



THE REPUBLIC OF GHANA

MINISTRY OF HEALTH

2022 ANNUAL CONSOLIDATED FINANCIAL REPORT



FOR THE YEAR ENDED

31ST DECEMBER 2022



MINISTRY
OF
HEALTH

P.O. Box MB44, Accra
Digital Address: GA-029-4296

Kindly quote this number and date on all
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Dear Sir/Madam,

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022

We forward herewith the Consolidated Financial Statements of the Ministry of Health for the year ended 31st December, 2022.

Funds covered in the Financial Statements include; Government of Ghana Funds, Internally Generated Funds, Pooled Donor Funds and Earmarked Funds.

Please do not hesitate to contact us if you have any comments on the Financial Statements.

Thank you.

Yours faithfully,

A handwritten signature in blue ink, appearing to be 'E. Agyemang'.

EMMA OFORI AGYEMANG (MRS)
Ag. CHIEF DIRECTOR
for: MINISTER OF HEALTH

Cc:
The Hon. Minister, MOH
The Hon. Dep. Ministers, MOH
The Financial Controller, MOH

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List of Acronyms

ABED	Arab Bank for Economic Development
ABN	ABN Amro Bank N.V.
ADF	African Development Fund
ATF	Accounting Treasury and Financial Reporting Rules and Instructions
BAAG	Bank Austria AG
BBP	Barclays Bank Plc
BMC	Budget Management Centre
BOG	Bank of Ghana
DFID- UK	Department for International Development-United Kingdom
DHD	District Health Directorate
DHO	District Hospitals
EBID	Ecogas Bank for International Development
EDI	Euroget de Invest S.A.
GHS	Ghana Health Service
GOG	Government of Ghana
HC	Health Centre
HF	Health Fund
HFC	Health Fund Cedi
HSBC	HSBC Bank Plc
HQ	Headquarters
IDA	International Development Association
IGF	Internal Generated Fund
MOF	Ministry of Finance
MOH	Ministry of Health
NDF	Nordic Development Fund

NHIS	National Health Insurance Scheme
OBGY	Obstetrics Gynecology
OFID	OPEC Fund for International Development
OPD	Out Patient Department
PC	Petty Cash/Polyclinics
PHO	Psychiatric Hospitals
RHD	Regional Health Directorate
RMS	Regional Medical Stores
RZB	Raiffeisen ZentralBank Osterreich AG
SBS	Sector Budget Support
SOF	Source Of Funds
SUBV ORG	Subvented Organisation
THO	Teaching Hospitals
TI	Training Institutions
UNFPA	United Nations Food Programme Agency
USAID	United States Aid
WAHO	West Africa Health Organisation
WHO	World Health Organisation
PBB	Programme Based Budget

MINISTRY OF HEALTH

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS OF THE MINISTRY OF HEALTH FOR THE YEAR ENDED 31ST DECEMBER 2022

1. INTRODUCTION

The Ministry of Health (MoH) was established under the Civil Service Law, 1993 (PNDC Law 327) with a mandate to develop and co-ordinate relevant health policies towards effective health service delivery. The Ministry of Health also seeks to improve the health status of all people living in Ghana, through the development and promotion of proactive policies for both public and private sector institutions, provision of universal access to basic health service, and the provision of quality and affordable health services.

Health Sector Goal and Functions

Health Sector Vision (UHC)

- All people in Ghana have timely access to high quality health services irrespective of ability to pay at the point of use.

Mission

- The mission is to contribute to socio-economic development by promoting health and vitality through access to quality health for all people living in Ghana using well-motivated personnel

Goal

- Increased access to quality essential health care and population-based services for all by 2030

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Health Sector Core Functions

Core Functions

- Formulate, coordinate and monitor the implementation of sector policies and Programmes.
- Provide public health and clinical services at primary, secondary and tertiary levels.
- Training of health professionals
- Provide pre-hospital care during accidents, emergencies and disasters.
- Regulate health professionals, facilities drug and non drug products
- Conduct and promote scientific research

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Aligning Health Sector Medium Term Development Plan to the Government Coordinated Program

Government Medium Term Agenda Coordinated Program (CP) (2017-2024)

1. Restoring the economy
2. Transforming agriculture and industry
3. **Revamping economic and social infrastructure**
4. **Strengthening social protection and inclusion**
5. **Reforming public service delivery institutions**

Medium Term Policy Objective Relevant to Health Sector

- Revamping economic and social infrastructure
- Strengthening social protection and inclusion programs
- Intervention Programs in key sectors of Education and Health

Health Sector Medium Term Development Plan - Reference Documents

Objectives and Priorities for the medium term are derived from :

- NDPC National 40-year strategy (Black Star Rising)
 - Sustainable Development Goals (SDGs)
 - International Health Regulation (IHR 2005)
 - Global Health Security Agenda (GHSA)
 - Health-in-All Policies (HIAP) –Adelaide 2010, Helsinki, 2013
 - One -Health Initiative
 - Universal Health Coverage (UHC) Roadmap 2020-2030
 - ECOWAS Vision (2020)
 - Paris Agreement on Climate Change: COP21
 - Africa Union (AU) Vision 2063: "The Africa We Want"
 - Africa Health Transformation Agenda (2015-2020) ,WHO Afro
 - Global Health Grand Convergence (2035), Lancet Commission
 - MoH review reports
 - Burden of disease study and National Health Policy 2020-2030
- And aligned to the coordinated programs and the government medium term priorities

Health Sector Policy Objectives

- Universal access to better and efficiently managed quality healthcare services
- Reduce avoidable maternal, adolescent and child deaths and disabilities
- Increase access to responsive clinical and public health emergency services

2. HUMAN RESOURCE DATA AND ANALYSIS

The staff currently on the Ministry of Health Payroll stands at **183,033** as at December 2022 as compared with **170,619** in the same period of 2021, representing a 7.3% increase. The breakdown of the staff per Agencies are as stated in table one below:

Table 1: Staff strength of Ministry of Health, December 2022 and December 2021

Ministry Of Health AGENCIES	Staff STRENGTH 2022	Staff STRENGTH 2021	CHANGE
Christian Health Association of Ghana	35,683	34,362	1,321
Centre for Scientific Research into Plant Medicine	201	211	- 10
Dist Health Services	-	1	- 1
Food and Drugs Authority	735	561	174
Gh College of Physicians and Surgeons	21	28	- 7
Ghana Health Service	116,548	106,208	10,340
Training Institutions	3,357	3,408	- 51
Medical and Dental Council	36	37	- 1
Health Headquarters	2,584	2,626	- 42
Nurses & Midwives Council	131	138	- 7
Pharmacy Council	97	100	- 3
Private Hospitals and Maternity Homes / Private Homes and Maternity Board	-	-	-
Regional Health Services	-	1	- 1
St John Ambulance Brigade	51	51	-
Psychiatry Hospitals (Tertiary Health Se	2,017	2,121	- 104
Traditional Medicine Practice Council	60	47	13
National Ambulance Service	3,495	2,975	520
Allied Health Professionals Council	44	45	- 1
Teaching Hospitals	16,980	16,941	39
Ghana College of Nurses and Midwives	40	27	13
Ahmadiyya Muslim Health Service - Ghana	921	697	224
National Blood Service	32	34	- 2
TOTAL	183,033	170,619	12,414

3. KEY ACHIEVEMENTS OF THE SECTOR UP TO THE PERIOD UNDER REVIEW

The Ministry of Health was unable to implement all of its plans for the year as indicated in the Annual Programme of Work. However the following achievements can be reported for the period.

Management and Administration

Planned Output (Activities)	Output Achieved
Develop the Chief Directors Performance Agreement.	Performance agreement developed
Organize Audit Committee meetings	One meeting and retreat workshop organized to discuss audit queries
Organise service delivery data validation exercise for the three psychiatric hospitals	Service delivery data validation conducted in the three psychiatric hospitals in the first half year, 2021
Establish Mental Health Review Tribunal and Visiting Committee	Mental Health Review Tribunal and Visiting Committee established
Maintain and administer an Online recruitment and posting portal for HR	Health professionals recruited and posted based on quota allocation
Coordinate the implementation of the National eHealth project (LHIMS)	8 Regional Hospitals and 60 District Hospitals deployed
Strengthen private sector collaboration	The Private sector has been actively involved in COVID-19 activities e.g. supply of PPEs, construction of facilities etc.
Establish Ghana CDC	Secretariat has been formed to formally start work on the CDC establishment and a workplan developed
Establish Vaccine Institute	Presidential Vaccine Manufacturing Committee commissioned to develop a comprehensive action plan and strategy for local vaccine production

Management and Administration

Planned Output (Activities)	Output Achieved
Development of Policies	Non Communicable Diseases Policy approved by Cabinet, Food Safety Policy submitted to Cabinet, Draft 2022-2025 HSMTDP developed, Hospital Infrastructure Strategy draft developed, Draft Oxygen and National Vaccines policies developed, Operational manual for HR directorate ready, ToR developed, Technical Working Group established and consultant procured for the review of Health Financing Strategy
Evaluate the Health Sector 2020 performance	2020 Health sector review completed
Publish and launch Recommended Herbal Medicines List (RHML) and Guidelines for evaluation of Herbal Medicines	Two (2) stakeholder meetings organized towards the launch of the RHML, and Guidelines for evaluation of Herbal Medicines
Strengthen the medical cooperation between Ghana and China	The 10th Chinese Medical Team licensed to commence duty at LEKMA
Training of specialists (Clinical treatment; Epidemiology, Diagnosis and Policy)	Twelve Health professionals sent to Korea for training under the 2021 Dr. Lee Jong Wook Fellowship programme
Undertake effective follow-up on the implementation of signed collective Agreement with Labor Unions/Associations	Administrative Systems have been put in place to respond promptly to correspondence/petitions and other Labor related issues

Health Service Delivery

Planned Output (Activities)	Output Achieved
Develop GHS Strategic Plan	Draft GHS Strategic plan finalized and submitted for Directors to review
Nationwide roll out of Electronic Medical Record System	Deployed to all regional hospitals, 5 Teaching Hospitals and on-going at 60 District Hospitals
Deploy ACCPAC software to 3 Programs (TB, HIV & Malaria)	ACCPAC software deployed to 3 Programs (TB, HIV & Malaria) and partially in use due to internet and server inadequacies
Develop National Public Health Laboratory System Policy and Mandate document	First stakeholder consultation meeting held
Implement WASH project in selected CHAG facilities	25 facilities received the collaboration learning sessions and received light infrastructure support, 125 staff trained as coaches and improvement practicum

Health Service Delivery

Planned Output (Activities)	Output Achieved
Improve specialist services at the Teaching Hospitals	<p>CCTH - Oncology services (Paediatric, Surgical, Gynae, Medical) established patient seen as at June 2021– 354), Partnership meeting held with African Diaspora Development Institute for the setting up of Endolaproscopy services, Bed Bureau Unit (BBU) set up, 1 Specialist Outreach at European Hospital with Cataract Surgeries and 7 Pheygium and 33 Communities with 1,857 people screened and 1 organisation with 49 staff screened</p> <p>TTH-Renovation works completed on Oncology center, equipment such as recliners received from donors (Roche), Initial Draft Occupational Health and Safety and Healthcare Policy completed</p> <p>KATH - 11 Psychiatry Beds created, Six (6) outreaches were conducted with 1,501 beneficiaries</p> <p>HTH- 6 specialists recruited</p> <p>Pantang- home visits and follow-up on mentally ill patients instituted</p>

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Health Service Delivery

Planned Output (Activities)	Output Achieved
Improve Herbal Medicine	2 Herbal Medicines formulated, and 357 Herbalist products analyzed, 1 acre medicinal plants cultivated, 6 research proposals reviewed and 5 published
Strengthen Ambulance Service	6 new Regional Secretariats established 15 screens installed at regional dispatch centers and 2 screens fixed at the headquarters 437 drivers commenced their second semester classroom session, 463 non drivers first classroom session completed 463 non drivers on hospital attachment, and 183 EMTs recertified Rehabilitation of student dormitory 50% completed
Organize training in First Aid skills for Volunteers, workforce and children	367 - (Workforce), 2,078 - (Volunteers) and 388 - (Children)

NATIONAL KEY SERVICE INDICATORS & COVID-19 IMPACT¹

Indicator	Jan to Jun 2021 - Ghana	Jan to Jun 2020 - Ghana	Percent change
Institutional Neonatal Mortality - 1000 live births	7.2	7.5	-4.00
Institutional Infant Mortality Rate	8.1	8.1	0.00
Institutional Under 5 Mortality Rate	9.6	9.7	-1.03
Institutional Maternal Mortality Ratio	105.8	105.8	0.00
Total Neonatal Death	2,892	2,770	4.40
ANC registrants	494,821	478,038	3.51
Total Deliveries	400,356	369,635	8.31
Total maternal deaths	427	392	8.93
Percentage of ANC clients making 4th visit	84.3	75	12.40
Hypertension	299,142	300,728	-0.53

Source: DHIMS GHS

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NATIONAL KEY SERVICE INDICATORS & COVID-19 IMPACT²

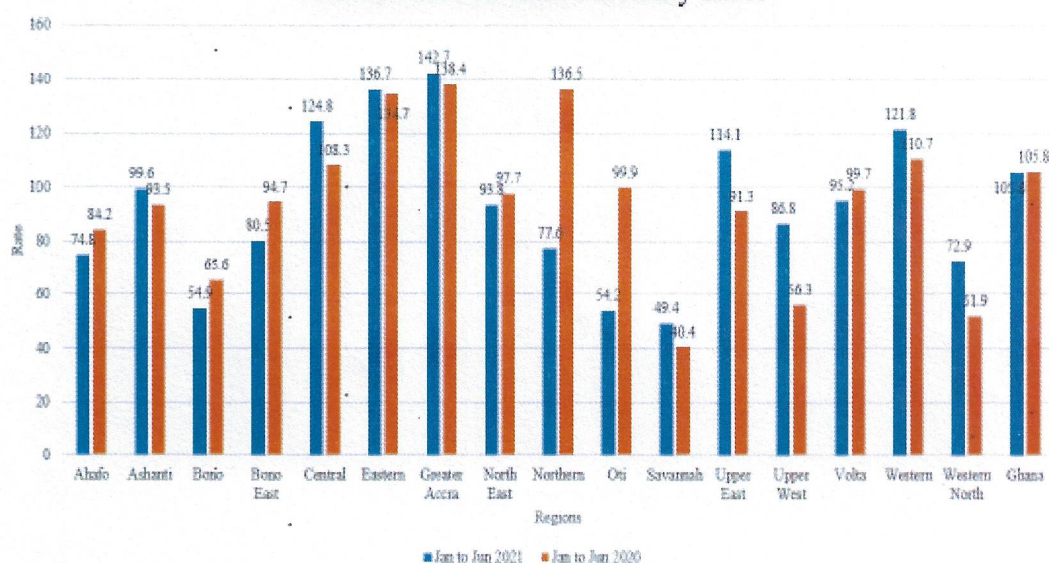
Indicators	Jan to Jun 2021	Jan to Jun 2020	Percent change
Caesarean section deliveries	79,804	69,961	14.07
OPD attendance	15,896,892	13,919,900	14.20
Still birth rate	11.9	12.2	-2.46
Still Birth	4,842	4,556	6.28
Influenza-like illness	21,121	16,873	25.18
Surgeries	9,286	5,294	75.41
Percentage of pregnant women taking IPT3	54.6	46.4	17.67

