



REPUBLIC OF GHANA

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/005/25

Your Ref. No.

Date. 27th February 2025 Mob: 0244504607

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

Dear Sir,

CONSOLIDATED FINANCIAL REPORT FOR THE PERIOD ENDED 31ST DECEMBER 2024.

Sir, I forward herewith the unaudited Consolidated Financial Statements for the Ministry of Health, for the period ended 31st December 2024.

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,

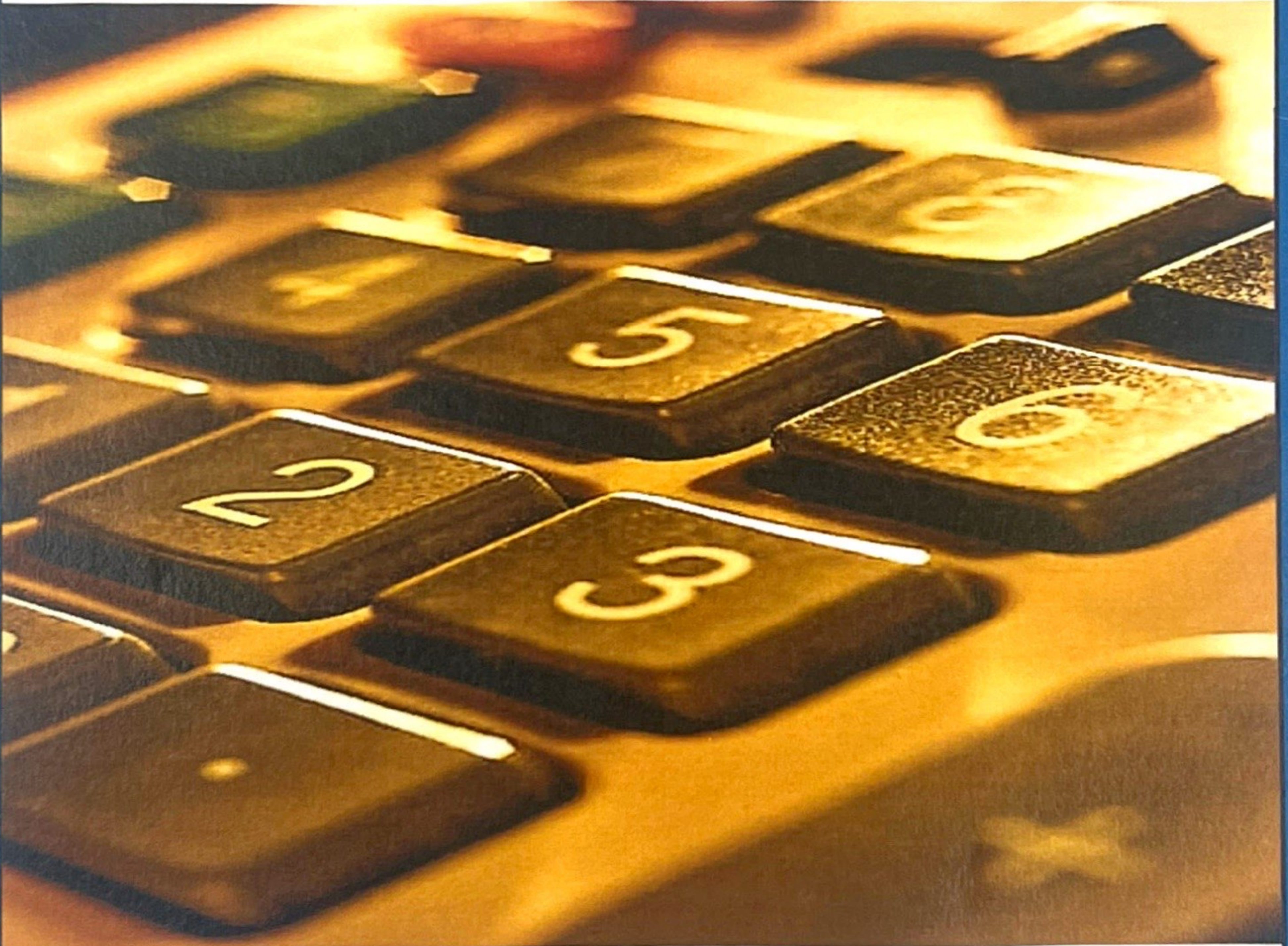
**ALHAJI HAFIZ ADAM
CHIEF DIRECTOR
For: MINISTER FOR HEALTH**

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



THE REPUBLIC OF GHANA

***ANNUAL CONSOLIDATED FINANCIAL
STATEMENT FOR MINISTRY OF HEALTH***



FOR THE YEAR ENDED

31ST DECEMBER 2024

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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 |
| CMS | Central Medical Stores |
| DFID- UK | Department for International Development-United Kingdom |
| DHD | District Health Directorate |
| DHO | District Hospitals |
| EBID | Ecowas 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 |
| VRF | Vehicle Revolving Fund |
| WAHO | West Africa Health Organisation |
| WHO | World Health Organisation |

MINISTRY OF HEALTH

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS OF THE MINISTRY OF HEALTH FOR THE YEAR ENDED 31ST DECEMBER 2024

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.

THE HEALTH SECTOR MEDIUM TERM DEVELOPMENT PLAN 2022-2025

Ghana's development planning architecture is a constitutional provision under the ambit of the National Development Planning Commission, which over the years have guided Public and Civil Service organizations to develop medium-term plans within the context of national development philosophies.

The Ministry of Health in collaboration with its Agencies, Development Partners, and other stakeholders, guided by the current National Medium-term Policy Framework, the revised National Health Policy (NHP, 2020), the Universal Health Coverage (UHC) Roadmap for Ghana (2020-2030), as well as other Global Policy environments, have developed the Health Sector Medium-Term Development Plan (HSMTDP) 2022-2025.

The goal of this Plan is to Increase access to quality essential health care and population-based services for all by 2030 through the following objectives:

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

The collective implementation of these objectives through various thought-through strategies, program and interventions for the medium term seeks to improve among others, these development issues which have been identified in the health system:

- Inequitable distribution of human resources for health
- Inadequate health infrastructure, logistics and equipment
- Inequity in access to essential health services and variability in the quality of services
- Weak coordination and suboptimal harmonization between public and private health services providers, including traditional social support systems

- Weak institutionalized network to connect academia and research organizations to mainstream health policy
- Weak referral and gatekeeper system

It is envisaged that these challenges among others when tackled, will lead to a more responsive health system and eventually translate into better quality of life of all people living in Ghana. Therefore, entreat all stakeholders to work assiduously and collectively within the health-in-All and One-Health frameworks to realize the goal of this Medium-Term Development Plan.

VISION, MISSION, GOALS AND FUNCTIONS OF HEALTH SECTOR

Vision:

The vision of the health sector is to have a healthy population for national development.

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

Functions of Ministry of Health and its Agencies:

1. Formulate, coordinate, and monitor the implementation of sector policies and programs.
2. Provide public health and clinical services at primary, secondary and tertiary levels.
3. Regulate registration and accreditation of health service delivery facilities as well as the training and practice of various health professions regarding standards and professional conduct.
4. Regulate the manufacture, implementation, exportation, distribution, use and advertisement of all food, drugs, cosmetics, medical devices, and household chemical substances as well as the marketing and utilization of traditional medicinal products in the country.
5. Conduct and promote scientific research into plant and herbal medicine.
6. Provide pre-hospital care during accidents, emergencies, and disasters.

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.

NON-FINANCIAL PERFORMANCE

Summary of Key Achievements

Management and Administration

The Ministry, as part of its oversight responsibilities, organized annual Health sector policy dialogue to generate evidence for policy development and review in the health sector. Following this, several policies were developed and disseminated. Key Policies developed include the Health Financing Strategy to ensure efficient management and sustainability of financing for healthcare, the Pharmaceutical Traceability Strategy to increase visibility within the supply chain and ensure efficient tracking of medicines, the National Oxygen policy and the National Policy Guidelines for the Nursing and Midwifery Mentorship Program to improve career pathways for nurses and midwives. In addition, the evaluation of the National Health Care Quality Strategy was conducted to assess the impact of the strategy on health care service delivery.

The Ministry through the Ministry of Finance secured a credit facility of USD195.5m from the World Bank, Global Financing Facility (GFF), Foreign Commonwealth and Development Office (FCDO), Global Alliance for Vaccine and Immunization (GAVI) and Canada under the Primary Healthcare Improvement Program to improve access and quality of care at the district level. In line with the program, the Ministry reviewed the Essential Health Services Package to focus on primary healthcare including preventive services. In addition, the Ministry generated evidence to support possible inclusion in the National Health Insurance Scheme (NHIS) Benefit Package, the screening of cervical cancer and diabetes, treatment of anemia and malaria, and prostate cancer services to improve access.

As part of the government's commitment to boost the local manufacturing of vaccines, the National Vaccine Institute has been established. To improve stewardship and oversight, the Boards for the National Vaccines Institute, National Blood Service, and the National Ambulance Service were inaugurated to improve governance.

The Ministry launched the National Diabetes Management Guidelines and hosted an International Conference on Nuclear Technology in Cancer Care, marking a significant step in cancer treatment innovation. Efforts to enhance the medical workforce were evident in the successful execution of the Pilot Clinical Mentorship Program and the rollout of the Anti-Microbial Stewardship Program using e-learning platforms. Another notable achievement was the transition of Bono Regional Hospital into a teaching hospital, expanding access to tertiary healthcare

National Health Insurance

As part of the NHIA's plan to increase coverage and provide financial protection for the poor, the NHIS Mobile App was updated to include additional modules such as the group enrollment and messaging. Active membership as of 31st March 2024 stood at 17.8 million representing 55% of a total population of 32.1million. The NHIA exceeded its target of 2.3million active card holding indigents by registering 2.9 million indigents.

As part of the government's plans towards the attainment of UHC by 2030, the Ministry developed a National Non-Residence Visitors Health Insurance Policy to protect non-resident visitors in the country from the high cost of medical care. The framework document on the National Non-Residence Visitors Health Insurance Policy as contained in the Health Insurance Act 2016 (Act 852) is ready for implementation.

See Appendix 2 for NHIA Budgets and Payments

Infrastructure

The Ministry of Health constructed infrastructure and supply of medical equipment at various levels of service provision to improve on the Universal Health Coverage as at 2024. The Ministry completed the following projects; Construction of 5 health facilities in Elubo, Bogoso, Mpohor, Nsuaem and Wassa Dunkwa; upgrading of 1 public health facility in Akontombra in the Western North Region; Construction of 1 Regional Hospital at Sewua; construction of District Hospital at Konongo; modernization and equipping of Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi and Atibie Hospitals; Completed the reactivated hospital project sites at Fomena and Takoradi European Flats Staff Accommodation projects; construction of Treatment and Holding Centres at Dodowa, Cape Coast, Adaklu, Sewua, Kumasi South, Aflao, Elubo and Keta; rehabilitation of Fevers Unit at Korle Bu; construction of COVID-19 Isolation and Treatment Facilities at Korle Bu Teaching Hospital; construction of CHPS Compounds at Debiso, Tiawia and Nsutam.

See Appendix 3 for detailed information on Infrastructure Projects Update

Health Service Delivery

The Ministry continues to pursue its Universal Health Coverage goal of increasing access to quality essential health care and population-based services for all by 2030.

In view of this, the Ghana Health Service (GHS) successfully conducted 915 cataract outreach surgeries, restoring vision to individuals across the country, new oxygen plants and a CT Scan machine were acquired and installed at the Cape Coast, Tamale and Ho Teaching Hospitals to increase access to specialised services.

The Korle Bu Teaching Hospital (KBTH) also acquired a new MRI Chiller System for Radiology to enhance imaging services. KBTH also initiated the manufacturing of Hypertonic Saline, a critical resource for surgeries and Hyponatremia treatment, making it the sole manufacturing site in Ghana. Komfo Anokye Teaching Hospital (KATH) established a special

operating room for children (KidsOR) to care for the unique medical needs of pediatric patients.

As part of efforts to improve the quality of healthcare to the population, the Christian Health Association of Ghana (CHAG) has institutionalised the SafeCare Quality Improvement Program and 34 healthcare facilities are on level 4 accreditation. The Korle-Bu Teaching Hospitals has attained ISO 15189 accreditation for Laboratory and ISO 15189:2012 accreditation for virology.

As part of efforts to improve access and quality of prehospital services, the National Ambulance Service (NAS) recruited, trained, and deployed 155 Advanced Emergency Medical Technicians and 531 Basic Emergency Medical Technicians across the country. The Service also collaborated with the Ghana Armed Forces to recruit and train 70 Military Emergency Medical Technicians. The National Blood Service (NBS) disseminated two quality manuals, the National Strategy for Screening of Donated Blood and Immuno-haematological Testing and Blood Safety Guidelines for Hospital Blood Banks, towards improving blood safety nationwide.

Health Sector Regulation

Health regulation remains a major function of the Ministry to improve quality of care and protect public safety. In view of this, Health Facilities Regulatory Agency (HeFRA) licensed and certified primary health facilities in Greater Accra and Central regions as part of preparations towards the NoP implementation. HeFRA and Traditional and Alternative Medicine Practice Council (TMPC) digitized operations to increase access and improve efficiency.

The Pharmacy Council deployed nationwide the National Electronic Pharmacy Platform to improve access to medicines. This Electronic Platform has been recommended for use by ECOWAS at a Regional Meeting held in Dakar to improve access to medicines and quality pharmaceutical care.

The Medical and Dental Council initiated processes to redesign, restructure, and harmonize the curricula of medical & dental training. The Food and Drugs Authority has been designated as a Regional Center of Regulatory Excellence for Vaccines Regulatory Oversight by the AUDA-NEPAD for all regulatory functions except for lot release of vaccines and is the first regulatory agency to be granted global approval for the R21 Malaria vaccine.

