



MINISTRY  
OF  
HEALTH

P.O. Box MB44, Accra  
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Kindly quote this number and date on all correspondence

My Ref. No. MOH/FC/FS/006/24

Your Ref. No. \_\_\_\_\_

Date. 20<sup>th</sup> March 2024 Mob: 0244504607

**The Controller & Accountant General  
Controller & Accountant General Department  
Treasury Head Quarters Accra**

Dear Sir,

**FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31<sup>ST</sup> 2023.**

Sir, I forward herewith the unaudited Consolidated financial statements for the Ministry of Health for the year ended 31<sup>st</sup> December 2023.

Funds covered in this report include Government of Ghana Funds, Internally Generated funds, Pooled Donor funds and Earmarked Donor Funds.

Please do not hesitate to contact us if you have any comment on the report.

Yours faithfully,

  
ALHAJI HAFIZ ADAM  
CHIEF DIRECTOR  
For: MINISTER FOR HEALTH

Cc: Hon. Minister- MOH  
Director, PPMED  
Director, Finance  
The Auditor General

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## **List of Acronyms**

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

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

## MINISTRY OF HEALTH

### REPORT AND FINANCIAL STATEMENTS OF THE MINISTRY OF HEALTH HEADQUARTERS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER 2023

#### 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 to 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

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# 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

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## 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

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## *Non-Financial Performance*

**Table 1: Planned Programme Performance**

<b>Program</b>	<b>Sub-Program</b>	<b>Planned Output(s)</b>	<b>Planned Output indicators</b>	<b>Output Achieved</b>
<b>1.0 Management and Administration</b>	<b>1.1 General Administrarion</b>	Coordinate quarterly staff durbars	Number of durbars organised	2 Staff durbars organized.
		Facilitate the implementation of Clock-in attendance system.	Number of monthly analysis report prepared.	3 months analysis on staff attendance completed.
		Management of physical environment.	Number of washrooms cleaned.	Eight-seven (87) washrooms cleaned daily by June 2023.
			Number of facilities guarded.	5 facilities secured daily by 48 security guards by June 2023.
			Number of maintenances done on 3 elevators.	6 maintenance works completed on 3 elevators.
			Number of workstations cleaned.	243 Office workstations maintained for six months.
			Number of servicing carried out.	6 servicing on 2 Generator set carried out by June 2023

Program	Sub-Program	Planned Output(s)	Planned Output indicators	Output Achieved
		Training of Trainers for Staff Appraisal Schedule Officers and Directorate / Unit Representatives on e-SPAR	Number of trainings organized.	Training organized for Representatives from all Directorates with facilitators from OHCS.
		Coordinate Training of Directors and Staff on e-SPAR	Number of trainings organized	Training organized for Directors with facilitators from OHCS
		Set up e-SPAR platform and prepare composite e-SPAR reports for Planning Phase	Number of trainings organized.	e-SPAR platform set up for all Civil Servants.
		Compilation of promotion register	Number of registers compiled.	Promotion register compiled by June 2023
		Processing of Staff Car Maintenance Allowance for MOF	Number of car maintenance applications processed	28 applications submitted to MoFEP approved by September 2023. Nine applications pending approval
		The implementation of planned preventive maintenance regime.	Number of vehicles maintained	Fifty-two official vehicles were serviced and maintained for safe operation by September 2023.
	<b>1.3 Health Financing, Policy Formulation, Planning, Budgeting, Monitoring and Evaluation</b>	Organise Quarterly budget committee meetings	Number of Budget Committee Meetings organised	Three budget committee meetings organised
		Participate in the 2024 Technical Budget Hearing with the Ministry of Finance	Current Status	Participated in 2024 Technical Budget Hearing
		Inputs into the 2024 Budget Statement and Economic Policy submitted to the Ministry of Finance	Current Status	inputs submitted

Program	Sub-Program	Planned Output(s)	Planned Output indicators	Output Achieved
		Health Financing Strategy approved by the Hon. Minister for Health	Current Status	document completed and approved
	<b>1.4 Finance and Audit</b>	2023 third Quarter Financial Statement prepared	Current Status	2023 third Quarter Financial Statement prepared
		Embark on Financing Monitoring	Current Status	Monitoring visits conducted in 10 regions
		Conduct quarterly Audit Committee Meetings	Number of meetings organised	Three audit committee meetings organised
	<b>1.6 Human Resource for Development and Management</b>	Conduct promotional interviews for health staff	Current Status	Promotional interviews conducted for health staff
<b>2.0 Health Service Delivery</b>	<b>2.1 Primary and Secondary Health Services</b>	ANC 4+ (%)	Number of pregnant women who made at least 4 ANC visits during the pregnancy divided by the total ANC registrants multiplied by 100	86.60%
		Institutional Neonatal Mortality Rate	Neonatal deaths per 1,000 institutional live births	5.27 per 1,000 live births
		Skilled birth attendance coverage (%)	Number of births attended by skilled health professionals divided by total number expected deliveries	61.10%
		Under 5 Malaria Case Fatality Rate	Number of deaths due to malaria among children under 5 divided by total number of under 5	0.06%

Program	Sub-Program	Planned Output(s)	Planned Output indicators	Output Achieved
			malaria cases multiplied by 100	
		Proportion of maternal deaths audited	Number of maternal deaths audited divided by total number of maternal deaths multiplied by 100.	98.40%
		Malaria Incidence per 1000 population	The number of confirmed cases of malaria in a year per 1,000 population at risk	141 per 1,000 population
		HIV Prevalence (15-49 years)	Percentage of people tested in the age group who were found to be infected with HIV	5.40%
		Still birth Rate	Number of babies born with no signs of life at or after 28 weeks of gestation per 1,000 live births	10.1 per 1,000 live births
		TB Incidence	Number of new and relapse TB cases	13,651
		TB treatment success rate (%)	Number of new, registered TB cases that were cured or completed a full course of treatment divided by total number of new registered cases, multiplied by 100	97.60%

Program	Sub-Program	Planned Output(s)	Planned Output indicators	Output Achieved
		Total fertility Rate	Average number of children that would be born to a woman over her lifetime if: She was to live from birth until the end of her reproductive life	3.65
		Under-five mortality rate (per 1000lb)	Deaths occurring among children under 5 years per 1,000 live births	10.9 per 1,000 live births
		Infant Mortality Rate (per 1000lb)	Deaths among children under 1 per 1,000 live births	5.92 per 1,000 live births
		Modern contraceptive prevalence rate	Proportion of women of reproductive age (15-49 years) who are using modern contraceptive methods (or whose partner is using) a contraceptive method at a given point in time	36.20%
		GHS Strategic Plan 2023-2027	Developed GHS Strategic Plan.	Terms of Reference developed for the finalization of the Plan.
		Dissemination GHS Policy and Strategy on Digital Health	Current Status	Hard copies of GHS Policy and Strategy on Digital Health distributed to 7 regions and 9 more regions to go upon printing.
		Health Information Security Policy, Strategy and Standard developed	Current Status	Final draft - Health Information Security Policy, Strategy and Standard

Program	Sub-Program	Planned Output(s)	Planned Output indicators	Output Achieved
		Digital Tools/Platforms to Improve Service Delivery developed	Current Status	13 courses mounted with 11,439 users.  PBMIS, DHIMS2, e-learning and financial monitoring dashboard, Digital Health Desk  GHS Itinerary (Fully Developed, tested, and implemented at all levels)
		E-tracker Implementation	Current Status	45 staff of RHD/DHMTs trained.  Training provided for all districts and health facilities in Savannah region.
		GhiLMIS Data Use and System Utilization improved.	Current Status	Mop-up and refresher training were conducted for 129 Sites in selected regions and 375 sites in 11 Regions, respectively  Kick-off and Requirement session conducted for GhiLMIS Lite development.
		IDSR training conducted for 30 districts	Number of planned trainings conducted.	IDSR Trainings conducted for 6 districts
		GHS (HQS) Employee Health and Wellness Programme (EHAWP) Workplace Risk Assessment conducted	Current Status	ALL Divisions/ Departments/ Units at GHS (HQS) assessed.

<b>Program</b>	<b>Sub-Program</b>	<b>Planned Output(s)</b>	<b>Planned Output indicators</b>	<b>Output Achieved</b>
		Capacity building for GeneXpert sites on EID and viral load testing undertaken	Number of facilities trained.	Eight facilities trained.
		HIV Self-Testing Monitoring Visit with GHANET to Eastern, Oti & Volta regions.	Number of facilities visited.	Ten facilities visited.
		COVID-19 Campaign National COVID-19 Vaccination Days (NaCVaDs 7).	Number of campaigns organized.	7 <sup>th</sup> Round of National COVID-19 Vaccination Days Campaign was successfully carried out
		Asthma Guidelines launched.	Activity report.	Asthma guidelines launched.

<b>MOH AGENCIES</b>	<b>STAFF STRENGTH DECEMBER 2022</b>	<b>STAFF STRENGTH DECEMBER 2023</b>	<b>CHANGE</b>
Christian Health Association of Ghana	35,683	35,680	- 3
Centre for Scientific Research into Plant Medicine	201	196	- 5
Dist Health Services	-	-	-
Food and Drugs Authority	735	772	37
Gh College of Physicians and Surgeons	21	20	- 1
Ghana Health Service	116,548	117,220	672
Training Institutions	3,357	3,334	- 23
Medical and Dental Council	36	30	- 6
Health Headquarters	2,584	4,168	1,584
Nurses & Midwives Council	131	120	- 11
Pharmacy Council	97	87	- 10
Private Homes and Maternity Board	-	-	-
Regional Health Services	-	-	-
St John Ambulance Brigade	51	52	1
Psychiatry Hospitals (Tertiary Health Se	2,017	1,828	- 189
Traditional Medicine Council	60	61	1
National Ambulance Service	3,495	3,456	- 39
Allied Health Professionals Council	44	41	- 3
Teaching Hospitals	16,980	16,427	- 553
Ghana College of Nurses and Midwives	40	39	- 1
Ahmadiyya Muslim Health Service - Ghana	921	966	45
National Blood Service	32	29	- 3
Health Facilities Regulatory Agency	-	94	94
College of Pharmacist	-	1	1
Mental Health Authority	-	40	40
Psychology Council	-	5	5
University of Ghana Medical Centre, Ilegon	-	95	95
<b>TOTAL</b>	<b>183,033</b>	<b>184,761</b>	<b>1,728</b>

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

The Ministry of Health was unable to implement all its plans for the year 2023 as indicated in the Annual Program of Work. However, the following achievements can be reported for the period.