Source: DHIMS GHS

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Service Delivery Indicator

Institutional Maternal Mortality Ratio

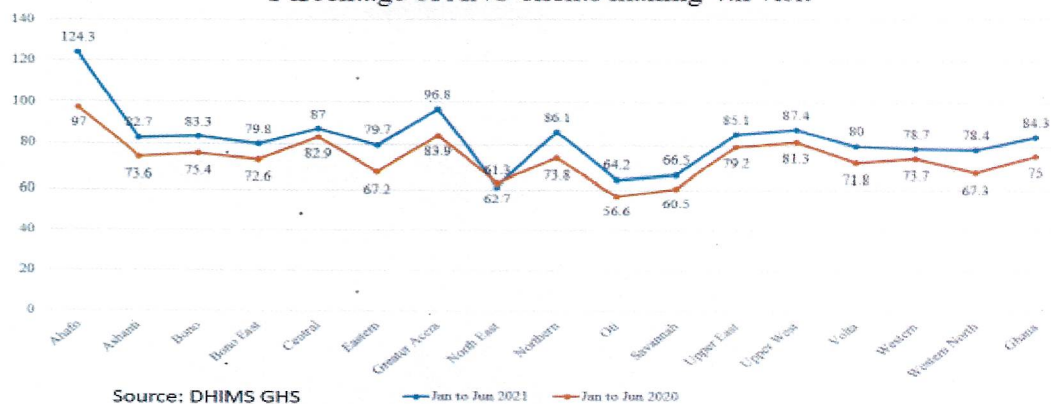


Source: DHIMS GHS

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Service Delivery Indicator

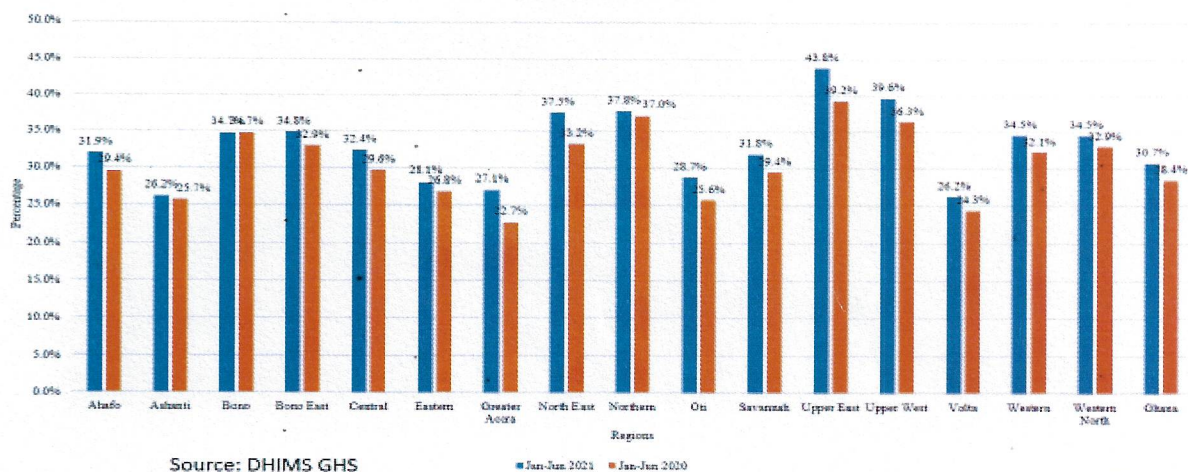
Percentage of ANC clients making 4th visit



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Service Delivery Indicator

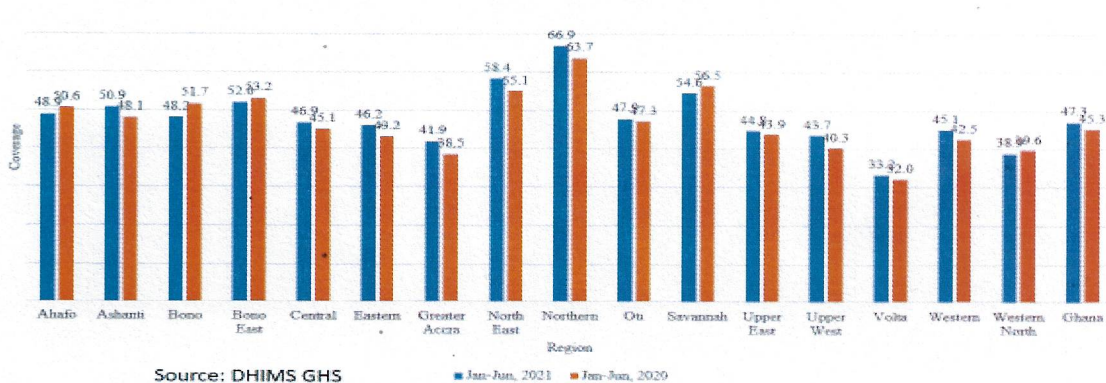
Skilled Delivery



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Service Delivery Indicator

OPV3 Coverage



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Human Resource for Health Development

Planned Output (Activities)	Output Achieved
Train Health Professionals	Sale of forms for admissions into the health training schools and specialized colleges completed. Interview underway to admit new students College of Pharmacy- 11 new curricula developed, GCNM - Content for Paediatric Nursing Education Programme (PNEP) COVID-19 CPD programme developed
Review/ develop Legislative Instrument (LI)	LI Act 833: Finalise and Implement (GCPS), Draft Legislative Instrument (L.I) developed (MOFFA)
Development/review of policies	GCNM- 5-year Strategic Plan and Academic Policy updated GCPS-Draft document on guidelines for postgraduate training submitted to Minister and reviewed by selected stakeholders

DRONE DELIVERY TECHNOLOGY (FLY ZIPLINE TECHNOLOGY)

The Drone Delivery of essential services continues to make significant gains and contributions in the health sector. The Zipline established four (4) centres across the country, from where vaccines, blood and blood products, and other medicines are sent to health facilities at hard to reach areas. The centres are located at:

- Omenako
- Mpanya
- Vobsi
- Sehwi Wiawso

At Zipline Omenako, registered the highest number of deliveries in the year. This was mainly because of a delay in supply by the Regional Medical Stores and Zipline 's support of a vaccination campaign held in the region.

At Zipline Mpanya, 1254 deliveries were made in November, with 71.5% and 22.2% being medical and vaccine products respectively. Sample deliveries rose a little bit above that of October. Out of the 24 sample deliveries made to KCCR, 23 were associated with COVID test samples. Mpanya managed to transport its first Buruli sample in the month of November.

At Zipline Vobsi, deliveries saw a marginal decrease as compared to last month. The decrease was due to the completion of the sole delivery project for most facilities and also the entry into the dry season. Stock outs at the regional medical stores also played a huge role in the dip in deliveries at the center.

At Zipline Sehwi Wiawso, 1660 deliveries were made. 8% of these deliveries were emergency deliveries with rest being resupply deliveries. 16,227 units of products were delivered over the month of November i.e. 7,151 units of medical products, 9,061 units of vaccine and its related items (i.e. Soloshot, Diluent) and 15 units of blood products.

Also, Zipline in the month of November served as a hub for the Ministry of Health in the distribution of anti-snake sera to regions. Zipline took hold and served as a distribution site for the various regional medical stores. The Western North and North East Regional medical stores however allocated their stock for facilities to be served solely by Zipline.

PROCUREMENT

As part of the Infrastructure for Poverty Eradication Programme (IPEP), 10,000 hospital beds have been procured for the Ministry of Health to support healthcare delivery across the country. Each constituency was allocated 29 hospital beds comprising of delivery beds, critical care beds with overbed tables standard hospital beds type 1 & 2 with bedside lockers and children's Cots.

A quantity of PPEs and other logistics for supporting the national response for COVID-19 were also procured. Details of commodities and their cost are indicated at the annex.

NATIONAL AMBULANCE SERVICE

As part of efforts to enhance emergency services in the country, 307 new ambulances have been procured to strengthen and improve quality of care in pre hospital and emergency care services in 2020. The services will be extended to cover all constituencies. Efforts are also being made to strengthen hospital and emergency care services and as being captured specifically as a priority area in our UHC Roadmap.

As part of our response to COVID-19 pandemic, National Ambulance Service build capacity of Emergency Medical Technicians (EMT) to be able to respond to the pandemic appropriately. A total number of 2,620 cases were attended to during the period under review.

HEALTH SECTOR REFORMS

NHIS MOBILE PHONE RENEWAL

The NHIS Mobile Renewal Service was rolled out nationwide to relieve members of the inconveniences associated with membership renewals at the district offices. This initiative has been welcomed by majority of NHIS members and has contributed immensely to daily registration and renewal due to its convenience.

E-receipting: the NHIA has rolled out electronic receipting to 43 District Offices and preparations are being made to roll out nationally. Monitoring reports indicate that these offices have improved tremendously in premium collection and accountability. Revenue has increased by 33% in the first 6 regions (Central, Western, Eastern, Volta and Oti Regions) after the introduction of E-receipting.

E-renewal: This has led to complete transformation of NHIS enrollment process. Benefits include increased renewal numbers of within four months of implementation, 63% of renewals were through mobile phones in April 2019 and an average weekly attendance of 550,000 patients authenticated. Revenue from E-renewal constitutes 41% of the first quarter 2019 revenue from registration (Premium and Processing fees).

Clinical Audit: strengthening of clinical audit has resulted in the recovery of GHC 28.4 million for overbilling of claims.

Integrated Logistics Management System

The Integrated Logistics Management System was developed to provide health commodities logistic data and ordering functionalities to enhance user's ability to apply information from LMIS to improve forecasting/quantification, budgeting, procurement, inventory control, storage distribution and reporting from health facilities to central levels.

The LMIS eliminates the limitations and challenges created by the current system thus lack of end to end visibility and relevant data for decision making and performance monitoring. The current implementation status includes: Onboarding of 299 facilities including 9HCs in the Western Region, 4 Zipline Distribution Centre, and training of approximately 961 end users at the Program, OCP, P&S, SSDM.

Health Electronic Recruitment System

The Human Resource Online Recruitment System is an internet-based platform developed by the Ministry with its stakeholders. The purpose of this platform is to rationalize recruitment of health professionals (nurses, medical doctors, specialists, allied health professionals, etc.) and to ensure equity in the distribution of health staff across the country.

The link for accessing this platform is www.hr.moh.gov.gh. The estimated duration for the use of the online platform is five (5) minutes at any given time with a stable internet connection.

The Ministry receives data from agencies in charge of regulating health professionals such as Nursing and Midwifery Council, Allied Health Professionals Council and Medical and Dental Council on health professionals who have completed professional training. The list of health professionals is then forwarded to the Ministry of Finance for financial clearance. The Ministry of Health provides feedback to relevant parties for the commencement of the online registration. The portal can only be accessed only by health professionals who have received financial clearance from the Ministry of Finance.

Procedure for logging onto the HR recruitment platform.

The following are the steps for registration and logging onto the HR recruitment platform:

- Log onto the website: www.hr.moh.gov.gh
- Check financial clearance
- The following details are keyed in:
 - Index number/pin
 - Full name
 - Click on submit

SUSTAINABLE DEVELOPMENT GOALS (SDGS)

NO	INDICATORS	STATUS OF IMPLEMENTATION	CHALLENGES	MITIGATION
Goal 3: Ensure healthy lives and promote Well-being at all ages				
1	Institutional Maternal Mortality Ratio (IMMR) per 100,000 Live Births	The sector recorded 131.8/100,000 live births in 2020, an indication of improved performance compared to 139.5 live births in 2019. The health sector target of reducing Institutional Maternal Mortality ratio to less than 140/100,000 live births was achieved in 2020.	Despite this achievement, challenges identified were: Late referral of pregnant mothers High ANC dropout rate Inequitable distribution of health workers Inadequate logistics	Public Education and sensitization should be strengthened Ensure Equitable distribution of health workers Resources to improve provider skill and competence and response needed.
2	Proportion of deliveries attended by trained health workers.	The target (62%) for skilled delivery in 2020 was not achieved. Coverage for the period stands at 56.4%.	Inequitable distribution of health workers High ANC dropout rate Lack of access to health facilities	Increased enrolment of midwives and CHNs Ensure Equitable distribution of health workers Equipping CHPS zones
3	Malaria under-five mortality rate	The risk of a child dying from malaria has reduced from 16 per 10,000 in 2019 to 10 per 10,000 in 2020. This performance has exceeded the Malaria Control Programme's expectations of 20 per 10,000.	Delays in procurement of malaria commodities	Ensure availability of adequate resources to execute planned activities Strengthen malaria case detection and improving malaria case management (diagnosis and treatment) Increasing coverage of ITNs Ensure target districts with high records of malaria incidence are

NO	INDICATORS	STATUS OF IMPLEMENTATION	CHALLENGES	MITIGATION
				covered through Indoor Residual Spraying
4	Institutional Neonatal mortality rate	Institutional neonatal mortality has worsened over years. The target of 4.8/1000LB was not achieved in the year under review. The performance declined from 7.3/1,000LB in 2019 to 7.5/1000 LB in 2020.	High ANC dropout rate Low PNC coverage	Promote health education Strengthen Newborn Care services Promote Infection Prevention control (IPC)

4. EARMARKED PROGRAMMES IN THE YEAR 2022

As 2021 was the last year in implementing the 2018-2021 HSMTDP, the Ministry will continue to consolidate and sustain the gains made for the last three years. In addition, the 2022 HSMTD priority areas will be considered alongside existing priorities.

The following are the priority areas for 2022:

The 2022-2025 HSMTDP priority interventions areas

1. Essential services for the population

- Increase the availability of essential health services package across continuum of care
- Improve EPI coverage in urban centres
- Eliminate Mother-to-Child Transmission of HIV/AIDS
- Improve School health and nutrition services
- Improve access to specified package of adolescent and youth services

2. Management of clinical and public health emergencies

- Strengthen institutions to deliver responsive pre-hospital and clinical emergency services
- Set up and strengthen institutions to deliver responsive public health emergency services

3. Improve quality of care and information management

- Institutionalize quality standards and practices in the delivery of health services
- Ensure provision of quality essential maternal health service
- Improve the quality-of-service delivery for the care for women and children
- Improve the quality of adolescent and youth-friendly services

3. Improve quality of care and information management cont'

- Increase the quality and coverage of perinatal death audits
- Improve collection, entry, analysis, and utilization of data on NCDs in Ghana
- Establish a system for the generation of nationally representative data on mental health
- Increase the use of Information and Communication Technology for Emergency Care and Surveillance
- Improve Infrastructure, Logistics and Supplies for Emergency Care
- Strengthen the management and quality assurance of national laboratories and infectious disease centres
- Set up and make functional Health Systems Research and Innovation Framework

4. Enhance efficiency in human resource performance

- Increase the pre-service and in-service training of healthcare workers in the management of NCDs
- Increase the national capacity for delivery of mental health services
- Enhance human resource capacity for public health emergencies and medical emergency services
- Ensure the production, equitable deployment, and retention of health workforce

5. Institutionalize reforms for sector effectiveness

- Establish sustainable programmes for prevention, screening, and early detection of NCDs, including cancers
- Strengthen and ensure compliance with referral processes and procedures between all levels of care
- Increase partnerships for better access to health services
- Strengthen and increase coverage of Civil Registration (Ghana Births and Deaths Registration)
- Reduce the unmet need for modern contraceptives in Ghana
- Reduce the burden of anemia and other micronutrient deficiencies in WIFA and children
- Reduce the growing burden of overweight & obesity
- Strengthen Community Engagement and Risk Communication
- Strengthen the health regulatory bodies for improved efficiency
- Improve Intra- and inter-sector coordination in the spirit of whole-of-government and One-Health approach
- Improve and harmonize provider payment systems to increase the efficiency of spending

6. Health policy, financing and system strengthening

- Strengthen governance systems for improved performance
- Integrate mental health services and their financing into the general health care system
- Increase GOG revenue collection and allocation to the health sector
- Increase population coverage and sustainability of health insurance
- Strengthen the capacity of MOH and its agencies to mobilize resources
- Increase active coverage of the NHIS, particularly for indigent categories
- Reallocate resources to reflect geographic disparities
- PHC financing

Some output for 2022

Indicators	Baseline		Targets	
	2021	2022	2023	2024
Percentage of ambulance service stations that are well-functioning (Ambulance, required number staff)	100	100	100	100
Percentage of health facilities reporting service data to DHIM2 on time	85	90	95	95
Percentage of women in WIFA covered with Cervical cancer screening	N/A	20	30	50
ANC 4+ (%)	58.6	60	62	64
Percentage of health facilities using electronic medical records	5	20	40	60
Mother to child HIV transmission rate at 18 months	74.44	80	85	90
No. of children fully immunized (Using Penta 3 as proxy (%))	94.2	95	96.5	97
TB case detection rate	47.3	73.5	74.5	76

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Some Capex output for 2022

Improving health infrastructure at the primary health care level including:

- Accelerate the construction of Primary Secondary and Tertiary facilities
 - Agenda 111

New projects

- 11 No. 40-Bed and 1 No. 30-Bed Hospitals in Ashanti, Bono, Greater Accra and Eastern Regions
- Reconstruction of Tema General Hospital, Reconstruction of the Central Medical Store, Construction of District Hospital in Nkoranza
- Accident and Emergency Centre at Dormaa Hospital, Anyinam Enyiresi Hospital and Trauma Hospitals at Obuasi
- Shama District Hospital, La General Hospital
- 400 Bed Obstetrics and Gynaecology Block Urology and Nephrology Centre at Korle Bu Teaching Hospital
- Rehabilitation of Effia Nkwanta hospital and construction of the western regional hospital
- Procure Internet Server to support the roll out of GIFMIS/IPPD
- Procure Vehicles to support the operations of the Ministry and its Agencies

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Some Capex output for 2022

Improving health infrastructure at the primary health care level including

- Accelerate the construction of Primary Secondary and Tertiary facilities

Ongoing infrastructure projects

- Kumawu, Fomena and Takoradi European Hospital Staff Housing under the Seven (7) District Hospitals Project Construction of University of Ghana Medical Centre (Phase II)
- One (1) District Hospital and Five (5) Polyclinics in Western Region by Orio at Akontombra, Bogoso, Wassa Dunkwa, Mpoho, Elubo and Nsuaem
- Retooling and Equipping of selected 4 Health facilities in the Eastern at Aburi, Kibi, Atibie and Mampong
- Phase I Construction of Koforidua Regional Hospital by JV Tyllium-Ellipse Project UK Ltd.

