GHANA

# BUDGET CHARTS

## (ISSUED WITH THE 1961-62 ESTIMATES)

## CONTENTS


| | | Page |
|---|---|---|
| NOTES ON TABLES AND DIAGRAMS ... ... ... ... ... ... ... ... ... ... | | 5 |
| Diagram | 1—Total Central Government Revenue and Expenditure 1950–51 to 61–62 ... | 7 |
| Table | I—Total Central Government Revenue and Expenditure 1950–51 to 61–62 ... | 9 |
| Diagram | 2—Total Central Government Expenditure 1955–56 to 1960–61 ... ... ... | 10 |
| Table | II—Total Central Government Expenditure 1955–56 to 1960–61 ... ... ... | 11 |
| Diagram | 3—Total Expenditure Estimates 1960 61 ... ... ... ... ... ... | 12 |
| Diagram | 4—Total Expenditure Estimates 1961–62 ... ... ... ... ... ... | 13 |
| Table | III—Central Government Expenditure 1960–61 and 1961–62 ... ... ... | 14 |
| Table | IV—Central Government Expenditure 1961–62 ... ... ... ... ... | 17 |
| Diagram | 5—Estimates of Total Receipts 1960–61 ... ... ... ... ... ... | 18 |
| Diagram | 6—Estimates of Total Receipts 1961–62 ... ... ... ... ... ... | 19 |
| Table | V—Estimates of Total Receipts 1960–61 and 1961–62 ... ... ... ... | 20 |

# NOTES ON TABLES AND DIAGRAMS

### TABLE I AND DIAGRAM I

This table shows the total revenue and expenditure, including Development Fund revenue and expenditure, for the years 1950–51 to 1961–62. The figures for 1950–51 to 1959–60 are actual revenues and expenditures; the figures for 1960–61 are original estimates of expenditure including supplementary estimates and revised estimates of revenue, and the figures for 1961–62 are estimates.

### TABLE II AND DIAGRAM II

This table classifies Central Government Expenditure into (i) Capital, (ii) Consumption, (iii) Financial Claims, interest and transfer abroad, for the years 1955–56 to 1960–61. The figures for 1955–56 to 1959–60 are actual expenditures and those for 1960–61 are estimates including supplementaries taken during the financial year.

*Capital Expenditure*: includes the following:—

(*a*) Gross fixed capital formation, i.e. expenditure on construction, plant, machinery and equipment, investments in public boards and corporations and other purchases of existing assets.

(*b*) Long-term loans, e.g. to Local Authorities, Railways and Harbours.

(*c*) Capital grants, e.g. to Local Authorities, Universities.

*Consumption Expenditure*: includes the following:—

(*a*) Current Expenditure on goods and services

(*b*) Lump sum compensation

(*c*) Current grants to Local Authorities, Universities, etc.

*Financial claims, interest and transfer abroad*: includes:—

(*a*) Interest on external and internal debt

(*b*) Transfer payments abroad

(*c*) Contributions to International bodies, e.g. I.B.R.D.

### TABLE III, DIAGRAMS III AND IV

These diagrams and tables provide the functional analysis of Central Government expenditure estimates for the financial years 1960–61 and 1961–62.

### TABLE IV

This table shows the object classification of the budget expenditure estimates for the year 1961–62.

### TABLE V, DIAGRAMS V AND VI

This table and diagrams provide a breakdown of the sources of Central Government revenue.

BUDGET SECRETARIAT,
*July*, 1961.

*TABLE I*

## TOTAL GOVERNMENT REVENUE AND EXPENDITURE

| *Year* | Revenue £G million | Expenditure £G million | Surplus (+) Deficit (—) £G million |
|---|---|---|---|
| 1950–51 ... ... ... ... ... ... ... ... ... | 20·9 | 17·8 | +3·1 |
| 1951–52 ... ... ... ... ... ... ... ... ... | 38·8 | 33·0 | +5·8 |
| 1952–53 ... ... ... ... ... ... ... ... ... | 42·5 | 38·5 | +4·0 |
| 1953–54 ... ... ... ... ... ... ... ... ... | 49·9 | 53·2 | —3·3 |
| 1954–55 ... ... ... ... ... ... ... ... ... | 80·6 | 43·8 | +36·8 |
| 1955–56 ... ... ... ... ... ... ... ... ... | 54·2 | 58·2 | —4·0 |
| 1956–57 ... ... ... ... ... ... ... ... ... | 54·3 | 60·6 | —6·3 |
| 1957–58 ... ... ... ... ... ... ... ... ... | 60·2 | 63·8 | —3·6 |
| 1958–59 ... ... ... ... ... ... ... ... ... | 67·0 | 79·9 | —12·9 |
| 1959–60 ... ... ... ... ... ... ... ... ... | 70·2 | 88·0 | —17·8 |
| 1960–61* ... ... ... ... ... ... ... ... ... | 81·3 | 123·2 | —41·9 |
| 1961–62† ... ... ... ... ... ... ... ... ... | 94·0 | 128·0 | —34·0 |

*Budget estimates with supplementaries.