HUMAN RESOURCE DATA AND ANALYSIS

The staff currently on the Ministry of Health Payroll stands at 184,946 as at December 2024 as compared with 184,761 in December 2023, representing a 5% increase. The breakdown of the staff and its Agencies are indicated below:

Table 1: Staff strength of Ministry of Health, December 2024 and December 2023

| Institution | 2024 | 2023 | CHANGE |
|---|-------------|-------------|---------------|
| Christian Health Association of Ghana | 35,652 | 35,680 | - 28 |
| Centre for Scientific Research into Plant Medicine | 183 | 196 | - 13 |
| Food and Drugs Authority | 750 | 772 | - 22 |
| Gh College of Physicians and Surgeons | 24 | 20 | 4 |
| Ghana Health Service | 116,781 | 117,220 | - 439 |
| Training Institutions (MOH) | 3,394 | 3,334 | 60 |
| Medical and Dental Council | 29 | 30 | - 1 |
| Health Headquarters | 3,148 | 4,168 | - 1,020 |
| Nurses & Midwives Council | 115 | 120 | - 5 |
| Pharmacy Council | 87 | 87 | - |
| St John Ambulance Brigade | 46 | 52 | - 6 |
| Psychiatry Hospitals (Tertiary Health Se | 1,100 | 1,828 | - 728 |
| Traditional Medicine Practice Council | 55 | 61 | - 6 |
| National Ambulance Service | 3,372 | 3,456 | - 84 |
| Allied Health Professionals Council | 39 | 41 | - 2 |
| Teaching Hospitals | 16,765 | 16,427 | 338 |
| Ghana College of Nurses and Midwives | 38 | 39 | - 1 |
| Ahmadiyya Muslim Health Service - Ghana | 1,058 | 966 | 92 |
| National Blood Service | 130 | 29 | 101 |

| | | | |
|--|----------------|----------------|------------|
| Health Facilities Regulatory Agency | 82 | 94 | - 12 |
| College of Pharmacist | 1 | 1 | - |
| Mental Health Authority | 39 | 40 | - 1 |
| Psychology Council | 5 | 5 | - |
| University Of Ghana Medical Centre, Legon | 1,387 | 95 | 1,292 |
| Pantang - Psychiatry Hospitals (Tertiary Health Services) | 666 | | 666 |
| TOTAL | 184,946 | 184,761 | 185 |

UNAUDITED FINANCIAL STATEMENTS

2024 Approved Budget

A total of GHC15.578b was approved by Parliament for the Ministry of Health in the year 2024. Government of Ghana (GoG) is the major source of funds for the sector and takes up 70.16% of the total budget. This is followed by Internally Generated Funds (IGF) 25.97%, Donor 3.87% and Annual Budget Funding Amount (ABFA) 0.0% for the period under review.

Table 4: 2024 Approved Budget

| Source of Funds | Compensation of Employees | Goods and Services | Capex | Total | % share |
|-----------------|---------------------------|----------------------|--------------------|-----------------------|-------------|
| GoG | 10,709,685,455 | 73,031,179 | 145,000,000 | 10,927,716,634 | 70.16% |
| IGF | 568,551,044 | 3,026,123,356 | 451,301,445 | 4,045,975,845 | 25.97% |
| Donor | 0 | 477,835,750 | 125,709,049 | 603,544,799 | 3.87% |
| ABFA | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | 11,278,236,499 | 3,576,990,285 | 722,010,494 | 15,577,237,278 | 100% |

See Appendix 1 for detailed information on Donors and contributions made in the period.

1.PUBLIC FINANCIAL MANAGEMENT (PFM)

7. 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 2024 Budget Statement of Ministry of Finance was GHC15.578 billion. This comprises funding from GoG of GH¢ 10.928 billion, IGF GHC 4.046 billion, and Donor of GHC 0.604 million.

7.2 Ministry of Health 2024 Annual 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 2024 Annual Consolidated 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:

- A Statement of Consolidated Financial Position
- A Statement of Consolidated Income and Expenditure
- A Consolidated Cash Flow Statement

- 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 only**. This excludes IGF and DONOR Funds from the Agencies.

7.6 Basis of Accounting

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

7.7. HIGHLIGHTS ON THE FINANCIAL STATEMENTS

There had been a significant decrease in sector budget support by Donors to the Ministry Headquarters. 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 2024.



ALHAJI HAFIZ ADAM

CHIEF DIRECTOR

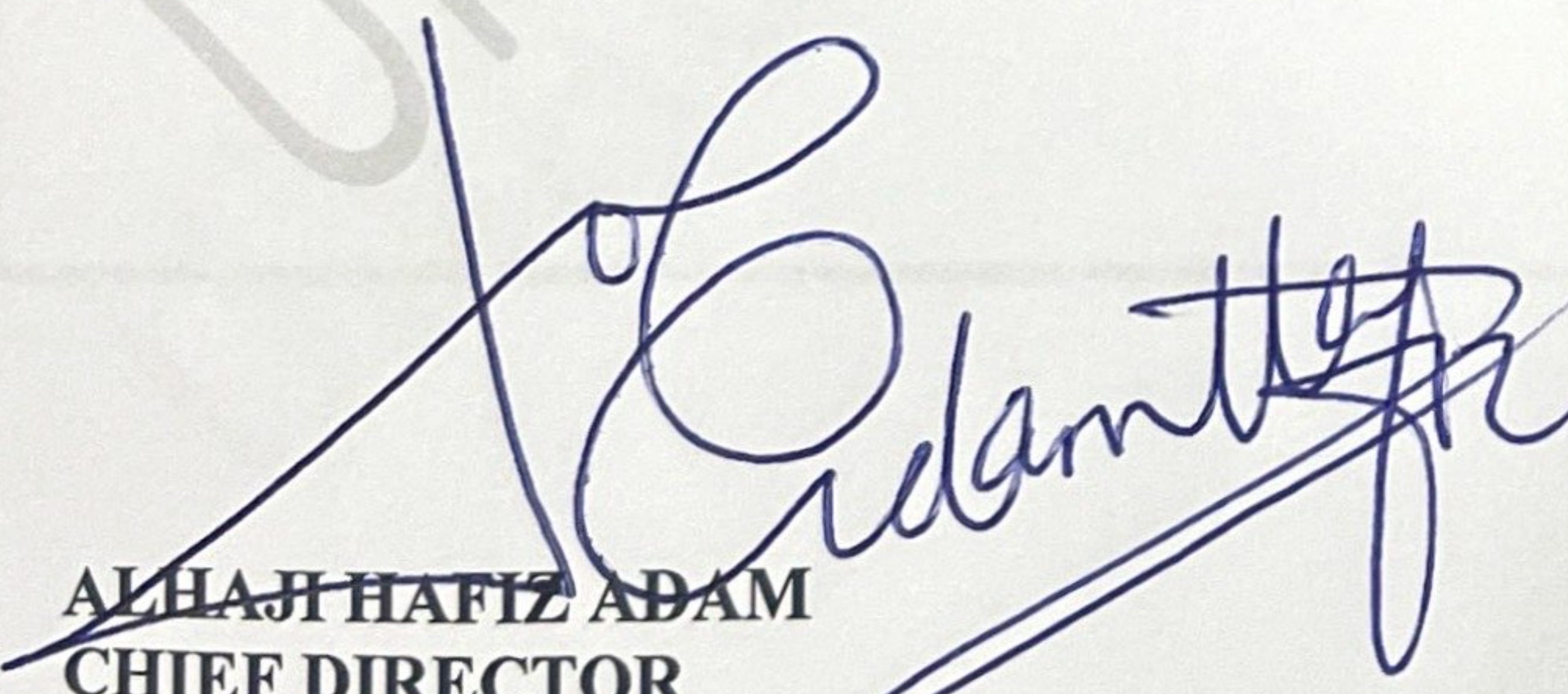
FOR: MINISTER FOR HEALTH

UNAUDITED FINANCIALS




Ministry of Health
Consolidated Statement of Financial Position
as at 31st December 2024

| | Notes | 2024 | 2023 |
|----------------------------|-------|--------------------------|--------------------------|
| Assets | | | |
| Non Current Assets | | | |
| Non Financial Assets (PPE) | 2 | 23,714,468,538.62 | 20,930,892,504.52 |
| Current Assets | | | |
| Inventory(Stock) | 3 | 406,089,922.35 | 312,645,157.05 |
| Cash and Bank Balances | 4 | 1,521,953,849.39 | 1,322,324,164.75 |
| Accounts Receivable | 5 | 1,672,274,503.49 | 1,337,246,367.53 |
| | | <u>3,600,318,275.23</u> | <u>2,972,215,689.33</u> |
| Total Assets | | <u>27,314,786,813.85</u> | <u>23,903,108,193.85</u> |
| Current Liabilities | | | |
| Accounts Payable | 6 | 1,243,648,128.31 | 1,081,861,834.43 |
| NET CURRENT ASSETS | | <u>26,071,138,685.54</u> | <u>22,821,246,359.42</u> |
| Funds Employed | | | |
| Accumulated Fund | 11B | <u>22,821,246,359.41</u> | <u>14,707,930,337.84</u> |
| | | <u>22,821,246,359.41</u> | <u>14,707,930,337.84</u> |


ALHAJI HAFIZ ADAM
CHIEF DIRECTOR
FOR MINISTER OF HEALTH

DATE: 26-02-2025


FRANCIS KOFI NUNOO
FINANCIAL CONTROLLER
FOR MINISTER OF HEALTH

DATE: 26-02-2025

Consolidated Statement of Financial Performance
for the Period Ended : 31st December 2024

| | Notes | 2024 | 2023 |
|-----------------------------|-------|-------------------|-------------------|
| Income | | | |
| Net Operating Income | 7 | 4,565,151,749.44 | 3,916,087,964.05 |
| Non Operating Income | 8 | 17,862,968,881.27 | 11,499,511,627.12 |
| TOTAL INCOME | | 22,428,120,630.71 | 15,415,599,591.17 |
| Expenditure | | | |
| Employee Compensation | 9 | 12,745,689,729.01 | 9,746,681,370.65 |
| Goods & Service | 9 | 6,686,615,396.75 | 4,605,604,882.73 |
| Consumption of Fixed Assets | 9 | 469,870,930.34 | 226,009,775.55 |
| TOTAL EXPENDITURE | | 19,902,176,056.10 | 14,578,296,028.93 |
| INCOME SURPLUS | | 2,525,944,574.61 | 837,303,562.24 |

Consolidated Statement of Changes in Net Assets
as at : 31st December 2024

FUND BALANCE

| | Notes | 2024 | 2023 |
|--|-------|-------------------|-------------------|
| Balance as at 1st January 2024 | 11B | 22,821,246,359.41 | 14,707,930,337.84 |
| Income Surplus for the Period ended 31st Decembe | 11B | 2,525,944,574.61 | 837,303,562.24 |
| Prior year Adjustment as at 31st December 2024 | 11B | 723,947,751.52 | 7,276,012,459.33 |
| Fund Balance as at 31st December 2024 | 11B | 26,071,138,685.54 | 22,821,246,359.41 |

MINISTRY OF HEALTH
CONSOLIDATED STATEMENT OF CASH FLOW
FOR YEAR END 31ST DECEMBER 2024

| | 2024 | | 2023 |
|---|-------------------------|-------------------------|-------------------------|
| | GH¢ | | GH¢ |
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Surplus/(Deficit) for the year | 2,525,944,574.61 | | 837,303,562.24 |
| Add non-cash items: | | | |
| Gain/(Loss) on Revaluation | | | |
| Impairment Loss | | | |
| Depreciation and Amortization | 469,870,930.34 | | 226,009,775.55 |
| Profit/(Loss) on disposals | | | |
| Increase/(Decrease) in provisions | | | |
| Non-cash fair value adjustments | | | |
| Other non-cash transactions | | | |
| Adjusted Surplus / (Deficit) | 2,995,815,504.95 | | 1,063,313,337.79 |
| Movement in Working Capital | | | |
| (Increase)/Decrease in Inventory | - | 93,444,765.30 | - |
| (Increase)/Decrease in Receivables | - | 335,028,135.96 | - |
| Increase/(Decrease) in Payables | | 184,084,747.02 | 157,614,149.31 |
| Increase/(Decrease) in Other Payables | | 7,885,263.28 | 1,722,867.33 |
| (Increase)/Decrease in Prepayment | - | 30,183,716.42 | 93,724,060.64 |
| (Increase)/Decrease in Non-Financial Assets Held for Sale | | | |
| (Increase)/Decrease in Current Biological Assets | | | |
| Transfer of Unretained IGF | | | |
| Increase in Social Benefit Liabilities | | | |
| Interest Paid | | | |
| Net Cash Flow from Operating Activities | 2,729,128,897.57 | | 840,301,928.48 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Disposal of Non-Financial Asset | | | |
| (Increase)/Decrease in Loans Receivables | | | |
| (Increase)/Decrease in Investment | | | |
| (Increase)/Decrease in Advances | | | |
| Acquisition of Non-Financial Asset | - | 2,529,499,212.93 | 7,161,220,439.52 |
| Increase/(Decrease) in Derivatives | | | |
| Dividend Received | | | |
| Adjustment In Non Financial Assets | | | 7,272,438,195.25 |
| Net Cash Flow from Investing Activities | - | 2,529,499,212.93 | - |
| CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Increase/(Decrease) in Domestic Borrowing | | | |
| Increase/(Decrease) in External Borrowing | | | |
| Increase/(Decrease) in Stated Capital | | | |
| Dividend Paid | | | |
| Net Cash Flow from Financing Activities | - | | - |
| NET CHANGES IN CASH FLOW | 199,629,684.64 | | 729,084,172.75 |
| CASH AND CASH EQUIVALENT AT BEGINNING | 1,322,324,164.75 | | 593,239,992.00 |
| CASH AND CASH EQUIVALENT AT CLOSE | 1,521,953,849.39 | | 1,322,324,164.75 |