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2022 Priorities

Essential services for the population

- Increase the availability of essential health service packages across the continuum of care at all levels
- Improve EPI coverage in urban centres
- Continue the implementation of the policy on HIV Test, Treat and Track (90 90 90), Prevention of Mother to Child Transmission (PMTCT) Option and B plus and reduction of Mother to Child Transmission (MTCT) of HIV Eliminate mother-to-child transmission of HIV
- Improve school health and nutrition services
- Establish the Ghana CDC
- Establish the Vaccine Manufacturing Institute

Management of clinical and public health emergencies

- Strengthen institutions to deliver responsive pre-hospital and clinical emergency services
- Set up and strengthen institutions to deliver responsive public health emergency services

Improve quality of care and information management

- Institutionalize quality standards and practices in the delivery of health services
- Strengthen the management and quality assurance of national laboratories and infectious disease centers
- Set up and make functional health systems research and innovation framework

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Enhance efficiency in human resource performance

- Ensure the production, equitable deployment and retention of health workforce
 - Increase the pre-service and in-service training of healthcare workers in management of NCDs
 - Increase the national capacity of delivery of mental health services
 - Enhance human resource capacity for public health emergencies and medical emergency services

Health policy, financing and system strengthening

- Increase GoG revenue collection and allocation to the health sector
- Increase population coverage and sustainability of health insurance
- Strengthen the capacity of MoH and its agencies to mobilize resources
- Increase active coverage of the NHIS, particularly indigent categories

Institutionalize reforms in sector effectiveness

- Establish sustainable programmes for prevention, screening and early detection of NCDs, including cancers
- Strengthen and ensure compliance with referral processes and procedures between all levels of care
- Increase partnerships for better access to health services through the One-Health approach
- Strengthen the health regulatory bodies for improved efficiency
- Improving health infrastructure at Primary, Secondary and Tertiary facilities
- Continue the implementation of the Supply Chain Master Plan
- Improve and harmonize provider payment systems to increase the efficiency of spending

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2022 COVID-19 Outlook

In 2022, the Ministry and its Agencies will continue to implement the proven interventions adopted since the outbreak of COVID-19 pandemic i.e.

- Surveillance,
- Risk Communication,
- Containment and Case Management
- Testing and Laboratory Services
- Vaccination

- Address the problem of oxygen;
 - develop a medical oxygen policy and strategy to make it mandatory for all health facilities with bed capacities above 20 to have oxygen production systems.
 - All the 17 new COVID-19 treatment centres under construction will have oxygen production systems

- Establish Vaccine manufacturing Institute

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Capex

Projects completed as at August 2021;

- Comprehensive Treatment and Quarantine facility at Dodowa
- Construction of 4 District Hospitals in Sawla, Somanya, Buipe and a Polyclinic in Bamboi.
- Completion of 7 CHPS Compounds (Akaaso, Akaasu, Samproso, Koforidua (Near Offiso), Akyem Mampong, Tiawia, Ahankrasu)

Capex

No	Project	Location	Progress/Status (%)
1	Construction of Eastern Regional Hospital	Koforidua	15
2	Overall progress of work under the construction of One (1) District Hospital and Five (5) Polyclinics in Western Region	Akontombra Nsuem Elubo Wassa Dunkwa Bogoso Mpohor	58 51 43 49 53 32
3	Progress of work on the expansion and equipping of four selected facilities	Polyclinic at Aburi (Kom) Tetteh Quarshie Memorial Hospital Kibi Government Hospital Kwahu South Municipal Hospital at Atibie	88 70 75 80
4	Completion of Upper East (Bolgatanga) Regional Hospital, Phase II	Bolgatanga	51
5	completion of the Construction of University of Ghana Medical Centre (Phase II)	Accra	90

Capex

Sod cutting ceremonies have been performed for the following projects

- Construction of 11 No. 40-Bed and 1 No. 30-Bed Hospitals in Ashanti, Bono, Greater Accra and Eastern Regions
- Reconstruction of Tema General Hospital, Reconstruction of the Central Medical Store, Construction of District Hospital in Nkoranza & Construction of Accident and Emergency Centre at Dormaa Hospital
- Construction of Shama District Hospital
- Construction of La General Hospital
- Construction of 400 Bed Obstetrics and Gynaecology Block at Korle Bu Teaching Hospital
- Construction of Urology and Nephrology Centre at Korle Bu Teaching Hospital
- Construction of New Trauma Hospitals at Obuasi and Anyinam and Accident and Emergency Centre at Enyiresi Hospital.
- Rehabilitation of Effia Nkwanta Hospital and construction of the Western Regional Hospital at Agona Nkwanta
- Supply of 100 Ambulances and Related Training and Maintenance Services

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COVID-19 related Capex

No	Project	Location	Progress/Status
1	Comprehensive Treatment and Quarantine facility	Adaklu	Overall Completion is 81%.
2	Comprehensive Treatment and Quarantine facility	Sewua	Works ongoing and about 68% complete
3	Comprehensive Treatment and Quarantine facility	Zebilla	Works currently stands at 37% completion.
4	Comprehensive Treatment and Quarantine facility	Pantang, Dodowa and Asawinso	Site set up and mobilisation ongoing
5	Remodelling and refurbishment of existing facilities at Goaso	Goaso Hospital	Works are currently at 30% completion
8	Rehabilitation of Fevers Unit as Holding Centre	KorleBu Teaching Hospital	Works currently stands at 50% completion.
9	Treatment and Holding Centre	Takoradi, Nalerigu, Aflao, Sunyani and Cape coast	Works currently stands at 17, 5, 15, 17 and 30 percent completion respectively
12	Treatment and Holding Centre	Kumasi South, Keta, Elubo	Projects stands at 10% completion respectively

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Update on Ghana's response to COVID-19, 20th September 2021

Ghana recorded its first two cases on the 12 March 2020. As of the 20th September 2021, total confirmed cases of COVID-19 was 126,313 with an active case count of 3,867 and 1,142 unfortunate deaths. A total of 1,731,115 tests have since been conducted with a positivity rate of 7.3.

To help curb the pandemic the following strategies were carried out:

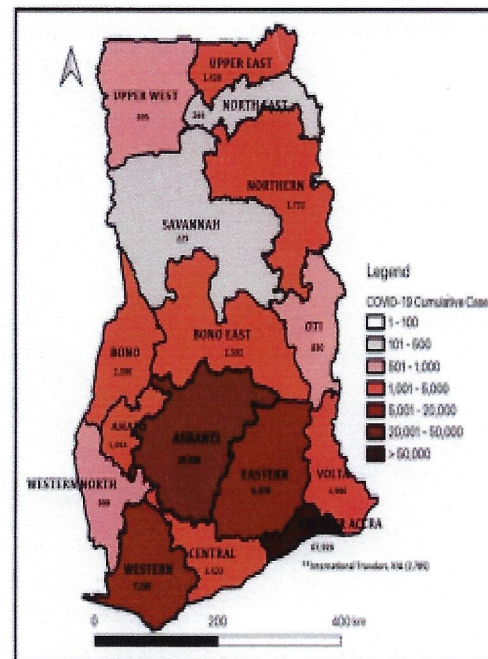
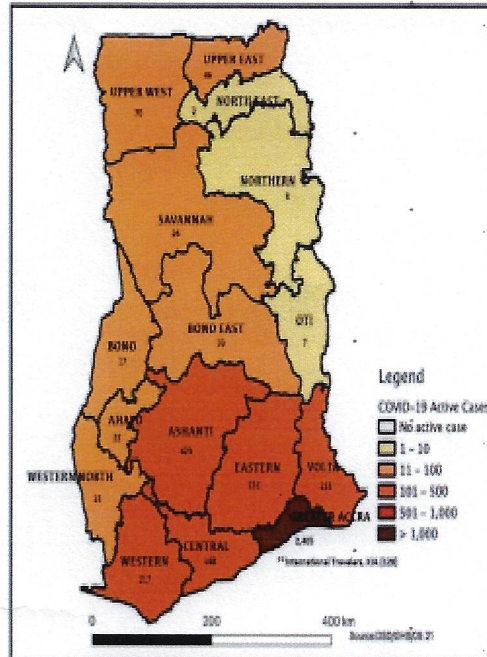
A national strategic response plan was outlined by H.E. The President with the following objectives:

- Limit and stop the importation, detect, and contain the Virus;
- Slow down and manage community spread;
- Provide adequate medical care for COVID-19 cases;
- Strengthen Governance, Coordination and Accountability of COVID-19 Response;
- Minimise Impact of COVID-19 on Social and Economic Life; and
- Increase Domestic Capacity and Self-Reliance

This has guided all activities carried out as part of the response to the pandemic in Ghana in a well-coordinated and organized manner.

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Cumulative and Active Cases by Region

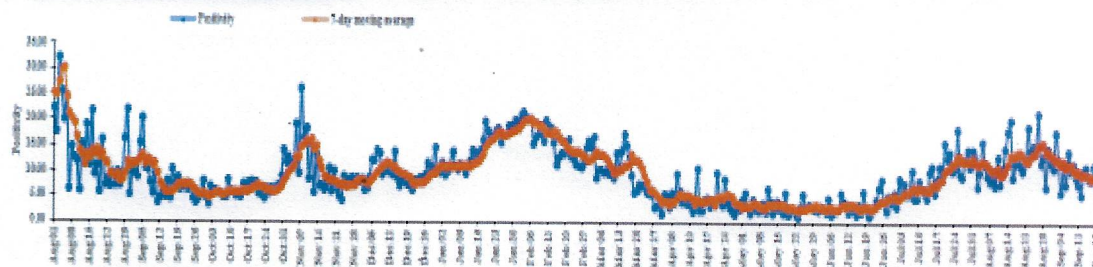


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COVID-19 update @ 20th Sept. 2021

Surveillance Type	Total no. Tested	Total no. positive	Positivity rate
Routine Surveillance	427,999	47,388	11.1
Enhanced Contact Tracing	805,307	76,140	9.5
International travelers (KIA)	497,809	2,785	0.6
Total	1,731,115	126,313	7.3

Category	Number of cases	Recovered/ Discharged	Severe	Critical	Dead	Active
Routine Surveillance	47,388	118,647	119	42	1,142	3,867
Enhanced Contact Tracing	76,140					
International travelers (KIA)	2,785	2,657				
Total	126,313	121,304	119	42	1,142	3,867



COVID-19 positivity rate in Ghana by date of report taken, 01 Aug 2020–20 Sep 2021

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Schools Update as at 28th August 2021

- A total of 467 schools have recorded cases of COVID-19
- Cumulative total cases stands at 3,428
- 97.4% of cases have recovered
- There are 81 active cases among students from 6 Regions (Bono-1, Bono East-3, Eastern-7, Greater Accra-21, Oti-1, Volta-48).
- Volta region has recorded the highest number of cases (844)

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Surveillance/ Laboratory Testing

Surveillance

- Enhanced contact tracing (multi-sectoral in nature) strategy was adopted to contain the spread of the virus earlier in the response.
- Contact tracing was carried out across all regions with trained tracers.
- The Surveillance Outbreak Management Analysis and Response (SORMAS) was the main e-surveillance tool nationwide to provide real time data across all the operational and strategic levels to inform response actions and policy decisions.

Laboratory testing

- COVID-19 testing laboratories were expanded from two (2) at the inception in March, 2020 to 43 in July, 2021 (43 COVID-19 PCR across the country including private laboratories. Greater Accra Region 23 GeneXpert the rest spread across the country).
- TB Control Program under the Global Fund is supporting the provision of GeneXpert cartridges for COVID-19 testing.
- Guidelines for both PCR and Antigen testing has been developed and is in use and Genomic sequencing has also started.
- Four mobile BSL 3 Laboratories have been acquired and to be positioned at Ashanti, Greater Accra, Central and Volta regions. Currently about 13,000 PCR tests are done weekly.

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Case management

- Over the past months, there has been increasing case load for severe, critical and even deaths. Ghana has confirmed cases of the Delta variant.
- 73 treatment centers nationwide with at least one treatment facility in each region including the Teaching Hospitals
- Emergency services and ambulances are readily available for referral, and transport of positive cases. Most treatment centers generally are reasonably stocked with PPEs and logistics for patient care.
- WHO has supported Case Management with about 55 Oxygen Concentrators distributed to all Regions.
- Regular training on infection prevention and control, critical and severe case management, and advanced life support has been part of efforts to build capacity of health workers

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Case management

- All major treatment centers have a stockpile of PPEs and some Supplemental Medications for Mild/Moderate case
- 49 Ventilators, 33 Patient monitors, 40 Refurbished Tablets have been distributed to Treatment Facilities in all 16 regional hospitals, Teaching hospitals and some other major facilities in Greater Accra.
- Ventilators and patient monitors have been installed in Western, Central, Bono East, Bono, Northern, UER, NER, Eastern to help set up High Dependency Units (HDUs) at regional levels for COVID-19 clients.
- Monitoring visits and training /capacity building has been part of efforts to ensure effective management of critically ill patients at regional levels.

Update from Kotoka International Airport

- The Kotoka International Airport (KIA) which was closed to international travel in March 2020 was re-opened on 1st September 2020.
- Testing upon arrival was introduced at KIA as part of the surveillance measures and positive travelers are sent to designated isolation and treatment facilities. As 20th September 2021, 497,809 Antigen tests has been conducted at KIA, with 2,785 passengers testing positive.