†Budget estimates.

## DIAGRAM II

## TOTAL CENTRAL GOVERNMENT EXPENDITURE (£G M.) (ECONOMIC CLASSIFICATION)

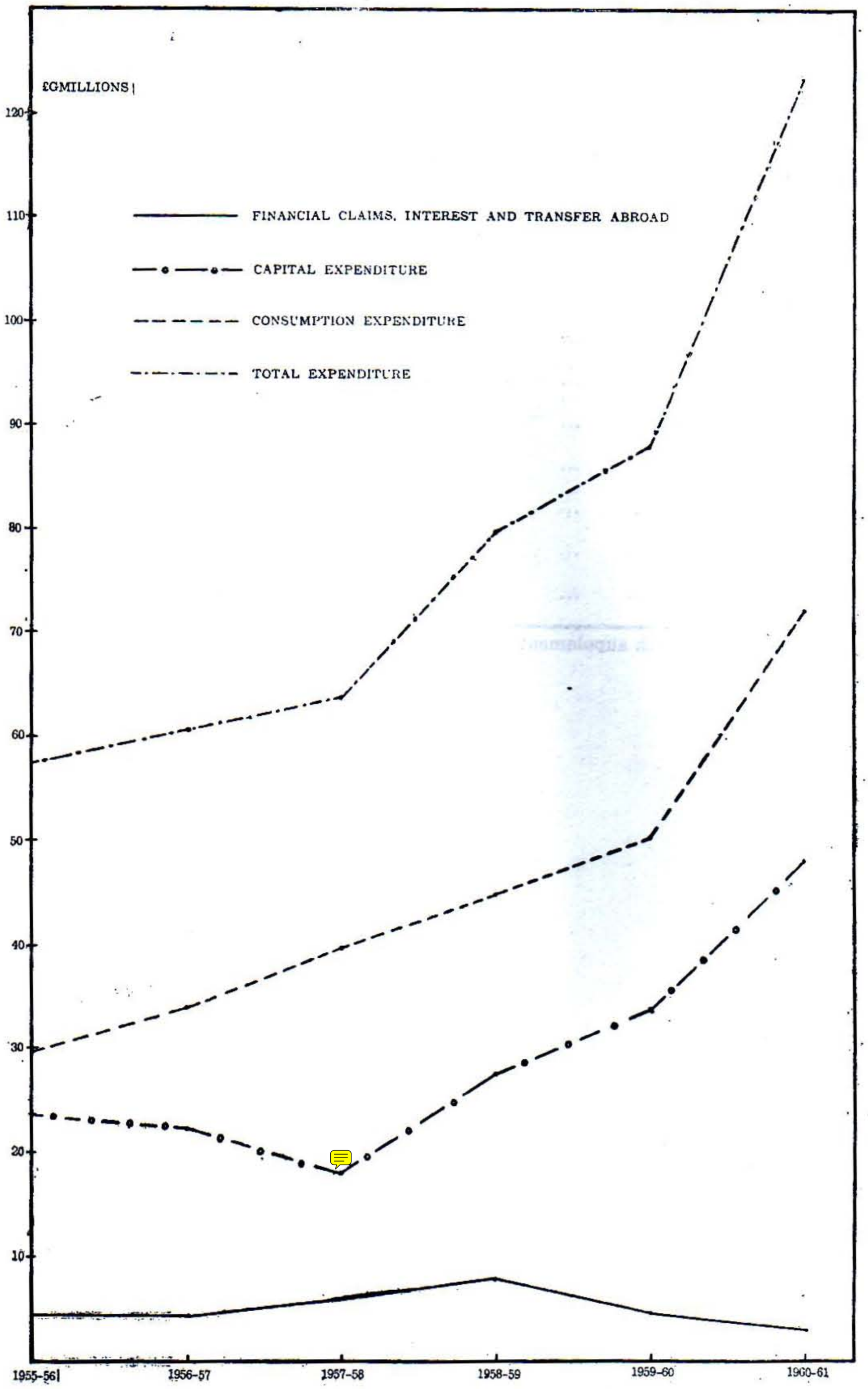


*TABLE II*

## CENTRAL GOVERNMENT EXPENDITURE (£G M.) (ECONOMIC CLASSIFICATION)

| | 1955–56 | 1956–57 | 1957–58 | 1958–59 | 1959–60 | 1960–61 |
|---|---|---|---|---|---|---|
| **Capital expenditure** ... ... ... ... | 23·8 | 22·5 | 18·0 | 27·5 | 33·6 | 48·0 |
| **Consumption expenditure** ... ... ... | 29·8 | 34·0 | 39·9 | 44·5 | 50·2 | 72·2 |
| **Financial claims, interest and transfer abroad** ... ... ... ... ... ... | 4·6 | 4·1 | 5·9 | 7·9 | 4·2 | 3·0 |
| Total ... ... ... | 58·2 | 60·6 | 63·8 | 79·9 | 88·0 | 123·2 |

