0.6	1.4	1.4	1.4
Grants	3.1	4.7	4.3	6.4	5.8	5.5	5.5
Project grants	1.0	1.6	1.3	2.8	3.0	3.0	3.0
Program grants	1.1	1.9	1.6	2.2	1.7	1.6	1.6
HIPC assistance (multilateral)	1.0	1.2	1.3	1.3	1.2	1.0	1.0
Total expenditure	26.4	29.0	28.6	33.3	31.9	30.8	30.4
Recurrent expenditure	20.0	19.8	19.4	20.9	19.4	17.8	16.9
Noninterest	13.8	13.6	15.0	16.6	15.5	15.2	15.0
Wages and salaries	8.5	8.4	8.4	8.7	8.9	8.7	8.6
Goods and services	3.0	3.1	3.1	3.4	2.8	3.1	3.1
Transfers	2.4	2.1	3.5	4.4	3.7	3.4	3.3
Of which: utility subsidy	1.0	0.4	0.5	0.5	0.1	0.1	0.1
petroleum subsidy		0.2	1.4	2.2			
Interest	6.1	6.2	4.4	4.3	3.9	2.7	1.9
Domestic (accrual)	4.5	4.9	3.1	3.2	2.8	1.9	1.3
External (accrual)	1.6	1.2	1.2	1.2	1.0	0.8	0.7
Capital expenditure (total)	6.4	9.2	9.2	12.4	12.5	13.0	13.5
Capital expenditure (domestic)	3.0	4.8	5.9	6.4	6.5	7.0	7.5
Statutory Funds	2.0	3.1	3.0	2.9	3.2	3.3	3.5
Cash Expenditure	0.6	0.6	1.2	1.2	1.6	1.8	2.4
HIPC Fin. Exp	0.4	1.1	1.8	2.3	1.7	1.9	1.6
Capital expenditure (foreign)	3.4	4.4	3.3	6.0	6.1	5.9	5.9
Overall balance (before arrears clearance, includ. grants)	-5.2	-3.6	-1.2	-3.1	-1.4	-1.4	-1.2
Arrears clearance and VAT refunds 1/	-1.8	-1.1	-0.4	-0.4	-0.4	-0.1	-0.1
Overall balance (after arrears clearance, includ. grants)	-7.0	-4.6	-1.6	-3.6	-2.6	-1.6	-1.3
Overall balance (after arrears clearance, exclud. grants)	-10.2	-9.3	-5.9	-9.9	-8.5	-7.1	-6.9
Discrepancy between above- and below-line data 3/	1.4	0.1	-0.4	-0.1	0.0	0.0	0.0
Financing	5.7	4.6	2.0	3.7	2.6	1.6	1.3
Divestiture receipts	0.0	0.6	0.5	0.4	0.4	0.0	0.0
Foreign (net)	-1.6	0.6	-0.6	1.9	1.8	2.1	2.5
Of which: Project loans	2.4	2.8	2.0	3.2	3.1	3.0	2.9
Program loans	0.3	1.7	1.2	1.2	1.4	1.2	1.3
Exceptional financing	2.5	2.7	3.1	1.3	1.6	1.6	1.1
Of which: HIPC assistance (non-multilateral)	0.5	0.5	1.2	1.3	0.9	0.9	0.7
Net savings due to inflation indexed bonds	0.4	0.7	0.3	-0.4	-0.1	-0.1	0.0
Domestic (net)	4.3	-0.1	-1.4	0.5	-1.0	-2.1	-2.2
Of which: Banking system	2.0	-1.5	-0.8	2.1	-0.5	-1.2	-1.2
<b>Memorandum items:</b>							
Total enhanced HIPC relief	1.6	1.8	2.5	2.7	2.1	1.9	1.6
Total poverty related expenditures	4.8	6.5	6.9	7.7	8.3	8.6	8.9
Non wage poverty related expenditures	n.a.	2.0	3.1	3.4	4.1	n.a.	n.a.
Non wage poverty related expend. (% of Dom. Fin. Prim. Expend.)	n.a.	10.7	15.0	14.9	18.6	n.a.	n.a.
Total primary expenditure	20.2	22.9	24.3	28.9	28.0	28.1	28.4
Total domestically financ. primary expenditure	16.8	18.5	21.0	22.9	22.0	22.2	25.7
Domestic primary balance	2.4	2.3	1.6	0.7	2.6	1.6	1.1
Stock of domestic debt	23.9	18.3	14.8	15.2	11.4	7.5	4.4

Source: Table 1 of the Statistical Annex

1/Includes payment of previous year's commitments

**Table 3: Budget and Actual Fiscal Operations, 2002-2005**

(in billions of cedis, unless specified otherwise)

	2002 Budget	2002 Actual	2002 Var.	2003 Budget	2003 Actual	2003 Var.	2004 Program a/	2004 Actual	2004 Var.	2005 Program a/
<b>Total Revenue and grants</b>	10768	10333	-4%	16412	16862	3%	21537	24074	12%	29601
of which,										
Grants	1982	1533	-23%	2908	3119	7%	3350	5080	52%	5667
<b>Total Primary Expenditure (incl. HIPC, Arr/Subs) a/</b>	11335	10864	-4%	14622	15107	3%	19890	23118	16%	28373
<b>Discretionary Expenditure (incl. HIPC, Arr/Subs) a/</b>	9465	9184	-3%	11854	12083	2%	16316	19547	20%	22059
<b>Discretionary Domest. Financ. Expend. (excl. HIPC, Arr/Subs) a/</b>	4534	5985	32%	7799	7326	-6%	10513	10332	-2%	12694
Personal emoluments	3122	4142	33%	5450	5567	2%	6632	6988	5%	8683
Administration and services a/	1115	1452	30%	1871	2063	10%	2434	2737	12%	2728
Investments	4173	2127	-49%	3974	4041	2%	4908	7609	55%	9030
Domestic financed	886	475	-46%	1330	1144	-14%	2312	2797	21%	3144
From Consolidated Fund a/	297	300	1%	477	422	-12%	924	927	0%	1529
From HIPC a/	589	175	-70%	853	722	-15%	1388	1870	35%	1615
Foreign-financed a/	3287	1652	-50%	2644	2897	10%	2596	4812	85%	5886
Utility prices subsidies	354	480	36%	50	273	445%	408	435	7%	350
Petroleum subsidy a/					155		1125	1772	58%	100
VAT refunds	77	55	-29%	92	48	-48%	129	55	-57%	60
Road Arrears Clearance	288	208	-28%	220	204	-7%	30	71	137%	100
Non road arrears clearance a/	337	630	87%	197	459	133%	127	199	57%	1117
Divestiture Liabilities										137
Discrepancy b/	0	90		0	-726		523	-320		-246
<b>Statutory Expenditure</b>	1870	1680	-10%	2768	3024	9%	3573	3571	0%	6314
Transfers to households	713	688	-4%	1011	972	-4%	1227	1291	5%	3178
Social Security	351	303	-14%	341	412	21%	485	495	2%	619
Pensions	292	271	-7%	318	359	13%	374	515	38%	614
Gratuity	70	114	63%	142	201	42%	196	269	37%	356
Other Transfers								12		250
National Health Fund a/				210			172	0		1339
Transfers to District Assembly Common Fund	368	265	-28%	577	636	10%	787	749	-5%	1048
Transfers to Education Trust Fund	329	337	2%	490	751	53%	877	823	-6%	1124
Transfers to Road Fund	460	329	-28%	623	599	-4%	608	640	5%	883
Transfers to Petroleum related Fund	0	61		67	66	-1%	75	68	-10%	81
<b>Memo items</b>										
GDP at current market prices	46875	48862		65262	66158		78650	79865		97018
Statutory expenditures as % of GDP	4.0	3.4		4.2	4.6		4.5	4.5		6.5
Statutory expendit. as % of total primary expendit.	16.5	15.5		18.9	20.0		18.0	15.4		22.3
Statutory expend. as % of domestic revenue	21.3	19.1		20.5	22.0		19.6	18.8		26.4

Source: Ghanaian authorities and Fund and Bank staff estimates

a/ In 2004-05, adjustments made in Budget for consistency with macroeconomic program, including payments in 2005 of previous year's commitment

b/ Adjustment between Table 1 and CAGD (2002 Audited, 2003-04 Unaudited Reports)

**Table 4: Budget Estimates and outturn by Selected Ministerial Vote, 2002-2004**  
(Percentage variation between outturn and budget)

	Budget Allocation (billions cedils) 1/			Actual Allocation (billions cedils) 2/			Variance 3/	
	2002V	2003V	2004 V	2002A	2003 A	2004A	2002	2003
<b>Discretionary Domest. Financed Expend. 4/</b>	<b>4533.7</b>	<b>7798.6</b>	<b>10513.1</b>	<b>5985.2</b>	<b>7325.6</b>	<b>10332.2</b>	<b>32.0%</b>	<b>-6.1%</b>
Local Government and Rural Devt	75.9	127.4	172.1	118.7	142.9	174.7	56%	12%
Office of Government Machinery	168.5	321.5	526.6	200.9	248.5	452.2	19%	-23%
Min. of Foreign Affairs	205.5	322.0	474.2	353.0	398.7	521.2	72%	24%
Min. of Finance	181.2	474.9	564.9	177.3	429.2	585.2	-2%	-10%
Audit Service	25.9	78.4	79.7	31.8	63.8	66.7	23%	-19%
National Electoral Commission	27.2	32.8	206.8	29.4	35.5	77.8	8%	8%
Office of Parliament	39.2	88.7	133.7	41.1	38.6	106.1	5%	-56%
Min. of Information and Presidential Affairs	49.0	87.3	83.5	50.1	61.6	60.4	2%	-29%
Min. of Food and Agriculture	102.8	136.7	142.7	80.6	105.7	131.4	-22%	-23%
Min. of Lands and Forest	39.0	57.5	76.4	33.0	52.5	88.1	-15%	-9%
Min. of Trade and Industry	23.3	42.8	94.4	24.3	32.0	50.2	4%	-25%
Min. of Environment and Science	93.2	132.7	157.8	95.9	114.7	175.3	3%	-14%
Min. of Works and Housing	49.1	59.6	98.3	66.0	56.3	80.8	34%	-5%
Min. of Roads and Transport (excl. R.F.)	105.7	200.6	338.6	73.7	183.5	300.2	-30%	-9%
Min. of Education (excl. G.E.T.F.)	1600.5	2598.8	3331.8	2274.7	3053.0	3983.8	42%	17%
Min. of Health (excl. N.H.I.F.)	466.6	893.4	1027.5	669.8	925.5	1203.1	44%	4%
Min. of Defence	285.0	439.2	636.1	293.0	294.9	506.9	3%	-33%
Judicial Services	49.7	95.9	130.4	54.9	67.1	86.9	10%	-30%
Min. of Interior	322.0	592.1	674.5	374.5	466.5	677.2	16%	-21%
<b>TOTAL (MAJOR MINISTRIES) 5/</b>	<b>3909.3</b>	<b>6782.3</b>	<b>8949.9</b>	<b>5042.7</b>	<b>6770.4</b>	<b>9328.2</b>	<b>22.0%</b>	<b>19.5%</b>
<b>Simple average annual deviation (absolute percentage)</b>							<b>35.1%</b>	<b>16.5%</b>
<b>Deviation weighted by budget share (absolute percentage)</b>								

Source: Table 6

1/ Budget allocation as presented in Appropriation Act (excludes Supplementary appropriations passed during the year)

2/ 2002 Actual - Audited outturn and 2003 & 2004 Actual - Unaudited outturn

3/ The Variance is calculated as the percentage deviation of the actual outturn against the budget

4/ Consolidated Fund only. Includes contingency reserves and utility bill payments by Ministry of Finance.

5/ Includes all MDAs whose domestic discretionary expenditure represents 0.5 percent or above of total in 2004.