MINISTRY OF HEALTH
CONSOLIDATED STATEMENT OF RECEIPTS AND PAYMENTS
FOR PERIOD ENDED 31ST DECEMBER 2024

| | 2024 | 2023 |
|--|--------------------------|--------------------------|
| | GH¢ | GH¢ |
| RECEIPTS | | |
| NON-TAX RECEIPTS | 4,230,123,613.48 | 3,592,963,829.51 |
| GRANTS | 17,862,968,881.27 | 11,499,511,627.12 |
| FINANCE INCOME | | |
| LOANS RECEIVED | | |
| DISPOSAL OF NON-FINANCIAL ASSET | | |
| SALE/RECOVERY OF FINANCIAL ASSET | | |
| TRUST MONIES | | |
| PRIOR-PERIOD RECEIVABLE RECEIPTS | 723,947,751.52 | 7,243,839,469.66 |
| TOTAL RECEIPTS | 22,817,040,246.27 | 22,336,314,926.29 |
| PAYMENTS | | |
| COMPENSATION OF EMPLOYEES | 12,745,689,729.01 | 9,746,681,370.65 |
| USE OF GOODS AND SERVICES | 6,588,090,151.76 | 4,605,604,882.73 |
| NON-FINANCIAL ASSETS | 3,253,446,964.44 | 7,161,220,439.52 |
| FINANCE COST | | |
| GOVERNMENT SUBSIDIES | | |
| SOCIAL BENEFITS | | |
| SPECIALISED EXPENSES | | |
| TRUST MONIES | 30,183,716.42 | 93,724,060.64 |
| LOAN REPAYMENTS | | |
| FINANCIAL ASSETS | | |
| PREPAYMENT FOR CURRENT PERIOD | | |
| PRIOR-PERIOD LIABILITY PAYMENTS | | |
| TRANSFER OF UNRETAINED IGF | | |
| GRANTS | | |
| TOTAL PAYMENTS | 22,617,410,561.63 | 21,607,230,753.54 |
| NET CHANGE IN STOCK OF CASH | 199,629,684.64 | 729,084,172.75 |
| CASH AND CASH EQUIVALENT AT BEGINNING | 1,322,324,164.75 | 593,239,992.00 |
| CASH AND CASH EQUIVALENT AT END | 1,521,953,849.39 | 1,322,324,164.75 |

MINISTRY OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

31ST DECEMBER 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 General Statement

1.1.0 General Statement

These general-purpose financial statements cover operations of Ministry of Health, Headquarters, as an economic reporting entity in the Public Sector of Ghana. General purpose financial statements are financial statements intended to meet the needs of a wide range of users who are not able to demand reports tailored to meet their particular information needs.

1.2.0 Public Sector Reporting Mandate and Scope

These financial statements have been prepared on Ministry of Health, HQ basis taking cognizance of the Appropriation Act/the resolutions approving the Composite Budget of the Metropolitan, Municipal and District Assemblies, pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana. The financial statements include consolidated data of all public funds (Consolidated fund, Statutory Funds, Internally Generated Fund and Donor Funds) utilized in Ministry of Health, HQ for the year ending 31st December 2024.

1.3.0 Basis of Preparation and Authorization for Issue –IPSAS 1

1.3.1 Basis of Preparation

The financial statements have been prepared on an accrual basis in accordance with the Generally Accepted Accounting Principles (GAAP) and the International Public Sector Accounting Standards (IPSAS). In preparing the financial statements, Ministry of Health takes cognizance of the 1992 Constitution of the Republic of Ghana, the Public Financial Management Act, 2016 (Act 921), and the Public Financial Management Regulations, 2019 (LI 2378). These financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently in the preparation and presentation of the financial statements. The financial statements present fairly the assets, liabilities, revenues, and expenses of the Ministry of Health, HQ and consist of the following:

- (a) Statement of Financial Position,
- (b) Financial Performance Statement,
- (c) Statement of Cash Flows,
- (d) Statement of Changes in Net Assets/Equity
- (e) Notes to the financial statements comprising a summary of significant accounting policies and other explanatory notes.

1.3.2 Going concern (IPSAS 1)

The going-concern assertion is based on the fact that, Ministry of Health, HQ as the reporting entity, is established under the Civil Service Law, 1993 (PNDC Law 327) of the Republic of Ghana, and her net assets position, stable historical trend of revenue collection gives no indication that the Ministry will cease its operations.

1.3.3 Authorization for issue

These financial statements are certified by the Chief Director of the Ministry of Health, in compliance with the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Regulations, 2019 (L.I. 2378).

1.3.4 Measurement Basis (IPSAS 1)

The Financial statements are prepared using the historical-cost convention and financial assets are recorded at fair values.

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, the 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 recognized 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 recognized for services received. Receipts of assets are recognized 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 Property, Plant and Equipment

1.8.1 Classification of PPE

Property, Plant and Equipment are classified into different categories based on their nature, functions, useful lives and valuation methodologies. The classifications include Land, Buildings and Structures, Office Equipment, Furniture and Fittings, ICT Equipment, Other Machinery and Equipment.

Recognition of property, plant and equipment is as follows:

- (a) All property, plant and equipment are stated at historical cost, less accumulated depreciation.
- (b) Regarding property, plant and equipment acquired at nil or nominal cost, including donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire equivalent assets.
- (c) The cost of an asset acquired through a non-exchange transaction is determined at its fair value as at the date of acquisition.

1.8.2 Depreciation of PPE

The Ministry of Health depreciates its Property, Plant and Equipment over their estimated useful lives using the straight-line method up to their residual value, except for land, and assets under construction (Work in Progress) which are not subject to depreciation.

Full year depreciation is charged in the year that the asset is acquired, the entity gains control over the asset and puts it in use for its intended purpose. Depreciation is not charged in the year of retirement or disposal.

The Ministry of Health in these financial statements depreciated all Buildings and Structures using a useful life of 50 years and all other assets 7 years.

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.

1.11. Cash Flow Statement –IPSAS 2

1.11.1 Presentation

The Ministry of Health uses the indirect method to report cash flows from operating activities, whereby surplus or deficit is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing or financing cash flows.

Cash flows from Investing and Financing activities can be reported separately for major classes of gross receipts and gross payments that take place during the period. However, Ministry of Health elects to present its Investing and Financing Activities on a net basis.

Ministry of Health
Consolidated Financial Statement
as at 31st December 2024

| Notes | | 2024 | 2023 |
|-------|---|--------------------------|--------------------------|
| 2 | Non Financial Assets (PPE) | | |
| | Buildings and Structures | 9,637,565,383.06 | 8,552,935,710.87 |
| | Indoor Assets | 295,968,907.11 | 3,712,990.73 |
| | Infrastructure Assets | 29,917,495.64 | 45,030,661.78 |
| | Intangible Assets | 207,331,647.85 | 242,168,125.23 |
| | Lands | 1,168,036,995.54 | 476,552,463.62 |
| | Outdoor Assets | 148,713,942.95 | 53,535,305.55 |
| | Transport Equipments | 240,917,901.70 | 35,051,418.67 |
| | Other Assets | 13,709,020.59 | 105,257.41 |
| | WIP - Building and Structures | 11,972,307,244.18 | 11,521,800,570.65 |
| | | 23,714,468,538.62 | 20,930,892,504.51 |
| 3 | Inventory(Stock) | | |
| | Medicines and Pharmaceuticals | 309,845,557.44 | 252,633,719.69 |
| | Medical Supplies (Non Drug) | 89,255,288.34 | 52,503,232.37 |
| | Printed Materials and Stationery | 6,989,076.57 | 7,508,204.99 |
| | Accessories | - | - |
| | | 406,089,922.35 | 312,645,157.05 |
| 4 | Cash and Bank | | |
| | Cash and Bank-GOG | 40,749,125.11 | 3,262,420.17 |
| | Cash and Bank-IGF | 534,273,558.53 | 478,358,787.63 |
| | Cash and Bank-Sector Budget Support (SBS) | 17,450.06 | 13,994.33 |
| | Cash and Bank- Donor (Ear-marked) | 898,915,404.33 | 793,368,664.97 |
| | Cash and Bank-IGF (Onsite Banking) | 132,446.20 | 185,866.64 |
| | Undeposited Cash-IGF | 6,511,346.21 | 6,537,822.33 |
| | Petty Cash | 262,290.35 | 230,888.51 |
| | Investments | 41,092,228.60 | 40,365,720.17 |
| | | 1,521,953,849.39 | 1,322,324,164.75 |
| | | 2024 | 2023 |
| 5 | Accounts Receivable | | |
| | Debtors | 1,562,306,128.36 | 1,268,915,134.18 |
| | Advances | 109,968,375.13 | 68,331,233.35 |
| | | 1,672,274,503.49 | 1,337,246,367.53 |
| | | 2024 | 2023 |
| 6 | Accounts Payable | | |
| | Withholding Tax | 20,146,100.22 | 12,260,836.94 |
| | Other Taxes Payables | - | - |
| | Trade Creditors | 1,154,249,907.33 | 970,165,160.31 |
| | Funds Held in Trust | 69,252,120.76 | 99,435,837.18 |
| | | 1,243,648,128.31 | 1,081,861,834.43 |
| | | 2024 | 2023 |
| 7 | Operating Revenue | | |
| | IGF Services | 3,194,210,658.17 | 2,669,228,396.69 |
| | Medicines & Pharmaceuticals | 1,370,941,091.27 | 1,246,859,567.36 |
| | | 4,565,151,749.44 | 3,916,087,964.05 |

| | | 2024 | 2023 |
|----|------------------------------------|--------------------------|--------------------------|
| 8 | Non Operating Revenue | | |
| | GOG - Employee Compensation | 12,098,759,361.30 | 9,392,785,784.91 |
| | GOG - Use of Goods and Service | 344,704,972.94 | 175,060,497.59 |
| | GOG - Capital Investment | 377,797,135.23 | 203,869,010.88 |
| | Sector Budget Support (SBS) | - | 57,683.27 |
| | Donor (Ear-marked) | 3,159,606,418.50 | 1,644,598,147.98 |
| | Interest | 9,705,193.17 | 6,567,193.70 |
| | Exchange Gains | 100,146,513.64 | 29,410,840.65 |
| | Other Non Operating Income | 1,772,249,286.49 | 47,162,468.14 |
| | | 17,862,968,881.27 | 11,499,511,627.12 |
| 9 | Expenditure Analysis | | |
| 9A | GOG | | |
| | Employee Compensation | 12,098,759,361.30 | 9,392,785,784.91 |
| | Goods & Service | 311,429,289.04 | 175,585,444.45 |
| | Consumption of Fixed Assets | 141,107,911.87 | 137,275,646.22 |
| | Total Expenditure | 12,551,296,562.21 | 9,705,646,875.58 |
| 9B | IGF | | |
| | Employee Compensation | 509,995,154.88 | 353,895,585.74 |
| | Goods & Service | 3,713,534,099.83 | 3,307,257,505.06 |
| | Consumption of Fixed Assets | 319,520,708.18 | 85,792,141.44 |
| | Total Expenditure | 4,543,049,962.89 | 3,746,945,232.24 |
| 9C | Sector Budget Support (SBS) | | |
| | Employee Compensation | - | - |
| | Goods & Service | 84,715.52 | 7,049.97 |
| | Consumption of Fixed Assets | - | - |
| | Total Expenditure | 84,715.52 | 7,049.97 |
| 9D | Donor (Ear-marked) Expenses | | |
| | Employee Compensation | 136,935,212.83 | - |
| | Goods & Service | 2,661,567,292.36 | 1,122,754,883.25 |
| | Consumption of Fixed Assets | 9,242,310.29 | 2,941,987.90 |
| | Total Expenditure | 2,807,744,815.48 | 1,125,696,871.15 |
| | EXPENDITURE GRAND TOTAL | 19,902,176,056.10 | 14,578,296,028.94 |

Consolidated Statement of Assets, Liabilities and Fund Balance by BMC Group

| Assets | MoH HQ | GHS HQ | THO | HTI | CHAG | PSYCH | SUBV ORG | RHA | RHO | DHD/SDG | DHO | PCs | LHC | TOTAL |
|---|-----------------------|-----------------------|----------------------|-----------------------|----------|---------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|---------------------|-------------------------|
| Non - Current Assets | | | | | | | | | | | | | | |
| Property, Plant & Equipment | 13,832,878,594.64 | 3,002,951,867.13 | 3,973,082,844.13 | 1,150,243,918.30 | - | 1,033,863,477.09 | 658,780,810.27 | 10,123,669.84 | 11,400,511.16 | 9,617,195.69 | 26,468,610.58 | 4,528,290.47 | 528,749.32 | 23,714,468,538.62 |
| Current Assets | | | | | | | | | | | | | | |
| Inventory | - | - | 114,864,392.61 | - | - | 4,346,416.20 | 7,711,982.50 | 279,167,131.04 | - | - | - | - | - | 406,089,922.35 |
| Cash Assets | | | | | | | | | | | | | | |
| Cash and Bank-GOG | 8,494,258.89 | 2,090,794.70 | - | - | - | - | - | 852,067.60 | 836.71 | 29,308,259.29 | 2,907.92 | - | - | 40,749,125.11 |
| Cash and Bank-IGF | 1,717,840.98 | - | 79,230,962.17 | 100,030,043.50 | - | 3,866,367.14 | 161,324,727.97 | 36,848,667.88 | 10,885,105.30 | 64,917,999.44 | 53,951,765.18 | 17,723,087.00 | 3,776,991.97 | 534,273,558.53 |
| Cash and Bank-Sector Budget Support (SBS) | - | - | - | - | - | - | - | 3,466.17 | 162.13 | 9,450.34 | 4,371.42 | - | - | 17,450.06 |
| Cash and Bank- Donor (Ear-marked) | 428,437,041.38 | 389,236,935.77 | - | - | - | - | - | 58,530,439.43 | - | 22,710,987.75 | - | - | - | 898,915,404.33 |
| Cash and Bank-IGF (Onsite Banking) | - | - | - | - | - | 132,446.20 | - | - | 2,201,612.83 | 619,959.95 | 2,499,766.08 | - | - | 5,453,785.06 |
| Undeposited Cash-IGF - Drugs | - | - | - | - | - | 11,770.85 | - | - | - | - | - | 414,817.73 | 16,331.04 | 442,919.62 |
| Undeposited Cash-IGF -Services | - | - | 0.50 | 5,717.96 | - | 5,220.77 | 1,085.00 | - | - | - | - | 718,155.35 | 28,344.07 | 747,087.73 |
| Petty Cash-GoG | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Petty Cash-IGF | - | - | 73,896.00 | 30,090.78 | - | - | 6,618.21 | - | 10,545.54 | 50,119.10 | 58,272.45 | 27,860.27 | 4,888.00 | 262,290.35 |
| Petty Cash-Heah Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Petty Cash- Donor (Ear-marked) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments-GoG | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments-IGF | - | - | 14,692,103.75 | 8,876,981.07 | - | - | 9,333,329.03 | - | 8,070,651.30 | - | 116,227.40 | - | - | 41,089,292.55 |
| Investments-Sector Budget Support (SBS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments- Donor (Ear-marked) | - | - | - | - | - | - | - | 2,936.05 | - | - | - | - | - | 2,936.05 |
| Total Cash | 438,649,141.25 | 391,327,730.47 | 93,996,962.42 | 108,931,397.39 | - | 4,015,804.96 | 170,665,760.21 | 96,237,577.13 | 21,168,913.81 | 117,616,775.87 | 56,633,310.45 | 18,883,920.35 | 3,826,555.08 | 1,521,953,849.39 |