**DIAGRAM III**

**EXPENDITURE ESTIMATES IN 1960–61 (PER CENT) FUNCTIONAL ANALYSIS**

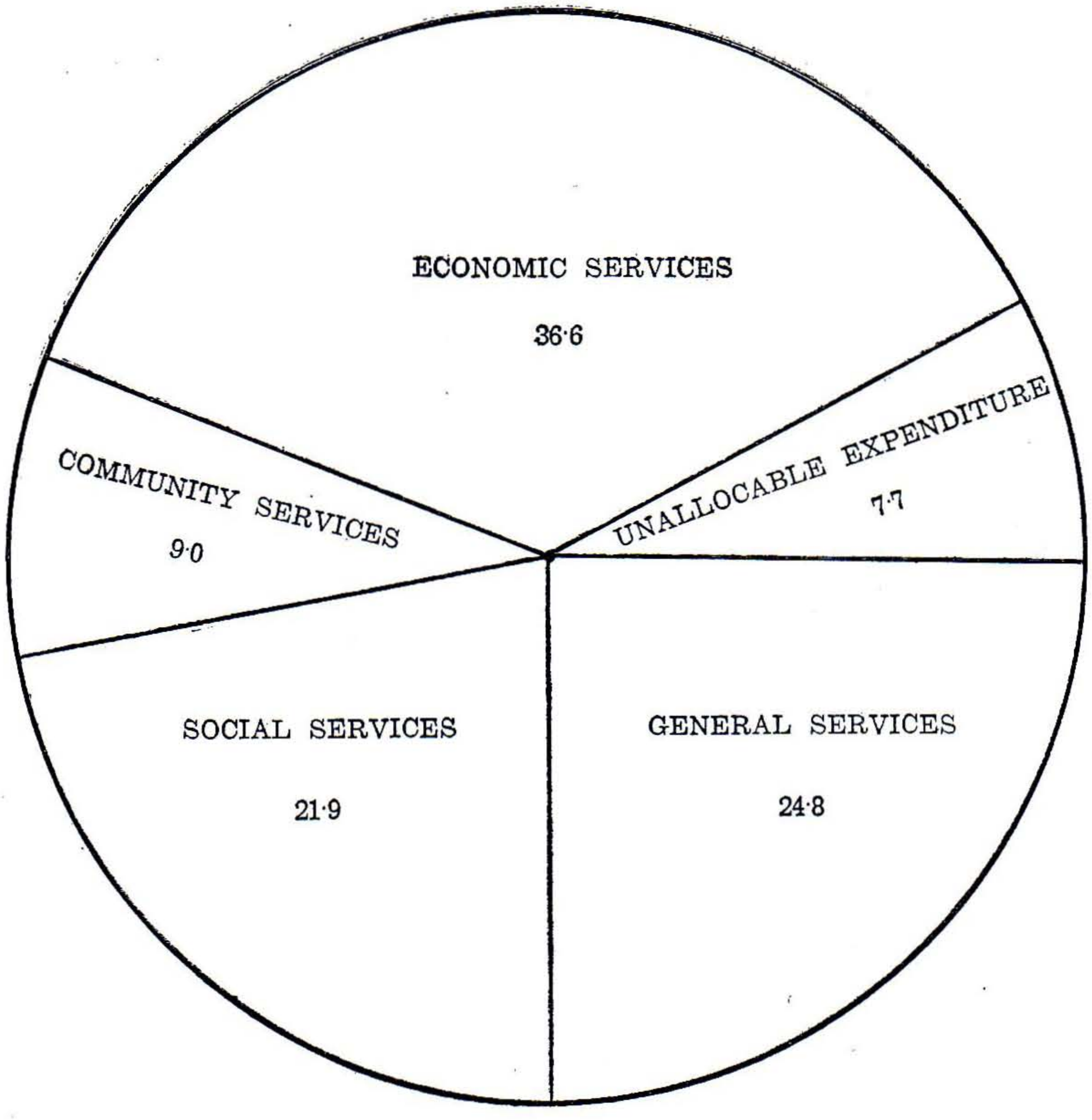


*TABLE III*

## CENTRAL GOVERNMENT EXPENDITURE FUNCTIONAL ANALYSIS OF BUDGET ESTIMATES 1960–61 AND 1961–62

| | 1960–61 | | 1961–62 | |
|---|---|---|---|---|
| | £G'000 | Per cent | £G'000 | Per cent |
| **A. GENERAL SERVICES** | | | | |
| 1. GENERAL ADMINISTRATION | | | | |
| (*a*) Organs of State ... ... ... ... ... | 1,552 | 1·6 | **3,066** | 2·4 |
| (*b*) Fiscal administration ... ... ... ... | 1,847 | 1·9 | **2,505** | 2·0 |
| (*c*) General economic regulation ... ... ... | 1,080 | 1·1 | **1,394** | 1·1 |
| (*d*) Conduct of Foreign Affairs ... ... ... | 1,910 | 1·9 | **1,835** | 1·4 |
| (*e*) Other ... ... ... ... ... ... ... | 3,523 | 3·6 | **4,580** | 3·6 |
| Total ... ... ... | 9,892 | 10·1 | **13,380** | 10·4 |
| 2. DEFENCE ... ... ... ... ... ... ... | 10,169 | 10·3 | **12,312** | 9·6 |
| 3. JUSTICE AND POLICE | | | | |
| (*a*) Administration ... ... ... ... ... | 104 | 0·1 | **149** | 0·1 |
| (*b*) Law Courts ... ... ... ... ... ... | 704 | 0·7 | **626** | 0·5 |
| (*c*) Police ... ... ... ... ... ... ... | 2,853 | 2·9 | **3,745** | 2·9 |
| (*d*) Prisons ... ... ... ... ... ... | 685 | 0·7 | **722** | 0·6 |
| (*e*) Other places of detention and correction ... | 23 | ... | ... | ... |
| Total ... ... ... | 4,369 | 4·4 | **5,242** | 4·1 |
| Total General Services ... ... ... ... | 24,430 | 24·8 | **30,934** | 24·2 |
| **B. COMMUNITY SERVICES** | | | | |
| 4. ROADS AND WATERWAYS ... ... ... ... | 5,591 | 5·7 | **4,054** | 3·2 |
| 5. FIRE PROTECTION, WATER SUPPLY AND SANITATION | | | | |
| (*a*) Fire protection ... ... ... ... ... ... | ... | ... | ... | ... |
| (*b*) Water supply ... ... ... ... ... | 1,972 | 2·0 | **1,935** | 1·5 |
| (*c*) Sewerage and refuse disposal ... ... ... | 75 | 0·1 | ... | ... |
| (*d*) Other Sanitary Services ... ... ... ... | ... | ... | ... | ... |
| Total ... ... ... | 2,047 | 2·1 | **1,935** | 1·5 |
| 6. OTHER COMMUNITY SERVICES | | | | |
| (*a*) General research and scientific services ... | 885 | 0·9 | **1,167** | 0·9 |
| (*b*) Other ... ... ... ... ... ... ... | 334 | 0·3 | **190** | 0·1 |
| Total ... ... ... | 1,219 | 1·2 | **1,356** | 1·1 |
| Total Community Services ... ... ... ... | 8,857 | 9·0 | **7,345** | 5·8 |

