

REPORT

TRACKING BUDGET EXPENDITURE

**OF EXTRACTIVES RESOURCE REVENUES
IN THE 2014 BUDGET AND POLICY STATEMENT
OF THE GOVERNMENT OF GHANA**



OXFAM

ACEP



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Centre for
Energy Policy**

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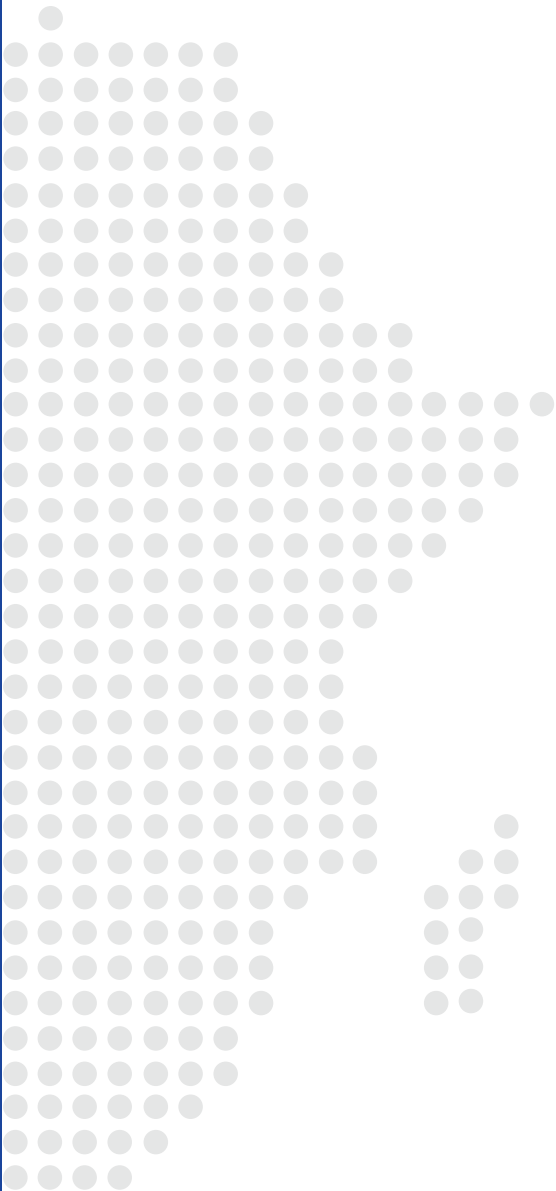
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1.0 BACKGROUND

Ghana's national budget is informed by a multitude of consultative steps on-going throughout government administrative levels on an annual basis, each step offering influencing opportunity for improved public finance management. Ideally a rational priority setting process starts at the grassroots level with engagement of community and area councils and subsequent harmonization of priorities by the Metropolitan, Municipal, and District Assemblies (MMDAs) and formulation of a Development Plans and Composite Budgets thereof. These plans are harmonized at the regional level and together with sectoral and higher political priorities of government. The National

Development Planning Commission (NDPC) eventually comes out with a national development framework, the annual action plans of which largely inform the annual budget. Regardless of this seemingly rational and consultative budget process, citizens' consultation is very minimal and the priorities so determined usually do not reflect the aspirations of the people they seek to serve.

The greatest weakness in public finance management occurs when disbursements and expenditures do not follow allocations, and the quality of implementation of public service delivery is poor. The reality of how revenue inflows from oil, gas and mining, as well as foreign aid and funds mobilized from the international market are channelled through the national budget to fund national priorities and the development outcomes thereof or otherwise is a testament to the enormity of the challenge of ensuring effective and efficient public finance management in Ghana. Budget leakages are enabled by weaknesses occurring both at national and regional/local levels and are compounded by insufficient public and media debate and scrutiny around the management of public finances.

The subject of major concern is the absence of any easily accessible public information on the utilization of funds realized from petroleum, mining, aid and commercial sources. This information gap is a major challenge to organizations, especially civil society players, and citizens interested in undertaking evidence

based policy advocacy for increased allocation to pro-poor investment and demanding accountability and efficient utilization of resources towards effective poverty reduction. Notwithstanding the progress made in establishing a transparent, politically open and democratic state, there is still much room for progress in budget transparency and accountability. With adequate fixes to the way it is currently managed, Ghana's national budget expenditures can become the optimal instrument to advocate for and track pro-poor public investments especially in agriculture, health and education.