10

Retention - Works- Donor (Ear-marked)
 Retention - Works- Donor (Ear-marked)
 Retention - Works- Donor (Ear-marked)
 Sub-Total

| | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

Total Liabilities

| | | | | | | | | | | | | | |
|----------------|---------------|----------------|---------------|---|---------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|------------------|
| 254,597,682.03 | 45,874,002.42 | 164,783,031.18 | 37,959,370.54 | - | 10,918,604.85 | 30,914,766.73 | 200,417,484.33 | 55,227,161.12 | 188,526,753.09 | 206,909,749.16 | 34,873,884.67 | 12,645,638.19 | 1,243,648,128.31 |
|----------------|---------------|----------------|---------------|---|---------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|------------------|

NET ASSETS

| | | | | | | | | | | | | | |
|-------------------|------------------|------------------|------------------|---|------------------|----------------|----------------|---------------|----------------|----------------|---------------|--------------|-------------------|
| 14,121,100,125.73 | 3,348,507,779.18 | 4,148,523,524.88 | 1,274,818,499.96 | - | 1,040,015,235.04 | 856,764,362.80 | 902,474,099.10 | 48,132,123.16 | 155,547,425.09 | 146,873,357.40 | 22,376,466.14 | 6,005,687.06 | 26,071,138,685.54 |
|-------------------|------------------|------------------|------------------|---|------------------|----------------|----------------|---------------|----------------|----------------|---------------|--------------|-------------------|

Fund Balance

| | | | | | | | | | | | | | |
|-------------------|------------------|------------------|------------------|---|------------------|----------------|----------------|---------------|----------------|----------------|---------------|--------------|-------------------|
| 14,121,100,125.73 | 3,348,507,779.18 | 4,148,523,524.88 | 1,274,818,499.96 | - | 1,040,015,235.04 | 856,764,362.80 | 902,474,099.10 | 48,132,123.16 | 155,547,425.09 | 146,873,357.40 | 22,376,466.14 | 6,005,687.06 | 26,071,138,685.54 |
|-------------------|------------------|------------------|------------------|---|------------------|----------------|----------------|---------------|----------------|----------------|---------------|--------------|-------------------|

UNAUDITED FINANCIALS

11
11A

Consolidated Statement of Assets, Liabilities and Fund Balance by SOF Group

| ASSETS | GOG | IGF | Budget Support (SBS) | Donor (Ear-marked) | Others | Total |
|------------------------------------|--------------------------|-------------------------|----------------------|-------------------------|----------|--------------------------|
| Non Current Assets | | | | | | - |
| Property, Plant & Equipment | 16,407,659,468.43 | 6,904,498,092.47 | - | 402,310,977.72 | - | 23,714,468,538.62 |
| Current Assets | | | | | | |
| Inventory | - | 406,089,922.35 | - | - | - | 406,089,922.35 |
| Cash and Bank | | | | | | |
| Cash and Bank | 40,749,125.11 | 534,273,558.53 | 17,450.06 | 898,915,404.33 | - | 1,473,955,538.03 |
| Cash and Bank-IGF (Onsite Banking) | - | 132,446.20 | - | - | - | 132,446.20 |
| Undeposited Cash-IGF - Drugs | - | 1,820,456.86 | - | - | - | 1,820,456.86 |
| Undeposited Cash-IGF -Services | - | 4,690,889.35 | - | - | - | 4,690,889.35 |
| Petty Cash | - | 262,290.35 | - | - | - | 262,290.35 |
| Investments | - | 41,089,292.55 | - | 2,936.05 | - | 41,092,228.60 |
| Total Cash | 40,749,125.11 | 582,268,933.84 | 17,450.06 | 898,918,340.38 | - | 1,521,953,849.39 |
| Other Assets | | | | | | |
| Debtors | 223,048,491.76 | 1,328,344,143.32 | - | 10,913,493.28 | - | 1,562,306,128.36 |
| Staff Advances | 102,184.00 | 6,752,041.44 | - | 103,114,149.69 | - | 109,968,375.13 |
| Unsettled/Uncleared | - | - | - | - | - | - |
| Total Other Assets | 223,150,675.76 | 1,335,096,184.76 | - | 114,027,642.97 | - | 1,672,274,503.49 |
| TOTAL ASSETS | 16,671,559,269.30 | 9,227,953,133.42 | 17,450.06 | 1,415,256,961.07 | - | 27,314,786,813.85 |
| Liabilities | | | | | | |
| Funds Held In Trust | - | 55,164,684.87 | - | 14,087,435.89 | - | 69,252,120.76 |
| Income Taxes Withheld | 30,977.35 | 16,878,185.38 | 150.91 | 3,236,786.58 | - | 20,146,100.22 |
| Other Taxes Payables | - | - | - | - | - | - |
| Creditors | 232,888,703.73 | 881,284,564.02 | 5,535.48 | 40,071,104.10 | - | 1,154,249,907.33 |
| Total Liabilities | 232,919,681.08 | 953,327,434.27 | 5,686.39 | 57,395,326.57 | - | 1,243,648,128.31 |
| NET ASSETS | 16,438,639,588.22 | 8,274,625,699.15 | 11,763.67 | 1,357,861,634.50 | - | 26,071,138,685.54 |

| 11B | FUND BALANCE BY SOURCE OF FUNDS | GOG | IGF or Budget Support (SBS) | Donor (Ear-marked) | Others | Total | |
|-----|---------------------------------|--------------------------|-----------------------------|--------------------|-------------------------|----------|--------------------------|
| | | | | | | - | |
| | Fund Balance | 16,438,639,588.22 | 8,274,625,699.15 | 11,763.67 | 1,357,861,634.50 | - | 26,071,138,685.54 |
| | Opening Balance | 16,168,674,680.96 | 5,746,544,753.17 | 96,479.19 | 905,930,446.09 | - | 22,821,246,359.41 |
| | Prior Year Adjustment | - | 723,947,751.52 | - | - | - | 723,947,751.52 |
| | Excess Income over exp | 269,964,907.26 | 1,804,133,194.46 | 84,715.52 | 451,931,188.41 | - | 2,525,944,574.61 |
| | Fund Balance | 16,438,639,588.22 | 8,274,625,699.15 | 11,763.67 | 1,357,861,634.50 | - | 26,071,138,685.54 |

| 11C | FUND BALANCE BY BMC GROUP | | | | | | | | | | | | | |
|------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|---------------------|--------------------------|--|
| Fund Balance | MoH HQ | GHS HQ | THO | HTI | PSYCH | SUBV ORG | RHA | RHO | DHD/SDG | DHO | PCs | LHC | TOTAL | |
| Opening Balance | 13,586,994,631.83 | 3,868,735,082.86 | 2,770,583,551.91 | 1,300,512,809.20 | 395,775,190.28 | 518,981,490.87 | 29,081,680.76 | 33,478,911.74 | 152,411,609.06 | 140,373,200.98 | 18,415,990.35 | 5,902,209.57 | 22,821,246,359.41 | |
| Prior Year Adjustment | - | - | 707,999,469.12 | - | - | 15,948,282.40 | - | - | - | - | - | - | 723,947,751.52 | |
| Excess Income over exp | 757,153,985.66 | 193,203,425.80 | 669,940,503.85 | 25,694,309.24 | 644,240,044.76 | 321,834,589.53 | 4,793,336.85 | 2,048,026.69 | 15,281,459.71 | 25,300,483.07 | 567,814.68 | 425,271.83 | 2,525,944,574.61 | |
| Fund Balance | 14,344,148,617.49 | 4,061,087,965.00 | 4,148,523,524.88 | 1,274,818,499.96 | 1,040,015,235.04 | 856,764,362.80 | 33,875,017.61 | 35,526,938.43 | 137,130,149.35 | 115,072,717.91 | 17,848,175.67 | 6,327,481.40 | 26,071,138,685.54 | |

| 11D FUND BALANCE BY REGIONS | | | | | | | | | | | | | | | | | | |
|-----------------------------|-------------------|------------------|----------------|----------------|------------------|---------------|---------------|---------------|------------------|---------------|---------------|--------------|----------------|---------------|---------------|---------------|---------------|-------------------|
| Fund Balance | MoH and GHS | Greater Accra | Volta | Ashanti | Central | Western | Eastern | Bono | Northern | Upper East | Upper West | Oti | Western Nor | Bono East | Ahafo | North East | Savannah | TOTAL |
| Opening Balance | 18,354,374,808.02 | 1,784,148,955.00 | 350,601,066.39 | 560,845,275.39 | 587,199,707.69 | 54,262,404.96 | 64,933,507.31 | 23,185,385.82 | 592,076,870.04 | 35,112,040.43 | 17,131,190.04 | 6,632,251.27 | 190,926,728.59 | 38,321,701.83 | 55,608,424.95 | 64,423,005.49 | 41,463,036.19 | 22,821,246,359.41 |
| Prior Year Adjustments | 15,948,282.40 | 60,054,840.30 | . | . | . | . | . | . | 647,944,628.82 | . | . | . | . | . | . | . | . | 723,947,751.52 |
| Excess Income over exp | 1,237,458,335.24 | 539,777,691.46 | 3,446,611.07 | 11,193,701.68 | 559,404,761.36 | 13,139,556.64 | 9,886,869.22 | 2,646,073.04 | 32,315,095.26 | 22,648,014.29 | 2,924,519.75 | 1,378,069.23 | 54,362,733.90 | 21,576,788.60 | 1,149,497.55 | 27,385,895.03 | 7,637,764.65 | 2,525,944,574.61 |
| Fund Balance | 19,607,781,425.66 | 2,383,981,486.76 | 354,047,677.46 | 549,651,573.71 | 1,146,604,469.05 | 67,401,961.60 | 74,820,376.53 | 25,831,458.86 | 1,272,336,594.12 | 57,760,054.72 | 20,055,709.79 | 8,010,320.50 | 245,289,462.49 | 59,898,490.43 | 56,757,922.50 | 91,808,900.52 | 49,100,800.84 | 26,071,138,685.54 |

| 12 CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE BY BMC GROUP | | | | | | | | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|----------------------|--------------------------|--|
| | MoH HQ | GHS HQ | THO | HTI | CHAG | PSYCH | SUBV ORG | RHA | RHO | DHD/SDG | DHO | PCs | LHC | TOTAL | |
| Medicines & Pharmaceuticals | - | - | 166,470,783.57 | - | - | 7,297,296.35 | 8,015,829.36 | 419,342,909.46 | 84,059,355.18 | 183,764,583.26 | 398,319,795.17 | 84,527,415.10 | 19,143,123.82 | 1,370,941,091.27 | |
| IGF-Services | 22,174,588.14 | - | 766,265,132.84 | 696,262,148.84 | - | 20,279,101.23 | 362,429,808.33 | 43,301,630.72 | 230,283,010.21 | 179,037,931.08 | 711,038,607.82 | 141,794,620.62 | 21,344,078.34 | 3,194,210,658.17 | |
| Operating Revenue | 22,174,588.14 | - | 932,735,916.41 | 696,262,148.84 | - | 27,576,397.58 | 370,445,637.69 | 462,644,540.18 | 314,342,365.39 | 362,802,514.34 | 1,109,358,402.99 | 226,322,035.72 | 40,487,202.16 | 4,565,151,749.44 | |
| GOG - Employee Compensation | 960,765,354.07 | 857,956,502.24 | 1,574,419,967.08 | 217,866,138.62 | 2,173,091,084.18 | 114,127,965.70 | 334,663,111.50 | 116,011,301.06 | 493,662,912.98 | 2,673,015,585.40 | 2,231,292,499.38 | 351,185,819.61 | 701,119.48 | 12,098,759,361.30 | |
| GOG - Use of Goods and Services | 252,374,672.41 | 1,269,816.77 | - | - | - | - | - | 3,484,372.74 | - | 87,576,111.02 | - | - | - | 344,704,972.94 | |
| GOG - Capital Investment | 377,797,135.23 | - | - | - | - | - | - | - | - | - | - | - | - | 377,797,135.23 | |
| Sector Budget Support (SBS) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Financial Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Donor (Ear-marked) | 1,967,928,176.24 | 730,546,906.56 | - | - | - | - | - | 197,847,893.19 | 97,500.00 | 263,185,942.51 | - | - | - | 3,159,606,418.50 | |
| Direct Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Non Operating Income - GoG | - | - | - | - | - | - | - | 16,227.09 | - | - | - | - | - | 16,227.09 | |
| Other Non Operating Income - IGF | 2,200.00 | 1,364,830.49 | 589,660,164.18 | 108,826,100.85 | - | 697,129,373.29 | 381,010,913.19 | 2,682,190.24 | - | 1,083,257.36 | 151,923.67 | 99,607.14 | 4,620.41 | 1,782,015,180.82 | |
| Other Non Operating Income - SBS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Non Operating Income - (Ear-Marked) | 100,069,585.39 | - | - | - | - | - | - | - | - | - | - | - | - | 100,069,585.39 | |
| Non Operating Revenue | 3,658,937,123.34 | 1,591,138,056.06 | 2,164,080,131.26 | 326,692,239.47 | 2,173,091,084.18 | 811,257,338.99 | 715,674,024.69 | 320,041,984.32 | 493,760,412.98 | 3,024,860,896.29 | 2,231,444,423.05 | 351,285,426.75 | 705,739.89 | 17,862,968,881.27 | |
| Total Revenue | 3,681,111,711.48 | 1,591,138,056.06 | 3,096,816,047.67 | 1,022,954,388.31 | 2,173,091,084.18 | 838,833,736.57 | 1,086,119,662.38 | 782,686,524.50 | 808,102,778.37 | 3,387,663,410.63 | 3,340,802,826.04 | 577,607,462.47 | 41,192,942.05 | 22,428,120,630.71 | |