**DIAGRAM IV**

**EXPENDITURE ESTIMATES IN 1961–62 (PER CENT) FUNCTIONAL ANALYSIS**

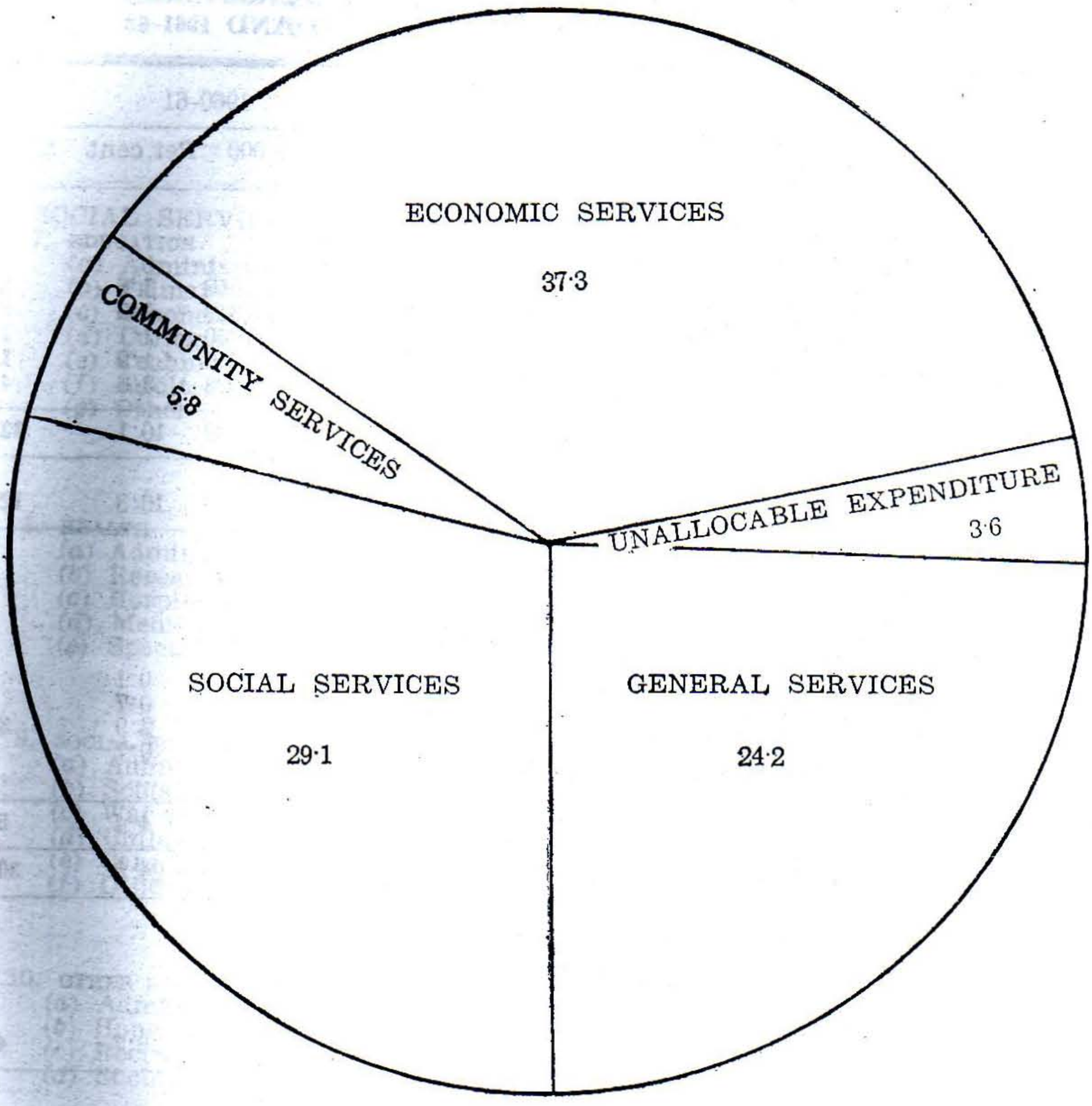


*TABLE III—contd.*

**CENTRAL GOVERNMENT EXPENDITURE FUNCTIONAL ANALYSIS OF BUDGET ESTIMATES 1960–61 AND 1961–62**

| | 1960–61 | | 1961–62 | |
|---|---|---|---|---|
| | £G'000 | Per cent | £G'000 | Per cent |
| C. SOCIAL SERVICES | | | | |
| 7. EDUCATION | | | | |
| (*a*) Administration ... ... ... ... ... | 775 | 0·8 | **2,630** | 2·1 |
| (*b*) Primary schools ... ... ... ... ... | 3,592 | 3·6 | **5,439** | 4·2 |
| (*c*) Secondary schools ... ... ... ... | 1,464 | 1·5 | **2,695** | 2·1 |
| (*d*) Colleges and universities ... ... ... | 3,914 | 4·0 | **4,419** | 3·5 |
| (*e*) Technical training institutions ... ... | 566 | 0·6 | **673** | 0·5 |
| (*f*) Adult education, libraries and museums | 425 | 0·4 | 838 | 0·7 |
| (*g*) Other ... ... ... ... ... ... ... | 193 | 0·2 | **570** | 0·4 |
| Total ... ... ... | 10,929 | 11·1 | **17,264** | 13·5 |
| 8. HEALTH | | | | |
| (*a*) Administration ... ... ... ... ... | 1,828 | 1·9 | **2,123** | 1·7 |
| (*b*) Research ... ... ... ... ... ... | 144 | 0·1 | **37** | ... |
| (*c*) Hospitals ... ... ... ... ... ... | 2,880 | 2·9 | **7,255** | 5·7 |
| (*d*) Medical and dental centres and clinics ... | 243 | 0 2 | **503** | 0 4 |
| (*e*) Special health programmes ... ... ... | 546 | 0·6 | **749** | 0·6 |
| Total ... ... ... | 5,641 | 5·7 | **10,667** | 8·3 |
| 9. SOCIAL SECURITY AND SPECIAL WELFARE SERVICES | | | | |