**Table 5: Budget Estimates and Outturn by Broad Functional Classification, 2002-2004**  
(Percentage variation between outturn and budget)

	Budget Allocation (billions cedis)				Actual Allocation (billions cedis)		Variance (%)	
	2002V	2003V	2004V	2002A	2003A	2004A	2002	2003
<b>Discretionary Domestic Financed Expenditure 1/</b>	<b>4533.7</b>	<b>7798.6</b>	<b>10513.1</b>	<b>5985.2</b>	<b>7325.6</b>	<b>10332.2</b>	<b>32%</b>	<b>-6%</b>
Personnel Emoluments	3122.0	5450.0	6631.5	4195.6	5359.2	7077.1	34%	-2%
Administration	637.6	1066.5	1558.6	1016.3	945.2	1613.7	59%	-11%
Services	477.6	804.5	1175.8	437.5	700.0	978.2	-8%	-13%
Investment	296.6	477.7	1147.2	335.9	321.2	663.3	13%	-33%
<b>Of which</b>								
General Administration	1170.1	1556.5	2297.2	1764.2	1444.2	2089.1	51%	-7%
Personnel Emoluments	643.0	914.5	971.1	701.0	677.6	878.7	9%	-26%
Administration	237.1	228.9	392.7	629.6	475.4	674.8	166%	108%
Services	182.7	283.3	577.9	245.7	249.1	435.8	35%	-12%
Investment	107.4	129.7	355.6	187.8	42.1	99.9	75%	-68%
Economic Services	310.1	433.5	563.0	271.3	355.6	517.5	-13%	-18%
Personnel Emoluments	194.6	295.7	300.8	190.7	244.4	333.7	-2%	-17%
Administration	43.1	51.0	68.4	36.1	46.8	76.4	-16%	-8%
Services	50.5	57.5	97.2	29.1	39.0	48.9	-42%	-32%
Investment	21.9	29.3	96.6	15.5	25.4	58.5	-29%	-13%
Infrastructure	165.8	300.8	472.1	156.0	262.9	402.0	-6%	-13%
Personnel Emoluments	60.4	78.1	72.8	60.2	69.4	86.5	0%	-11%
Administration	22.0	31.4	38.7	22.8	22.2	33.4	4%	-29%
Services	12.0	31.2	35.5	9.6	30.6	24.0	-20%	-2%
Investment	71.4	160.1	325.1	63.4	140.7	258.1	-11%	-12%
Social Services	2149.9	3626.8	4484.8	3039.0	4086.5	5310.9	41%	13%
Personnel Emoluments	1756.1	3212.3	3932.5	2745.7	3735.9	4774.9	56%	16%
Administration	183.0	188.7	214.2	172.1	151.6	282.5	-6%	-20%
Services	156.7	183.8	238.5	98.8	151.5	193.1	-37%	-18%
Investment	54.1	42.0	99.5	22.4	47.5	60.4	-59%	13%
Public Safety	691.5	1181.0	1506.2	754.7	872.3	1325.1	9%	-26%
Personnel Emoluments	457.9	871.4	1043.2	498.1	621.5	954.1	9%	-29%
Administration	142.6	172.2	237.8	155.6	128.9	204.5	9%	-25%
Services	56.2	98.3	138.0	54.3	93.4	123.3	-3%	-5%
Investment	34.8	39.1	87.2	46.7	28.5	43.2	34%	-27%
Simple average aggregate deviation (absolute percentage) 1/							<b>31%</b>	<b>25%</b>
Deviation weighted by budget share (absolute percentage) 1/							<b>51%</b>	<b>24%</b>

Source: Table 6 of the Statistical Annex

1/ Includes all MDAs (Table 6) but excludes contingency

**Table 6: Government Discretionary Expenditure by MDA and Item, 2002-2005**

			2002	2002	2003	2003	2004	2004	2005
			<i>Voted</i>	<i>Actual</i>	<i>Voted</i>	<i>Actual</i>	<i>Voted</i>	<i>Actual</i>	<i>Voted</i>
<b>Discretionary Expenditure 1 /</b>	<b>Domestic</b>	<b>Financed</b>	<b>4533.7</b>	<b>5985.2</b>	<b>7798.6</b>	<b>7325.6</b>	<b>10513.1</b>	<b>10332.2</b>	<b>12694.2</b>
	Personal Emoluments		3122.0	4195.6	5450.0	5359.2	6631.5	7077.1	8656.5
	Administration		637.6	1016.3	1066.5	945.2	1558.6	1613.7	1611.9
	Services		477.6	437.5	804.5	700.0	1175.8	978.2	972.1
	Investments		296.6	335.9	477.7	321.2	1147.2	663.3	1453.5
<b>Of which</b>									
	<b>General Administration</b>		<b>1170.1</b>	<b>1764.2</b>	<b>1556.5</b>	<b>1444.2</b>	<b>2297.2</b>	<b>2089.1</b>	<b>2316.3</b>
	Personal Emoluments		643.0	701.0	914.5	677.6	971.1	878.7	1095.0
	Administration		237.1	629.6	228.9	475.4	392.7	674.8	468.1
	Services		182.7	245.7	283.3	249.1	577.9	435.8	282.9
	Investments		107.4	187.8	129.7	42.1	355.6	99.9	470.3
<b>Of which:</b>									
	<b>Min. of Local Government and Rural Devt</b>		<b>76.0</b>	<b>118.8</b>	<b>127.3</b>	<b>142.9</b>	<b>172.0</b>	<b>174.7</b>	<b>181.3</b>
	Personal Emoluments		43.9	93.8	96.0	115.6	128.4	132.3	137.7
	Administration		5.3	4.7	5.7	4.1	6.3	12.4	5.9
	Services		16.7	16.0	17.9	17.8	20.5	15.7	13.0
	Investments		10.1	4.3	7.7	5.4	16.8	14.3	24.7
	<b>Office of Government Machinery</b>		<b>168.6</b>	<b>201.1</b>	<b>321.5</b>	<b>248.4</b>	<b>526.7</b>	<b>452.3</b>	<b>527.6</b>
	Personal Emoluments		84.7	76.1	160.6	65.5	179.4	153.5	176.7
	Administration		32.9	34.8	26.4	20.3	59.1	26.4	74.6
	Services		46.2	87.9	122.9	155.6	201.0	224.2	134.0
	Investments		4.8	2.3	11.6	7.0	87.2	48.2	142.3
	<b>Min. of Foreign Affairs</b>		<b>200.5</b>	<b>353.1</b>	<b>322.0</b>	<b>398.7</b>	<b>474.2</b>	<b>521.2</b>	<b>511.7</b>
	Personal Emoluments		138.6	221.5	227.5	291.1	224.2	315.9	270.0
	Administration		55.5	130.1	65.0	101.8	160.0	154.5	143.2
	Services		3.7	1.0	13.5	2.3	35.0	46.6	11.8
	Investments		2.7	0.5	16.0	3.5	55.0	4.2	86.7
	<b>Min. of Finance 2/</b>		<b>181.2</b>	<b>177.3</b>	<b>474.9</b>	<b>429.2</b>	<b>564.9</b>	<b>585.1</b>	<b>730.0</b>
	Personal Emoluments		118.6	120.6	278.2	91.9	292.4	126.4	357.0
	Administration		40.6	38.1	78.5	313.3	104.0	427.2	142.2
	Services		16.9	14.3	48.4	19.5	66.7	24.9	81.7
	Investments		5.1	4.3	69.8	4.5	101.8	6.6	149.1
	<b>Min. of Parliamentary Affairs</b>		<b>1.3</b>	<b>1.8</b>	<b>1.5</b>	<b>1.4</b>	<b>4.2</b>	<b>2.6</b>	<b>7.3</b>
	Personal Emoluments		0.1	0.7	0.2	0.1	0.2	0.2	0.2
	Administration		0.4	0.4	0.5	0.5	1.0	0.8	0.8
	Services		0.5	0.5	0.6	0.6	0.8	0.4	0.2
	Investments		0.3	0.2	0.2	0.2	2.2	1.2	6.0
	<b>Audit Service</b>		<b>26.0</b>	<b>31.7</b>	<b>78.4</b>	<b>63.8</b>	<b>79.7</b>	<b>66.7</b>	<b>90.0</b>
	Personal Emoluments		20.0	27.2	40.4	29.8	35.4	41.8	24.6
	Administration		4.2	4.0	10.0	8.1	11.3	8.2	41.3
	Services		1.3	0.5	19.0	17.4	22.0	15.6	10.1
	Investments		0.5	0.0	9.0	8.5	11.0	1.1	14.0
	<b>Public Services Commission</b>		<b>1.7</b>	<b>1.2</b>	<b>2.8</b>	<b>4.2</b>	<b>4.6</b>	<b>2.8</b>	<b>3.9</b>
	Personal Emoluments		0.9	0.4	1.2	3.2	1.8	1.0	1.7
	Administration		0.6	0.6	0.7	0.2	0.8	0.7	1.2
	Services		0.2	0.2	0.4	0.3	0.8	0.4	0.2
	Investments		0.02	0.0	0.5	0.5	1.2	0.7	0.8
	<b>National Electoral Commission</b>		<b>27.3</b>	<b>29.4</b>	<b>32.8</b>	<b>35.4</b>	<b>206.6</b>	<b>77.8</b>	<b>32.0</b>
	Personal Emoluments		11.7	13.0	16.5	21.4	15.8	21.1	17.2
	Administration		4.4	4.0	5.4	5.6	5.9	3.9	5.8
	Services		9.3	11.2	9.5	7.5	157.7	51.8	5.3
	Investments		1.9	1.2	1.4	0.9	27.2	1.0	3.7
	<b>Office of Parliament</b>		<b>39.2</b>	<b>40.9</b>	<b>85.7</b>	<b>38.6</b>	<b>133.7</b>	<b>106.1</b>	<b>119.8</b>
	Personal Emoluments		20.6	23.2	29.7	9.7	37.5	44.8	50.3
	Administration		9.4	8.7	25.0	11.9	30.4	30.4	32.1
	Services		6.7	7.1	26.0	12.4	35.8	20.9	10.4
	Investments		2.5	1.9	5.0	4.6	30.0	10.0	27.0
	<b>General Government Services</b>		<b>377.9</b>	<b>743.0</b>					
	Personal Emoluments		162.0	81.1					
	Administration		77.5	397.8					
	Services		66.1	94.5					
	Investments		72.3	169.6					



Table 6: Government Discretionary Expenditure by MDA and Item, 2002-2005 (cont'd)

	2002 <i>Voted</i>	2002 <i>Actual</i>	2003 <i>Voted</i>	2003 <i>Actual</i>	2004 <i>Voted</i>	2004 <i>Actual</i>	2005 <i>Voted</i>
<b>District Assembly Common Fund</b>	<b>0.5</b>	<b>0.3</b>	<b>0.5</b>	<b>0.5</b>	<b>1.3</b>	<b>0.7</b>	<b>0.9</b>
Personal Emoluments	0.2	0.2	0.3	0.2	0.3	0.3	0.2
Administration	0.2	0.1	0.2	0.2	0.2	0.2	0.3
Services	0.1	0.03	0.0	0.1	0.1	0.0	0.02
Investments	0.0	0.0	0.0		0.7	0.2	0.4
<b>Planning and Regional Cooperation</b>	<b>21.0</b>	<b>15.5</b>	<b>21.8</b>	<b>19.6</b>	<b>45.9</b>	<b>38.7</b>	<b>26.4</b>
Personal Emoluments	1.5	0.4	2.2	5.1	2.7	0.5	2.6
Administration	1.5	1.6	1.5	1.5	2.7	2.8	3.1
Services	13.2	11.0	13.1	7.1	22.5	24.0	11.7
Investments	4.8	2.5	5.0	5.9	18.0	11.4	9.0
<b>Min.of Information and Presidential Affairs</b>	<b>49.0</b>	<b>50.0</b>	<b>87.2</b>	<b>61.5</b>	<b>83.5</b>	<b>60.4</b>	<b>85.5</b>
Personal Emoluments	40.2	42.8	61.7	44.0	53.0	40.9	56.8
Administration	4.6	4.7	10.0	7.9	11.0	7.3	17.6
Services	1.8	1.5	12.0	8.5	15.0	11.2	4.5
Investments	2.4	1.0	3.5	1.1	4.5	1.0	6.6
<b>Economic Services</b>	<b>310.1</b>	<b>271.3</b>	<b>433.5</b>	<b>355.6</b>	<b>563.0</b>	<b>517.5</b>	<b>563.5</b>
Personal Emoluments	194.6	190.7	295.7	244.4	300.8	333.7	284.4
Administration	43.1	36.1	51.0	46.8	68.4	76.4	65.5
Services	50.5	29.1	57.5	39.0	97.2	48.9	53.3
Investments	21.9	15.5	29.3	25.4	96.6	58.5	160.3
<i>Of which:</i>							
<b>Min. of Food and Agriculture 3/</b>	<b>102.6</b>	<b>80.9</b>	<b>136.7</b>	<b>105.7</b>	<b>142.6</b>	<b>131.4</b>	<b>222.3</b>
Personal Emoluments	69.6	58.6	100.3	84.6	87.9	97.7	100.5
Administration	14.5	11.9	15.0	12.5	16.5	18.6	16.8
Services	16.4	9.9	17.8	8.5	20.0	5.1	7.7
Investments	2.1	0.5	3.6	0.1	18.2	10.0	97.3
<b>Min. of Lands and Forest</b>	<b>39.0</b>	<b>33.0</b>	<b>57.5</b>	<b>52.5</b>	<b>76.3</b>	<b>87.3</b>	<b>80.2</b>
Personal Emoluments	23.1	23.0	39.6	40.4	41.6	47.7	48.6
Administration	7.8	5.4	9.3	7.1	10.2	10.5	10.7
Services	5.8	3.7	6.5	3.3	16.3	8.3	5.3
Investments	2.3	0.9	2.1	1.7	8.2	20.8	15.6
<b>Min.of Energy</b>	<b>24.3</b>	<b>18.9</b>	<b>28.7</b>	<b>15.2</b>	<b>51.5</b>	<b>40.5</b>	<b>27.4</b>
Personal Emoluments	6.0	5.6	8.6	1.5	6.5	1.5	4.0
Administration	3.0	2.9	5.3	2.9	5.8	21.6	4.8
Services	5.1	2.3	6.6	5.7	7.2	3.8	1.8
Investments	10.2	8.1	8.2	5.1	32.0	13.6	16.8
<b>Min.of Trade and Industry</b>	<b>23.2</b>	<b>24.3</b>	<b>42.7</b>	<b>32.0</b>	<b>94.4</b>	<b>50.5</b>	<b>71.5</b>
Personal Emoluments	15.1	14.7	24.4	14.3	29.3	23.2	21.6
Administration	3.4	3.2	4.3	9.6	16.6	8.6	10.5
Services	3.3	2.8	4.1	4.0	24.3	11.6	29.0
Investments	1.4	3.6	9.9	4.1	24.2	7.1	10.4
<b>Min of Tourism</b>	<b>11.1</b>	<b>7.6</b>	<b>13.6</b>	<b>13.4</b>	<b>16.7</b>	<b>12.5</b>	<b>21.5</b>
Personal Emoluments	2.8	2.9	4.0	3.0	3.9	3.6	4.0
Administration	2.0	1.4	3.0	3.0	3.8	4.5	3.9
Services	4.2	2.5	5.0	4.1	6.0	3.6	2.7
Investments	2.1	0.8	1.6	3.3	3.0	0.8	10.9
<b>Ministry of Environment and Science</b>	<b>93.2</b>	<b>95.7</b>	<b>132.7</b>	<b>114.7</b>	<b>157.8</b>	<b>175.3</b>	<b>127.8</b>
Personal Emoluments	71.0	82.8	108.7	95.1	127.3	154.2	103.6
Administration	9.4	9.0	10.0	9.2	11.0	9.1	13.9
Services	11.4	3.1	12.0	8.8	15.0	9.6	5.0
Investments	1.4	0.8	2.0	1.6	4.5	2.4	5.3
<b>Ministry of Private Sector Development</b>	<b>4.8</b>	<b>2.1</b>	<b>6.1</b>	<b>12.7</b>	<b>8.3</b>	<b>6.5</b>	<b>12.8</b>
Personal Emoluments	0.2	0.1	0.3	0.2	0.2	0.3	2.1
Administration	0.9	0.8	1.6	0.9	1.7	1.2	4.9
Services	2.2	0.4	3.0	2.6	3.4	3.3	1.8
Investments	1.5	0.8	1.2	9.0	3.0	1.7	4.0
<b>Ministry of Mines 4/</b>	<b>11.9</b>	<b>5.8</b>	<b>5.7</b>	<b>4.1</b>	<b>11.3</b>	<b>8.0</b>	
Personal Emoluments	6.8	3.0	9.8	5.3	4.1	5.5	
Administration	2.1	1.5	2.5	1.6	2.8	2.3	
Services	2.1	4.3	2.5	2.0	5.0	3.6	
Investments	0.9	0.0	0.7	0.5	3.5	2.1	