#### Management and Administration

Planned Output (Activities)	Output Achieved
Policy development and dissemination	Dissemination - National Health Policy (NHP) 2020, Universal Health Coverage (UHC) Roadmap for Ghana (2020 – 2030), Health Sector Medium Term Plan (2022-2025), National Medicine Pricing Strategy, Nursing and Midwifery Mentorship Policy Guidelines, Antimicrobial (AMR) Multi-Partner Trust Fund (MPTF) Project and Supply Chain Master Plan (2021-2025)  Drafts - Health Financing Strategy, Referral Policy, Food Safety Policy, Health Infrastructure Strategy and Policy, Essential Health Service Package (EHSP), Medical Tourism Policy, Bill for National Vaccine Policy and Policy Guidelines for COVID-19 Management at community Pharmacies
Monitoring & Evaluation	2021 performance evaluation (Health Summit) conducted in April, 2022 Joint Monitoring Visits (JMV) on COVID-19 Emergency Preparedness and Response Plan (EPRP) carried out
Human Resource	128 nurses recruited and sent to Barbados under signed bilateral assignment 4,126 clearance forms have been purchased by health professionals for possible travel
Resource Mobilization	World Bank Loan- \$150m (PforR) to strengthen service delivery at the lower level

#### Management and Administration

Planned Output (Activities)	Output Achieved
Infrastructure	VFM Audit for redevelopment of Tema Gen. Hosp., Const. of Dist. Hosp. at Nkoranza, Const of A & E Complex at Dormaa and Reconstruction of the CMS at Tema completed. Contractor on site -Tema and CMS

## Health Service Delivery

Planned Output (Activities)	Output Achieved
Access – Specialized Services	<p>KATH introduced new post diploma training programme for new medical officer and introduced Cardiac Angiography and a DEXA (Dual Energy X-ray Absorptiometry)</p> <p>TTH established a Radiotherapy Centre to improve Oncology services in the North (funded by a philanthropist) and was accredited by West African College of Physicians and Surgeons (WACPS) for post graduate training</p> <p>TTH introduced new services e.g. cardiology, colposcopy, Uro-Gynaecology, uninterrupted CT-Scan services and endoscopy</p> <p>HTH procured a CT scan and acquired Mobile Clinic Van in collaboration with Rotary Club and Anglican Dioceses of Ho to support service delivery and introduced endoscopy services</p>
Access – Primary and Secondary Services	<p>GHS is reorganizing service delivery at the lower level through the Network of Practice which sees the Model Health Centre as the Hub of service delivery</p> <p>GHS has developed a mobile application called “You Must Know (YMK) Mobile APP” to address the challenges of adolescents and youth through online counselling and social behavior change and to facilitate referral for adolescents who need further or specialized care</p> <p>NBS intensified its voluntary mobile sessions and also collaborated with Zipline Drone Service to</p>

## Health Service Delivery

Planned Output (Activities)	Output Achieved
Quality of care	<p>CHAG adopted the Safecare certification in its facilities and are at various levels (level one- 125, level two- 109, level three- 55 and level four- 6)</p> <p>NBS as part of improving the National Algorithm for Screening of Donated Blood launched and disseminated the National Strategy for Screening of Donated Blood and Immuno-haematological Testing</p>
Malaria Control Program	<p>Through Public Private Partnership Arrangement, NMCP and Zoomlion Ghana Limited have developed and implemented an application (LSM Implement app) used for mapping and treatment of mosquito breeding sites</p>
Training	<p>50 Regional Officers have been trained as trainers and 425 district staff trained in the use of the Ghana Nutrition Scorecard</p> <p>NAS recruited 528 EMTs for training, posted 393 EMTs and provided refresher training for 473 personnel in Advanced pre-hospital Resuscitation Course</p>
Research	<p>CHAG is carrying out research dubbed “Akoma Pa” to understand the emerging non-communicable diseases in 85 facilities across 6 regions with a targeted enrollment of 70,000 clients</p> <p>CPMR has cultivated 42 acres of medicinal plants, re-formulated some decoctions into capsules, analyzed 334 herbal products, conducted toxicity test for 4 and efficacy studies on 6 herbal medicines</p>

## Human Resource for Health Development

Planned Output (Activities)	Output Achieved
Specialized training	<p>College of Physicians and Surgeons decentralized training by signing MoU with GHS to accredit qualified facilities</p> <p>Some private facilities have been accredited as part of the expansion program</p> <p>Final guidelines for postgraduate training by the College of Physicians and Surgeons has been submitted to the Ministry for submission to Cabinet</p> <p>College of Nurses and Midwives started specialty training in 22 areas and has enrolled 642 trainees</p> <p>All three specialized training institutions have conducted CPDs for practicing health professionals and trainees to improve quality of care</p>

## Health Sector Regulation

Planned Output (Activities)	Output Achieved
Regulation of health professionals	<p>A draft Legislative Instrument for Ghana Psychology Council for part V of Act 857 is ready for stakeholders' consultation and the Council has standardized the course content and curriculum for training</p> <p>HeFRA - LI for implementation of Act 829 and 4-year strategic plan are done. Two regional offices at Sefwi-Wiawso and Bolgatanga have been opened</p> <p>Medical and Dental Council developed and launched a Scope of Practice document to enforce standards of practice</p>
Training of doctors	<p>MoFFA- 140 practitioners have taken registration forms to regularize operations</p> <p>The MDC has instructed University of Development Studies to temporarily suspended the operations of the School of Medicine with respect to training of Doctors for complete re-organisation of the programme</p> <p>The School of Medicine should therefore NOT admit students for the 2022/2023 academic year until deficiencies identified during the inspection have been rectified</p> <p>The current stream of Level 100 graduate entrants will not be recognised by the Council due to the high student numbers as against the grossly inadequate resources (facilities and faculty)</p>

## Registration/Induction of New Professionals

Profession	Number
<b>NMC</b>	
<i>Nurse Assistant Preventive</i>	1,424
<i>Nurse Assistant Clinical</i>	3,507
<i>Registered General Nurses</i>	5,068
<i>Registered Midwives</i>	3,907
<i>Registered Mental Nurses</i>	234
<i>Registered Community Psychiatric Nurses</i>	4,666
<i>Public Health Nurses</i>	3,878
<i>Post NAP NAC Midwives</i>	234
<b>GPC</b>	
<b>Psychologists</b>	479
<b>MDC</b>	
<b>Medical and Dental Practitioners</b>	592
<b>Physician Assistants</b>	884
<b>Pharmacy Council</b>	
<b>Pharmacists</b>	664

## Regulation of Food, non-food, medicinal and non-medicinal products

Planned Output (Activities)	Output Achieved
Laboratory & Testing Services	<p>Centre for Laboratory Services and Research (CLSR) reaccredited FDA Lab for ISO 17025:2017 testing scope to 58 products for medicines, medical devices, cosmetics, household chemical substances and food</p> <p>The technical and administrative operations of the FDA have been recertified to ISO9001:2015</p>
Policies/ Operational Guidelines	<p>FDA launched the National Food Safety Policy, National Food Safety Emergency Response Plan Committee and anti-drugs music video, dubbed the "Daabi" which had 36,528 views three months after launch.</p> <p>As part of the efforts to strengthen post-market surveillance, FDA launched "no registration no clearance policy" at the Tema port and has reduced the number of detentions at the port</p> <p>EU German Development Agency (GIZ) is supporting FDA in local vaccine manufacturing</p> <p>FDA signed MOU with Rwanda FDA to achieve ML3 and collaborate on mRNA vaccine manufacture regulatory oversight</p>

**COVID-19 RELATED INFRASTRUCTURE PROJECTS (HOLDING AND TREATMENT CENTERS)**

<b>S/N</b>	<b>Location</b>	<b>Progress/Status</b>
1	Adaklu	Overall Completion: 91%
2	Sewua	Overall Completion: 92%
3	Zebilla	Overall Completion: 58%
4	Dodowa	Overall Completion: 98%
5	Pantang	Overall Completion: 82%
6	Asawinso	Overall Completion: 60%
7	Goaso Hospital	Overall Completion: 65%
8	Cape Coast	Overall Completion: 76%
9	Covid 19 Isolation Centre including MEP - KorleBu Teaching Hospital	Overall Completion: 90%
10	Fevers Unit-KorleBu Teaching Hospital	Overall Completion: 90%
11	Takoradi	Overall Completion: 65%
12	Nalerigu	Overall Progress is at 8%
13	Sunyani	Overall Completion: 63%
14	Kumasi South	Overall Completion: 90%
15	Aflao	Overall Completion: 90%

## **1.PUBLIC FINANCIAL MANAGEMENT (PFM)**

### **7.1 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 year the ministry began implementing measures to deploy GIFMIS to all facilities as the official financial management tool for managing public funds. The Fixed Assets Coordination Unit (FACU) in collaboration with CAGD is training all Agencies of the Ministry to compile fixed assets and incorporate them in their financial statements.

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

### **7.1 FINANCIAL PERFORMANCE**

The approved budget for the health sector per the 2023 Budget Statement of Ministry of Finance was GH¢15.944 billion. This comprises funding from GoG of GH¢ 9.0 billion, ABFA of GH¢0.06 billion and IGF GH¢ 3.886 billion and Donor of GH¢ 2.996 billion. No expenditure was incurred for the first quarter for the headquarters.

### **7.2 Ministry of Health 2023 4th Quarter Consolidated 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 2023 fourth quarter Financial Statements are prepared with recourse to the appropriation allocated to the Ministry during the year 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 year under review for the benefit of the citizenry of Ghana and other stakeholders.

### **7.3 Components of the Financial Statements**

The financial statements comprise:

- Consolidated Statement of Financial Position
- Consolidated Statement of Financial Performance
- Consolidated Statement of Changes in Net Assets
- Consolidated Statement of Cash Flow
- Notes to the Accounts

### **7.4 Additional Reports**

Other relevant Reports to provide more information are as follows:

- i. Supporting Schedules
- ii. Supporting Management Reports

### **7.5 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 in general and IGF, and Donor funds allocated **specifically to the Ministry Headquarters only**. This excludes IGF and DONOR Funds from the Agencies.