| (*a*) Administration ... ... ... ... ... | 11 | ... | ... | ... |
| (*b*) Social Security benefits ... ... ... | 1,657 | 1·7 | **1,637** | 1·3 |
| (*c*) War veteran benefits ... ... ... ... | 36 | ... | ... | ... |
| (*d*) Child-care and mother-care ... ... ... | ... | ... | ... | ... |
| (*e*) Care of mentally defective people ... ... | 178 | 0·2 | **303** | 0·2 |
| (*f*) Other welfare institutions ... ... ... | 31 | ... | ... | ... |
| Total ... ... ... | 1,913 | 1·9 | **1,940** | 1·5 |
| 10. OTHER SOCIAL SERVICES | | | | |
| (*a*) Administration ... ... ... ... ... | 293 | 0·3 | **374** | 0 3 |
| (*b*) Housing ... ... ... ... ... ... | 754 | 0·8 | **3,791** | 3 0 |
| (*c*) Recreation ... ... ... ... ... ... | 70 | 0·1 | **186** | 0·1 |
| (*d*) Social services not included elsewhere ... | 2,058 | 2 1 | **3,080** | 2·4 |
| Total ... ... ... | 3,175 | 3·2 | **7,431** | 5·8 |
| Total Social Services ... ... ... | 21,658 | 21·9 | **37,302** | 29·1 |
| D. ECONOMIC SERVICES | | | | |
| 11. AGRICULTURE AND NON-MINERAL RESOURCE | | | | |
| (*a*) Administration ... ... ... ... ... | 318 | 0·3 | **518** | 0·4 |
| (*b*) Research ... ... ... ... ... ... | 248 | 0·2 | **2,905** | 2·3 |
| (*c*) Agriculture ... ... ... ... ... | 9,947 | 10·1 | **10,570** | 8·3 |
| (*d*) Forestry ... ... ... ... ... ... | 635 | 0·6 | **817** | 0·6 |
| (*e*) Hunting and fishing ... ... ... ... | 155 | 0·2 | **983** | 0·8 |
| Total ... ... ... | 11,303 | 11·4 | **15,793** | 12·3 |
| 12. ELECTRICITY ... ... ... ... ... ... | 5,322 | 5·4 | **9,431** | 7·4 |