**Table 6: Government Discretionary Expenditure by MDA and Item, 2002-2005 (cont'd)**

	2002 <i>Voted</i>	2002 <i>Actual</i>	2003 <i>Voted</i>	2003 <i>Actual</i>	2004 <i>Voted</i>	2004 <i>Actual</i>	2005 <i>Voted</i>
<b>Infrastructure</b>	<b>165.8</b>	<b>156.0</b>	<b>300.8</b>	<b>262.9</b>	<b>472.1</b>	<b>402.0</b>	<b>569.8</b>
Personal Emoluments	60.4	60.2	78.1	69.4	72.8	86.5	94.5
Administration	22.0	22.8	31.4	22.2	38.7	33.4	46.6
Services	12.0	9.6	31.2	30.6	35.5	24.0	16.3
Investments	71.4	63.4	160.1	140.7	325.1	258.1	412.3
<i>Of which:</i>							
<b>Min. of Works and Housing</b>	<b>49.1</b>	<b>65.8</b>	<b>59.7</b>	<b>56.3</b>	<b>98.2</b>	<b>80.8</b>	<b>92.1</b>
Personal Emoluments	15.3	21.1	23.4	25.0	25.7	27.4	30.4
Administration	8.9	8.9	10.0	7.5	11.0	9.8	12.8
Services	3.7	3.6	5.2	3.5	5.7	6.3	4.1
Investments	21.2	32.2	21.1	20.3	55.8	37.3	44.8
<b>Min. of Roads and Transport (excl. R.F.) 5/</b>	<b>105.7</b>	<b>76.3</b>	<b>200.5</b>	<b>183.5</b>	<b>338.7</b>	<b>300.1</b>	<b>451.2</b>
Personal Emoluments	38.1	28.1	43.9	34.1	39.8	47.1	55.2
Administration	11.2	12.1	16.6	11.8	22.7	19.4	29.5
Services	6.8	4.9	16.0	19.7	21.8	12.9	9.5
Investments	49.6	31.2	124.0	117.9	254.4	220.7	357.0
<b>Min. of Communication</b>	<b>11.0</b>	<b>13.9</b>	<b>40.6</b>	<b>23.1</b>	<b>35.2</b>	<b>21.1</b>	<b>26.4</b>
Personal Emoluments	7.0	11.0	10.8	10.3	7.3	12.0	8.9
Administration	1.9	1.8	4.8	2.9	5.0	4.2	4.3
Services	1.5	1.1	10.0	7.4	8.0	4.8	2.7
Investments	0.6	0.0	15.0	2.5	14.9	0.1	10.5
<b>Social Services</b>	<b>2149.9</b>	<b>3039.0</b>	<b>3626.8</b>	<b>4086.5</b>	<b>4484.8</b>	<b>5310.9</b>	<b>5635.7</b>
Personal Emoluments	1756.1	2745.7	3212.3	3735.9	3932.5	4774.9	5033.1
Administration	183.0	172.1	188.7	151.6	214.2	282.5	287.1
Services	156.7	98.8	183.8	151.5	238.5	193.1	179.7
Investments	54.1	22.4	42.0	47.5	99.5	60.4	135.8
<i>Of which:</i>							
<b>Min. of Education (excl. G.E.T.F.)</b>	<b>1600.5</b>	<b>2274.5</b>	<b>2598.8</b>	<b>3053.0</b>	<b>3331.9</b>	<b>3983.7</b>	<b>3920.2</b>
Personal Emoluments	1400.0	2143.4	2400.0	2886.0	3024.7	3631.4	3624.8
Administration	101.4	94.6	102.0	69.0	117.2	211.6	159.6
Services	72.0	31.0	76.0	85.3	130.0	110.6	91.0
Investments	27.1	5.5	20.8	12.7	60.0	30.1	44.8
<b>Min. of Youth and Sports 6/</b>	<b>23.3</b>	<b>19.7</b>	<b>38.5</b>	<b>27.9</b>			
Personal Emoluments	5.2	5.8	7.4	5.6			
Administration	3.6	2.9	3.5	3.2			
Services	11.2	10.5	25.0	17.8			
Investments	3.3	0.5	2.6	1.3			
<b>Min. of Manpower Devel. and Employ. 7/</b>	<b>22.1</b>	<b>31.5</b>	<b>38.8</b>	<b>32.8</b>	<b>43.1</b>	<b>44.5</b>	<b>71.3</b>
Personal Emoluments	15.2	24.8	29.9	26.7	31.6	35.1	44.8
Administration	3.6	4.2	4.0	2.8	5.0	4.9	8.9
Services	2.3	1.9	4.1	2.8	5.0	3.5	6.5
Investments	1.0	0.6	0.8	0.5	1.5	1.0	11.1
<b>National Comm. for Civic Education</b>	<b>16.9</b>	<b>20.2</b>	<b>26.2</b>	<b>21.7</b>	<b>41.1</b>	<b>36.1</b>	<b>30.8</b>
Personal Emoluments	14.2	18.0	21.8	17.7	21.8	21.2	16.8
Administration	1.5	1.7	2.0	1.6	4.1	2.7	9.7
Services	0.7	0.5	2.0	2.0	8.3	6.0	2.1
Investments	0.5	0.0	0.4	0.4	6.9	6.2	2.2
<b>National Comm. for Culture</b>	<b>12.8</b>	<b>17.6</b>	<b>20.2</b>	<b>14.7</b>	<b>20.9</b>	<b>20.8</b>	<b>43.7</b>
Personal Emoluments	9.3	13.4	14.3	9.9	14.0	16.8	15.4
Administration	1.5	1.3	3.4	2.9	3.7	2.4	6.3
Services	1.3	1.1	2.0	1.7	2.2	1.4	2.7
Investments	0.7	1.8	0.5	0.2	1.0	0.2	19.3
<b>Min of Health (excl. N.H.I.F.)</b>	<b>466.7</b>	<b>669.7</b>	<b>893.4</b>	<b>925.5</b>	<b>1027.5</b>	<b>1203.1</b>	<b>1552.0</b>
Personal Emoluments	311.0	540.0	735.7	789.5	839.0	1069.5	1329.0
Administration	68.5	65.1	70.6	68.4	78.4	54.4	95.7
Services	66.0	51.5	70.5	38.1	85.6	65.9	73.7
Investments	21.2	13.1	16.6	29.5	24.5	13.3	53.6
<b>National Media Comm.</b>	<b>0.9</b>	<b>1.6</b>	<b>1.2</b>	<b>6.0</b>	<b>1.7</b>	<b>1.4</b>	<b>1.5</b>
Personal Emoluments	0.2	0.3	0.3	0.3	0.3	0.4	0.2
Administration	0.6	0.6	0.7	2.1	0.8	0.6	1.1
Services	0.1	0.1	0.2	1.3	0.2	0.2	0.1
Investments	0.0	0.7	0.0	2.3	0.3	0.2	0.1

**Table 6: Government Discretionary Expenditure by MDA and Item, 2002-2005 (cont'd)**

	2002 <i>Voted</i>	2002 <i>Actual</i>	2003 <i>Voted</i>	2003 <i>Actual</i>	2004 <i>Voted</i>	2004 <i>Actual</i>	2005 <i>Voted</i>
<b>Min of Women Affairs</b>	<b>6.7</b>	<b>4.1</b>	<b>9.7</b>	<b>4.9</b>	<b>18.6</b>	<b>21.3</b>	<b>16.2</b>
Personal Emoluments	1.0	0.0	2.9	0.2	1.1	0.5	2.1
Administration	2.3	1.7	2.5	1.6	5.0	5.9	5.8
Services	3.1	2.2	4.0	2.5	7.2	5.5	3.6
Investments	0.3	0.2	0.3	0.6	5.3	9.4	4.7
<b>Public Safety</b>	<b>691.5</b>	<b>754.7</b>	<b>1181.0</b>	<b>872.3</b>	<b>1506.2</b>	<b>1325.1</b>	<b>1300.7</b>
Personal Emoluments	457.9	498.1	871.4	621.5	1043.2	954.1	738.5
Administration	142.6	155.6	172.2	128.9	237.8	204.5	327.4
Services	56.2	54.3	98.3	93.4	138.0	123.3	66.2
Investments	34.8	46.7	39.1	28.5	87.2	43.2	168.6
Personal Emoluments							
<b>Utility (all under Item 2)</b>			<b>290.0</b>		<b>319.0</b>	<b>76.3</b>	<b>319.0</b>
<b>Contingency</b>	<b>46.3</b>	<b>0.0</b>	<b>410.0</b>	<b>304.1</b>	<b>870.8</b>	<b>611.2</b>	<b>1989.1</b>
Personal Emoluments	10.0		78.0	10.4	311.0	49.2	1411.0
Administration	9.8		104.3	120.3	287.8	265.8	98.2
Services	19.6		150.3	136.4	88.7	153.1	373.7
Investments	7.0		77.4	37.0	183.2	143.1	106.2

Source: 2002-05 Voted- Appropriation Acts, 2002-05; 2002 Actual- Audited Report and Financial Statements on Consolidated Fund, 2003 and 2004 Actual-CAGD, Unaudited Report and Financial Statements on Consolidated Fund

1/ Includes utilities from 2003 onwards

2/ Includes Revenue Agencies. The actual of Revenue Agencies for 2003-04 is based on planned allocation

3/ Includes Ministry of Fisheries in 2005

4/ Ministry of Mines is included in Ministry of Land and Forestry in 2005

5/ Includes Railways, Ports and Harbors

6/ Included in Education after 2003

7/ Includes National Labour Commission in 2005

**Table 7: Budget Deviation Index, 2002 - 2004**

( in absolute percentage)

	2002 <b>BDI <sup>1/</sup></b>	2003 <b>BDI <sup>1/</sup></b>	2004 <b>BDI <sup>1/</sup></b>
Total domestically financed discretionary expenditure.	32	6	2
Major MDAs 2 /	22	20	18
Item 3/	31	25	29

Source: Tables 4 & 5 of the Statistical Annex.

1/ The Budget Deviation Index (BDI) is the variance of the actual outturn against the voted budget.

2/ Simple average annual deviation (absolute percentage).

3/ Simple average aggregate deviation (absolute percentage).

