



INTEGRATED BUSINESS ESTABLISHMENT SURVEY PHASE II



SUMMARY REPORT



Ministry of Trade &
Industry (MoTI)



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Netherlands

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PREFACE AND ACKNOWLEDGEMENT

The Integrated Business Establishment Survey (IBES) is an economic census cutting across all the three major sectors of the Ghanaian economy. The IBES is structured in two phases IBES I and II. The second Phase of IBES II started in earnest after the completion of the first when the sampling frame of establishments became available. While IBES I focused on collecting and collating basic but detailed data on establishments' location, employment, and other characteristics, the second phase IBES II focused on collecting and producing statistics on the operations of the non-household businesses in the country. Compared to the previous industrial censuses conducted in 1962, 1978, 1987 and 2003 which focused only on the industry sector, IBES is the first non-household economic census covering all sectors of the economy, institutional agriculture, industry and service. In addition to producing the requisite data for rebasing the country's Gross Domestic Product, IBES II collected relevant data which are published in this summary report and other reports to inform business and other policy decisions.

This report summarizes the findings of IBES II which was conducted in 2015, with 2013 being the reference period for the data collected. The report presents findings at the sector and sub-sector levels in all the relevant subject matter areas including employment, compensation of employees, receipts and revenues of businesses in Ghana, as well as cost incurred by firms during the production of goods and services. Aside the public and private sector policy makers who will need this report for their policy decisions, researchers, students, and the international community, may use of the IBES II summary report as a reliable source of information on non-household establishments in Ghana.

The Ghana Statistical Service (GSS) expresses its appreciation to the Government of Ghana, the Dutch Government, UK-DFID and the World Bank for providing the financial assistance for IBES. We also wish to thank the Ministry of Trade and Industry for providing both technical and financial support. We appreciate the technical assistance provided by the following organizations during the execution of the project: namely, National Board for Small Scale Industries (NBSSI); United Nations Development Programme (UNDP); United Nations Industrial Development Organization (UNIDO); Ministry of Roads and Transport; Ghana Employers Association (GEA); Association of Ghana Industries (AGI); Ghana National Chamber of Commerce and Industry

(GNCCD); National Insurance Commission (NIC); Private Enterprise Federation (PEF); Minerals Commission; Ghana Tourist Board (GTB); National Communications Authority (NCA); Ministry of Employment and Labour Relations (MELR); and the Institute of Statistical, Social and Economic Research (ISSER), Legon.

We appreciate all the sampled establishments that provided the required data which has made it possible to complete IBES II. Also, the GSS acknowledges the efforts of all officers and field staff who worked tirelessly to ensure that IBES II was successful.



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CONTENTS

PREFACE AND ACKNOWLEDGEMENT	ii
TABLES.....	v
FIGURES.....	xii
LIST OF ACRONYMS	xiii
EXECUTIVE SUMMARY	xv
CHAPTER ONE: BACKGROUND.....	1
1.1 Introduction	1
1.2 Economic censuses and surveys in Ghana	1
1.3 Objectives of the census	2
1.4 Scope and coverage	2
1.5 Reference year.....	2
1.6 Legislation and Confidentiality	2
1.7 Institutional Arrangements	3
1.8 Funding.....	3
1.9 Organization of the Report.....	3
CHAPTER TWO: METHODOLOGY.....	4
2.1 Introduction	4
2.2 Phase II methodology.....	4
CHAPTER THREE: SURVEY RESULTS.....	10
3.1 Introduction	10
3.2 Trading account of businesses	10
3.3 Operating Cost of production of goods and services	15
3.4 Receipts of Businesses	19
3.5 Capital formation.....	26
3.6 Inventories/stocks.....	39
3.7 Employment and compensation of employees.....	47
CHAPTER FOUR: COMPARATIVE ANALYSIS OF A DECADE (2003 - 2013) OF INDUSTRY SECTOR PERFORMANCE.....	56
CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATION	64
4.1 Introduction	64
4.2 Conclusions	64
4.3 Recommendation.....	66
CHAPTER SIX: GLOSSARY	67
APPENDICES.....	72

TABLES

Table 3.1:	Distribution of revenue, cost of goods sold and gross profit by Sector.....	11
Table 3.2:	Distribution of revenue, cost of goods sold and gross profit by subsector.....	13
Table 3.3:	Distribution of revenue, cost of goods sold and gross profit by region.....	14
Table 3.4:	Distribution of revenue, cost of goods sold and gross profit by size.....	15
Table 3.5:	Cost of production by sector and type of cost of production (million GH¢).....	16
Table 3.6:	Distribution of sources of cost of production and services by sector and sub-sector (million GH¢)	17
Table 3.7:	Cost of production of goods and services by region and type of production cost (million GHC)	18
Table 3.8:	Purchases and other operating cost by sector and size	19
Table 3.9:	Distribution of sources of receipts in the Agriculture sector by subsector (GH¢ million).....	20
Table 3.10:	Distribution of sources of receipts in the Agriculture sector by region.....	21
Table 3.11:	Distribution of sources of receipts in the Agriculture sector by size.....	21
Table 3.12:	Distribution of sources of receipts in the Industry sector by subsector.....	23
Table 3.13:	Distribution of sources of receipts in the Industry sector by region.....	24
Table 3.14:	Distribution of sources of receipts in the Industry sector by Size	24
Table 3.15:	Distribution of sources of receipts in the Service sector by subsector	25
Table 3.16:	Distribution of sources of receipts in the Service sector by region	26
Table 3.17:	Distribution of sources of receipts in Service sector by size	26
Table 3.18:	Additions to fixed assets.....	27
Table 3.19:	Additions to fixed assets by sector	28
Table 3.20:	Additions to fixed assets by sector and establishment size	29
Table 3.21:	Additions to fixed assets by region.....	29
Table 3.22:	Total fixed assets by sector.....	32
Table 3.23:	Total assets by region	33
Table 3.24:	Fixed assets by sector and establishment size	33
Table 3.25:	Disposal of fixed assets by region	35
Table 3.26:	Depreciation of fixed assets by size	39
Table 3.27:	Value of stocks in Ghana Cedis at end of year by sector	40
Table 3.28:	Value of stocks in the Agriculture sector by sub-sector and type of stock	41
Table 3.29:	Value of stocks in the Industry sector by sub-sector and type of stock.....	42
Table 3.30:	Value of stocks in the Service sector by sub-sector and type of stock.....	44
Table 3.31:	Value of stocks by region and by sector.....	46
Table 3.32:	Persons engaged and employees by sector	48
Table 3.33:	Persons engaged and employees by establishment size and sector	49
Table 3.34:	Persons engaged and employees by region	50

Table 3.35:	Compensation of employees by sector and type of compensation	53
Table 3.36:	Compensation of employees by sector, establishment size and type of compensation	54
Table 3.37:	Compensation of employees by region and type of compensation	55
Table 4.1:	Number of establishments and persons engaged by industry sub-sectors in 2003 and 2013.....	58
Table 4.2:	Wages and salaries and number of employees by industry in 2003 and 2013	58
Table 4.3:	Purchases by industry in 2003 and 2013	60
Table 4.4:	Receipts in Industry in 2003 and 2013	61
Table 4.5:	Depreciation of Fixed Asset by industry in 2003 and 2013	63
Table 4.6:	Gross Additions to Fixed Asset by Industry in 2003 and 2013.....	63
Table A.1:	Purchases and other operating cost by sectors.....	72
Table A.2:	Purchases and other operating cost by sector and size of establishment.....	73
Table A.3:	Purchases and other operating cost by sector and region	74
Table A.4:	Purchases and other operating cost by sector and region	75
Table A.5:	Purchases and other operating cost by sector and region	76
Table A.6:	Purchases and other operating cost by sector and region	77
Table A.7:	Purchases and other operating cost by sector and region	78
Table A.8:	Purchases and other operating cost by sector and region	79
Table A.9:	Purchases and other operating cost by sector and region	80
Table A.10:	Purchases and other operating cost by sector and region	81
Table A.11:	Purchases and other operating cost by sector and region	82
Table A.12:	Purchases and other operating cost by sector and region	83
Table B.1:	Trading account of businesses by sector	84
Table B.2:	Trading account of businesses by sector and size of establishment.....	85
Table B.3:	Trading account of businesses by sector and region	86
Table B.4:	Trading account of businesses by sector and region	87
Table B.5:	Trading account of businesses by sector and region	88
Table B.6:	Trading account of businesses by sector and region	89
Table B.7:	Trading account of businesses by sector and region	90
Table B.8:	Trading account of businesses by sector and region	91
Table B.9:	Trading account of businesses by sector and region	92
Table B.10:	Trading account of businesses by sector and region.....	93
Table B.11:	Trading account of businesses by sector and region.....	94
Table B.12:	Trading account of businesses by sector and region.....	95
Table C.1:	Compensation of employees by sector	96
Table C.2:	Compensation of employees by sector and size of establishment.....	97
Table C.3:	Compensation of employees by sector and region	98
Table C.4:	Compensation of employees by sector and region	99
Table C.5:	Compensation of employees by sector and region	100
Table C.6:	Compensation of employees by sector and region	101

Table C.7:	Compensation of employees by sector and region	102
Table C.8:	Compensation of employees by sector and region	103
Table C.9:	Compensation of employees by sector and region	104
Table C.10:	Compensation of employees by sector and region.....	105
Table C.11:	Compensation of employees by sector and region.....	106
Table C.12:	Compensation of employees by sector and region.....	107
Table D.1:	Depreciation of fixed asset by sector.....	108
Table D.2:	Depreciation of fixed asset by sector and size of establishment	109
Table E.1:	Value of fixed asset at the end of year by sector	110
Table E.2:	Value of fixed asset at the end of year by sector and size of establishment.....	111
Table E.3:	Value of fixed asset at the end of year by sector and region	112
Table E.4:	Value of fixed asset at the end of year by sector and region	113
Table E.5:	Value of fixed asset at the end of year by sector and region	114
Table E.6:	Value of fixed asset at the end of year by sector and region	115
Table E.7:	Value of fixed asset at the end of year by sector and region	116
Table E.8:	Value of fixed asset at the end of year by sector and region	117
Table E.9:	Value of fixed asset at the end of year by sector and region	118
Table E.10:	Value of fixed asset at the end of year by sector and region.....	119
Table E.11:	Value of fixed asset at the end of year by sector and region.....	120
Table E.12:	Value of fixed asset at the end of year by sector and region.....	121
Table F.1:	Disposal of fixed asset by sector	122
Table F.2:	Disposal of fixed asset by sector and size of establishment	123
Table F.3:	Disposal of fixed asset by sector and region	124
Table F.4:	Disposal of fixed asset by sector and region	125
Table F.5:	Disposal of fixed asset by sector and region	126
Table F.6:	Disposal of fixed asset by sector and region	127
Table F.7:	Disposal of fixed asset by sector and region	128
Table F.8:	Disposal of fixed asset by sector and region	129
Table F.9:	Disposal of fixed asset by sector and region	130
Table F.10:	Disposal of fixed asset by sector and region	131
Table F.11:	Disposal of fixed asset by sector and region	132
Table F.12:	Disposal of fixed asset by sector and region	133
Table G.1:	Value of stocks at end of year by sub-sector in industry sector	134
Table G.2:	Value of stocks at end of year in industry sector by size of establishment	134
Table G.3:	Value of stocks at end of year by sub-sector in industry sector	135
Table G.4:	Value of stocks at end of year by sub-sector in industry sector and region	135
Table G.5:	Value of stocks at end of year by sub-sector in industry sector and region	136
Table G.5:	Value of stocks at end of year by sub-sector in industry sector	136
Table G.6:	Value of stocks at end of year by sub-sector in industry sector and region	137
Table G.8:	Value of stocks at end of year by sub-sector in industry sector and region	138

Table G.9:	Value of stocks at end of year by sub-sector in industry sector and region	138
Table G.10:	Value of stocks at end of year by sub-sector in industry sector and region.....	139
Table G.11:	Value of stocks at end of year by sub-sector in industry sector and region.....	139
Table H.1:	Value of stocks at beginning of year by sub-sector in industry sector	140
Table H.2:	Value of stocks at beginning of year by sub-sector in industry sector and size of establishment.....	140
Table H.3:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	141
Table H.4:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	141
Table H.5:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	142
Table H.6:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	142
Table H.7:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	143
Table H.8:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	143
Table H.9:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	144
Table H.10:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	144
Table H.11:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	145
Table H.12:	Value of stocks at beginning of year by sub-sector in industry sector and region.....	145
Table I.1:	Value of stocks at end of year by agricultural sector and size	146
Table I.2:	Value of stocks at end of year by Sub-sector in agricultural sector and size of establishment	146
Table I.3:	Value of stocks at end of year by sub-sector in agriculture sector and region	147
Table J.1:	Value of stocks at end of year by sub-sector in service sector	148
Table J.2:	Value of stocks at end of year by sub-sector in service sector and size of establishment.....	148
Table J.3:	Value of stocks at end of year by sub-sector in service sector and region	149
Table J.4:	Value of stocks at end of year by sub-sector in service sector and region	149
Table J.5:	Value of stocks at end of year by sub-sector in service sector and region	150
Table J.6:	Value of stocks at end of year by sub-sector in service sector and region	151
Table J.7:	Value of stocks at end of year by sub-sector in service sector and region	152
Table J.8:	Value of stocks at end of year by sub-sector in service sector and region	153
Table J.9:	Value of stocks at end of year by sub-sector in service sector and region	154
Table J.10:	Value of stocks at end of year by sub-sector in service sector and region	155
Table J.11:	Value of stocks at end of year by sub-sector in service sector and region	156

Table J.12:	Value of stocks at end of year by sub-sector in service sector and region	157
Table K.1:	Value of stocks at beginning of year by sub-sector in service sector	158
Table K.2:	Value of stocks at beginning of year by size of businesses in the service sector	159
Table K.3:	Value of stocks at beginning of year by sub-sector in service sector and region	159
Table K.4:	Value of stocks at beginning of year by sub-sector in service sector and region	160
Table K.5:	Value of stocks at beginning of year by sub-sector in service sector and region	161
Table K.6:	Value of stocks at beginning of year by sub-sector in service sector and region	162
Table K.7:	Value of stocks at beginning of year by sub-sector in service sector and region	163
Table K.8:	Value of stocks at beginning of year by sub-sector in service sector and region	164
Table K.9:	Value of stocks at beginning of year by sub-sector in service sector and region	165
Table K.10:	Value of stocks at beginning of year by sub-sector in service sector and region	166
Table K.11:	Value of stocks at beginning of year by sub-sector in service sector and region	167
Table K.12:	Value of stocks at beginning of year by sub-sector in service sector and region	168
Table L.1:	Receipts by sub-sector in industry sector	169
Table L.2:	Receipts by firm sizes in the industry sector	169
Table L.3:	Receipts by sub-sector in industry sector and region	170
Table L.4:	Receipts by subsector in industry sector	170
Table L.5:	Receipts by sub-sector in industry sector and region	171
Table L.6:	Receipts by sub-sector in industry sector and region	171
Table L.7:	Receipts by sub-sector in industry sector and region	172
Table L.8:	Receipts by sub-sector in industry sector and region	172
Table L.9:	Receipts by sub-sector in industry sector and region	173
Table L.10:	Receipts by sub-sector in industry sector and region	173
Table L.11:	Receipts by sub-sector in industry sector and region	174
Table L.12:	Receipts by sub-sector in industry sector and region	174
Table M.1:	Receipts by sub-sector in agriculture sector and size of establishment	175
Table M.2:	Receipts in agriculture sector and region	176
Table M.3:	Receipts by sub-sector in service sector	177
Table M.4:	Receipts by size of business in service sector	178
Table M.5:	Receipts by sub-sector in service sector and region	178
Table M.6:	Receipts by sub-sector in service sector and region	179

Table M.7:	Receipts by sub-sector in service sector and region	180
Table M.8:	Receipts by sub-sector in service sector and region	181
Table M.9:	Receipts by sub-sector in service sector and region	182
Table M.10:	Receipts by sub-sector in service sector and region	183
Table M.11:	Receipts by sub-sector in service sector and region	184
Table M.12:	Receipts by sub-sector in service sector and region	185
Table M.13:	Receipts by sub-sector in service sector and region	186
Table M.14:	Receipts by sub-sector in service sector and region	187
Table N.1:	Value of fixed asset at the end of year by sub-sector in all the sectors	188
Table N.2:	Value of fixed asset at the end of year by size of businesses in all the sectors	189
Table N.3:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	190
Table N.4:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	191
Table N.5:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	192
Table N.6:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	193
Table N.7:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	194
Table N.8:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	195
Table N.9:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	196
Table N.10:	Value of fixed asset at the end of year by sub-sector in all the sectors and region.....	197
Table N.11:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	198
Table N.12:	Value of fixed asset at the end of year by sub-sector in all the sectors and region	199
Table O.1:	Disposal of fixed asset by sub-sector in all the sectors	200
Table O.2:	Disposal of fixed asset by size of businesses in all the sectors	201
Table O.3:	Disposal of fixed asset by sub-sector in all the sectors and region	202
Table O.4:	Disposal of fixed asset by sub-sector in all the sectors and region	203
Table O.5:	Disposal of fixed asset by sub-sector in all the sectors and region	204
Table O.6:	Disposal of fixed asset by sub-sector in all the sectors and region	205
Table O.7:	Disposal of fixed asset by sub-sector in all the sectors and region	206
Table O.8:	Disposal of fixed asset by sub-sector in all the sectors and region	207
Table O.9:	Disposal of fixed asset by sub-sector in all the Sectors and Region	208
Table O.10:	Disposal of fixed asset by sub-sector in all the sectors and region.....	209
Table O.11:	Disposal of fixed asset by sub-sector in all the sectors and region.....	210
Table O.12:	Disposal of fixed asset by sub-sector in all the sectors and region.....	211

Table P.1:	Depreciation of fixed asset by sub-sector in all the sectors.....	212
Table P.2:	Depreciation of fixed asset by size of businesses in all the sectors.....	213
Table Q.1:	Gross additions to fixed asset (purchases of fixed assets) by sub-sector in all the sectors	214
Table Q.2:	Gross additions (purchases) to fixed asset by size of businesses in all the sectors	215
Table Q.3:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	216
Table Q.4:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	217
Table Q.5:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	218
Table Q.6:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	219
Table Q.7:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	220
Table Q.8:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	221
Table Q.9:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	222
Table Q.10:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	223
Table Q.11:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	224
Table Q.12:	Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region.....	225

FIGURES

Figure 3.1: Revenue by sector	12
Figure 3.2: Distribution of Receipts by Sector (%)	20
Figure 3.3: Distribution of major sources of receipts in the Service sector.....	25
Figure 3.4: Type of asset purchased (GH¢'000).....	30
Figure 3.5: Value of fixed assets (GH¢)	31
Figure 3.6: Type of asset (GH¢'000).....	31
Figure 3.7: Disposal of assets	34
Figure 3.8: Type of assets disposed	35
Figure 3.9: Distribution of depreciation by type of fixed asset	36
Figure 3.10: Distribution of depreciation by type of fixed asset in the Agriculture sector	37
Figure 3.11: Distribution of depreciation by type of fixed asset in the Industry sector	37
Figure 3.12: Distribution of depreciation by type of fixed asset in the Service sector.....	38
Figure 3.13: Persons engaged in establishments by sector	47
Figure 3.14: Compensation (GH¢'000) of employees by type of compensation	51
Figure 3.15: Compensation (GH¢'000) of employees by sector and type of compensation	52
Figure 4.1: Establishments, employees and persons engaged by all industry for 2003 and 2013.....	57
Figure 4.2: Wages and salaries for all industry in 2003 and 2013.....	57

LIST OF ACRONYMS

AGI	Association of Ghana Industries
CPC	Central Product Code
CSPro	Census and Survey Processing System
UK-DFID	United Kingdom Department for International Development
GDP	Gross Domestic Product
GEA	Ghana Employers Association
GNCCI	Ghana National Chamber of Commerce and Industry
GO	Gross Output
GSDP	Ghana Statistical Development Programme
GSS	Ghana Statistical Service
GTB	Ghana Tourist Board
GVA	Gross Value Added
IBES	Integrated Business Establishment Survey
ISIC	International Standard Industrial Classification
ISSER	Institute of Statistical, Social and Economic Research
MoF	Ministry of Finance
MoTI	Ministry of Trade and Industry
MWRWH	Ministry of Water Resources, Works and Housing
NBSSI	National Board for Small Scale Industries
NCA	National Communications Authority
NDPC	National Development Planning Commission
NIC	National Insurance Commission
NSC	National Steering Committee
PEF	Private Enterprise Federation
PIT	Project Implementation Team

PNDC	Provisional National Defense Council
PPP	Public-Private Partnership
RS	Regional Statistician
SDGs	Sustainable Development Goals
TAC	Technical Advisory Committee
TPE	Total Persons Engaged

EXECUTIVE SUMMARY

Background

The Integrated Business Establishment Survey (IBES) is an economic census conducted on the full set of economic units across all sectors of the Ghanaian economy. It was conducted to provide reliable, timely and relevant economic statistics to support the formulation and implementation of policies and strategies that can stimulate the growth of all sectors of the economy. The IBES is the first economic census in Ghana which provides information on the structure and performance of all the sectors of the economy in addition to regional comparisons. The report summarizes the findings of the second phase of the IBES (IBES II) which was conducted in 2015 with 2013 as the reference period.

Response rate

IBES II recorded a response rate of 78.2 percent. This implies that, out of the total sample of 31,152 establishments that was surveyed, as many as 24,400 agreed to be part of the survey.

Revenue, cost of production of goods and services, and gross profit of businesses

The total amount of revenue generated by the three sectors is GH¢457 billion. Much of the revenue (GH¢318.4 billion representing 69.7 percent) was generated by the Services sector. The Industry sector generated GH¢133.1 billion which is 29.1 percent of total revenue while revenue from Institutional Agriculture is GH¢5.4 billion, representing 1.2 percent. The services sector accounts for 70 percent of the total gross profit generated by non-household businesses in the country. However, gross profit margin among the three sectors is relatively close ranging between 62 and 66.

With respect to size, 32.1 percent of the total revenue (GH¢146.6 billion) was earned by the small-sized establishments and more than one-quarter (29%) of the total revenue, amounting to GH¢132.4 billion was generated by the large-sized establishments. The least revenue (GH¢80.9 billion) was earned by the micro-sized establishments.

The total annual production cost of goods and services for all sectors amounted to GH¢167.5 billion. Out of this, 58.3 percent was for materials and supplies, 25.4 percent for other operating expenses, 8.0 percent for goods purchased for resale and 6.0 percent for fuel purchased. The remaining 2.1 percent was for electricity, water and other purchases made.

The Service sector incurred the highest costs of production, accounting for a little over three-quarters (GH¢127.1 billion) of the total cost followed by the Industry sector which incurred about one-fifth (22.6%) of the total cost.

The production cost of large-sized establishments was the highest: this accounted 27.5 percent of the total cost.

Capital formation

The data generated from the survey suggest that the estimated stock of assets as at the end of the reference period was GH¢172.9 billion. The Industry sector's total asset is GH¢107.8 billion, which constitutes 62 percent of the total assets. In terms of regional contribution to total assets,

establishments located in the Greater Accra region held majority of the assets amounting to GH¢140.3 billion, which translates to 81.1 percent of the total assets.

There was a total of GH¢30.1 billion addition of assets to already existing assets, 99 percent of which are tangible assets, whereas a total of GH¢20.2 billion worth of assets were disposed. The Greater Accra region's additions to fixed assets was 88.7 percent of total additions as compared to the other regions. Most assets that were purchased by establishments were machinery and equipment (GH¢16.8 billion) out of the total of GH¢30.1 billion purchased assets.

Inventories/stocks

Total value of inventory for all establishments is GH¢37.4 billion of which GH¢18.7 billion, representing 49.9 percent was in the Services sector. About GH¢18.6 billion, representing 49.7 percent, is found in the Industry sector and the remaining GH¢118.1 million, representing less than one percent is in the Agriculture sector (Institutional Agriculture).

The Industry sectors reported on all the types of stock while the Agriculture and the Service sectors did not keep stocks for fuel, finished goods and work in progress. The Service sector had more than half of its stocks as raw materials and supplies (GH¢12.9 billion), representing 56 percent of all the stocks while industry accounts for 44 percent.

Employment and compensation of employees

A total of 3,102,917 persons were engaged by establishments of which 74.6 percent (2,314,309 persons) were engaged by the Services sector, 23.7 percent (734,341 persons) by Industry and 1.7 percent (54,267 persons) by Institutional Agriculture sector. Of the total persons engaged, 58.8 percent (1,823,070 persons) were employees.

A vast majority (94.3%) of the Institutional Agricultural workers (54,267 persons) were engaged by the Crop and animal production, hunting and related service activities sub-sector. Also, 77.7 percent (570,327 persons) of persons engaged by the Industry sector worked in the Manufacturing sub-sector. Within the Services sector, about one-third (33.6%) of persons engaged, were found in the wholesale and retail trade sub-sector.

Small-sized and micro-sized establishments together, engaged 71.4 percent of the total workforce while the large-sized establishments engaged 16.6 percent. Generally, relatively high proportions of employees worked in large-sized establishments. Of the 3,102,917 persons engaged, 1,115,768 representing 36 percent worked in establishments located in the Greater Accra region, 16.9 percent in the Ashanti region while 10.3 percent worked in establishments located in the Western region.

Total compensation paid to employees amounted to GH¢30.4 billion. Wages and salaries paid to employees was about GH¢28.7 billion, representing 94.4 percent of total compensation to employees. Overall, about GH¢1.0 billion was paid by employers to their employees as social security contributions, which formed 3.4 percent of the total compensation to employees. Other supplements to wages such as end of year bonuses, personal insurance, medical schemes, etc. amounted to about GH¢666.6 million which is 2.2 percent of the total compensation to employees.

As much as GH¢17.1 billion, representing 60.1 percent of total wages and salaries was paid to employees in the Services sector and about two-fifth (39.3%) of total wages and salaries, was paid to those who worked in the Industry sector. More than 60 percent of total wages and salaries were received by employees who worked in large-sized establishments.

As much as 45.9 percent of all wages and salaries was paid to employees in the Greater Accra region, 37.1 percent paid to employees in the Western region, while only 6.2 percent (GH¢1.8 billion) was paid to employees in the Ashanti region.

Comparative Analysis of a Decade of Industry Sector Performance

Over the last decade, the total number of establishments in the sector more than quadrupled and this growth was largely driven by the manufacturing sub-sector. While the total number of persons engaged more than tripled, there was not a corresponding growth in the number of employees in the sector over the 10-year period. This brings to question the quality of growth in the number of establishments in the Industry sector that was recorded during the period. Thus, many of the new establishments in the sector may not be employing many people either because they are micro or small-sized firms.

Wages and salaries on the other hand grew by 1886 percent in dollar terms. However, total turnover grew by 838.6 percent while direct material cost of production grew by 951.7 percent. The relative increase in wages, accompanied by hikes in operational cost of production over the ten years, juxtaposed with relatively moderate growth in turnover, could explain the stagnating performance of the Industry sector over the ten-year period.

CHAPTER ONE

BACKGROUND

1.1 Introduction

The Integrated Business Establishment Survey (IBES) is an economic census conducted on the full set of economic units across all sectors of the Ghanaian economy. It is structured into two phases. Phase I provided the framework for the implementation of the second phase which involved the collection of detailed information on the operations of business establishments.

Since 1962, a number of nationwide firm-level censuses have been conducted to provide some intuition into the performance of the industry sector in the country. These surveys, however, have not provided information on changes in the structure of the entire economy but only the industry sector over time. The IBES which is the first economic census in Ghana provides information on the structure and performance of all sectors of the economy. Such economic data and other data sources are required to monitor the achievements of Ghana's Shared Growth and Development Agenda (GSGDA), the AU Agenda 2063 and the Sustainable Development Goals (SDGs). This report summarizes the findings of IBES II which was conducted in 2015. The reference period for the survey is 2013. The report presents findings at the sector and sub-sector levels, in all the relevant subject matter areas including employment, compensation of employees, receipts and revenues of businesses in Ghana, as well as cost incurred by firms during the production of goods and services. The report also provides critical economic indicators to inform the size of the economy. The contribution of each of the regions and businesses, categorized by size, to the economy and other critical variables have also been examined to bring to the fore the role of the different actors in the determination of value addition to the economy.

1.2 Economic censuses and surveys in Ghana

The first Industrial Census in Ghana was conducted in 1962 by the Central Bureau of Statistics, now the Ghana Statistical Service. The census was an enumeration of all establishments in the Mining and Quarrying, Manufacturing, Construction, Electricity and Distributive Trade sub-sectors. In 1964, annual and quarterly surveys of establishments engaging 30 or more persons were introduced.