*TABLE III—contd.*

## CENTRAL GOVERNMENT EXPENDITURE FUNCTIONAL ANALYSIS OF BUDGET ESTIMATES 1960–61 AND 1961–62

| | 1960–61 | | 1961–62 | |
|---|---|---|---|---|
| | £G'000 | Per cent | £G'000 | Per cent |
| 13. OTHER MINERAL RESOURCES MANUFACTURING AND CONSTRUCTION | | | | |
| (*a*) Administration and regulation ... ... | 60 | 0·1 | ... | ... |
| (*b*) Research ... ... ... ... ... ... | 171 | 0·2 | ... | ... |
| (*c*) Manufacturing ... ... ... ... ... | 1,367 | 1·4 | **3,801** | 3·0 |
| (*d*) Building and construction ... ... ... | 4,296 | 4·3 | **6,482** | 5·1 |
| Total ... ... ... | 5,894 | 6·0 | **10,283** | 8·0 |
| 14. TRANSPORT, STORAGE AND COMMUNICATIONS | | | | |
| (*a*) Administration and regulation ... ... | 60 | 0·1 | **1,059** | 0·8 |
| (*b*) Railways ... ... ... ... ... ... | 537 | 0·5 | **81** | 0·1 |
| (*c*) Water transport ... ... ... ... ... | 7,543 | 7·6 | **4,925** | 3·8 |
| (*d*) Air transport ... ... ... ... ... | 1,942 | 2·0 | **2,073** | 1·6 |
| (*e*) Other transport storage and warehousing | 535 | 0·5 | **1,148** | 0·9 |
| (*f*) Communications ... ... ... ... | 2,754 | 2·8 | **3,035** | 2·4 |
| Total ... ... ... | 13,371 | 13·5 | **12,321** | 9·6 |
| 15. OTHER ECONOMIC SERVICES ... ... ... ... | 258 | 0·3 | ... | ... |
| Total Economic Services ... ... ... ... | 36,148 | 36·6 | **47,828** | 37·3 |
| E. UNALLOCABLE EXPENDITURE | | | | |
| 16. INTEREST AND REDEMPTION ... ... ... ... | 1,502 | 1·5 | **1,578** | 1·2 |
| 17. SUBSIDIES NOT INCLUDED ELSEWHERE ... ... | ... | ... | ... | ... |
| 18. GENERAL TRANSFERS TO LOCAL GOVERNMENT ... | 2,145 | 2·2 | **1,978** | 1·6 |
| 19. FOREIGN ECONOMIC AID AND OTHER UNALLOCABLE TRANSFERS TO ABROAD ... ... ... ... | 50 | 0·1 | ... | ... |
| 20. OTHER ... ... ... ... ... ... ... | 3,890 | 3·9 | **1,077** | 0·8 |
| Total Unallocable Expenditure ... ... | 7,607 | 7·7 | **4,633** | 3·6 |
| Grand Total ... ... ... ... ... ... | 98,700 | 100·0 | **128,042** | 100·0 |

*TABLE IV*

## OBJECT CLASSIFICATION OF CENTRAL GOVERNMENT ESTIMATED EXPENDITURE, 1961–62

| | £G | £G |
|---|---|---|
| PERSONAL EMOLUMENTS | | |
| (1) Salaries—Pensionable posts | 16,961,680 | |
| (2) Salaries—Non-pensionable posts | 3,205,330 | |
| (3) Wages—Daily-rated | 7,414,290 | |
| (4) Others | 945,530 | |
| Total Personal Emoluments | | 28,526,830 |
| TEAVELLING AND TRANSPORT | | |
| (1) Civil Servants | 1,886,490 | |
| (2) Maintenance of vehicles | 734,920 | |
| (3) Others | 131,310 | |
| Total Travelling and Transport | | 2,752,720 |
| GENERAL EXPENSES | | |
| (1) Office expenses | 64,640 | |
| (2) Clothing | 298,600 | |
| (3) Electricity | 530,700 | |
| (4) Water | 141,460 | |
| (5) Telecommunications | 449,220 | |
| (6) Library | 48,270 | |
| (7) Stationery | 469,500 | |
| (8) Printing | 179,060 | |
| (9) Training | 1,369,520 | |
| (10) Rent of Offices | 310,260 | |
| Total General Expenses | | 3,861,230 |
| OTHER EXPENSES | | 23,832,160 |
| EXTRAORDINARY | | |
| (1) Minor works | 501,790 | |
| (2) Office furniture and equipment | 155,780 | |
| (3) Bicycles, scooters, etc. | 170,830 | |
| (4) Vehicles | 440,410 | |
| (5) Others | 3,185,960 | |
| Total Extraordinary | | 4,454,770 |
| SUBVENTIONS | | 17,981,020 |
| DEVELOPMENT EXPENDITURE | | 46,633,400 |
| GRAND TOTAL | | 128,042,130 |