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Vaccine Deployment Strategies

- Deployment strategies are based on segmentation of the population
- Initial target: **20m** persons segmented by population groups and geography excluding children <16/18y and pregnant women
- Vision: Vaccinate entire population
 - Vaccination will be expanded to include children and pregnant women as time goes on and more safety data become available
- Delivery strategy: static, outreach, mobile, campout or combination

Country's choice of vaccine

- Based on several considerations
 - including safety; efficacy and potential effectiveness; formulation; ease of storage; cost of vaccine and delivery feasibility; availability; regulatory approval
- Vaccine list: 5 have had Emergency Use Authorization (EUA) by the FDA, Ghana
 - AstraZeneca (ChAdOx1-S)- Covishield and Astrazeneca UK
 - Moderna
 - Pfizer (EOI to COVAX)
 - Sputnik-V
 - Johnson & Johnson

Source: COVID-19 NTCC

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Vaccine Receipt Update

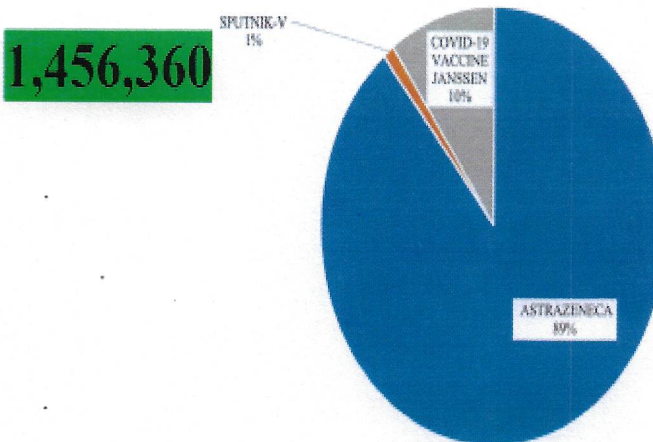
Vaccine Receipt Update							
Vaccine Type	Date Received	Quantity	Lot. No	Total Quantity	Source	Expiry Date	
Astra Zeneca (Serum Institute of India)	24-Feb-21	125,310	4120Z027	600,000	COVAX Facility	23-Jun-21	
	25-Feb-21	474,690	4120Z028			24-Jun-21	
	5-Mar-21	50,000	4121Z007	366,850	Medicines Supply)	11-Jul-21	
	11-Mar-21	2,000	4120Z026			27-Jun-21	
	22-Mar-21	165,000	4120Z004			13-Apr-21	
	Gamaleya (Sputnik from Russia)	30-Mar-21	149,850	4120Z004	350,000	COVAX Facility through DRC	24-Jun-21
		7-May-21	350,000	4120Z028			
COVID-19 Vaccine Janssen	3-Mar-21	10,000	1-100121	21,000	United Arab Emirates	31-Jul-21	
	4-Mar-21	11,000	11-030121				
COVID-19 Vaccine Janssen	7-Aug-21	177,600	XE427	177,600	AU/AVATT	31-May-23	
AstraZeneca, UK COVID-19 Vaccine Janssen	18-Aug-21	249,600	PV46704	249,600	UK	31-Sep-21	
COVID-19 Vaccine Janssen	19-Aug-21	50	XE389	50	Danish Embassy	30-Apr-23	

Source: COVID-19 NTCC

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Total doses administered as at 31st August 2021

Distribution of total doses administered by vaccine type



Source: COVID-19 NTCC

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Performance by phases

Performance by Phases					
Phase	Start date	Number of Regions	Number of Districts	Target Segmentation	Total Doses Administered
Phase 1 A	1st March	3	43	Most at risk groups in 43 hotspot districts	535,408.00
Phase 1 B/C	24th March	13	217	All healthcare workers	316,639.00
Phase 1 A (2nd dose)	19th May	3	43	All individuals vaccinated in Phase 1 A within 01-09 March 2021 (12 weeks)	380,829.00
Phase 1 D	20th June	16	260	2021 Census enumerators (1st dose) and 2nd dose vaccinations in selected districts	72,006.00
Phase 1 E	13th August	3	11	General population in these selected areas. COVID-19 vaccine Janssen deployment	144,890.00
Phase 1 F	31st August	16	260	Second dose (AstraZeneca) for all individuals vaccinated in Phase 1 A within 10-29 March 2021. Johnson and Johnson for some individuals	6,588.00
Total					1,456,360.00

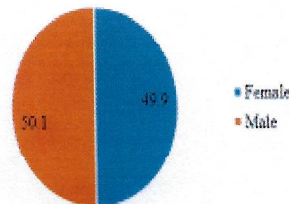
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Performance by doses

Performance by Doses				
Total Doses	At least 1st dose (AZ, Sputnik-V & JnJ)	At least 1st dose (AZ & Sputnik-V)	2nd Doses (AZ & Sputnik-V)	Fully vaccinated (all vaccines; AZ, Sputnik-V & JnJ)
1,456,360	1,010,312	865,422	446,048	590,938

Awaiting 2nd Dose: 419,374

Sex distribution of vaccination (at least 1 dose)



NB:

Proportion vaccinated with at least 1 dose (national target) = 5.1%

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Risk communication

- At the fore front of risk communication has been the periodic state of the nation address by H E The President, as well as the weekly press briefing held at the Ministry of Information. Various adverts, both in audio-visual and print (fliers and banners) have been widely circulated to inform the public on infection prevention and control.
- Important personalities and influencers in the society have been helpful in educating the general population on safety protocols and the need to observe them.

The media has been supportive in addressing misinformation and disinformation especially giving voice to the technocrats to explain issues.

Challenges

- Availability of vaccines
- Continuous supply of oxygen at various treatment centers
- Non-adherence of the general population to safety protocols
- Deployment funding: Gap of over USD 35million
- *Gaps in tablets:
 - 891 tablets (108-CDC; 300-USAID-R4D; 300-DSD-GHS; 183-EPI/UNICEF)
 - 1000 expected from WHO
 - Additional 700 expected from R4D

* 17,000 teams each requiring a tablet if vaccines are acquired in millions

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5. CHALLENGES

1. Some pertinent issues such as inadequate human resource capacity and logistics to manage severe and critical COVI-19 cases, varying standards and conditions at isolation/treatment centres, challenges with funding for running centres, irregular supply of logistics, delays in receiving laboratory Polymerase Chain Reaction (PCR) results, increasing infection and low motivation of frontline staff over remuneration and pecuniary matters, as well as sub-optimal coordination among various actors providing care are limiting the impact of the national response
 - Facilities for isolation and quarantine in some of the regions and districts
 - Backlog of samples for laboratory testing (improved with additional testing sites)
 - Low adherence to new normal by the general population (such as wearing face masks, social distancing, etc.)
 - High numbers of health worker infection
2. The pandemic affected the provision of health services. Coverage of services such as Immunisation, Family Planning and immunization services. Both Out Patient and inpatient services were also affected. Community health outreach, Testing and Laboratory Services
3. The continues delay in NHIS reimbursement to Providers is affecting service delivery within our health facilities across the country. This is largely due to the following observed pertinent issues:
 - Inadequate of data collection Tools- Registers and reporting forms
 - Inadequate and slow deployment of ICT
4. Inequitable distribution of critical health professionals to health facilities across the country.
5. Rapid urbanization (limited health facilities, particularly in the urban and peri-urban areas)

6. PUBLIC FINANCIAL MANAGEMENT (PFM)

6.1 Upgrading PFM skill of Financial Managers

The Ministry will continue to strengthen the implementation of PFM rules and regulations in managing public funds at the Ministry. In the course of the year the ministry began implementing measures to deploy GIFMIS to all facilities as the official financial management tool for managing public funds.

The financial monitoring and reporting Unit of the Ministry will monitor and review the deployed electronic cash books and reporting tools. designed for the account holders and BMCs within the Ministry to facilitate timely monitoring and reporting

6.2 Financial Performance

The approved budget for the health sector per the 2022 Budget Statement of Ministry of Finance was GH¢10.996 billion. This comprises funding from GoG of GH¢6.712 billions; IGF GH¢2.948 billion; Donor GH¢1.304 billion and ABFA of GH¢0.032 billion.

As at the end of the Period 31st December 2022, the sector had expended GH¢10.756 billion on its activities. The actual expenditure from GoG is GH¢6.724 billion, out of which 98.43% was on GOG Employee Compensation.

Below is a table depicting the 4th Quarter 2022 Financial performance:

MINISTRY OF HEALTH CONSOLIDATED 4TH QTR 2022 BUDGET PERFORMANCE

SOURCE OF FUND	2022 APPROVED BUDGET GHC (Million)	ACTUAL EXPENDITURE AS AT 31ST DECEMBER 2022				%
		COMPENSATION OF EMPLOYEES GHC (Million)	GOODS & SERVICES GHC (Million)	ASSETS GHC (Million)	TOTAL GHC (Million)	
GoG	6,711.83	6,619.40	48.54	41.92	6,709.85	100%
IGF	2,948.13	298.37	1,974.77	169.35	2,442.49	83%
Donor EM/SBS	1,304.22	-	505.08	31.13	536.21	41%
WorldBank Loan	-	-	816.05	236.83	1,052.88	#DIV/0!
ABFA	32.42	-	-	14.91	14.91	46%
TOTAL	10,996.60	6,917.76	3,344.43	494.15	10,756.33	98%

BUDGET PERFORMANCE AS AT 31ST DECEMBER 2022 - IGF

Item-Expenditure	Approved Budget	Expenditure	Budget Balance
Employee Compensation	407,821,000	298,366,235	109,454,765
Goods and Services	2,162,824,000	1,974,767,563	188,056,437
Assets	377,483,000	169,353,848	208,129,152
Total	2,948,128,000	2,442,487,646	505,640,354

BUDGET PERFORMANCE AS AT 31ST DECEMBER 2022 - DONOR

Item	Approved Budget	Expenditure	Budget Balance
Goods and Services (Other Donors)	78,482,000	505,075,686	- 426,593,686
Assets (Other Donors)	1,225,734,000	31,130,512	1,194,603,488
Goods and Services (WorldBank)	-	816,050,077	- 816,050,077
Assets (WorldBank)	-	236,832,116	- 236,832,116
Total	1,304,216,000	1,589,088,392	-284,872,392

BUDGET PERFORMANCE AS AT 31ST DECEMBER 2022 - GOG

Item	Approved Budget	Amount Released	Amount Utilized	Budget Balance
GOG Compensation Of Employees	6,165,200,000	2,815,197,448	6,486,796,600	3,350,002,552
GOG Trainee Allowance		132,600,000	132,600,000	- 132,600,000
Total Compensation Of Employees	6,165,200,000	2,947,797,448	6,619,396,600	3,217,402,552
GoG Goods And Services	336,932,000	48,537,491	48,537,491	288,394,509
Total Goods And Services	336,932,000	48,537,491	48,537,491	288,394,509
GOG Capex	209,695,000	41,920,397	41,920,397	167,774,603
ABFA	32,424,000	14,909,286	14,909,286	17,514,714
Total Capex	242,119,000	56,829,683	56,829,683	185,289,317
Total GOG	6,744,251,000	3,053,164,622	6,724,763,774	3,691,086,378

6.3 Upgrading PFM skill of Financial Managers

The Ministry had continued to strengthen the implementation of PFM rules and regulations in managing public funds at the Ministry. In the course of the year the ministry began implementing measures to deploy GIFMIS to facilities as the official financial management tool for managing public funds and reporting.

The financial monitoring and reporting Unit of the Ministry reviewed and deployed electronic cash book for all account holders at the Ministry to facilitate timely monitoring and reporting

6.4 Ministry of Health 4th Quarter 2022 Financial Statements

Section 80(1) of the Public Financial Management Act, 2016 (Act 921) (PFM) requires the Ministry of Health Headquarters as a Covered Entity to prepare and transmit to the Auditor-General and the Minister for Finance (MoF), the Financial Reports of the Ministry on all public Funds released to the Ministry. The 4th Quarter 2022 Financial Statements are prepared with recourse to the appropriation allocated to the Ministry during the period under review and is governed by the Public Financial laws of the country.

In addition to the legal requirement, the Financial Statements are meant to provide financial information and gives a summary of the Ministry's financial resources and their application during the period under review for the benefit of the citizenry of Ghana and other stakeholders.

6.5 Components of the Financial Statements

The financial statements comprise:

- ❖ A Statement of Financial Position
- ❖ A Statement of Financial Performance
- ❖ A Statement of Cash Flow
- ❖ Notes to the Accounts

6.6 Additional Reports

Other relevant Reports to provide more information are as follows:

- ❖ Supporting Management Schedules
- ❖ Supporting Budget Performance Reports

6.7 Scope of the financial statements

In compliance with the Public Financial Management Act, Act 921, the financial statements cover funds from GOG, ABFA allocated to the Ministry and its Agencies in general, IGF, and Donor funds.

6.8 Basis of Accounting

The basis of accounting adopted for the preparation of the Financial Statements is Modified Accrual Basis and took cognizance of IPSAS as efforts towards full implementation is progressively being implemented.

6.9 Highlights on The Financial Statements

There had been a significant decrease of Donor Budget support to the Ministry Headquarter as compared to previous years. This has adversely affected the operations of the Ministry

6.9.1 Revenue and Expenditure Analyses

The Ministry of Health herewith presents its Consolidated Financial Report for the period ended 31st December, 2022. Total Gross Revenue, recorded by the Ministry was GH¢12,611 million, the sources of which have been broken down in **Table A** below and represented by the **Pie Chart** overleaf.

Source of Funds	Dec-22			Dec-21		
	Amount (GHC Mn)	US Dollar (Mn)	Percent	Amount (GHC Mn)	US Dollar (Mn)	Percent
GOG	6,699.4	780.8	53.1%	7,810.3	1299.8	69.14%
IGF	2,266.8	264.2	18.0%	1,964.2	326.9	17.39%
Donor	1,604.2	187.0	12.7%	891.1	148.3	7.89%
NHIA	187.3	21.8	1.5%	191.5	31.9	1.70%
F/Credits	1,813.1	211.3	14.4%	423.9	70.5	3.75%
Others	40.2	4.7	0.3%	14.7	2.4	0.13%
TOTAL	12,611.0	1,469.8	100%	11,295.8	1,879.8	100%

Government of Ghana contribution for the year decreased by 13.9% from GH¢8,001.85 million in December 2021 to GH¢6,886.74 million in 2022 of the same period.

Internally Generated Fund (IGF) increased by 15.4% from GH¢1,964.25 million in 2021 to GH¢2,266.85 million in 2022.

The 4th Quarter 2022 saw donor contribution increased to 27.1% (Ghc 257.50) of total revenue.

In absolute terms Donor contribution (both Program and Budget Support), was GH¢ 3,417.23 million in 2022 compared to GHC 1,315.01 million in 2021, an increase of 159.9% mainly as a result of the financial credits for capital projects in 2022.

In terms of percentage contributions by the various sources to the sector GOG and IGF contributed 72.6% as at December 2022 as compared to 88.9% in the period of December 2021. Donor contribution is 27.1% as at December 2022 of Gross Revenue as against 11.6% in December 2021.