The second Industrial Census was carried out in 1987 and was implemented in two phases: the first phase covered the period November-December 1987 and the second took place in October-December 1988, with 1987 as the reference year. The first phase of the census aimed at obtaining basic information on the establishments engaged in Mining and Quarrying, Manufacturing and the Production and Distribution of Electricity and Water, while the second phase covered all in-scope establishments engaging 10 or more persons.

The third Industrial Census, which was conducted in 2003, was also in two phases: the first phase was held from October to November, 2003 and the second covered the period November 2004-March 2005, with 2003 as the reference year. The first phase of the census collected basic information on the establishments engaged in Mining and Quarrying, Manufacturing, Construction and the Production and Distribution of Electricity, Gas and Water. The second

phase covered a certainty sample of 4,900 establishments comprising of all Manufacturing establishments engaging more than 10 persons, all establishments engaged in Mining and Quarrying, Electricity and Water and Construction, and an uncertainty sample of 1,120 establishments which was a 5 percent sample of Manufacturing establishments engaging less than 10 persons.

A total of 31,152 establishments were sampled for phase II of Integrated Business Establishment Survey (IBES), with 6,014 establishments sampled with certainty for all the sectors.

1.3 Objectives of the census

The overall objective of the IBES was to provide reliable, timely and relevant economic statistics to support the formulation and implementation of policies and strategies to stimulate growth in all sectors of the economy. The specific objectives were to:

- Obtain data on production as a basis for government and business analysis and decision-making;
- Measure the contribution of each sector and region to Ghana's production;
- Provide benchmark data for rebasing, revising and updating the GDP, GSS annual surveys of Industry and other economic series; and
- Provide the critical data needed to estimate and re-base the gross value added for all sectors in the Ghanaian economy.

1.4 Scope and coverage

Phase II of IBES covered a representative sample of establishments covering the different economic sectors namely Agriculture, Industry and Services at both national and regional levels. All establishments engaging 50 or more persons were included in the sample with certainty. However, for establishments engaging less than 50 persons a representative sample was drawn to be included in the sample.

The target population in this survey was all non-household establishments, irrespective of size and sector of activity. These are establishments that are engaged in economic activities across all the sectors of the economy. They were sampled from the sampling frame produced from IBES I.

1.5 Reference year

The reference year was the calendar year 2013. However, reporting on a fiscal year was accepted provided the fiscal year included at least six months of the 2013 calendar year.

1.6 Legislation and Confidentiality

The census was conducted under the Statistical Service Law, 1985 (PNDC Law 135), which empowers the Government Statistician to conduct the economic census and allows entry into premises of businesses to ask questions. All census information were kept confidential in accordance with the law and all census officers took an oath of secrecy prior to data collection.

1.7 Institutional Arrangements

The GSS was the lead implementing institution. To ensure wider participation and collaboration of relevant stakeholders with rich and varied experiences, a number of national committees were set up to facilitate the smooth implementation of the IBES. A National Steering Committee (NSC) was formed and was chaired by the Minister of Trade and Industry. Other members were the Government Statistician and two other senior officers from Ghana Statistical Service (GSS), the Minister for Finance, Minister for Food and Agriculture, representatives of the National Board for Small Scale Industries (NBSSI), Association of Ghana Industries (AGI), Development Partners, Ministry of Finance (MoF), the Institute of Statistical, Social and Economic Research (ISSER) and the National Development Planning Commission (NDPC).

A Technical Advisory Committee (TAC), chaired by the Government Statistician was also set up with membership from the Ministry of Trade and Industry (MoTI), the Ministry of Water Resources, Works and Housing (MWRWH), Ministry of Road Transport, Ministry of Food and Agriculture, Ghana Employers Association (GEA), Ghana National Chamber of Commerce and Industry (GNCCI), Association of Ghana Industries (AGI), National Insurance Commission (NIC), Private Enterprise Federation (PEF), Minerals Commission, Ghana Tourist Board (GTB), National Communications Authority (NCA) as well as a Representative of Development Partners.

Finally, a Project Implementation Team (PIT) was set up in GSS and was responsible for the technical preparation and execution of the census, with a Project Secretariat that provided logistical support to the three national committees.

1.8 Funding

IBES II was jointly funded by the Government of Ghana and the Ghana Statistics Development Project (GSDP), the funds of which were provided by the Governments of Ghana, United Kingdom and the Netherlands, and managed by the World Bank.

1.9 Organization of the Report

The report is organized into five chapters. Chapter one, the introduction, provides a background to the project. In chapter two, the survey methodology is outlined including the survey design, sampling techniques and procedures. Chapter three discusses key findings of the survey and provides analysis for key economic indicators while chapters four and five provide the conclusions and recommendations, respectively.

CHAPTER TWO

METHODOLOGY

2.1 Introduction

This chapter discusses the major steps in conducting Phase II of the Integrated Business Establishment Survey (IBES II). It introduces the source material or list from which respondents of the target population was drawn, the number of establishments surveyed, how they were contacted, and the method of data collection for this nationally representative sample survey.

2.2 Phase II methodology

2.2.1 Planning and preparation

Since this is the first time an economic census has been conducted in Ghana, the planning and preparatory activities started with a conceptualization of the process, and undertaking of advocacy among the stakeholders to solicit ideas and build support for the project. The conceptualization of IBES started in 2011, while preparatory activities for the implementation of IBES Phase II started in 2015.

The preparatory activities started with the setting up of three major committees to oversee the implementation of the project. These committees were: the National Steering Committee, the Technical Advisory Committee and the Project Implementation Committee.

During the launch of the IBES Phase I reports in Accra in June, 2015, stakeholders and the business community were sensitized on the data collection requirements. This was necessary to enable respondents give enumerators the required cooperation during fieldwork. This cooperation is critical to the success of the IBES Phase II.

2.2.2 Principal survey documents

Survey questionnaire

IBES Phase II questionnaire design began in 2014. It was based on the structure of the 2003 Industrial Census Phase II questionnaire with some modifications to cater for establishments in agriculture and service sectors other than industry. Survey instruments were drafted and a review workshop was organized to finalize the survey instruments to pave way for the field work. The data items covered by the final questionnaire comprised:

- Name of the establishment;
- Physical location;
- Contact information (postal address, email address, website address, phone number);
- Form of organization;
- Type of legal organization;
- Type of ownership;

- Employment and Earnings;
- Wages and salaries;
- Supplements to wages and salaries;
- Stocks;
- Value of fixed assets;
- Quantity and cost of principal materials purchased;
- Fuel purchased;
- Purchases of inputs and material supplies;
- Other operating costs;
- Sales and other receipts; and
- Other income.

Enumerator's manual

A field instruction manual for field personnel was prepared alongside the questionnaires. The manual which provided instructions on the administration of the questionnaires aimed at ensuring consistent application of concepts and procedures throughout the IBES.

Tabulation Plan

Table summaries of data needs were prepared alongside the questionnaire design. Dummy tables were then generated based on the tabulation plan.

2.2.3 Sampling design

The sampling frame for IBES Phase II was derived from the economic census conducted during IBES Phase I, which provided the Business Register of all non-household establishments. The Business Register database contained a total of 638,480 non-household business establishments in all economic sectors. A sample of 31,152 establishments was selected from the business register representing about five percent of the total number of business establishments. This included 6,014 establishments with 50 or more persons engaged which were selected with certainty.

One of the most important aspects of the sample design for IBES II is the stratification of the sampling frame by economic activities and size. Generally, stratification was done along the activity groups and size classification. For some establishments, the smallest size category was 1 to 4 persons engaged. However, since about one-third of the establishments had only one person engaged, and such establishments have a smaller average contribution to the total economic activities, it was decided to treat this category as a separate stratum. Activities of extraterritorial organizations and bodies were excluded since these establishments are funded by other countries and obtaining financial information was going to be difficult. One hundred and one (101) important economic activity domains were identified, which were mostly defined at the two-digit ISIC level, and in a few cases at the 3-digit ISIC level. There were only 14 establishments in the Phase I frame which had activities relating to households as employers of domestic personnel

and undifferentiated goods-producing activities of private houses. These establishments were combined with the economic activity domain “Other personal services activities”.

2.2.4 Strategy for determining the sample size and allocation by stratum

The sample size for the IBES Phase II was determined by the accuracy required for the survey estimates for each domain, as well as by resource and operational constraints. The accuracy of the survey results depends on both the sampling error, which can be measured through variance estimation, and the non-sampling error, which can only be reduced with appropriate operational and quality control procedures. By ensuring an efficient stratification and strategic allocation of the sample establishments by stratum, it was possible to obtain a sufficient level of precision by domain with less than the maximum sample size of 40,000 establishments.

The overall strategy for allocating the sample establishments by the total persons engaged (TPE) size strata across all economic activities was based on a Neyman optimum allocation. The following formula for the Neyman allocation was used for calculating the approximate number of establishments to be allocated to each TPE size stratum:

$$n_h = n \times \frac{N_h \times S_h}{\sum_h N_h \times S_h}$$

where:

n_h = number of sample establishments allocated to TPE size stratum h;

n = total sample size allocated to all non-certainty TPE size strata;

N_h = total number of establishments in TPE size stratum h;

S_h = standard deviation for number of persons engaged per establishment in TPE size stratum h.

This Neyman optimum allocation assumes similar costs per interview in each size stratum. It can be seen in this formula that the optimum sample allocation to each stratum depended on the number of establishments in the sampling frame for that stratum, as well as the standard deviation for the variable being measured in the survey. The total number of persons engaged was used for calculating the standard deviation, since most of the survey estimates are correlated with employment, and data for this variable were available in the Phase I frame. It was possible to use data on the number of TPE in each establishment from the sampling frame to calculate the actual standard deviation for each stratum. The Neyman allocation by TPE size category was studied at the national level, in order to determine the initial sampling rates for each stratum. Then these initial sampling rates were adjusted for each region, activity and TPE size stratum based on the distribution of establishments in the frame by stratum.

2.2.5 Response rate

IBES II recorded a response rate of 78.2 percent. This implies that, out of the total sample of 31,152 establishments that was surveyed, as many as 24,400 agreed to be part of the survey and provided data.

2.2.6 Pre-test

The survey instruments were pre-tested in the Central and Greater Accra regions in August, 2015. Based on the results of the pre-test, corrections were made to the IBES II questionnaires. In addition, the completed questionnaires were edited, coded and sent to the data processing unit of the GSS to test the data processing procedures.

2.2.7 Preparation for fieldwork

Recruitment

Advertisements were placed in both the print and electronic media for interested applicants to apply to be recruited for the field work. An application form was also posted on the GSS website for interested applicants to download and apply. Interviews were conducted in the regions, after which about 2,000 field personnel were recruited for training for the fieldwork.

Training of Trainers

A Training of Trainers workshop was held in Winneba in September, 2015. A group of trainers consisting of officers from the ten (10) regional offices of GSS and PIT members were trained. The Trainers were trained on the nine (9) questionnaires and also assisted with the review of the questionnaires.

Training

The main training for field personnel started from October 17 to November 8, 2015 in all the regional capitals. Field personnel were trained on the survey instruments, the purpose and background of the IBES to aid effective data collection. These survey instruments included the nine questionnaires, interviewer's manual and training guide. Lectures were supplemented with practical sessions, demonstrations and participants' involvement in mock interviews. Trainees who passed the written exams, and who also performed satisfactorily during field practice were selected to take part in the field data collection. Training of interviewers and supervisors was carried out by the Project Implementation Team (PIT) members and other GSS staff. The PIT members were mainly economist and statisticians, with substantial experience and knowledge in survey and censuses, as well as business accounting concepts.

Publicity

In order to inform the public and the selected establishments about the IBES Phase II, a publicity programme was drawn up. A 60-second audio clip, was produced and aired in five Ghanaian languages on radio stations. In addition to the use of radio and TV, T-shirts were provided to field personnel to serve a two-fold purpose: first, to publicise the IBES and second, to serve as a form of identification for the field staff.

2.2.8 Field operations

Field data collection

Fieldwork for the IBES Phase II started on November 11, 2015 and ended on April 28, 2016. About 1,800 field workers made up of enumerators, supervisors, zonal coordinators, regional monitors (Regional Statisticians), and other field support staff were deployed to implement the data collection from all the sampled establishments throughout the country. The work of the

enumerators was closely supervised by field supervisors and zonal coordinators. The reference period for data collection was 2013.

As part of efforts to achieve the desired objectives of the IBES Phase II and for purposes of data quality assurance, a nationwide monitoring of the data collection exercise was carried out. The Project Implementation Team (PIT) was deployed to visit field staff to find out whether they were completing the questionnaires correctly based on the training provided and to ascertain the quality of the data being collected. The field monitors also used the opportunity to interact with the field teams and the RSs to resolve any issues they had regarding the administration of any of the survey instruments. Problems that were identified in one region were addressed during the monitoring exercise where necessary, collated and passed on to the other regions for their guidance.

Additionally, a critical assignment of the monitoring team was to solve all outstanding challenges regarding respondents' refusals to participate in the survey and this facilitated smooth data collection. These, collectively, resulted in the high response rate recorded in the exercise.

Field editing

Editing is an essential feature of fieldwork. Supervisors edited the completed questionnaires, correcting any errors that were detected. Supervisors also checked the completed questionnaires for completeness, consistency as well as accuracy before they were sent to the zonal coordinators. The zonal coordinators rechecked and sent the completed questionnaires to the regional offices.

2.2.9 Data processing

Data processing involved data capture, verification, editing, and coding of completed questionnaires and generation of tables.

Office editing coding

The purpose of the office editing was to check the questionnaires for completeness, accuracy, and consistency before the data were captured. Editors checked the correctness of an establishment's information and principal activity to ensure that the "***Persons Engaged***" data were accurate. They also assigned codes to products and principal activities, checked employees and wage and salaries data, output and input values, stocks and delivery cost.

Challenges were mostly associated with coding of products and materials where the items were described incorrectly, and the computation of depreciation of fixed assets and inconsistent data on stock. Other challenges included the fact that some employees had no corresponding wages and salaries or vice versa; value of inputs being greater than output value, output values too high compared to inputs and total delivered cost given without quantity and average unit prices; and no stock for some of the micro and small establishments. Respondents were contacted for clarification and the questionnaires subsequently corrected before data entry.

Data capturing and verification

Data were captured by data entry personnel in the Head office. The Census and Survey Processing System (CSPPro) software version 6.2 was used to capture the data, after editing teams had checked for consistency of questionnaires. An error-checking program was run through data capturing to correct data entry errors. Establishment data was verified by double data entry, after which the files were listed for checking. Verification was done, and records with errors were amended and listed again for further checking.

Data cleaning

Cleaning of the data is important since errors can occur during data collection, data entry, or editing. For this reason, there was the need to clean the errors which were likely events. When errors were statistically identified, the cleaning team referred the questionnaires involved for verification, after which calls were made to the establishments, if necessary for clarification and if possible correction. In very rare cases, imputations were done when it became obvious that there is an error, but the two processes adduced above failed.

Cleaning of the data was done independently for each of the nine questionnaires since the instruments had different structures. However, the same principles were applied to all the instruments. Cleaning was done at both micro and macro levels, with a team from the Norwegian Statistical Office providing technical support. The micro level cleaning which involved cleaning at the establishment level preceded the macro level cleaning that involved cleaning based on consistencies in the aggregated data, which were mostly in the tables.

During the micro level cleaning statistical tools such as confidence intervals, ratios, mean, and median among others were employed to avoid bias based on judgement. This was done to ensure that the data were to a large extent consistent with statistics within the stratum in which the establishments belonged, as each establishment was stratified during the cleaning into homogenous groupings based on the size of the establishment, the region, and the activity classified by ISIC. While at the macro level cleaning, inconsistencies in the tables generated led to a re-visit of the micro data to verify the error, and possibly employ the necessary procedures as spelt out above, to correct them.

Tabulation and publication

Stata software Version 12 was used to produce the working tables for tabulation review after the data files were merged. For the review, averages of variables as well as key ratios were calculated and listed for each of the sectors and sub-sectors. Establishments with outliers were singled out for further review. The errors detected were corrected. The correction involved adjusting values of some establishments or field referrals for further investigation.

Original establishment weights were adjusted using information on the status of record for each establishment covered. The adjusted weights were appended to the establishment records and final tables prepared for report writing and publication.

The IBES establishment list output tables were reviewed to ensure that majority of the large establishments were covered. The review process took longer than planned due to late responses from some establishments. The tables were reviewed to check for coherence and consistency. After the data processing and queries as well as inconsistencies had been resolved, the data were released for analysis and publication.

CHAPTER THREE

SURVEY RESULTS

3.1 Introduction

The economy of Ghana, typically made up of three broad sectors namely, agriculture, industry, and services, has undergone several structural and policy changes since independence. From independence in 1957, the country experienced about two decades of political instability characterized by military coups and counter-coups, the last of which occurred in 1981. During this period, there was a general decline in the economy which was quite buoyant at the time of independence. Major exports from Ghana are gold, diamonds and other metals, cocoa and wood products, along with the export of non-traditional goods. The foreign exchange earned from the export of these primary commodities could not offset imports leading to negative trade balance for the country. However, since 2010, the country's trade balance has improved with the discovery of crude oil. The major imports, on the other hand, include transport and equipment, machinery and equipment, and electrical and electronic equipment.

Following a rebasing of the economy in 2010, the Gross Domestic Product (GDP) of Ghana in 2006 was estimated at GH¢18,705 million with a per capita GDP of GH¢855.05. In 2011, Ghana started exporting oil and the economy grew substantially, recording a high growth rate of about 15 percent. This growth was however not sustained as the growth of the economy declined to 7.3 percent in 2013. The 2013 real GDP amounted to GH¢32,332 million, which was slightly higher than the 2012 real GDP outturn of GH¢30,099 million. The Agriculture Sector grew by 3.4 percent in 2013, compared with 9.1 percent growth of the Industry Sector and 9.2 percent for the Service sector. The economy recorded an average growth rate of 9.6 percent between 2010 and 2013 (2010 GDP Bulletin, GSS).

Until 2010, Agriculture was considered the most important sector of the economy with regard to its contribution to GDP and the share of the country's labour force. Prior to the rebasing of the economy, Agriculture employed about 65 percent of the labour force and contributed 48.8 percent to the GDP. After the rebasing in 2010, the Service sector overtook the Agriculture sector regarding the contribution to GDP, but the latter still maintained the lead viz-a-viz its share of the labour force it employs.

Results from the IBES II further confirms the structural dynamics of the Ghanaian economy as the Service sector still dominates in many facets. The results as captured under the sections that follow depict an economy with a buoyant Service sector, followed by the Industry sector.

3.2 Trading account of businesses

3.2.1 Introduction

This section examines trading accounts of businesses in the country for the 2013 financial year. The accounts provide detailed information on revenue, cost of goods sold and gross profit of businesses. Revenue in this survey varies from sector to sector depending on the activity level. In large and medium-sized firms within Industry, receipts from the sale of goods purchased in same condition were not included in the revenue but for every other firm it was included. Basically,

revenue is mainly made up of receipts from the main activity and other receipts as described in Section 3.3.

Cost of goods sold in the accounts is made up of direct inputs or raw materials plus opening stocks less closing stocks (change in stocks). The cost of goods sold does not include other indirect expenses such as salaries, fuel, and electricity, among others. Thus, the total cost of operation of businesses to a large extent may be higher than this.

In the accounts, gross profit is simply revenue less the cost of goods sold. This profit is important because it reflects the core profitability of a firm before overhead costs, and illustrates the financial success of a product or service.

3.2.2 Trading accounts of businesses by sector

Table 3.1 reveals that nationally, the Service sector has the highest gross profit (GH¢211,492.5 million) compared to the other two sectors combined (GH¢89,435.6 million). The gross profit margin which is measured as gross profit divided by total revenue is relatively similar among the three sectors ranging from 62 percent in the Agriculture sector to 66 percent in the Service sector, with Industry recording 65 percent. Similar to the gross profit, the Service sector (GH¢106,881.1million) had the highest cost of goods sold accounting for 68.5 percent of the total cost of goods sold in the country.

Table 3.1: Distribution of revenue, cost of goods sold and gross profit by Sector

Sector	GH¢ million			Gross profit Margin by sector (%)
	Revenue	Cost of goods sold	Gross Profit	
All Sector	456,995.90	156,067.70	300,928.10	66
Agriculture (Institutional)	5,478.80	2,104.00	3,374.70	62
Industry	133,143.50	47,082.60	86,060.90	65
Services	318,373.60	106,881.10	211,492.50	66

3.2.2 Revenue from production of goods and services by Sector

Figure 3.1 shows the sectoral distribution of revenue from goods and services. The total amount of revenue generated in the 2013 financial year for businesses in the country is GH¢457 billion. A greater proportion of the revenue (GH¢318.4 billion representing 69.7 percent) was generated by businesses in the Service sector. Businesses in the Industry sector generated GH¢133.1 billion which is 29.1 percent of the total revenue while revenue generated by firms in the Institutional Agriculture sector was GH¢5.48 billion, representing 1.2 percent.

Figure 3.1: Revenue by sector

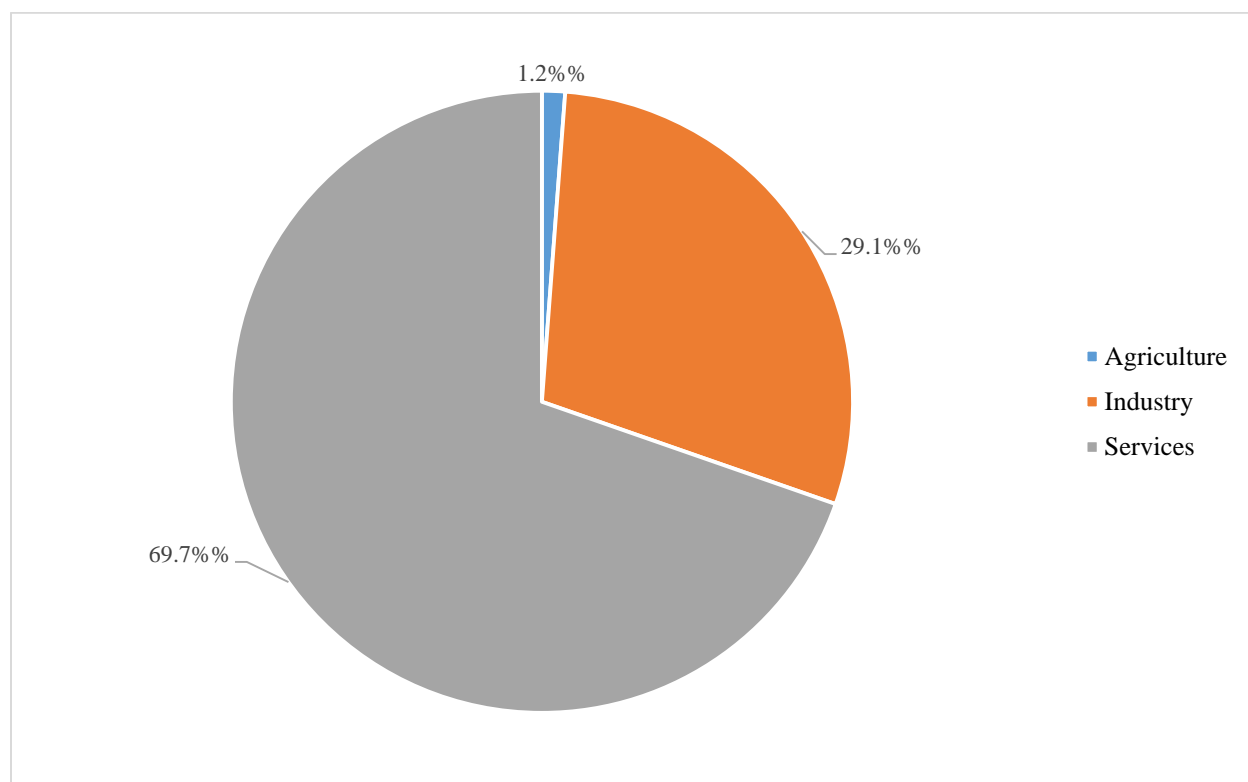


Table 3.2 shows that a significant proportion of the revenue (GH¢5.4 billion, representing 94.2 percent) generated in Institutional Agriculture was from Crop and animal production, hunting and related services activities. Out of the total revenue generated by the Industry sector, the Construction sub-sector generated GH¢53.7 billion, representing 40.4 percent. About one-third (33.8%) of Industry's revenue came from the Manufacturing sub-sector. The Wholesale and retail trade sub-sector was the major contributor to total revenue (GH¢175 billion, representing 55.0 %) for the Service sector followed by the Financial and insurance activities sub-sector (28.5%).

In terms of cost of goods sold, out of the GH¢2,104 million spent in the production of agricultural produce in the Agriculture sector, almost all (96.6%) was from Crop and animal production, hunting and related services activities subsector. In the Industry sector however, there is no dominant subsector as 54.2 percent and 35.6 percent could be attributed to construction and manufacturing sub-sectors respectively. On the hand, as much as 87.9 percent of total cost of goods sold in the Service sector was attributable to the Wholesale and retail trade and repair of motor vehicles and motorcycles.

The share of gross profit among sub-sectors in the Agriculture and Industry sectors follow similar patterns as for revenue and cost of goods sold. On the other hand, in the Service sector, the Financial and insurance activities subsector whose share of total cost of goods sold is relatively small (3.5%) compared to that of Wholesale and retail trade and repair of motor vehicles and motorcycles, had the largest share (41.2%) of the total gross profit in the sector.

Table 3.2: Distribution of revenue, cost of goods sold and gross profit by subsector

Sector	Revenue (GH¢ million)		Cost of goods sold (GH¢ million)		Gross profit (GH¢ million)	
		Percent		Percent		Percent
Agriculture (Institutional Agriculture)	5,479	100.0	2,104	100.0	3,375	100.0
Crop and animal production, hunting and related service activities	5,163	94.2	2,038	96.9	3,124	92.6
Forestry and logging	9	0.2	3	0.1	6	0.2
Fishing and aquaculture	307	5.6	63	3.0	244	7.2
Industry	133,143	100	47,083	100	86,061	100
Mining and quarrying	26,588	20.0	3,069	6.5	23,519	27.3
Manufacturing	44,997	33.8	16,763	35.6	28,234	32.8
Electricity, gas, steam and air conditioning	6,651	5.0	1,623	3.4	5,029	5.8
Water supply; sewerage, waste management	1,131	0.8	116	0.2	1,016	1.2
Construction	53,776	40.4	25,512	54.2	28,264	32.8
Services	318,374	100.0	106,881	100.0	211,492	100.0
Wholesale and retail trade and repair of motor vehicles and motorcycles	175,098	55.0	93,953	87.9	81,145	38.4
Transportation and storage	8,419	2.6	2,061	1.9	6,358	3.0
Accommodation and food service activities	8,017	2.5	2,387	2.2	5,630	2.7
Information and communication	9,129	2.9	431	0.4	8,698	4.1
Financial and insurance activities	90,796	28.5	3,739	3.5	87,058	41.2
Real estate activities	1,890	0.6	505	0.5	1,385	0.7
Professional, scientific and technical activities	2,354	0.7	383	0.4	1,971	0.9
Administrative and support service activities	1,416	0.4	158	0.1	1,258	0.6
Education	6,424	2.0	248	0.2	6,176	2.9
Human health and social work activities	6,033	1.9	1,423	1.3	4,611	2.2
Sports activities and amusement and recreation activities	428	0.1	59	0.1	369	0.2
Other service activities	8,368	2.6	1,534	1.4	6,834	3.2

3.2.3 Regional distribution of revenue, cost of goods sold and gross profit

Table 3.3 shows the regional distribution of total revenue, cost of goods sold and gross profit. Generally, the Greater Accra Region recorded the highest value than any other region. More than two-thirds (68.3%) of the total revenue generated in all sectors was from the Greater Accra region. Ashanti region recorded GH¢51.9 billion, representing 11.4 percent share of total revenue from all sectors while Upper West region contributed the least (0.6%) to total revenue. The three northern regions put together contributed less than 4 percent of total revenue generated in the country.