## **2. 7.8 Basis of Accounting**

The basis of accounting adopted for the preparation of the Financial Statements is Modified Accrual Basis and took cognizance of IPSAS.

## **3. 8. HIGHLIGHTS ON THE FINANCIAL STATEMENTS**

There had been a significant decrease in sector budget support by Donors to the Ministry Headquarter. This has diversely affected the operations of the Ministry.

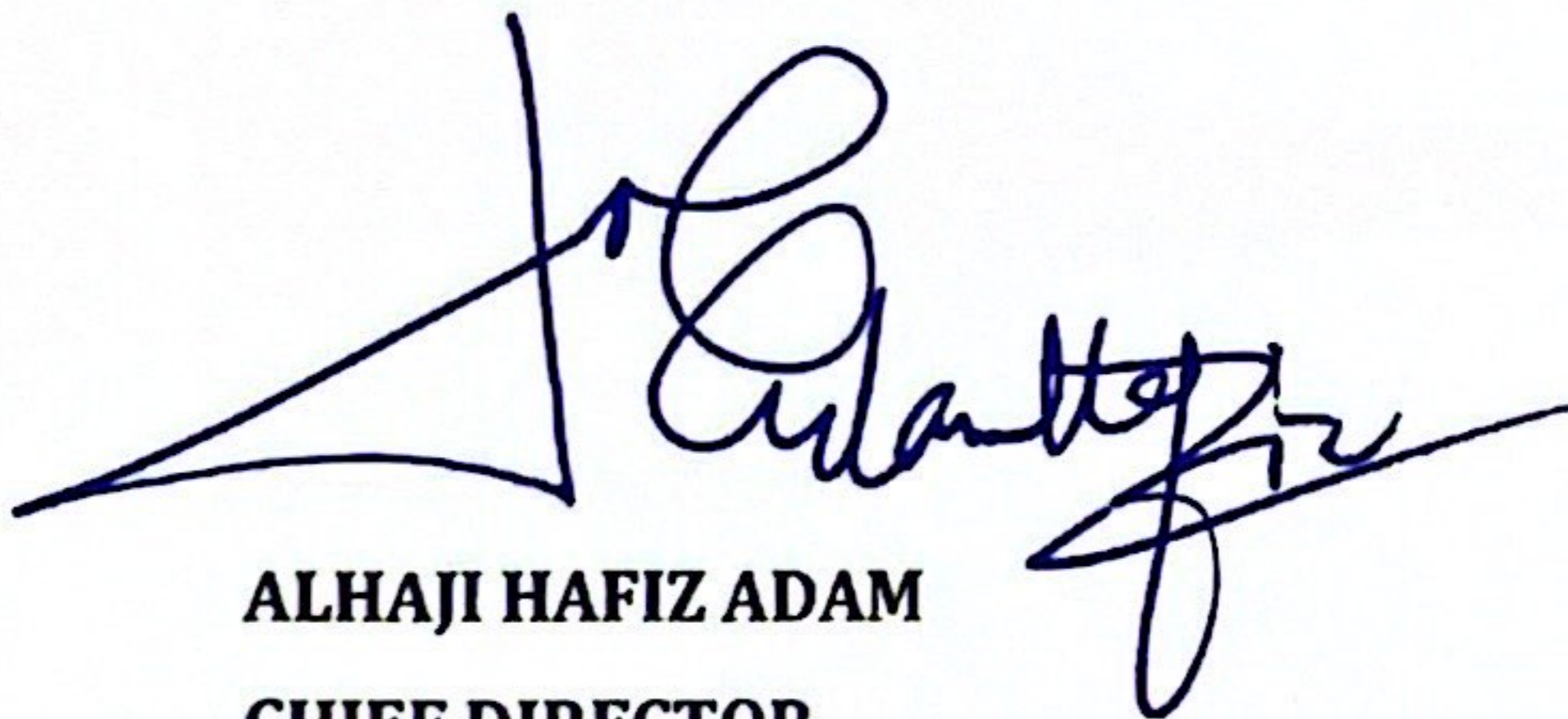
All readers of this Financial Report are encouraged to refer to the accompanying Notes to the Financial Statements and Supporting Schedules for further clarification on specific items contained herein.

## **8. 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 through the completion of ongoing Health projects, expansion of health promotion programs, 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 statement of the Ministry of Health for the year ended 31st December 2023.



**ALHAJI HAFIZ ADAM**

**CHIEF DIRECTOR**

**FOR: MINISTER FOR HEALTH**



Ministry of Health  
Consolidated Statement of Financial Position  
As At 31st December 2023

	Notes	2023	2022
<b>Assets</b>			
<b>Non Current Assets</b>			
Non Financial Assets (PPE)	2	21,156,902,280.07	13,769,672,065.00
<b>Current Assets</b>			
Inventory(Stock)	3	312,645,157.05	159,696,805.00
Cash and Bank Balances	4	1,322,324,164.75	593,239,992.00
Accounts Receivable	5	1,337,246,367.53	1,014,122,233.00
		<u>2,972,215,689.33</u>	<u>1,767,059,030.00</u>
Total Assets		<u>24,129,117,969.40</u>	<u>15,536,731,095.00</u>
<b>Current Liabilities</b>			
Accounts Payable	6	1,081,861,834.43	828,800,760.00
<b>NET CURRENT ASSETS</b>		<u>23,047,256,134.97</u>	<u>14,707,930,335.00</u>
<b>Funds Employed</b>			
Accumulated Fund	13B	14,707,930,337.84	8,800,038,837.00
		<u>14,707,930,337.84</u>	<u>8,800,038,837.00</u>

ALHAJI HAFIZ ADAM  
CHIEF DIRECTOR  
FOR MINISTER OF HEALTH  
DATE:

4/03/24

FRANCIS KOFI NUNOO  
FINANCIAL CONTROLLER  
FOR MINISTER OF HEALTH

DATE: 4th March, 2024

Consolidated Statement of Financial Performance

For the Year Ended : 31st December 2023

	Notes	2023	2022
<b>Income</b>			
Net Operating Income	7	3,916,087,964.05	2,266,845,513.45
Non Operating Income	8	11,499,511,627.12	10,344,154,429.83
<b>TOTAL INCOME</b>		15,415,599,591.17	12,610,999,943.28
<b>Expenditure</b>			
Employee Compensation	9	9,746,681,370.65	6,917,762,835.44
Goods & Service	9	4,605,604,882.73	3,344,430,818.00
Bad Debts and Interest Payments	9	-	-
<b>TOTAL EXPENDITURE</b>		14,352,286,253.38	10,262,193,653.44
<b>INCOME SURPLUS</b>		1,063,313,337.79	2,348,806,289.84

## Consolidated Statement of Changes in Net Assets

As At : 31st December 2023

### FUND BALANCE

	Notes	2023	2022
Balance as at 1st January 2023	13B	14,707,930,337.84	8,800,038,837.00
Income Surplus for the year ended 31st December :	13B	1,063,313,337.79	2,348,806,289.84
Prior year Adjustment as at 31st December 2023	13B	7,276,012,459.34	3,559,085,211.00
Balance as at 31st December 2023		23,047,256,134.97	14,707,930,337.84

**MINISTRY OF HEALTH  
CONSOLIDATED STATEMENT OF CASHFLOW FOR THE  
PERIOD ENDED 31ST DECEMBER 2023**

		Dec-23	Dec-22
	NOTES	GH¢	GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Cash Receipt From Operating Activities</b>			
GoG Fund		9,771,715,293.38	6,886,738,347.65
IGF Fund Income		3,916,087,964.05	2,266,845,513.45
Donor Fund Income		1,644,655,831.25	3,417,233,825.14
Others Income		83,140,502.49	40,182,257.04
<b>Total Receipt</b>		<b>15,415,599,591.17</b>	<b>12,610,999,943.28</b>
<b>Cash Payment For Operating Activities</b>			
Compensation of Employees		9,746,681,370.65	6,917,762,835.44
Use of Goods and Services		4,605,604,882.73	3,344,430,818.00
Bad Debts and Interest Payments		-	-
<b>Total Payment</b>		<b>14,352,286,253.38</b>	<b>10,262,193,653.44</b>
<b>INCREASE/DECREASE IN OTHER RECEIVABLES/DEBTORS</b>			
Advances	-	39,098,561.61	373,929,665.00
Debtors	-	284,025,572.93	213,347,596.00
<b>Sub-Total</b>	<b>-</b>	<b>323,124,134.54</b>	<b>160,582,069.00</b>
<b>INVENTORY PURCHASED/ DISPOSALS</b>			
Medicines and Pharmaceuticals	-	252,633,719.69	-
Medical Supplies (Non Drug)	-	102,495,441.89	-
Printed Materials and Stationery	-	7,508,204.99	-
Assessories	-	4,698,130.74	-
<b>Sub-Total</b>	<b>-</b>	<b>152,948,352.05</b>	<b>-</b>
<b>INCREASE/DECREASE IN PAYABLES/CREDITORS</b>			
Withholding Tax		1,722,867.33	2,380,195.00
Other Taxes Payables		-	18,075,106.00
Trade Creditors		157,614,149.31	171,034,633.00
<b>Sub-Total</b>		<b>159,337,016.64</b>	<b>186,729,544.00</b>
<b>TRUST MONIES RECIVED/RELEASED</b>			
Statutory Funds		-	-
Funds Held in Trust		99,435,837.18	68,001,439.00
<b>Sub-Total</b>		<b>99,435,837.18</b>	<b>68,001,439.00</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>846,013,705.02</b>	<b>1,933,493,237.84</b>

## CASHFLOW FROM INVESTING IN NON FINANCIAL ASSETS

<b>Acquisition of Non Financial Assets</b>			
Buildings and Structures		4,971,595,151.51	243,883,482.00
Indoor Assets	-	4,331,822.52	2,229,023.00
Infrastructure Assets		39,071,302.92	9,266,568.00
Intangible Assets		16,592,908.57	66,017,043.00
Lands	-	450,860,351.62	21,461,510.00
Outdoor Assets	-	54,627,862.81	172,174,207.00
Transport Equipments		218,414,065.49	20,500,005.00
Other Assets		1,269,516,841.84	
<b>Work in Progress</b>			
Buildings and Structures	-	6,122,299,765.65	5,307,659,615.00
<b>Total Acquisition of Non Financial Assets</b>		<b>- 116,929,532.27</b>	<b>5,843,191,453.00</b>

<b>Acquisition of Financial Assets</b>			
Loans		-	-
Shares		-	-
Advances		-	-
<b>Total Acquisition of Financial Assets</b>			
		-	-
<b>Total Acquisition of Assets</b>			
		- 116,929,532.27	5,843,191,453.00
Disposal		-	-
Recovery		-	-
<b>Total Disposal/Recovery</b>			
		-	-
<b>NET CASHFLOW FROM INVESTING IN NON FINANCIAL ASSETS</b>			
		- 116,929,532.27	5,843,191,453.00
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
		-	-
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>			
		-	-
<b>NET CHANGE IN STOCK OF CASH</b>			
		729,084,172.75	- 3,588,534,078.00
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>			
		593,239,992.00	622,688,860.00
<b>PRIOR YEAR ADJUSTMENT</b>			
		-	3,559,085,210.00
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>			
		1,322,324,164.75	593,239,992.00

**MINISTRY OF HEALTH, GHANA**  
**NOTES TO THE FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES**  
**31<sup>ST</sup> DECEMBER 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1.1 General Statement**

The Government of Ghana (GoG) is a sovereign entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles.