The objective of the study is to organize all the relevant data and information scattered around on extractives and aid monies allocated to the budget over the past half-decade in order to determine the actual volumes of resources disbursed and expended as well as the outcome of associated investments for poverty reduction into a comprehensive and user friendly synthesis report that provides empirical evidence for public awareness creation, policy advocacy and for

more and efficient pro-poor investments in agriculture, health and education.

This is the first of two reports that will be produced under the project. In this report, the proposals for the utilization of the Annual Budget Funding Amount (ABFA) in the 2014 Budget and Policy Statement of the Government of Ghana have been analyzed to assess the potential impact of petroleum revenues on the country's development. Particularly, the report highlights budget priorities for petroleum revenues in the education and agriculture sectors. It presents key findings and conclusions; and proposes some recommendations.

2.0.

THE 2014 BUDGET AND PETROLEUM REVENUES

2.1. The Financing Gap

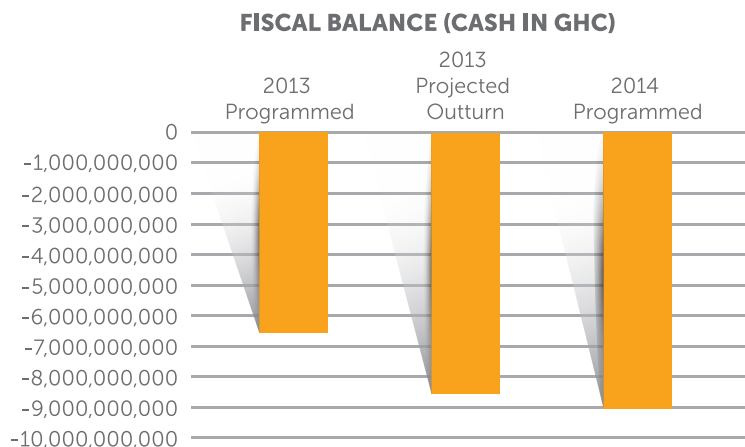
The 2014 Budget could be described as one with the most initiatives on institutionalized Funds ever in Ghana's history. The Minister of Finance in presenting the budget for the next fiscal year, 2014, announced the establishment of the Ghana Infrastructure Fund, the SME Fund and the Contingency Fund. Surprisingly, petroleum revenues are expected to contribute to two of the major Funds – the Infrastructure Fund and the Contingency Fund.

These initiatives are being pursued at the time Ghana is faced with serious fiscal challenges. Ghana's decades of fiscal challenges have not only been associated with how to wipe out the revenue-expenditure gap but also the gap between current and capital spending. Capital spending by September 2013 was 16% of total public spending; and domestic financing of this being 33%. For 2014, projected capital spending is expected to be 17% of total public spending, 24% of which will be

financed from domestic sources. In the following graph, the projected fiscal deficit continuous on a rising trend; and efforts must be made including finding new ways

of mobilizing and efficiently investing revenues. This is what makes petroleum revenues a new window for financing the fiscal gap in the budget.

Figure 1: Fiscal balance (Cash) – 2013 versus 2014



Source: Source: Government of Ghana Budget and Policy Statement, 2014

Clearly, capital financing has proven to be Ghana’s major financial problem as it comes next to compensation; and goods and services, whilst domestic financing is declining. The impact of the utilization of petroleum revenues over the last three years is yet to be felt in the development outcomes of the interventions made by Government. It has been suggested so far that petroleum revenues are inadequate to make the expected quick impact on development and this has been responsible for the divergence between what oil can do and what it has actually done in the country.

2.2. How Much Petroleum Revenues?

Oil revenues have not proven to be significant in nominal terms so far. With expected revenues of about US\$777 million in 2014, this will constitute only 1.6% of GDP. This is far lower than projected fiscal deficit of 8.1% of GDP. The breakdown of projected petroleum revenues for the year is presented as follows.

**Table 1: Breakdown of projected Petroleum Revenues
- 2014**

Item	Amount (GH¢)
Royalties – Jubilee	158,466,427
Royalties – Saltpond	351,527
Carried and Participating Interest	410,706,733
Corporate Income Tax	187,238,898
Surface Rentals	796,117
Gas Receipts	19,440,000
Total	776,999,703

Source: Government of Ghana Budget and Policy Statement, 2014.

The bulk of the projected petroleum revenues for the year is expected from carried an participating interest. This is largely due to the retirement of a significant portion of the capital allowance by the Jubilee partners. This also means that the tax paying positions of he jubilee partners has been strengthened, accounting for the higher projection of corporate Income Tax. For the first time, Gas revenues are expected to flow into the Ghana Petroleum Funds, but this could be delayed as a result of the delay in the completion of the Ghana Gas Infrastructure Project.