| | | | | | | | | | | | | | | | |
|-----|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|-------------------------|-----------------------|----------------------|--------------------------|
| 12A | Employee Compensation - GoG | 960,765,354.07 | 857,956,002.23 | 1,574,419,967.08 | 217,866,138.62 | 2,173,091,084.18 | 114,127,965.70 | 334,663,111.50 | 116,011,301.06 | 493,662,912.99 | 2,673,016,085.40 | 2,231,292,499.38 | 351,185,819.61 | 701,119.48 | 12,098,759,361.30 |
| | Goods & Service - GoG | 252,374,672.41 | 602,620.47 | - | - | - | - | - | 3,240,183.09 | - | 55,211,813.07 | - | - | - | 311,429,289.04 |
| | Consumption of Fixed Assets - GoG | 67,764,972.36 | 73,342,939.51 | - | - | - | - | - | - | - | - | - | - | - | 141,107,911.87 |
| | Employee Compensation - IGF | 900,073.44 | 6,839,782.98 | 118,292,759.15 | 55,827,156.45 | - | 51,905,970.85 | 54,423,445.18 | - | 36,157,137.28 | 24,022,519.21 | 129,729,892.34 | 29,217,006.57 | 2,679,411.43 | 509,995,154.88 |
| | Goods & Service - IGF | 21,464,187.46 | 266,793,051.89 | 704,963,566.17 | 504,639,157.76 | - | 28,559,755.26 | 355,438,227.44 | - | 265,917,447.61 | 356,344,702.54 | 978,559,990.28 | 193,149,173.77 | 37,704,839.65 | 3,713,534,099.83 |
| | Consumption of Fixed Assets - IGF | 17,542.90 | - | 29,426,631.83 | 270,316,244.72 | - | - | 19,760,288.73 | - | - | - | - | - | - | 319,520,708.18 |
| | Employee Compensation - SBS | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Goods & Service - SBS | - | 808.85 | - | - | - | - | - | 83,659.70 | - | 246.97 | - | - | - | 84,715.52 |
| | Consumption of Fixed Assets - SBS | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Employee Compensation - Donor (Ear-marked) | 574,973.74 | 79,075,822.54 | - | - | - | - | - | 13,337,944.18 | - | 43,946,472.37 | - | - | - | 136,935,212.83 |
| | Goods & Service - Donor (Ear-marked) | 1,610,853,639.15 | 641,021,772.87 | - | - | - | - | - | 169,837,131.97 | - | 239,854,748.37 | - | - | - | 2,661,567,292.36 |
| | Consumption of Fixed Assets - Donor (Ear-marked) | 9,242,310.29 | - | - | - | - | - | - | - | - | - | - | - | - | 9,242,310.29 |
| | Total Expenditure | 2,923,957,725.82 | 1,925,632,801.34 | 2,427,102,924.23 | 1,048,648,697.55 | 2,173,091,084.18 | 194,593,691.81 | 764,285,072.85 | 302,510,220.00 | 795,737,497.88 | 3,392,396,587.93 | 3,339,582,382.00 | 573,551,999.95 | 41,085,370.56 | 19,902,176,056.10 |
| | Excess Income over exp | 757,153,985.66 - | 334,494,745.28 | 669,713,123.44 - | 25,694,309.24 | - | 644,240,044.76 | 321,834,589.53 | 480,176,304.50 | 12,365,280.49 - | 4,733,177.30 | 1,220,444.04 | 4,055,462.52 | 107,571.49 | 2,525,944,574.61 |

| ANALYSIS OF IGF REVENUE BY TYPE AND BY BMC GROUP | | | | | | | | | | | | | | |
|--|----------------------|----------|-----------------------|-----------------------|----------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|----------------------|-------------------------|
| | MoH HQ | GHS HQ | THO | HTI | CHAG | PSYCH | SUBV ORG | RHA | RHO | DHD/SDG | DHO | PGS | LHC | TOTAL |
| Medicines & Pharmaceuticals - NHIS | - | - | - | - | - | - | - | - | 53,766,924.21 | 65,366,810.12 | 223,769,843.81 | 61,425,714.50 | 7,813,065.60 | 412,142,358.24 |
| Medicines & Pharmaceuticals - Cash and Carry | - | - | 166,470,783.57 | - | - | 7,297,296.35 | 8,015,829.36 | 419,342,909.46 | 158,370,410.24 | 70,458,474.95 | 419,938,335.77 | 104,982,488.35 | 9,499,056.13 | 1,364,375,584.18 |
| IGF-Services - NHIS | - | - | - | - | - | - | - | - | 30,292,430.97 | 118,397,773.14 | 174,549,951.36 | 23,101,700.60 | 11,330,058.22 | 357,671,914.29 |
| IGF-Services - Cash and Carry | 22,174,588.14 | - | 766,265,132.84 | 696,262,148.84 | - | 20,279,101.23 | 362,429,808.33 | 43,301,630.72 | 71,912,599.97 | 108,579,436.13 | 291,100,272.05 | 36,812,132.27 | 11,845,022.21 | 2,430,861,892.73 |
| TOTAL | 22,174,588.14 | - | 932,735,916.41 | 696,262,148.84 | - | 27,576,397.58 | 370,445,637.69 | 462,644,540.18 | 314,342,365.39 | 362,802,514.34 | 1,109,358,402.99 | 226,322,035.72 | 40,487,202.16 | 4,565,151,749.44 |

| CONSOLIDATED IGF REVENUE BY BMC GROUP | | | | | | | | | | | | | | | |
|---------------------------------------|----------------------|----------|-----------------------|-----------------------|----------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|----------------------|-------------------------|--|
| Category | MoHQ | GHS HQ | THO | HTI | CHAG | PSYCH | SUBVORG | RHA | RHO | DHDSDG | DHO | PCs | LHC | TOTAL | |
| Medicines & Pharmaceuticals | | | 166,470,783.57 | | | 7,297,296.35 | 8,015,829.36 | 419,342,909.46 | 84,059,355.18 | 183,764,583.26 | 398,319,795.17 | 84,527,415.10 | 19,143,123.82 | 1,370,941,091.27 | |
| Surgical | | | | | | | | - | 33,451,775.30 | 24,417.75 | 38,184,797.18 | 3,729,759.29 | 349,702.66 | 75,740,452.18 | |
| Medical | | | | | | | | - | 36,612,202.22 | 683,604.35 | 139,718,010.02 | 17,285,674.00 | 966,774.75 | 195,266,265.34 | |
| Investigation | | | | | | | | - | 47,582,079.78 | 17,767,971.39 | 142,222,595.31 | 44,385,903.55 | 3,583,138.50 | 255,541,688.53 | |
| OPD | | | 766,265,132.84 | | | 20,279,101.23 | | | 33,833,406.82 | 142,378,829.88 | 144,849,947.39 | 48,617,288.91 | 14,918,033.51 | 1,171,141,740.58 | |
| OBGY | | | | | | | | - | 37,843,089.21 | 16,085,176.21 | 106,435,503.57 | 15,425,765.00 | 1,279,233.50 | 177,068,767.49 | |
| Dental | | | | | | | | - | 3,294,841.48 | 11,310.00 | 8,348,786.54 | 2,197,240.87 | - | 13,852,178.89 | |
| Pediatrics | | | | | | | | - | 14,108,719.46 | 61.56 | 43,824,940.93 | 2,252,445.01 | - | 60,186,166.96 | |
| Ear, Nose & Throat | | | | | | | | - | 2,513,198.05 | 29,256.00 | 6,472,856.15 | 764,008.23 | 63,831.40 | 9,843,149.83 | |
| Eye Care | | | | | | | | - | 1,918,570.35 | 43,634.00 | 9,391,424.69 | 1,239,286.71 | 88,856.08 | 12,681,771.83 | |
| Feeding | | | | | | | | - | - | - | - | - | - | - | |
| Mortuary | | | | | | | | - | 7,151,352.64 | - | 37,319,415.47 | 41,819.00 | - | 44,512,587.11 | |
| Ambulance fees | | | | | | | | - | 23,500.00 | 7,290.00 | 970,839.89 | 51,240.05 | - | 1,052,869.94 | |
| Ophthalmology | | | | | | | | - | 3,301,329.78 | 90.00 | 2,581,036.73 | 80,671.29 | 52.94 | 5,963,180.74 | |
| Physiotherapy | | | | | | | | - | 2,700,793.37 | - | 4,104,709.76 | 86,359.07 | - | 6,891,862.20 | |
| Examination Fees | | | | | | | | - | - | - | - | - | - | - | |
| Registration fee | | | | | | | | - | - | - | - | - | - | - | |
| Dialysis | | | | | | | | - | 1,090,524.62 | - | 204,405.00 | - | - | 1,294,929.62 | |
| HTI Revenue | | | | 696,262,148.84 | | | | | | | | | | 696,262,148.84 | |
| Others(Specify) | 22,174,588.14 | | | | | | 362,429,808.33 | 43,301,630.72 | 4,857,627.13 | 2,006,289.94 | 26,409,339.19 | 5,637,159.64 | 94,455.00 | 466,910,898.09 | |
| TOTAL | 22,174,588.14 | - | 932,735,916.41 | 696,262,148.84 | - | 27,576,397.58 | 370,445,637.69 | 462,644,540.18 | 314,342,365.39 | 362,802,514.34 | 1,109,358,402.99 | 226,322,035.72 | 40,487,202.16 | 4,565,151,749.44 | |

| ANALYSIS OF IGF REVENUE BY TYPE AND BY REGIONS | | | | | | | | | | | | | | | | | | |
|--|-------------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|
| Operating Revenue | H and GHS HQ | Greater Accra | Volta | Ashanti | Central | Western | Eastern | Bono | Northern | Upper East | Upper West | Oti | Western North | Bono East | Ahafo | North East | Savannah | TOTAL |
| Medicines & Pharmaceuticals | 1,197,173,011.35 | 61,979,901.34 | 13,204,219.47 | 64,949,757.27 | 16,538,444.13 | . | . | . | 17,095,757.71 | . | . | . | . | . | . | . | . | 1,370,941,091.27 |
| IGF-Services - Cash and Carry | 1,711,404,275.26 | 567,983,452.61 | 62,956,842.83 | 193,794,778.01 | 136,342,752.77 | 46,147,907.26 | 37,046,270.44 | 27,523,431.49 | 99,220,677.23 | 32,117,021.26 | 17,892,070.14 | 7,505,566.85 | 20,918,775.85 | 52,798,067.75 | 71,157,089.67 | 75,980,660.15 | 33,421,018.60 | 3,194,210,658.17 |
| TOTAL | 2,908,577,286.61 | 629,963,353.95 | 76,161,062.30 | 258,744,535.28 | 152,881,196.90 | 46,147,907.26 | 37,046,270.44 | 27,523,431.49 | 116,316,434.94 | 32,117,021.26 | 17,892,070.14 | 7,505,566.85 | 20,918,775.85 | 52,798,067.75 | 71,157,089.67 | 75,980,660.15 | 33,421,018.60 | 4,565,151,749.44 |

14 OTHER NON OPERATING INCOME BY SOURCE OF FUNDS

| | GOG | IGF | Get Support (SBS) | Donor (Ear-marked) | Others | Total |
|----------------------|--------------------------|-------------------------|-------------------|-------------------------|--------|--------------------------|
| Non Operating Income | 12,821,261,469.47 | 1,782,031,407.91 | - | 3,259,676,003.89 | - | 17,862,968,881.27 |

15 Expenditure ANALYSIS BY SOURCE OF FUNDS

| | GOG | IGF | Get Support (SBS) | Donor (Ear-marked) | Others | Total |
|-----------------------------|--------------------------|-------------------------|-------------------|-------------------------|--------|--------------------------|
| Employee Compensation | 12,098,759,361.30 | 509,995,154.88 | - | 574,973.74 | - | 12,609,329,489.92 |
| Goods & Service | 311,429,289.04 | 3,713,534,099.83 | 84,715.52 | 2,797,927,531.45 | - | 6,822,975,635.84 |
| Consumption of Fixed Assets | 141,107,911.87 | 319,520,708.18 | - | 9,242,310.29 | - | 469,870,930.34 |
| TOTAL | 12,551,296,562.21 | 4,543,049,962.89 | 84,715.52 | 2,807,744,815.48 | - | 19,902,176,056.10 |

| 16 Expenditure ANALYSIS BY BMC GROUP | | | | | | | | | | | | | | |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|----------------------|--------------------------|
| | MoH HQ | GHS HQ | THO | HTI | CHAG | PSYCH | SUBV ORG | RHA | RHO | DHD/SDG | DHO | PCs | LHC | TOTAL |
| Employee Compensation | 962,240,401.25 | 807,511,368.66 | 1,692,712,726.23 | 273,693,295.07 | 2,173,091,084.18 | 166,033,936.55 | 389,086,556.68 | 129,349,245.24 | 529,820,050.27 | 2,740,985,076.98 | 2,361,022,391.72 | 380,402,826.18 | 3,380,530.91 | 12,609,329,489.92 |
| Goods & Service | 1,884,692,499.02 | 1,044,862,399.84 | 704,963,566.17 | 504,639,157.76 | - | 28,559,755.26 | 355,438,227.44 | 173,077,315.06 | 265,917,447.61 | 651,411,263.98 | 978,559,990.28 | 193,149,173.77 | 37,704,839.65 | 6,822,975,635.84 |
| Consumption of Fixed Assets | 77,024,825.55 | 73,342,939.51 | 29,426,631.83 | 270,316,244.72 | - | - | 19,760,288.73 | | | | | | | 469,870,930.34 |
| TOTAL | 2,923,957,725.82 | 1,925,716,708.01 | 2,427,102,924.23 | 1,048,648,697.55 | 2,173,091,084.18 | 194,593,691.81 | 764,285,072.85 | 302,426,560.30 | 795,737,497.88 | 3,392,396,340.96 | 3,339,582,382.00 | 573,551,999.95 | 41,085,370.56 | 19,902,176,056.10 |