In preparing the financial statements, the Ministry of Health (MoH) which is an MDA of the government of Ghana takes cognisance of the 1992 constitution, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378). The 2023 4<sup>th</sup> quarter financial statement have been prepared on general government based on the Appropriation Act 2023. The Financial statement is based on the MoH HQ activities from consolidated fund resources (GOG), Internally Generated funds (IGF) and Donor funds.

**1.2 Policy Statement on IPSAS adoption**

The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November 2015. An implementation plan for IPSAS (Accrual basis) was launched on 24<sup>th</sup> November 2018 and a secretariat has since been established at CAGD HQ. IPSAS Implementation Committee (IPIC) has been constituted at the Ministry to spearhead the implementation process. The 2023 Fourth Quarter Financial statements takes cognisance of IPSAS Accruals

**1.3 Basis of Preparation**

The 2023 Fourth Quarter General Government Financial Statements have been prepared on Accruals basis and takes cognisance of IPSAS Accrual of accounting.

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

**1.7 Revenue**

The Ministry reports revenue in the period in which they are received. However, revenue is accrued when there is evidential certainty for their receivables. The reported revenue in the Statement of Revenue and Expenditure is on General Government, comprising the Consolidated Fund, Statutory Funds, Internally Generated Funds and Donor Funds.

## 1. ACCOUNTING POLICIES

### 1.8 Expenditure

The reported expenditure in the Financial Statements is recognized when incurred.

### 1.9 Assets

Fixed Assets acquired during the year are capitalized and shown in the Balance Sheet and per the depreciation policy, depreciation is not charged in the year of acquisition and disposal. The fixed assets are capitalized but not depreciated.

### 1.13 Cash and Cash equivalent.

Cash and cash equivalents are reported based on cash on hand and balances on bank accounts.

### 1.14 Project loans and grants

Project loans received centrally are expensed when disbursed to the beneficiary entities

**MINISTRY OF HEALTH  
FINANCIAL STATEMENT  
As At 31st December 2023**

Notes		2023	2022
<b>2</b>	<b>Non Financial Assets (PPE)</b>		
	Buildings and Structures	8,727,173,352.51	6,428,467,821.22
	Indoor Assets	4,331,822.52	-
	Infrastructure Assets	45,949,654.88	85,020,957.80
	Intangible Assets	282,529,479.43	299,122,388.00
	Lands	476,552,463.62	25,692,112.00
	Outdoor Assets	54,627,862.81	-
	Transport Equipments	43,814,273.34	262,228,338.83
	Other Assets	122,800.31	1,269,639,642.15
	WIP - Building and Structures	11,521,800,570.65	5,399,500,805.00
		<b>21,156,902,280.07</b>	<b>13,769,672,065.00</b>
<b>3</b>	<b>Inventory(Stock)</b>		
	Medicines and Pharmaceuticals	252,633,719.69	-
	Medical Supplies (Non Drug)	52,503,232.37	154,998,674.26
	Printed Materials and Stationery	7,508,204.99	-
	Accessories	-	4,698,130.74
		<b>312,645,157.05</b>	<b>159,696,805.00</b>
<b>4</b>	<b>Cash and Bank</b>		
	Cash and Bank-GOG	3,262,420.17	2,289.24
	Cash and Bank-IGF	478,358,787.63	477,262,909.49
	Cash and Bank-Sector Budget Support (SBS)	13,994.33	-
	Cash and Bank- Donor (Ear-marked)	793,368,664.97	115,777,668.00
	Cash and Bank-IGF (Onsite Banking)	185,866.64	-
	Undeposited Cash-IGF	6,537,822.33	189,941.81
	Petty Cash	230,888.51	7,183.46
	Investments	40,365,720.17	-
		<b>1,322,324,164.75</b>	<b>593,239,992.00</b>
		2023	2022
<b>5</b>	<b>Accounts Receivable</b>		
	Debtors	1,268,915,134.18	984,889,561.25
	Advances	68,331,233.35	29,232,671.74
		<b>1,337,246,367.53</b>	<b>1,014,122,232.99</b>
		2023	2022
<b>6</b>	<b>Accounts Payable</b>		
	Withholding Tax	12,260,836.94	10,537,969.61
	Other Taxes Payables	-	-
	Trade Creditors	970,165,160.31	812,551,011.00
	Funds Held in Trust	99,435,837.18	-
		<b>1,081,861,834.43</b>	<b>823,088,980.61</b>

		2023	2022
<b>7</b>	<b>Operating Revenue</b>		
	IGF Services	2,669,228,396.69	1,714,205,669.27
	Medicines & Pharmaceuticals	1,246,859,567.36	552,639,844.18
		<b>3,916,087,964.05</b>	<b>2,266,845,513.45</b>
		2023	2022
<b>8</b>	<b>Non Operating Revenue</b>		
	GOG - Employee Compensation	9,392,785,784.91	6,619,555,359.90
	GOG - Use of Goods and Service	175,060,497.59	210,353,305.24
	GOG - Capital Investment	203,869,010.88	56,829,682.51
	Sector Budget Support (SBS)	57,683.27	-
	Donor (Ear-marked)	1,644,598,147.98	3,417,233,825.14
	Interest	6,567,193.70	-
	Exchange Gains	29,410,840.65	-
	Other Non Operating Income (Donations)	47,162,468.14	40,182,257.04
		<b>11,499,511,627.12</b>	<b>10,344,154,429.83</b>
<b>9</b>	<b>Expenditure Analysis</b>		
<b>9A</b>	<b>GOG</b>		
	Employee Compensation	9,392,785,784.91	6,623,293,182.59
	Goods & Service	175,585,444.45	204,365,396.33
	Bad Debts and Interest Payments	-	-
	<b>Total Expenditure</b>	<b>9,568,371,229.36</b>	<b>6,827,658,578.92</b>
<b>9B</b>	<b>IGF</b>		
	Employee Compensation	353,895,585.74	294,469,652.85
	Goods & Service	3,307,257,505.06	2,331,839,690.12
	Bad Debts and Interest Payments	-	-
	<b>Total Expenditure</b>	<b>3,661,153,090.80</b>	<b>2,626,309,342.97</b>
<b>9C</b>	<b>Sector Budget Support (SBS)</b>		
	Employee Compensation	-	-
	Goods & Service	7,049.97	-
	Bad Debts and Interest Payments	-	-
	<b>Total Expenditure</b>	<b>7,049.97</b>	<b>-</b>
<b>9D</b>	<b>Donor (Ear-marked) Expenses</b>		
	Employee Compensation	-	-
	Goods & Service	1,122,754,883.25	808,225,731.55
	Bad Debts and Interest Payments	-	-
	<b>Total Expenditure</b>	<b>1,122,754,883.25</b>	<b>808,225,731.55</b>
	<b>EXPENDITURE GRAND TOTAL</b>	<b>14,352,286,253.38</b>	<b>10,262,193,653.44</b>