In terms of donor reporting of Direct Payments, the Ministry will continue to liaise with its Donor Partners to enable us capture expenditures from Donor Direct Payments in the financial report. The Expenditure patterns are also presented below, graphically and analytically according to Items and Sources as in Figures 1&2 Overleaf:

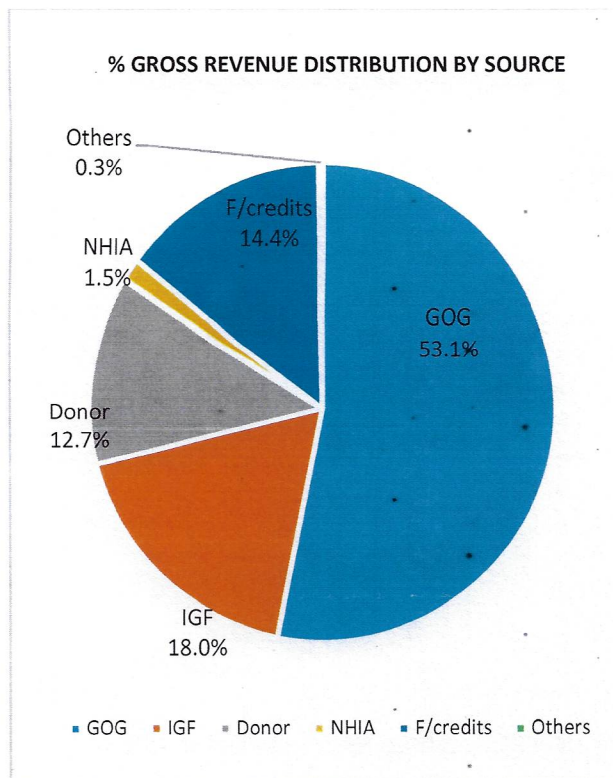


Figure 1

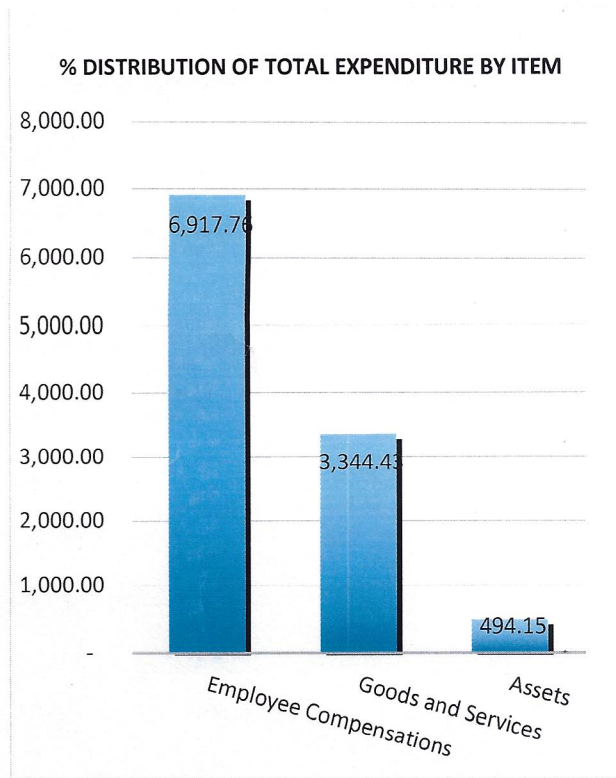


Figure 2

The Ministry recorded a total expenditure of GH¢ 10,756.3 million for the period under review (**Table B**), out of this amount, 64.3% was for Employee Compensation as against 52.5% for the same Period December 2021. Expenditure incurred on Goods and Services was 31.1% as at December 2022 as compared to 39.8.0% in December 2021. That incurred on Assets was 4.6% as compared to 7.7% in December 2021. ***The amount for assets is limited to additions of Assets for the period to December 2022 under review and does not include the amount for existed Assets as at the end of year 2021.***

Figure 3 below shows comparative pattern of expenditure between December 2021 and December 2022 in absolute terms. Employee Compensation increased from GH¢ 6,445.59m in December 2021 to GH¢ 6,917.76 m.as at December 2022. Goods and Services decreased from GH¢ 4,878.7 m in 2021 to GH¢ 3,344.43 m in 2022. Assets also decreased from GH¢ 943.02m in 2021 to GH¢494.15 m in 2022

Table B

Expenditure Distribution by Items For the Year Ended 31st December, 2022 (GH¢ 'million)						
	Amount in millions of GHC					
	GOG	IGF	DONOR		TOTAL	Percent
Employee Compensations	6,619.4	298.4	-		6,917.8	64.3
Goods and Services	48.5	1,974.8	1,321.1		3,344.4	31.1
Assets	56.8	169.4	268.0		494.1	4.6
						-
TOTAL	6,724.8	2,442.5	1,589.1		10,756.3	100.0

Comparative Expenditure Distribution by Items for December 2021 and as at December 2022

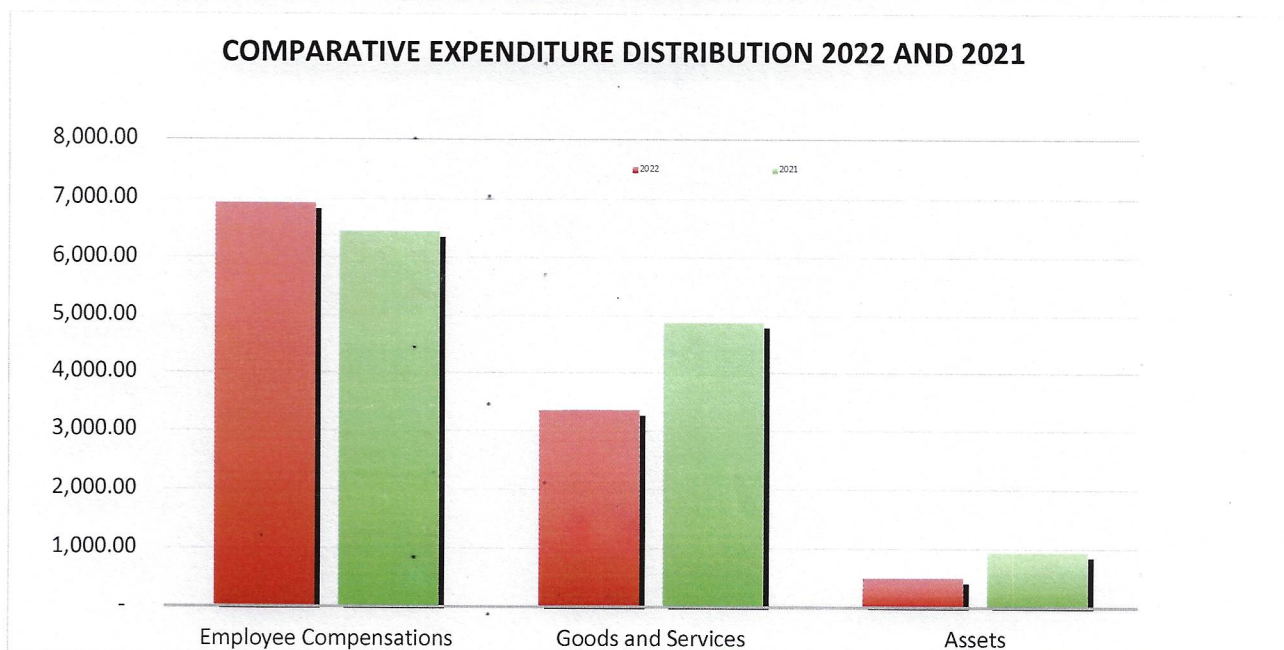


Figure 3

6.9.2 Analyses of Assets and Liabilities

At the Period ended of 31st December, 2022, total cash balances were GH¢593.24 million as against GH¢622.69 million at the same Period of 31th December 2021. These amounts represent balances standing in the books of the various health facilities and agencies nationwide including MOH/GHS Headquarters.

Debtors have decreased from GH1,174.7 m in December 2021 to GH¢ 1,014.12 m in December 2022, a decrease of 13.7%. A large proportion of the debts are IGF related, emanating from delays in reimbursing service bills by the NHIA to BMCs. Most of the debts are owed to institutions who rely heavily on IGF for the servicing of the Goods and Services budgets as well as Assets in some cases.

Creditors have decreased from GH¢1,009m in December 2021 to GH¢823.09 m in December 2022, a decrease of 18.5%. A large proportion of the creditors are emanating from non-payment of bills to suppliers, arising out of delays in reimbursement of service bills to the hospitals by the NHIA as well as delays in the receipt of other sources of funding, hence the piled up of most of these creditors.

All readers of this Financial Report are encouraged to refer to the accompanying Notes to the Financial Statements and Supporting Schedules for further clarification on specific items contained herein.

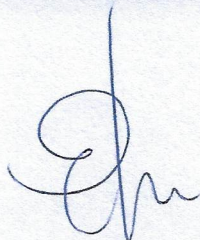
¹GOG and MOH Donor amounts are shown net of Inter-SOF elimination

7. CONCLUSION

I wish to take this opportunity to thank all stakeholders of the Health Sector who in diverse ways contributed to our achievements in the provision of quality and affordable health service to the people of Ghana. These had come to support the completion of ongoing Health projects, expansion of health promotion programmes, scaling up of disease prevention strategies, provision of rehabilitation services and improving access to curative and emergency services during the period.

I also wish to sincerely thank all staff of the Ministry who have worked tirelessly to ensure that we put various systems in place for an improved service delivery to our clients.

In compliance with the Public Financial Management Act, Act 921, I hereby present the Consolidated Financial Statements of the Ministry of Health for the year ended 31st December, 2022.



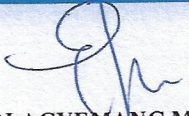
EMMA OFORI AGYEMANG MRS.

Ag. CHIEF DIRECTOR

FOR: MINISTER FOR HEALTH

MINISTRY OF HEALTH
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022

ASSETS	Notes	Dec-22	Dec-21
	NOTES	GH¢	GH¢
CURRENT ASSETS			
Cash and Cash Equivalents	17	593,239,992	622,688,860
Receivables	18	1,014,122,233	1,174,704,302
Inventory	19	159,696,805	159,696,805
TOTAL CURRENT ASSET		1,767,059,031	1,957,089,967
NON CURRENT ASSETS			
Receivables		-	-
Equity Investments		-	-
Property, Plant & Equipment	20	8,045,356,760	7,599,532,497
Land	21	25,692,112	4,230,603
Work In-Progress	22	5,399,500,805	91,841,190
Intangible Assets	23	299,122,388	230,876,322
TOTAL NON-CURRENT ASSET		13,769,672,065	7,926,480,613
TOTAL ASSET		15,536,731,095	9,883,570,580
LIABILITIES			
	NOTES	GH¢	GH¢
CURRENT LIABILITIES			
Payables	24	823,088,981	1,009,818,525
Trust Monies	25	5,711,779	73,713,218
TOTAL CURRENT LIABILITIES		828,800,760	1,083,531,743
NON- CURRENT LIABILITIES			
Payables		-	-
Trust Monies		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		828,800,760	1,083,531,743
NET ASSET/LIABILITIES		14,707,930,338	8,800,038,837
ANALYSES OF FUND BALANCE			
Accumulated Fund Balance		8,800,038,837	8,823,070,053
Surpluses / (Deficits)		2,348,806,290	28,513,939
Prior year adjustment		3,559,085,211	5,482,723
TOTAL NET LIABILITIES/EQUITY		14,707,930,338	8,800,038,837


EMMA OFORI AGYEMANG MRS.
Ag CHIEF DIRECTOR
DATE:

MINISTRY OF HEALTH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER 2022

	Notes	Dec-22 GH¢	Dec-21 GH¢
REVENUE			
MOH GOG Grant			
Compensation		6,619,555,359.90	6,195,063,380.05
Goods and Services		11,589,261.97	124,715,788.11
Covid-19		8,317,122.37	1,361,502,156.74
Assets	2	56,829,682.51	129,057,177.68
NHIA Revenue		187,306,920.90	191,512,692.60
Cuban Medical Brigade		-	-
Other GOG		3,140,000.00	-
Sub-Total		6,886,738,347.65	8,001,851,195.18
IGF Fund- Income			
Rates		-	-
Land and Royalties		-	-
Rent		-	-
Licenses	3	-	-
Fees		2,266,845,513.45	1,964,005,464.23
Fines		-	-
Miscellaneous		-	244,020.00
Sub-Total		2,266,845,513.45	1,964,249,484.23
Other Income			
Other Revenue		40,182,257.04	11,469,000.00
Bank Interest		-	9,704.22
Exchange Gain	4	-	3,059,402.11
Cuban Medical Brigade		-	118,600.00
Sub-Total		40,182,257.04	14,656,706.33
DONOR Fund- Income			
External Donations		554,521,657.47	322,974,088.18
Internal Donation		10,492,177.87	-
Covid-19 Donations		-	4,449,164.88
Covid-19 Donations in Kind	5	-	193,309,905.30
World Bank Loan		1,039,157,548.24	370,361,570.00
Financial Credits		1,813,062,441.56	423,916,790.44
Sub-Total		3,417,233,825.14	1,315,011,518.80
TOTAL REVENUE		12,610,999,943.28	11,295,768,904.54

MINISTRY OF HEALTH

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31ST DECEMBER 2022

	Notes	Dec-22	Dec-21
EXPENDITURE		GHC	GHC
COMPENSATION			
Establish Post		6,364,308,121.20	4,017,065,572.37
Non Establish Post		294,469,652.85	415,511,204.55
Allowance		258,985,061.39	2,013,010,510.14
SSF	7a	-	-
Gratuity		-	-
Pension		-	-
End of Service Benefit		-	-
Sub-Total		6,917,762,835.44	6,445,587,287.06
GOODS AND SERVICES			
Materials and Office Consumables		2,331,839,690.12	1,340,558,134.12
Utilities		11,065,760.01	5,845,975.90
General Cleaning		9,820,741.71	2,799,699.62
Rentals		14,583,079.84	2,366,026.91
Travel and Transport		18,909,796.90	4,365,247.05
Repairs and Maintenance		8,457,055.07	6,757,734.46
Training, Seminars and Conferences		42,933,211.50	608,911,441.48
Consultancy Expenses		182,178.60	817,382.12
Special Services	7a	42,829,433.65	166,179,593.32
Other Charges and Fees		31,862,371.88	3,365,774.08
Emergency Services		-	11,707,862.62
Insurances and Compensation		452,167.81	911,002.91
Accommodation		2,567,455.61	-
PPEs		6,067,693.40	1,160,961,330.83
IPCs		10,116,929.15	1,447,151,689.65
Other Covid-19 Expenses		808,225,731.55	110,651,905.53
Transfer to Facilities for Covid-19		4,517,521.20	5,344,755.73
Sub-Total		3,344,430,818.00	4,878,695,556.34
TOTAL EXPENDITURE		10,262,193,653.44	11,324,282,843.39
Excess of Revenue over Expenditure		2,348,806,289.84	- 28,513,938.85

**MINISTRY OF HEALTH
CONSOLIDATED STATEMENT OF CASHFLOW FOR THE
PERIOD ENDED 31ST DECEMBER 2022**

		Dec-22	Dec-21
	NOTES	GH¢	GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GoG Fund	2	6,886,738,348	8,001,851,195
IGF Fund Income	3	2,266,845,513	1,964,249,484
Others Income	4	40,182,257	14,656,706
Donor Fund Income	5	3,417,233,825	1,315,011,519
Total Receipt		12,610,999,943	11,295,768,905
Cash Payment For Operating Activities			
Compensation of Employees	7a	6,917,762,835	6,445,587,287
Goods and Services	7b	3,344,430,818	4,878,695,556
Total Payment		10,262,193,653	11,324,282,843
NET CASHFLOW FROM OPERATING ACTIVITIES		2,348,806,290	-28,513,939
CASHFLOW FROM INVESTING IN NON FINANCIAL ASSETS			
Acquisition of Non Financial Assets			
	8a		
Dwellings		2,952,035	1,355,084
Non Residential Buildings		-134,342,035	430,225,707
Health Structures		375,273,483	88,942,292
Transport Equipment		20,500,005	5,976,191
Other Machines and Equipment		172,174,207	266,336,396
Infrastructure Assets		9,266,568	6,313,302
Land		21,461,510	2,172,014
Computer Software		66,017,043	136,079,630
Networking and ICT Equipments		2,229,023	5,617,166
Acquisition of Work in Progress			
Dwellings		0	0
Non Residential Buildings		14,011,361	0
Health Structures		5,293,648,254	0
Transport Equipment		0	0
Other Machines and Equipment		0	0
Infrastructure Assets		0	0
Land			
Computer Software			
Networking and ICT Equipments			
Total Acquisition of Non Financial Assets		5,843,191,453	943,017,783

**MINISTRY OF HEALTH
CONSOLIDATED STATEMENT OF CASHFLOW FOR THE
PERIOD ENDED 31ST DECEMBER 2022**

	Dec-22	Dec-21
Acquisition of Financial Assets		
Loans		
Shares		
Advances		
Total Acquisition of Financial Assets	0	0
Total Acquisition of Assets	5,843,191,453	943,017,783
Disposal		929,522,630
Recovery		
Total Disposal/Recovery	0	929,522,630
NET CASHFLOW FROM INVESTING IN NON FINANCIAL ASSETS	5,843,191,453	13,495,153
CASHFLOW FROM FINANCING ACTIVITY		
INCREASE/DECREASE IN OTHER RECEIVABLES/DEBTORS		
Other Advances/ Loans	-36,703,705	-15,393,946
Prepayments	-302,320	0
VFR Vehicle Advances	-135,637	573,959
CMS Drug Debtors	-11,783,464	0
CMS Non Drug Debtors	-10,658,720	0
GOG Receivables	-336,788,002	-328,407,693
Other Receivables	235,789,780	159,750,174
Sub-Total	-160,582,069	-183,477,505
INVENTORY PURCHASED/ DISPOSALS		
Medical Supplies	0	0
Assessories	0	0
Sub-Total	0	0
INCREASE/DECREASE IN PAYABLES/CREDITORS		
Supplier Liabilities	-171,034,633	444,238,342
Other Creditors	-18,075,106	-60,954,453
Withholding Tax	2,380,195	-1,939,171
Sub-Total	-186,729,544	381,344,717
TRUST MONIES RECEIVED/RELEASED		
Statutory Funds	0	0
Third Party Deposits	-68,001,439	0
Sub-Total	-68,001,439	0
NET CASHFLOW FROM FINANCING ACTIVITY	-94,148,915	197,867,212
NET CHANGE IN STOCK OF CASH	-3,588,534,078	155,858,120
CASH AND CASH EQUIVALENT AT BEGINNING	622,688,860	461,348,017
PRIOR YEAR ADJUSTMENT	3,559,085,210	5,482,723
CASH AND CASH EQUIVALENT AT CLOSE	593,239,992	622,688,860

GHANA MINISTRY OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

31ST DECEMBER 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 General Statement

The Ministry of Health which forms part of the social sector of the Government of Ghana (GoG) is a “not for profit” entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles as prescribed by the Public Financial Management Act (PFM) 2016, Act 921 and the accompanying Public Financial Management Regulation (PFMR) 2020, LI 2378.