Table 3.3: Distribution of revenue, cost of goods sold and gross profit by region

Region	Revenue		Cost of goods sold		Gross profit	
	(GH¢ million)	Percent	(GH¢ million)	Percent	(GH¢ million)	Percent
All Sectors	456,996	100.0	156,068	100.0	300,928	100.0
Western	33,873	7.4	9,985	6.4	23,889	7.9
Central	9,455	2.1	3,496	2.2	5,960	2.0
Greater Accra	311,965	68.3	98,248	63.0	213,716	71.0
Volta	5,477	1.2	2,678	1.7	2,799	0.9
Eastern	14,479	3.2	5,227	3.3	9,251	3.1
Ashanti	51,955	11.4	21,386	13.7	30,568	10.2
Brong Ahafo	11,839	2.6	5,568	3.6	6,271	2.1
Northern	10,557	2.3	6,516	4.2	4,041	1.3
Upper East	4,869	1.1	1,799	1.2	3,070	1.0
Upper West	2,527	0.6	1,165	0.7	1,362	0.5

3.2.4 Revenue, cost of goods sold and gross profit by size of establishment

With respect to size of establishment, 31.3 percent of the total revenue (GH¢146.5 billion) was earned by the small-sized establishments while the micro-sized establishments generated the least revenue (17.3 %).

An analysis of revenue generation within the sectors shows that the small-sized establishments within Institutional agriculture contributed more than two-fifths (45.4%) of total revenue while large-sized establishments contributed less than 10 percent. In the Industry sector, a total of GH¢57.1 billion, representing 43.5 percent of total revenue was generated by the large-sized establishments while GH¢43.6 billion, a about two-fifths (33.8%) of the revenue earned in this sector was generated by the small-sized establishments. Within the Service sector, it is observed that the micro and small-sized establishments contributed 24.2 percent and 31.1 percent respectively, while the medium and large-sized establishments each contributed about one-fifth of the sector's revenue (Table 3.4).

With respect to cost of goods sold, the medium-sized Agricultural institutions account for close to a half (49.7%) of the total in the sector. On the other hand, small sized establishments in the Industry and Service sectors accounted for 41.9 percent and 41.6 percent of the total cost respectively.

Over 60 percent of gross profit in the Agriculture sector is from small sized establishments while close to half (46.0%) of gross profit in Industry is accounted for by large sized establishments. In the Service sector, the distribution is fare across all the establishment size groups.

Table 3.4: Distribution of revenue, cost of goods sold and gross profit by size

Service sector	Revenue		Cost of goods sold		Gross profit	
	(GH¢ million)	Percent	(GH¢ million)	Percent	(GH¢ million)	Percent
All Sectors	456,996	100.0	156,068	100.0	300,928	100.0
Agriculture (Institutional Agriculture)	5,479	100.0	2,104	100.0	3,375	100.0
Large-Sized	513	9.4	119	5.7	394	11.7
Medium-Sized	1,544	28.2	1,045	49.7	499	14.8
Small-Sized	2,486	45.4	436	20.7	2,050	60.7
Micro-Sized	937	17.1	504	23.9	433	12.8
Industry	133,143	100.0	47,083	100.0	86,061	100.0
Large-Sized	57,904	43.5	18,314	38.9	39,589	46.0
Medium-Sized	27,167	20.4	7,851	16.7	19,316	22.4
Small-Sized	45,062	33.8	19,748	41.9	25,315	29.4
Micro-Sized	3,010	2.3	1,170	2.5	1,841	2.1
Services	318,374	100.0	106,881	100.0	211,492	100.0
Large-Sized	73,984	23.2	11,956	11.2	62,028	29.3
Medium-Sized	68,475	21.5	25,148	23.5	43,326	20.5
Small-Sized	99,006	31.1	44,467	41.6	54,539	25.8
Micro-Sized	76,909	24.2	25,310	23.7	51,599	24.4

3.3 Operating Cost of production of goods and services

3.3.1 Introduction

This section reports on the costs incurred by the establishments directly involved in producing a product or delivering a service. The costs include a variety of expenses incurred on raw materials, consumable manufacturing supplies, general overhead and taxes. Estimates of the costs associated with production of goods or delivering a service are used to guide and inform operatives of new and existing agricultural, industrial and services sector activities of the potential costs associated with the three economic sectors of engagement.

3.3.2 Operating Cost of production of goods and services by sector and subsector

Table 3.5 reports on the total costs of production of goods and services for all sectors by type of cost. The annual production costs of goods and services of all sectors amounted to GH¢223.6 billion. Out of the total costs, 68.8 percent was for materials and supplies, 18.9 percent for other operating expenses, 6.0 percent for goods purchased for resale and 4.6 percent for fuel purchased. The remaining 1.6 percent was spent on water and other purchases.

The Service sector incurred the highest costs of production, accounting for a little over three-quarters (GH¢160.1 billion) of the total cost while the Industry sector incurred second largest of about 61.2 billion Ghana Cedis, accounting for a little over one-fifth (27%) of the total cost of production of goods and services. Agriculture sector recorded the least (GH¢2.4 billion) or 1.1 percent of the total cost. Generally across all sectors, materials and supplies contribute significantly to the total cost of production of goods and services (Table 3.5).

Table 3.5: Cost of production by sector and type of cost of production (million GH¢)

Sector	Total GH¢	Material and Supplies GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢	Other Operating Costs GH¢
ALL SECTORS - National	167,504	97,660	13,417	10,363	2,964	240	384	42,475
Agriculture	2,506	2,161	62	109	7	2	2	163
Industry	37,901	23,814	2,182	4,155	867	81	207	6,595
Services	127,097	71,685	11,173	6,099	2,091	157	176	35,717

Table 3.6 presents the total cost of production of goods and services within the sub-sectors of Agriculture, Industry and Service sectors. The Crop and animal production, hunting and related service activities sub-sector incurred GH¢2.1 billion or 90.7 percent of the total cost of production in the Agriculture sector. This is followed by the Fishing and aquaculture sub-sector (GH¢227.3 million or 9.1%). The cost of materials and supplies in the Crop and animal production, hunting and related service activities sub-sector alone was 97.6 percent of the total cost of production in the Agriculture sector.

In the Industry sector, the proportion of production cost in the Manufacturing sub-sector (GH¢20 billion) was the largest, and constitutes almost half (49.4%) of the total cost in sector, while the least cost of GH¢ 311 million was incurred in the water supply, sewerage, and waste management sub-sector. The cost of materials and supplies in the Construction sub-sector was the highest (GH¢25.3 billion) followed by Manufacturing with a cost of GH¢16.5 billion).

Within the Service sector, Wholesale and retail sub-sector (GH¢109.7 billion) was the principal contributor to total cost, representing 63.9 percent of the total cost of production. The Financial and insurance activities sub-sector was the second largest (GH¢32.8 billion), accounting for about one-quarter (24.5%) of the total cost. The two sub-sectors together recorded 88.4 percent of the sector's total production cost. The cost of materials and supplies in the Wholesale and retail sub-sector (GH¢91.8 billion) and other operating expenses in the Financial and insurance activities sub-sector (GH¢27.3 billion) together contributed 71.3 percent of the total cost in the Service's sector. The Financial and insurance sub-sector's costs were mainly in the form of services provided by other IT firms and administrative support services which is captured in the survey as other operating expenses. This accounts for the huge cost recorded under "other operating expenses" (Table 3.6).

Table 3.6: Distribution of sources of cost of production and services by sector and sub-sector (million GH¢)

Sector	Total	Material and Supplies,	Goods Purchased for Resale	Fuel purchased	Electricity purchased	Water purchased	Other Purchases	Other Operating Costs
Agriculture (Institutional Agriculture)	2,392	2,047	62	109	7	2	2	163
Crop and animal production, hunting and related service activities	2,159.50	1,995.20	62.1	33	5.3	2	0.7	61.3
Forestry and logging	5.5	1.6	0.3	2.2	0.2	0	0.9	0.4
Fishing and aquaculture	227.3	50.4	0	74	1.1	0.1	0	101.6
Industry	61,176	47,089	2,182	4,155	867	81	207	6,595
Mining and quarrying	9424.4	2944	60	2739.3	449.9	2.9	190.3	3038.1
Manufacturing	20021.8	16539.8	991.1	402	306.2	63.1	15	1704.6
Electricity, gas, steam and air conditioning supply	4105.7	1830.3	1105.8	773.9	13.6	1.8	0	380.3
Water supply; sewerage, waste management	311	125.8	0.3	24.3	74.1	0.5	0	86.1
Construction	27312.9	25649.3	25	215.5	23	12.5	1.5	1386.2
Service	160,113	104,701	11,173	6,099	2,091	157	176	35,717
Wholesale and retail trade and repair of motor vehicles and motorcycles	109,793	91,892	9,292	4,721	210	45	57	3,576
Transportation and storage	3,745	2,062	117	569	19	4	0	975
Accommodation and food service activities	3,278	2,354	266	163	105	32	6	352
Information and communication	3,722	446	1,159	172	125	11	5	1,803
Financial and insurance activities	32,897	3,729	21	219	1,484	23	93	27,327
Real estate activities	793	483	0	9	4	1	0	296
Professional, scientific and technical activities	819	385	14	22	16	4	4	374
Administrative and support service activities	400	190	18	30	7	1	0	154
Education	762	245	78	70	28	13	4	324
Human health and social work activities	1,758	1,397	85	25	39	5	4	203
Arts, entertainment and recreation	100	59	2	3	4	1	0	31
Other service activities	2,046	1,459	121	94	51	17	1	303

3.3.3 Operating Cost of production of goods and services by region

Table 3.7 reports on the cost of production of goods and services by region and type of production cost. The cost of production of goods and services was largest (GH¢149.1 billion) for establishments in Greater Accra region, accounting for more than two-thirds (66.7%) of the total cost, followed by establishments in Ashanti region (GH¢24.1 billion or 10.8%). The cost of production from the two regions account for more than three-quarters (77.5%) of the total production cost. Establishments in the Upper East region recorded the least cost (GH¢2.2 billion) representing less than one percent (0.9%) of the total cost. Greater Accra region recorded the largest value in all the cost components.

Table 3.7: Cost of production of goods and services by region and type of production cost (million GH¢)

Sector	Total	Material and Supplies	Goods Purchased for Resale	Fuel purchased	Electricity purchased	Water purchased	Other Purchases	Other operating Costs
All sectors	223,681	153,837	13,417	10,363	2,964	240	384	42,475
Western	14,286	9,963	905	679	245	12	196	2,287
Central	8,590	3,483	4,814	56	35	8	3	191
Greater Accra	149,178	96,447	5,303	8,780	2,149	176	170	36,152
Volta	3,128	2,659	216	43	45	5	1	160
Eastern	6,626	5,107	98	314	184	6	1	915
Ashanti	24,119	21,394	1,420	251	213	15	3	823
Brong Ahafo	6,132	5,579	78	170	41	8	5	252
Northern	7,110	6,297	245	40	27	5	2	493
Upper East	2,201	1,774	328	19	17	2	3	58
Upper West	2,312	1,135	10	13	8	2	0	1,143

3.3.4 Operating Cost by establishment size

In terms of establishment size, Table A1a shows that the micro and small-sized establishments contributed GH¢83.3 billion which was more than half (54.0%) of the total cost while the medium and large-sized establishments accounted for 49.4 percent (GH¢120.5 billion). Generally, the cost of materials and supplies was the highest, irrespective of establishment size. However, this type of cost is relatively higher (more than 60 percent) for the micro, small- and medium-sized establishments.

In the Institutional Agriculture sector, more than two-fifths (45.0%) of the cost of production (GH¢1.1 billion) was incurred by the medium-sized establishments, while about one-quarter (26.0%) was incurred in the micro-sized establishments. Within the Industry sector, 47 percent of the cost of production (GH¢21.7 billion) was incurred by the large-sized establishments, while about 20 percent, equivalent to GH¢7.6 billion was incurred by the medium-sized establishments. In the Service sector, an amount of GH¢73 billion was incurred by the micro and small-sized establishments combined, representing 58 percent of the total cost, while less than one-fifth (19%) or GH¢24 billion of the total cost was incurred by large-sized establishments (Table 8).

Table 3.8: Purchases and other operating cost by sector and size

Sector	Total GH¢	Percent
Agriculture (Institutional Agriculture)	2,506,425,357	100.0
Large-Sized Businesses	270,093,055	11.0
Medium-Sized Businesses	1,118,954,077	45.0
Small-Sized Businesses	462,574,446	18.0
Micro-Sized Businesses	654,803,780	26.0
Industry	37,900,642,460	100.0
Large-Sized Businesses	21,778,029,449	57.0
Medium-Sized Businesses	7,637,190,005	20.0
Small-Sized Businesses	7,159,512,587	19.0
Micro-Sized Businesses	1,325,910,419	3.0
Services	127,097,240,179	100.0
Large-Sized Businesses	24,060,018,985	19.0
Medium-Sized Businesses	29,352,008,631	23.0
Small-Sized Businesses	36,967,324,226	29.0
Micro-Sized Businesses	36,717,888,337	29.0

3.4 Receipts of Businesses

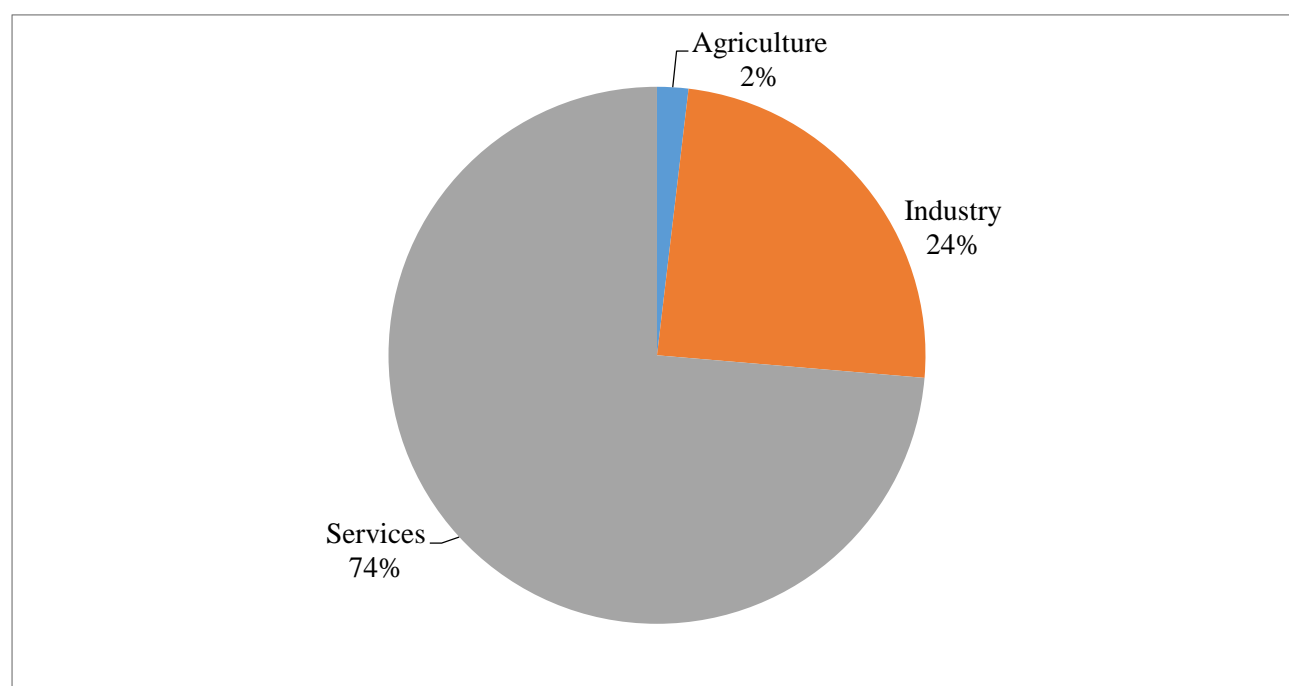
3.4.1 Introduction

Receipts refer to cash receipts that establishments received for undertaking their activities. It is the amount of cash that they collected during the 2013 financial period. These receipts are both cash sales, as well as money received on a customer's account. However, since businesses within sectors are expected to have some level of homogeneity in terms of their modus operandi, the structure of their receipts is deemed sector specific in the survey. Thus, the receipts are categorized for businesses by sector.

In the Institutional Agricultural sector, four different receipts are examined, and these include receipts from sale of agricultural products, non-agriculture products, goods sold in the same condition as purchased, subsidies, and other receipts. In the Industry sector, six categories are examined, and these are made up of receipts from the sale of main industrial products or activities, non-industrial activities, contract work done by industrial firms, repair and installation services, other industrial services that are not the main activity of the industrial firms, and sale of goods in the same condition as purchased. The Services sector on the other hand, has mainly three categories namely, receipts from main services of the service sector firm, sale of goods in the same condition as purchased, and other income, which includes subsidies.

The total value of receipts by all firms in the country was GH¢304.9 billion during the 2013 financial period. Out of these total receipts, the establishments in the Service sector accounted for almost three-quarters (74.0%). Firms in the Industry sector received close to one-quarter of the total receipts, while the firms in the Agriculture sector received just two percent. This is an indication of the buoyancy of business in the Service sector (Figure 3.2).

Figure 3.2: Distribution of Receipts by Sector (%)



3.4.2 Receipts in the Agriculture Sector

In the Agriculture sector, close to nine out of ten (89.2%) of all receipts by firms in the sector emanated from the sale of their main agriculture products, while a little above ten percent (10.8) of the receipts by businesses in this sector emanated from trading. This is an indication that most firms in the sector, were involved in their core business and mandates. Also, out of the total receipts of GH¢5,728.10 million in the sector, as much as GH¢4,744.80 million was contributed by firms in the Crop and animal production, hunting and related service activities (Table 9).

Table 3.9: Distribution of sources of receipts in the Agriculture sector by subsector (GH¢ million)

Sub-Sector	Total	Agriculture Products	Non-agriculture activities	Goods Purchased for resale	Subsidies	Other
Agriculture, forestry and fishing	5,728.10	5,061.00	39.3	619.4	5.9	2.5
Percent	100	88.4	0.7	10.8	0.1	0.04
Crop and animal production, hunting and related service activities	5,406.70	4,744.80	34.2	619.3	5.9	2.5
Forestry	10	9.3	0.7	0	0	0
Fishing and aquaculture	311.4	307	4.4	0	0	0

Regarding the sources of receipts of firms in the Agriculture sector within each region, it is observed that apart from the Western and Upper West regions, all the other regions had their main source of receipts from the sale of agriculture products. In the Western region, firms in the sector engaged in a lot of trading, as 40.4 percent of the total receipts by firms in the sector in the region is from trading while in the Upper West region about half (50.5%) of the receipts of firms in the sector are from non-agricultural activities (Table 10).

Table 3.10: Distribution of sources of receipts in the Agriculture sector by region

Region	Total (GH¢)	Agriculture Products (%)	Non-agriculture activities (%)	Goods Purchased for resale (%)	Other (%)	Subsidies (%)
Western	1,526,393,768	59.5	0.1	40.4	0.0	0.0
Central	65,065,099	94.1	4.5	0.7	0.0	0.6
Greater Accra	571,202,323	99.1	0.9	0.0	0.0	0.0
Volta	42,807,641	98.5	1.3	0.1	0.1	0.0
Eastern	109,995,106	99.1	0.5	0.0	0.2	0.1
Ashanti	1,868,527,733	98.7	1.2	0.0	0.1	0.0
Brong Ahafo	262,009,165	96.7	0.9	0.2	0.3	1.9
Northern	1,274,182,403	99.8	0.0	0.1	0.0	0.0
Upper East	1,772,760	99.1	0.0	0.0	0.7	0.2
Upper West	6,126,284	50.5	48.9	0.0	0.2	0.4

Data on the sources of receipts by size of businesses reveals that aside the micro-sized businesses in the Agriculture sector, the large, medium, and small-sized businesses had a large proportion of their receipts emanating from the sale of agriculture products. The micro-sized businesses in the Agriculture sector on the other hand, undertake trading alongside their agricultural activities as more than three-fifths (64.3%) of their receipts emanated from trading (Table 11).

Table 3.11: Distribution of sources of receipts in the Agriculture sector by size

Size	Total (GH¢)	Agriculture Products	Non-agriculture activities	Goods Purchased for resale	Other	Subsidies
Agriculture	5,728,082,283	88.4	0.7	10.8	0.0	0.1
Large-Sized	460,748,940	92.4	4.8	2.7	0.0	0.1
Medium-Sized	1,559,910,677	99.1	0.6	0.0	0.0	0.3
Small-Sized	2,767,502,638	99.6	0.3	0.1	0.0	0.0
Micro-Sized	939,920,027	35.5	0.0	64.3	0.2	0.0

3.4.3 Receipts in the Industry Sector

In the Industry sector, despite the fact that the sector has several sources of receipts, the main industrial receipts dominate the total receipts for all the sub-sectors. Indeed, for the manufacturing, electricity, gas, steam and air conditioning supply, and water supply, sewerage and waste management, less than 10 percent of the receipts are from other sources apart their main industrial activity. In the mining and quarrying and construction sub-sectors where the main industry activity did not contribute as much as the other sub-sectors, the other receipts contributed less than 20 percent to the total receipts. This is an indication that across all sub-sectors of industry, the main industrial activity is critical to the survival of the businesses (Table 12).

Across the regions, apart from Western, Upper West, and Upper East regions where singular other sources account for between 10 and 15 percent to total receipts, each of the singular sources within the other regions did not contribute much to the receipts within the region. This attribute of the businesses in the Industry sector is revealing since it exhibits confidence of the businesses in the major activities of the sector despite the numerous challenges that may have bedeviled the sector (Table 13).

Table 14 also reveals that size matters when considering the sources of receipts of businesses in the Industry sector. The data suggests that large and medium sized firms in Industry have almost all their receipts coming from their main industrial activity. Micro and small businesses in the sector, receive receipts from other sources such as from contract work done, to complement their main sources of receipts from the industrial activities.



Table 3.12: Distribution of sources of receipts in the Industry sector by subsector

Sector/Sub-sector	Total (GH¢)	Industrial activity (%)	Contract work done (%)	Repair and installation services (%)	Other industrial services (%)	Non- industrial services (%)	Goods sold in same condition (%)
Industry	81,157,141,226	91.9	1.7	0.9	1.1	4.0	0.5
Mining and quarrying	20,000,296,655	82.5	1.1	0.0	3.5	12.9	0.0
Manufacturing	42,071,603,730	97.4	1.7	0.0	0.1	0.3	0.6
Electricity, gas, steam and air conditioning supply	6,572,630,355	93.3	1.4	0.9	1.4	1.9	1.1
Water supply; sewerage, waste management	1,138,525,673	97.1	0.4	0.1	0.3	2.1	0.0
Construction	11,374,084,817	86.9	3.0	5.6	0.5	3.4	0.6

Table 3.13: Distribution of sources of receipts in the Industry sector by region

Region	Total (GH¢)	Industrial activity (%)	Contract work done (%)	Repair and installation services (%)	Other industrial services (%)	Non- industrial services (%)	Goods sold in same condition (%)
Western	16,272,255,862	80.5	0.4	0.0	2.7	15.8	0.6
Central	933,793,836	88.5	5.0	0.0	4.5	0.6	1.2
Greater Accra	51,345,397,960	94.9	1.6	1.4	0.6	1.2	0.3
Volta	1,209,148,877	96.0	1.7	0.1	0.6	0.6	1.0
Eastern	3,851,282,048	97.6	1.1	0.0	0.1	0.8	0.5
Ashanti	4,460,982,455	95.2	2.6	0.1	0.9	0.3	0.8
Brong Ahafo	1,717,525,611	92.5	4.5	0.0	0.4	0.6	2.1
Northern	885,747,804	87.6	9.6	1.0	0.6	0.2	1.1
Upper East	259,391,338	83.5	14.3	0.3	0.0	0.1	1.8
Upper West	221,615,438	86.5	10.7	0.0	0.0	1.5	1.2

Table 3.14: Distribution of sources of receipts in the Industry sector by Size

Size	Total (GH¢ Million)	Industrial activity (%)	Contract work done (%)	Repair and installation services (%)	Other industrial services (%)	Non- industrial services (%)	Goods sold in same condition (%)
Industry	81,157.10	91.9	1.7	0.9	1.1	4.0	0.5
Large-Sized	53,018.80	92.6	0.6	0.2	1.0	5.5	0.1
Medium-Sized	16,477.70	96.3	0.8	0.2	1.5	0.5	0.6
Small-Sized	9,705.70	83.7	5.5	6.1	0.9	2.4	1.5
Micro-Sized	1,954.90	76.3	18.3	0.1	0.3	1.0	4.1

3.4.4 Receipts in the Service Sector

Generally, in the Service sector, the share of receipts from the sale of goods in the same condition as purchased is relatively close to the receipts from main service compared to the other two sectors examined earlier. This is mainly due to the presence of Wholesale and retail trade; repair of motor vehicles and motorcycles subsector whose main activity is the trading of goods which are in the same condition as purchased (Figure 3.3).

Figure 3.3: Distribution of major sources of receipts in the Service sector

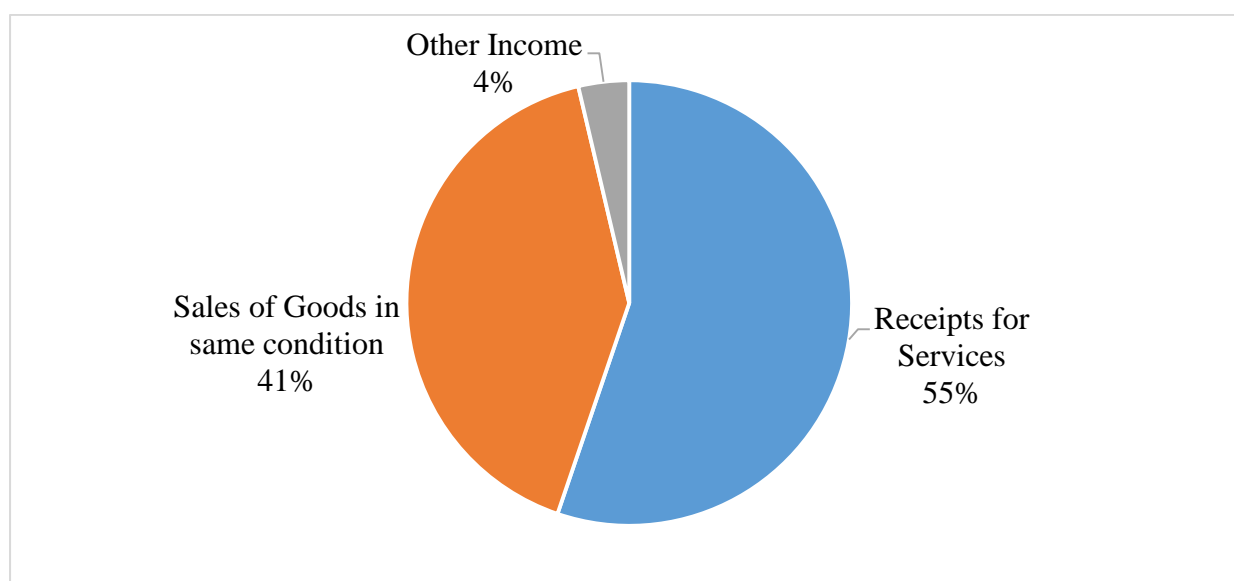


Table 15 presents the sources of receipts of firms in the service sub-sectors. It shows that with the exception of wholesale and retail trade, nearly all the receipts for all the other sub-sectors come from services. Receipts from services accounted for 55.2 percent of the Service sector receipts while that from the sale of goods in the same condition as purchased accounted for two-fifths (41.1%). All the other sub-sectors apart from wholesale and retail trade have more than 80 percent of their receipts coming from receipts for services. Sales of goods in the same condition as purchased accounts for 82 percent of the receipts for the Wholesale and retail trade sub-sector. Also, firms in the other services sub-sector undertake some trading together with the services they provide as about 14 percent of their receipts were from sales of goods sold in the same condition as purchased.

Table 3.15: Distribution of sources of receipts in the Service sector by subsector

Sector/Subsector	Total	Receipts for Services (%)	Sales of Goods in same condition (%)	Other Income (%)
Service	224,640,204,738	55.2	41.1	3.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	111,678,150,308	16.2	82.0	1.9
Transportation and storage	3,575,598,025	90.7	4.4	4.9
Accommodation and food service activities	4,793,771,020	96.0	2.4	1.6
Information and communication	8,487,955,147	99.1	0.4	0.5
Financial and insurance activities	82,942,926,917	93.4	0.1	6.5
Real estate activities	782,585,058	95.8	1.7	2.5
Professional, scientific and technical activities	1,185,362,872	93.1	0.6	6.3
Administrative and support service activities	847,397,392	93.5	0.8	5.7
Education	6,185,644,507	97.4	1.0	1.6
Human health and social work activities	1,816,660,573	91.2	1.7	7.1
Arts, entertainment and recreation	225,397,989	97.3	1.5	1.2
Other service activities	2,118,754,930	80.1	13.8	6.1

Table 16 shows the sources of receipts of firms in the Service sector within each region. With the exception of Greater Accra which has about two-thirds of receipts from services (66.3%), all the other regions have sales of goods sold in the same condition as the main source of receipts. Northern, Brong Ahafo and Upper East regions have more than 80 percent of their receipts from sales of goods in the same condition as purchased.