**Table 4: Government Discretionary Expenditure by MDA, 2002-2006**

(in percent of total)

	2002V	2002A	2003V	2003 A	2004 V	2004A	2005P	2006 P
<b>Discretionary Domestic. Financed Expenditure</b>	<b>100.0</b>	<b>100</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>General Administration</b>	<b>25.8</b>	<b>29.5</b>	<b>20.0</b>	<b>19.7</b>	<b>21.9</b>	<b>20.2</b>	<b>18.2</b>	<b>22.5</b>
Local Government	1.7	2.0	1.6	2.0	1.6	1.7	1.4	1.7
Office of Government Machinery	3.7	3.4	4.1	3.4	5.0	4.4	4.2	5.2
Min. of Foreign Affairs	4.4	5.9	4.1	5.4	4.5	5.0	4.0	4.7
Min. of Finance	4.0	3.0	6.1	5.9	5.4	5.7	5.7	5.5
Min. of Parliamentary Affairs	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Audit Service	0.6	0.5	1.0	0.9	0.8	0.6	0.7	0.8
Public Services Commission	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
National Electoral Commission	0.6	0.5	0.4	0.5	2.0	0.8	0.3	2.0
Office of Parliament	0.9	0.7	1.1	0.5	1.3	1.0	0.9	1.3
General Government Services	8.3	12.4	0.0	0.0	0.0	0.0	0.0	0.0
Office of District Assembly Common Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Planning and Cooperation	0.5	0.3	0.3	0.3	0.4	0.4	0.2	0.5
Min. of Information	1.1	0.8	1.1	0.8	0.8	0.6	0.7	0.8
<b>Economic Services</b>	<b>6.8</b>	<b>4.5</b>	<b>5.6</b>	<b>4.9</b>	<b>5.4</b>	<b>5.0</b>	<b>4.4</b>	<b>5.5</b>
Min. of Food and Agriculture	2.3	1.3	1.8	1.4	1.4	1.3	1.7	1.4
Min. of Lands and Forest	0.9	0.6	0.7	0.7	0.7	0.9	0.6	0.7
Min. of Energy	0.5	0.3	0.4	0.2	0.5	0.4	0.2	0.5
Min. of Trade and Industry	0.5	0.4	0.5	0.4	0.9	0.5	0.6	0.9
Min. of Tourism	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2
Min. of Environment	2.1	1.6	1.7	1.6	1.5	1.7	1.0	1.5
Min. of Private Sector Development	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.1
Min. of Mines	0.3	0.1	0.2	0.1	0.1	0.1	0.1	0.2
<b>Infrastructure</b>	<b>3.7</b>	<b>2.6</b>	<b>3.9</b>	<b>3.6</b>	<b>4.5</b>	<b>3.9</b>	<b>4.5</b>	<b>4.7</b>
Min. of Works and Housing	1.2	1.1	0.8	0.8	0.9	0.8	0.7	1.0
Min. of Roads and Highways (excl. R.F.)	2.3	1.2	2.6	2.5	3.2	2.9	3.6	3.3
Min. of Communication	0.2	0.3	0.5	0.3	0.3	0.2	0.2	0.4
<b>Social Services</b>	<b>47.4</b>	<b>50.8</b>	<b>46.5</b>	<b>55.8</b>	<b>42.7</b>	<b>51.4</b>	<b>44.4</b>	<b>44.0</b>
Min. of Education (excl. G.E.T.F.)	35.3	38.0	33.3	41.7	31.7	38.6	30.9	32.7
Min. of Manpower Devel. and Employm.	0.5	0.3	0.5	0.4	0.0	0.0	0.0	0.4
Min. of Youth and Sports	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.0
National Comm. for Civic Education	0.4	0.3	0.3	0.3	0.4	0.4	0.2	0.4
National Comm. for Culture	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2
Min. of Health (excl. N.H.I.F.)	10.3	11.2	11.5	12.6	9.8	11.6	12.2	10.1
National Media Comm.	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
Min. of Women Affairs	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2
<b>Public Safety</b>	<b>15.3</b>	<b>12.6</b>	<b>15.1</b>	<b>11.9</b>	<b>14.3</b>	<b>12.8</b>	<b>10.2</b>	<b>14.5</b>
Min. of Justice	0.5	0.3	0.4	0.3	0.4	0.3	0.7	0.4
Min. of Defense	6.3	4.9	5.6	4.0	6.1	4.9	3.2	6.2
Comm. Human Right and Admin. Justice	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.3
Judicial Service	1.1	0.9	1.2	0.9	1.2	0.8	1.2	1.0
Min. of Interior	7.1	6.3	7.6	6.4	6.4	6.6	4.9	6.6
<b>Utility</b>	<b>0.0</b>	<b>0.0</b>	<b>3.7</b>	<b>0.0</b>	<b>3.0</b>	<b>0.7</b>	<b>2.5</b>	<b>0.0</b>
<b>Contingency</b>	<b>1.0</b>	<b>0.0</b>	<b>5.3</b>	<b>4.2</b>	<b>8.3</b>	<b>5.9</b>	<b>15.7</b>	<b>8.8</b>

Source: Table 7 of the Statistical Annex

**Table 5: Total Spending by Broad Functional Classification and Source of Funds, 2004 - 2005**

(in billions of cedis)				
	2004 Budget	2004 Actual	% Var	2005 Budget
<b>General Administration</b>	<b>2843.1</b>	<b>3478.4</b>	<b>22.3</b>	<b>4095.1</b>
CF	2297.2	2089.1	-9.1	2316.0
HIPC	0.0	71.9	n.a.	44.3
IGF	201.8	945.0	368.3	1085.8
DACF	0.0	0.0	n.a.	
Donors	344.1	372.4	8.2	649.0
<b>Economic Services (incl. Infrastructure)</b>	<b>4067.8</b>	<b>6157.3</b>	<b>51.4</b>	<b>7114.4</b>
CF	1035.1	919.5	-11.2	1133.2
HIPC	302.9	693.8	129.1	672.4
IGF	432.7	259.4	-40.1	353.5
DACF	68.1	221.1	224.7	102.3
Road Fund	607.7	640.0	5.3	883.0
Petroleum Fund	75.0	68.0	-9.3	81.0
Donors	1546.3	3355.5	117.0	3889.0
<b>Social Services</b>	<b>7780.8</b>	<b>8993.8</b>	<b>15.6</b>	<b>11410.4</b>
CF	4484.8	5310.9	18.4	5636.0
HIPC	630.1	752.8	19.5	642.9
IGF	593.2	851.4	43.5	1115.8
DACF	211.3	176.5	-16.5	264.5
GETF	877.0	823.0	-6.2	1124.0
Donors	564.0	1079.2	91.3	1288.0
Nat. Health Fund	420.4	0.0	-100.0	1339.2
<b>Public Safety</b>	<b>1693.2</b>	<b>1572.4</b>	<b>-7.1</b>	<b>1578.9</b>
CF	1506.2	1325.1	-12.0	1301.0
HIPC	0.0	110.6	n.a.	86.7
IGF	149.2	131.8	-11.7	183.2
DACF	0.0	0.0	n.a.	
Donors	37.8	4.9	-87.0	8.0
<b>Other</b>	<b>2248.9</b>	<b>1297.8</b>	<b>-42.3</b>	<b>3156.4</b>
Utilities - CF	319.0	76.3	-76.1	319.0
Contingency - CF	870.8	611.3	-29.8	1989.0
HIPC	272.6	240.5	-11.8	147.6
IGF	174.7	18.3	-89.5	19.6
DACF	507.8	351.4	-30.8	681.2
Donors	104.0	0.0	-100.0	0.0
<b>TOTAL</b>	<b>18633.8</b>	<b>21499.7</b>	<b>15.4</b>	<b>27355.3</b>
CF	10513.1	10332.2	-1.7	12694.2
HIPC 1/	1205.6	1869.6	55.1	1594.0
IGF	1551.6	2205.9	42.2	2757.9
DACF	787.2	749.0	-4.9	1048.0
GETF	877.0	823.0	-6.2	1124.0
Road Fund	607.7	640.0	5.3	883.0
Petroleum Fund	75.0	68.0	-9.3	81.0
Nat. Health Fund	420.4	0.0	-100.0	1339.2
Donors	2596.2	4812.0	85.3	5834.0

Source: 2004 Unaudited Public Accounts of Ghana, 2005 Budget Statement, Tables 26&27 of the Statistical Annex

1/ Sectoral Allocation of HIPC not yet approved by Parliament. Sectoral share of average 2003/04 actual HIPC allocation is assumed.

**Table 6: Discretionary Spending, all Funding Sources by Economic Classification, 2004 - 2005**

(in billions of cedis)

	2004 Budget	2004 Actual	2004 VAR (%)	2005 Budget
<b>General Administration</b>	<b>2,843</b>	<b>3,478</b>	<b>22</b>	<b>4,095</b>
P.E.	971	879	-10	1,095
Adm'n	494	1,147	132	1,011
Service	851	1,130	33	1,172
Invest.	528	322	-39	817
<b>Economic Services (incl. Infrastructure)</b>	<b>4,068</b>	<b>6,157</b>	<b>51</b>	<b>7,114</b>
P.E.	374	420	12	379
Adm'n	324	239	-26	289
Service	1,649	2,692	63	3,060
Invest.	1,722	2,806	63	3,386
<b>Social Services</b>	<b>7,781</b>	<b>8,994</b>	<b>16</b>	<b>11,410</b>
P.E.	3,933	4,775	21	5,033
Adm'n	511	708	39	845
Service	1,887	2,035	8	3,067
Invest.	1,451	1,477	2	2,465
<b>Public Safety</b>	<b>1,693</b>	<b>1,572</b>	<b>-7</b>	<b>1,579</b>
P.E.	1,043	954	-9	739
Adm'n	312	271	-13	419
Service	232	247	7	205
Invest.	106	101	-5	216
<b>Contingency</b>	<b>2,249</b>	<b>1,298</b>	<b>-42</b>	<b>3,156</b>
P.E.	311	49	-84	1,411
Adm'n 1/	694	351	-49	427
Service	618	459	-26	798
Invest.	625	440	-30	521
<b>Total</b>	<b>18,634</b>	<b>21,500</b>	<b>15</b>	<b>27,355</b>
P.E.	6,631	7,077	7	8,657
Adm'n	2,335	2,716	16	2,991
Service	5,236	6,562	25	8,303
Invest.	4,432	5,145	16	7,405
<b>Total, CF only</b>	<b>10,513</b>	<b>10,333</b>	<b>-2</b>	<b>12,694</b>
P.E.	6,631	7,077	7	8,657
Adm'n	1,559	1,614	4	1,612
Service	1,176	978	-17	972
Invest.	1,147	663	-42	1,454

Source: Table 9 of the Statistical Annex, with IGF equally divided between Adm'n and Service and other non-CF funding equally divided between Service and Investment

1/ Utility is included in Adm'n of Contingency

**Table 7: Ministry of Education Spending by Sources of Funding, 2004**

(in billions of cedis)

	P.E.	%	Adm'n	%	Service	%	Invest.	%	Total	%
GoG	3631	100	212	45	111	9	30	4	3984	65
GETF					444	38	443	53	887	15
DACF					31	3	31	4	63	1
HIPC					204	17	204	24	408	7
IGF			262	55	262	22			525	9
Donors					125	11	125	15	250	4
<b>Total</b>	<b>3631</b>	<b>100</b>	<b>474</b>	<b>100</b>	<b>1178</b>	<b>100</b>	<b>834</b>	<b>100</b>	<b>6117</b>	<b>100</b>

Source: CAGD for GoG &amp; HIPC and Ministry of Education for other funding sources

Note: Non-GOG spending is assumed to be split equally between items 3 and 4

except for IGF, assumed to be split equally between items 2 and 3.

**Table 8: Ministry of Roads and Transport Spending by Sources of Funding, 2004**

(in billions of cedis)

	P.E.	%	Adm'n	%	Service	%	Invest.	%	Total	%
GoG	47	100	19	58	13	1	223	12	302	8
Road Fund					320	19	320	17	640	17
DACF					11	1	11	1	23	1
HIPC					44	3	44	2	88	2
IGF			14	42	14	1			28	1
Donors					1297	76	1297	68	2595	71
<b>Total</b>	<b>47</b>	<b>100</b>	<b>34</b>	<b>100</b>	<b>1700</b>	<b>100</b>	<b>1896</b>	<b>100</b>	<b>3676</b>	<b>100</b>

Sources: CAGD for GoG and HIPC and Ministry of Roads and Transport for rest.

Note: Spending from Road Fund &amp; DACF assumed to be split equally between

items 3 and 4. IGF assumed to be split equally between 2 and 3.