In preparing the 4th Quarter 2022 Consolidated Financial Statements, the Ministry takes cognizance of the 1992 Constitution and the PFM Act. These statutes form the legal framework governing financial management of the Government of Ghana and also define the scope of the financial statements to be prepared by the Ministry.

1.2 Policy Statement on IPSAS

The adoption of IPSAS in Ghana was lunched by the then Minister of finance and a formal declaration was in the 2015 budget and economic policy presented to Parliament in November, 2015.

An implementation plan for IPSAS (Accrual basis) was launched on 24th November, 2018 and a secretariate has since been established at CAGD Headquarters. IPSAS implementation Committee (IPIC) has been constituted at the Ministry to spearhead the implementation process. The 2022 4th Quarter Financial statements therefore takes cognizance of IPSAS Accrual.

1.3 Basis of Preparation

The Financial Statements are prepared on modified Accrual Basis using the Historical Cost Convention. The Accounting Policies adopted in preparing the Financial Statements have been consistently applied throughout all periods presented unless otherwise stated.

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

1.4 Transactions denominated in foreign currency

Transactions denominated in foreign currency are converted using the exchange rate at the time of the transaction. Monetary items are converted using the exchange rate at the

Balance Sheet date. Any exchange loss resulting is charged against the current financial year while exchange gain is deferred until realized.

1.5 Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year. Basically, a figure of a particular current period of the current financial year is compared with a figure of the same period in the previous financial year. However, in some instances a figure of a particular current period is compared with a figure for the immediate preceding period. The two instances are stated clearly in the presentation when adopted.

1.6 Assets and services received in kind

Assets and services received free of charge or for nominal cost are recognised as Grant at the fair value of the assets and/or the fair value of those services that the Government would otherwise pay for, where the fair value can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Balance Sheet.

1.7 Recognition of Revenue and expenditure

With respect to GoG, Donor, and other statutory funds Revenue is recognized in the period in which they are received and lodged into the Accounts of the Ministry. IGF revenue is however recognized when earned. For presentation purpose Revenue is classified by sources of funding and by BMC Type.

The reported expenditure is recognized when incurred.

1.8 Assets

Fixed Assets acquired during the year are capitalized and shown in the Statement of Financial Position. However, as a result of the valuation of legacy Assets, the netbook values of the revalued assets are captured and the difference of the initial amounts and the revalued figures captured as prior year under accumulated surplus/deficit for the purpose of this Financial Statements.

1.9 Cash and Cash equivalent.

Cash and cash equivalent is restricted to only cash on hand and cash at bank accounts.

1.10 Financial Credits disbursed on behalf of the Ministry

Financial Credits are treated as 'Cr and Dr' thus income and Non-Current Assets at the same time

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

	Note Schedules	Dec-22 GH¢	Dec-21 GH¢
2 GoG Fund- Income			
Compensation		6,619,555,359.90	6,195,063,380.05
Goods and Services		11,589,261.97	124,715,788.11
Covid-19		8,317,122.37	1,361,502,156.74
Assets	1	56,829,682.51	129,057,177.68
NHIA Revenue		187,306,920.90	191,512,692.60
Cuban Medical Brigade		-	-
Other GOG		3,140,000.00	-
Sub-Total		6,886,738,347.65	8,001,851,195.18
3 IGF Fund- Income			
Rates		-	-
Land and Royalties		-	-
Rent		-	-
Licenses	2	-	-
Fees		2,266,845,513.45	1,964,005,464.23
Fines		-	-
Miscellaneous		-	244,020.00
GrandTotal		2,266,845,513.45	1,964,249,484.23
4 Other Income			
		GH¢	GH¢
Other Revenue		40,182,257.04	11,469,000.00
Bank Interest	3	-	9,704.22
Exchange Gain		-	3,059,402.11
Cuban Medical Brigade		-	118,600.00
TOTAL		40,182,257.04	14,656,706.33
5 DONOR Fund- Income			
External Donations		554,521,657.47	322,974,088.18
Internal Donation		10,492,177.87	-
Covid-19 Donations	4	-	4,449,164.88
Covid-19 Donations in Kind		-	193,309,905.30
World Bank Loan		1,039,157,548.24	370,361,570.00
Financial Credits		1,813,062,441.56	423,916,790.44
GrandTotal		3,417,233,825.14	1,315,011,518.80
6 Other Receipts			
	5	GH¢	GH¢
VRF Loan Repayment		-	-
Other Receipts		-	-
TOTAL		-	-

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Note
Schedules Dec-22 Dec-21

7 GOG FUND- EXPENDITURE

	GHC	GHC
a COMPENSATION		
Establish Post	6,364,308,121.20	4,017,065,572.37
Non Establish Post	294,469,652.85	415,511,204.55
Allowance	258,985,061.39	2,013,010,510.14
SSF	-	-
Gratuity	-	-
Pension	-	-
End of Service Benefit	-	-
Sub-Total	6,917,762,835.44	6,445,587,287.06

b GOODS AND SERVICES

	GHC	GHC
Materials and Office Consumables	2,331,839,690.12	1,340,558,134.12
Utilities	11,065,760.01	5,845,975.90
General Cleaning	9,820,741.71	2,799,699.62
Rentals	14,583,079.84	2,366,026.91
Travel and Transport	18,909,796.90	4,365,247.05
Repairs and Maintenance	8,457,055.07	6,757,734.46
Training, Seminars and Conferences	42,933,211.50	608,911,441.48
Consultancy Expenses	182,178.60	817,382.12
Special Services	42,829,433.65	166,179,593.32
Other Charges and Fees	31,862,371.88	3,365,774.08
Emergency Services	-	11,707,862.62
Insurances and Compensation	452,167.81	911,002.91
Accommodation	2,567,455.61	-
PPEs	6,067,693.40	1,160,961,330.83
IPCs	10,116,929.15	1,447,151,689.65
Other Covid-19 Expenses	808,225,731.55	110,651,905.53
Transfer to Facilities for Covid-19	4,517,521.20	5,344,755.73
Sub-Total	3,344,430,818.00	4,878,695,556.34

8 NON FINANCIAL ASSETS-ADDITIONS

	Schedules	
a PROPERTY, PLANT AND EQUIPMENT		
Dwellings	7	3,205,267.29
Non Residential Buildings		1,355,084.14
Health Structures		75,165,603.03
Transport Equipment		124,126,932.02
Other Machines and Equipment		88,942,292.00
Infrastructure Assets		20,500,004.57
Land		166,371,408.42
Computer Software		266,336,396.48
Networking and ICT Equipments		9,266,568.18
		21,461,510.49
		66,017,043.04
		136,079,630.32
		8,031,821.12
Sub-Total		494,146,158.16

9 INCREASE IN OTHER RECEIVABLES/DEBTORS

Other Advances/ Loans	164,452.64	27,256,101.29
Prepayments	-	-
VFR Vehicle Advances	-	-
CMS Drug Debtors	-	-
CMS Non Drug Debtors	-	-
GOG Receivables	-	471,474,372.26
Other Receivables	263,567,137.13	20,732,067.06
Sub-Total	263,731,589.77	519,462,540.61

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

	Note Schedules	Dec-22	Dec-21
10 OTHER RECEIVABLES/DEBTORS RECOVERED			
		GH¢	GH¢
Other Advances/ Loans		36,868,157.89	11,862,155.49
Prepayments		302,319.50	-
VFR Vehicle Advances		135,637.27	573,959.28
CMS Drug Debtors		11,783,464.31	-
CMS Non Drug Debtors		10,658,720.31	-
GOG Receivables		336,788,001.75	143,066,679.00
Other Receivables		27,777,357.45	180,482,241.37
Sub-Total		424,313,658.48	335,985,035.14
11 INVENTORY PURCHASED			
Medical Supplies		-	-
Assessories		-	-
Sub-Total		-	-
12 INVENTORY DISPOSALS			
Medical Supplies		-	-
Assessories		-	-
Sub-Total		-	-
13 INCREASE IN PAYABLES/CREDITORS			
Supplier Liabilities		130,583,034.85	480,877,763.35
Other Creditors		2,889,707.29	5,299,620.80
Withholding Tax		2,380,194.70	2,715,030.77
Sub-Total		135,852,936.83	478,293,173.32
14 DECREASE IN PAYABLES/CREDITORS			
Supplier Liabilities		301,617,667.57	36,639,421.63
Other Creditors		20,964,813.42	55,654,832.15
Withholding Tax		-	4,654,202.18
Sub-Total		322,582,480.99	96,948,455.96
15 TRUST MONIES RECIVED			
Statutory Funds		-	-
Third Party Deposits		-	-
Sub-Total		-	-
16 TRUST MONIES RELEASED			
Statutory Funds		-	-
Third Party Deposits		68,001,439.28	-
Sub-Total		68,001,439.28	-
17 CASH AND CASH EQUIVALENTS			
Cash Balance			
MOH Headquarters Accounts		118,922,191.73	127,286,419.69
Ghana Health Service Accounts		285,732,421.91	235,953,582.00
Sub-vented Agencies Accounts		15,960,140.62	23,646,098.42
Regulatory Agencies	8	40,169,280.37	113,271,453.70
Psychiatric Hospitals Accounts		548,083.97	1,615,165.46
Teaching Hospitals Accounts		84,950,184.98	82,551,916.25
Health Training Institutions Accounts		46,957,688.63	38,364,224.09
TOTAL		593,239,992.21	622,688,859.61

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

	Note Schedules	Dec-22	Dec-21
18 CURRENT RECEIVABLES			
Other Advances/ Loans		17,528,595.71	42,679,376.40
Prepayments		-	302,319.50
VFR Vehicle Advances	9 & 10	11,704,076.03	11,839,713.30
CMS Drug Debtors		-	11,783,464.31
CMS Non Drug Debtors		-	10,658,720.31
GOG Receivables		132,709,329.44	469,497,331.19
Other Receivables		852,180,231.81	627,943,376.69
Total		1,014,122,232.99	1,174,704,301.70
19 INVENTORY			
Medical Supplies	11	154,998,674.26	154,998,674.26
Assessories		4,698,131.14	4,698,131.14
Total		159,696,805.40	159,696,805.40
20 Property, Plant & Equipment			
Dwellings		11,627,114.03	8,675,079.24
Non Residential Buildings		5,861,581,191.58	5,995,923,226.87
Health Structures	12	555,259,515.14	179,986,032.59
Transport Equipment		262,228,338.83	241,728,334.26
Other Machines and Equipment		1,269,639,642.15	1,097,465,434.73
Infrastructure Assets		85,020,957.80	75,754,389.62
Total		8,045,356,759.53	7,599,532,497.31
Less:			
Consumption of Fixed Assets			-
Accumulated Consumption of Fixed Assets			-
Net Book Value		8,045,356,759.53	7,599,532,497.31
21 Land			
	13	25,692,111.97	4,230,603.48
22 Work - In - Progress			
Dwellings		1,006,459.39	1,006,459.39
Non Residential Buildings		19,083,430.33	5,072,069.47
Health Structures	14	5,378,928,133.58	85,279,879.53
Transport Equipment		-	-
Other Machines and Equipment		482,782.04	482,782.04
Infrastructure Assets		-	-
Total		5,399,500,805.34	91,841,190.43
23 Intangible Asset			
Computer Software	15	256,354,018.65	190,336,975.61
Networking and ICT Equipments		42,768,369.13	40,539,346.61
Total		299,122,387.78	230,876,322.22
Less:			
Consumption of Fixed Assets			-
Accumulated Consumption of Fixed Assets			-
Net Book Value		299,122,387.78	230,876,322.22
24 Payables			
Supplier Liabilities		812,551,011	983,585,644
Other Creditors	16	0	18,075,106
Withholding Tax		10,537,969	8,157,775
Total		823,088,980.61	1,009,818,524.77
25 Trust Monies			
Statutory Funds	17	-	-
Third Party Deposits		5,711,778.97	73,713,218.25
Total		5,711,778.97	73,713,218.25
26 Prior Yer Adjustment			
		3,559,085,210.67	5,482,722.66
		3,559,085,210.67	5,482,722.66