Table 3.16: Distribution of sources of receipts in the Service sector by region

Region	Total (GH¢ Million)	Receipts for Services (%)	Sales of Goods in same condition (%)	Other Income (%)
Western	7,505	20.4	72.8	6.9
Central	3,648	24.0	68.0	8.0
Greater Accra	170,053	66.3	29.7	4.0
Volta	2,233	22.7	75.2	2.1
Eastern	3,574	24.3	73.6	2.1
Ashanti	22,534	22.2	77.2	0.6
Brong Ahafo	6,917	13.5	83.4	3.1
Northern	4,743	14.2	84.7	1.1
Upper East	1,761	14.0	81.9	4.0
Upper West	1,673	39.5	60.1	0.5

Table 17 indicates the distribution of sources of receipts in the Service sector by establishment size. More than four-fifths (80.1%) of receipts by large establishments and 60.7 percent of receipts by medium-sized establishment are from services provided. On the other hand, 61.8 percent of receipts by micro-sized establishments and more than half of receipts by small-sized establishment are from goods sold in the same condition as purchased.

Table 3.17: Distribution of sources of receipts in Service sector by size

Size	Total (GH¢ Million)	Receipts for Services (%)	Sales of Goods in same condition (%)	Other Income (%)
Services	224,640.20	55.2	41.1	3.7
Large-Sized	61,168.00	81.3	13.9	4.7
Medium-Sized	56,881.10	60.7	37.5	1.8
Small-Sized	51,617.70	41.1	55.2	3.7
Micro-Sized	54,973.30	33.7	61.8	4.5

3.5 Capital formation

3.5.1 Introduction

The survey collected information on the purchases of fixed assets by establishments, whether for use by the establishment or to be rented to other establishments. This section discusses the value of fixed assets owned and used by establishments, those purchased or disposed of by establishments and the value of depreciation during the use of these assets for providing goods and services during the reference period. The information on fixed assets gives an indication of the level of and additions to investments by the establishments within the period. Consideration is given to assets purchased by the establishment, value at full cost incurred (at delivered cost), plus the cost of installation, including any fees and taxes but excluding financial costs and assets.

3.5.2 Fixed assets and additions to fixed assets

Table 3.18 presents the total value of all fixed assets, whether tangible or intangible that was purchased by establishments within the reference period. In all, a total of GH¢32.9 billion worth of fixed assets was purchased by all establishments made up of 99 percent tangible (GH¢32.4billion) and only one percent intangible (GH¢432 million). Out of this total, majority of capital formation was within the Industry sector (GH¢26 billion), representing 79.2 percent of all assets that were purchased and for which majority (99.7%) is tangible asset. The Service sector followed with a total of GH¢6.7 billion which is 20.3 percent of total assets purchased while the Agriculture sector had the least purchases of GH¢147.6 million, which constitutes less than one percent of assets purchased by all establishments during the reference period.

Table 3.18: Additions to fixed assets

Sector	Intangible Assets GH¢	Tangible Assets GH¢	Total GH¢	Percent
All Sectors	432,552,373	32,478,582,806	32,911,135,179	100.0
Agriculture	31,727	147,605,498	147,637,225	0.4
Industry	68,245,069	26,007,347,793	26,075,592,862	79.2
Service	364,275,577	6,323,629,509	6,687,905,086	20.3

Table 3.19 shows that the additions to fixed assets in the Mining and quarrying sub-sector accounted for 65.7 percent (GH¢17.1billion) of all purchases within the Industry sector, followed by the Electricity, gas, steam and air conditioning supply sub-sector with 13 percent (GH¢3.3billion), with Water supply, sewerage, waste management having the least purchases of GH¢865,035,043.

Within the Service sector, the Financial and insurance sub-sector recorded the highest purchases of fixed assets (GH¢2.8 billion), constituting 42.3 percent of purchases in the sector. The Wholesale and retail trade sub-sector followed with a total purchase of GH¢1.9 billion representing 28.8 percent and the Information and communication sub-sector with purchases totaling GH¢538.6 million, representing 8.1 percent.

In the Agriculture sector, majority (87.8%) of additions to fixed assets was in the crops and animal production, hunting and related service activities sub-sector (GH¢129.6 million) while the fishing sub-sector contributed 10.4 percent (GH¢15.2 million).

Table 3.19: Additions to fixed assets by sector

Sector	Value (GH¢)	Percent
All Sectors	32,911,135,179	100.0
Agriculture	147,637,226	100.0
Crop and animal production, hunting and related service activities	129,642,005	87.8
Forestry and logging	2,695,452	1.8
Fishing and aquaculture	15,299,769	10.4
Industry	26,075,592,862	100.0
Mining and quarrying	17,132,074,472	65.7
Manufacturing	3,103,801,128	11.9
Electricity, gas, steam and air conditioning supply	3,387,210,448	13.0
Water supply; sewerage, waste management	865,035,043	3.3
Construction	1,587,471,771	6.1
Service	6,687,905,086	100.0
Wholesale and retail trade and repair of motor vehicles and motorcycles	1,926,457,550	28.8
Transportation and storage	167,563,780	2.5
Accommodation and food service activities	505,537,681	7.6
Information and communication	538,775,319	8.1
Financial and insurance activities	2,830,955,841	42.3
Real estate activities	69,254,870	1.0
Professional, scientific and technical activities	78,284,076	1.2
Administrative and support service activities	178,897,992	2.7
Education	119,829,141	1.8
Human health and social work activities	83,421,013	1.2
Arts, entertainment and recreation	16,477,661	0.2
Other service activities	172,450,162	2.6

3.5.3 Fixed assets by establishment size

Table 3.20 shows additions to fixed assets by sectors and establishment size. Nationally, medium-sized and large-sized establishments contributed 55.5 percent and 32 percent respectively, purchases of fixed assets. The Industry sector, which recorded the highest additions to fixed assets compared to the other sectors had most (65.7%) of its additions to fixed assets in medium-sized establishments (GH¢17.1 billion) and 30.9 percent (GH¢8 billion) in large-sized establishments. The Service sector, unlike the Industry sector, had significant additions to fixed assets across all the establishment size categories with 35.1 percent and 20.9 percent of addition going to large-sized and micro-sized establishments, respectively. The Agriculture sector had majority (85.9%) of its additions to fixed assets going to large-sized establishments followed by small-sized establishments with a contribution of 8.9 percent.

Table 3.20: Additions to fixed assets by sector and establishment size

Sector/Size	Value (GH¢)	Percent
All Sectors	32,911,135,179	100.0
Large-Sized	10,529,247,077	32.0
Medium-Sized	18,254,273,078	55.5
Small-Sized	2,222,808,961	6.8
Micro-Sized	1,904,806,062	5.8
Agriculture	147,637,225	100.0
Large-Sized	126,766,345	85.9
Medium-Sized	5,836,763	4.0
Small-Sized	13,171,458	8.9
Micro-Sized	1,862,659	1.3
Industry	26,075,592,864	100.0
Large-Sized	8,055,280,471	30.9
Medium-Sized	17,139,376,908	65.7
Small-Sized	812,142,902	3.1
Micro-Sized	68,792,584	0.3
Services	6,687,905,090	100.0
Large-Sized	2,347,200,261	35.1
Medium-Sized	1,109,059,407	16.6
Small-Sized	1,397,494,601	20.9
Micro-Sized	1,834,150,819	27.4

3.5.4 Fixed assets by region

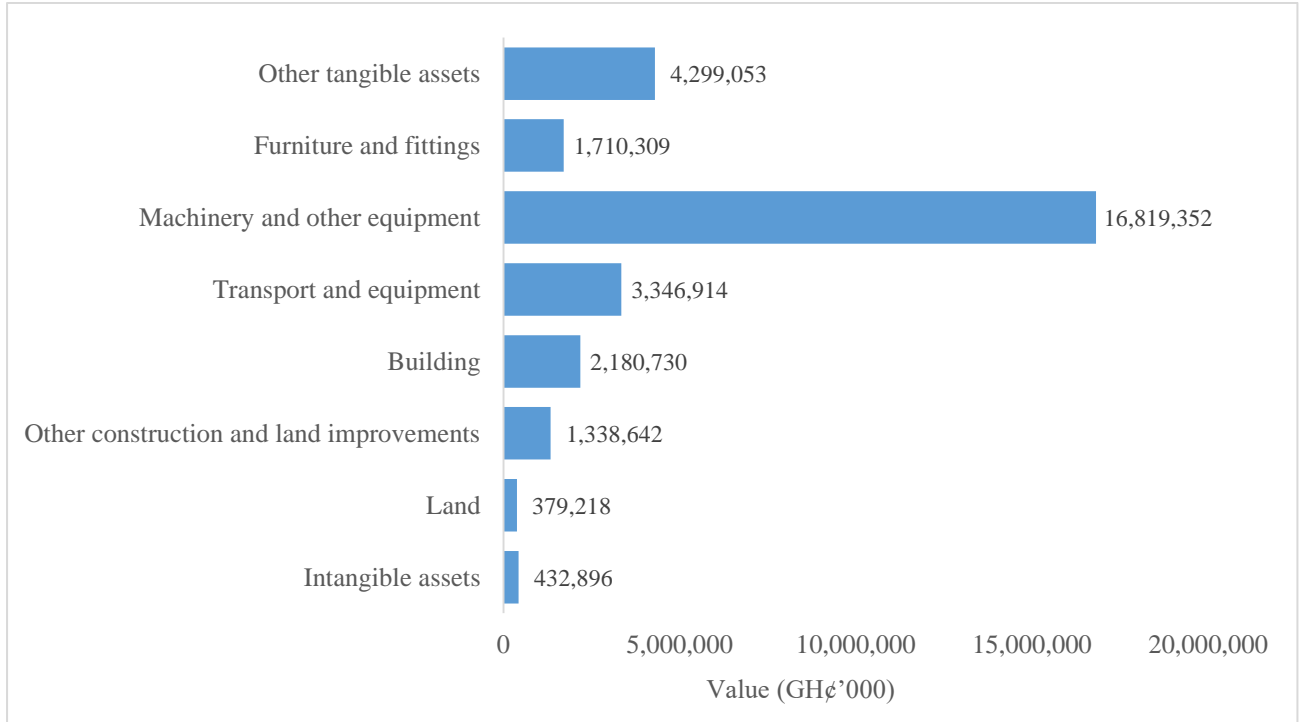
As shown in Table 3.21, Greater Accra region contributed 77.2 percent (GH¢25.4 billion) to purchases or additions to total fixed assets followed by the Western (GH¢4.7 billion) and Ashanti (GH¢1.2 billion) regions with 14.4 percent and 3.6 percent respectively. The remaining regions together contributed 4.8 percent to the total additions, each region with the exception of Brong Ahafo (1.7%) and Central (1.0%), contributing less than one percent.

Table 3.21: Additions to fixed assets by region

Sector	Value GH¢	Percent
All Sectors	32,911,135,179	100.0
Western	4,750,648,618	14.4
Central	331,671,329	1.0
Greater Accra	25,395,688,598	77.2
Volta	173,953,290	0.5
Eastern	309,225,071	0.9
Ashanti	1,182,909,264	3.6
Brong Ahafo	555,282,169	1.7
Northern	114,815,320	0.3
Upper East	46,678,460	0.1
Upper West	50,263,058	0.2

Figure 3.4 shows the type of assets purchased by establishments. Of the total assets purchased, GH¢16.8 billion, representing 55.1 percent was spent on machinery and other equipment. Other tangible assets followed, recording GH¢4.3 billion which represents 14.1 percent of total fixed assets purchased. Transport and equipment purchased was valued at GH¢3.3 billion, constituting 11.0 percent of additions to fixed assets.

Figure 3.4: Type of asset purchased (GH¢'000)



3.5.5 Total fixed assets

Total fixed assets owned by the establishments across all sectors is presented in Figure 3.5. The total value of assets in all sectors stood at GH¢180.3 billion. The Industry sector's total asset was valued at GH¢123.9 billion, representing 69 percent of the total assets. The Service sector follows with GH¢46.6 billion worth of assets (27%), and Agriculture adding GH¢9.8 billion worth of assets.

Figure 3.5: Value of fixed assets (GH¢)

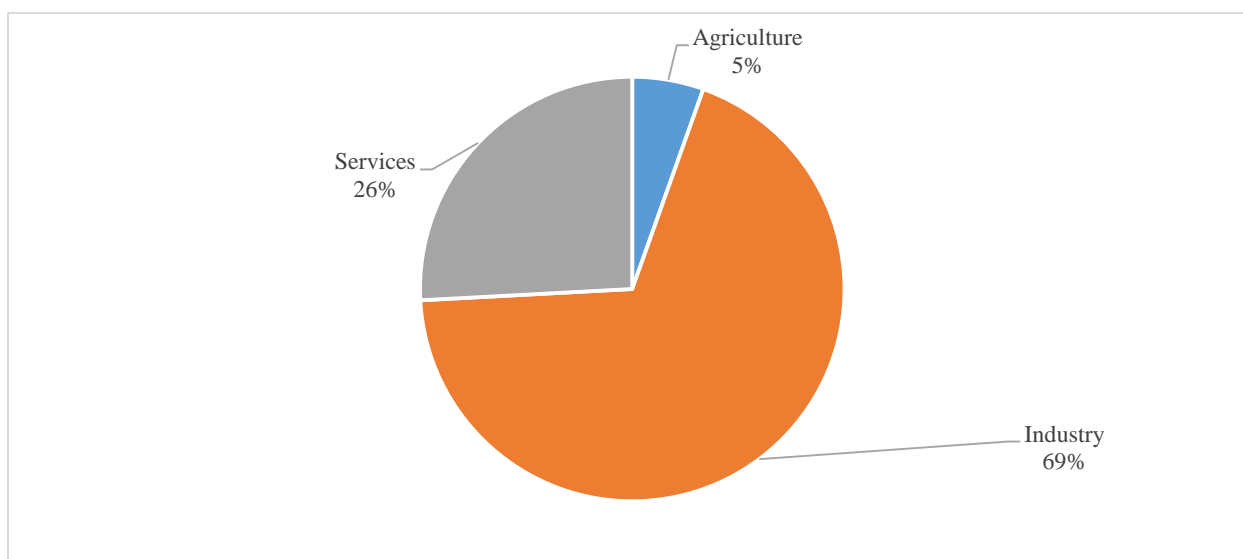
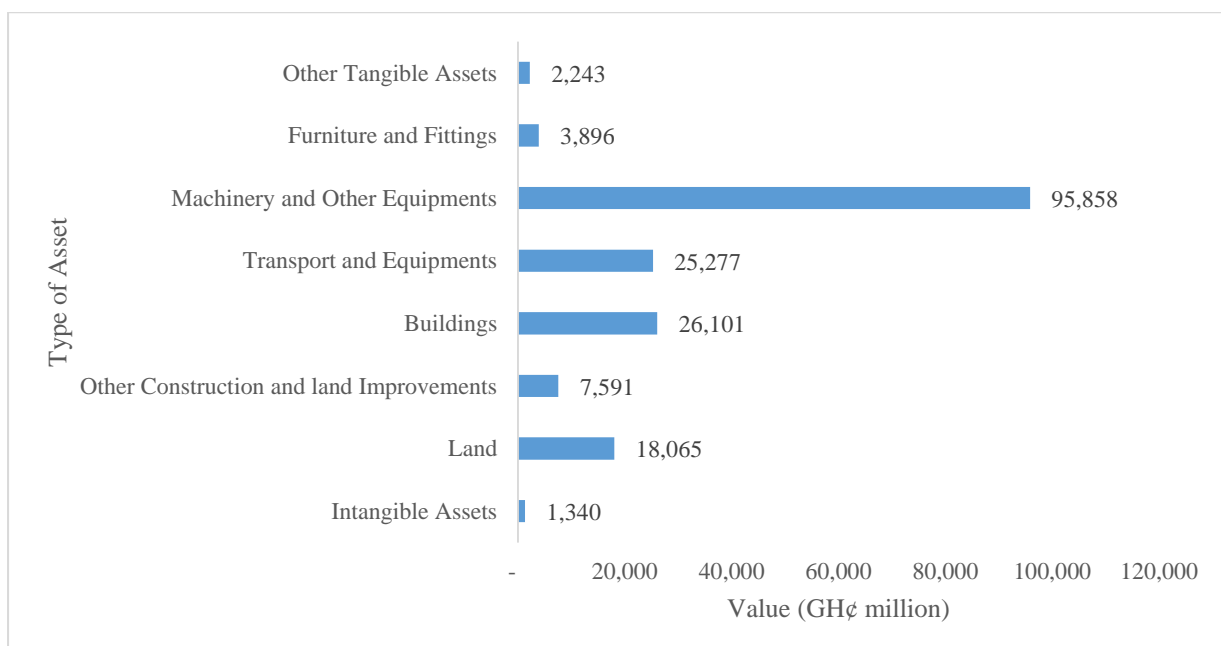


Figure 3.6 presents the type of fixed assets held by establishments. Over 50 percent of assets held is machinery and other equipment valued at GH¢95.8 billion. Buildings account for 14.5 percent (GH¢26.1 billion) while transport and equipment make up 14 percent (GH¢25.2 billion) of the total assets.

Figure 3.6: Type of asset (GH¢'000)



Out of the GH¢9.8 billion total assets held by the Agriculture sector, the Fishing and aquaculture sub-sector had GH¢9.3 billion, representing 95.6 percent of the total assets in the sector. The other sub-sectors within the sector contributed 4.4 percent to total assets (Table 3.18).

In the Industry sector, the Mining and quarrying sub-sector had total assets of GH¢69.8 billion which constitutes 56.3 percent of all assets held by the Industry sector. The Manufacturing subsector followed with a contribution of 29.7 percent to assets within the sector. The Service sector had a total of GH¢46.6 billion worth of assets of which the

Financial and insurance activities sub-sector's contribution is 18.1 percent (GH¢8.4 billion), followed by the Accommodation and food sub-sector (17.3%) and Wholesale and retail trade (15.3%).

Table 3.22: Total fixed assets by sector

Sectors/Subsector	Value (GH¢)	Percent
All Sectors	180,371,029,617	100.0
Agriculture (Institutional Agriculture)	9,811,563,237	100.0
.Crop and animal production, hunting and related service activities	420,787,851	4.3
Forestry and logging	7,999,157	0.1
Fishing and aquaculture	9,382,776,230	95.6
Industry	123,936,233,925	100.0
Mining and quarrying	69,830,194,713	56.3
Manufacturing	36,852,053,433	29.7
Electricity, gas, steam and air conditioning	11,722,236,204	9.5
Water supply; sewerage, waste management	2,038,299,492	1.6
Construction	3,493,450,084	2.8
Services	46,623,232,456	100.0
Wholesale and retail trade and repair of motor vehicles and motorcycles	7,150,572,404	15.3
Transportation and storage	2,477,313,352	5.3
Accommodation and food service activities	8,073,910,933	17.3
Information and communication	2,894,213,037	6.2
Financial and insurance activities	8,439,105,250	18.1
Real estate activities	471,252,769	1.0
Professional, scientific and technical activities	380,385,854	0.8
Administrative and support service activities	3,859,674,612	8.3
Education	6,695,984,397	14.4
Human health and social work activities	1,699,757,944	3.6
Sports activities and amusement and recreation activities	1,010,015,038	2.2
Other service activities	3,471,046,867	7.4

In terms of regional contribution to total assets, establishments located in the Greater Accra region held majority of the assets amounting to GH¢120.3 billion, which translates to 66.7 percent of the total assets. Establishments in the Ashanti region had about GH¢19.7 billion worth of assets representing 10.9 percent, with establishments in the three northern regions together having a share of 1.4 percent (GH¢2.4 billion) of the total assets (Table 3.19).

Table 3.23: Total assets by region

Region	Value (GH¢)	Percent
All sectors	180,371,029,617	100.0
Western	16,516,256,686	9.2
Central	7,458,546,244	4.1
Greater Accra	120,352,825,494	66.7
Volta	2,431,262,341	1.3
Eastern	9,150,046,993	5.1
Ashanti	19,701,652,541	10.9
Brong Ahafo	2,335,778,066	1.3
Northern	1,033,484,051	0.6
Upper East	271,755,448	0.2
Upper West	1,119,421,755	0.6

Table 3.20 presents the distribution of assets by sector and establishment size. Medium-sized establishments held assets worth GH¢93.3 billion representing 51.8 percent of the stock of assets followed by the large-sized establishments with GH¢41.4 billion, which constitutes 23 percent. In the Agriculture sector, a significant proportion of 97.5 percent of the assets is held by the large-sized establishments with small-sized establishments contributing 1.3 percent to the value of assets. Of the total assets held by the Industry sector (GH¢80.2 billion), 64.7 percent was owned by medium-sized establishments while the large-sized establishments had 16.4 percent (GH¢20.3 billion). Unlike the Agriculture and Industry sectors, all the size categories within the Service sector contributed substantially to the assets. Almost 32 percent of assets in the sector is held by small-sized establishments while medium-sized and large-sized establishments have 28.1 percent and 24.9 percent respectively (Table 3.20).

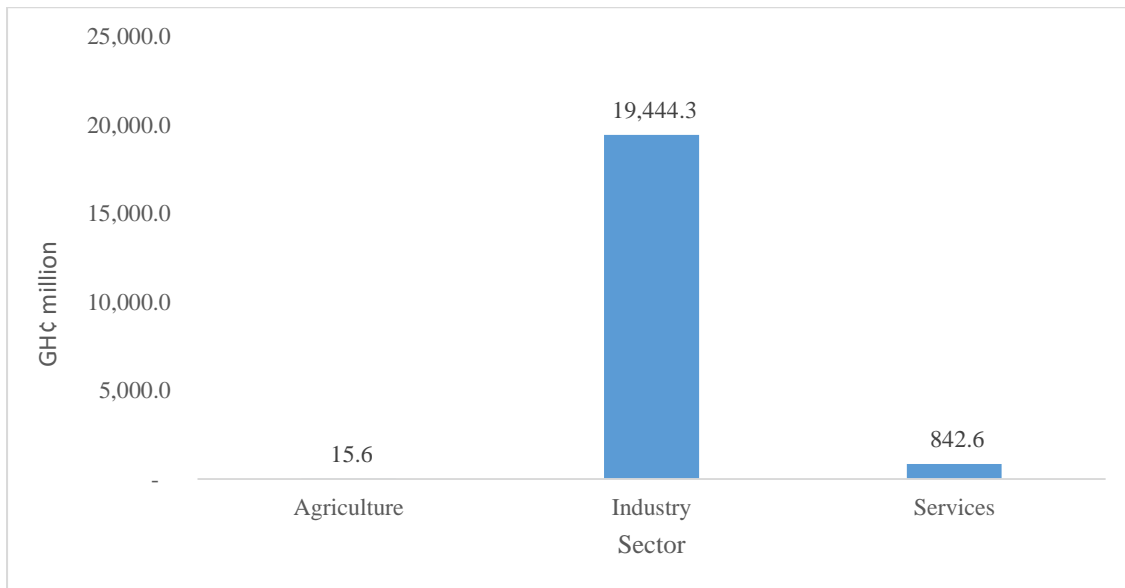
Table 3.24: Fixed assets by sector and establishment size

Size	Value (GH¢)	Percent
All Sectors	180,371,029,617	100.0
Large-Sized	41,475,375,907	23.0
Medium-Sized	93,393,049,462	51.8
Small-Sized	37,735,372,999	20.9
Micro-Sized	7,767,231,251	4.3
Agriculture	9,811,563,237	100.0
Large-Sized	9,564,797,944	97.5
Medium-Sized	82,015,528	0.8
Small-Sized	127,552,363	1.3
Micro-Sized	37,197,403	0.4
Industry	123,936,233,925	100.0
Large-Sized	20,321,481,195	16.4
Medium-Sized	80,216,995,484	64.7
Small-Sized	22,912,490,094	18.5
Micro-Sized	485,267,153	0.4
Services	46,623,232,456	100.0
Large-Sized	11,589,096,768	24.9
Medium-Sized	13,094,038,450	28.1
Small-Sized	14,695,330,542	31.5
Micro-Sized	7,244,766,695	15.5

3.5.6 Assets disposal

Figure 3.7 illustrates information on the disposal of assets by establishments. A total of GH¢20,302,508,034 worth of assets were disposed off during the reference period. The Figure shows that a very high percentage (95.8%) of the value of assets in the Industry sector, equivalent to GH¢19.4 billion was disposed off. The service sector disposed of GH¢842.6 million (4.2%) worth of assets while the Agriculture sector disposed of assets worth GH¢15.6 million.

Figure 3.7: Disposal of assets



Out of the total disposed assets, 90.9 percent (GH¢18.4 billion) were machinery and other equipment. Transport and equipment disposed off amounted to GH¢683 million, representing 3.3 percent. Other construction and land improvements recorded the least disposals with a value of GH¢81 million which constitutes only 0.3 percent (Figure 3.8).

Figure 3.8: Type of assets disposed

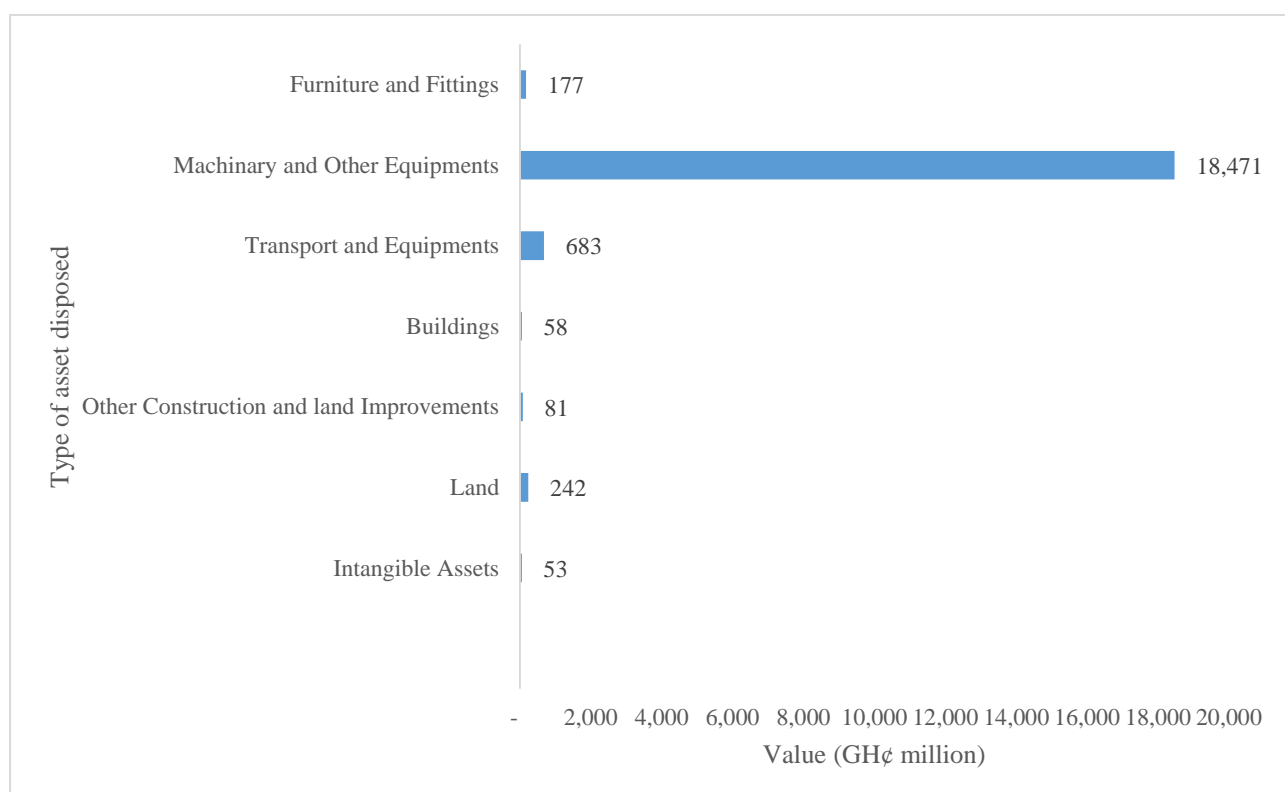


Table 3.21 indicates the share of regions in the disposal of fixed assets by establishments. As high as 95.9 percent of the value of assets (GH¢19.5 billion) disposed off was by establishments located in the Greater Accra region. All the other regions together contributed three percent (4.11%) to the total value of assets disposed.