The Petroleum Revenue Management Act 2011 (Act 815) prescribes the method for distributing petroleum revenues as follows.

- a. Transfer to the National Oil Company for equity financing and investments
- b. Transfer to the Annual Budget for financing socio-economic interventions. This is called the Annual Budget Funding Amount (ABFA).
- c. Transfers to the Ghana Petroleum Funds which is divided into the Ghana Heritage Fund and the Ghana Stabilization for the purpose of meeting inter-generational equity and smoothing the budget respectively.

On the distribution of ABFA, section 21(5) of the Act 815 requires the Minister of Finance to prioritize not more than four areas. Over the last three years including 2014, the Minister prioritized:

- i. Expenditure and Amortization of Oil and Gas loans
- ii. Road and other infrastructure
- iii. Agricultural Modernization
- iv. Capacity Building

The distribution of expected ABFA for the 2014 fiscal year is also presented in the Table below (The detailed sector allocations of ABFA in 2014 are also presented in Appendix 1).

**Table 2: Priority Spending of the Annual Budget
Funding Amount**

Item	Amount (Mil GH¢)	%
Expenditure & Amortization of Loans for Oil and Gas Infrastructure	364.6	40.6
Road and Other Infrastructure	339.0	37.7
Agriculture Modernization	136.4	15.2
Capacity Building (Including Oil and Gas)	59.6	6.5
Total	899.96	100

Source: Government of Ghana Budget and Policy Statement, 2014.

Generally, the allocation of petroleum revenues to pro-poor sectors in 2014 was lower than allocation to commercial projects. Of the total projected ABFA of GHS899 million, only GHS365 million was committed to pro-poor projects constituting 41%. However, only 6% and 11% were allocated to food and agriculture and education sectors respectively.

This report focuses on the use of petroleum revenues in the pro-poor sectors of education, health and agriculture. However, since there was no allocation of petroleum revenues to the health sector in 2014, the

analysis has mainly centred on education and agriculture sectors.

3.0.

EDUCATION SECTOR PRIORITIZATION AND PETROLEUM REVENUES

3.1.

Analysis of the Budget by Revenue Sources and Spending Type

In the 2014 Budget, a total of GH¢36 billion was allocated to all MDAs and of this, the education sector budget was GH¢5.8 billion, about 16% of the total budget for the year. The education sector budget is made up of tax revenues from Government of Ghana, ABFA, Internally generated funds and donor financing. The breakdown of the source of the education budget is presented in the following Table. the projected fiscal deficit continuous

on a rising trend; and efforts must be made including finding new ways of mobilizing and efficiently investing revenues. This is what makes petroleum revenues a new window for financing the fiscal gap in the budget.

Table 3: Breakdown of Education Sector Budget by Sources of Revenue

Source	Amount (Mil GH¢)	%
Government of Ghana	4,560,827,380	78.4%
Annual Budget Funding Amount	103,510,325	1.8%
Internally Generated Funds	951,854,210	16.4%
Development Partners	200,123,119	3.4%
Total	5,816,315,034	100.0%

Source: Government of Ghana Budget and Policy Statement, 2014.

It is important to state that an analysis of petroleum revenues within the bigger education budget may result in misleading conclusion since the bulk of the education budget is committed to wages and salaries (about 75% of total public spending on education). Only 5% of public spending on education is committed to capital expenditure (See Table below).

Table 4: Breakdown of Education Sector Budget by Spending Type

Allocation	Amount (Mil GH¢)	%
wages and salaries	4,387,062,473	75%
Goods and Services	1,153,183,676	20%
CAPEX	276,068,885	5%
Total	5,816,315,034	100%

Source: Government of Ghana Budget and Policy Statement, 2014.