10	Schedule of Operating Accounts Balances	2023	2022
10A	<b>MOH HQ ACCOUNTS</b>		
	MOH POOLED CEDI ACCOUNT	184,692.69	684,692.69
	MOH REVOLVING ACCOUNT	2,937,748.87	4,937,748.87
	MOH SUB-CONSOLIDATED CASH BOOK	1,244,673.61	-
	MOH CENTRAL ACCOUNT	2,837,700.29	1,567,331.67
	MOH CHIEF DIRECTOR ACCOUNT	218,460.50	2,401,582.35
	MOH COVID-19 RESPONDS CEDI ACCOUNT	363,327.08	7,248,776.51
	MOH HTI ACCOUNT	224,718.43	4,873,081.16
	GHS CONSOLIDATED GoG ACCOUNTS	2,017,746.56	2,424,729.36
	<b>Total Cashbook Balance</b>	<b>10,029,068.03</b>	<b>24,137,942.61</b>
10B	<b>DONOR ACCOUNTS</b>		
	MOH AID POOLED NATIONAL DOLLAR-ECOBANK	25,708,066.52	12,273,346.28
	MOH AID POOLED NATIONAL EURO-ECOBANK	199,622.09	139,215.22
	MOH AID POOLED NATIONAL POUND-ECOBANK	23,148.50	15,764.88
	MOH HQ EARMARKED ACCOUNT CEDI	1,082,709.63	1,426,881.54
	WAHO SUPPORT ACTIVITY ACCOUNT-UMB	220,151.65	753,205.28
	WAHO HIV FUND CEDI ACCOUNT UMB	145,810.20	1,980,293.12
	WAHO HIV FUND EURO ACCOUNT UMB	573,138.53	-
	MOH WA HEALTH SECT FELLOWSHIP ACCOUNT	729,634.28	2,336,207.73
	MOH BOG USD ACCOUNT	2,453,656.02	454,069.65
	MOH POOL DONOR UMB COMBINED-	158,380.83	150,672.16
	MOH POOL DONOR COMBINED CMS CEDI ACCOU	15,959.01	-
	MOH POOL DONOR COMBINED CMS DOLLAR ACC	958,644.48	-
	GHANA NATIONAL DRUG PROGRAMME CEDI ACC	258,644.16	-
	GHANA NATIONAL DRUG PROGRAMME DOLLAR A	96,435.19	-
	CCM ECOBANK DOLLAR	1,824,247.24	-
	CCM ECOBANK GHANA CEDI	291,350.85	-
	GLOBAL FUND ACCOUNTS	103,179,168.77	-
	GHS CONSOLIDATED DONOR ACCOUNTS	462,658,447.12	176,665,013.98
	<b>Total Cashbook Balance</b>	<b>600,577,215.07</b>	<b>196,194,669.84</b>
10C	<b>WORLD BANK COVID-19 ACCOUNTS</b>		
	MOH CERC CEDI ACCOUNT	-	150.87
	MOH CERC DOLLAR ACCOUNT	-	5,647.55
	MOH IPF CEDI ACCOUNT	14,025,456.34	1,318,819.09
	MOH IPF DOLLAR ACCOUNT	115,264,678.32	25,709,076.76
	MOH-PRIMARY HEALTH CARE US DOLLAR	12,703,798.51	-
	MOH-PRIMARY HEALTH CARE GHANA CEDI	43,744,020.00	-
	<b>Total Cashbook Balance</b>	<b>185,737,953.17</b>	<b>27,033,694.27</b>
10D	<b>VEHICLE REVOLVING FUND ACCOUNTS</b>		
	MOH VEHICLE REVOLVING FUND CASH BOOK - E	314,040.67	73,299.12
	MOH VEHICLE REVOLVING FUND CASH BOOK - E	1,574.64	599.88
	MOH VEHICLE REVOLVING FUND CASH BOOK - E	-	45.00
	MOH VRF FIDELITY BANK ACCOUNT	209,946.32	203,409.22
	<b>Total Cashbook Balance</b>	<b>525,561.63</b>	<b>277,353.22</b>
10E	<b>CENTRAL MEDICAL STORES ACCOUNTS</b>		
	MOH CMS DRUGS ACCOUNT GCB	1,323,441.86	1,323,442.86
	MOH CMS NON-DRUGS ACCOUNT GCB	294,737.01	347,385.91
	MOH CMS PSO ACCOUNT GCB	62,416.44	15,446.44
	THO CONSOLIDATED IGF ACCOUNTS	79,665,523.92	84,950,184.98
	HTI CONSOLIDATED IGF ACCOUNTS	82,922,896.25	46,957,688.63
	CHAG CONSOLIDATED IGF ACCOUNTS	-	-
	PSYCH CONSOLIDATED IGF ACCOUNTS	1,651,372.84	548,083.97
	SUBV ORG CONSOLIDATED IGF ACCOUNTS	96,496,206.42	56,129,420.99
	GHS CONSOLIDATED IGF ACCOUNTS	215,903,341.10	155,324,678.48
	<b>Total Cashbook Balance</b>	<b>478,319,935.84</b>	<b>345,596,332.26</b>
	<b>Cashbook Balances Grand Total</b>	<b>1,275,189,733.74</b>	<b>593,239,992.21</b>

11	Schedule of Development Partners Contribution	2023	2022
11A	<b>EXTERNAL CONTRIBUTIONS</b>		
	AMERICAN LEPROSY MISSION	626,424.05	-
	AMP-HEALTH	71,200.00	-
	CDC - USA	14,263,149.16	-
	CHINESE EMBASSY	22,000.00	18,000.00
	FCDO	9,600,619.07	3,492,288.00
	FHI360	19,034,890.47	-
	FOLKEHELSEN INSTITUTE	127,825.62	-
	GAVI	55,998,070.70	1,322,203.18
	GIZ	1,355,216.69	-
	GLOBAL FUND	514,536,956.30	35,812.69
	HIMALAYAN	1,787,924.63	-
	ICARS	116,724.46	-
	JAPAN GOVERNMENT	-	1,249,325.00
	JOHN SNOW INCOOPERATED (JSI)	2,793,180.04	-
	KOFIH	20,918,303.84	14,489,494.12
	KOICA	11,895,830.70	-
	KOKOPLUS	771,839.00	-
	LABORATORIOS LICONSA	6,629,259.22	-
	MSI	5,000.00	-
	OPERATION EYE SIGHT UNIVERSAL	30,000.00	-
	PATH	4,889,682.00	-
	PFIZER	3,252,385.65	-
	SIGHT SAVERS INT.	854,249.92	-
	THE END FUND INC33 IRVING	3,877,988.81	-
	TEN KEY PROJECTS	-	1,813,062,441.56
	UNDP	2,508,745.00	259,890.00
	UNEP	1,283,119.50	-
	UNFPA	3,494,687.25	-
	UNICEF	32,371,785.65	151,700.00
	UNIVERSITY OF BERGEN	542,661.97	-
	UNIVERSITY OF SOUTHAMPTON	13,762.77	-
	USAID	1,118,030.00	-
	WAHO	1,592,094.56	2,791,374.14
	WFP	2,320,682.02	-
	WHO	31,506,158.05	3,259,136.00
	WORLD BANK	575,169,271.27	1,039,157,548.24
	WORLD CHILD CANCER	38,100.00	-
	WORLD VISION	47,500.00	-
	<b>TOTAL EXTERNAL CONTRIBUTION</b>	<b>1,325,465,318.37</b>	<b>2,879,289,212.93</b>

<b>11B</b>	<b>INTERNAL CONTRIBUTIONS</b>		
	AYUSH GHANA MEDICAL CENTER	-	2,000.00
	BANK OF GHANA	2,000,000.00	-
	CATHOLIC RELIEF SERVICE	137,496.50	50,000.00
	CENTER FOR PLANT MEDICINE	-	10,000.00
	COA RESEARCH & MANU. COMPANY	-	72,950.00
	MABIA GHANA	5,000.00	-
	MEDTRONIC LABS PBC	-	74,870.00
	NARM GHANA	-	10,000.00
	NATIONAL LOTTERY AUTHORITY(NLA)	-	30,000.00
	NAVRONGO-BOLGATANGA DIOECES	279,400.00	-
	NHIA	71,604,572.00	-
	NORSAAC	19,080.00	-
	NURSES & MIDWIFE COUNCIL(NMC)	-	15,000.00
	PHARMACCESS	36,320.00	-
	PRESIDENT SECRETARIATE	-	435,470.20
	SHARP HERBAL LTD	-	20,000.00
	SOCIAL MARKETING FOUNDATION	2,654,517.00	-
	UHAS	840,893.44	286,023.83
	UNIVERSITY OF GHANA	194,400.00	-
	VRA/PWALUGU DAM PROJECT	101,487.28	-
	ZIPLINE	5,500.00	-
	GHS OTHERS	241,311,846.66	-
	<b>TOTAL INTERNAL CONTRIBUTION</b>	<b>319,190,512.88</b>	<b>1,006,314.03</b>
	<b>DEV PARTNERS CONTRIBUTION GRAND TOTAL</b>	<b>1,644,655,831.25</b>	<b>2,880,295,526.96</b>

12	Consolidated Statement of Assets, Liabilities and Fund Balance by Agency Group								
12A	Assets	MoH HQ	GHS	THO	HTI	CHAG	PSYCH	SUBV ORG	TOTAL
	<b>Non - Current Assets</b>								
	Property, Plant & Equipment	13,334,725,467.61	3,154,619,686.18	2,634,983,816.47	1,223,597,198.30	-	403,903,288.27	405,072,823.24	21,156,902,280.07
	<b>Current Assets</b>								
	Inventory	-	136,949,793.85	170,877,604.58	-	-	1,690,691.57	3,127,067.05	312,645,157.05
	<b>Cash Assets</b>								
	Cash and Bank-GOG	1,244,673.61	2,017,746.56	-	-	-	-	-	3,262,420.17
	Cash and Bank-IGF	1,905,313.74	215,903,341.10	79,665,523.92	82,922,896.25	-	1,495,601.20	96,466,111.42	478,358,787.63
	Cash and Bank-Sector Budget Support (SBS)	-	13,994.33	-	-	-	-	-	13,994.33
	Cash and Bank- Donor (Ear-marked)	330,724,212.18	462,644,452.79	-	-	-	-	-	793,368,664.97
	Cash and Bank-IGF (Onsite Banking)	-	-	-	-	-	155,771.64	30,095.00	185,866.64
	Undeposited Cash-IGF - Drugs	-	1,968,620.51	-	-	-	11,173.35	-	1,979,793.86
	Undeposited Cash-IGF -Services	-	4,496,290.31	3,404.00	10,002.95	-	14,082.31	34,248.90	4,558,028.47
	Petty Cash-GoG	-	-	-	-	-	-	-	-
	Petty Cash-IGF	-	116,905.39	78,683.47	27,830.25	-	-	7,469.40	230,888.51
	Petty Cash-Heah Fund	-	-	-	-	-	-	-	-
	Petty Cash- Donor (Ear-marked)	-	-	-	-	-	-	-	-
	Investments-GoG	-	-	-	-	-	-	-	-
	Investments-IGF	-	4,639,328.50	19,086,245.11	8,933,116.42	-	-	7,644,726.51	40,303,416.54
	Investments-Sector Budget Support (SBS)	-	-	-	-	-	-	-	-
	Investments- Donor (Ear-marked)	-	62,303.63	-	-	-	-	-	62,303.63
	<b>Total Cash</b>	<b>333,874,199.53</b>	<b>691,862,983.12</b>	<b>98,833,856.50</b>	<b>91,893,845.87</b>	<b>-</b>	<b>1,676,628.50</b>	<b>104,182,651.23</b>	<b>1,322,324,164.75</b>