Table 3.25: Disposal of fixed assets by region

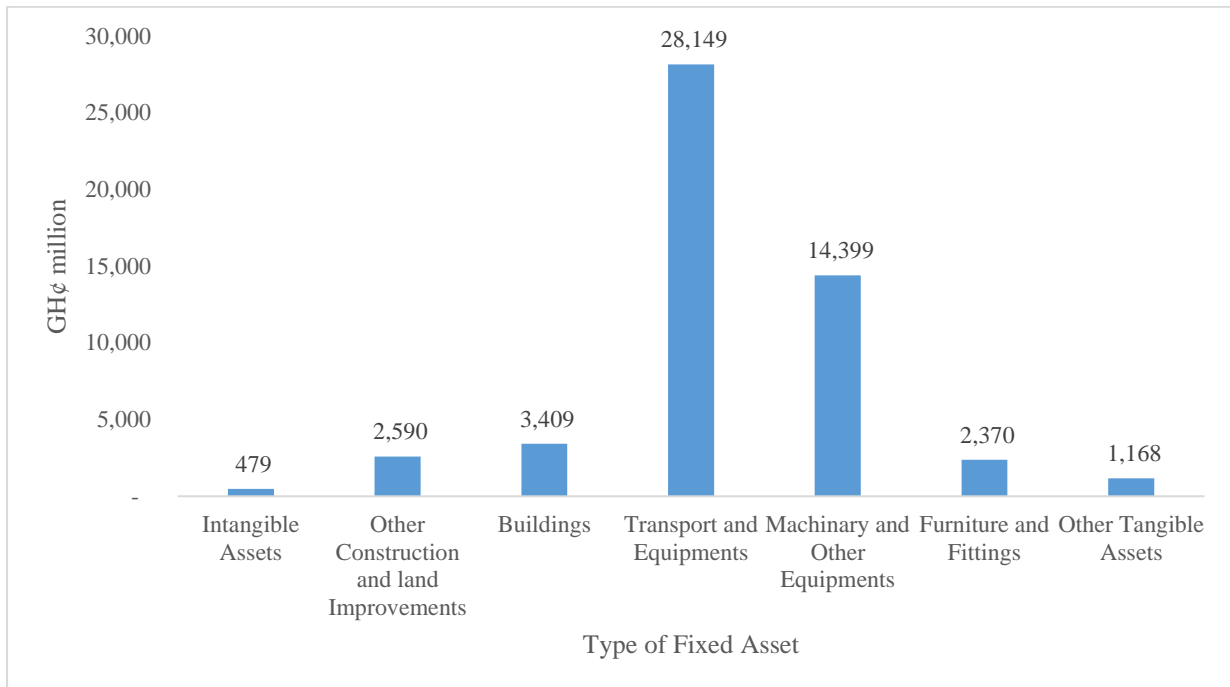
Region	Value	Percent
National	20,302,371,509	100.0
Western	589,900,760	2.9
Central	5,856,073	0.0
Greater Accra	19,467,223,130	95.9
Volta	5,485,451	0.0
Eastern	9,425,254	0.0
Ashanti	214,559,532	1.1
Brong Ahafo	2,399,715	0.0
Northern	5,917,799	0.0
Upper East	296,820	0.0
Upper West	1,306,975	0.0

3.5.7 Depreciation of fixed assets

Depreciation is the value of wear and tear of fixed assets in the course of the financial year. It is the value allowed at current replacement cost of assets used up during the year through normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.

Figure 3.9 presents the different categories of fixed assets and their depreciation during the reference period. The category of asset with the highest depreciation was transport and equipment (GH¢28.1 billion billion), representing 53.4 percent the total depreciation of GH¢52.6 billion. Machinery and other equipment followed with a depreciation value of GH¢14.3 billion, with intangible fixed assets having the least depreciation of GH¢479 million.

Figure 3.9: Distribution of depreciation by type of fixed asset



Within the Agriculture sector, machinery and equipment was utilized more than any other fixed asset with a depreciation value of GH¢512 million followed by transport and equipment (GH¢103 million). The least utilized fixed asset in the Agriculture sector was intangible assets with a depreciation of GH¢1 million (Figure 3.10)

Figure 3.10: Distribution of depreciation by type of fixed asset in the Agriculture sector

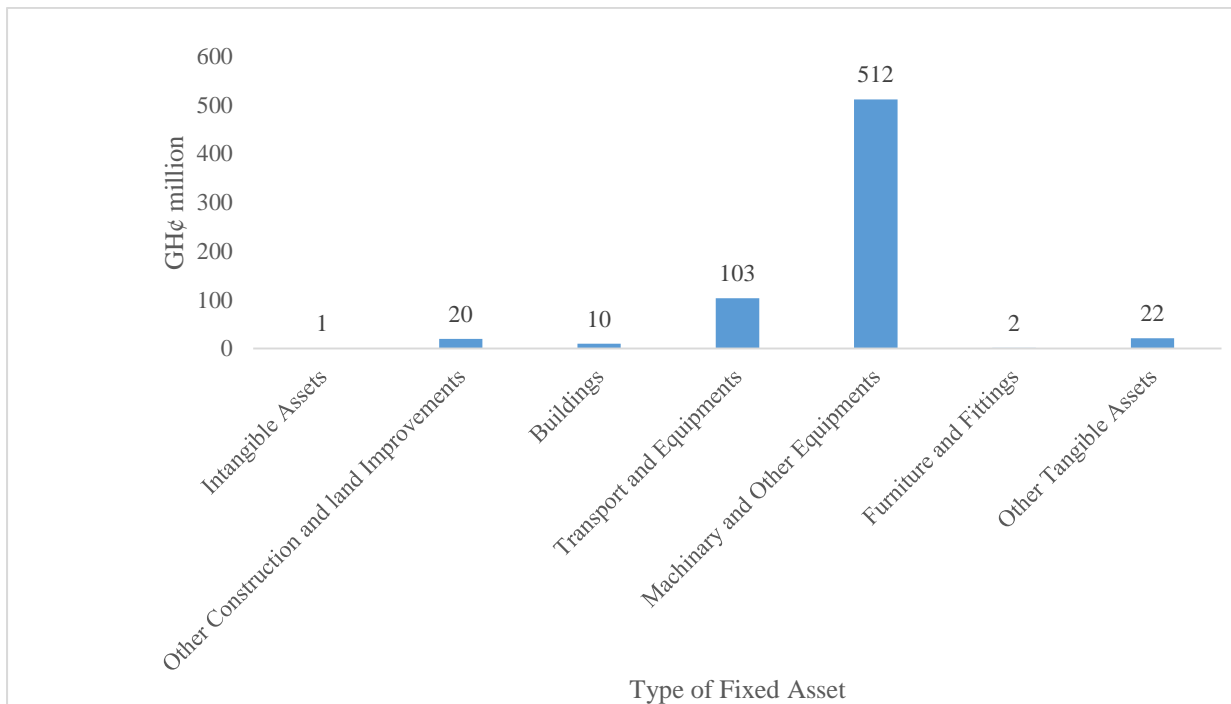
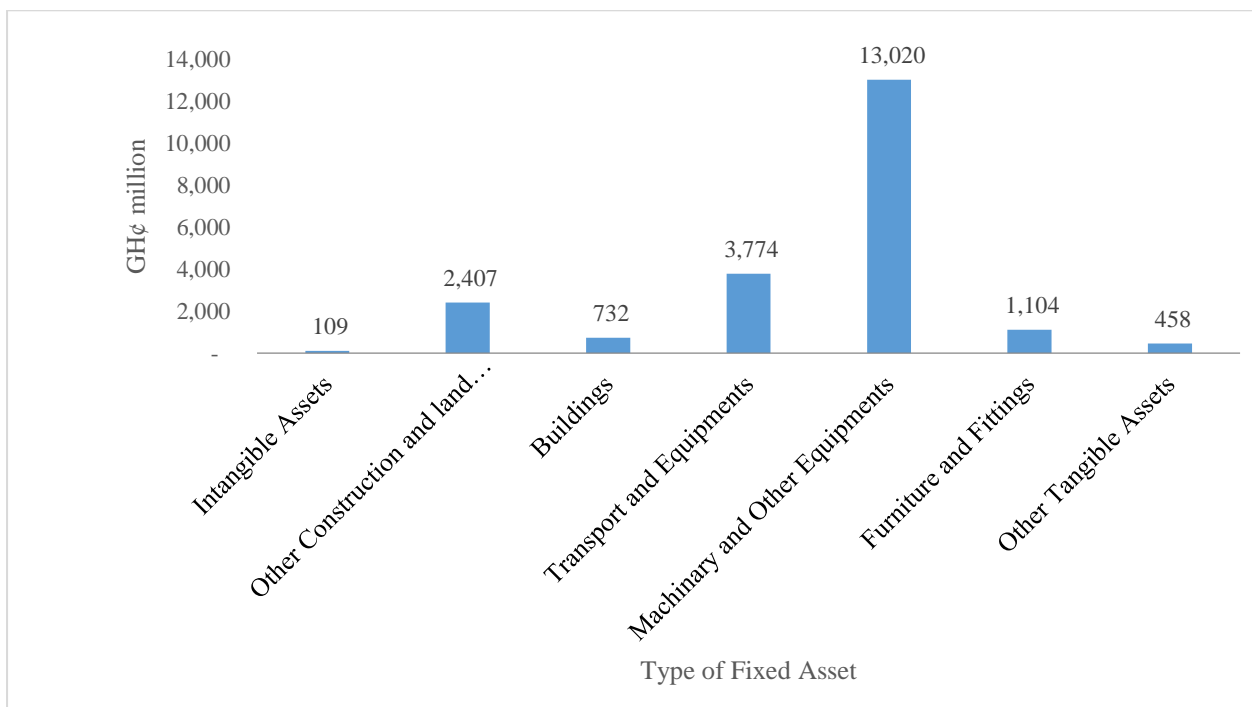


Figure 3.11 indicates that in the Industry sector, machinery and other transport equipment recorded a depreciation of GH¢13.0 billion, and transport and equipment, GH¢3.7 billion depreciation. The depreciation for other construction and land improvement for the sector was GH¢2.4 billion.

Figure 3.11: Distribution of depreciation by type of fixed asset in the Industry sector



Unlike the Agriculture and Industry sectors, the Service sector had the highest depreciation for transport and equipment (GH¢24.2 billion) followed by buildings (GH¢2.6 billion). There was a higher value of depreciation of intangible assets (GH¢368 million) in the Service sector compared to the Agriculture (GH¢1 million) and Industry (GH¢109 million) sectors.

Figure 3.12: Distribution of depreciation by type of fixed asset in the Service sector

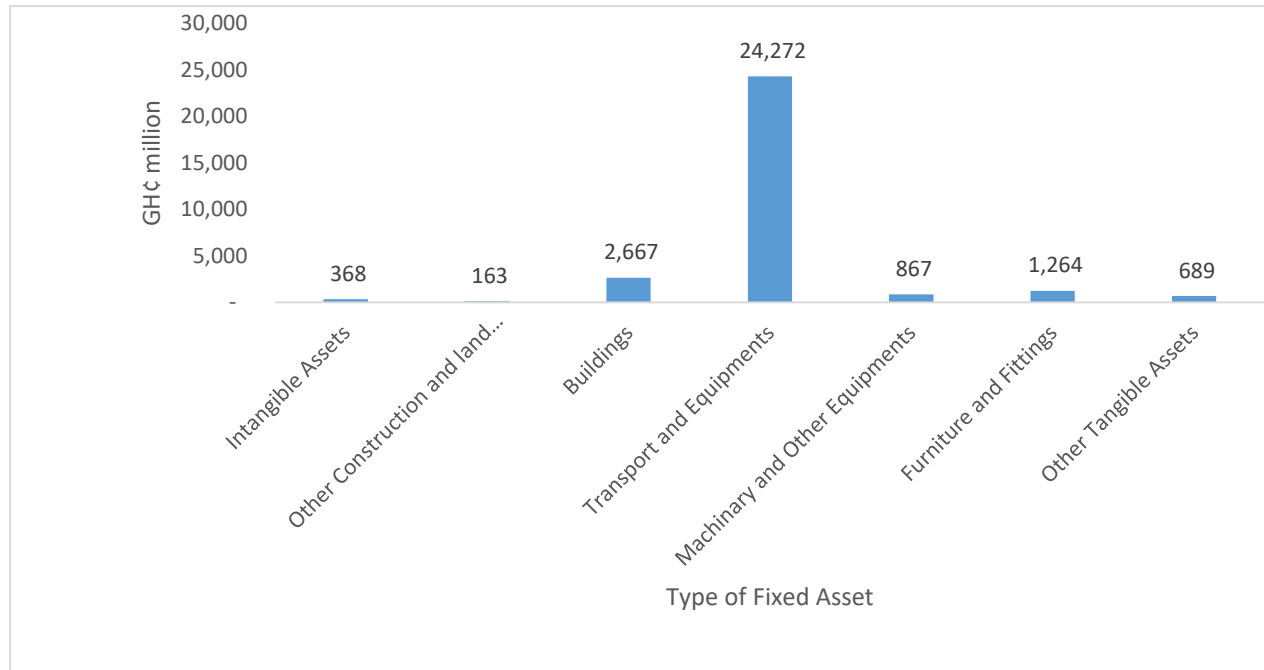


Table 3.22 shows the depreciation of fixed assets by the size of establishment across all the three sectors. Almost all depreciation in the Agriculture sector was in the large sized establishments, GH¢6.2 billion representing 94 percent of all assets. The value of depreciation of assets in small sized Agriculture businesses was GH¢24.4 million, representing 3.6 percent of total depreciation within the sector.

More than half (54.6%) of total depreciation in the Industry sector was among the medium-sized establishments (GH¢11.7 billion) while micro-sized businesses recorded the least depreciation of GH¢39 million, equivalent to 0.2 percent.

About 70 percent of depreciation of fixed assets in the Service sector was among small-sized businesses. Large-sized businesses in the sector had a total depreciation of GH¢3.4 billion with medium and micro-sized establishments together having a depreciation of about GH¢3.4 billion

Table 3.26: Depreciation of fixed assets by size

Sector/Size	Value of Depreciation (GH¢ Million)	Percent
All Sectors	52,564.3	100.0
Large-Sized	12,355.0	23.5
Medium-Sized	13,793.3	26.2
Small-Sized	24,952.0	47.5
Micro-Sized	1,464.0	2.8
Agriculture	670.0	100.0
Large-Sized	629.6	94.0
Medium-Sized	12.5	1.9
Small-Sized	24.4	3.6
Micro-Sized	3.6	0.5
Industry	21,604.0	100.0
Large-Sized	8,315.2	38.5
Medium-Sized	11,785.1	54.6
Small-Sized	1,464.6	6.8
Micro-Sized	39.0	0.2
Services	30,290.2	100.0
Large-Sized	3,410.2	11.3
Medium-Sized	1,995.7	6.6
Small-Sized	23,462.9	77.5
Micro-Sized	1,421.4	4.7

3.6 Inventories/stocks

3.6.1 Introduction

This section discusses the distribution of stocks and shows comparisons of the stocks among the three sectors as well as sub-sectors, to explain the general behavior of stock management in the country.

3.6.2 Stocks

Table 3.27 shows that the total value of stocks for all establishments is GH¢35.9 billion. Out of this figure, about GH¢18.4 billion, representing 51.3 percent of the total value, was among establishments in the Service sector. About GH¢17.3 billion, representing 48.2 percent was in the Industry sector while the remaining GH¢144.1 million, representing less than one percent was in the Agriculture sector.

The Industry and Service sectors had values for all the categories of stocks as indicated in Table 3.27 while the Agriculture sector did not have any stocks for fuel and finished goods. The Industry sector had most of the stocks as raw materials and supplies (GH¢10.1 billion) representing 58.4 percent of all the stocks kept within the sector while the Services sector had more than half (58.2%) of its stocks as goods purchased for resale.

Table 3.27: Value of stocks in Ghana Cedis at end of year by sector

Sector	Total	Raw materials and supplies	Work in progress	Fuel	Finished goods	Goods for resale	Others stocks
All Sectors	37,384,449,157	23,062,125,731	4,279,176,676	149,088,562	1,107,440,818	3,828,347,429	4,958,269,941
Agriculture	118,166,909	58,800,203		-	-	35,324,802	24,041,904
Industry	18,593,750,595	10,096,074,473	4,279,176,676	149,088,562	1,107,440,818	774,293,713	2,187,676,353
Service	18,672,531,653	12,907,251,055				3,018,728,914	2,746,551,684

Table 3.28 presents the stocks in the various sub-sectors under the Agriculture sector. Crop and animal production and hunting had the highest share of inventory (GH¢118 million) in the Agriculture sector, representing about 81.9 percent of the total stocks in the sector. Inventory in the Fishing and aquaculture sub-sector was valued at GH¢23.9 million (16.6%) while Forestry and logging had GH¢1.2 million, representing less than one percent. Stocks in the Crop and animal production and hunting was mostly in the form of goods for resale. In the Fishing and aquaculture sub-sector, most of the stocks was in the form of raw materials and supplies.

Table 3.28: Value of stocks in the Agriculture sector by sub-sector and type of stock

Sub-sector	Total	Raw materials and supplies	Work in progress	Goods for resale	Other stocks
Agriculture	144,075,186	58,893,260	22,692,103	38,447,919	24,041,904
Agriculture, forestry and fishing	144,075,186	58,893,260	22,692,103	38,447,919	24,041,904
Crop and animal production, hunting	118,827,529	34,762,028	21,655,509	38,389,708	24,020,284
Forestry and logging	1,279,912	1,196,341	62,371	500	20,700
Fishing and aquaculture	23,967,745	22,934,891	974,223	57,711	920

Table 3.29 shows that the total stock in the Industry sector was GH¢17.3 billion. Of this, the Construction sub-sector accounted for 64.4 percent of the total stocks for the sector. Stocks in Manufacturing constituted 19.7 percent, with the other sub-sectors each having less than 10 percent share. It is observed that with the exception of the Electricity, gas, steam and air conditioning sub-sector which kept the highest stock as work in progress (GH¢658.1million), all the other sub-sectors kept the highest levels of their stocks as raw materials and supplies.

Table 3.29: Value of stocks in the Industry sector by sub-sector and type of stock

Sub-sector	Total	Raw materials and supplies	Work in progress	Fuel	Finished goods	Goods for resale	Other stocks
Industry	17,325,590,053	10,124,614,457	3,637,900,603	148,875,949	1,136,336,420	769,303,852	1,508,558,772
Mining and quarrying	1,005,081,528	482,668,206	125,067,273	58,778,263	138,574,397	48,917,823	151,075,566
Manufacturing	3,424,304,455	1,744,274,059	597,301,997	43,587,362	733,869,890	159,206,646	146,064,501
Electricity, gas, steam and air conditioning	1,702,963,129	14,642,476	658,072,722	104,916	162,251	403,740	1,029,577,024
Water supply; sewerage, waste management	34,530,433	14,776,854	480,923	142,074	290,319	1,652,463	17,187,800
Construction	11,158,710,508	7,868,252,862	2,256,977,688	46,263,334	263,439,563	559,123,180	164,653,881

In the Service sector, the wholesale and retail trade sub-sector had about 79.5 percent (GH¢14.5 billion) of the total value of stocks (Table 3.30). This is followed by the Financial and insurance sub-sector with about 11.0 percent (GH¢2.1 billion). All the other sub-sectors within the Service sector contributed less than 2 percent to the total stock in the sector.

Table 3.30: Value of stocks in the Service sector by sub-sector and type of stock

Establishments	Total GH¢	Raw	Work In Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
		Materials and Supplies GH¢					
Services	18,295,130,713	6,877,365,265	690,777	582,865	535,212	10,673,623,635	742,333,199
Wholesale and retail trade and repair of motor vehicles and motorcycles	14,541,403,442	4,208,764,971	539,852	30,160	6,340	10,118,457,212	213,604,907
Transportation and storage	217,733,538	107,882,942	-	-	-	92,248,409	17,602,187
Accommodation and food service activity	292,908,868	152,211,785	-	-	-	117,101,853	23,595,230
Information and communication	335,793,403	196,049,699	4,760	70	5,250	133,040,276	6,693,348
Financial and insurance activities	2,054,841,066	1,654,345,589	-	-	-	21,640,703	378,854,774
Professional, scientific and technical activities	69,244,945	21,138,055	137,889	77,501	451,285	30,091,646	17,348,569
Administrative and support service activities	124,674,413	12,142,022	3,258	472,635	47,924	43,267,167	68,741,407
Education	57,904,569	40,364,400	-	-	-	14,713,326	2,826,843
Human health and social work activities	454,107,041	391,270,754	-	2,264	3,542	57,217,503	5,612,978
Arts, entertainment and recreation	2,221,901	1,438,927	4,053	-	6,868	591,780	180,273
Other service activities	144,297,479	91,756,073	917	187	13,955	45,253,712	7,272,635

Table 3.31 presents the regional distribution of stocks by sector. The Greater Accra region recorded the highest share of stocks valued at GH¢26.9 billion (70.9%) in all the three sectors, out of the national stockpile of GH¢38.0 billion. Ashanti region followed with GH¢6.5 billion (17.0%) while the Eastern region had a total value of GH¢1.1 billion (2.8%). The Upper West region recorded the least value of stocks, GH¢108.1 million (0.3%). It is observed that establishments located in the Greater Accra region and engaged in industrial (GH¢12.3 billion) and Service (GH¢14.6 billion) activities together accounted for 70.7 percent of the total stocks in the country.

Table 3.31: Value of stocks by region and by sector

Region	Total		Agriculture		Industry		Service	
	GH¢	Percent	GH¢	Percent	GH¢	Percent	GH¢	Percent
National	38,050,742,650	100.0	144,075,185	100.0	18,388,245,827	100.0	19,518,421,638	100.0
Western	731,750,180	2.0	5,700,061	4.0	64,204,973	0.0	661,845,146	3.0
Central	784,331,679	2.0	1,586,163	1.0	388,419,546	2.0	394,325,970	2.0
Greater Accra	26,962,490,440	71.0	58,445,667	41.0	12,289,858,007	67.0	14,614,186,766	75.0
Volta	265,631,215	1.0	5,780,382	4.0	125,718,127	1.0	134,132,706	1.0
Eastern	1,061,072,510	3.0	8,833,689	6.0	473,132,584	3.0	579,106,237	3.0
Ashanti	6,468,668,977	17.0	37,439,765	26.0	3,749,403,127	20.0	2,681,826,085	14.0
Brong Ahafo	791,620,982	2.0	22,520,492	16.0	400,780,322	2.0	368,320,168	2.0
Northern	475,188,041	1.0	3,149,268	2.0	179,921,732	1.0	292,117,041	2.0
Upper East	769,902,039	2.0	297,731	0.0	379,721,641	2.0	389,882,667	2.0
Upper West	108,090,372	0.0	321,967	0.0	43,244,407	0.0	64,523,998	0.0

3.7 Employment and compensation of employees

3.7.1 Introduction

This section presents information on key labour market indicators notably, the employed population engaged by non-household establishments and compensation to labour. To a large extent, this will help to identify sectors with the potential for employment opportunities within the economy and also help policy makers to identify appropriate policies and actions for fostering job growth.

3.7.2 Employment

The survey collected detailed information on persons engaged by the establishments. This includes working owners, persons who were on the payroll of the establishments, unpaid family members who help in the entrepreneurial activities and apprentices. However, all National Service Personnel engaged by the establishments are excluded. Figure 3.13 shows that 3,102,917 persons were engaged by establishments of which 74.6 percent (2,314,309 persons) were engaged by the Service sector, 23.7 percent (734,341 persons) by Industry while 1.7 percent (54,267 persons) were engaged by the Agriculture sector. Of the total persons engaged, 58.8 percent (1,823,070 persons) were employees. The Agriculture sector recorded the highest proportion (81.7%) of employees while the Industry sector had the least proportion (56.9%) of employees.

Figure 3.13: Persons engaged in establishments by sector

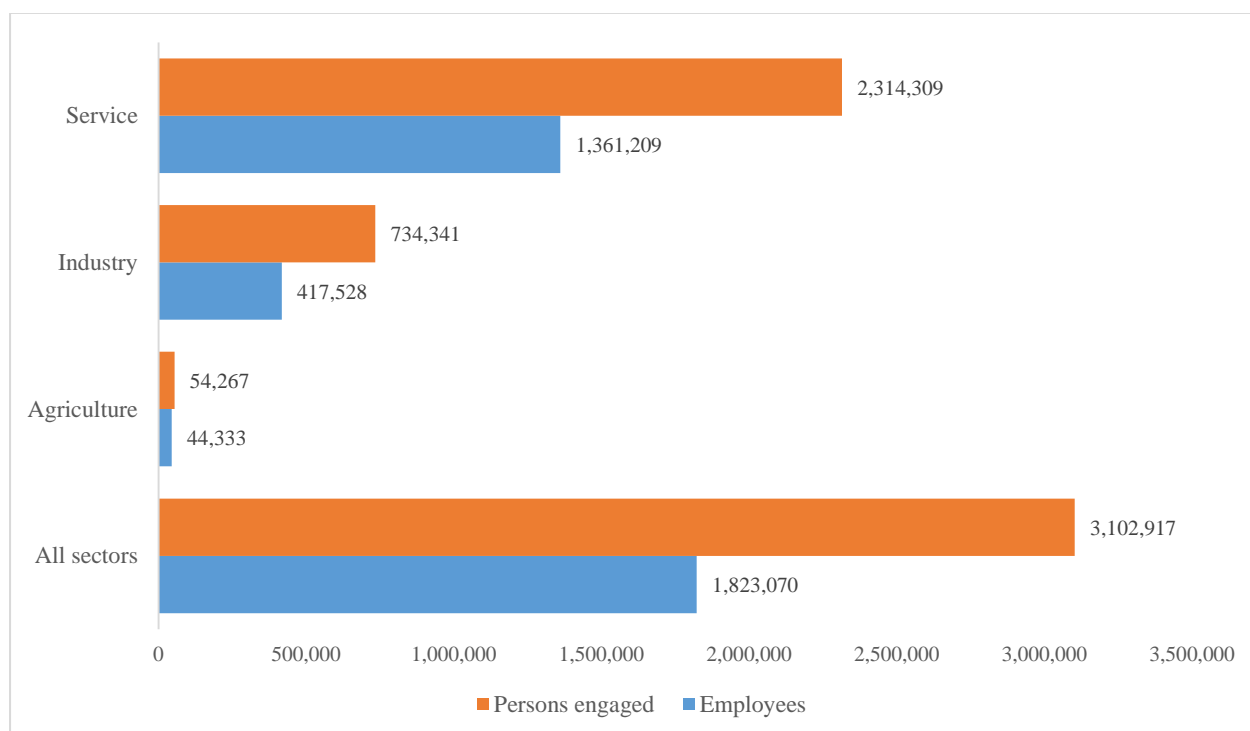


Table 3.32 shows that majority (94.3%) of the agricultural workers (54,267 persons) were engaged by the Crop and animal production, hunting and related service activities sub-sector. It is also observed that 570,327 (77.7%) of the persons engaged by the Industry sector worked in the Manufacturing sub-sector while 71,567 persons (9.7%) were engaged by the Construction sub-sector. Within the Service sector, about one-third (33.6%), representing 778,587 persons, were engaged by the Wholesale and retail trade sub-sector while 13.3

percent (308,944 persons) were engaged by the Education sub-sector. Altogether, the Wholesale and retail trade, Manufacturing and Education sub-sectors engaged 53.4 percent of the total persons engaged. Table 3.28 further shows that 60.6 percent of persons engaged by four sub-sectors: Wholesale and retail trade; repair of motor vehicles and motorcycles; Education; Manufacturing and Financial and insurance activities are employees.