UNAUDITED FINANCIAL STATEMENTS

| Programme/Activities Report | | | | |
|---------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| Description | Opening Balance | Receipts | Disbursements | Closing Balance |
| General | - | - | - | - |
| NTD | - 58,954,059.76 | 52,767,771.32 | 53,722,483.11 | - 59,908,771.55 |
| Malaria | 5,960,719.85 | 134,571,967.98 | 137,801,271.47 | 2,731,416.36 |
| EPI/NID | 31,152,199.36 | 392,747,248.37 | 327,176,119.91 | 96,723,327.82 |
| Child Health Program | 69,217,161.05 | 7,066,927.01 | 72,883,782.43 | 3,400,305.63 |
| Reproductive & Maternal Health | 28,434,107.20 | 55,628,763.12 | 53,710,624.22 | 30,352,246.10 |
| Clinical Activities | 27,022,945.13 | 20,092,113.43 | 11,091,547.39 | 36,023,511.17 |
| General Resource | 68,678,680.34 | 123,190,302.02 | 94,224,703.16 | 97,644,279.20 |
| HIV/AIDS | 1,429,785.65 | 7,431,558.80 | 6,789,186.25 | 2,072,158.20 |
| Tuberculosis | 1,540,354.44 | 13,166,897.98 | 12,922,288.31 | 1,784,964.11 |
| Guinea Worm | - 683,876.80 | 46,380.00 | 11,880.00 | - 649,376.80 |
| Buruli Ulcer | 3,168.00 | 15,240.00 | 15,240.00 | 3,168.00 |
| Nutrition / Regenerative Health | - 996,738.57 | 7,573,188.37 | 11,376,561.83 | - 4,800,112.03 |
| Estate Management | 126,089.52 | 2,865,632.89 | 2,684,203.97 | 307,518.44 |
| Transport & Equipment | 1,204.00 | 6,382.80 | 48,093.32 | - 40,506.52 |
| Human Resource Dev'T Program | - 300,850.09 | 653,992.28 | 741,327.06 | - 388,184.87 |
| ICT | - | 98,050.00 | 98,050.00 | - |
| Financial Management | - 124,927.26 | 1,142,200.00 | 603,557.88 | 413,714.86 |
| Health Information Management | 8,651,730.13 | 36,263,489.49 | 42,553,047.20 | 2,362,172.42 |
| Non Communicable Diseases | 670,210.13 | 3,542,619.61 | 858,641.16 | 3,354,188.58 |
| Health Research | 1,455,669.74 | 4,867,956.60 | 2,681,690.36 | 3,641,935.98 |
| Occupational Health | - 604,091.17 | 257,005.00 | 1,445,357.18 | - 1,792,443.35 |
| HSS | 175,082,598.02 | 264,047,969.22 | 258,531,911.28 | 180,598,655.96 |
| OTHERS | 536,929,279.85 | 2,131,632,347.60 | 1,704,534,160.66 | 964,027,466.79 |
| TOTAL | 894,691,358.76 | 3,259,676,003.89 | 2,796,505,728.15 | 1,357,861,634.50 |

APPENDIX 1

| DONOR SCHEDULE FOR MOH HQ | |
|--|-----------------------|
| DEVELOPMENT PARTNER | AMOUNT GHc |
| BILL AND MELINDA GATE | 5,719,338.16 |
| CATHOLIC RELIEF SERVICE | 65,000.00 |
| CHINESE EMBASSY | 33,000.00 |
| FCDO | 2,469,102.12 |
| FISTULA | 3,281,397.15 |
| GAVI | 531,892.19 |
| GHIPPS | 10,000,000.00 |
| GLOBAL FUND | 5,382,363.70 |
| ICARS PROJECT | 1,859,750.25 |
| KOFIH | 13,109,000.96 |
| MOH BOG USD OTHERS | 7,516,074.00 |
| NHIA | 13,871,142.74 |
| OTHERS | 520,894.66 |
| UG | 823,200.00 |
| UNDP (Inclusive of UNFPA) | 2,090,746.60 |
| UNICEF | 1,869,700.00 |
| UNIVERSITETETI BERGEN | 457,357.70 |
| UNIVERSITY OF HEALTH & ALLIED SCIENCES | 1,662,734.40 |
| VEHICLE REVOLVING FUND | 320,000.00 |
| WAHO HIV | 430,772.02 |
| WAHO SUPPORT | 930,050.00 |
| WHO | 3,340,278.00 |
| WORLD BANK- COVID-19 | 209,325,000.00 |
| WORLD BANK -PRIMARY HEALTH | 109,188,825.44 |
| TOTAL | 394,797,620.09 |

| 2024 GHS MAJOR DONOR SCHEDULE | | | |
|--------------------------------------|---------------------------------|----------------|-----------------|
| NO | DONOR | AMOUNT | CURRENCY |
| 1 | WORLD BANK | 19,089,815.42 | USD |
| 2 | UNFPA | 4,153,944.34 | GHS |
| 3 | EXPERTISE FRANCE | 446,083.23 | EURO |
| 4 | WFP | 552,357.00 | GHS |
| 5 | STBF | 1,500,000.00 | USD |
| 6 | KOICA | 642,330.00 | USD |
| 7 | UNICEF | 88,610,236.39 | GHS |
| 8 | PATH | 889,210.00 | GHS |
| 9 | GAVI | 10,867,829.81 | USD |
| 10 | HIMALAYAN | 134,491.85 | USD |
| 11 | CDC - USA | 872,973.00 | USD |
| 12 | CDC - USA | 4,579,574.08 | GHS |
| 13 | WHO | 102,216,894.50 | GHS |
| 14 | FHI360 | 44,902,977.79 | GHS |
| 15 | SIMPRINT | 1,973,341.00 | GHS |
| 16 | AMERICAN LEPROSY MISSION INC | 605,502.69 | GHS |
| 17 | ANESVAD | 1,401,512.42 | GHS |
| 18 | SIGHTSAVERS | 2,422,250.00 | GHS |
| 19 | THE END FUND INC | 7,107,709.91 | GHS |
| 20 | UNDP | 3,632,117.00 | GHS |
| 21 | UNOPS | 637,712.49 | GHS |
| 22 | WAHO | 1,349,773.30 | GHS |
| 23 | BILL & MELINDA GATES FOUNDATION | 2,174,220.00 | USD |
| 24 | MEDICINES DEV'T GLOBAL | 55,356.50 | USD |

APPENDIX 2

NATIONAL HEALTH INSURANCE AUTHORITY 2024 MINISTRY OF HEALTH BUDGET & PAYMENTS

| Description | Budget GHC | Actual Payments GHC | Unutilised | % of Budget Utilised |
|--|-----------------------|-----------------------|----------------------|----------------------|
| Malaria Control Program | 250,000,000.00 | 250,263,623.50 | (263,623.50) | 100% |
| Malaria Commodities | 6,930,000.00 | 6,930,000.00 | - | 100% |
| Sickle Cell Screening Program | 500,000.00 | - | 500,000.00 | 0% |
| Antiretroviral Medicines & Counterpart Funds | 115,000,000.00 | 114,991,182.27 | 8,817.73 | 100% |
| Ambulance Service | 15,000,000.00 | 15,000,000.00 | - | 100% |
| *Expanded Program on Immunization (EPI) Vaccines | 147,000,000.00 | 136,841,184.85 | 10,158,815.15 | 93% |
| Rabies Vaccines | 2,000,000.00 | - | 2,000,000.00 | 0% |
| Psychotherapeutic Medicines | 15,000,000.00 | 9,295,476.00 | 7,200,524.00 | 62% |
| *Contraceptives | 2,000,000.00 | - | 2,000,000.00 | 0% |
| Tetanus Immunization | 2,000,000.00 | - | 2,000,000.00 | 0% |
| Anti-snake West African Polyvalent Sera (PFR) | 10,000,000.00 | - | 10,000,000.00 | 0% |
| CSM Vaccines & Medicines | 2,000,000.00 | - | 2,000,000.00 | 0% |
| *Commodities for TB | 1,870,000.00 | - | 1,870,000.00 | 0% |
| Blood Collection Bags and Reagents for NBTS | 4,000,000.00 | 4,000,000.00 | - | 100% |
| Fellowship for Continuinig Students | 6,000,000.00 | 6,000,000.00 | - | 100% |
| SUB-TOTAL | 579,300,000.00 | 543,321,466.62 | 35,978,533.38 | 94% |
| Health Service Investment | | | | |
| Const. Health Training Schools | 9,000,000.00 | 9,000,000.00 | - | 100% |
| Health Provider E-Health Solution | 80,000,000.00 | 80,000,000.00 | - | 100% |
| Monitoring Health Projects | 10,450,000.00 | 10,439,639.99 | 10,360.01 | 100% |
| SUB-TOTAL | 99,450,000.00 | 99,439,639.99 | 10,360.01 | 100% |
| GRAND-TOTAL | 678,750,000.00 | 642,761,106.61 | 35,988,893.39 | 95% |

Note: An amount of GHS 35million was reallocated from Contraceptives (GHS 3m), Commodities for TB (GHS 5m) and Expended program for immunization (GHS 27m) to Antiretroviral Medicines

APPENDIX 3

| MINISTRY OF HEALTH INFRASTRUCTURE PROJECTS UPDATE AS AT 31/12/2024 | | | | | | | | |
|---|--|------------------|--|--------------------------------|--------------------------|-----------------|----------------|---------------------|
| No. | Name of Project | Contract Sum GHC | Variations in Contract Sum (Fluctuations, Interest on Delayed payments and Additional works) GHC | Total Revised Contract Sum GHC | Matured Certificates GHC | % of Completion | Source of Fund | Ex. Completion Date |
| 1 | Construction of CHPS Compound at Wiaboman (New Oshieye) Greater Accra Region Lot 001 | 1,267,279.90 | - | 1,267,279.90 | 1,266,817.25 | 100.00 | GOG | 31/12/2024 |
| 2 | Construction of CHPS Compound at Tetegu in the Greater Accra Region Lot - 002 | 1,242,023.00 | - | 1,242,023.00 | 1,003,949.55 | 100.00 | GOG | 31/12/2024 |
| 3 | Construction of CHPS Compound at Antwirifo in the Brong Ahafo Region Lot - 003 | 1,299,164.79 | - | 1,299,164.79 | 1,218,954.21 | 100.00 | GOG | 31/12/2024 |
| 4 | Construction of CHPS Compounds at Kofiasu in the Brong Ahafo Region Lot 004 | 1,281,179.24 | - | 1,281,179.24 | 1,144,364.40 | 100.00 | GOG | 31/12/2024 |
| 5 | Construction of CHPS Compound at Mantewareso in the Brong Ahafo Region Lot 005 | 1,130,574.20 | - | 1,130,574.20 | 969,280.25 | 100.00 | GOG | 31/12/2024 |
| 6 | Construction of CHPS Compound at Amakyekrom in the Brong Ahafo Region Lot 006 | 1,297,253.21 | - | 1,297,253.21 | 1,296,011.88 | 100.00 | GOG | 31/12/2024 |
| 7 | Construction of CHPS Compound at Gyaase Kotuakrom in the Brong Ahafo Region Lot 007 | 1,295,228.99 | - | 1,295,228.99 | 1,116,694.67 | 100.00 | GOG | 31/12/2024 |
| 8 | Construction of CHPS Compound at Samproso in the Ashanti Region Lot 008 | 1,238,160.40 | - | 1,238,160.40 | 1,237,826.97 | 100.00 | GOG | 31/12/2024 |
| 9 | Construction of CHPS Compound at Koforidua (Near Ofinso) in the Ashanti Region Lot 009 | 1,322,816.83 | - | 1,322,816.83 | 1,256,251.43 | 100.00 | GOG | 31/12/2024 |
| 10 | Construction of CHPS Compound at Akyem Mampong in the Eastern Region Lot 010 | 1,304,646.02 | 646,604.49 | 1,559,856.70 | 1,559,856.70 | 100.00 | GOG | 31/12/2024 |
| 11 | Construction of CHPS Compound at Tiawia in the Eastern Region Lot 011 | 1,245,894.19 | 300,000.00 | 1,545,894.19 | 1,419,286.36 | 100.00 | GOG | 31/12/2024 |
| 12 | Construction of CHPS Compound at Ahankrasu in the Eastern Region Lot 012 | 1,206,419.14 | 100,000.00 | 1,306,419.14 | 1,288,277.49 | 100.00 | GOG | 31/12/2024 |
| 13 | Construction of CHPS Compound at Akaaso in the Western Region Lot 013 | 1,128,241.13 | - | 1,128,241.13 | 1,128,101.41 | 100.00 | GOG | 31/12/2024 |
| 14 | Construction of CHPS Compound at Akaasu in the Western Region Lot 014 | 1,248,190.83 | 60,000.00 | 1,308,190.83 | 1,256,894.14 | 100.00 | GOG | 31/12/2024 |
| 15 | Construction of CHPS Compound at Ntakam in the Western Region Lot 015 | 1,244,890.33 | 26,643.67 | 1,271,534.00 | 1,271,534.00 | 100.00 | GOG | 31/12/2024 |
| 16 | Construction of CHPS Compound at Nkwaebibirim in the Eastern Region Lot 016 | 1,554,572.19 | 280,855.15 | 1,835,427.34 | 1,241,584.96 | 80.63 | GOG | 31/12/2024 |
| 17 | Construction of CHPS Compound at Akim Nkwantanang - Kwaebibirem in the Ashanti Region Lot 17 | 1,496,910.03 | - | 1,496,910.03 | 494,115.91 | 46.25 | GOG | 31/12/2024 |
| 18 | Construction of CHPS Compound at Gyakiti Asuogyaman in the Eastern Region Lot 018 | 1,451,024.96 | - | 1,451,024.96 | 400,773.11 | 39.00 | GOG | 31/12/2024 |
| 19 | Construction of CHPS Compound at Kwanyako Asuogyaman in the Eastern Region Lot 019 | 1,298,809.41 | 1,318,485.95 | 2,617,295.36 | 2,617,167.67 | 100.00 | GOG | 31/12/2024 |
| 20 | Construction of CHPS Compound at Mepesem, Nkwaebibirim in the Eastern Region Lot 020 | 1,569,319.87 | - | 1,569,319.87 | - | - | GOG | 31/12/2024 |