Accounts Receivable									
Advances-GoG		102,184.00							102,184.00
Advances-IGF Drugs	-	-	-	-	-	-	-	-	-
Advances-IGF Services	1,164,953.26	3,163,201.87	263,660.56	869,575.87	-	8,552.00	537,292.63		6,007,236.19
Advances-Sector Budget Support (SBS)	-	82,893.00	-	-	-	-	-		82,893.00
Advances- Donor (Ear-marked)	24,787,085.21	37,351,834.95	-	-	-	-	-		62,138,920.16
Trade Debtors - IGF Drugs	-	-	-	-	-	-	-		-
Trade Debtors - IGF Services	5,978,317.07	1,045,622,082.59	124,719,573.50	46,114,394.82	-	1,075,391.37	33,949,732.21		1,257,459,491.56
Trade Debtors - Donor (Ear-marked)	11,455,642.62	-	-	-	-	-	-		11,455,642.62
<b>Total Receivables</b>	<b>43,385,998.16</b>	<b>1,086,322,196.41</b>	<b>124,983,234.06</b>	<b>46,983,970.69</b>	<b>-</b>	<b>1,083,943.37</b>	<b>34,487,024.84</b>		<b>1,337,246,367.53</b>
<b>TOTAL ASSETS</b>	<b>13,711,985,665.30</b>	<b>5,069,754,659.56</b>	<b>3,029,678,511.61</b>	<b>1,362,475,014.86</b>	<b>-</b>	<b>408,354,551.71</b>	<b>546,869,566.36</b>		<b>24,129,117,969.40</b>
<b>Liabilities</b>									
Income Taxes Withheld-GoG	-	684.30	-	-	-	-	-		684.30
Income Taxes Withheld-IGF	-	3,024,741.37	2,050,627.84	1,729,528.40	-	110,735.97	3,093,250.94		10,008,884.52
Income Taxes Withheld-Sector Budget Support (S)	-	150.91	-	-	-	-	-		150.91
Income Taxes Withheld- Donor (Ear-marked)	2,079,595.97	171,521.24	-	-	-	-	-		2,251,117.21
<b>Sub-Total</b>	<b>2,079,595.97</b>	<b>3,197,097.82</b>	<b>2,050,627.84</b>	<b>1,729,528.40</b>	<b>-</b>	<b>110,735.97</b>	<b>3,093,250.94</b>		<b>12,260,836.94</b>
Funds-in-Trust-GoG	-	-	-	-	-	-	-		-
Funds-in-Trust-IGF	6,852,953.43	-	5,677,278.65	18,143,647.44	-	972,115.81	6,340,616.39		37,986,611.72
Funds-in-Trust-Health Fund	-	257.23	-	-	-	-	-		257.23
Funds-in-Trust- Donor (Ear-marked)	3,246,339.95	58,202,628.28	-	-	-	-	-		61,448,968.23
<b>Sub-Total</b>	<b>10,099,293.38</b>	<b>58,202,885.51</b>	<b>5,677,278.65</b>	<b>18,143,647.44</b>	<b>-</b>	<b>972,115.81</b>	<b>6,340,616.39</b>		<b>99,435,837.18</b>
Creditors-GoG	1,244,673.61	209,403.95	-	-	-	-	-		1,454,077.56
Creditors-IGF	-	689,460,074.84	207,091,356.72	17,298,157.10	-	3,724,269.30	10,294,257.44		927,868,115.40
Creditors-Sector Budget Support (SBS)	-	-	-	-	-	-	-		-
Creditors- Donor (Ear-marked)	40,842,967.35	-	-	-	-	-	-		40,842,967.35
<b>Sub-Total</b>	<b>42,087,640.96</b>	<b>689,669,478.79</b>	<b>207,091,356.72</b>	<b>17,298,157.10</b>	<b>-</b>	<b>3,724,269.30</b>	<b>10,294,257.44</b>		<b>970,165,160.31</b>
<b>Total Liabilities</b>	<b>54,266,530.31</b>	<b>751,069,462.12</b>	<b>214,819,263.21</b>	<b>37,171,332.94</b>	<b>-</b>	<b>4,807,121.08</b>	<b>19,728,124.77</b>		<b>1,081,861,834.43</b>
<b>NET ASSETS</b>	<b>13,657,719,134.99</b>	<b>4,318,685,197.44</b>	<b>2,814,859,248.40</b>	<b>1,325,303,681.92</b>	<b>-</b>	<b>403,547,430.63</b>	<b>527,141,441.59</b>		<b>23,047,256,134.97</b>
<b>Fund Balance</b>	<b>13,657,719,134.99</b>	<b>4,318,685,197.44</b>	<b>2,814,859,248.40</b>	<b>1,325,303,681.92</b>	<b>-</b>	<b>403,547,430.63</b>	<b>527,141,441.59</b>		<b>23,047,256,134.97</b>

12B Consolidated Statement of Assets, Liabilities and Fund Balance by Level of Care

Assets	MoH HQ	GHS HQ	THO	HTI	CHAG	PSYCH	SUBV ORG	RHA/RMS	RHO	DHA/SDG	DHO	PCs	TOTAL
<b>Non - Current Assets</b>													
Property, Plant & Equipment	13,334,725,467.61	3,115,827,772.97	2,634,983,816.47	1,223,597,198.30	-	403,903,288.27	405,072,823.24	4,851,071.18	7,053,364.44	2,018,887.93	20,367,168.78	4,501,420.88	21,156,902,280.07
<b>Current Assets</b>													
Inventory	-	-	170,877,604.58	-	-	1,690,691.57	3,127,067.05	136,949,793.85	-	-	-	-	312,645,157.05
<b>Cash Assets</b>													
Cash and Bank-GOG	1,244,673.61	1,331,705.19	-	-	-	-	-	596,297.93	836.71	85,998.81	2,907.92	-	3,262,420.17
Cash and Bank-IGF	1,905,313.74	-	79,665,523.92	82,922,896.25	-	1,495,601.20	96,466,111.42	56,367,379.73	-	13,881,655.39	79,486,837.59	66,167,468.39	478,358,787.63
Cash and Bank-Sector Budget Supp	-	-	-	-	-	-	-	4,687.03	162.13	6,425.43	2,719.74	-	13,994.33
Cash and Bank- Donor (Ear-mark)	330,724,212.18	347,286,394.45	-	-	-	-	-	64,225,412.99	-	51,132,645.35	-	-	793,368,664.97
Cash and Bank-IGF (Onsite Bank)	-	-	-	-	-	155,771.64	30,095.00	-	-	-	-	-	185,866.64
Undeposited Cash-IGF - Drugs	-	-	-	-	-	11,173.35	-	2,293.03	216,661.46	390,069.73	892,595.05	467,001.24	1,979,793.86
Undeposited Cash-IGF -Services	-	-	3,404.00	10,002.95	-	14,082.31	34,248.90	4,168.57	1,600,383.24	370,118.80	1,725,254.16	796,365.54	4,558,028.47
Petty Cash-GoG	-	-	-	-	-	-	-	-	-	-	-	-	-
Petty Cash-IGF	-	-	78,683.47	27,830.25	-	-	7,469.40	-	13,037.93	44,566.30	38,499.31	20,801.85	230,888.51
Petty Cash-Heah Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Petty Cash- Donor (Ear-marked)	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments-GoG	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments-IGF	-	-	19,086,245.11	8,933,116.42	-	-	7,644,726.51	-	4,513,504.70	-	125,823.80	-	40,303,416.54
Investments-Sector Budget Suppo	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments- Donor (Ear-marked)	-	-	-	-	-	-	-	62,303.63	-	-	-	-	62,303.63
<b>Total Cash</b>	<b>333,874,199.53</b>	<b>348,618,099.64</b>	<b>98,833,856.50</b>	<b>91,893,845.87</b>	<b>-</b>	<b>1,676,628.50</b>	<b>104,182,651.23</b>	<b>121,262,542.91</b>	<b>6,344,586.17</b>	<b>65,911,479.81</b>	<b>82,274,637.57</b>	<b>67,451,637.02</b>	<b>1,322,324,164.75</b>