Finding

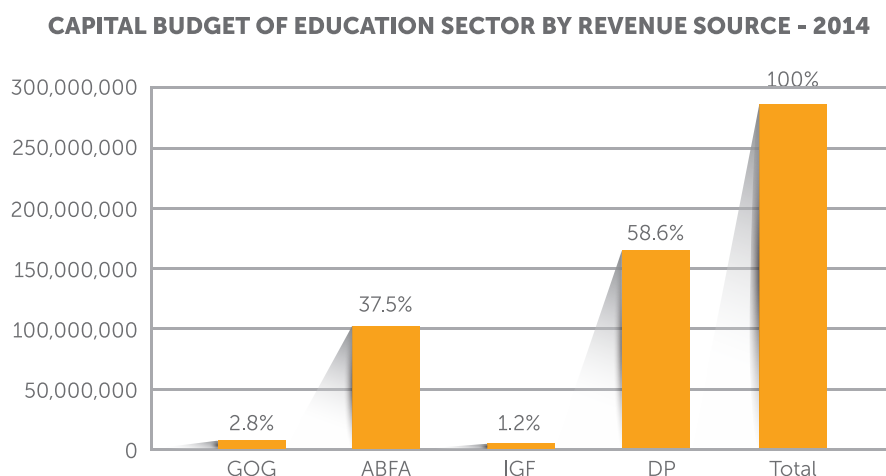
The Annual Budget Funding Amount is the least of the revenue sources for the education sector budget, hence the contribution of petroleum revenues in financing education is insignificant in nominal terms (about 2% of the total education budget). However, almost all the GOG contribution is committed to wages and salaries which may not have direct impact on education sector growth.

3.2. Allocation to Capital Investment

The relevance of petroleum revenues in the education budget stems from the fact that it contributes significantly to the capital budget. This is in line with Section 21(4) of

Act 815 which requires more than 70% of ABFA to be allocated for capital spending. In the following Table, the capital budget for the education sector is GH¢276 million. Apart from the contribution of development partners (59%), the second largest contribution to the capital budget is petroleum revenues (38%).

Figure 2: Capital Budget of Education Sector by Revenue Source - 2014



Source: Government of Ghana Budget and Policy Statement, 2014.

Considering the Government's priority of increasing access to education through infrastructural development, the use of petroleum revenues for the capital budget is a demonstration by the Government to properly prioritize the utilization of the revenues. This is consistent with the practice in other oil or mineral

producing countries including for instance Trinidad and Tobago and Botswana.

Finding

Although petroleum revenues are not significant in the overall education budget, it constitutes an important

component of the capital budget and could directly affect the development of the education sector particularly in the area of infrastructure development.

3.3. Analysis of Programme Budget

The capital budget of the education sector is committed to various programmes in the 2014 budget. Of the total capital budget of GH¢276 million, an amount of GH¢220 million is allocated to three programmes. These include:

- a. General Administration
- b. Specialized education support
- c. Pre-tertiary education management

General Administration is allocated most of the capital budget (46%) against specialized education support (40%) and Pre-tertiary education management (14%). Also, the share of ABFA in the programme budget of GH¢220 million is about 47%. Similarly, ABFA covers 97% of General Administration Budget, 4.2% of specialized education budget and 5.3% of pre-tertiary education management budget (See Table below).

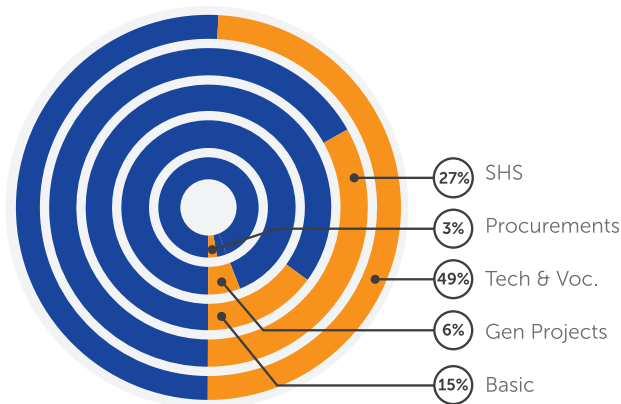
Table 5: Share of ABFA in the Capital Budget of the Education Sector - 2014

Education	ABFA	Capital Budget	Program (% of Capital Budget)	ABFA (% of Capital Budget)
General Administration	98,100,324.00	100,326,525.00	45.6%	97.8%
Specialized education support	3,780,000.00	88,975,246.00	40.4%	4.2%
Pre-tertiary Education management	1,630,000.00	30,797,966.00	14.0%	5.3%
Total	103,510,324.00	220,099,737.00	100.0%	47.0%

Source: Government of Ghana Budget and Policy Statement, 2014.

By activity budget, the total amount of GH¢220 million of which ABFA constitute 47% is allocated to capital projects as follows:

Figure 3: Education Sector Capital Budget allocation by Activity



The allocation of the capital budget shows that Government budget priorities in the education sector are Technical and Vocational education (39%) and infrastructure at the Senior High School level. Particularly at the SHS level, about GH¢30 million is allocated as start up for the President’s Promise to construct Community Day Senior High Schools and another GHS18 million on existing Senior High Schools. For the Technical and Vocational sub-sector GH¢28 million and GH¢56 million are allocated for the Ghana skills and technology development project and development of skills for industry project respectively. For the basic education

sub-sector, about GH¢26 million was allocated to provide gender friendly toilets/furniture and undertake minor repairs, etc for 57 basic schools across the country. The detailed list of projects and their budgets are presented in Appendix 2.