**Table 9: Sectoral Composition of the MTEF Discretionary Expenditure, 2005 - 2007**

(in billions of cedis)

	2005 GoG	2005 Donor	2005 Total	2006 GoG	2006 Donor	2006 Total	2007 GoG	2007 Donor	2007 Total
Administration	1,847	649	2,496	1,938	659	2,597	2,427	671	3,098
Economic	563	1,351	1,914	2,154	1,552	3,706	2,477	1,679	4,156
Infrastructure	570	2,538	3,108	1,584	2,578	4,161	2,287	2,622	4,909
Social	5,635	1,288	6,924	8,184	1,329	9,513	10,011	1,451	11,462
Public Safety	1,271	8	1,279	1,352	8	1,360	2,092	8	2,100
Utilities	320	-	320	450	-	450	510	-	510
Revenue Agencies	497	-	497	660	-	660	1,002	-	1,002
Contingency	1,989	-	1,989	1,494	-	1,494	1,810	-	1,810
<b>Total</b>	<b>12,692</b>	<b>5,834</b>	<b>18,527</b>	<b>17,815</b>	<b>6,125</b>	<b>23,940</b>	<b>22,617</b>	<b>6,431</b>	<b>29,048</b>

Source: 2005 Budget Statement, Table 7 of the Statistical Annex

**Table 10: Sectoral Composition of the MTEF – Discretionary Expenditure, 2005 - 2007**

(% of total Expenditure)

	2005 GoG	2005 Donor	2005 Total	2006 GoG	2006 Donor	2006 Total	2007 GoG	2007 Donor	2007 Total
Administration	14.6	11.1	13.5	10.9	10.8	10.8	10.7	10.4	10.7
Economic	4.4	23.2	10.3	12.1	25.3	15.5	11.0	26.1	14.3
Infrastructure	4.5	43.5	16.8	8.9	42.1	17.4	10.1	40.8	16.9
Social	44.4	22.1	37.4	45.9	21.7	39.7	44.3	22.6	39.5
Public Safety	10.0	0.1	6.9	7.6	0.1	5.7	9.3	0.1	7.2
Utilities	2.5	0.0	1.7	2.5	0.0	1.9	2.3	0.0	1.8
Revenue Agencies	3.9	0.0	2.7	3.7	0.0	2.8	4.4	0.0	3.5
Contingency	15.7	0.0	10.7	8.4	0.0	6.2	8.0	0.0	6.2
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Table 13 of the Statistical Annex



**Table 11: Poverty Related Expenditures, 2002 - 2004**

(in billions of cedis)

	2002	2003	2004	2004
	Actual	Actual	Budget	Actual
<b>Education</b>	<b>2644</b>	<b>4053</b>	<b>4513</b>	<b>5289</b>
Basic Education	1371	2357	2605	2970
% total education	51.9	58.1	57.7	56.2
% wages		85.2	78.3	76.8
<b>Health</b>	<b>670</b>	<b>1057</b>	<b>1551</b>	<b>1622</b>
Primary Health Care	297	634	1205	1088
% total health	44.4	59.9	77.7	67.1
% wages		76.2	48.1	57.1
<b>Agriculture</b>	<b>102</b>	<b>114</b>	<b>147</b>	<b>150</b>
Poverty focused agric	102	110	133	145
% total agriculture	100.0	95.8	90.5	96.7
% wages		75	57.9	66.4
<b>Works &amp; Housing</b>	<b>72</b>	<b>90</b>	<b>225</b>	<b>229</b>
Rural water	42	41	141	112
% of total	59.0	46.1	62.7	48.9
% wages		10.3	5.4	5.1
<b>Roads and Transport</b>	<b>428</b>	<b>893</b>	<b>1040</b>	<b>1045</b>
Feeder Roads	160	306	297	338
% of total	37.4	34.3	28.5	32.3
% wages		1.9	1.2	1.4
<b>Energy Sector</b>	<b>43</b>	<b>69</b>	<b>194</b>	<b>216</b>
Rural Electrification	32	58	156	187
% of total	74.8	84.1	80.5	86.6
% wages		0	0	0
<b>Other</b>	<b>4270</b>	<b>5949</b>	<b>8815</b>	<b>9750</b>
Other poverty spending	324	773	919	1282
% of total	7.6	13.0	10.4	13.1
% wages		49.7	30.9	30.6
<b>Total Domest. Financed Primary Expend.</b>	<b>8229</b>	<b>12225</b>	<b>16485</b>	<b>18301</b>
Total poverty 4/	2330	4279	5457	6122
% of total	28.3	35.0	33.1	33.5
% of GDP	4.8	6.5	6.9	7.7
% wages		69.3	54.8	55.6

Source: MoFEP

**Table 12: Poverty Related Expenditure by Area 1/2/**

(In billions of cedis, unless specified otherwise)											
	2002 Budget 4/	2002 Actual	2002 Var.	2003 Budget 5/	2003 Estimate	2003 Var.	2004 Planned	2004 Actual	2004 Var.	2005 Planned 3/	
Total Poverty Related Expenditure	2128	2330	9%	4058	4279	5%	5456	6122	12%	8014	
Of which Non-Wage Poverty Related Exp					1313		2465	2719	10%	3958	
Basic Education	1095	1371	25%	1911	2357	23%	2605	2970	14%	2704	
Primary Health Care	380	297	-22%	826	634	-23%	1205	1088	-10%	1487	
Agriculture	83	102	24%	141	110	-22%	133	145	9%	187	
Rural Water	18	42	139%	109	41	-62%	141	112	-21%	31	
Feeder Roads	204	160	-21%	228	306	34%	297	338	14%	310	
Rural Electrification	34	32	-4%	92	58	-37%	156	187	20%	420	
Public Safety							269	356	33%		
Electricity Life line										100	
Safety Net										250	
Other 3/	315	324	3%	751	773	3%	651	926	42%	2525	
of which:											
Vocational Training		7			9		12	7	-44%		
Decentralization		118			94		91	78	-13%		
Women Affairs		21			5		9	21	149%		
Human Rights		13			19		25	22	-10%		
Disaster Management		19			23		37	29	-22%		
Environment Protection		5			5		8	8	5%		
DACF		3			75		146	148	1%		
Community Development		8			11		14	12	-14%		
Slum upgrading							8	9	5%		
Ghana AIDS Commission							6	15	148%		
HIPC (other)							273	569	109%		
Memo Items											
BDI aggregate level			9%			5%			12%		
Simple average annual deviation by main area (absolute percentage)			34%			29%			20%		
Deviation weighted by budget share of each main area (absolute percentage)			22%			21%			19%		

Source: MOFEP

1/Domestically financed expenditure only

2/ Includes funding from Road Fund, GETF, HIPC and DACF

3/ Total poverty expenditure includes 1594.4 billion cedis of HIPC funding for 2005 which has not yet been allocated across sectors.

In this table, the HIPC allocation is added in Other

4/ 2002 Budget Statement

5/ 2003 Budget Statement

**Table 13: Poverty Related Expenditures by Area** <sup>1/2/</sup>  
(in % of GDP unless otherwise specified)

	2002 Actual	2003 Actual	2004 Planned	2004 Actual	2005 Proj
Total poverty related expenditure 1/	4.8	6.5	6.9	7.7	8.3
Share of non-wage poverty exp. ( % of total poverty exp)		30.7	45.2	44.4	49.4
Basic Education	2.8	3.6	3.3	3.7	2.8
Primary Health Care	0.6	1.0	1.5	1.4	1.5
Agriculture	0.2	0.2	0.2	0.2	0.2
Rural Water	0.1	0.1	0.2	0.1	0.0
Feeder Roads	0.3	0.5	0.4	0.4	0.3
Rural Electricity	0.1	0.1	0.2	0.2	0.4
Electricity Life line					0.1
Safety Net					0.3
Other Poverty Related Expenditure	0.7	1.2	1.2	1.6	2.6
<b>Memorandum items:</b>					
Total Primary Expenditure 2/	9881	15122	19080	23113	27206
Domestic Revenue	8800	13743	18187	18994	23911
Total domestically financed exp ( billions of cedis)	8229	12225	16485	18301	21320
Nominal GDP (billions of cedis)	48,862	66,158	78,650	79,865	97,018
Total poverty related exp. (% of total domestic financed exp)	28.3	35.0	33.1	33.4	37.6
Non-wage poverty related exp.(% of total domestic financed exp)	n.a	10.7	15.0	14.9	18.6
Total poverty related exp. (% of total primary expend)	23.6	28.3	28.6	26.5	29.5
Total poverty related exp. (% of domestic revenue)	26.5	31.1	30.0	32.2	33.5

Source: Table 16 and Table 1 of the Statistical Annex

**Table 14: Projected Poverty Related Expenditure, 2004**

(in billion of cedis)

Area	P.E.	Tot 2-4 a/	GoG	HIPC b/	GETF b/	DACF b/	RD FUND b/	TOTAL
Basic Education	2039.0	120.2	2159.2	230.6	97.3	118.3	0.0	2605.4
Primary Health Care	580.3	132.5	712.8	399.5	0.0	93.0	0.0	1205.3
Agriculture	76.8	51.7	128.5	4.2	0.0	0.0	0.0	132.7
Rural water	7.7	6.4	14.1	112.3	0.0	14.5	0.0	140.9
Feeder Roads	3.5	31.4	34.9	80.0	0.0	17.6	164.1	296.5
Rural Electrification	0.0	13.8	13.8	106.4	0.0	36.0	0.0	156.2
Other	284.3	216.2	500.5	272.6	0.0	146.2	0.0	919.3
<b>Total</b>	<b>2991.6</b>	<b>572.2</b>	<b>3563.7</b>	<b>1205.6</b>	<b>97.3</b>	<b>425.5</b>	<b>164.1</b>	<b>5456.2</b>

Source: MoFEP

a/ Expenditures in Administration, Services and Investment, known as items 2, 3 and 4

b/ According to MoFEP, funding from HIPC, GETF, DACF and RD Fund only finances expenditures in items 2 to 4

**Table 15: Composition of Projected Poverty Related Expenditure, 2004**

(in percent)

Area	P.E.	Tot 2-4	GoG	HIPC	GETF	DACF	RD FUND	TOTAL
Basic Education	78.3	4.6	82.9	8.9	3.7	4.5	0.0	100.0
Primary Health Care	48.1	11.0	59.1	33.1	0.0	7.7	0.0	100.0
Agriculture	57.9	39.0	96.8	3.2	0.0	0.0	0.0	100.0
Rural water	5.4	4.5	10.0	79.7	0.0	10.3	0.0	100.0
Feeder Roads	1.2	10.6	11.8	27.0	0.0	5.9	55.3	100.0
Rural Electrification	0.0	8.8	8.8	68.1	0.0	23.0	0.0	100.0
Other	30.9	23.5	54.4	29.7	0.0	15.9	0.0	100.0
<b>Total</b>	<b>54.8</b>	<b>10.5</b>	<b>65.3</b>	<b>22.1</b>	<b>1.8</b>	<b>7.8</b>	<b>3.0</b>	<b>100.0</b>

Source: Table 18 of the Statistical Annex

**Table 16: Actual Poverty Related Expenditure, 2004 Outturn**

(in billion of cedis)

Area	P.E.	Tot 2-4 a/	GoG	HIPC b/	GETF b/	DACF b/	RD FUND b/	TOTAL
Basic Education	2282.2	122.4	2404.6	408.4	68.3	88.4	0.0	2969.8
Primary Health Care	621.6	61.1	682.7	317.4	0.0	88.1	0.0	1088.2
Agriculture	96.4	29.8	126.3	18.9	0.0	0.0	0.0	145.2
Rural water	5.7	3.6	9.3	87.9	0.0	14.9	0.0	112.1
Feeder Roads	4.7	0.0	4.7	88.3	0.0	22.6	222.4	338.0
Rural Electrification	0.0	11.9	11.9	138.9	0.0	37.0	0.0	187.8
Other	392.5	173.0	565.5	569.3	0.0	147.0	0.0	1281.8
<b>Total</b>	<b>3403.1</b>	<b>401.7</b>	<b>3804.9</b>	<b>1629.1</b>	<b>68.3</b>	<b>398.1</b>	<b>222.4</b>	<b>6122.8</b>

Source: MoFEP

a/ Expenditures in Administration, Services and Investment, known as items 2, 3 and 4

b/ According to MoFEP, funding from HIPC, GETF, DACF and RD Fund only finances expenditures in items 2 to 4

**Table 17: Composition of Actual Poverty Related Expenditure, 2004**

(in percent)

Area	P.E.	Tot 2-4	GoG	HIPC	GETF	DACF	RD FUND	TOTAL
Basic Education	76.8	4.1	81.0	13.8	2.3	3.0	0.0	100.0
Primary Health Care	57.1	5.6	62.7	29.2	0.0	8.1	0.0	100.0
Agriculture	66.4	20.5	87.0	13.0	0.0	0.0	0.0	100.0
Rural water	5.1	3.2	8.3	78.4	0.0	13.3	0.0	100.0
Feeder Roads	1.4	0.0	1.4	26.1	0.0	6.7	65.8	100.0
Rural Electrification	0.0	6.3	6.3	74.0	0.0	19.7	0.0	100.0
Other	30.6	13.5	44.1	44.4	0.0	11.5	0.0	100.0
<b>Total</b>	<b>55.6</b>	<b>6.6</b>	<b>62.1</b>	<b>26.6</b>	<b>1.1</b>	<b>6.5</b>	<b>3.6</b>	<b>100.0</b>

Source: Table 20 of the Statistical Annex

**Table 18: Projected Poverty Related Expenditure, 2005**

(in billion of cedis)