Table 3.32: Persons engaged and employees by sector

Sectors/ Sub-sectors	Persons Engaged		Employees	
	Number	Percent	Number	Percent
All sectors	3,102,917	100.0	1,823,070	58.8
Agriculture	54,267	100.0	44,333	81.7
Crop and animal production, hunting and related service activities	51,155	94.3	41,635	81.4
Forestry and logging	697	1.3	639	91.7
Fishing and aquaculture	2,415	4.4	2,059	85.3
Industry	734,341	100.0	417,528	56.9
Mining and quarrying	48,977	6.7	40,121	81.9
Manufacturing	570,327	77.7	271,862	47.7
Electricity, gas, steam and air conditioning supply	18,063	2.5	17,280	95.7
Water supply; sewerage, waste management	25,407	3.5	24,242	95.4
Construction	71,567	9.7	64,023	89.5
Service	2,314,309	100.0	1,361,209	58.8
Wholesale and retail trade; repair of motor vehicles and motorcycles	778,587	33.6	342,511	44.0
Transportation and storage	41,292	1.8	35,316	85.5
Accommodation and food service activities	227,588	9.8	152,848	67.2
Information and communication	29,733	1.3	24,583	82.7
Financial and insurance activities	223,389	9.7	204,120	91.4
Real estate activities	7,408	0.3	6,908	93.3
Professional, scientific and technical activities	39,921	1.7	28,935	72.5
Administrative and support service activities	88,022	3.8	76,112	86.5
Education	308,944	13.3	286,011	92.6
Human health and social work activities	75,171	3.2	65,014	86.5
Arts, entertainment and recreation	16,385	0.7	11,697	71.4
Other service activities	477,868	20.6	127,153	26.6

It is further observed that about three-quarters (76.7%) of persons engaged by the Agriculture sector (41,635 persons) were employees working in the Crop and animal production, hunting and related service activities sub-sector. A little more than half (51.2%) of persons engaged by the Industry sector are employees (376,006 persons) working in Manufacturing, Construction and Mining and Quarrying sub-sectors. In the Service sector, 42.6 percent of all persons engaged are employees working in the Wholesale and retail trade, Education, Financial and insurance activities and Accommodation and food service activities sub-sectors (Table 3.33).

In terms of size, the small-sized and micro-sized establishments together, engaged 71.4 percent of the total workforce while the large-sized establishments engaged 16.6 percent. However, the proportions of employees in the small-sized (57.8%) and micro-sized (33.4%) establishments are low. More than half (51.9%) of persons engaged by the Agriculture sector worked in large-sized establishments and 26.9 percent worked in small-sized establishments. With respect to workers in the Industry sector, less than one-quarter (24.3%) were engaged by the large-sized establishments and about two-fifths (39.3%) worked in small-sized establishments. Within the Service sector, 73.7 percent of the workforce were engaged by small-sized and micro-sized establishments while 13.3 percent were engaged by the large-sized establishments (Table 3.29).

Table 3.33: Persons engaged and employees by establishment size and sector

Sector/ Sub-sector	Persons Engaged		Employees	
	Number	Percent	Number	Percent
All sectors	3,102,917	100	1,823,070	58.8
Large	515,152	16.6	467,920	90.8
Medium	371,743	12.0	317,038	85.3
Small	1,219,792	39.3	705,406	57.8
Micro	996,230	32.1	332,706	33.4
Agriculture	54,267	100	44,333	81.7
Large	28,145	51.9	26,761	95.1
Medium	6,533	12.0	4,981	76.2
Small	14,615	26.9	10,191	69.7
Micro	4,975	9.2	2,400	48.2
Industry	734,341	100	417,528	56.9
Large	178,551	24.3	163,721	91.7
Medium	65,410	8.9	56,556	86.5
Small	288,618	39.3	135,214	46.8
Micro	201,762	27.5	62,037	30.7
Service	2,314,309	100	1,361,209	58.8
Large	308,456	13.3	277,439	89.9
Medium	299,800	13.0	255,500	85.2
Small	916,560	39.6	560,001	61.1
Micro	789,493	34.1	268,269	34.0

Generally, relatively higher proportions of employees worked in large-sized establishments. Irrespective of the sector of employment, the proportion of employees increases with the size of establishment. Whereas the micro-sized establishments recorded about one-third (33.4%) of employees, large-sized establishments recorded 90.8 percent of employees. Similar trends are seen in the various sectors with the Agriculture sector engaging the highest proportion (95.1%) of employees in the large-sized establishments with the Industry sector engaging the least proportion (30.7%) of employees in the micro-sized establishments (Table 3.29).

Table 3.34 shows the regional distribution of persons engaged and employees. Out of the 3,102,917 persons engaged by all establishments, 1,115,768 persons, representing 36 percent worked in establishments located in the Greater Accra region, 16.9 percent worked in establishments located in the Ashanti Region while 10.3 percent worked in establishments located in the Western Region. The proportion of employees was highest in the Greater Accra region (77.7%) and lowest in Upper West region (29.7%).

Table 3.34: Persons engaged and employees by region

Region	Persons engaged		Employees	
	Number	Percent	Number	Percent
All sectors	3,102,917	100.0	1,823,070	58.8
Western	318,698	10.3	174,574	54.8
Central	205,913	6.6	97,820	47.5
Greater Accra	1,115,768	36.0	866,581	77.7
Volta	157,131	5.1	72,702	46.3
Eastern	221,835	7.1	115,202	51.9
Ashanti	523,308	16.9	267,631	51.1
Brong Ahafo	231,590	7.5	112,096	48.4
Northern	188,709	6.1	70,981	37.6
Upper East	89,551	2.9	30,494	34.1
Upper West	50,415	1.6	14,990	29.7

3.7.3 Compensation of employees

Compensation of employees is the total remuneration, in cash or in kind, payable by an establishment to an employee in return for work done by the employee during the accounting period. Compensation of employees has three main components:

- i) Wages and salaries payable in cash or in kind;
- ii) Value of social security contributions payable by the employer; and
- iii) Other supplement to wages and salaries.

Figure 3.14 shows that total compensation paid to the 1,823,070 employees amounted to GH¢30.4 billion. Wages and salaries paid to employees was about GH¢28.7 billion which represents 94.4 percent of total compensation to employees. In total, about GH¢1.0 billion was paid by employers on behalf of their employees as social security contributions, which formed 3.4 percent of the total compensation to employees. Other supplement to wages such as end of year bonuses, personal insurance, medical schemes, etc. was about GH¢666.6 million, representing 2.2 percent of the total compensation to employees.

Figure 3.14: Compensation (GH¢'000) of employees by type of compensation

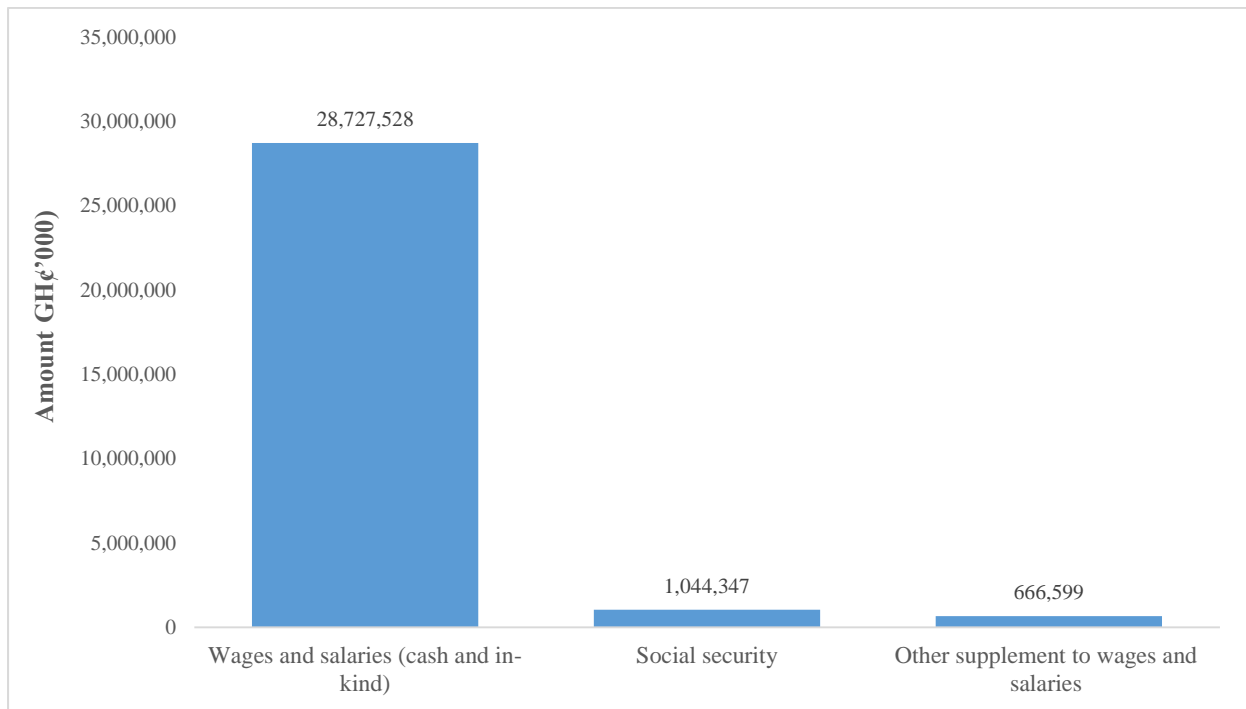


Figure 3.15 indicates that as much as GH¢17.1 billion was paid as wages and salaries to those who worked in the Service sector. This amount constitutes 60.1 percent of total wages and salaries paid to employees. Within the Service sector however, the amount forms 76.6 percent of total wages and salaries paid to employees who worked in the sector. About two-fifths (39.3%) of total wages and salaries amounting to about GH¢11.5 billion was paid to those who worked in the Industry sector. Employees who worked in the Agriculture sector received less than one percent of total wages and salaries.

Social security and other supplement to wages and salaries paid to employees follow a similar trend. About 64.8 percent of the total social security payments by employers and 60.1 percent of total payments as other supplement to wages and salaries went to employees in the Service sector. Employees who worked in the Industry sector received 34.6 percent of the total social security payments and 39.3 percent of the total payments as other supplement to wages and salaries. Employees in the Agriculture sector received less than one percent of total social security payments and other supplement to wages and salaries (Figure 3.12).

Figure 3.15: Compensation (GH¢'000) of employees by sector and type of compensation

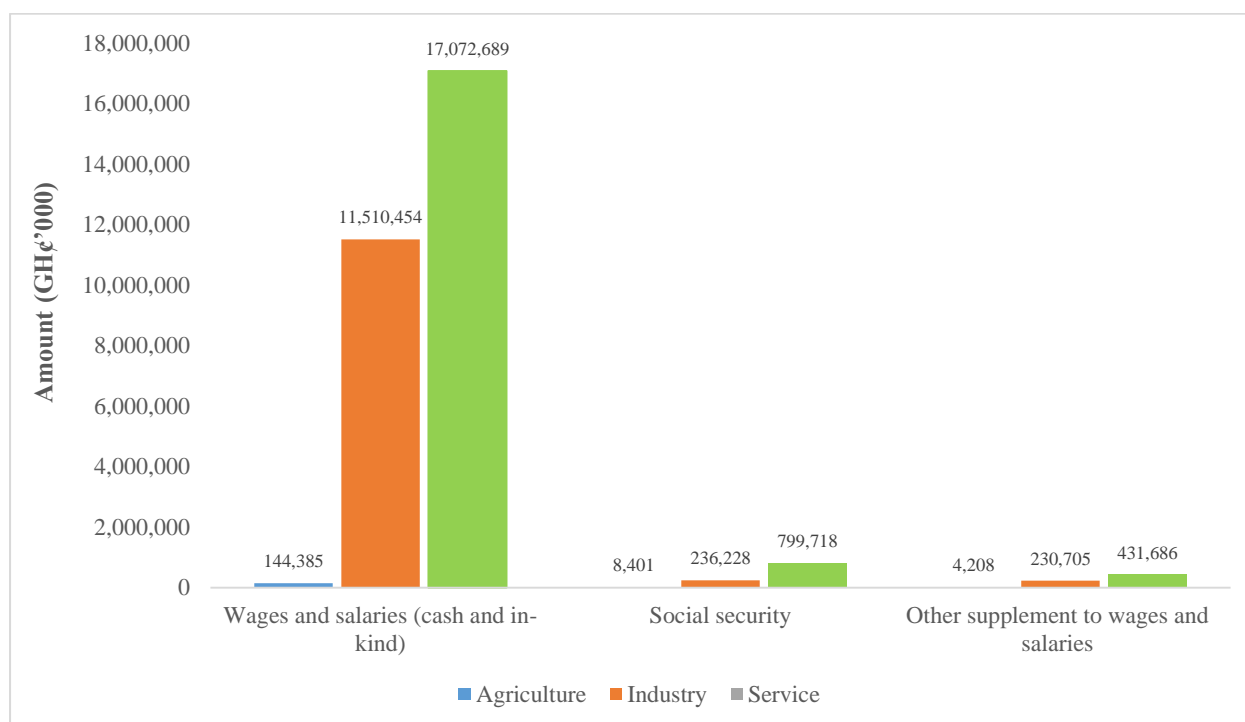


Table 3.35 shows that employees in the Mining and quarrying and Financial and insurance activities sub-sectors together received about GH¢17.1 billion (59.4%) of the total wages and salaries paid to employees. Employees who worked in the Financial and insurance activities sub-sector received 47.4 percent of the social security payments (GH¢494,828,685) and 38.4 percent of other supplement to wages and salaries (GH¢256,106,359).

Out of the total wages and salaries paid to employees within the Agriculture sector, 67.2 percent (GH¢97.1 million) was received by those in the Crop and animal production, hunting and related service activities sub-sector; while 31.3 percent of the amount (GH¢45.2 million) was received by those who worked in the Fishing and aquaculture sub-sector. More than three-quarters (76.9%) of the total wages and salaries paid to employees within the Industry sector, was received by those who worked in the Mining and Quarrying sub-sector. Employees in the Financial and insurance activities and Education sub-sectors received 65.3 percent of the total wages and salaries paid to employees within the Service sector (Table 3.35).

About two-thirds (66.0%) of the total supplement to wages and salaries paid to employees within the Industry sector were received by those who worked in the Electricity and Gas supply and Mining and Quarrying sub-sectors. In the Service sector, 59.3 percent of the total supplement to wages and salaries was paid to employees in the Financial and insurance activities sub-sector. For those who worked in the Agriculture sector, 61.1 percent of the amount was paid as supplement to wages to those who worked in the Crop and animal production, hunting and related service activities sub-sector.

In the case of payments for social security, those who worked in the Mining and Quarrying and Electricity and Gas supply sub-sectors received 60.4 percent of the payment to the Industry sector while 61.9 percent of social security payments in the Service sector was received by those who worked in the Financial and insurance activities sub-sector (Table 3.35).

Table 3.35: Compensation of employees by sector and type of compensation

Sectors/Sub-sectors	Wages and salaries (Cash and in-kind) GH¢	Social security GH¢	Other supplement to wages and salaries GH¢
All sectors	28,727,528,284	1,044,346,659	666,599,065
Agriculture	144,384,622	8,400,790	4,208,197
Crop and animal production, hunting and related service activities	97,080,321	5,219,712	2,570,214
Forestry and logging	2,111,791	152,164	3,415
Fishing and aquaculture	45,192,510	3,028,914	1,634,568
Industry	11,510,454,241	236,227,988	230,705,122
Mining and quarrying	8,855,455,213	75,377,113	70,011,597
Manufacturing	1,188,588,784	50,225,356	50,298,287
Electricity, gas and air conditions	807,455,034	67,386,080	82,314,744
Water supply; sewerage, waste management	127,834,115	13,943,286	18,812,306
Construction	531,121,095	29,296,153	9,268,189
Service	17,072,689,421	799,717,881	431,685,746
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,625,841,964	64,165,343	35,568,203
Transportation and storage	336,873,140	15,034,300	59,207,124
Accommodation and food service activities	636,953,775	36,354,608	14,251,000
Information and communication	335,704,427	27,033,597	10,832,646
Financial and insurance activities	8,213,312,645	494,828,685	256,106,359
Real estate activities	40,691,376	2,470,838	360,202
Professional, scientific and technical activities	358,959,459	16,564,072	5,444,463
Administrative and support service activities	1,380,611,499	12,995,308	5,744,060
Education	2,938,815,495	80,855,299	29,176,178
Human health and social work activities	624,017,128	32,713,669	6,622,959
Arts, entertainment and recreation	39,454,311	1,975,664	2,387,237
Other service activities	541,454,203	14,726,498	5,985,315

Table 3.36 shows that 63.6 percent of the total wages and salaries (GH¢18.3 billion) were received by employees who worked in large-sized establishments. In the Industry sector, 89.1 percent of total wages and salaries (GH¢10.3 billion) was received by employees in large-sized establishments. The proportions of total wages and salaries received by employees in large-sized establishments within the Service (46.6%) and Agriculture (40.3%) sectors were relatively smaller.

Table 3.36 shows the annual average compensations to employees. On average, GH¢15,758 was paid to each employee per annum as a wage. The average wage paid to employees in the Industry sector (GH¢27,568) was higher than the average payments in the other sectors and also higher than the national average. The average wage paid to employees in the Agriculture sector (GH¢3,257) was the least. Large-sized establishments paid GH¢39,063 on average per annum to their employees. Whereas large-sized establishments in Industry paid GH¢62,666 averagely per annum to their employees, those who worked in large-sized establishments in the Agriculture sector received GH¢2,175 per annum on average.

Table 3.36: Compensation of employees by sector, establishment size and type of compensation

Sector/ Sub-sector	Actual compensations			Annual average compensations		
	Wages and Salaries (Cash and in-kind) GH¢	Social Security GH¢	Other Supplement to wages and salaries GH¢	Wages and Salaries (Cash and in-kind) GH¢]	Social Security GH¢	Other Supplement to wages and salaries GH¢
All sectors	28,727,528,284	1,044,346,659	666,599,065	15,758	573	366
Large	18,278,503,406	703,797,358	452,428,312	39,063	1,504	967
Medium	2,958,189,212	164,353,117	75,206,957	9,331	518	237
Small	4,876,670,541	156,737,398	121,157,869	6,913	222	172
Micro	2,614,165,125	19,458,786	17,805,928	7,857	58	54
Agriculture	144,384,622	8,400,790	4,208,197	3,257	189	95
Large	58,194,773	2,933,155	1,938,337	2,175	110	72
Medium	44,320,418	3,815,808	572,680	8,898	766	115
Small	36,902,462	1,597,711	844,278	3,621	157	83
Micro	4,966,970	54,115	852,903	2,070	23	355
Industry	11,510,454,241	236,227,988	230,705,122	27,568	566	553
Large	10,259,699,644	188,315,373	200,236,346	62,666	1,150	1,223
Medium	432,618,772	24,785,680	21,127,003	7,649	438	374
Small	660,229,405	21,341,168	6,922,949	4,883	158	51
Micro	157,906,419	1,785,767	2,418,824	2,545	29	39
Service	17,072,689,421	799,717,881	431,685,746	12,542	588	317
Large	7,960,608,989	512,548,830	250,253,629	28,693	1,847	902
Medium	2,481,250,022	135,751,628	53,507,273	9,711	531	209
Small	4,179,538,674	133,798,519	113,390,642	7,463	239	202
Micro	2,451,291,736	17,618,904	14,534,201	9,137	66	54

Table 3.37 shows the regional distribution of compensations paid to employees. As high as 45.9 percent (GH¢13.2 billion) of all wages and salaries was paid to employees in establishments located in the Greater Accra region while 37.1 percent (GH¢10.6 billion) was paid to employees located in the Western region. Only 6.2 percent (GH¢1.8 billion) of wages and salaries was paid to employees in the Ashanti region.

Table 3.37: Compensation of employees by region and type of compensation

Region	Wages and Salaries (Cash and in-kind) GH¢		Social Security GH¢		Other Supplement to wages and salaries GH¢	
	Number	Percent	Number	Percent	Number	Percent
	All sectors	28,727,528,284	100.0	1,044,346,659	100.0	666,599,065
Western	10,647,812,918	37.1	74,757,902	7.2	67,439,511	10.1
Central	473,201,749	1.6	19,172,639	1.8	4,648,759	0.7
Greater Accra	13,196,310,136	45.9	783,088,636	75.0	525,558,980	78.8
Volta	294,578,518	1.0	9,816,186	0.9	1,938,768	0.3
Eastern	895,415,206	3.1	30,283,711	2.9	16,047,092	2.4
Ashanti	1,793,298,999	6.2	71,816,895	6.9	34,455,190	5.2
Brong Ahafo	673,998,041	2.3	23,278,494	2.2	9,176,310	1.4
Northern	394,653,838	1.4	24,930,257	2.4	5,423,722	0.8
Upper East	256,801,152	0.9	4,205,430	0.4	1,402,849	0.2
Upper West	101,457,727	0.4	2,996,511	0.3	507,884	0.1

CHAPTER FOUR

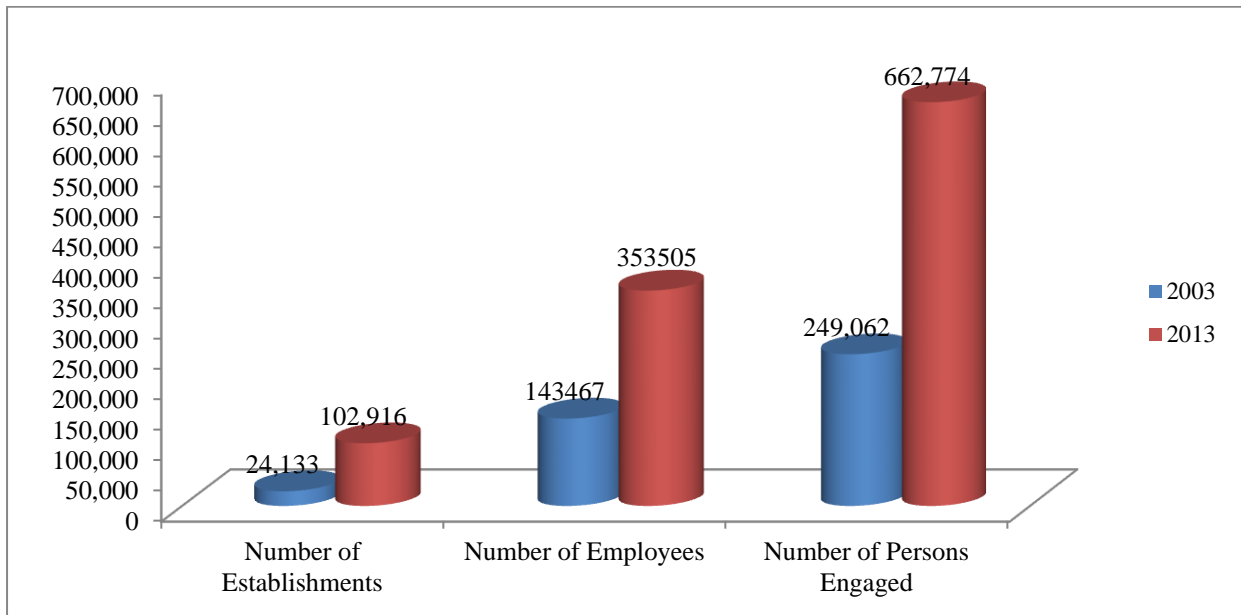
COMPARATIVE ANALYSIS OF A DECADE (2003 - 2013) OF INDUSTRY SECTOR PERFORMANCE

In 2005, the 2003 National Industrial Census was conducted, and this was done in two phases. The first phase, conducted in October 2003, listed and collected location and organizational data on establishments engaged primarily in mining and quarrying, manufacturing, construction and the production and distribution of electricity and water. The second phase collected detailed information on industry from November 2004 to February 2005 with 2003 as the reference period.

Unlike the previous industrial censuses which focused only on the Industry sector, the 2013 economic census covered not only Industry but also, the Service and Agriculture sectors. In both the 2003 and 2013 surveys, data collection was undertaken in two phases, with the first phase providing the sampling frame, while the second phase collected detailed operational data on the activities of the businesses. To a large extent, both surveys are similar except for the scope, as they seek, among others, to provide the needed critical data for re-basing the country's GDP. In view of the similarity that exists between the two surveys, it is permissible to compare the performance of the Industrial sector in 2003 to that in 2013. This chapter, therefore, seeks to provide insight into possible changes in the Industry sector over the period 2003 to 2013. This would be done for indicators such as gross output, gross value added, compensation of employees, material cost for production, and the workforce used in industry.

Figure 4.1 shows the number of establishments, number of employees and number of persons engaged in the Industry sector in 2003 and 2013. The number of establishments in the sector increased from 24,133 in 2003 to 102,916 in 2013 representing a growth of 326.5 percent. The number of employees grew by 146.4 percent in 2013, an indication that, the number of employees have over the decade increased from 143,467 in 2003 to 353,505 employees in 2013. Similarly, the number of persons engaged increased from 249,062 in 2003 to 662,774 in 2013, representing a growth in persons engaged over the decade in industry sector to be 166.1 percent.

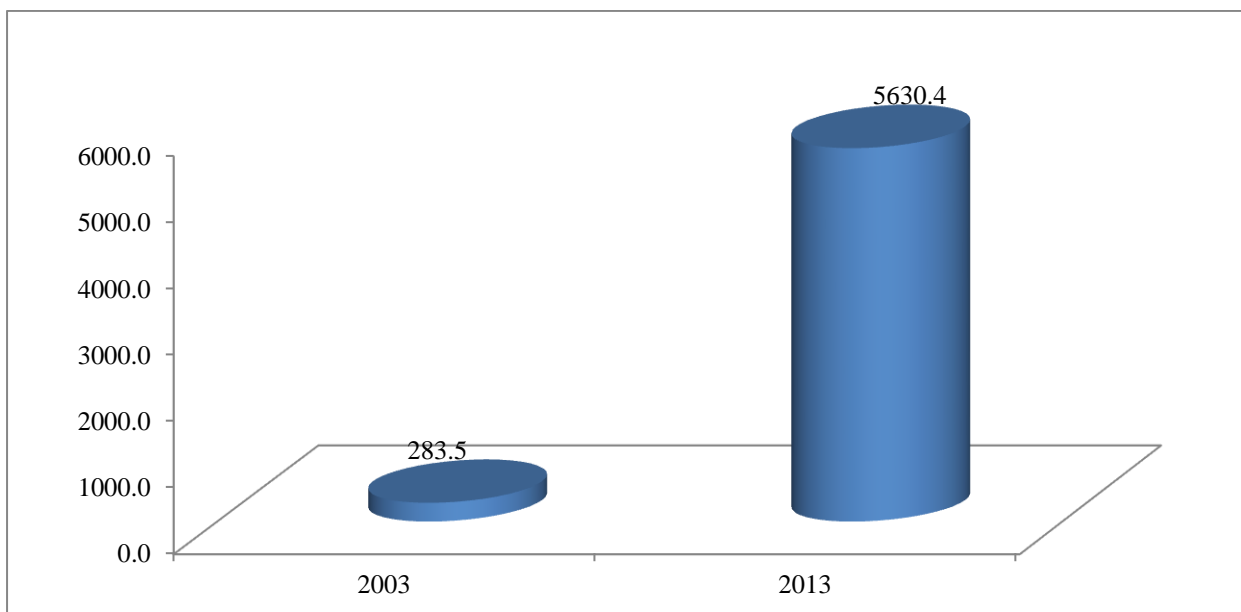
Figure 4.1: Establishments, employees and persons engaged by all industry for 2003 and 2013



Source: Phase II of 2003 Industrial Census and 2013 Economic Census

Real wages measured in United States Dollars is examined for the industry sector in Figure 4.2. The results indicate that over the decade, wages and salaries paid to labour in the sector have significantly increased. The total wages and salaries paid to labour increased from US\$284 million in 2003 to US\$5,630.4 million in 2013, indicating a growth of 1,886 percent. This increase far exceeds the growth in number of the employees in the sector over the same period.

Figure 4.2: Wages and salaries for all industry in 2003 and 2013



Source: Phase II of 2003 Industrial Census and 2013 Economic Census

Table 4.1 indicates the number of establishments and persons engaged, that operated in the three sub-sectors of Industry irrespective of size. The total number of establishments increased from 24,133 in 2003 to 102,916 in 2013 representing a growth of 326.5 percent. Manufacturing establishments grew by 327.7 percent, increasing from 23,797 in 2003 to

101,789 in 2013 while Electricity and Water grew by 295.3 percent, also increasing from 211 in 2003 to 834 in 2013. The number of establishment in the Mining and Quarrying sub-sector double in 2013 representing a growth of 134.4 percent.

The Electricity and water sub-sector recorded the highest growth of 266.6 percent in number of persons engaged, increasing from 11,856 in 2003 to 43,470 in 2013 followed by the mining and quarrying sub-sector with a growth rate of 221.1 percent, increasing from 221,952 in 2003 to 570,327 in 2013. The manufacturing sub-sector recorded a growth of 157 percent.