Finding

In 2014, Government budget priority for the education sector investments are in the technical and vocational education; and infrastructure development at the SHS level. This is in fulfilment of the President’s promise to construct 50 Community Day Senior High Schools. Petroleum revenues constitute 47% of the allocations to capital investments in the education sector which demonstrates the commitment of Government to spend the oil money productively.

4.0.

AGRICULTURE SECTOR PRIORITIZATION AND PETROLEUM REVENUES

The agriculture sector comprising fisheries and aquaculture; and food and agriculture are allocated a cumulative amount of GH¢136,420,759 million in the 2014 Budget for direct project support and general budget support. The direct support targeted two specific projects in the fisheries and aquaculture subsector with a total budget of GHS84 million, whilst GH¢52 million were shared over many projects as general budget support (See Table below).

Table 6: Priority use of ABFA in the Agriculture Sector - 2014

Sector	US\$	GH¢
Coastal Fishing Harbours and Landing Sites Redevelopment Project	36,018,258	79,240,168
Fisheries and Aquaculture Infrastructure	2,272,727	5,000,000
Food and Agriculture Infrastructure	23,718,905	52,180,591

Source: Government of Ghana Budget and Policy Statement, 2014.

4.1. Analysis of the Budget by Revenue Sources and Spending Type

The agriculture sector budget in 2014 shows that food and agriculture financing relies mostly on donor funding, which constitutes up to 58% of the total sub-sector budget. This is followed by Government of Ghana contribution (24%) and then by petroleum revenues (17%). This contrasts the budget for fisheries and aquaculture sub-sector which is dominated by petroleum revenues (65%) followed by donor funding (17.5%) and then by Government of Ghana (12%). Thus the fisheries sub-sector is relatively more dependent on petroleum revenues unlike the food sub-sector, and thereby likely to address key concerns about inequitable distribution of

petroleum revenues in the coastal communities of the Western Region.

It is also important to note that agriculture sector financing from petroleum revenues is more favourable to the fisheries subsector than the food sub-sector by a margin of GH¢32 million. This is significant as it provides Government the basis to win the confidence of fishing communities in the frontline coastal Districts.

However, this allocation is only being used as counterpart funding for the development of Fishing Coastal Harbours under the China Development Bank (CDB) facility. Thus, unless the CDB facility is disbursed, the share of petroleum revenues allocated to these projects are unlikely to fully fund the projects.

Table 7: Agriculture Sector Budget by Revenue Source - 2014

Source	FOOD & AGRIC	%	Fisheries	%
GOG	73,768,336	24.0%	15,243,703	11.9%
ABFA	52,180,591	17.0%	84,240,168	65.5%
IGF	2,175,920	0.7%	6,624,260	5.2%
DP	178,767,140	58.3%	22,507,706	17.5%
Total	306,891,987	100.0%	128,615,836	100.0%

Source: Government of Ghana Budget and Policy Statement, 2014.

In a departure from the norm, the food and agriculture sub-sector budget commits a large proportion of its budget to investments (about 73%). Wages and salaries

are allocated 11%. This is in contrast to the education budget but this is largely due to lower levels of public sector employees in the agriculture sector.

Table 8: Food Sub-sector Budget by Spending Type - 2014

SPENDING TYPE	AMOUNT (GHS)	%
Wages and Salaries	35,000,000	11.4%
Goods and Services	48,302,722	15.7%
Capital Expenditure	223,589,265	72.9%
Total	306,891,987	100.0%

Source: Government of Ghana Budget and Policy Statement, 2014.

Finding

The food and agriculture sub-sector is a donor dependent which makes Ghana more vulnerable as donor funding is likely to scale down due to Ghana's new status as a middle income country.

The fisheries subsector largely depends on petroleum revenues for key capital investments in the sector. However, petroleum revenues are used as counterpart funding to the China Development Bank loan facility, hence the completion of these investment projects is subject to timely disbursement of the loan.

4.2. Allocation to Capital Investment

The food sub-sector budget committed to investments in the year is GH¢224 million. Thus although petroleum revenues is about 17% of the total sub-sector budget, indeed it constitutes 23% of the capital budget for the sub-sector. Similarly, the amount of petroleum revenues in the fisheries subsector budget is 66% of the total sub-sector budget, but is much bigger in the capital budget for the sub-sector, at 78%.