| | | | | | | | | |
|----|---|--------------|--------------|--------------|--------------|--------|-----|------------|
| 21 | Construction of CHPS Compound at Jamasi - Atiwa in the Eastern Region Lot 021 | 1,576,967.24 | 333,397.52 | 1,910,364.76 | 1,202,437.41 | 69.23 | GOG | 31/12/2024 |
| 22 | Construction of CHPS Compound at Asunafo - Atiwa in the Eastern Region Lot 022 | 1,546,364.82 | 356,313.38 | 1,902,678.20 | 1,307,560.66 | 84.38 | GOG | 31/12/2024 |
| 23 | Construction of CHPS Compound at Nsutam - Fanteakwa in the Eastern Region Lot 023 | 1,558,449.58 | 98,897.96 | 1,657,347.54 | 1,568,778.74 | 100.00 | GOG | 31/12/2024 |
| 24 | Construction of CHPS Compound at Gbawe in the Greater Accra Region Lot 024 | 1,975,367.05 | 584,283.70 | 2,559,650.75 | 2,488,826.69 | 100.00 | GOG | 31/12/2024 |
| 25 | Construction of CHPS Compound at Wiaboman in the Greater Accra Region Lot 025 | 1,958,017.79 | 172,506.34 | 2,130,524.13 | 774,547.46 | 34.59 | GOG | 31/12/2024 |
| 26 | Construction of CHPS Compound at Weija in the Greater Accra Region Lot 026 | 2,481,590.39 | 53,205.21 | 2,534,795.60 | 572,396.15 | 68.79 | GOG | 31/12/2024 |
| 27 | Construction of CHPS Compound at Anankrom in the Central Region Lot 027 | 1,495,554.99 | 71,836.27 | 1,567,391.26 | 650,936.73 | 59.00 | GOG | 31/12/2024 |
| 28 | Construction of CHPS Compound at Nkroful- Denkyira in the Central Region Lot 028 | 1,479,401.39 | 1,028,635.19 | 2,508,036.58 | 2,460,486.82 | 87.52 | GOG | 31/12/2024 |
| 29 | Construction of CHPS Compound at Kwamoano Twifo Heman in the Central Region Lot 029 | 1,446,627.62 | 42,376.72 | 1,489,004.34 | 584,213.06 | 79.58 | GOG | 31/12/2024 |
| 30 | Construction of CHPS Compound at Ajumako Kumasi - Ajumako Enyan Essiam in the Central Region Lot 30 | 1,451,750.87 | 170,038.92 | 1,621,789.79 | 534,938.47 | 69.57 | GOG | 31/12/2024 |
| 31 | Construction of CHPS at Nwenoso No. 3 Atwima Kwanwoma in the Ashanti Region Lot 031 | 1,563,571.55 | 63,797.58 | 1,627,369.13 | 351,253.75 | 45.35 | GOG | 31/12/2024 |
| 32 | Construction of CHPS Compound at Ntunkumso Effiduase in the Ashanti Region Lot 032 | 1,582,199.85 | 284,323.61 | 1,866,523.46 | 1,638,239.28 | 85.35 | GOG | 31/12/2024 |
| 33 | Construction of CHPS Compound at Akuakrom Sekyere in the Ashanti Region Lot 033 | 1,555,158.99 | - | 1,555,158.99 | 442,507.50 | 68.97 | GOG | 31/12/2024 |
| 34 | Construction of CHPS Compound at Tanyigbe - Ho in the Volta Region Lot 034 | 1,532,831.69 | 1,958,874.46 | 3,491,706.15 | 2,111,636.52 | 33.98 | GOG | 31/12/2024 |
| 35 | Construction of CHPS Compound at Klefe Demetey - Ho in the Volta Region Lot 035 | 1,388,873.54 | - | 1,388,873.54 | 708,041.82 | 49.59 | GOG | 31/12/2024 |
| 36 | Construction of CHPS Compound at Kato Berekum in the Brong Ahafo Region Lot 036 | 1,539,974.37 | - | 1,539,974.37 | 472,116.15 | 29.68 | GOG | 31/12/2024 |
| 37 | Construction of CHPS Compound at Koduakrom (Near Nsoatre) - Sunyani in the Brong Ahafo Region Lot 037 | 1,492,173.95 | 148,501.52 | 1,640,675.47 | 624,052.79 | 38.95 | GOG | 31/12/2024 |
| 38 | Construction of CHPS Compound at Aboabo - Bibiani Anhwiaso Bekwai in the Western Region Lot 038 | 1,464,629.22 | 463,234.61 | 1,927,863.83 | 1,853,173.16 | 100.00 | GOG | 31/12/2024 |
| 39 | Construction of CHPS Compound at Debiso in the Western Region Lot 039 | 1,446,627.62 | 535,961.13 | 1,982,588.75 | 1,982,533.76 | 100.00 | GOG | 31/12/2024 |
| 40 | Construction of CHPS Compound at Offinso in the Ashanti Region Lot 041 | 1,589,600.86 | 633,852.61 | 2,223,453.47 | 2,137,913.43 | 97.65 | GOG | 31/12/2024 |

| | | | | | | | | |
|----|---|---------------|--------------|---------------|---------------|--------|-----|------------|
| 61 | Rehabilitation Of 2no. 3-Storey Hostels For School Of Hygiene At Korle-Bu, Accra | 581,149.36 | - | 581,149.36 | 555,854.84 | 100.00 | GOG | 31/12/2024 |
| 62 | Proposed Renovation Of Korle-Bu Ghana Health Service (Ghs) Ssnit Flat Staff Accommodation | 798,636.78 | 790,947.12 | 1,589,583.90 | 778,670.11 | 97.50 | GOG | 27/05/2024 |
| 63 | Proposed Construction Of A Community Health Centre At Memepeasem, Accra For Ministry Of Health: Request For The Release Of Funds | 3,823,901.82 | 1,061,700.07 | 4,885,601.89 | 3,997,619.25 | 88.13 | GOG | 31/12/2024 |
| 64 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Kaasi In The Kasena Nankana | 150,613.43 | 147,960.11 | 298,573.54 | 287,331.74 | 100.00 | GOG | 31/12/2024 |
| 65 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot | 127,311.42 | 406,904.43 | 534,215.85 | 245,418.19 | 100.00 | GOG | 31/12/2024 |
| 66 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Adiembra In The Bibiani- | 135,369.70 | 64,782.62 | 200,152.32 | 196,236.17 | 100.00 | GOG | 31/12/2024 |
| 67 | Construction Of Nsawora Health Centre For Ghana Health Service – At Nsawora At The Sefwi | 3,083,200.94 | - | 3,083,200.94 | 1,152,270.15 | 90.32 | GOG | 31/12/2024 |
| 68 | Construction Of Nsawora Health Centre For Ghana Health Service – At Nsawora At The Sefwi | 226,351.17 | - | 226,351.17 | 224,026.67 | 92.01 | GOG | 31/12/2024 |
| 69 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Teiman In The Ga East District | 142,370.47 | 136,194.56 | 278,565.03 | 277,565.03 | 100.00 | GOG | 31/12/2024 |
| 70 | Construction of Four (4) Storey Nurses Flat nat Komfo Anokye Teaching Hospital (Phase II) - | 650,000.00 | 248,184.18 | 898,184.18 | 861,590.29 | 100.00 | GOG | 31/12/2024 |
| 71 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Eggu – Wa East In The Upper | 584,253.59 | - | 584,253.59 | 444,171.19 | 91.34 | GOG | 31/12/2024 |
| 72 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Karanteng In The Prestea Huni | 132,700.77 | 73,509.33 | 206,210.10 | 205,210.05 | 100.00 | GOG | 31/12/2024 |
| 73 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Ketejale – Kpandai In The | 147,617.82 | 54,629.42 | 202,247.24 | 200,543.15 | 100.00 | GOG | 31/12/2024 |
| 74 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Sepe Timpong – Kumasi | 299,822.91 | 169,597.39 | 469,420.30 | 455,794.29 | 100.00 | GOG | 31/12/2024 |
| 75 | Procurement Of Works For Demolition Of Dilapidated Buildings, Construction And Completion Of Adjunct Clinic Block, | 61,659,233.99 | - | 61,659,233.99 | 52,941,450.86 | 94.52 | GOG | 31/12/2024 |
| 76 | Construction And Completion Of Perimeter Fence Major Rehabilitation And Expansion Of Tamale Teaching Hospital | 19,331,509.23 | - | 19,331,509.23 | 19,307,808.65 | 100.00 | GOG | 31/12/2024 |
| 77 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot 002 At Sowudadze In The Jomoro District In The | 14,327.98 | - | 14,327.98 | 14,327.98 | 100.00 | GOG | 31/12/2024 |
| 78 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot 001 At Boikrom In The Ahanta West District In | 664,608.67 | - | 664,608.67 | 164,229.30 | 28.68 | GOG | 31/12/2024 |
| 79 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot 001 At Boikrom In The Ahanta West District In | 16,241.64 | - | 16,241.64 | 7,213.21 | 100.00 | GOG | 31/12/2024 |
| 80 | Construction Of Three (3) – Storey Two (2) Bedroom Semi-Detached Staff 6no. Flat At Takoradi For Ghana Health Service – Western | 40,652.42 | - | 40,652.42 | 40,652.42 | 100.00 | GOG | 31/12/2024 |

| | | | | | | | | |
|-----|---|---------------|--------------|---------------|---------------|--------|----------|------------|
| 81 | Completion of External works for the Cape Coast Nurses Training College in the Central Region for | 2,839,176.30 | 516,921.32 | 3,356,097.62 | 1,578,272.61 | 48.95 | GOG | 31/12/2024 |
| 82 | Construction Of Three (3) – Storey Hostel Block At Cape Coast Ntc And Ancillary Works – Central | 3,711,186.09 | - | 3,711,186.09 | 3,142,364.03 | 89.23 | GOG | 31/12/2024 |
| 83 | Construction Of Three (3) Storey Hostel Block At Cape Coast Ntc And Ancillary Works In The | 244,643.00 | - | 244,643.00 | 229,589.76 | 100.00 | GOG | 31/12/2024 |
| 84 | Construction Of Three (3) – Storey Two (2) Bedroom Semi-Detached Staff 6no. Flat At Takoradi For Ghana Health Service – Western | 1,144,819.79 | - | 1,144,819.79 | 366,753.07 | 58.97 | GOG | 31/12/2024 |
| 85 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Gurungu – Wa West In The | 617,033.45 | - | 617,033.45 | 553,216.75 | 91.25 | GOG | 31/12/2024 |
| 86 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot 002 At Sowudadze In The Jomoro District In The | 728,813.20 | - | 728,813.20 | 129,813.20 | 48.52 | GOG | 31/12/2024 |
| 87 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Selected Locations In Ghana For Ministry Of Health – Lot – Vr - 022 At Alavanyo Dzogbedzi In The Hohoe | 135,949.33 | - | 135,949.33 | 129,138.53 | 100.00 | GOG | 31/12/2024 |
| 88 | Proposed Construction Of Community Health Planning Service (Chps) Compound At Hofedo In The Ho Municipal In The Volta Region For Ghana | 131,535.21 | 60,005.35 | 191,540.56 | 139,137.11 | 81.35 | GOG | 31/12/2024 |
| 89 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Yawusukrom, Asunafo North District In The | 125,561.70 | - | 125,561.70 | 49,296.60 | 50.00 | GOG | 31/12/2024 |
| 90 | Upgrading Of Dodowa Health Post To District Hospital | 34,024.55 | 277,859.23 | 311,883.78 | 37,770.07 | 100.00 | GOG | 31/12/2024 |
| 91 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Vieri – Wa West In The Upper | 598,313.34 | - | 598,313.34 | 495,701.60 | 89.25 | GOG | 31/12/2024 |
| 92 | Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service At Mamakra – Nkwata North In | 139,650.28 | 105,179.38 | 244,829.66 | 243,829.66 | 100.00 | GOG | 31/12/2024 |
| 93 | Proposed Construction Of Community-Based Health Planning Service (Chps) Compounds For Ghana Health Service – Lot 001 At Fomso | 137,985.08 | - | 137,985.08 | 136,238.12 | 100.00 | GOG | 31/12/2024 |
| 94 | Construction Of Community-Based Health Planning Service (Chps) Compounds At Pomaakrom, Asunafo North District In The Brong | 128,861.70 | - | 128,861.70 | 38,145.60 | 100.00 | GOG | 31/12/2024 |
| 95 | Proposed Construction of CHPS Compound at Adubiase in the Akyemansa District in the Eastern | 527,021.04 | 20,765.07 | 547,786.11 | 90,698.77 | 100.00 | GOG | 31/12/2024 |
| 96 | Maternity Block at Nsawam Government Hospital | 5,518,766.72 | - | 5,518,766.72 | 3,118,579.54 | 40.25 | IGF | 31/12/2025 |
| 97 | Construction of 2 Storey (3 floors) Hostel Block at Sefwi Nurses' Training College in the Western | 22,060,834.59 | 146,409.59 | 22,207,244.18 | 8,668,670.29 | 40.57 | IGF/NHIS | 31/12/2025 |
| 98 | Construction of 2 Storey (3 floors) Hostel Block at Teshie Nursing and Midwifery Training College in the Greater Accra Region | 21,871,542.85 | - | 21,871,542.85 | 3,280,731.43 | 21.63 | IGF/NHIS | 31/12/2025 |
| 99 | Construction of 2 Storey (3 floors) Hostel Block at Yamfo College of Health in the Tano North Municipality, Ahafo Region | 19,027,047.76 | - | 19,027,047.76 | 2,854,057.16 | 15.00 | IGF/NHIS | 31/12/2025 |
| 100 | Proposed Design, Construction And Equipping Of Treatment And Holding Centre At Takoradi In The Western Region For The Ministry Of Health. | 15,000,000.00 | 2,546,168.42 | 17,546,168.42 | 13,268,252.42 | 75.62 | GOG | 30/11/2024 |