Table 4.1: Number of establishments and persons engaged by industry sub-sectors in 2003 and 2013

Major Industry Group	Number of Establishments			Number of Persons Engaged		
	2003	2013	Percent	2003	2013	Percent
Total	24,133	102,916	326.5	249,062	662,774	166.1
Mining and Quarrying	125	293	134.4	15,254	48,977	221.1
Manufacturing	23,797	101,789	327.7	221,952	570,327	157.0
Electricity and Water	211	834	295.3	11,856	43,470	266.6

Source: Phase II of 2003 Industrial Census and 2013 Economic Census

Table 4.2 shows Wages and Salaries and Number of Employees in the three sub-sectors of Industry in 2003 and 2013. Wages and salaries paid to labour in the three sub-sectors grew by 1,886 percent, increasing from US\$284 million in 2003 to US\$5,630 million in 2013. Although the mining and quarrying sub-sector recorded a higher growth rate (7,909.1%) in wages and salaries which could be attributed to the extraction of oil in Ghana, the number of employees grew by 169.8 percent, while wages and salaries paid to labour in the electricity and water sub-sector grew 1,220.9 percent, with the number of employees recording a growth of 251.1 percent. The manufacturing sub-sector recorded the lowest growth of 220 percent over the decade in wages and salaries and also 251.1 growth in the number of employees over the same period.

Table 4.2: Wages and salaries and number of employees by industry in 2003 and 2013

Major Industry Group	Total Wages and Salaries US\$ Mil			Number of Employees		
	2003	2013	Percent	2003	2013	Percent
Industry Total	283.5	5630.4	1886.0	143467	353505	146.4
Mining and Quarrying	56.7	4541.3	7909.1	14868	40121	169.8
Manufacturing	190.5	609.5	220.0	116773	271862	132.8
Electricity and water	36.3	479.6	1220.9	11826	41522	251.1

Source: Phase II of 2003 Industrial Census and 2013 Economic Census

Note: The annual average exchange rate per US dollar was ₵8,677.81 in 2003 and GH₵1.95 in 2013

Table 4.3 indicates purchases by the three sub-sectors of industry. The value of materials and supplies purchased grew by 951.7 percent, increasing from US\$1,900.2 million in 2003 to US\$19,983.3 million in 2013. The Electricity and Water sub-sector recorded the highest growth of 9,296.2 percent followed by the Mining and Quarrying sub-sector which recorded a growth of 1,412.2 percent. The Manufacturing sub-sector recorded the lowest growth of 400.7 percent. The total value of goods purchased for resale increased from US\$73.4 million

in 2003 to US\$1,078.1 million in 2013 indicating a growth of 1,360.5 percent. In terms of changes in the sub-sectors, the Mining and quarrying sub-sector recorded the highest growth of 9,754.7 percent followed by the Manufacturing sub-sector with 591.5. There was no growth recorded in the Electricity and Water sub-sector.

The value of purchased fuel grew by 4,372.8 percent, increasing from US\$72 million in 2003 to US\$3,221.9 million in 2013. The Electricity and Water sub-sector grew by 69,939.1 percent followed by the Mining and Quarrying sub-sector with 7,163.0 percent. The Manufacturing sub-sector recorded the lowest growth of 309.3 percent. Electricity purchased increased from US\$446.1 million in 2003 to US\$775 million in 2013. The Mining and quarrying sub-sector recorded the highest growth of 567.3 percent which was more than three times that of the Manufacturing sub-sector (178.6%).

A decade examination of Total Receipts, shows that in 2013 total receipts for industry was \$39,957.5million, and this was more than nine times that of 2003 (\$4,257.0 million). Examining this within the sub-sectors, the Mining and Quarrying sub-sector recorded the highest growth (1,367.5%) in total receipts, increasing from US\$608.5 million in 2003 to US\$8,930.3 million in 2013. The Manufacturing and Electricity and Water sub-sectors recorded growths of 610.9 percent and 532.5 percent respectively (Table 4.4). Receipts from sales from main industrial activity grew by 836.9 percent, increasing from US\$4,083.6 million in 2003 to US\$3,8257.6 million in 2013. The Mining and Quarrying sub-sector grew by 1,292 percent followed by the Manufacturing sub-sector with 636.1 percent. The Electricity and Water sub-sector recorded the lowest growth of 498.4 percent.

Receipts from other industrial services grew by 1,505 percent with the Mining and Quarrying sub-sector recording a significant growth of 67,919.8 percent followed by electricity and water sub-sector with 7,806.6 percent. The Manufacturing sub-sector recorded the lowest growth of 310.9 percent. Receipts from sales of goods sold in the same condition grew by 146.3 percent, increasing from US\$79.8 million in 2003 to US\$196 million in 2013. The Mining and Quarrying and Manufacturing sub-sectors recorded growths of 8621.2 percent and 52.1 percent respectively.

Table 4.3: Purchases by industry in 2003 and 2013

Major Industry Group	Material and Supplies US\$ Mill			Goods Purchased for Resale US\$ Mill			Fuel purchased US\$ Mill			Electricity purchased US\$ Mill		
	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent
Industry Total	1900.2	19983	951.7	73.8	1078.1	1360.5	72	3221.9	4372.8	446.1	775.4	73.8
Mining and Quarrying	99.8	1509.7	1412.2	0.3	30.8	9754.7	19.3	1404.8	7163	34.6	230.7	567.3
Manufacturing	1694	8481.9	400.7	73.5	508.3	591.5	50.4	206.2	309.3	56.4	157	178.6
Electricity and Water	106.3	9991.7	9296.2		539		2.3	1610.9	69306.8	355.2	387.7	9.2

Source: Phase II of 2003 Industrial census and 2013 Economic Census

The annual average exchange rate per US dollar was ₵ 8,677.81 in 2003 and GH¢1.95 in 2013

Table 4.4: Receipts in Industry in 2003 and 2013

Major Industrial Group	Total US\$ Mil			Sales from main industrial activity US\$ Mil			Receipts for other industrial services US\$ Mil			Sale of goods sold in same condition US\$ Mil		
	2003	2013	Percent	2003	2013	percent	2003	2013	Percent	2003	2013	Percent
Industry	4257.0	39957.5	838.6	4083.6	38257.6	836.9	93.7	1503.4	1505.0	79.8	196.5	146.3
Mining and quarrying	608.5	8930.3	1367.5	607.8	8460.6	1292.0	0.7	466.3	67919.8	-	3.3	8621.2
Manufacturing	3026.6	21516.6	610.9	2855.5	21020.0	636.1	91.3	375.3	310.9	79.7	121.3	52.1
Electricity and water	621.9	3877.6	523.5	620.2	3711.0	498.3	1.6	129.9	7806.6	-	36.8	-

Source: Phase II of 2003 Industrial Census and 2013 Economic Census

The annual average exchange rate per US dollar was ø8,677.81 in 2003 and GHø1.95 in 2013

Over the decade, the total depreciation of fixed assets in Industry grew by 1,554.2 percent with the Mining and Quarrying sub-sector recording the highest growth of 5,591.7 percent. The Manufacturing and Electricity and Water sub-sector grew by 712.7 percent and 835.7 percent respectively. Depreciation in Buildings, other construction and land improvement in the Industry sector recorded a growth of 5,466.1 percent, increasing from US\$28 million in 2003 to US\$1,595 million in 2013. The Electricity and Water sub-sector recorded the highest growth of 9,316.7 percent followed by the Mining and Quarrying sub-sector with 2,748.1 percent. The Manufacturing sub-sector recorded the lowest growth of 2,483.7 percent (Table 4.5).

The depreciation in Machinery and other equipment increased from US\$516.4 million in 2003 to US\$6,408.4 million in 2013 representing a growth of 1,141 percent over the ten-year period. The Mining and Quarrying and Manufacturing sub-sectors grew by 4,985.1 percent and 773.9 percent respectively. The Electricity and Water sub-sector recorded a growth of 421.1 percent.

The depreciation in Transport and Equipment grew by 3516.5 percent, increasing from US\$51.6 million in 2003 to US\$1,866.3 million in 2013. The Mining and Quarrying sub-sector recorded the highest growth of 11,609.1 percent followed by the Electricity and Water sub-sector with 9,276.4 percent. The Manufacturing sub-sector again recorded the lowest growth of 112.8 percent.

Table 4.6 indicates the value of gross additions to fixed assets in Industry in 2003 and 2013 over the period, 2003 to 2013. The total gross additions to fixed assets in Industry increased from US\$307.8 million in 2003 to US\$12,106.6 million in 2013, indicating a growth of 3,833.3 percent. The total gross assets in the Mining and Quarrying sub-sector (US\$8,494.4million) is about six times that of the Manufacturing sub-sector (US\$1,526.2 million) and four times that of the Electricity and Water sub-sector (US\$2,086 million).

Gross additions to land grew by 1,250 percent, increasing from US\$6.5 million in 2003 to US\$87.8 million in 2013. The value of assets in the Mining and Quarrying sub-sector shrank by 65.8 percent while that of the Manufacturing sub-sector grew by 4,625.percent. Gross additions to Buildings, Other construction and land improvement in industry recorded a growth of 2649.1 percent with Manufacturing sub-sector recorded the highest growth of 4,529.8 percent followed by Electricity and Water sub-sector with 3,510.1 percent. Mining and quarrying sub-sector recorded the lowest growth of 273 percent.

The gross additions to Machinery and other equipment increased from US\$204.6 million in 2003 to US\$9,132.1 million in 2013 over the ten-year period, representing a growth of 4363.4 percent. The Mining and Quarrying sub-sector accounts for 80 percent of the total value of Machinery and other equipment in industry sector.

The gross additions to Transport and Equipment grew by 3229 percent, increasing from US\$38.9 million in 2003 to US\$1,295 million in 2013. The Mining and Quarrying sub-sector recorded the highest growth in the value of additions Transport and Equipment, recording 6,480.7 percent followed by the Electricity and Water sub-sector with 2,184.6 percent. The Manufacturing sub-sector recorded the lowest growth of 392.9 percent (Table 4.6).

Table 4.5: Depreciation of Fixed Asset by industry in 2003 and 2013

Major Industry Group	Total US\$ Mil			Buildings, other Construction and Land Improvement US\$ Mil			Machinery and Other Equipment US\$ Mil			Transport Equipment US\$ Mil		
	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent
Industry Total	596.6	9,869.6	1554.2	28.7	1,595.00	5466.1	516.4	6,408.40	1141.0	51.6	1,866.3	3516.5
Mining and Quarrying	93.4	5,318.1	5591.7	7.4	209.7	2748.1	75	3,815.20	4985.1	11.0	1,293.2	11609.1
Manufacturing	127.5	1,035.9	712.7	9.1	234.3	2483.7	83.1	726.6	773.9	35.2	75.0	112.8
Electricity and Water	375.7	3,515.5	835.7	12.2	1,150.90	9316.7	358.2	1,866.60	421.1	5.3	498	9276.4

Source: Phase II of 2003 Industrial census and 2013 Economic Census

The annual average exchange rate per US dollar was ¢ 8,677.81 in 2003 and GH¢1.95 in 2013

Table 4.6: Gross Additions to Fixed Asset by Industry in 2003 and 2013

Major Industry Group	Total \$ mil			Land US\$ million			Buildings other Construction and Land Improvement US\$ million			Machinery and Other Equipment US\$ million			Transport Equipment US\$ million		
	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent	2003	2013	Percent
Industry Total	307.8	12106.6	3833.3	6.5	87.8	1250.8	57.9	1591.7	2649.1	204.6	9132.1	4363.4	38.9	1295.0	3229.0
Mining and Quarrying	64.8	8494.4	13008.6	6.1	2.1	-65.6	22.6	84.3	273	19.6	7315.5	37224	16.6	1092.4	6480.7
Manufacturing	123.1	1526.2	1139.8	0.4	18.9	4625	22.5	1041.7	4529.8	83.2	381.8	358.9	17.0	83.8	392.9
Electricity and Water	119.9	2086	1639.8	-	66.8	-	12.9	465.7	3510.1	101.8	1434.8	1309.4	5.2.0	118.8	2184.6

Source: Phase II of 2003 Industrial census and 2013 Economic Census

The annual average exchange rate per US dollar was ¢ 8,677.81 in 2003 and GH¢1.95 in 2013

CHAPTER FIVE

CONCLUSIONS AND RECOMMENDATION

4.1 Introduction

Chapter four presents the conclusions and recommendation based on the data and analysis so done in this report. The recommendations are formulated bearing in mind business development, improved economic growth and job creation.

4.2 Conclusions

Phase II of the Integrated Business Establishment Survey (IBES II) involved the collection of detailed information on the operations of non-household establishments covering all the sectors of the Ghanaian economy namely, Agriculture, Industry and Services. IBES II covered only agricultural activities managed by establishments or institutions.

The aim of IBES II was to provide information on the structure and performance of all sectors of the economy in addition to regional comparisons. Such economic data and other data sources are required to monitor the achievements of the Ghana's Shared Growth and Development Agenda, the AU Agenda 2063 and the Sustainable Development Goals (SDGs).

With regard to employment, a total of 3,061,521 persons were engaged by establishments of which 75.1 percent were engaged by the Service sector, 23.1 percent by Industry while 1.8 percent were engaged in the Agriculture sector. Out of the total persons engaged, 1,778,940, representing 58.1 percent were employees. The proportion of employees was highest in the Greater Accra region (77.7%) and lowest in the Upper West region (29.7%)

In relation to revenue, the total amount of revenue generated by the three sectors was GH¢451.6 billion. A greater proportion of the revenue (GH¢317.7 billion, representing 70.4 percent) was generated by the Service sector. The Industry sector generated GH¢128.4 billion which is 28.4 percent of the total revenue while revenue from Institutional Agriculture was GH¢5.4 billion, representing 1.2 percent.

Over 70 percent of all revenues generated was from the Greater Accra region which does not align well with the objective of decentralization. Considering the fact that a large proportion of revenues were from the Greater Accra region, policies should target the setting up of businesses across all regions to increase access to basic goods and services outside of the Greater Accra region while creating employment in all regions to reduce migration to the capital city.

Most of the assets owned, purchased and disposed of as at the end of the reference period was by establishments in the Industry sector. This emphasizes the fact that the Industry sector is more capital intensive compared to the other sectors of the economy. There is therefore, the need for the formulation of policies policy that can lead to businesses building fixed capital to be able to produce at full capacity using modern and efficient methods to foster economic growth in the country.

With respect to size, 30.5 percent of the total revenue (GH¢144.5 billion) was earned by the small-sized establishments and more than one-quarter (27.2%), amounting to GH¢128.9 billion was generated by the large-sized establishments. Among the different sizes, the least revenue (GH¢97.8 billion) was earned by the medium-sized establishments.

The Service sector had a total revenue of GH¢45.9 billion of which the Financial and insurance activities sub-sector's contribution was 18.4 percent (GH¢8.6 billion), followed by the Accommodation and food sub-sector (17.6%) and the Education sub-sector (14.6%). The Health and Education sub-sector accounted for 3.7 percent and 14.6 percent respectively of the total assets of the Service sector.

The value of fuels purchased grew by 43.7 percent, increasing from US\$72 million in 2003 to US\$3,221.9 million in 2013 with the Electricity and Water sub-sector recording a growth of 693.1 followed by the Mining and Quarrying sub-sector with a 71.6 percent growth.

Total receipts in 2013 were more than nine times that of 2003 with the Manufacturing sub-sector contributing about 54 percent. Majority (95%) of receipts were from sale of items from main industry activity. The total gross additions to the fixed assets in Industry increased from US\$307.8 million in 2003 to US\$12,106.6 in 2013 indicating a growth of 38.3 percent. The total value of gross asset in the Mining and quarrying sub-sector (US\$8494.4million) was about six times that of the Manufacturing sub-sector (US\$1,526.2 million) and four times that of Electricity and Water sub-sector (US\$2,086 million).

As the country thrives to move from subsistence agriculture to a more mechanized agriculture, it is expected that the Agriculture sector would have substantial amount of fixed assets in the form of agricultural machinery and equipment. Policy decisions should focus on areas that will facilitate the mechanization of agriculture through the building of fixed capital in the form of agricultural machinery and implements.

Good educational and health infrastructure is key to quality delivery of these services. The stock of fixed assets and additions to fixed assets in these sectors is key to the provision of quality education and health to the citizenry. As reflected in the results, capital formation in these sectors needs to be improved. It is therefore, important that efforts are made through policy interventions to improve upon capital formation in these sub-sectors which will translate into the provision of quality education and improved healthcare delivery.

A high proportion of the persons were engaged by the Service sector, particularly the Wholesale and retail trade sub-sector. This shows the extent and indication of the pervasiveness of domestic trading activities, and low manufacturing base of the economy. Every effort to promote manufacturing activities in the country should be embraced.

The concentration of persons engaged by non-household establishments in Greater Accra, Ashanti and Western regions should be a concern. Expanding the creation of factories and establishments/enterprises in the various parts of the country will be a useful venture.

Total payments by employers to their employees as social security contributions is far below expectation. Even though the micro, small and medium-sized establishments engaged more persons, those who worked in these establishments received lower remuneration. Employers should be encouraged to pay social security contributions for their employees to improve on their welfare during retirement.

With regard to the comparative analysis of industry performance between 2003 and 2013, the Manufacturing sub-sector contributed about 86 percent of the number of establishments in the three sub-sectors of Industry. Wages and salaries increased from US\$284 million in 2003 to US\$5,630.4 million to 2013 indicating a growth of 1886 percent with the Mining and quarrying sub-sector contributing about 80.7 percent to the total wages and salaries.

4.3 Recommendation

The Service sector accounts for slightly over 70 percent of total revenue while the productive sectors of the economy (Industry and Agriculture sectors), contribute less than 30 percent to output. This gives an indication that the economy is driven by the Service sector. There is therefore, the need for a concerted effort to support the productive sectors of the economy through policy interventions in order to increase production and exports.

As the country thrives to move from subsistence agriculture to a more mechanized agriculture, it is expected that the Agriculture sector would have substantial amount of fixed assets in the form of agricultural machinery and equipment. Policy decisions should focus on areas that will facilitate the mechanization of agriculture through the building of fixed capital in the form of agricultural machinery and implements.

Good education and healthy infrastructure is key to quality delivery of these services. Stock of fixed assets and additions to fixed assets in these sectors is key to the provision of quality education and health to the citizenry. As reflected in the results, capital formation in these sectors needs to be improved. It is therefore, important that efforts are made through policy interventions to improve upon capital formation in these sub-sectors which will translate into the provision of quality education and improved healthcare delivery.

The concentration of persons engaged by non-household establishments in Greater Accra, Ashanti and Western regions should be a concern. Also, over 70 percent of all revenues generated is from the Greater Accra region which does not align well with the objective of decentralization. Expanding the creation of factories and establishments/enterprises in the various parts of the country will be a useful venture. Thus, policy should target the setting up of businesses across all regions to increase access to basic goods and services outside of the Greater Accra region while creating employment in all regions to reduce migration to the capital city.

A concerted effort should be made at creating free zone enclaves in all regions in the short to medium term and in the districts in the long-term is worth considering to ensure the development of an industry sector that would not only be concentrated in the three large cities but spread throughout the country. This will bring about development to the benefit of all the citizenry. The current one-district one-factory program of government is laudable and all efforts should be made to make it successful and sustainable in the long-term.

CHAPTER SIX

GLOSSARY

The statistical unit

An establishment is the statistical unit recommended by the United Nations Statistical Office for economic enquiries. This is defined as a unit of production engaged in a single kind of activity under a single ownership at a single location. In practice, it was difficult to apply this definition to some enterprises hence the concept of reporting unit was adopted. The reporting unit was the smallest unit that could provide the information required by the census. With the exception of the cases below, the reporting unit was the same for all establishments:

1. A unit, though under single ownership carrying out a single activity, may operate at different locations but keep consolidated accounts, which does not readily yield data on separate locations. This occurs in some larger establishments.
2. A number of establishments are engaged in two or more economic activities. Where possible, a completed questionnaire was obtained in respect of each activity otherwise a combined return for all activities was accepted.

Classification of industry

The International Standard Industrial Classification for all Economic Activities (ISIC) Rev.4 was adopted for classifying economic activities. The industry group (four-digit) level was found to be sufficiently detailed for Ghana's needs.

Classification of products and materials

The Central Product Code (CPC) Rev. 2 was adopted for classifying products. Classification for products was done at the five-digit level. In some cases where the product could not be easily classified based on the international codes, localize codes were created as extension to take care of products only known in the Ghanaian industry.

Institutional agriculture

Institutional agriculture in IBES II covers all agricultural establishments owned by the private and public-private partnership other than household agriculture. Non-household agriculture includes all institutions (housed in a structure) engaged in agriculture-related activities, usually called institutional agriculture. This report examines only on institutional agriculture.

LMSM establishments

LMSM is an abbreviation for large, medium, small micro establishments. Large-sized establishments are those with more than 100 persons engaged in total. Medium-sized establishments are those with 31-100 employees, while small-sized establishments have 6-30 persons engaged. Micro-sized establishments are those with a total of 1-5 persons engaged.

Privately owned establishments

A privately owned enterprise refers to a commercial enterprise that is owned by private investors, shareholders or owners (usually collectively, but they can be owned by a single individual), is in contrast to state institutions. Private enterprises make up the private sector of the economy.

Public-private partnership establishments

A public-private partnership (PPP) is a government service or private business venture, which is funded and operated through a partnership of government or one or more private sector companies. In 2004, the government of Ghana published PPP policy guidelines, which attempted to officially integrate the two sectors in the development process. The private sector was described as Ghana's "engine of growth" indicating its importance. The PPP law gives government the legal backing to join with private firms to carry out projects in the country.

Purchasers' Prices

The delivered cost at the establishment including the purchase prices, charges for transport, the cost of insurance, value of packaging materials charged for and all taxes and duties on the goods less discounts and rebates allowed to the purchaser and the value of packaging materials returned to the supplier.

Ex-factory price

The price establishment charged to the consumer including duties and taxes which fall on the products when they leave the establishment excluding all subsidies.

Value of Stocks

The value of stocks of goods intended for sale and of materials, fuels and supplies for use by the units should be that at the beginning and end of the enquiry period for goods intended for sale, irrespective of where held, and of materials for use by the unit, that are owned by the establishment if it is part of a single-unit enterprise or that are controlled by the establishment and owned by its parent enterprise if it is part of a multi-unit enterprise. These are goods for which the establishment has transferred the effective right to use to others with a view to ultimate purchase by them is excluded.

Stocks of finished goods

Stocks of finished goods produced by the unit (industry) include all goods made by the establishment that are ready for sale at the reference date. Finished goods held by another establishment that were processed by that establishment from raw materials controlled by the respondent establishment is included. Finished goods held elsewhere - at ancillary units, in bonded or public warehouses, on consignment, in transit, and so on, is also be included. Finished goods held by the respondent establishment that were made from materials owned by others is not excluded.

Stocks of finished goods purchased for resale

Stocks of finished goods to be sold in the same condition as received covers the value of any stocks of goods that the establishment has bought with the intention of reselling in the same form, that is, without further processing.

Stocks of materials, fuels and supplies

Stocks of materials, fuels and supplies comprises all materials, components and the like that enter into the product, fuels, and repair, maintenance, office and other consumable supplies.

Stocks of work in progress

Stocks of work in progress refers to the value of all materials that have been partially processed by the establishment but that are not usually sold or turned over to other establishments without further processing.

Work-in-progress

These are materials which have been partially processed by the establishment but which are not usually sold without further processing.

Average Number of Persons Engaged

This refers to total number of persons who work in or for the establishment; the average number of operatives plus the average number of other employees plus working proprietors and active business partners plus learners (including unpaid apprentices) plus unpaid family workers.

Employees

This refers to all persons working for and paid by the establishment. They include persons working full-time or part-time and employees on sick leave, paid vacations and holidays.

Wages and Salaries

All payments, whether in cash or in kind, made by the employer during the year to employees, including wages and salaries, other cash payments, bonuses, cost of living allowances, wages paid during vacation and sick leave, contributions payable by employees and deducted by the employer such as Social Security and National Insurance Trust contributions, taxes etc.

Supplements to wages and Salaries

It is the employer's contribution on behalf of employees to the Social Security and National Insurance Trust, private pension plan, provident fund and workmen's accident compensations plan, insurance premiums on hospital and medical plans, premium on accident and sickness Insurance and life insurance premiums. It also includes all such schemes whether legally acquired, initiated by the employer or established as a result of labour management bargaining contract.

Receipts for non- Industrial Services

This includes receipts from rents, commission receipts, revenue from the operation of employee facilities, receipts for transport and warehousing services rendered to others other than delivery of own products.

Receipt for Industrial Services

This includes receipts for contract and commission work done on other establishments' materials like processing, transforming and assembly of materials supplied by the units which order the work, receipts for repair and installation work done for others and value of fixed assets produced for own account.

Cost of industrial Services

This includes payments made to others for contract work done by others on the establishment's materials.

Cost of non- Industrial Services

This includes communications costs (telex, telephone, internet, postage costs, etc.), plus rental payments for building and machinery plus advertising cost plus bank charges plus other such costs.

Receipts in Industry Sector

This equals total sales of goods plus receipts for contract and commission work done for others plus receipts for repair and installation work for others plus other receipt for industrial services plus sales of goods bought and resold in same condition as purchased.

Receipts in Agriculture Sector

This equals total sales of agriculture products plus receipts from non-agriculture activities plus sales of goods bought and resold in same condition as purchased plus own consumption.

Receipts in Service Sector

This equal to total receipts for services provided plus sales of goods resold in same condition as purchased plus any other income.

Intermediate input/consumption:

This is a measure of the goods and services used up in a period in the production process. It is estimated as expenditure on purchases of materials and supplies, and services used as inputs less change in inventories of materials and supplies (inventories include work-in-progress).

That is, cost of materials and supplies (both domestic and imported) plus fuels purchased plus electricity and water purchased plus both cost of industrial and non-industrial plus cost of goods expressly bought to be sold in the same condition as purchased plus stock of materials, supplies, and fuel at the beginning of the year less stock of materials, supplies and fuel at the end of the year.

Value Added

The value of outcome when factors of production interact to avail goods and services. It is intended to measure the value created by the process of production.

Gross Value Added

Gross value added is the value of receipts less the value of intermediate consumption; it is a measure of the contribution to GDP made by an individual producer, industry or sector.

Gross Domestic Product

Gross Domestic Product (GDP) is an aggregate measure of production. It is the sum of the gross value added of all resident establishments, plus any taxes, less subsidies, on products (if not included in the value of their outputs).

Depreciation of Fixed Assets

Is the value of wear and tear of fixed assets in the course of the financial year? It is value allowed at current replacement cost of assets used up during the year through normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.

The survey collected data on the book value of establishments' fixed assets and depreciation. Most of the large establishments had no difficulty in giving information on depreciation of their fixed assets. A number of the small establishments, could not give any information on depreciation, but provided the value of the assets at the time of purchase, and the year of the purchase. This enabled estimation of depreciation using the straight line method.

Gross addition to fixed assets

This equals capital expenditure on new, secondhand, improvements and work done on own account of fixed asset (Tangible and Intangible) for the year.

Tangible fixed assets include:

- Land
- Buildings
- Other Construction and land improvement
- Machinery and other equipment
- Transport and Equipment
- Furniture and fixtures
- Other tangible assets

Intangible fixed assets include:

- Computer software and databases;
- Research and developments;
- Entertainment, Literacy, and Artistic originals.
- Other Intellectual Property

Sales or disposal of fixed asset

This is the act of selling an asset that has been depreciated over its useful life. The value of sale of the fixed assets during the year.