Table 9: Capital Budget of Agriculture Sector by Revenue Source - 2014

CAPEX	GOG	ABFA	IGF	DP	Total
Food & Agric	27,833,184	52,180,591	561,778	143,013,712	223,589,265
%	12.4%	23.3%	0.3%	64.0%	100.0%
Fisheries	5,605,933	84,240,168	0	18,006,165	107,852,265
%	5.2%	78.1%	0.0%	16.7%	100.0%

Source: Government of Ghana Budget and Policy Statement, 2014.

The trend in the allocation of petroleum revenues shows that the revenues are more used for capital investments as against other sources of revenues which are spent on wages and salaries; and goods and services. Thus, Government is complying with Section 21(4) of the Petroleum Revenue Management Act which requires the utilization of the ABFA for capital spending.

4.3. Analysis of Programme Capital Budget for Food and Agriculture

A breakdown of the allocation of the capital budget of GH¢52 million by programme is presented in the following Table. The Table below shows the contribution of petroleum revenues in the total programme capital budget.

Table 10: Share of ABFA in the Capital Budget of Food Sub-sector - 2014

Item	ABFA (GHS)	Budget (GH¢)	ABFA (%)
Institutional Development		2,000,000.00	0.0%
Finance and Administration		8,524,184.00	0.0%

Item	ABFA (GHS)	Budget (GH¢)	ABFA (%)
Policy Planning budgeting, M&E	1,750,000.00	52,541,209.00	3.3%
Productivity Improvement	2,703,000.00	32,309,486.00	8.4%
Mechanization, Irrigation and Water management	24,470,000.00	38,325,800.00	63.8%
Food storage, distribution & improved nutrition		6,063,260.00	0.0%
Early warning systems and emergency preparedness		7,591,705.00	0.0%
Diversification of Livelihoods	2,650,000.00	29,542,729.00	9.0%
Promotion of cash crops & livestock production	9,850,591.00	27,733,840.00	35.5%
Strengthening FBOs & out-grower schemes	8,100,000.00	13,370,052.00	60.6%
Urban & Peri-urban agriculture support	957,000.00	957,000.00	100.0%
Marketing of Agricultural Produce/ Products	700,000.00	700,000.00	100.0%
Management of Land and Environment	1,000,000.00	1,000,000.00	100.0%
Application of Science & Technology in Food and Agriculture development		2,930,000.00	0.0%
Total	52,180,591.00	223,589,265.00	23.3%

Source: Government of Ghana Budget and Policy Statement, 2014.

From the Table above, we can deduce that:

- a. Petroleum revenues contributed between 0-10% of the capital budget for the following programmes: Institutional Development, Finance and Administration, Policy Planning budgeting, Monitoring and Evaluation, Productivity Improvement and Diversification of Livelihoods.
- b. Petroleum revenues contributed between 30-70% of the capital budget for the following programmes: Mechanization, Irrigation and Water management, Promotion of cash crops & livestock production, Strengthening FBOs & out-grower schemes.
- c. Petroleum revenues contributed between 100% of the capital budget for the following programmes: Urban & Peri-urban agriculture support, Marketing of Agricultural Produce/Products, Management of Land and Environment.

Findings

Petroleum revenues constitute about 23% of the capital budget for food and agriculture. Also, government budget priorities in the agriculture sector targets small holder farming and could contribute to accelerated poverty reduction.

5.0.

KEY FINDINGS, CONCLUSIONS RECOMMENDATIONS

Finding 1

Generally the education and agriculture sector were not allocated significant proportion of petroleum revenues in the 2014 budget. Of the total petroleum revenues, only GH¢155.7 million was allocated to the agriculture and education sectors constituting only 17% of the total ABFA for the year.

The budget for the pro-poor sectors of education and agriculture mainly relied on donor support for investment. Donor funding is likely to scale down as a result of Ghana's status as a middle income country; and unless tax effort is increased, pro-poor investments will be exposed to financial vulnerabilities. A well prioritized use of petroleum could therefore provide fiscal relief to neutralize the funding gap that may result from the decline in donor support.

Recommendations

Government should commit substantial portion of the petroleum revenues to finance the proposed free Senior High School programme. This will ensure the development of an educated skilled workforce capable of transforming the economy in the long-term.

Government should also apply petroleum revenues to expand the agriculture sector particularly by providing input, technology and marketing support to smallholder farmers.