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Schedules	Dec-22		Ghc						
	TOTAL	MOH Headquarters	Ghana Health Service	Sub-vented Agencies	Psychiatric Hospitals	Teaching Hospitals	Health Training Institutions	Regulatory Agencies	
1 Gov Fund- Income									
Compensation	6,619,555,359.90	310,497,934.24	4,506,095,656.38	719,399,801.98	87,628,032.13	863,333,935.17	132,600,000.00	-	
Goods and Services	11,589,261.97	7,508,568.78	264,998.60	1,162,974.38	2,652,720.21	-	-	-	
Covid-19	8,317,122.37	8,317,122.37	-	-	-	-	-	-	
Assets	56,829,682.51	56,829,682.51	-	-	-	-	-	-	
NHIA Revenue	187,306,920.90	187,306,920.90	-	-	-	-	-	-	
Cuban Medical Brigade	-	-	-	-	-	-	-	-	
Other COG	3,140,000.00	3,140,000.00	-	-	-	-	-	-	
Total	6,886,736,347.65	573,600,228.80	4,506,360,654.98	720,562,776.36	90,280,752.34	863,333,935.17	132,600,000.00	-	
2 Gov Fund- Income									
Rates	-	-	-	-	-	-	-	-	
Land and Royalties	-	-	-	-	-	-	-	-	
Rent	-	-	-	-	-	-	-	-	
Licenses	-	-	-	-	-	-	-	-	
Fees	2,266,845,513.45	25,641,019.54	1,239,379,647.74	84,289,911.19	14,628,542.67	420,516,287.16	316,184,175.69	166,205,929.46	
Fines	-	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	-	
Total	2,266,845,513.45	25,641,019.54	1,239,379,647.74	84,289,911.19	14,628,542.67	420,516,287.16	316,184,175.69	166,205,929.46	
3 Other Income									
Other Revenue	40,182,257.04	40,182,257.04	-	-	-	-	-	-	
Bank Interest	-	-	-	-	-	-	-	-	
Exchange Gain	-	-	-	-	-	-	-	-	
Cuban Medical Brigade	-	-	-	-	-	-	-	-	
Total	40,182,257.04	40,182,257.04	-	-	-	-	-	-	
4 DONOR Fund- Income									
External Donations	554,521,657.47	27,355,246.96	527,064,490.51	-	-	101,920.00	-	-	
Internal Donation	10,492,177.87	10,492,177.87	-	-	-	-	-	-	
Covid-19 Donations	-	-	-	-	-	-	-	-	
World Bank Loan	1,039,157,548.24	1,039,157,548.24	-	-	-	-	-	-	
Financial Credits	1,813,062,441.56	1,813,062,441.56	-	-	-	-	-	-	
Total	3,417,233,823.14	2,890,067,414.63	527,064,490.51	-	-	101,920.00	-	-	
5 Other Receipts									
VRF Loan Repayment	-	-	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	
6 EXPENDITURE									
a COMPENSATION									
Establish Post	6,364,308,121.20	187,850,695.54	4,506,095,656.38	719,399,801.98	87,628,032.13	863,333,935.17	132,600,000.00	39,303,644.91	
Non Establish Post Allowance	294,469,652.85	126,385,061.39	1,48,086,982.09	13,835,600.52	2,189,570.05	61,976,521.53	29,077,333.75	-	
SSF	258,985,061.39	-	-	-	-	-	-	-	
Gratuity	-	-	-	-	-	-	-	-	
Pension	-	-	-	-	-	-	-	-	
End of Service Benefit	-	-	-	-	-	-	-	-	
Total	6,917,762,835.44	314,235,756.93	4,654,182,638.47	733,235,402.50	89,817,602.18	925,310,456.70	161,677,333.75	39,303,644.91	

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORM AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Dec-22

	MOH Headquarters				Ghana Health Service				Sub-vented Agencies				Psychiatric Hospitals				Teaching Hospitals				Health Training Institutions				Regulatory Agencies			
	GHC				GHC				GHC				GHC				GHC				GHC							
b GOODS AND SERVICES																												
Materials and Office Consumables	2,331,839,690.12	146,859,735.85	1,357,734,211.21	102,612,805.19	17,354,524.11	353,008,209.98	178,920,879.89	9,963,937.85	175,349,323.89																			
Utilities	11,065,760.01	1,101,822.16	-	-	-	-	-	-	-																			
General Cleaning	9,820,741.71	6,183,091.41	-	-	-	-	-	-	-																			
Rentals	14,583,073.84	9,297,046.88	-	-	-	-	-	-	-																			
Travel and Transport	18,909,796.90	12,546,524.18	-	-	-	-	-	-	-																			
Repairs and Maintenance	8,457,055.07	3,906,195.50	-	-	-	-	-	-	-																			
Training, Seminars and Conferences	42,933,211.50	34,574,872.48	-	-	-	-	-	-	-																			
Consultancy Expenses	182,178.60	-	-	-	-	-	-	-	-																			
Special Services	42,829,433.65	11,186,914.47	-	-	-	-	-	-	-																			
Other Charges and Fees	31,862,371.88	265,825.00	-	-	-	-	-	-	-																			
Emergency Services	452,167.81	6,067,693.40	-	-	-	-	-	-	-																			
Insurances and Compensation	2,567,455.61	10,116,929.15	-	-	-	-	-	-	-																			
Accommodation	6,067,693.40	808,225,731.55	-	-	-	-	-	-	-																			
PPES	10,116,929.15	4,517,521.20	-	-	-	-	-	-	-																			
IPCS	808,225,731.55	-	-	-	-	-	-	-	-																			
Other Covid-19 Expenses	4,517,521.20	-	-	-	-	-	-	-	-																			
Transfer to Facilities for Covid-19	4,517,521.20	-	-	-	-	-	-	-	-																			
TOTAL	3,344,430,818.00	1,097,679,336.88	1,357,734,211.21	102,612,805.19	17,354,524.11	353,008,209.98	240,692,406.74	175,349,323.89	175,349,323.89																			

7 NON FINANCIAL ASSETS

	MOH Headquarters				Ghana Health Service				Sub-vented Agencies				Psychiatric Hospitals				Teaching Hospitals				Health Training Institutions				Regulatory Agencies			
	GHC				GHC				GHC				GHC				GHC				GHC							
a PROPERTY, PLANT AND EQUIPMENT																												
Dwellings	3,205,267.29	19,050,659.24	2,532,322.50	-	-	-	-	-	-																			
Non Residential Buildings	75,165,603.03	105,327,270.68	27,480,941.90	-	-	-	-	-	-																			
Health Structures	124,126,932.02	17,338,465.60	-	-	-	-	-	-	-																			
Transport Equipment	20,500,004.57	155,141,331.14	-	-	-	-	-	-	-																			
Other Machines and Equipment	166,371,408.42	9,266,568.18	-	-	-	-	-	-	-																			
Infrastructure Assets	9,266,568.18	8,395,094.49	-	-	-	-	-	-	-																			
Land	21,461,510.49	64,577,400.00	-	-	-	-	-	-	-																			
Computer Software	66,017,043.04	5,802,798.60	-	-	-	-	-	-	-																			
Networking and ICT Equipments	8,031,821.12	375,633,019.75	27,734,174.40	1,319,163.89	320,376.57	23,193,774.09	2,952,034.79	5,440,227.80	14,331,051.30																			
TOTAL	494,146,158.16	375,633,019.75	27,734,174.40	1,319,163.89	320,376.57	23,193,774.09	57,614,598.16	14,331,051.30	14,331,051.30																			

8 CASH AND CASH EQUIVALENTS

	MOH Headquarters				Ghana Health Service				Sub-vented Agencies				Psychiatric Hospitals				Teaching Hospitals				Health Training Institutions				Regulatory Agencies			
	GHC				GHC				GHC				GHC				GHC				GHC							
Cash Balance																												
MOH Headquarters Accounts	118,922,191.73	-	-	-	-	-	-	-	-																			
Ghana Health Service Accounts	285,732,421.91	285,732,421.91	-	-	-	-	-	-	-																			
Sub-vented Agencies Accounts	15,960,140.62	-	-	-	-	-	-	-	-																			
Psychiatric Hospitals Accounts	548,083.97	-	-	-	-	-	-	-	-																			
Teaching Hospitals Accounts	84,950,184.98	-	-	-	-	-	-	-	-																			
Health Training Institutions accounts	46,957,688.63	-	-	-	-	-	-	-	-																			
Regulatory Agencies	40,169,280.37	-	-	-	-	-	-	-	-																			
UGMC	-	-	-	-	-	-	-	-	-																			
TOTAL	593,239,992.21	118,922,191.73	285,732,421.91	15,960,140.62	548,083.97	84,950,184.98	46,957,688.63	40,169,280.37	40,169,280.37																			

9 CURRENT RECEIVABLES

	MOH Headquarters				Ghana Health Service				Sub-vented Agencies				Psychiatric Hospitals				Teaching Hospitals				Health Training Institutions				Regulatory Agencies			
	GHC				GHC				GHC				GHC				GHC				GHC							
Other Advances/ Loans	17,528,595.71	20,000.00	15,678,107.11	127,455.09	19,704.00	338,345.73	1,144,322.08	-	-																			
Prepayments	11,704,076.03	11,704,076.03	-	-	-	-	-	-	-																			
VFR Vehicle Advances	-	-	-	-	-	-	-	-	-																			
CMS Drug Debtors	-	-	-	-	-	-	-	-	-																			
CMS Non Drug Debtors	-	-	-	-	-	-	-	-	-																			
GOC Receivables	132,709,329.44	132,709,329.44	-	-	-	-	-	-	-																			
Other Receivables	852,180,231.81	661,047,342.20	661,047,342.20	928,913.46	719,495.34	126,943,911.69	35,480,614.26	27,059,954.86	27,059,954.86																			
TOTAL	1,014,122,232.99	144,433,405.47	676,725,449.31	1,056,368.55	739,199.34	127,282,257.42	36,624,936.34	27,059,954.86	27,059,954.86																			

10 NON CURRENT RECEIVABLES

	MOH Headquarters				Ghana Health Service				Sub-vented Agencies				Psychiatric Hospitals				Teaching Hospitals				Health Training Institutions				Regulatory Agencies			
	GHC				GHC				GHC				GHC				GHC				GHC							
VFR INDEBTEDNESS TO MOH HQ																												
TOTAL																												

MINISTRY OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
THE FOLLOWING NOTES FORMS AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

Dec-22	MOH Headquarters		Ghana Health Service		Sub-vented Agencies		Psychiatric Hospitals		Teaching Hospitals		Health Training Institutions		Regulatory Agencies	
11 INVENTORY														
Drugs														
Non Drugs	154,998,674.26	33,106,707.00	68,623,722.00	-	-	-	-	-	-	53,268,245.26	-	-	-	-
Assessories	4,698,131.14	4,698,131.14	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	159,696,805.40	37,804,838.14	68,623,722.00	-	-	-	-	-	-	53,268,245.26	-	-	-	-
12 PROPERTY PLANT & EQUIPMENT														
Dwellings	11,627,114.03	256,962.85	-	-	-	-	-	-	-	-	-	-	-	-
Non Residential Buildings	5,661,581,191.58	219,895,651.71	3,019,723,932.23	-	-	-	-	-	-	715,055,104.10	-	-	-	7,295,547.07
Health Structures	555,259,545.14	522,128,784.50	-	-	-	-	-	-	-	-	-	-	-	182,258,891.93
Transport Equipment	262,228,338.83	36,528,103.44	39,967,324.43	-	-	-	-	-	-	8,955,205.52	-	-	-	14,331,051.30
Other Machines and Equipment	1,269,639,642.15	595,141,867.78	54,627,862.81	-	-	-	-	-	-	469,716,461.62	-	-	-	3,839,816.75
Infrastructure Assets	85,020,957.80	6,465.40	1,423,728.50	-	-	-	-	-	-	39,974,706.70	-	-	-	23,542,062.42
TOTAL	8,045,356,759.53	1,373,957,735.68	3,115,742,847.97	-	-	-	-	-	-	1,233,701,477.94	-	-	-	231,267,369.47
Less:														
Consumption of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Consumption of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Book Value	8,045,356,759.53	1,373,957,735.68	3,115,742,847.97	-	-	-	-	-	-	1,233,701,477.94	-	-	-	231,267,369.47
13 LAND	25,692,111.97	10,453,682.03	-	-	-	-	-	-	-	-	-	-	-	15,238,429.94
14 Work - In - Progress														
Dwellings	1,006,459.39	1,006,459.39	-	-	-	-	-	-	-	-	-	-	-	-
Non Residential Buildings	19,083,430.33	19,083,430.33	-	-	-	-	-	-	-	-	-	-	-	-
Health Structures	5,378,928,133.58	5,378,928,133.58	-	-	-	-	-	-	-	-	-	-	-	-
Transport Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Machines and Equipment	482,782.04	482,782.04	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5,399,500,805.34	5,399,500,805.34	-	-	-	-	-	-	-	-	-	-	-	-
15 Intangible Asset														
Computer Software	256,354,018.65	247,078,542.64	-	-	-	-	-	-	-	-	-	-	-	-
Networking and ICT Equipments	42,768,369.13	34,922,180.91	-	-	-	-	-	-	-	-	-	-	-	-
Total	299,122,387.78	282,000,723.55	-	-	-	-	-	-	-	-	-	-	-	17,121,664.23
Less:														
Consumption of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Consumption of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Book Value	299,122,387.78	282,000,723.55	-	-	-	-	-	-	-	-	-	-	-	17,121,664.23
16 Payables														
Supplier Liabilities	812,551,011.21	145,002,666.69	449,995,663.13	-	-	-	-	-	-	153,352,206.76	-	-	-	26,444,035.29
VFR Indebtedness to MOH	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Withholding Tax	10,537,969.40	-	2,986,934.51	-	-	-	-	-	-	2,103,042.51	-	-	-	2,932,450.51
Total	823,088,980.61	145,002,666.69	452,982,597.64	-	-	-	-	-	-	155,455,249.27	-	-	-	29,376,485.80
17 Trust Monies														
Statutory Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Third Party Deposits	5,711,778.97	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	5,711,778.97	5,711,778.97	-	-	-	-	-	-	-	-	-	-	-	-
18 Prior Year Adjustment														
Prior Year Adjustment	3,559,085,210.67	3,559,085,210.67	-	-	-	-	-	-	-	-	-	-	-	-

Supporting Report to Consolidating Statement of Financial Performance by SOF Group
As At the End of 31st December, 2022
Supporting Report 1 Budget Performance Report by SOF - Head/item
(in GH c's)

(in GH c's)

Head/Item	<u>Budget</u>	<u>Cummulative Expenditure</u>	<u>Available Budget Balance</u>
GOG			
01 Employee Compansation	6,165,200,000.00	6,619,396,600.31	(454,196,600.31)
02 Goods and Services	336,932,000.00	48,537,491.19	288,394,508.81
03 Assets	242,119,000.00	56,829,682.51	185,289,317.49
Subtotal: GOG	6,744,251,000.00	6,724,763,774.01	19,487,225.99
IGF			
01 Employee Compansation	407,821,000.00	298,366,235.13	109,454,764.87
02 Goods and Services	2,162,824,000.00	1,974,767,563.12	188,056,436.88
03 Assets	377,483,000.00	169,353,847.64	208,129,152.36
Subtotal: IGF	2,948,128,000.00	2,442,487,645.89	505,640,354.11
Donor & Programme			
01 Employee Compansation	-	-	-
02 Goods and Services	78,482,000.00	1,321,125,763.69	(1,242,643,763.69)
03 Assets	1,225,734,000.00	267,962,628.01	957,771,371.99
Subtotal: Donor & Programme	1,304,216,000.00	1,589,088,391.70	(284,872,391.70)
Total:	10,996,595,000	10,756,339,812	240,255,188

Supporting Report to Consolidating Statement of Revenue and Expenditure by SOF Group
As At the End of 31st December, 2022
Supporting Report 2: Budget Performance Report GOG Funds by Head/Item
(in GH c's)

Head/Item	Budget	Cummulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation	390,795,262	310,339,175	80,456,087
02 Goods and Services	336,932,000	44,456,798	292,475,202
03 Assets	242,119,000	56,829,683	185,289,317
Subtotal: Ministry of Health	969,846,262	411,625,655	558,220,607
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation	574,562,850	863,333,935	(288,771,085)
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Tertiary Health Services-Teaching Hospitals	574,562,850	863,333,935	(288,771,085)
162 Ghana Health Services			
01 Employee Compansation	4,280,823,795	4,506,095,656	(225,271,861)
02 Goods and Services		264,999	(264,999)
03 Assets		-	-
Subtotal: Ghana Health Services	4,280,823,795	4,506,360,655	(225,536,860)
163 Training Institutions			
01 Employee Compansation	717,610,537	132,600,000	585,010,537
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Training Institutions	717,610,537	132,600,000	585,010,537
164 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation	79,049,972	87,628,032	(8,578,060)
02 Goods and Services		2,652,720	(2,652,720)
03 Assets		-	-
Subtotal: Tertiary Health Services- Psychiatric Hospitals	79,049,972	90,280,752	(11,230,780)
165 Subventions: Councils, Boards, Insts.			
01 Employee Compansation	122,357,584	719,399,802	(597,042,218)
02 Goods and Services		1,162,974	(1,162,974)
03 Assets		-	-
Subtotal: Subventions: Councils, Boards, Insts.	122,357,584	720,562,776	(598,205,192)
Total:	6,744,251,000.00	6,724,763,774.01	19,487,225.99