<b>Accounts Receivable</b>													
Advances-GoG		102,184.00											102,184.00
Advances-IGF Drugs		-											-
Advances-IGF Services	1,164,953.26	-	263,660.56	869,575.87	-	8,552.00	537,292.63	940,089.13	988,735.78	272,196.58	761,235.74	200,944.64	6,007,236.19
Advances-Sector Budget Support	-	-	-	-	-	-	-	82,893.00	-	-	-	-	82,893.00
Advances- Donor (Ear-marked)	24,787,085.21	31,614,499.48	-	-	-	-	-	3,671,887.56	-	2,063,447.91	-	-	62,138,920.16
													-
Trade Debtors - IGF Drugs	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Debtors - IGF Services	5,978,317.07	-	124,719,573.50	46,114,394.82	-	1,075,391.37	33,949,732.21	457,989,166.36	72,258,260.25	208,163,487.87	268,456,037.92	38,755,130.19	1,257,459,491.56
Trade Debtors - Donor (Ear-marked)	11,455,642.62	-	-	-	-	-	-	-	-	-	-	-	11,455,642.62
													-
<b>Total Receivables</b>	<b>43,385,998.16</b>	<b>31,716,683.48</b>	<b>124,983,234.06</b>	<b>46,983,970.69</b>	<b>-</b>	<b>1,083,943.37</b>	<b>34,487,024.84</b>	<b>462,684,036.05</b>	<b>73,246,996.03</b>	<b>210,501,132.36</b>	<b>269,217,273.66</b>	<b>38,956,074.83</b>	<b>1,337,246,367.53</b>
<b>TOTAL ASSETS</b>	<b>13,711,985,665.30</b>	<b>3,496,162,556.09</b>	<b>3,029,678,511.61</b>	<b>1,362,475,014.86</b>	<b>-</b>	<b>408,354,551.71</b>	<b>546,869,566.36</b>	<b>725,747,443.99</b>	<b>86,644,946.64</b>	<b>278,431,500.10</b>	<b>371,859,080.01</b>	<b>110,909,132.73</b>	<b>24,129,117,969.40</b>
<b>Liabilities</b>													
Income Taxes Withheld-GoG	-	-	-	-	-	-	-	279.05	-	405.25	-	-	684.30
Income Taxes Withheld-IGF	-	-	2,050,627.84	1,729,528.40	-	110,735.97	3,093,250.94	123,372.32	505,027.76	207,736.40	1,872,960.53	315,644.36	10,008,884.52
Income Taxes Withheld-Sector Budget Support	-	-	-	-	-	-	-	-	-	150.91	-	-	150.91
Income Taxes Withheld- Donor (Ear-marked)	2,079,595.97	675.00	-	-	-	-	-	131,865.28	-	38,980.96	-	-	2,251,117.21
<b>Sub-Total</b>	<b>2,079,595.97</b>	<b>675.00</b>	<b>2,050,627.84</b>	<b>1,729,528.40</b>	<b>-</b>	<b>110,735.97</b>	<b>3,093,250.94</b>	<b>255,516.65</b>	<b>505,027.76</b>	<b>247,273.52</b>	<b>1,872,960.53</b>	<b>315,644.36</b>	<b>12,260,836.94</b>
Funds-in-Trust-GoG	-	-	-	-	-	-	-	-	-	-	-	-	-
Funds-in-Trust-IGF	6,852,953.43	-	5,677,278.65	18,143,647.44	-	972,115.81	6,340,616.39	-	-	-	-	-	37,986,611.72
Funds-in-Trust-Sector Budget Support	-	-	-	-	-	-	-	-	-	257.23	-	-	257.23
Funds-in-Trust- Donor (Ear-marked)	3,246,339.95	5,859,743.34	-	-	-	-	-	38,230,267.02	-	14,112,617.92	-	-	61,448,968.23
<b>Sub-Total</b>	<b>10,099,293.38</b>	<b>5,859,743.34</b>	<b>5,677,278.65</b>	<b>18,143,647.44</b>	<b>-</b>	<b>972,115.81</b>	<b>6,340,616.39</b>	<b>38,230,267.02</b>	<b>-</b>	<b>14,112,875.15</b>	<b>-</b>	<b>-</b>	<b>99,435,837.18</b>
Creditors-GoG	1,244,673.61	209,403.95	-	-	-	-	-	-	-	-	-	-	1,454,077.56
Creditors-IGF	-	-	207,091,356.72	17,298,157.10	-	3,724,269.30	10,294,257.44	239,578,618.76	58,018,715.45	166,992,425.61	191,127,486.96	33,742,828.06	927,868,115.40
Creditors-Sector Budget Support	-	-	-	-	-	-	-	-	-	-	-	-	-
Creditors- Donor (Ear-marked)	40,842,967.35	-	-	-	-	-	-	-	-	-	-	-	40,842,967.35
<b>Sub-Total</b>	<b>42,087,640.96</b>	<b>209,403.95</b>	<b>207,091,356.72</b>	<b>17,298,157.10</b>	<b>-</b>	<b>3,724,269.30</b>	<b>10,294,257.44</b>	<b>239,578,618.76</b>	<b>58,018,715.45</b>	<b>166,992,425.61</b>	<b>191,127,486.96</b>	<b>33,742,828.06</b>	<b>970,165,160.31</b>
<b>Total Liabilities</b>	<b>54,266,530.31</b>	<b>6,069,822.29</b>	<b>214,819,263.21</b>	<b>37,171,332.94</b>	<b>-</b>	<b>4,807,121.08</b>	<b>19,728,124.77</b>	<b>278,064,402.43</b>	<b>58,523,743.21</b>	<b>181,352,574.28</b>	<b>193,000,447.49</b>	<b>34,058,472.42</b>	<b>1,081,861,834.43</b>
<b>NET ASSETS</b>	<b>13,657,719,134.99</b>	<b>3,490,092,733.80</b>	<b>2,814,859,248.40</b>	<b>1,325,303,681.92</b>	<b>-</b>	<b>403,547,430.63</b>	<b>527,141,441.59</b>	<b>447,683,041.56</b>	<b>28,121,203.43</b>	<b>97,078,925.82</b>	<b>178,858,632.52</b>	<b>76,850,660.31</b>	<b>23,047,256,134.97</b>
<b>Fund Balance</b>	<b>13,657,719,134.99</b>	<b>3,490,092,733.80</b>	<b>2,814,859,248.40</b>	<b>1,325,303,681.92</b>	<b>-</b>	<b>403,547,430.63</b>	<b>527,141,441.59</b>	<b>447,683,041.56</b>	<b>28,121,203.43</b>	<b>97,078,925.82</b>	<b>178,858,632.52</b>	<b>76,850,660.31</b>	<b>23,047,256,134.97</b>

13 Consolidated Statement of Assets, Liabilities and Fund Balance by Source of Fund						
13A						
ASSETS	GOG	IGF	ector Budget Support (SBS)	Donor (Ear-marked)	Others	Total
<b>Non Current Assets</b>						-
Property, Plant & Equipment	16,304,040,484.87	4,706,471,839.80	-	146,389,955.40	-	21,156,902,280.07
<b>Current Assets</b>						
Inventory	-	312,645,157.05	-	-	-	312,645,157.05
<b>Cash</b>						
Cash and Bank	3,262,420.17	478,358,787.63	13,994.33	793,368,664.97	-	1,275,003,867.10
Cash and Bank-IGF (Onsite Banking)	-	185,866.64	-	-	-	185,866.64
Undeposited Cash-IGF - Drugs	-	1,979,793.86	-	-	-	1,979,793.86
Undeposited Cash-IGF -Services	-	4,558,028.47	-	-	-	4,558,028.47
Petty Cash	-	230,888.51	-	-	-	230,888.51
Investments	-	40,303,416.54	-	62,303.63	-	40,365,720.17
<b>Total Cash</b>	<b>3,262,420.17</b>	<b>525,616,781.65</b>	<b>13,994.33</b>	<b>793,430,968.60</b>	<b>-</b>	<b>1,322,324,164.75</b>
<b>Other Assets</b>						
Debtors	-	1,257,459,491.56	-	11,455,642.62	-	1,268,915,134.18
Staff Advances	102,184.00	6,007,236.19	82,893.00	62,138,920.16	-	68,331,233.35
Unsettled/Uncleared	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>102,184.00</b>	<b>1,263,466,727.75</b>	<b>82,893.00</b>	<b>73,594,562.78</b>	<b>-</b>	<b>1,337,246,367.53</b>
<b>TOTAL ASSETS</b>	<b>16,307,405,089.04</b>	<b>6,808,200,506.25</b>	<b>96,887.33</b>	<b>1,013,415,486.78</b>	<b>-</b>	<b>24,129,117,969.40</b>
<b>Liabilities</b>						
Funds Held In Trust	-	37,986,611.72	257.23	61,448,968.23	-	99,435,837.18
Income Taxes Withheld	684.30	10,008,884.52	150.91	2,251,117.21	-	12,260,836.94
Other Taxes Payables	-	-	-	-	-	-
Creditors	1,454,077.56	927,868,115.40	-	40,842,967.35	-	970,165,160.31
<b>Total Liabilities</b>	<b>1,454,761.86</b>	<b>975,863,611.64</b>	<b>408.14</b>	<b>104,543,052.79</b>	<b>-</b>	<b>1,081,861,834.43</b>
<b>NET ASSETS</b>	<b>16,305,950,327.18</b>	<b>5,832,336,894.61</b>	<b>96,479.19</b>	<b>908,872,433.99</b>	<b>-</b>	<b>23,047,256,134.97</b>

13B FUND BALANCE BY SOURCE OF FUNDS	GOG	IGF r Budget Support (SBS)	Donor (Ear-marked)	Others	Total
Fund Balance	16,305,950,327.18	5,927,226,105.97	96,479.19	908,872,433.99	23,142,145,346.33
Opening Balance	9,951,263,199.82	4,503,049,064.70	45,075.19	253,572,998.13	14,707,930,337.84
Prior Year Adjustment	6,151,333,003.53	1,015,119,491.00	714.42	109,559,250.39	7,276,012,459.34
Excess Income over exp	203,354,123.83	314,168,338.91	50,689.58	545,740,185.47	1,063,313,337.79
<b>Fund Balance</b>	<b>16,305,950,327.18</b>	<b>5,832,336,894.61</b>	<b>96,479.19</b>	<b>908,872,433.99</b>	<b>23,047,256,134.97</b>

13C FUND BALANCE BY AGENCY GROUP	MoH HQ	GHS	THO	HTI	CHAG	PSYCH	SUBV ORG	TOTAL
Fund Balance								
Opening Balance	6,941,989,538.90	3,973,923,021.84	1,343,746,916.33	1,088,074,238.60	-	989,240,510.44	370,956,111.73	14,707,930,337.84
Prior Year Adjustment	6,241,359,071.10	714.42	1,402,024,545.02	118,706,160.77	-	586,354,045.43	100,276,013.46	7,276,012,459.34
Excess Income over exp	474,370,524.99	344,761,461.18	69,087,787.05	118,523,282.55	-	660,965.62	55,909,316.40	1,063,313,337.79
<b>Fund Balance</b>	<b>13,657,719,134.99</b>	<b>4,318,685,197.44</b>	<b>2,814,859,248.40</b>	<b>1,325,303,681.92</b>	<b>-</b>	<b>403,547,430.63</b>	<b>527,141,441.59</b>	<b>23,047,256,134.97</b>