Area	P.E.	Tot 2-4 a/	HIPC b/c/	GETF b/	DACF b/	RD FUND b/	NHF	TOTAL
Basic Education	2511.3	91.4	n.a.	107.2	139.5	0.0	0.0	2849.4
Primary Health Care	1041.9	123.5	n.a.	0.0	125.0	0.0	529.0	1819.4
Agriculture	90.6	114.7	n.a.	0.0	0.0	0.0	0.0	205.3
Rural water	9.3	7.2	n.a.	0.0	17.8	0.0	0.0	34.3
Feeder Roads	8.7	34.7	n.a.	0.0	32.4	239.8	0.0	315.6
Rural Electrification	0.0	16.3	n.a.	0.0	52.1	0.0	0.0	68.4
Eclline		100.0	n.a.					100.0
Saf. Net		250.0	n.a.					250.0
Other	394.3	223.2	1594.4	0.0	160.2	0.0	0.0	2372.1
<b>Total</b>	<b>4056.1</b>	<b>961.0</b>	<b>1594.4</b>	<b>107.2</b>	<b>526.9</b>	<b>239.8</b>	<b>529.0</b>	<b>8014.4</b>

Source: MoFEP

a/ Expenditures in Administration, Services and Investment, known as items 2, 3 and 4

b/ According to MoFEP, funding from HIPC, GETF, DACF and RD Fund only finances expenditures in items 2 to 4

c/ The amount of 1594.4 billion Cedis of HIPC funding for 2005 has yet to be allocated. In this table it is included in 'Other'

**Table 19: Composition of Projected Poverty Related Expenditures, 2005**

(in percent)

Area	P.E.	Tot 2-4	HIPC	GETF	DACF	RD FUND	NHF	TOTAL
Basic Education	88.1	3.2	n.a.	3.8	4.9	0.0	0.0	100.0
Primary Health Care	57.3	6.8	n.a.	0.0	6.9	0.0	29.1	100.0
Agriculture	44.1	55.9	n.a.	0.0	0.0	0.0	0.0	100.0
Rural water	27.2	21.0	n.a.	0.0	51.8	0.0	0.0	100.0
Feeder Roads	2.8	11.0	n.a.	0.0	10.3	76.0	0.0	100.0
Rural Electrification	0.0	23.8	n.a.	0.0	76.2	0.0	0.0	100.0
ECLLINE	0.0	100.0	n.a.	0.0	0.0	0.0	0.0	100.0
Saf. Net	0.0	100.0	n.a.	0.0	0.0	0.0	0.0	100.0
Other	16.6	9.4	67.2	0.0	6.8	0.0	0.0	100.0
<b>Total</b>	<b>50.6</b>	<b>12.0</b>	<b>19.9</b>	<b>1.3</b>	<b>6.6</b>	<b>3.0</b>	<b>6.6</b>	<b>100.0</b>

Source: Table 22 of the Statistical Annex

**Table 20: Comparison of MTPP Costing with Budgets, 2003 – 2005 (in billions of cedis)**

GPRS Theme / Programmes & Projects	2003				2004				2005			
	Est. Cost 1/	Act. Exp. 2/	Act / Est (%)	Est. Cost 1/	Plan Exp. 3/	Act. Exp. 2/	Act/ Plan (%)	Act/ Est (%)	Plan/Est (%)	Est. Cost 1/	Plan. Exp. 3/	Plan/Est (%)
<b>Infrastructure</b>												
Major highways	711.6	172.8	24.3	918.0	558.3	558.3	100.0	60.8	60.8	1081.2	646.7	59.8
Rural-urban roads	527.0	761.4	144.5	535.5	679.3	679.3	100.0	126.9	126.9	561.0	837.8	149.3
Farm & feeder roads	840.2	137.2	16.3	766.2	178.1	279.7	157.0	36.5	23.2	547.0	201.8	36.9
Improved energy provision	425.0	38.2	9.0	438.6	204.3	339.6	166.2	77.4	46.6	544.0	287.7	52.9
National identification system	85.0	0.0	0.0	42.5	0.0	0	0.0	0.0	0.0	85.0	0.0	0.0
ICT for schools / rural telephones	68.0	4.4	6.5	68.0	1.2	14.4	1200.0	21.2	1.8	68.0	12.1	17.8
Model secondary schools	46.8	48.0	102.6	46.8	0.0	342.6	-	732.1	0.0	43.4	97.0	223.8
<b>Sub-total for Infrastructure</b>	<b>2703.6</b>	<b>1162.0</b>	<b>43.0</b>	<b>2815.6</b>	<b>1,621.2</b>	<b>2213.9</b>	<b>136.6</b>	<b>78.6</b>	<b>57.6</b>	<b>2929.5</b>	<b>2,083.1</b>	<b>71.1</b>
<b>Modernized agriculture</b>												
Mechanization, irrigation etc	5.4	93.3	1727.8	225.3	215.1	232.2	107.9	103.1	95.5	260.1	233.2	89.6
Promotion of agri-business zones	17.0	17.7	104.1	42.5	20.0	32.3	161.5	76.0	47.1	42.5	21.2	49.9
Support for re-afforestation	30.6	73.3	239.5	28.1	62.3	127.8	205.1	454.8	221.7	23.8	166.3	698.7
Strengthening private sector	42.5	0.0	0.0	25.5	0.0	87.8	-	344.3	0.0	25.5	144.3	565.9
<b>Sub-total for modernized agriculture</b>	<b>95.5</b>	<b>184.3</b>	<b>193.0</b>	<b>321.3</b>	<b>297.5</b>	<b>480.1</b>	<b>161.4</b>	<b>149.4</b>	<b>92.6</b>	<b>351.9</b>	<b>565.0</b>	<b>160.5</b>
<b>Enhanced social services</b>												
Expand pre-school access	112.2	5.0	4.5	144.5	2.4	2.4	100.0	1.7	1.7	170.0	235.0	138.2
Girls' enrolment / classrooms	315.5	161.8	51.3	357.0	228.0	228	100.0	63.9	63.9	357.0	306.7	85.9
Support vocational/technical schools	32.2	10.7	33.2	41.6	6.2	6.2	100.0	14.9	14.9	49.0	4.7	9.6
Community vocational apprenticeship	30.6	0.0	0.0	36.6	0.0	0	-	0.0	0.0	50.2	0.0	0.0
Model health centers	25.5	302.5	1186.3	34.0	459.5	355.7	77.4	1046.2	1351.5	42.5	337.4	793.9
Phase out cash-&-carry health system	17.0	85.2	501.2	25.5	74.4	74.4	100.0	291.8	291.8	34.0	6.2	18.2
Women's access to credit	25.5	0.2	0.8	25.5	0.9	13.9	1544.4	54.5	3.5	25.5	0.9	3.6
Safe water & sanitary facilities	174.2	740.8	425.3	261.0	418.2	496.9	118.8	190.4	160.2	337.4	511.7	151.7
Protection of women & children's rights	27.2	3.0	11.0	23.8	0.9	0.9	100.0	3.8	3.8	24.7	1.9	7.7
Support PLHIV/AIDS	67.2	4.4	6.5	85.0	106.9	106.9	100.0	125.8	125.8	106.8	98.0	91.8
Quality of life of physically handicapped	42.5	1.3	3.1	42.5	12.3	0.9	7.3	2.1	28.9	42.5	2.3	5.4
<b>Sub-total for enhanced social services</b>	<b>869.5</b>	<b>1314.9</b>	<b>151.2</b>	<b>1076.9</b>	<b>1,298.4</b>	<b>1286.2</b>	<b>99.1</b>	<b>119.4</b>	<b>120.6</b>	<b>1239.4</b>	<b>1,504.8</b>	<b>121.4</b>
<b>Good Governance</b>												
Security & the rule of law	127.5	68.5	53.7	127.5	98.3	100.1	101.8	78.5	77.1	127.5	148.7	116.6
Strengthen District Assemblies	59.5	168.8	283.7	42.5	167.8	167.8	100.0	394.8	394.8	42.5	46.1	108.5
Monitoring & evaluation	2.0	7.2	360.0	21.3	3.8	3.8	100.0	17.8	17.8	21.3	14.6	68.7
<b>Sub-total for good governance</b>	<b>189.0</b>	<b>244.5</b>	<b>129.4</b>	<b>191.3</b>	<b>269.9</b>	<b>271.7</b>	<b>100.7</b>	<b>142.0</b>	<b>141.1</b>	<b>191.3</b>	<b>209.4</b>	<b>109.5</b>
<b>Private Sector</b>						<i>0.25</i>					<i>71.8</i>	
<b>Total, all sectors</b>	<b>3857.6</b>	<b>2905.8</b>	<b>75.3</b>	<b>4405.0</b>	<b>3,486.9</b>	<b>4252.1</b>	<b>121.9</b>	<b>96.5</b>	<b>79.2</b>	<b>4712.1</b>	<b>4,434.1</b>	<b>94.1</b>

Source: MOFEP

1/ Estimated Cost for MTPPs from GPRS, reclassified according to the MTPP themes and converted to cedis at US \$1 =cedis 8500.

2/, 3/ The actual and planned expenditures are from 2004 & 2005 Budget Statements

**Table 21: Consolidated Fund: Budget and Outturn – Functional Classification, 2004 <sup>1/</sup>**

	(in billions of cedis)			
	Budget	Outturn	Budget Poverty Expendit.	Poverty Expendit. Outturn
<b>General Public Service</b>	<b>1317.2</b>	<b>1451.4</b>	<b>0.0</b>	<b>0.0</b>
EXEC. & LEG. Organs Financial and Fiscal AFFA	1051.2	1320.9	0.0	0.0
General Services	40.6	27.9	0.0	0.0
Basic Research	18.6	24.7	0.0	0.0
General Public Services	206.8	77.9	0.0	0.0
<b>Defense</b>	<b>804.0</b>	<b>674.6</b>	<b>0.0</b>	<b>0.0</b>
Military Defense	800.8	672.8	0.0	0.0
Foreign Military Aid (CS)	1.8	1.1	0.0	0.0
Defense N.E.C (CS)	1.4	0.7	0.0	0.0
<b>Public Order and Safety</b>	<b>820.7</b>	<b>797.5</b>	<b>402.6</b>	<b>386.6</b>
Police Services	363.6	356.2	359.6	356.1
Fire Protection Services	93.5	109.9	0.0	0.0
Law Courts	129.0	86.6	0.0	0.0
Prison Services	119.4	115.5	0.0	0.0
Public Order Safety N.E.C	115.2	129.3	43.0	30.5
<b>Economic Affairs</b>	<b>935.1</b>	<b>851.9</b>	<b>199.4</b>	<b>147.6</b>
General Economic, Commercial, and Labour	180.7	130.2	8.2	4.5
Agric, Forestry, Fishing and Hunting	206.6	209.7	125.1	125.9
Fuel and Energy	59.6	45.0	32.8	12.2
Mining, Manufacturing and Construction	15.4	13.1	0.0	0.0
Transport	325.5	294.9	33.3	5.0
Communication	27.2	22.7	0.0	0.0
Other Industries	16.8	12.5	0.0	0.0
R&D Economic Affairs	103.3	123.8	0.0	0.0
<b>Environmental Protection</b>	<b>62.1</b>	<b>57.9</b>	<b>23.4</b>	<b>20.6</b>
Waste Management	14.2	11.2	14.2	11.2
Waste Water Management	4.1	2.5	2.0	1.3
Protection of Biodiversity and Landscape	10.9	17.0	0.0	0.0
Environmental Protection N.E.C	32.9	27.2	7.2	8.1
<b>Housing and Community Amenities</b>	<b>232.3</b>	<b>121.8</b>	<b>133.9</b>	<b>111.3</b>
Housing Development	81.9	13.4	16.3	9.7
Community Development	129.7	101.6	117.6	101.6
Water Supply	12.3	0.6	0.0	0.0
R&D Housing and Community Amenities	8.4	6.2	0.0	0.0
<b>Health</b>	<b>1074.8</b>	<b>1192.1</b>	<b>689.6</b>	<b>661.1</b>
General Medical Services	128.9	294.8	121.3	294.8
Hospital Services	330.0	169.7	190.2	61.9
Public Health Services	7.5	9.3	2.6	3.1
R&D Health	2.0	0.7	0.1	0.0
Health N.E.C	606.4	717.6	375.4	301.3
<b>Recreation, Culture and Religion</b>	<b>135.7</b>	<b>96.7</b>	<b>0.0</b>	<b>0.0</b>
Recreational and Sporting Services	42.7	27.3	0.0	0.0
Cultural Services	21.0	23.5	0.0	0.0
Broadcasting and Publishing Services	72.0	45.9	0.0	0.0
<b>Education</b>	<b>3443.7</b>	<b>4106.7</b>	<b>2194.2</b>	<b>2435.4</b>
Pre-Primary & Primary Education	1239.0	1048.1	1236.7	1034.7
Secondary Education	880.1	758.8	570.1	478.7
Post-Secondary Education	152.1	129.4	152.1	129.4
Tertiary Education	462.3	514.0	0.0	0.0
Education and not Definable by Level	87.9	73.5	50.2	40.6
Subsidiary Services to Education	96.1	96.5	0.0	0.0
Education N.E.C	526.2	1486.4	185.1	752.0
<b>Social Protection</b>	<b>104.1</b>	<b>89.0</b>	<b>53.4</b>	<b>43.9</b>
Sickness and Disability				
Family and Children	19.1	21.5	19.1	21.5
Social Protection N.E.C	85.0	67.5	34.3	22.4
<b>Discrepancy</b>	<b>1583.4</b>	<b>892.6</b>	<b>-132.7</b>	<b>-1.7</b>
<b>Total</b>	<b>10513.1</b>	<b>10332.2</b>	<b>3563.8</b>	<b>3804.8</b>