Finding 2

Although the proportion of petroleum revenues in the total budget was insignificant in nominal terms, the Government capital programme could suffer substantially without petroleum revenues. The bulk of the budget for MDAs were committed to wages, salaries and goods and services and were mainly funded from Government of Ghana and Development partners sources.

Recommendation

The use of petroleum revenues for capital investment must be encouraged as it does not only fulfil the requirement of Section 21(4) of the Petroleum Revenue Management Act (Act 815) but also builds the capital base of the economy to accelerate medium to long-term economic growth.

Finding 3

Efficiency of spending petroleum revenues remains a challenge as petroleum revenues were thinly distributed over many projects most of which would take much longer time to complete without regular financing.

Recommendation

Spending of oil revenues should be based on an investment plan guided by a long-term national development or medium term development framework. This will provide consistency in the use of petroleum revenues for projects that add value to the economy on a sustainable basis.

Finding 4

Transparency in the use of petroleum revenues has improved in 2014 as a result of government publishing more disaggregated data on projects funded with petroleum revenues.

Recommendation

Civil Society Groups should develop mechanisms to use the improved data environment to monitor the projects that are funded with petroleum revenues to ensure the delivery of quality projects on schedule. This ensures value for money in the investment of petroleum revenues.

APPENDICES >>

Appendix 1:

BREAKDOWN OF 2014 PROJECTED ABFA SPENDING

CDB-Related ABFA Spending			
Priority Area	CDB Project	ABFA Component (US\$)	ABFA Component (GH¢)
Oil and Gas Infrastructure Development	(i) Western Corridor Gas Infrastructure Project	114,883,351	252,743,372
	(ii) Development of ICT Enhancement Surveillance Platform for Western Corridor "Oil Enclave"	50,999,325	112,198,515
Road and Other Infrastructure	(i) Western Corridor Infrastructure Renewal Project: Takoradi Port Retrofit Phase I	13,677,031	30,089,468
	(ii) Accra Metropolitan Area ICT-enhanced Traffic Management Project	36,397,748	80,075,046
Agriculture Modernization	(i) Coastal Fishing Harbours and Landing Sites Redevelopment Project	36,018,258	79,240,168
Capacity Building (including Oil and Gas)	(i) SME Projects Incubation Facility	27,079,287	59,574,431
Sub-Total		279,055,000	613,921,000
Non-CDB ABFA Spending			
	Food and Agriculture Infrastructure	23,718,905	52,180,591

CDB-Related ABFA Spending			
	Fisheries and Aquaculture Infrastructure	2,272,727	5,000,000
	Energy Infrastructure	30,277,273	66,010,000
	Road and Highways	26,972,727	59,338,195
	Education Infrastructure	48,438,784	103,510,325
Sub-Total		131,680,416	286,039,111
TOTAL		410,735,416	899,960,111

Appendix 2:

EDUCATION PROJECTS FUNDED WITH PETROLEUM REVENUES

CAPITAL PROJECTS	AMOUNT (GHS)
Removal of schools under trees	43,191,892.00
SHS Infrastructure	18,335,339.00
Start up for the community day schools	30,000,000.00
On-going infrastructural projects	6,573,093.00
procurement and rehabilitation	2,226,201.00
procurement	200,000.00
Ghana skills and technology development project	28,780,000.00
Development of skills for industry project	56,668,877.00

CAPITAL PROJECTS	AMOUNT (GHS)
procure office furniture and equipment	55,000.00
procure office equipment	50,000.00
undertake construction, rehabilitation works in offices/residential buildings	1,386,865.00
undertake construction, rehabilitation works in offices/residential buildings	1,100,000.00
undertake construction, rehabilitation works in offices/residential buildings	250,000.00
construct district offices/class room blocks/toilet facilities in basic schools	19,950,000.00
provide counterpart funding (ABFA)	1,630,000.00
undertake construction, rehabilitation works in offices/residential buildings	250,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	63,900.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	40,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	67,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	143,500.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	122,500.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	189,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	185,900.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	97,850.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	70,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	126,880.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	50,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	55,000.00

CAPITAL PROJECTS	AMOUNT (GHS)
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	62,500.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	25,810.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	111,150.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	145,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	143,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	144,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	102,500.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	120,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	94,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	129,980.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	109,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	121,320.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	54,459.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	120,700.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	73,568.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	129,750.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	84,750.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	90,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	113,543.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	135,600.00

CAPITAL PROJECTS	AMOUNT (GHS)
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	160,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	103,312.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	94,850.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	70,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	32,445.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	45,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	263,567.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	140,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	141,600.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	186,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	167,500.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	60,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	150,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	162,797.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	42,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	160,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	80,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	156,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	61,970.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	138,000.00