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14A

**CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE BY AGENCY GROUP**

	MoH HQ	GHS	THO	HTI	CHAG	PSYCH	SUBV ORG	TOTAL
Medicines & Pharmaceuticals	-	1,055,527,667.85	182,424,608.02	-	-	6,096,631.50	2,810,659.99	1,246,859,567.36
IGF-Services	23,715,791.30	1,144,074,974.63	457,411,530.37	624,311,024.16	-	13,971,641.38	405,743,434.85	2,669,228,396.69
<b>Operating Revenue</b>	<b>23,715,791.30</b>	<b>2,199,602,642.48</b>	<b>639,836,138.39</b>	<b>624,311,024.16</b>	<b>-</b>	<b>20,068,272.88</b>	<b>408,554,094.84</b>	<b>3,916,087,964.05</b>
GOG - Employee Compensation	683,763,135.78	5,376,768,742.51	1,140,492,778.65	178,799,457.83	1,686,677,326.64	96,533,875.85	229,750,467.65	9,392,785,784.91
GOG - Use of Goods and Services	174,153,709.95	906,787.64	-	-	-	-	-	175,060,497.59
GOG - Capital Investment	203,869,010.88	-	-	-	-	-	-	203,869,010.88
Sector Budget Support (SBS)	-	57,683.27	-	-	-	-	-	57,683.27
Financial Credit	-	-	-	-	-	-	-	-
Donor (Ear-marked)	1,011,417,560.14	633,180,587.84	-	-	-	-	-	1,644,598,147.98
Direct Payments	-	-	-	-	-	-	-	-
Other Non Operating Income - GoG	-	10,059.81	-	-	-	-	-	10,059.81
Other Non Operating Income - IGF	210,780.00	3,385,059.63	10,843,118.41	1,072,361.31	-	1,445,789.61	42,276,356.70	59,233,465.66
Other Non Operating Income - SBS	-	56.28	-	-	-	-	-	56.28
Other Non Operating Income - DONOR (Ear-Ma)	23,896,920.74	-	-	-	-	-	-	23,896,920.74
<b>Non Operating Revenue</b>	<b>2,097,311,117.49</b>	<b>6,014,308,976.98</b>	<b>1,151,335,897.06</b>	<b>179,871,819.14</b>	<b>1,686,677,326.64</b>	<b>97,979,665.46</b>	<b>272,026,824.35</b>	<b>11,499,511,627.12</b>
<b>Total Revenue</b>	<b>2,121,026,908.79</b>	<b>8,213,911,619.46</b>	<b>1,791,172,035.45</b>	<b>804,182,843.30</b>	<b>1,686,677,326.64</b>	<b>118,047,938.34</b>	<b>680,580,919.19</b>	<b>15,415,599,591.17</b>
								-
								-
Employee Compensation - GoG	683,763,135.78	5,376,768,742.51	1,140,492,778.65	178,799,457.83	1,686,677,326.64	96,533,875.85	229,750,467.65	9,392,785,784.91
Goods & Service - GoG	174,153,709.95	1,431,734.50	-	-	-	-	-	175,585,444.45
Bad Debts and Interest Payments - GoG	-	-	-	-	-	-	-	-
Employee Compensation - IGF	6,961,754.00	181,740,640.04	67,763,909.54	48,851,623.55	-	2,845,208.55	45,732,450.06	353,895,585.74
Goods & Service - IGF	27,184,060.79	1,941,040,831.29	513,827,560.21	458,008,479.37	-	18,007,888.32	349,188,685.08	3,307,257,505.06
Bad Debts and Interest Payments - IGF	-	-	-	-	-	-	-	-
Employee Compensation - SBS	-	-	-	-	-	-	-	-
Goods & Service - SBS	-	7,049.97	-	-	-	-	-	7,049.97
Bad Debts and Interest Payments - SBS	-	-	-	-	-	-	-	-
Employee Compensation - Donor (Ear-marked)	-	-	-	-	-	-	-	-
Goods & Service - Donor (Ear-marked)	754,593,723.28	368,161,159.97	-	-	-	-	-	1,122,754,883.25
Bad Debts and Interest Payments - Donor (Ear-n)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1,646,656,383.80</b>	<b>7,869,150,158.28</b>	<b>1,722,084,248.40</b>	<b>685,659,560.75</b>	<b>1,686,677,326.64</b>	<b>117,386,972.72</b>	<b>624,671,602.79</b>	<b>14,352,286,253.38</b>
<b>Excess Income over exp</b>	<b>474,370,524.99</b>	<b>344,761,461.18</b>	<b>69,087,787.05</b>	<b>118,523,282.55</b>	<b>-</b>	<b>660,965.62</b>	<b>55,909,316.40</b>	<b>1,063,313,337.79</b>

14B CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE BY LEVEL OF CARE

	MoH HQ	GHS HQ	THO	HTI	CHAG	PSYCH	SUBV ORG	RHA/RMS	RHO	DHA/SDG	DHO	PCs	TOTAL
Medicines & Pharmaceuticals	-		182,424,608.02	-	-	6,096,631.50	2,810,659.99	397,082,717.95	77,680,591.22	170,506,150.77	340,362,372.46	69,895,835.45	1,246,859,567.36
IGF-Services	23,715,791.30		457,411,530.37	624,311,024.16	-	13,971,641.38	405,743,434.85	31,394,387.68	218,799,997.43	172,795,082.54	602,022,463.97	119,063,043.01	2,669,228,396.69
Operating Revenue	23,715,791.30	-	639,836,138.39	624,311,024.16	-	20,068,272.88	408,554,094.84						3,916,087,964.05
GOG - Employee Compensation	683,763,135.78	789,851,888.38	1,140,492,778.65	178,799,457.83	1,686,677,326.64	96,533,875.85	229,750,467.65	97,981,520.17	447,186,336.75	2,063,794,344.98	1,726,465,917.44	251,488,734.79	9,392,785,784.91
GOG - Use of Goods and Services	174,153,709.95	102,184.00	-	-	-	-	-	804,603.64	-	-	-	-	175,060,497.59
GOG - Capital Investment	203,869,010.88	-	-	-	-	-	-	-	-	-	-	-	203,869,010.88
Sector Budget Support (SBS)	-	-	-	-	-	-	-	57,195.27	-	488.00	-	-	57,683.27
Donor (Ear-marked)	1,011,417,560.14	349,405,675.05	-	-	-	-	-	129,494,717.92	-	154,280,194.87	-	-	1,644,598,147.98
Other Non Operating Income - GoG	-	10,059.81	-	-	-	-	-	-	-	-	-	-	10,059.81
Other Non Operating Income - IGF	210,780.00	-	10,843,118.41	1,072,361.31	-	1,445,789.61	42,276,356.70	2,377,566.89	601,853.84	130,714.03	260,551.95	14,372.92	59,233,465.66
Other Non Operating Income - SBS	-	-	-	-	-	-	-	-	-	56.28	-	-	56.28
Other Non Operating Income - DONC	23,896,920.74	-	-	-	-	-	-	-	-	-	-	-	23,896,920.74
Non Operating Revenue	2,097,311,117.49	1,139,369,807.24	1,151,335,897.06	179,871,819.14	1,686,677,326.64	97,979,665.46	272,026,824.35	230,715,603.89	447,788,190.59	2,218,205,798.16	1,726,726,469.39	251,503,107.71	11,499,511,627.12
Total Revenue	2,121,026,908.79	1,139,369,807.24	1,791,172,035.45	804,182,843.30	1,686,677,326.64	118,047,938.34	680,580,919.19	230,715,603.89	447,788,190.59	2,218,205,798.16	1,726,726,469.39	251,503,107.71	15,415,599,591.17
Employee Compensation - GoG	683,763,135.78	789,851,888.38	1,140,492,778.65	178,799,457.83	1,686,677,326.64	96,533,875.85	229,750,467.65	97,981,520.17	447,186,336.75	2,056,616,558.51	1,726,465,917.44	258,666,521.26	9,392,785,784.91
Goods & Service - GoG	174,153,709.95	831,371.24	-	-	-	-	-	299,915.19	9.40	299,886.65	552.02	-	175,585,444.45
Bad Debts and Interest Payments - GoG	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Compensation - IGF	6,961,754.00	-	67,763,909.54	48,851,623.55	-	2,845,208.55	45,732,450.06	-	35,134,131.88	22,102,668.14	101,408,353.76	23,095,486.26	353,895,585.74
Goods & Service - IGF	27,184,060.79	-	513,827,560.21	458,008,479.37	-	18,007,888.32	349,188,685.08	357,886,540.01	255,705,362.46	317,835,772.40	846,873,944.56	162,739,211.86	3,307,257,505.06
Bad Debts and Interest Payments - IG	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Compensation - SBS	-	-	-	-	-	-	-	-	-	-	-	-	-
Goods & Service - SBS	-	714.42	-	-	-	-	-	1,151.51	29.14	3,443.90	1,711.00	-	7,049.97
Bad Debts and Interest Payments - SB	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Compensation - Donor (Ea	-	-	-	-	-	-	-	-	-	-	-	-	-
Goods & Service - Donor (Ear-marke	754,593,723.28	110,088,424.47	-	-	-	-	-	127,140,554.34	-	130,932,181.16	-	-	1,122,754,883.25
Bad Debts and Interest Payments - D	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	1,646,656,383.80	900,772,398.51	1,722,084,248.40	685,659,560.75	1,686,677,326.64	117,386,972.72	624,671,602.79	583,309,681.22	738,025,869.63	2,527,790,510.76	2,674,750,478.78	444,501,219.38	14,352,286,253.38
Excess Income over exp	474,370,524.99	238,597,408.73	69,087,787.05	118,523,282.55	-	660,965.62	55,909,316.40	-352,594,077.33	-290,237,679.04	-309,584,712.60	-948,024,009.39	-192,998,111.67	1,063,313,337.79

14C ANALYSIS OF OPERATING INCOME BY TYPE AND BY AGENCY GROUP								
	MoH HQ	GHS	THO	HTI	CHAG	PSYCH	SUBV ORG	TOTAL
Medicines & Pharmaceuticals	-	1,055,527,667.85	182,424,608.02	-	-	6,096,631.50	2,810,659.99	1,246,859,567.36
IGF-Services	23,715,791.30	1,144,074,974.63	457,411,530.37	624,311,024.16	-	13,971,641.38	405,743,434.85	2,669,228,396.69
<b>TOTAL</b>	<b>23,715,791.30</b>	<b>2,199,602,642.48</b>	<b>639,836,138.39</b>	<b>624,311,024.16</b>	<b>-</b>	<b>20,068,272.88</b>	<b>408,554,094.84</b>	<b>3,916,087,964.05</b>

14D ANALYSIS OF NON OPERATING INCOME BY SOURCE OF FUNDS						
	GOG	IGF	ctor Budget Support (SBS)	Donor (Ear-marked)	Others	Total
Non Operating Income	9,771,725,353.19	59,233,465.66	57,739.55	1,668,495,068.72	-	11,499,511,627.12

14E EXPENTURE ANALYSIS BY SOURCE OF FUNDS						
	GOG	IGF	ctor Budget Support (SBS)	Donor (Ear-marked)	Others	Total
Employee Compensation	9,392,785,784.91	353,895,585.74	-	-	-	9,746,681,370.65
Goods & Service	175,585,444.45	3,307,257,505.06	7,049.97	1,122,754,883.25	-	4,605,604,882.73
Bad Debts and Interest Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>9,568,371,229.36</b>	<b>3,661,153,090.80</b>	<b>7,049.97</b>	<b>1,122,754,883.25</b>	<b>-</b>	<b>14,352,286,253.38</b>

14F EXPENTURE ANALYSIS BY AGENCY GROUP								
	MoH HQ	GHS	THO	HTI	CHAG	PSYCH	SUBV ORG	TOTAL
Employee Compensation	690,724,889.78	5,558,509,382.55	1,208,256,688.19	227,651,081.38	1,686,677,326.64	99,379,084.40	275,482,917.71	9,746,681,370.65
Goods & Service	955,931,494.02	2,310,640,775.73	513,827,560.21	458,008,479.37	-	18,007,888.32	349,188,685.08	4,605,604,882.73
Bad Debts and Interest Payments	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,646,656,383.80</b>	<b>7,869,150,158.28</b>	<b>1,722,084,248.40</b>	<b>685,659,560.75</b>	<b>1,686,677,326.64</b>	<b>117,386,972.72</b>	<b>624,671,602.79</b>	<b>14,352,286,253.38</b>