Source: NETS-CAGD, end-2004 data

1/ Transactions through the Consolidated Fund



**Table 22: Functional Classification of Poverty Related Expenditures 2004** <sup>1/2/</sup>

(in billions of cedis)

	Sources of Funding						
	GOG	HIPC	Total CF	GETF	DACF	RF	TOTAL
<b>General Public Service</b>	<b>0.0</b>	<b>71.9</b>	<b>71.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>71.9</b>
EXEC. & LEG. Organs Financial and Fiscal AFFA	0.0	50.2	50.2				50.2
General Services	0.0	16.3	16.3				16.3
Basic Research	0.0	5.4	5.4				5.4
General Public Services	0.0	0.0	0.0				0.0
<b>Defense</b>	<b>0.0</b>	<b>43.5</b>	<b>43.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>43.5</b>
Military Defense	0.0	43.5	43.5				43.5
Foreign Military Aid (CS)	0.0	0.0	0.0				0.0
Defense N.E.C (CS)	0.0	0.0	0.0				0.0
<b>Public Order and Safety</b>	<b>386.6</b>	<b>67.1</b>	<b>453.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>453.7</b>
Police Services	356.1	27.6	383.7				383.7
Fire Protection Services	0.0	0.5	0.5				0.5
Law Courts	0.0	6.6	6.6				6.6
Prison Services	0.0	16.7	16.7				16.7
Public Order Safety N.E.C	30.5	15.7	46.2				46.2
<b>Economic Affairs</b>	<b>147.6</b>	<b>366.1</b>	<b>513.7</b>	<b>0.0</b>	<b>114.4</b>	<b>222.4</b>	<b>850.5</b>
General Economic, Commercial, and Labour	4.5	96.8	101.3		54.8		156.1
Agric, Forestry, Fishing and Hunting	125.9	18.9	144.8				144.8
Fuel and Energy	12.2	138.8	151.0		37.0		188.0
Mining, Manufacturing and Construction	0.0	4.5	4.5				4.5
Transport	5.0	88.3	93.3		22.6	222.4	338.3
Communication	0.0	13.7	13.7				13.7
Other Industries	0.0	5.2	5.2				5.2
R&D Economic Affairs	0.0	0.0	0.0				0.0
<b>Environmental Protection</b>	<b>20.6</b>	<b>23.7</b>	<b>44.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>44.3</b>
Waste Management	11.2	0.0	11.2				11.2
Waste Water Management	1.3	23.2	24.5				24.5
Protection of Biodiversity and Landscape	0.0	0.6	0.6				0.6
Environmental Protection N.E.C	8.1	0.0	8.1				8.1
<b>Housing and Community Amenities</b>	<b>111.3</b>	<b>304.0</b>	<b>415.3</b>	<b>0.0</b>	<b>106.7</b>	<b>0.0</b>	<b>522.0</b>
Housing Development	9.7	77.0	86.7		31.7		118.4
Community Development	101.6	194.2	295.8		60.1		355.9
Water Supply	0.0	32.8	32.8		14.9		47.7
R&D Housing and Community Amenities	0.0	0.0	0.0				0.0
<b>Health</b>	<b>661.1</b>	<b>317.4</b>	<b>978.5</b>	<b>0.0</b>	<b>88.1</b>	<b>0.0</b>	<b>1066.6</b>
General Medical Services	294.8	11.4	306.2		88.1		394.3
Hospital Services	61.9	6.2	68.1				68.1
Public Health Services	3.1	28.3	31.4				31.4
R&D Health	0.0	0.0	0.0				0.0
Health N.E.C	301.3	271.5	572.8				572.8
<b>Recreation, Culture and Religion</b>	<b>0.0</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11.0</b>
Recreational and Sporting Services	0.0	0.0	0.0				0.0
Cultural Services	0.0	2.5	2.5				2.5
Broadcasting and Publishing Services	0.0	8.5	8.5				8.5
<b>Education</b>	<b>2435.4</b>	<b>408.4</b>	<b>2843.8</b>	<b>68.3</b>	<b>88.4</b>	<b>0.0</b>	<b>3000.5</b>
Pre-Primary & Primary Education	1034.7	0.0	1034.7	68.3	88.4		1191.4
Secondary Education	478.7	0.0	478.7				478.7
Post-Secondary Education	129.4	0.0	129.4				129.4
Tertiary Education	0.0	0.0	0.0				0.0
Education and not Definable by Level	40.6	0.0	40.6				40.6
Subsidiary Services to Education	0.0	0.0	0.0				0.0
Education N.E.C	752.0	408.4	1160.4				1160.4
<b>Social Protection</b>	<b>43.9</b>	<b>16.0</b>	<b>59.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>59.9</b>
Sickness and Disability		2.0	2.0				2.0
Family and Children	21.5	13.0	34.5				34.5
Social Protection N.E.C	22.4	0.9	23.3				23.3
<b>Discrepancy</b>	<b>-1.7</b>		<b>-1.7</b>				<b>-1.7</b>
<b>Total</b>	<b>3804.8</b>	<b>1629.1</b>	<b>5435.6</b>	<b>68.3</b>	<b>398.1</b>	<b>222.4</b>	<b>6122.2</b>

Source: MoFEP. Data on CF transactions (GoG and HIPC) from NETS-CAGD. Data on GETF, DACF and RF, as reported by Statutory Funds to MoFEP

1/ Classification on Government Finance Statistics basis

2/ Only domestically financed poverty related expenditures

**Table 23: Collection and Retention of Internally Generated Fund, 2004 - 2005**

(in billions of cedis)

SECTOR/MDA	2004 BUDGETED COLLECTIONS BY MDA			2004 ACTUAL COLLECTIONS BY MDA			2005 BUDGETED COLLECTIONS BY MDA		
	COLLECTION	RETENTION	LODGE	COLLECTION	RETENTION	LODGE	COLLECTION	RETENTION	LODGE
Local Govt. & Rural Dev.	6.4		6.4	4.6	0.0	4.6	5.2	0.0	5.2
Foreign Affairs	115.3		115.3	179.1	0.0	179.1	197.2	0.0	197.2
Finance	16.6	15.1	1.5	726.1	2.6	723.5	842.5	2.4	840.1
Information	63.5	62.9	0.6	35.1	34.8	0.3	41.0	38.2	2.7
<b>Total Administration Sector</b>	<b>201.8</b>	<b>78.0</b>	<b>123.8</b>	<b>945.0</b>	<b>37.4</b>	<b>907.6</b>	<b>1085.8</b>	<b>40.6</b>	<b>1045.2</b>
Works and Housing	6.2	3.6	2.6	4.6	1.9	2.6	15.9	7.5	8.4
Roads and Transport	68.4	0.6	67.8	28.2	1.5	26.7	42.5	3.6	38.9
Ports, Harbours & Railways	1.6		1.6	0.6	0.0	0.6	1.0	0.0	1.0
Communications and Technology			0	1.3	0.0	1.3	2.0	0.4	1.6
<b>Total Infrastructure Sector</b>	<b>76.2</b>	<b>4.2</b>	<b>72</b>	<b>34.7</b>	<b>3.4</b>	<b>31.3</b>	<b>61.4</b>	<b>11.6</b>	<b>49.8</b>
Food and Agriculture	25.6	9	16.6	29.6	7.7	21.9	37.5	22.8	14.7
Lands and Forestry	288.1	60.7	227.4	150.3	107.2	43.1	177.5	95.5	82.0
Trade and Industry	26.5		26.5	25.8	14.2	11.6	46.9	25.6	21.3
Tourism	1.6	1.2	0.4	1.9	1.6	0.2	5.3	2.5	2.8
Environment & Science		11.4	3.3	5.8	5.8	0.0	11.2	0.0	0.0
Mines	14.7		0	11.3	9.5	1.8	13.7	11.1	2.6
<b>Total Economic Services Sector</b>	<b>356.5</b>	<b>82.3</b>	<b>274.2</b>	<b>224.7</b>	<b>146.1</b>	<b>78.6</b>	<b>292.1</b>	<b>168.6</b>	<b>123.4</b>
Education	273.7	273.7	0	524.7	524.7	0.0	677.9	0.0	0.0
Manpower Devel. and Employment	3.8	3.4	0.4	7.5	7.0	0.4	10.9	10.1	0.8
Ministry of Youth and Sports	4.4	4.4	0	2.9	2.9	0.0	4.6	4.6	0.0
National Commission on Culture	2.9		2.9	2.3	2.0	0.2	4.7	4.6	0.1
Health	308.4	303.4	5	314.0	314.0	0.0	417.7	417.7	0.0
Womens' and Childrens' Affairs			0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Social Services Sector</b>	<b>593.2</b>	<b>584.9</b>	<b>8.3</b>	<b>851.4</b>	<b>850.7</b>	<b>0.7</b>	<b>1115.8</b>	<b>1114.9</b>	<b>0.9</b>
Justice	32.8	0.4	32.4	36.6	0.2	36.4	50.0	0.4	49.6
Defence	25.2	25.2	0	11.6	11.6	0.0	20.0	20.0	0.0
Judicial Service	33.1	5	28.1	28.4	3.5	24.9	48.8	7.3	41.5
Interior	58.1	5.9	52.2	55.2	3.3	51.8	64.4	6.1	58.3
<b>Total Public Safety Sector</b>	<b>149.2</b>	<b>36.5</b>	<b>112.7</b>	<b>131.8</b>	<b>18.6</b>	<b>113.1</b>	<b>183.2</b>	<b>33.9</b>	<b>149.3</b>
Others	174.7	4	170.7	18.3	9.7	8.6	19.6	11.7	7.9
<b>GRAND TOTAL</b>	<b>1551.6</b>	<b>789.9</b>	<b>761.7</b>	<b>2205.8</b>	<b>1065.9</b>	<b>1139.9</b>	<b>2757.8</b>	<b>1381.2</b>	<b>1376.6</b>

Source: Table 15, External Review 2004, from NTRU; Appendix 10, The Budget Statement 2005

**Table 24: Loans and Grants Signed between 2002-2004 by Sector**

(in millions USD)

Sector	Amount contracted in 2002-04			Disbursed up to 2004			Undisbursed Balance at end 2004		
	Grants	Loans	Total	Grants	Loans	Total	Grants	Loans	Total
<b>Total</b>	<b>1001.2</b>	<b>1207.9</b>	<b>2209.2</b>	<b>318.0</b>	<b>335.7</b>	<b>653.8</b>	<b>683.2</b>	<b>872.2</b>	<b>1555.4</b>
<b>% of Total</b>	<b>45.3</b>	<b>54.7</b>	<b>100.0</b>	<b>48.6</b>	<b>51.4</b>	<b>100.0</b>	<b>43.9</b>	<b>56.1</b>	<b>100.0</b>
<i>Of which:</i>									
Finance, insurance, etc.	409.5	325.2	734.7	218.0	250.4	468.4	191.5	74.8	266.3
Health	77.9	118.3	196.2	30.3	20.8	51.1	47.6	97.5	145.1
Education	28.1	132.4	160.5	10.9	6.9	17.8	17.2	125.5	142.8
Water and Drainage	88.2	67.2	155.3	30.2	44.3	74.6	57.9	22.8	80.8
Water and Sanitation	130.4		130.4	0.0		0.0	130.4		130.4
Road Transport	7.0	113.9	120.8	0.0	0.0	0.0	7.0	113.9	120.8
Feeder Roads	110.7		110.7	2.9		2.9	107.9		107.9
Rural Development	0.2	100.9	101.1	0.1	0.0	0.1	0.2	100.9	101.1
Highways		78.2	78.2		6.0	6.0		72.2	72.2
Environment		67.2	67.2		0.0	0.0		67.2	67.2
Mines	54.1		54.1	0.6		0.6	53.6		53.6
Lands	12.5	30.4	42.8	0.1	1.7	1.8	12.4	28.6	41.0
Housing		41.4	41.4		0.0	0.0		41.4	41.4
Local Government	26.2	12.5	38.7	14.8	1.2	16.0	11.4	11.3	22.7
Electricity		30.5	30.5		0.0	0.0		30.5	30.5
Agriculture (General)	3.7	24.7	28.4	0.0	1.1	1.1	3.7	23.6	27.3
Livestock		22.9	22.9		1.4	1.4		21.5	21.5
Forestry	14.4	7.4	21.8	4.2	1.1	5.3	10.3	6.3	16.6
Energy		17.8	17.8		0.8	0.8		17.0	17.0
Industries		13.6	13.6		0.0	0.0		13.6	13.6
Office of the President	9.1		9.1	1.3		1.3	7.8		7.8
Environment	6.8		6.8	0.1		0.1	6.7		6.7
Multi-Sector	5.6		5.6	1.2		1.2	4.4		4.4
Social Welfare	5.1		5.1	1.8		1.8	3.3		3.3
Maritime Transport	4.3		4.3	0.0		0.0	4.3		4.3
Crops		3.6	3.6		0.0	0.0		3.6	3.6
Trade	3.5		3.5	1.4		1.4	2.2		2.2
Interior	3.1		3.1	0.2		0.2	2.9		2.9
Sports	0.4		0.4	0.0		0.0	0.4		0.4
Administration of Justice	0.4		0.4	0.2		0.2	0.2		0.2