**DIAGRAM V**

**ESTIMATES OF TOTAL RECEIPTS IN 1960–61 (PER CENT)**

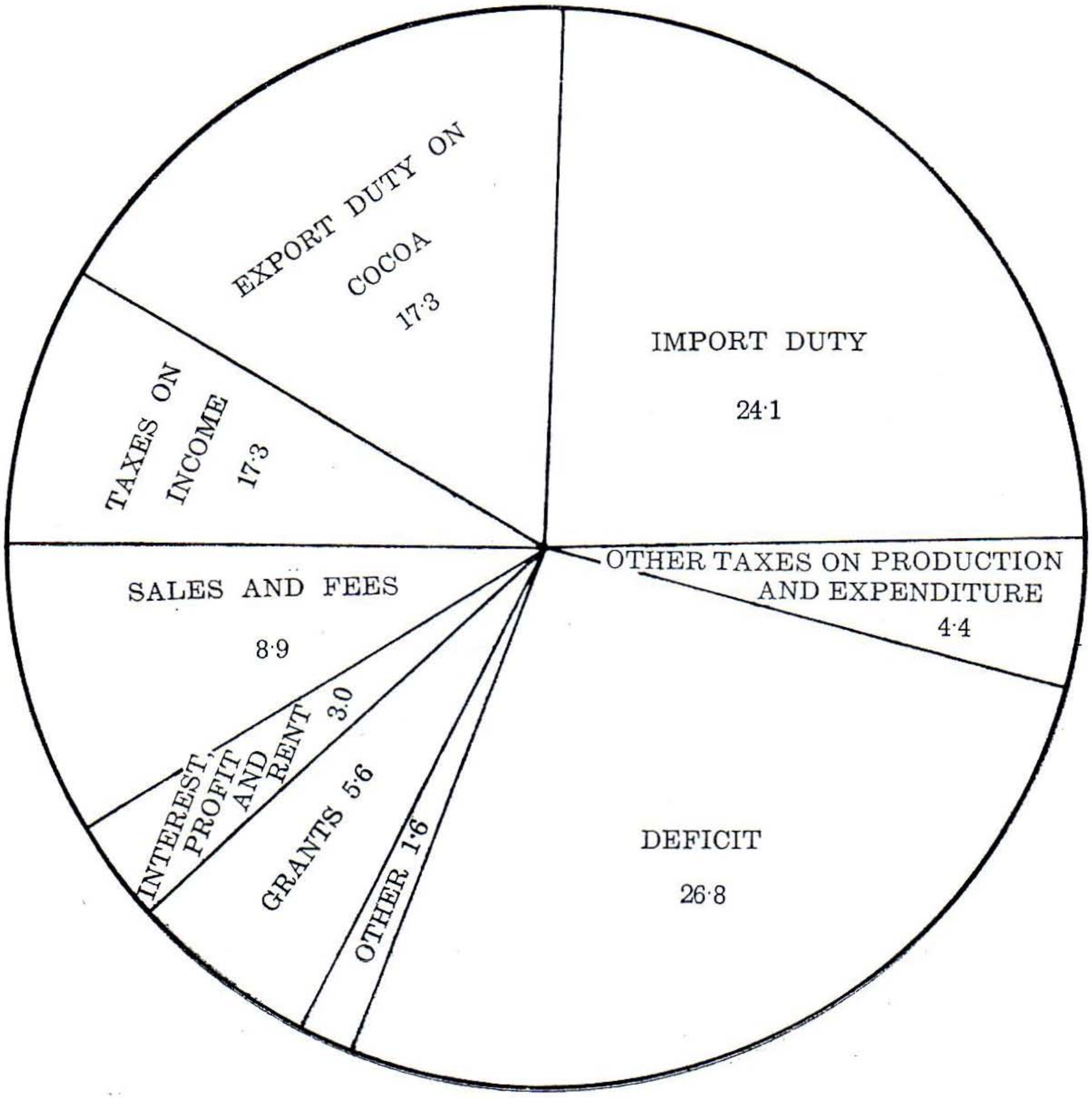


**DIAGRAM VI**

**ESTIMATES OF TOTAL RECEIPTS IN 1961–62**

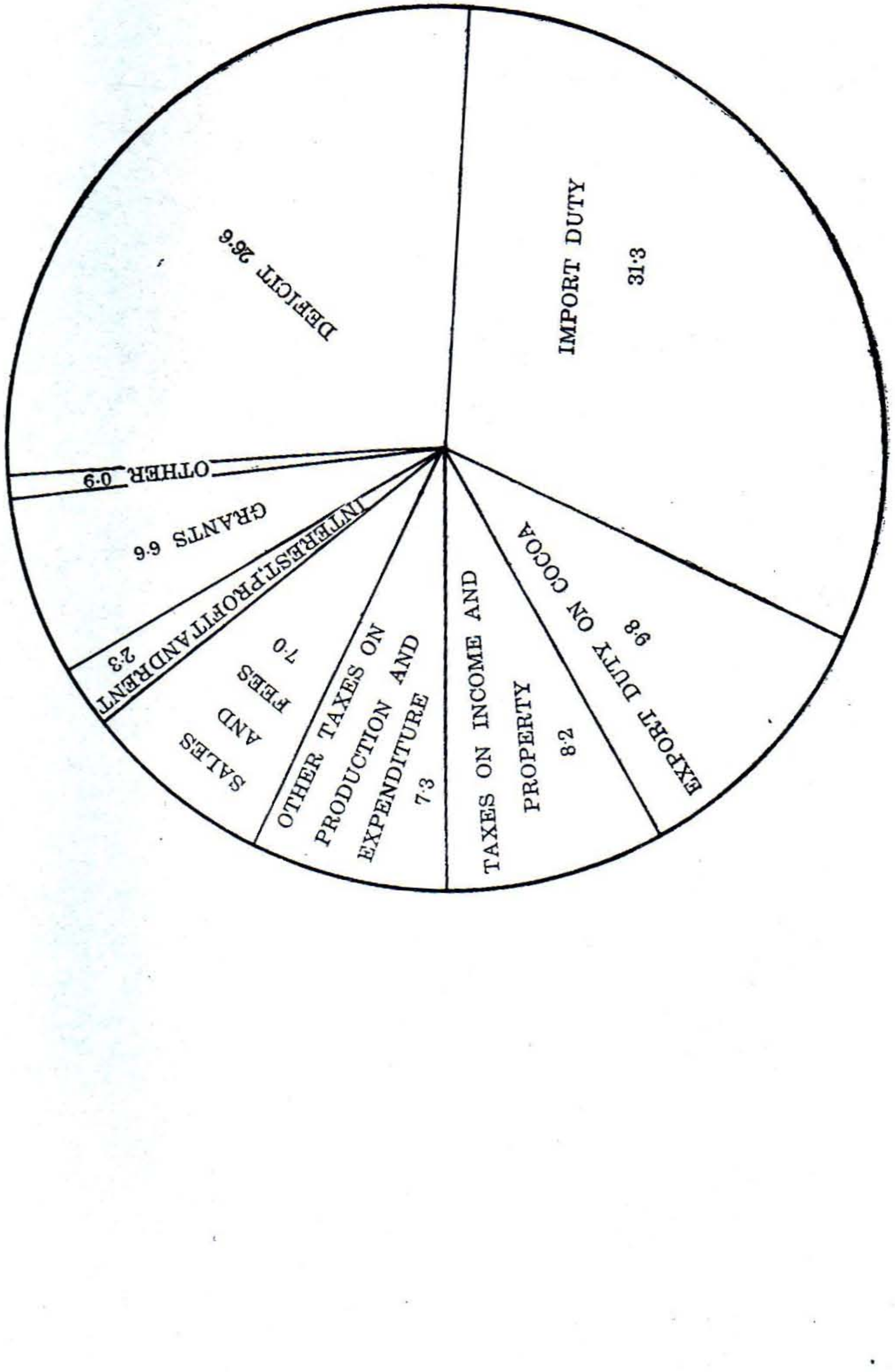


*TABLE V*

**ESTIMATES OF TOTAL CENTRAL GOVERNMENT RECEIPTS**

**1960–61 AND 1961–62**

| | 1960–61 | | 1961–62 | |
|---|---|---|---|---|
| | £G Million | Per cent | £G Million | Per cent |
| 1. Import duty ... ... ... ... ... | 23·8 | 24·1 | 40·1 | 31·3 |
| 2. Export duty on Cocoa ... ... ... ... | 17·0 | 17·3 | 12·5 | 9·8 |
| 3. Taxes on income and property ... ... | 8·2 | 8·3 | 10·5 | 8·2 |
| 4. Other Taxes on production and expenditure | 4·4 | 4·4 | 9·3 | 7·3 |
| (*a*) Other export duties ... ... ... ... | (0·6) | (0·6) | (1·3) | (1·0) |
| (*b*) Excise duties ... ... ... ... ... | (2·8) | (2·8) | (4·6) | (3·6) |
| (*c*) Licences ... ... ... ... ... | (0·7) | (0·7) | (1·1) | (0·9) |
| (*d*) Other ... ... ... ... ... ... | (0·3) | (0·3) | (2·3) | (1·8) |
| 5. Sales and fees ... ... ... ... ... | 8·8 | 8·9 | 9·0 | 7·0 |
| 6. Interest, profits and rent ... ... ... | 3·0 | 3·0 | 2·9 | 2·3 |
| 7. Grants ... ... ... ... ... ... | 5·5 | 5·6 | 8·5 | 6·6 |
| 8. Other ... ... ... ... ... ... ... | 1·6 | 1·6 | 1·2 | 0·9 |
| 9. Deficit ... ... ... ... ... ... | 26·4 | 26·8 | 34·0 | 26·6 |
| Total ... ... ... | 98·7 | 100·0 | 128·0 | 100·0 |