Supporting Report to Consolidating Statement of Revenue and Expenditure by SOF Group
As At the End of 31st December, 2022
Supporting Report 2: Budget Performance Report GOG Funds by Head/Item
(In GH C's)

Head/Item	Budget	Cumulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation	390,795,262	310,339,175	80,456,087
02 Goods and Services	336,932,000	28,219,170	308,712,830
03 Assets	242,119,000	56,829,683	185,289,317
Subtotal: Ministry of Health	969,846,262	395,388,027	574,458,235
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation	574,562,850	863,333,935	(288,771,085)
02 Goods and Services			-
03 Assets		-	-
Subtotal: Tertiary Health Services-Teaching Hospitals	574,562,850	863,333,935	(288,771,085)
162a Ghana Health Services - HQ			
01 Employee Compansation	4,280,823,795	624,472,809	3,656,350,986
02 Goods and Services		0	(0)
03 Assets		-	-
Subtotal: Ghana Health Services HQ	4,280,823,795	624,472,809	3,656,350,986
162b Ghana Health Services - Regional Level			
01 Employee Compansation		582,778,857	(582,778,857)
02 Goods and Services		4,126,986	(4,126,986)
03 Assets		-	-
Subtotal: Ghana Health Services - Regional Level	-	586,905,843	(586,905,843)
162c Ghana Health Services - Primary Level - DHOs			
01 Employee Compansation		1,409,762,641	(1,409,762,641)
02 Goods and Services		714	(714)
03 Assets		-	-
Subtotal: Ghana Health Services - Primary Level - DHOs	-	1,409,763,355	(1,409,763,355)
162d Ghana Health Services - Primary Level - DHD, Sub Dist & Pcs			
01 Employee Compansation		1,889,081,348	(1,889,081,348)
02 Goods and Services		12,374,928	(12,374,928)
03 Assets		-	-
Subtotal: Ghana Health Services - DHD, Sub Dist & Pcs	-	1,901,456,276	(1,901,456,276)
163 Training Institutions			
01 Employee Compansation	717,610,537	132,600,000	585,010,537
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Training Institutions	717,610,537	132,600,000	585,010,537
164 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation	79,049,972	87,628,032	(8,578,060)
02 Goods and Services		2,652,720	(2,652,720)
03 Assets		-	-
Subtotal: Tertiary Health Services- Psychiatric Hospitals	79,049,972	90,280,752	(11,230,780)
165 Subventions: Councils, Boards, Insts.			
01 Employee Compansation	122,357,584	719,399,802	(597,042,218)
02 Goods and Services		1,162,974	(1,162,974)
03 Assets		-	-
Subtotal: Subventions: Councils, Boards, Insts.	122,357,584	720,562,776	(598,205,192)
Total:	6,744,251,000.00	6,724,763,774.03	19,487,225.97

Supporting Report to Consolidating Statement of Revenue and Expenditure by SOF Group
As At the End of 31st December, 2022
Supporting Report 3: Budget Performance Report for IGF Funds by Head/Item
(in GH ¢'s)

Head/Item	Budget	Cummulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation	1,103,914	3,896,582	(2,792,668)
02 Goods and Services	17,114,238	175,436,675	(158,322,437)
03 Assets	24,468,278	51,093,942	(26,625,664)
Subtotal: Ministry of Health	42,686,430	230,427,199	(187,740,769)
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation	75,137,617	61,976,522	13,161,095
02 Goods and Services	501,581,886	352,161,897	149,419,989
03 Assets	89,422,182	23,193,774	66,228,408
Subtotal: Tertiary Health Services-Teaching Hospitals	666,141,685	437,332,193	228,809,492
162 Ghana Health Services			
01 Employee Compansation	268,676,434	148,086,982	120,589,452
02 Goods and Services	1,347,452,018	914,975,625	432,476,393
03 Assets	138,584,906	27,480,942	111,103,964
Subtotal: Ghana Health Services	1,754,713,358	1,090,543,549	664,169,809
163 Training Institutions			
01 Employee Compansation	25,959,455	29,077,334	(3,117,879)
02 Goods and Services	250,198,369	240,692,407	9,505,962
03 Assets	60,461,337	51,614,598	8,846,739
Subtotal: Training Institutions	336,619,161	321,384,339	15,234,822
164 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation	2,698,470	2,189,570	508,900
02 Goods and Services	9,381,502	14,701,804	(5,320,302)
03 Assets	3,144,275	320,377	2,823,898
Subtotal: Tertiary Health Services-Psychiatric Hospitals	15,224,247	17,211,751	(1,987,504)
165 Subventions: Councils, Boards, Insts.			
01 Employee Compansation	34,245,110	53,139,245	(18,894,135)
02 Goods and Services	37,095,987	276,799,155	(239,703,168)
03 Assets	61,402,022	15,650,215	45,751,807
Subtotal: Subventions: Councils, Boards, Insts.	132,743,119	345,588,615	(212,845,496)
Total:	2,948,128,000.00	2,442,487,645.89	505,640,354.11

Supporting Report to Consolidating Statement of Revenue and Expenditure by SOF Group
As At the End 31st December, 2022
Supporting Report 3: Budget Performance Report for IGF Funds by Head/Item
(in GH c's)

Head/Item	Budget	Cumulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation	1,103,914	3,896,582	(2,792,668)
02 Goods and Services	17,114,238	175,436,675	(158,322,437)
03 Assets	24,468,278	51,093,942	(26,625,664)
Subtotal: Ministry of Health	42,686,430	230,427,199	(187,740,769)
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation	75,137,617	61,976,522	13,161,095
02 Goods and Services	501,581,886	352,161,897	149,419,989
03 Assets	89,422,182	23,193,774	66,228,408
Subtotal: Tertiary Health Services-Teaching Hospitals	666,141,685	437,332,193	228,809,492
162a Ghana Health Services - HQ			
01 Employee Compansation	268,676,434	(0)	268,676,434
02 Goods and Services	1,347,452,018	0	1,347,452,018
03 Assets	138,584,906	0	138,584,906
Subtotal: Ghana Health Services HQ	1,754,713,358	0	1,754,713,358
162b Ghana Health Services - Regional Level			
01 Employee Compansation		28,297,440	(28,297,440)
02 Goods and Services		159,706,932	(159,706,932)
03 Assets		7,143,259	(7,143,259)
Subtotal: Ghana Health Services - Regional Level	-	195,147,632	(195,147,632)
162c Ghana Health Services - Primary Level - DHOs			
01 Employee Compansation		85,221,155	(85,221,155)
02 Goods and Services		469,548,569	(469,548,569)
03 Assets		16,228,884	(16,228,884)
Subtotal: Ghana Health Services - Primary Level - DHOs	-	570,998,608	(570,998,608)
162d Ghana Health Services - Primary Level - DHD, Sub Dist & Pcs			
01 Employee Compansation		34,568,387	(34,568,387)
02 Goods and Services		285,720,124	(285,720,124)
03 Assets		4,108,798	(4,108,798)
Subtotal: Ghana Health Services - DHD, Sub Dist & Pcs	-	324,397,309	(324,397,309)
163 Training Institutions			
01 Employee Compansation	25,959,455	29,077,334	(3,117,879)
02 Goods and Services	250,198,369	240,692,407	9,505,962
03 Assets	60,461,337	51,614,598	8,846,739
Subtotal: Training Institutions	336,619,161	321,384,339	15,234,822
164 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation	2,698,470	2,189,570	508,900
02 Goods and Services	9,381,502	14,701,804	(5,320,302)
03 Assets	3,144,275	320,377	2,823,898
Subtotal: Tertiary Health Services-Psychiatric Hospitals	15,224,247	17,211,751	(1,987,504)
165 Subventions: Councils, Boards, Insts.			
01 Employee Compansation	34,245,110	53,139,245	(18,894,135)
02 Goods and Services	37,095,987	276,799,155	(239,703,168)
03 Assets	61,402,022	15,650,215	45,751,807
Subtotal: Subventions: Councils, Boards, Insts.	132,743,119	345,588,615	(212,845,496)
Total:	2,948,128,000.00	2,442,487,645.41	1,596,183,903.25

Supporting Report to Consolidating Statement of Revenue and Expenditure by Agency Group
As At the End of 31st December, 2022
Supporting Report 4: Expenditure Report for Donor Funds by Head/Item
(in GH c's)

Head/Item	Budget	Cumulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation		-	-
02 Goods and Services	78,482,000	877,785,864	(799,303,864)
03 Assets	1,225,734,000	267,709,396	958,024,604
Subtotal: Ministry of Health	1,304,216,000	1,145,495,259	158,720,741
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation		-	-
02 Goods and Services		846,313	(846,313)
03 Assets		-	-
Subtotal: Tertiary Health Services-Teaching Hospitals	-	846,313	(846,313)
162 Ghana Health Services			
01 Employee Compansation		-	-
02 Goods and Services		442,493,587	(442,493,587)
03 Assets		253,233	(253,233)
Subtotal: Ghana Health Services	-	442,746,820	(442,746,820)
163 Training Institutions			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Training Institutions	-	-	-
163 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Tertiary Health Services- Psychiatric Hospitals	-	-	-
166 Subventions: Councils, Boards, Regulators, Insts.			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Subventions: Councils, Boards, Regulators, Insts.	-	-	-
Total:	1,304,216,000	1,589,088,392	(284,872,392)

Supporting Report to Consolidating Statement of Revenue and Expenditure by Agency Group
As At the End 31st December 2022
Supporting Report 4: Expenditure Report for Donor Funds by Head/Item
(in GH c's)

Head/Item	Budget	Cumulative Expenditure	Available Budget Balance
160 Ministry of Health(HQ)			
01 Employee Compansation		-	-
02 Goods and Services	78,482,000	877,785,864	(799,303,864)
03 Assets	1,225,734,000	267,709,396	958,024,604
Subtotal: Ministry of Health	1,304,216,000	1,145,495,259	158,720,741
161 Tertiary Health Services-Teaching Hospitals			
01 Employee Compansation		-	-
02 Goods and Services		846,313	(846,313)
03 Assets			-
Subtotal: Tertiary Health Services-Teaching Hospitals	-	846,313	(846,313)
162a Ghana Health Services - HQ			
01 Employee Compansation		-	-
02 Goods and Services		174,375,688	(174,375,688)
03 Assets		189,313	(189,313)
Subtotal: Ghana Health Services HQ	-	174,565,001	(174,565,001)
162b Ghana Health Services - Regional Level			
01 Employee Compansation			-
02 Goods and Services		149,222,076	(149,222,076)
03 Assets		63,920	(63,920)
Subtotal: Ghana Health Services - Regional Level	-	149,285,996	(149,285,996)
162c Ghana Health Services - Primary Level - DHOs			
01 Employee Compansation			-
02 Goods and Services		743	(743)
03 Assets			-
Subtotal: Ghana Health Services - Primary Level - DHOs	-	743	(743)
162d Ghana Health Services - Primary Level - DHD, Sub Dist & Pcs			
01 Employee Compansation			-
02 Goods and Services		118,895,080	(118,895,080)
03 Assets			-
Subtotal: Ghana Health Services - DHD, Sub Dist & Pcs	-	118,895,080	(118,895,080)
163 Training Institutions			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Training Institutions	-	-	-
163 Tertiary Health Services-Psychiatric Hospitals			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Tertiary Health Services- Psychiatric Hospitals	-	-	-
166 Subventions: Councils, Boards, Regulators, Insts.			
01 Employee Compansation		-	-
02 Goods and Services		-	-
03 Assets		-	-
Subtotal: Subventions: Councils, Boards, Regulators, Insts.	-	-	-
Total:	1,304,216,000	1,589,088,392	(284,872,392)

Supporting Schedule to Consolidating Statement of Revenue and Expenditure by SOF Group
As At the End of 31st December, 2022
Supporting Report 5: Expenditure Report by PROGRAMME BASED BUDGET (PBB) STRUCTURE
Head/Item
(in GH ¢'s)

Head/Item	Budget	Cummulative Comm't	Available Balance
1: Management and Administration			
01 Employee Compansation	391,899,176	314,235,757	77,663,419
02 Goods and Services	432,528,238	1,097,679,337	(665,151,099)
03 Assets	1,492,321,278	375,633,020	1,116,688,258
Subtotal: Management and Administration	2,316,748,692	1,787,548,114	529,200,578
2 : Health Services Delivery			
01 Employee Compansation	4,549,500,229	4,654,182,638	(104,682,409)
02 Goods and Services	1,347,452,018	1,357,734,211	(10,282,193)
03 Assets	138,584,906	27,734,174	110,850,732
Subtotal: Health Services Delivery	6,035,537,153	6,039,651,024	(4,113,871)
3 :Tertiary and Specialise Services			
01 Employee Compansation	731,448,909	1,015,128,059	(283,679,150)
02 Goods and Services	510,963,388	370,362,734	140,600,654
03 Assets	92,566,457	23,514,151	69,052,306
Subtotal: Tertiary and Specialise Services	1,334,978,754	1,409,004,944	(74,026,190)
4: Human Resources for Health Development and Management			
01 Employee Compansation	743,569,992	161,677,334	581,892,658
02 Goods and Services	250,198,369	240,692,407	9,505,962
03 Assets	60,461,337	51,614,598	8,846,739
Subtotal: Human Resources for Health Development and Manage	1,054,229,698	453,984,339	600,245,359
5: Health Sector Regulation			
01 Employee Compansation	156,602,694	772,539,047	(615,936,353)
02 Goods and Services	37,095,987	277,962,129	(240,866,142)
03 Assets	61,402,022	15,650,215	45,751,807
Subtotal: Health Sector Regulation	255,100,703	1,066,151,392	(811,050,689)
Total:	10,996,595,000.00	10,756,339,811.60	240,255,188.40

Supporting Report to the Consolidated Income Statement by SOF Group

As At the End of 31st December, 2022

Supporting Report 6: Schedule of Financial Credits

Description	Creditor	Contractor	Loan Title	Amount Ghc	Percent
Modernisation of KATH & Associated Infrastructure: Maternity & Childrens Block				148,087,277.57	8.17%
Construction of Public Health Facilities in the Western Region				51,457,750.99	2.84%
Hospital Projects in Eastern Region				29,619,041.85	1.63%
Design Construction, Equipping And Furnishing of Urology And Nephrology Centre Of Excellence At Korle- Bu Teaching Hospital				52,156,140.00	2.88%
Construction and Equipping of Eleven (11) 40-bed Hospitals in the Ashanti, Eastern and Greater Accra Regions and one (1) Polyclinic in the Ahafo Region				294,407,685.00	16.24%
CONSTRUCTION OF TRAUMA HOSPITAL IN OBUASI AND ENVINEM AND ACCIDENT AND EMERGENCY CENTRE AT ENYIRESI HOSPITAL AND REHABILITATION OF OBUASI HEALTH CENTRE				95,317,172.69	5.26%
korle Bu Maternity				199,318,806.60	10.99%
Rehabilitation and Remodeling of Effiah Nkwanta Hosp.				404,425,080.02	22.31%
Redevelopment of Tema Gen Hosp, Construction of Nkoranza District Hosp. CMS				85,431,290.66	4.71%
Construction and Equipping of SHAMA District Hospital				43,920,960.00	2.42%
Construction of LA General Hospital				79,388,620.28	4.38%
Construction of Eastern Regional Hospital				84,533,416.12	4.66%
Construction of 2 Regional & 6 District Hosp. by Euroget				76,418,399.75	4.21%
Construction of 7 District Hospitals & Integrated IT System in Ghana				148,382,060.22	8.18%
Rehabilitation of Bolga Regional Hospital Phase II				20,198,739.82	1.11%
					0.00%
Total:				1,813,062,441.56	100.00%