| | | | | | | | | |
|-----|--|---------------|---------------|---------------|---------------|-------|-----|------------|
| 101 | Proposed Design, Construction And Equipping Of Treatment And Holding Centre At Sunyani In The Bono Region For The Ministry Of Health. | 28,925,100.00 | 646,169.69 | 29,571,269.69 | 15,782,514.35 | 50.48 | GOG | 30/11/2024 |
| 102 | Proposed Design, Construction And Equipping Of Treatment And Holding Centre At Nalerigu In The North East Region For The Ministry Of Health. | 15,000,000.00 | - | 15,000,000.00 | 4,500,000.00 | 30.00 | GOG | 30/11/2024 |
| 103 | Proposed Remodeling And Equipping Of Leased Facility As Treatment And Holding Centre At Adaklu In The Volta Region For The Ministry Of Health. | 14,820,000.00 | 9,138,909.47 | 23,958,909.47 | 20,370,432.09 | 85.02 | WB | 30/11/2024 |
| 104 | Proposed Construction Of Covid – 19 Isolation And Treatment Facilities At Korle-Bu Teaching Hospital In The Greater Accra Region For The Ministry Of Health. | 1,632,053.85 | 332,458.50 | 1,964,512.35 | 1,749,949.65 | 89.08 | WB | 30/11/2024 |
| 105 | Proposed Refurbishment Of Treatment And Holding Centre At Zebilla In The Upper East Region For The Ministry Of Health. | 27,478,845.00 | 6,674,394.00 | 34,153,239.00 | 28,253,605.53 | 56.73 | WB | 30/11/2024 |
| 106 | Proposed Remodelling And Refurbishment Of Facilities At Goaso Hospital As Treatment And Holding Centre For The Ministry Of Health. | 9,263,070.00 | 5,470,381.47 | 14,733,451.47 | 11,584,266.26 | 78.63 | WB | 30/11/2024 |
| 107 | Proposed Completion And Equipping Of Asawinso Hospital In The Western Region For The Ministry Of Health. | 15,881,192.97 | 5,795,720.00 | 21,676,912.97 | 19,067,803.08 | 87.96 | WB | 30/11/2024 |
| 108 | Proposed Completion And Equipping Of Pantang Learning Centre In The Greater Accra Region For The Ministry Of Health. | 45,827,868.26 | 22,252,529.65 | 68,080,397.91 | 43,535,207.57 | 63.95 | WB | 30/11/2024 |
| 109 | Proposed Refurbishment of Old Dodowa Hospital in the Greater Accra Region as Treatment and Holding Centre For The Ministry Of Health. | 12,112,500.00 | - | 12,112,500.00 | 11,809,094.70 | 97.50 | WB | 30/11/2024 |
| 110 | Proposed Refurbishment And Re-Equipping Of The Fever Unit As Treatment And Holding Centre At Korle-Bu Teaching Hospital For The Ministry Of Health. | 19,600,451.16 | 4,260,827.47 | 23,861,278.63 | 20,868,484.75 | 87.46 | WB | 30/11/2024 |
| 111 | Proposed Refurbishment And Equipping Of Treatment And Holding Centre At Kumasi South In The Ashanti Region For The Ministry Of Health. | 10,130,000.00 | 6,042,144.91 | 16,172,144.91 | 13,706,198.84 | 84.75 | WB | 30/11/2024 |
| 112 | Proposed Refurbishment And Equipping Of Existing Facility As Treatment And Holding Centre At Takoradi (Relocated To Elubo) In The Western Region For The Ministry Of Health. | 14,220,000.00 | 3,570,424.00 | 17,790,424.00 | 15,700,874.85 | 88.25 | WB | 30/11/2024 |
| 113 | Proposed Refurbishment Of Keta District Hospital As Treatment And Holding Centre In The Volta Region For The Ministry Of Health. | 15,446,740.00 | 2,494,758.56 | 17,941,498.56 | 15,404,299.81 | 85.86 | WB | 30/11/2024 |
| 114 | Proposed Refurbishment Of Aflao District Hospital As Treatment And Holding Centre In The Volta Region For The Ministry Of Health. | 10,565,000.00 | 4,831,428.56 | 15,396,428.56 | 12,521,939.63 | 81.33 | WB | 30/11/2024 |
| 115 | Proposed Mechanical, Electrical, Plumbing (Mep) And Medical Equipment Installation At Treatment And Holding Centre – Korle Bu Teaching Hospital For The Ministry Of Health. | 14,820,000.00 | 5,020,719.61 | 19,840,719.61 | 19,035,366.46 | 95.94 | WB | 30/11/2024 |
| 116 | Proposed Refurbishment And Equipping Of Treatment And Holding Centre At Cape Coast In The Central Region For The Ministry Of Health. | 14,250,000.00 | 8,950,000.00 | 23,200,000.00 | 22,620,000.00 | 97.50 | WB | 30/11/2024 |
| 117 | Proposed Refurbishment And Equipping Of Treatment And Holding Centre In Sewua, Kumasi In The Ashanti Region For The Ministry Of Health. | 21,660,000.00 | 5,961,151.56 | 27,621,151.56 | 24,045,939.03 | 87.06 | WB | 30/11/2024 |

| No. | Project | Contract Sum USD | Variations in Contract Sum (Fluctuations, Interest on Delayed payments and Additional works) USD | Total Revised Contract Sum USD | Matured Certificates USD | % of Completion | Remark | Ex. Completion Date |
|-----|--|------------------|--|--------------------------------|--------------------------|-----------------|--------|---------------------|
| 118 | Proposed Refurbishment And Remodelling Of Primary Level Health Facilities As A Paediatric | 4,998,796.82 | 1,446,486.55 | 6,445,283.37 | 3,988,689.25 | 73.28 | WB | 31/12/2024 |
| 119 | Mother's Hostel - Pediatric Clinic | 1,200,000.00 | - | 1,200,000.00 | - | - | WB | 31/12/2024 |
| 120 | Provision Of Potable Water And Sanitation Service For 70 Selected Rural And Peri-Urban Health Facilities Across The Country For Ministry | 1,248,422.12 | - | 1,248,422.12 | 857,306.52 | 70.00 | WB | 31/12/2024 |
| 121 | Treatment of Of Potable Water For 70 Selected Rural And Peri-Urban Health Facilities Across | 349,234.25 | - | 349,234.25 | - | - | WB | 31/12/2024 |
| 122 | Refurbishment And Equipping Of A Treatment And Holding Centre At Koforidua In The Eastern | 1,570,718.19 | 1,250,620.72 | 2,821,338.91 | 1,104,182.50 | 57.58 | WB | 31/12/2024 |
| 123 | Proposed Refurbishment and Remodelling of Research Laboratory at Effia Nkwanta in the | 499,511.88 | - | 499,511.88 | 152,580.57 | 32.08 | WB | 31/12/2024 |
| 124 | Consultancy Services for the Pre-Feasibility Studies for the Redevelopment of Korle-Bu | 275,000.00 | - | 275,000.00 | 192,500.00 | 70.00 | WB | 31/12/2024 |
| 125 | Construction of Training Facility at Paramedics Emergency Training Centre at Nkenkansu in the Ashanti Region for the National Ambulance | 2,999,533.91 | - | 2,999,533.91 | 1,170,599.46 | 61.50 | WB | 31/12/2024 |
| 126 | Refurbishment and Equipping of Treatment and Holding Centre – Accommodation at Dodowa in the Greater Accra Region for The Ministry of | 847,713.03 | - | 847,713.03 | 803,734.21 | 98.86 | WB | 31/12/2024 |
| 127 | Refurbishment of A Training Centre for Infectious Disease Specialists in the Greater Accra Region | 4,399,900.00 | - | 4,399,900.00 | 2,259,769.93 | 71.90 | WB | 31/12/2024 |
| 128 | Construction of 2 Regional & 6 District Hosp. Adenta/Madina, Twifo-Praso, Konongo-Odumasi, | 339,000,000.00 | - | 339,000,000.00 | 286,263,254.25 | 88.98 | GoG | 31/12/2024 |
| 129 | Construction of 7 District Hospitals & Integrated IT System in Ghana. Dodowa, Fomena, Kumawu, Abetifi, Garu Tempene, Sekondi & Takoradi | 175,000,000.00 | - | 175,000,000.00 | 175,000,000.00 | 100.00 | GoG | 31/12/2024 |
| 130 | Rehabilitation of Bolga Regional Hospital Phase II | 20,000,000.00 | - | 20,000,000.00 | 16,425,442.39 | 99.90 | GoG | 31/12/2024 |
| 131 | National E-Health Project Phase 2 - Implementation of Electronic Medical Records and Patient Management System for the Health Sector. | 100,000,000.00 | - | 100,000,000.00 | 42,982,451.15 | 80.00 | GoG | 31/12/2024 |

| No. | Project | Contract Sum EURO | Variations in Contract Sum (Fluctuations, Interest on Delayed payments and Additional works) EURO | Total Revised Contract Sum EURO | Matured Certificates EURO | % of Completion | Remark | Ex. Completion Date |
|-----|---|-------------------|---|---------------------------------|---------------------------|-----------------|--------|---------------------|
| 131 | Mordernisation of KATH & Associated Infrastructure: Maternity & Childrens Block | 138,500,000.00 | - | 138,500,000.00 | 89,335,132.63 | 68.00 | GoG | 14/06/2023 |
| 132 | Constriuction of Public Health Facilities in the Western Region. Akontombra, Mpohor, Elubo, | 26,290,429.09 | - | 26,290,429.09 | 22,494,699.00 | 97.89 | GoG | 30/11/2020 |
| 133 | 4 Hospital Projects in Eastern Region. Tetteh Quashie Memorial Hosp., Kibi District Hospital, | 40,000,000.00 | - | 40,000,000.00 | 40,000,000.00 | 100.00 | GoG | 21/07/2023 |
| 134 | Design Construction,Equipping And Furnishing of Urology And Nephrology Centre Of Excellence At Construction and Equipping of Eleven (11) 40-bed Hospitals in the Ashanti, Eastern and Greater Accra Regions and one (1) Polyclinic in the Ahafo | 38,000,000.00 | - | 38,000,000.00 | 36,100,000.00 | 100.00 | GoG | 01/10/2024 |
| 135 | Region. Twedie, Sabronum, Suame, Drobonso, Manso Nkwanta, Mim, Kpone Katamanso, Adukrom, Jumapo, Nkwatia, Kwabeng and Achisae | 71,500,000.00 | - | 71,500,000.00 | 71,500,000.00 | 100.00 | GoG | 30/08/2024 |
| 136 | CONSTRUCTION OF TRAUMA HOSPITAL IN OBUASI AND ENYINEM AND ACCIDENT AND EMERGENCY CENTRE AT ENYIRESI | 55,000,000.00 | - | 55,000,000.00 | 45,331,818.07 | 61.50 | GoG | 30/07/2025 |
| 137 | HOSPITAL AND REHABILITATION OF Rehabilitaion and Remodeling of Effiah Nkwanta Hosp. and the Construction of the New Western | 190,000,000.00 | - | 190,000,000.00 | 89,146,632.11 | 48.24 | GoG | 15/06/2026 |
| 138 | Redevelopment of Tema Gen Hosp, Construction of Nkoranza District Hosp. CMS | 140,000,000.00 | - | 140,000,000.00 | 15,752,360.00 | 15.00 | GoG | 29/07/2024 |
| 139 | Construction of 5No. 80 beds District Hospitals | 70,000,000.00 | - | 70,000,000.00 | 10,500,000.00 | 15.00 | GoG | 30/04/2024 |
| 140 | Reconstruction of LA General Hospital | 50,000,000.00 | - | 50,000,000.00 | 15,875,183.64 | 28.24 | GOG | 30/05/2027 |
| 141 | Reconstruction of LA General Hospital - Consultancy Fee | 1,200,000.00 | - | 1,200,000.00 | 344,986.13 | 28.24 | GOG | 30/05/2027 |
| 142 | Construction of Eastern Regional Hospital | 70,000,000.00 | - | 70,000,000.00 | 27,933,103.71 | 57.00 | GoG | 30/04/2025 |
| 143 | Construction of 400 Maternity Korle Bu Marternity | 145,220,000.00 | - | 145,220,000.00 | - | - | GoG | - |
| 144 | Construction and Equipping of SHAMA District Hospital | 32,504,405.00 | - | 32,504,405.00 | - | - | GoG | - |