Source: ADMU/MoFEP

**Table 25: Yearly Disbursements of Loans by Sector, 2002 - 2004** <sup>1/</sup>  
(in millions USD)

Sector	2002	2003	2004	Total disbursed 2002-04 Amount	% of Total	Cumulative
<b>Total</b>	<b>9.2</b>	<b>145.1</b>	<b>181.5</b>	<b>335.7</b>	<b>100.0</b>	<b>100.0</b>
<i>Of Which:</i>						
Finance, insurance, etc.	0.0	129.6	120.8	250.4	74.6	74.6
Water and Drainage	9.2	9.7	25.5	44.3	13.2	87.8
Health	0.0	0.0	20.8	20.8	6.2	94.0
Education	0.0	2.2	4.7	6.9	2.1	96.0
Highways	0.0	0.0	6.0	6.0	1.8	97.8
Lands	0.0	0.8	1.0	1.7	0.5	98.3
Livestock	0.0	1.4	(0.0)	1.4	0.4	98.8
Forestry	0.0	0.4	0.7	1.1	0.3	99.1
Local Government	0.0	0.9	0.3	1.2	0.3	99.4
Agriculture (General)	0.0	0.1	1.0	1.1	0.3	99.7
Energy	0.0	0.0	0.8	0.8	0.3	100.0
<b>% of total 2002-04</b>	<b>2.7</b>	<b>43.2</b>	<b>54.1</b>	<b>100.0</b>	<b>-</b>	<b>-</b>

Source: ADMU/MoFEP

1/ from loans signed between 2002 and 2004

**Table 26: Yearly Disbursements of Grants by Sector 2002 - 2004 <sup>1/2/</sup>**

(in millions USD)

Sector	2002	2003	2004	Total disbursed 2002-04		Cumulative sector
				Amount	% of Total	
<b>Total</b>	<b>12.2</b>	<b>78.0</b>	<b>227.8</b>	<b>318.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Of which:</b>						
Finance, insurance, etc.	5.7	46.5	165.8	218.0	68.5	68.5
Health	0.0	9.4	20.9	30.3	9.5	78.1
Water and Drainage	4.3	10.8	15.2	30.2	9.5	87.6
Local Government	0.1	9.0	5.8	14.8	4.7	92.2
Education	0.0	0.4	10.4	10.9	3.4	95.7
Forestry	0.0	1.7	2.5	4.2	1.3	97.0
Feeder Roads	0.0	0.0	2.9	2.9	0.9	97.9
Trade	0.9	0.0	0.4	1.4	0.4	98.3
Office of the President	1.0	0.0	0.3	1.3	0.4	98.7
Social Welfare	0.2	0.0	1.6	1.8	0.6	99.3
Multi-Sector	0.0	0.2	1.0	1.2	0.4	99.6
Mines	0.0	0.0	0.6	0.6	0.2	99.8
Interior	0.0	0.0	0.2	0.2	0.1	99.9
Administration of Justice	0.0	0.0	0.2	0.2	0.0	99.9
Environment	0.0	0.1	0.0	0.1	0.0	99.9
Lands	0.0	0.0	0.0	0.1	0.0	100.0
Rural Development	0.0	0.0	0.1	0.1	0.0	100.0
Agriculture (General)	0.0	0.0	0.0	0.0	0.0	100.0
<b>% of total 2002-04</b>	<b>3.8</b>	<b>24.5</b>	<b>71.6</b>	<b>100.0</b>	<b>100.0</b>	<b>-</b>

Source: ADMU/MoFEP

1/ Signed between 2002 and 2004

2/ Computed from yearly cumulative disbursements provided by the source

**Table 27: Grants Signed between 2002 – 2004 by Donor**

(in millions USD)

Donor	Amount signed in 2002-04		Disbursed up to 2004		Undisbursed Balance at end 2004 1/	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>Total</b>	<b>1001.2</b>	<b>100.0</b>	<b>318.0</b>	<b>100.0</b>	<b>683.2</b>	<b>100.0</b>
<b>Of which:</b>						
International Development Association	274.2	27.4	119.7	37.6	154.5	22.6
The Government of the United Kingdom	260.5	26.0	127.5	40.1	132.9	19.5
Government of the Netherlands	145.8	14.6	47.1	14.8	98.7	14.4
European Economic Community	122.9	12.3	0.6	0.2	122.3	17.9
Government of Denmark	93.0	9.3	0.0	0.0	93.0	13.6
African Development Fund	36.0	3.6	1.1	0.3	34.9	5.1
Government of Canada	19.1	1.9	8.4	2.7	10.7	1.6
Government of the Swiss Confederation	18.2	1.8	8.2	2.6	10.0	1.5
United Nations Development Programme	11.3	1.1	4.1	1.3	7.2	1.1
Government of Japan	10.2	1.0	0.0	0.0	10.2	1.5
United Nations Fund For Pop Activities	4.7	0.5	1.3	0.4	3.4	0.5
Government of the People's Rep. of China	2.4	0.2	0.0	0.0	2.4	0.4
Government of France	2.0	0.2	0.0	0.0	2.0	0.3
Kuwait Fund for Arab Economic Dev't.	0.7	0.1	0.0	0.0	0.7	0.1
Ecowas Fund	0.2	0.0	0.0	0.0	0.2	0.0

Source: ADMU/MoFEP

**Table 28: Loans Contracted between 2002 - 2004 by Donor**

(in millions USD)

Donor	Amount contracted in 2002-04		Disbursed up to 2004		Undisbursed Balance at end 2004	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>TOTAL</b>	<b>1207.9</b>	<b>100.0</b>	<b>335.7</b>	<b>100.0</b>	<b>872.2</b>	<b>100.0</b>
<b>Of which:</b>						
International Development Association	508.06	42.06	207.04	61.67	301.01	34.51
African Development Fund	281.37	23.29	54.22	16.15	227.15	26.04
Mees Pierson NV	89.70	7.43	21.66	6.45	68.04	7.80
Kuwait Fund for Arab Economic Dev't.	45.75	3.79	0.00	0.00	45.75	5.24
Government of Spain	43.15	3.57	15.46	4.60	27.69	3.17
Hycoprojekt Bratislava A.S	41.35	3.42	0.00	0.00	41.35	4.74
Government of the Fed. Rep. of Germany	32.30	2.67	8.16	2.43	24.14	2.77
International Fund for Agric. Dev't	26.83	2.22	2.12	0.63	24.71	2.83
Internationale Nederlanden Bank	26.34	2.18	16.78	5.00	9.56	1.10
Arab Bank for Economic Dev't (BADEA)	14.00	1.16	0.00	0.00	14.00	1.61
Government of Italy	13.60	1.13	0.00	0.00	13.60	1.56
Organ'tion of Petroleum Exp'ting Ctries	12.67	1.05	9.45	2.81	3.22	0.37
Government of the People's Rep. of China	12.00	0.99	0.00	0.00	12.00	1.38
Government of Saudi Arabia	10.58	0.88	0.00	0.00	10.58	1.21
Nordic Development Fund	10.38	0.86	0.00	0.00	10.38	1.19
Cooperative Centrale Raiffeisen. Bank	9.90	0.82	0.00	0.00	9.90	1.14
Government of Belgium	7.36	0.61	0.00	0.00	7.36	0.84
Ecowas Fund	5.28	0.44	0.00	0.00	5.28	0.61
Nigeria Trust Fund	4.80	0.40	0.00	0.00	4.80	0.55
The Trust Bank Limited	3.99	0.33	0.00	0.00	3.99	0.46
Government of Austria	3.85	0.32	0.00	0.00	3.85	0.44
KBC Bank n.v	1.98	0.16	0.00	0.00	1.98	0.23
Nordbanken International Division	0.91	0.08	0.00	0.00	0.91	0.10
AB Svensk Exportkredit	0.82	0.07	0.82	0.25	0.00	0.00
Leonia Corporate Bank plc	0.63	0.05	0.00	0.00	0.63	0.07
Export Development Corporation	0.32	0.03	0.00	0.00	0.32	0.04
Government of the Republic of Korea	0.04	0.00	0.02	0.01	0.02	0.00

Source: ADMU/MoFEP

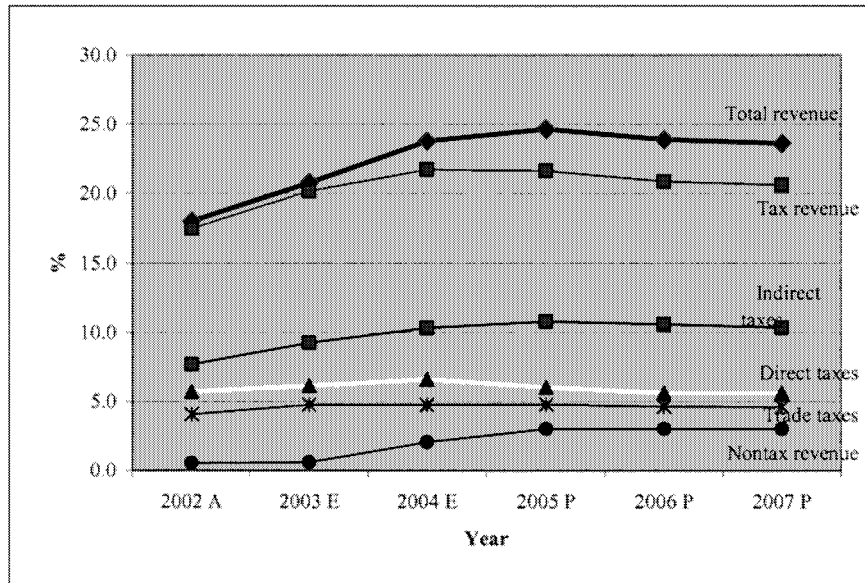
**Table 29: Multi-Donor Budget Support Funding, 2003 - 2004**  
(in millions USD)

Development Partner	2003	2004	2004
	Disbursement	Pledge	Disbursement
Canada	7.0	17.3	17.6
Denmark	1.5	2.5	2.5
Germany	-	7.6	7.2
Netherlands	8.0	20.5	20.4
Switzerland	8.0	7.1	7.6
United Kingdom	52.0	72.0	75.9
European Union	45.0	33.7	34.5
AfDB	29.0	14.0	15.8
World Bank	128.0	127.5	127.5
<b>Total</b>	<b>278.5</b>	<b>302.2</b>	<b>309.0</b>

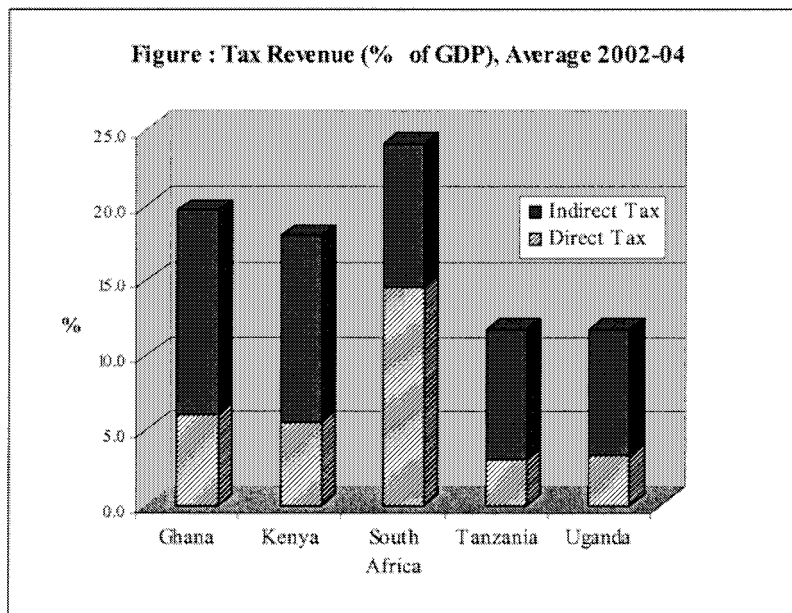
Source: ADMU/MoFEP



**Figure 1: Trends in Domestic Revenue 2002-2007**  
(% of GDP)



**Figure : Tax Revenue (% of GDP), Average 2002-04**



**Figure 2: Donor Assistance to Ghana by Type  
(% of GDP)**