CAPITAL PROJECTS	AMOUNT (GHS)
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	107,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	140,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	76,900.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	43,000.00
provide gender friendly toilets/furniture and undertake minor repairs etc for basic schools	127,000.00
renovation of flats	50,000.00
procurement and renovations	1,518,553.00
Procurements	80,000.00
procurement of farm project equipments	922,816.00
procure farm inputs	800,000.00
office equipment and furniture	50,000.00
Total Expenditure	220,299,737.00

Appendix 3:

BREAKDOWN OF CAPITAL BUDGET FOR FOOD AND AGRICULTURE

Item	GOG	IGF	DP	ABFA	Total
Institutional Development	2,000,000.00				2,000,000.00

Item	GOG	IGF	DP	ABFA	Total
Finance and Administration	8,524,184.00				8,524,184.00
Policy Planning budgeting, M&E	323,200.00	-	50,468,009.00	1,750,000.00	52,541,209.00
Productivity Improvement		304,776.00	29,301,710.00	2,703,000.00	32,309,486.00
Mechanization, Irrigation and Water management	13,855,800.00			24,470,000.00	38,325,800.00
Food storage, distribution & improved nutrition			6,063,260.00		6,063,260.00
Early warning systems and emergency preparedness	200,000.00		7,391,705.00		7,591,705.00
Diversification of Livelihoods			26,892,729.00	2,650,000.00	29,542,729.00
Promotion of cash crops & livestock production		257,002.00	17,626,247.00	9,850,591.00	27,733,840.00

Item	GOG	IGF	DP	ABFA	Total
Strengthening FBOs & out-grower schemes			5,270,052.00	8,100,000.00	13,370,052.00
Urban & Peri-urban agriculture support				957,000.00	957,000.00
Marketing of Agricultural Produce/ Products	-	-	-	700,000.00	700,000.00
Management of Land and Environment	-	-	-	1,000,000.00	1,000,000.00
Application of Science & Technology in Food and Agriculture development	2,930,000.00				2,930,000.00
Total	27,833,184.00	561,778.00	143,013,712.00	52,180,591.00	223,589,265.00

Appendix 4:

CAPITAL PROJECTS OF THE MINISTRY OF FOOD AND AGRICULTURE PARTLY FUNDED WITH PETROLEUM REVENUES IN THE 2014 BUDGET

a. Productivity Improvement

Activity	Amount (GHS)
SFASDEP Activities	15,955,948
Coordinate and manage project activities (RSSP)	5,759,512
Support the production and productivity of roots and tuber crops (RTIMP)	4,900,379
procure 3 million doses of livestock and pet vaccines	304,776
Promotion of perennial crops	2,685,871
Total	29,606,486

b. Mechanization, Irrigation and water management

Activity	Amount (GH¢)
Procure agric machinery/equipment for establishing AMSECs (200 tractors & implements, planters, boom sprayers, harvesters)	5,855,800.00
Construct the Accra Plains Irrigation Project - compensation for main canal right of way (counterpart-funding -GOG)	4,000,000.00
Rehabilitate the Veia Irrigation Scheme	11,000,000.00
Rehabilitate 4 breached dams (Piyiri, Tugu, Kpare, Piina0 in the 3 northern regions)	5,500,000.00

Activity	Amount (GH¢)
Rehabilitate the Okyereko Irrigation Scheme Dyke	380,000.00
Construct and supervise/monitor BNARI Dam under Atomic Energy Commission	700,000.00
Complete the small Farms Irrigation Project (Counterpart funding - GOG)	10,810,000.00
Develop Dawhenya Integrated Rural Development Project (Counterpart funding - GOG)	80,000.00
Rehabilitate Tono Irrigation Scheme phase II	2,000,000.00
Total	40,325,800.00

c. Diversification of Livelihoods

Activity	Amount (GH¢)
Procure 200 soap and pomade making equipment	
Procure 300 cages each for Rabbit and grass-cutter production	
Supply bee hives to 200 farmers in rural communities	
Total	26,892,729

d. Strengthening of FBO Support

Activity	Amount (GH¢)
Carry out activities of Out-grower and Value Chain Fund (OVCF).	7,504,579
Rural and agric Finance programme	5,270,052
Procure movable assets by 31st March 2014	186,802
Undertake construction, rehabilitation works by the end of March 2014	70,200
Rehabilitate Akumadan Irrigation Scheme (Counterpart funding - GOG)	100,000
Total	13,131,633



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