APPENDICES

Table A.1: Purchases and other operating cost by sectors

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢	Other Operating Costs GH¢
ALL SECTORS - National	535,337	167,504,307,996	97,659,974,533	13,417,327,297	10,363,410,055	2,964,376,965	240,170,587	383,779,170	42,475,269,389
Agriculture	3,033	2,506,425,357	2,161,333,785	62,391,541	109,228,474	6,588,296	2,039,548	1,559,684	163,284,029
Agriculture, forestry and fishing	3,033	2,506,425,357	2,161,333,785	62,391,541	109,228,474	6,588,296	2,039,548	1,559,684	163,284,029
Industry	106,330	37,900,642,460	23,813,944,876	2,182,130,610	4,155,028,052	866,738,473	80,826,914	206,714,198	6,595,259,337
Mining and quarrying	293	9,349,906,890	2,869,454,469	60,013,437	2,739,307,644	449,875,187	2,921,959	190,266,192	3,038,068,002
Manufacturing	101,789	18,532,953,962	15,050,947,990	991,107,497	402,025,489	306,174,093	63,134,215	14,965,862	1,704,598,816
Electricity, gas, steam and air conditioning supply	327	4,018,047,727	1,742,654,746	1,105,762,051	773,911,091	13,585,501	1,829,398	0	380,304,940
Water supply; sewerage, waste management	507	309,293,457	124,090,996	270,409	24,252,252	74,101,944	470,207	8,976	86,098,673
Construction	3,414	5,690,440,427	4,026,796,675	24,977,217	215,531,577	23,001,749	12,471,135	1,473,168	1,386,188,906
Services	425,974	127,097,240,179	71,684,695,872	11,172,805,146	6,099,153,529	2,091,050,196	157,304,125	175,505,288	35,716,726,023
Wholesale and retail trade and repair of motor vehicles and motorcycles	236,523	81,214,751,855	63,313,997,664	9,291,902,951	4,721,424,277	209,957,563	45,166,466	56,719,082	3,575,583,852
Transportation and storage	2,303	2,257,325,720	573,716,536	116,529,138	568,943,074	18,737,270	4,364,808	96,862	974,938,032
Accommodation and food service activities	44,654	3,200,881,001	2,277,014,301	265,621,264	163,452,949	104,998,845	32,124,894	5,702,530	351,966,218
Information and communication	3,145	3,637,668,134	362,061,715	1,159,338,287	172,207,225	125,072,542	11,361,011	5,067,128	1,802,560,226
Financial and insurance activities	6,075	31,134,354,110	1,966,677,108	20,994,938	219,350,029	1,483,522,799	23,427,106	93,419,318	27,326,962,812
Real estate activities	413	696,014,199	385,762,938	391,875	9,030,641	3,661,908	550,406	204,779	296,411,652
Professional, scientific and technical activities	4,598	775,779,414	342,032,050	14,266,872	21,918,962	15,543,247	4,000,194	4,499,345	373,518,744
Administrative and support service activities	5,151	351,738,573	141,571,136	17,845,776	29,910,977	7,448,892	1,044,681	222,614	153,694,497
Education	16,567	738,593,809	222,052,514	77,717,344	69,998,671	27,978,535	12,911,521	4,392,873	323,542,351
Human health and social work activities	3,274	987,443,579	626,048,698	84,796,476	25,351,797	38,849,845	4,993,473	4,229,792	203,173,498
Arts, entertainment and recreation	4,657	99,628,385	58,376,938	2,018,318	3,423,545	4,082,681	503,941	47,807	31,175,155
Other service activities	98,614	2,003,061,400	1,415,384,275	121,381,907	94,141,381	51,196,069	16,855,623	903,158	303,198,987

Table A.2: Purchases and other operating cost by sector and size of establishment

Sector	No. of Establishments	TOTAL GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS - National	535,337	167,504,307,996	97,659,974,533	13,417,327,297	10,363,410,055	2,964,376,965	240,170,587	383,779,170	42,475,269,389
Agriculture	3,033	2,506,425,357	2,161,333,785	62,391,541	109,228,474	6,588,296	2,039,548	1,559,684	163,284,029
Large-Sized Businesses	140	270,093,055	107,545,197	2,350,000	70,702,696	2,224,169	203,225	632,534	86,435,234
Medium-Sized Businesses	127	1,118,954,077	1,016,697,824	32,255,461	24,101,934	1,459,635	97,064	2,300	44,339,859
Small-Sized Businesses	1,217	462,574,446	421,357,747	3,033,074	13,614,765	2,115,064	1,177,411	908,068	20,368,317
Micro-Sized Businesses	1,549	654,803,780	615,733,017	24,753,006	809,079	789,428	561,849	16,782	12,140,619
Industry	106,330	37,900,642,460	23,813,944,876	2,182,130,610	4,155,028,052	866,738,473	80,826,914	206,714,198	6,595,259,337
Large-Sized Businesses	403	21,778,029,449	13,534,788,730	1,195,486,991	1,995,441,537	663,881,663	50,309,214	200,998,643	4,137,122,671
Medium-Sized Businesses	1,302	7,637,190,005	3,792,485,511	20,986,758	1,990,062,739	71,443,221	12,088,262	5,550,436	1,744,573,078
Small-Sized Businesses	27,693	7,159,512,587	5,417,790,243	899,925,064	148,604,923	89,627,231	11,707,096	142,884	591,715,146
Micro-Sized Businesses	76,931	1,325,910,419	1,068,880,392	65,731,797	20,918,854	41,786,358	6,722,341	22,235	121,848,442
Services	425,974	127,097,240,179	71,684,695,872	11,172,805,146	6,099,153,529	2,091,050,196	157,304,125	175,505,288	35,716,726,023
Large-Sized Businesses	867	24,060,018,985	7,400,524,926	1,792,377,699	441,669,540	295,748,914	43,129,212	85,741,392	14,000,827,302
Medium-Sized Businesses	6,315	29,352,008,631	18,526,797,864	1,996,662,431	433,427,197	1,329,539,170	26,773,080	53,430,050	6,985,378,839
Small-Sized Businesses	82,472	36,967,324,226	23,208,977,896	6,261,235,531	717,631,369	214,018,300	52,294,959	27,442,173	6,485,723,998
Micro-Sized Businesses	336,320	36,717,888,337	22,548,395,186	1,122,529,485	4,506,425,422	251,743,813	35,106,873	8,891,673	8,244,795,885

Table A.3: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢)	Other Operating Costs GH¢
ALL SECTORS - Western region	58,980	12,020,161,644	7,697,258,520	904,593,457	678,574,365	244,700,952	12,097,715	196,009,953	2,286,926,682
Agriculture	708	479,674,267	444,293,290	24,206,704	2,514,548	335,786	36,387	0	8,287,552
Agriculture, forestry and fishing	708	479,674,267	444,293,290	24,206,704	2,514,548	335,786	36,387	0	8,287,552
Industry	10,422	5,958,436,520	2,966,606,192	171,084,741	453,895,470	198,563,350	3,677,534	192,115,066	1,972,494,167
Mining and quarrying	118	4,948,655,743	2,309,538,475	82,525	416,216,061	177,958,491	2,257,668	189,080,878	1,853,521,645
Manufacturing	10,062	750,640,900	572,340,508	25,152,195	31,707,264	18,676,878	1,319,026	2,988,558	98,456,471
Electricity, gas, steam and air conditioning supply	16	196,365,149	48,289,879	142,984,551	1,251,884	231,234	4,381	0	3,603,220
Water supply; sewerage, waste management	48	1,698,627	723,111	43,000	120,295	561,803	5,507	8,922	235,989
Construction	178	61,076,101	35,714,219	2,822,470	4,599,966	1,134,944	90,952	36,708	16,676,842
Services	47,850	5,582,050,857	4,286,359,038	709,302,012	222,164,347	45,801,816	8,383,794	3,894,887	306,144,963
Wholesale and retail trade and repair of motor vehicles and motorcycles	26,045	4,539,555,905	3,910,332,594	477,944,120	25,152,423	18,608,457	2,806,585	151,251	104,560,475
Transportation and storage	267	178,092,791	20,416,606	530,060	142,550,612	360,254	138,611	10,000	14,086,648
Accommodation and food service activities	6,529	347,323,484	219,658,498	58,009,456	17,570,808	10,745,103	2,238,681	1,810,019	37,290,919
Information and communication	222	114,536,476	5,998,784	96,466,133	2,577,254	1,710,782	68,187	0	7,715,336
Financial and insurance activities	635	106,586,727	14,767,479	1,963,354	6,118,450	3,236,153	554,401	5,914	79,940,976
Real estate activities	9	1,490,401	15,755	0	368,021	11,076	3,298	0	1,092,251
Professional, scientific and technical activities	336	8,508,626	3,841,883	161,267	1,054,133	377,083	62,360	30	3,011,870
Administrative and support service activities	486	8,047,074	2,942,291	156,430	1,012,638	411,720	30,422	2,400	3,491,173
Education	1,835	104,810,075	20,357,690	56,610,671	9,779,441	1,393,835	715,443	120,544	15,832,451
Human health and social work activities	254	45,546,685	21,486,044	4,510,515	2,469,405	1,301,920	253,437	1,615,399	13,909,965
Arts, entertainment and recreation	320	27,676,586	21,453,066	319,693	864,522	1,125,711	16,671	3,471	3,893,452
Other service activities	10,912	99,876,027	45,088,348	12,630,313	12,646,640	6,519,722	1,495,698	175,859	21,319,447

Table A.4: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢)	Other Operating Costs GH¢
ALL SECTORS - Central Regional	46,176	7,614,029,846	2,506,867,306	4,814,316,690	55,765,209	35,067,333	8,212,261	3,022,522	190,778,525
Agriculture	153	19,320,321	15,313,074	402,207	1,063,907	147,332	112,062	0	2,281,739
Agriculture, forestry and fishing	153	19,320,321	15,313,074	402,207	1,063,907	147,332	112,062	0	2,281,739
Industry	8,396	529,001,868	387971194	77140548	13265153	6623407	1041619	23611	42936336
Mining and quarrying	8	24,133,668	3,309,169	0	5,555,302	825,274	46,472	22,600	14,374,851
Manufacturing	8,218	385,691,695	344,046,576	5,771,646	5,403,696	5,118,082	861,428	1,011	24,489,256
Electricity, gas, steam and air conditioning supply	9	92,940,263	21,081,955	71,313,000	9,960	7,104	480	0	527,764
Water supply; sewerage, waste management	17	775,358	521,638	2,100	46,341	96,182	4,560	0	104,537
Construction	144	25,460,884	19,011,856	53,802	2,249,854	576,765	128,679	0	3,439,928
Services	37,627	7,065,707,657	2,103,583,038	4,736,773,935	41,436,149	28,296,594	7,058,580	2,998,911	145,560,450
Wholesale and retail trade and repair of motor vehicles and motorcycles	19,832	6,232,006,333	1,461,182,362	4,700,620,987	18,801,815	10,048,035	1,923,542	404,694	39,024,898
Transportation and storage	43	10,835,166	2,661,374	200	3,759,429	50,579	14,124	0	4,349,460
Accommodation and food service activities	4,936	161,271,841	115,424,954	13,457,520	6,484,685	8,433,012	2,231,473	6,370	15,233,827
Information and communication	190	3,513,511	1,155,916	278,534	261,779	378,741	32,738	120	1,405,683
Financial and insurance activities	473	124,322,744	56,713,716	6,177,378	4,558,305	3,971,401	761,878	81	52,139,985
Real estate activities	17	5,346,371	3,694,976	0	54,704	36,172	12,040	0	1,548,479
Professional, scientific and technical activities	241	4,219,834	2,745,622	27,288	85,804	155,772	21,819	300	1,183,229
Administrative and support service activities	339	3,422,327	1,738,583	112,251	114,574	219,568	9,904	0	1,227,447
Education	1,581	26,566,886	10,776,363	1,153,216	2,995,053	995,887	745,223	1,094,168	8,806,976
Human health and social work activities	202	25,569,195	11,066,811	6,897,376	654,925	546,947	139,770	1,482,264	4,781,102
Arts, entertainment and recreation	450	2,330,238	1,111,349	35,705	127,507	154,536	29,696	0	871,445
Other service activities	9,323	466,303,211	435,311,012	8,013,480	3,537,569	3,305,944	1,136,373	10,914	14,987,919

Table A.5: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS - Greater Accra region	135,471	112,118,855,535	59,388,153,940	5,303,442,319	8,779,546,062	2,148,900,703	176,226,653	170,199,776	36,152,386,082
Agriculture	241	387,935,956	195,635,511	59,727	76,490,426	2,028,253	789,587	16,782	112,915,670
Agriculture, forestry and fishing	241	387,935,956	195,635,511	59,727	76,490,426	2,028,253	789,587	16,782	112,915,670
Industry	23,976	23,835,409,503	15,455,298,272	1,447,296,781	3,284,852,906	297,304,882	67,906,837	13,992,747	3,268,757,078
Mining and quarrying	82	2,829,621,440	329,653,561	59,033,427	2,074,669,459	16,997,388	335,490	824,422	348,107,693
Manufacturing	21,956	12,767,584,926	10,097,240,881	843,415,996	246,850,773	191,157,319	54,913,788	11,731,811	1,322,274,358
Electricity, gas, steam and air conditioning supply	277	2,962,457,127	1,397,761,750	534,899,500	770,547,484	4,826,008	1,805,179	0	252,617,206
Water supply; sewerage, waste management	164	265,427,819	99,348,609	166,548	21,145,161	65,262,874	390,795	54	79,113,778
Construction	1,497	5,010,318,191	3,531,293,471	9,781,310	171,640,029	19,061,293	10,461,585	1,436,460	1,266,644,043
Services	111,254	87,895,510,076	43,737,220,157	3,856,085,811	5,418,202,730	1,849,567,568	107,530,229	156,190,247	32,770,713,334
Wholesale and retail trade and repair of motor vehicles and motorcycles	61,426	48,402,405,937	38,322,823,904	2,452,056,864	4,477,136,198	117,307,020	30,510,754	50,328,793	2,952,242,404
Transportation and storage	1,189	1,900,507,342	441,813,459	115,796,990	384,246,149	17,549,830	3,996,201	86,812	937,017,901
Accommodation and food service activities	9,959	1,688,874,436	1,175,193,242	103,227,229	101,987,438	56,703,024	19,779,890	2,747,691	229,235,922
Information and communication	1,165	3,456,551,052	317,613,865	1,057,227,214	164,123,738	118,130,251	11,025,635	5,049,866	1,783,380,483
Financial and insurance activities	2,908	29,230,797,745	1,824,262,927	4,916,612	185,408,562	1,459,070,675	20,020,947	93,368,995	25,643,749,027
Real estate activities	339	683,814,316	378,383,133	246,875	8,351,107	3,537,725	517,421	204,779	292,573,276
Professional, scientific and technical activities	2,099	662,995,728	261,661,397	11,282,251	18,664,715	13,144,651	3,722,280	2,810,777	351,709,657
Administrative and support service activities	2,168	265,328,811	86,306,990	9,507,736	25,995,802	5,525,519	838,724	177,792	136,976,248
Education	4,637	331,933,589	99,954,535	9,380,450	19,858,469	15,351,418	7,161,097	685,713	179,541,907
Human health and social work activities	825	335,727,643	150,478,801	38,159,997	10,641,432	21,613,514	2,216,996	685,405	111,931,498
Arts, entertainment and recreation	1,447	49,314,894	24,462,810	254,757	1,513,256	2,195,949	351,888	25,168	20,511,066
Other service activities	23,092	887,258,583	654,265,094	54,028,836	20,275,864	19,437,992	7,388,396	18,456	131,843,945

Table A.6: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS -Volta region	39,530	4,176,758,965	3,708,192,574	215,552,335	42,723,894	44,939,935	4,634,268	700,455	160,015,504
Agriculture	232	30,514,747	20,569,301	1,552,427	1,832,804	776,691	69,066	0	5,714,458
Agriculture, forestry and fishing	232	30,514,747	20,569,301	1,552,427	1,832,804	776,691	69,066	0	5,714,458
Industry	9,804	643,140,523	470981454	80392983	18471495	20147368	815569	2001	52329653
Mining and quarrying	7	1,373,446	19,317	0	356,804	15,439	2,435	0	979,451
Manufacturing	9,254	468,810,260	380,930,372	17,705,264	9,364,565	18,383,150	667,400	2,001	41,757,508
Electricity, gas, steam and air conditioning supply	5	76,993,860	17,564,020	59,427,500	1,800	0	0	0	540
Water supply; sewerage, waste management	52	2,107,224	305,621	7,650	97,082	1,169,171	5,064	0	522,636
Construction	486	93,855,733	72,162,124	3,252,569	8,651,244	579,608	140,670	0	9,069,518
Services	29,492	3,503,103,695	3,216,641,819	133,606,925	22,419,595	24,015,876	3,749,633	698,454	101,971,393
Wholesale and retail trade and repair of motor vehicles and motorcycles	15,463	3,189,257,259	3,038,156,097	90,899,876	5,182,146	6,327,479	774,718	669,119	47,247,824
Transportation and storage	99	4,376,778	1,174,438	10,110	2,300,385	49,758	17,916	0	824,171
Accommodation and food service activities	4,192	146,831,598	110,377,991	14,880,634	5,765,838	4,340,717	1,168,445	17,500	10,280,473
Information and communication	115	19,662,997	16,039,377	1,925,611	318,648	575,254	20,208	0	783,899
Financial and insurance activities	255	13,837,889	1,565,207	342,472	1,277,825	670,777	137,749	0	9,843,859
Real estate activities	4	208,210	2,068	145,000	9,500	6,922	162	0	44,558
Professional, scientific and technical activities	199	6,657,606	3,791,922	595,471	115,299	168,292	17,062	0	1,969,560
Administrative and support service activities	283	2,664,103	1,337,214	46,299	146,803	213,012	10,265	0	910,510
Education	1,076	23,036,881	7,277,489	1,606,031	3,717,021	1,486,313	642,791	100	8,307,136
Human health and social work activities	284	34,991,889	12,846,220	6,638,172	1,260,504	7,543,783	169,910	0	6,533,300
Arts, entertainment and recreation	194	3,269,026	2,313,795	531,896	54,454	42,134	11,697	0	315,050
Other service activities	7,328	58,309,459	21,760,001	15,985,353	2,271,172	2,591,435	778,710	11,735	14,911,053

Table A.7: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS -Eastern Region	49,220	6,187,185,005	4,668,235,041	98,497,807	313,731,326	184,447,952	6,206,844	840,477	915,225,558
Agriculture	325	60,077,955	35,488,935	3,567,281	15,375,369	772,854	160,957	2,800	4,709,759
Agriculture, forestry and fishing	325	60,077,955	35,488,935	3,567,281	15,375,369	772,854	160,957	2,800	4,709,759
Industry	10,022	3,237,360,972	2,127,629,339	17,394,115	224,101,199	157,524,974	890,581	120,984	709,699,780
Mining and quarrying	28	1,161,341,826	175,512,771	749,646	204,110,765	144,943,885	38,338	112,000	635,874,421
Manufacturing	9,826	2,018,080,512	1,914,161,490	16,430,036	16,689,495	12,254,673	814,034	8,984	57,721,800
Electricity, gas, steam and air conditioning supply	1	26,426,961	25,716,270	0	652,414	7,406	2,170	0	48,701
Water supply; sewerage, waste management	29	1,102,108	214,671	0	421,351	234,914	1,746	0	229,426
Construction	138	30,409,565	12,024,137	214,433	2,227,174	84,096	34,293	0	15,825,432
Services	38,871	2,889,746,078	2,505,116,767	77,536,411	74,254,758	26,150,124	5,155,306	716,693	200,816,019
Wholesale and retail trade and repair of motor vehicles and motorcycles	21,210	2,452,178,538	2,275,382,582	45,016,580	56,014,355	11,406,478	1,840,135	50,400	62,468,008
Transportation and storage	268	18,077,683	17,258,226	124,000	160,395	221,308	600	50	313,104
Accommodation and food service activities	4,190	177,198,884	134,404,429	21,239,803	5,631,614	4,899,406	1,125,401	30,662	9,867,569
Information and communication	227	3,297,616	832,760	771,074	331,151	332,749	28,355	0	1,001,527
Financial and insurance activities	357	72,536,185	9,822,083	2,655,531	3,666,996	1,733,222	167,390	4,956	54,486,007
Real estate activities	5	459,974	211,795	0	38,672	13,214	8,731	0	187,562
Professional, scientific and technical activities	368	2,187,142	1,093,500	115,759	257,272	99,852	18,099	19,410	583,250
Administrative and support service activities	364	2,872,805	1,325,320	340,966	187,217	159,404	8,146	0	851,752
Education	1,788	41,180,009	14,655,935	1,568,028	3,303,618	1,546,832	556,545	26,725	19,522,326
Human health and social work activities	453	40,455,007	23,577,393	1,878,451	1,660,266	1,708,093	147,375	351,210	11,132,219
Arts, entertainment and recreation	216	844,223	190,374	279,887	64,804	46,058	3,332	4,200	255,568
Other service activities	9,425	78,458,012	26,362,370	3,546,332	2,938,398	3,983,508	1,251,197	229,080	40,147,127

Table A.8: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS -Ashanti Region	98,842	11,734,593,522	9,009,484,344	1,419,705,592	251,431,189	212,671,102	15,128,475	2,871,782	823,301,038
Agriculture	549	402,386,624	378,250,501	677,845	5,538,894	1,472,805	511,767	1,516,859	14,417,953
Agriculture, forestry and fishing	549	402,386,624	378,250,501	677,845	5,538,894	1,472,805	511,767	1,516,859	14,417,953
Industry	20,948	2,130,809,320	1,320,088,282	322,706,086	57,801,550	140,806,869	3,048,409	346,735	286,011,389
Mining and quarrying	25	346,358,052	41,526,269	50,000	20,939,781	107,656,604	130,040	220,676	175,834,682
Manufacturing	20,447	1,210,753,575	1,032,433,600	25,059,632	31,561,686	32,260,781	2,576,117	126,059	86,735,700
Electricity, gas, steam and air conditioning supply	2	387,097,103	87,823,960	297,137,500	10,450	960	0	0	2,124,233
Water supply; sewerage, waste management	81	22,375,038	18,699,658	51,111	605,120	427,089	18,723	0	2,573,337
Construction	393	164,225,552	139,604,795	407,843	4,684,513	461,435	323,529	0	18,743,437
Services	77,345	9,201,397,578	7,311,145,561	1,096,321,661	188,090,745	70,391,428	11,568,299	1,008,188	522,871,696
Wholesale and retail trade and repair of motor vehicles and motorcycles	44,862	7,709,830,334	6,376,735,013	1,021,895,193	93,880,635	25,712,129	2,646,684	477,013	188,483,667
Transportation and storage	211	113,609,197	68,838,021	44,978	28,713,808	357,144	154,417	0	15,500,829
Accommodation and food service activities	6,807	324,375,629	241,929,065	20,880,465	18,375,093	12,730,996	2,759,513	0	27,700,497
Information and communication	733	26,597,984	15,052,596	234,502	3,365,786	2,420,029	76,584	17,142	5,431,345
Financial and insurance activities	656	175,600,644	23,896,003	4,264,420	10,855,188	9,954,155	741,738	39,373	125,849,767
Real estate activities	29	4,590,177	3,439,932	0	186,157	53,420	7,204	0	903,464
Professional, scientific and technical activities	859	79,902,400	65,299,073	1,632,528	851,458	1,040,151	82,947	50	10,996,193
Administrative and support service activities	798	58,585,091	40,108,942	6,997,385	2,179,990	528,702	100,612	41,760	8,627,700
Education	2,536	122,389,732	31,335,457	5,045,209	13,940,646	4,614,632	1,624,788	89,582	65,739,418
Human health and social work activities	655	422,512,576	363,479,720	20,313,848	4,747,710	3,224,719	705,255	68,385	29,972,939
Arts, entertainment and recreation	1,526	9,890,319	4,457,235	576,241	495,090	354,981	44,794	8,319	3,953,659
Other service activities	17,673	153,513,495	76,574,504	14,436,892	10,499,184	9,400,370	2,623,763	266,564	39,712,218

Table A.9: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢)	Other Operating Costs GH¢
ALL SECTORS -Brong Ahafo Region	44,406	5,390,242,201	4,836,702,056	78,329,297	169,862,886	40,666,666	8,116,112	4,653,651	251,911,533
Agriculture	575	145,447,561	126,760,219	765,068	5,793,834	991,739	317,216	18,943	10,800,542
Agriculture, forestry and fishing	575	145,447,561	126,760,219	765,068	5,793,834	991,739	317,216	18,943	10,800,542
Industry	7,506	710,848,343	528,478,811	46,094,587	76,045,249	17,894,759	1,050,308	107,438	41,177,191
Mining and quarrying	5	26,668,598	7,887,863	0	16,697,065	631,800	55,214	0	1,396,656
Manufacturing	7,327	659,807,945	507,264,884	45,986,107	52,518,003	16,561,075	939,117	107,438	36,431,321
Electricity, gas, steam and air conditioning supply	1	142,800	0	0	124,800	600	480	0	16,920
Water supply; sewerage, waste management	40	1,967,406	420,872	0	383,118	637,239	7,076	0	519,101
Construction	133	22,261,594	12,905,192	108,480	6,322,263	64,045	48,421	0	2,813,193
Services	36,324	4,533,946,297	4,181,463,026	31,469,642	88,023,803	21,780,168	6,748,588	4,527,270	199,933,800
Wholesale and retail trade and repair of motor vehicles and motorcycles	20,115	4,034,544,773	3,913,274,475	16,483,594	21,941,361	8,446,075	2,053,929	13,892	72,331,447
Transportation and storage	62	21,657,041	16,990,900	1,100	3,932,024	79,309	25,364	0	628,344
Accommodation and food service activities	3,432	143,014,976	120,765,933	3,985,672	2,954,862	3,107,285	890,971	511,980	10,798,273
Information and communication	297	6,720,983	3,400,335	42,760	793,127	838,914	79,711	0	1,566,136
Financial and insurance activities	430	86,952,612	19,475,115	255,770	4,879,790	2,477,205	694,454	0	59,170,278
Real estate activities	5	41,563	10,899	0	12,064	1,640	408	0	16,552
Professional, scientific and technical activities	260	5,882,582	1,972,842	192,850	225,737	249,359	28,419	1,662,777	1,550,598
Administrative and support service activities	279	5,223,017	4,301,320	19,571	65,247	174,068	24,301	186	638,324
Education	1,762	64,925,075	29,725,826	2,118,899	13,271,413	1,671,788	868,718	2,305,073	14,963,358
Human health and social work activities	193	46,642,517	26,177,712	2,599,827	1,604,315	1,447,379	1,112,398	1	13,700,885
Arts, entertainment and recreation	326	3,640,946	2,220,974	13,249	201,416	122,383	37,780	0	1,045,144
Other service activities	9,163	114,700,212	43,146,695	5,756,350	38,142,447	3,164,763	932,135	33,361	23,524,461

Table A.10: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS - Northern Region	35,917	4,932,863,739	4,119,185,870	245,361,659	40,109,590	27,210,074	5,402,501	2,329,627	493,264,418
Agriculture	202	975,593,138	942,407,477	28,783,281	464,760	45,225	31,984	0	3,860,411
Agriculture, forestry and fishing	202	975,593,138	942,407,477	28,783,281	464,760	45,225	31,984	0	3,860,411
Industry	8,554	663,501,965	415,600,506	13,899,311	19,873,643	14,716,068	957,653	0	198,454,784
Mining and quarrying	1	10,530	480	0	0	1,200	0	0	8,850
Manufacturing	8,344	171,106,600	121,606,135	6,381,476	5,566,344	6,608,549	610,230	0	30,333,866
Electricity, gas, steam and air conditioning supply	10	267,791,190	144,044,812	0	1,309,599	1,822,030	16,324	0	120,598,425
Water supply; sewerage, waste management	55	12,529,031	3,587,473	0	1,160,068	5,377,375	29,837	0	2,374,278
Construction	144	212,064,614	146,361,606	7,517,835	11,837,632	906,914	301,262	0	45,139,365
Services	27,160	332,590,026	818,616,94	268,230,78	875,009,1	632,883,8	285,401,1	15,144	205,957,170
Wholesale and retail trade and repair of motor vehicles and motorcycles	16,272	2,961,178,610	2,679,316,193	175,855,989	11,021,096	6,119,943	1,558,853	2,314,483	84,992,053
Transportation and storage	49	4,913,061	4,408,704	21,500	246,998	21,554	3,805	0	210,500
Accommodation and food service activities	2,115	93,472,300	58,330,972	21,146,915	2,182,643	2,093,384	1,408,620	0	8,309,766
Information and communication	126	5,352,042	1,487,743	2,312,423	329,855	392,940	22,037	0	807,044
Financial and insurance activities	196	178,957,606	838,806	85,473	1,439,550	932,360	298,486	0	175,362,931
Real estate activities	4	60,412	4,161	0	10,080	1,620	1,142	0	43,409
Professional, scientific and technical activities	142	2,631,445	1,223,168	142,730	208,219	121,605	25,911	6,000	903,812
Administrative and support service activities	214	2,744,439	1,810,401	150,208	77,174	94,009	11,927	0	600,720
Education	600	8,419,348	2,201,581	124,129	982,950	327,304	146,611	1,014	4,635,759
Human health and social work activities	153	10,650,592	4,388,174	1,051,361	813,861	639,573	141,592	1,530	3,614,501
Arts, entertainment and recreation	91	497,646	146,124	6,389	50,266	14,387	3,675	6,600	270,205
Other service activities	7,198	24,891,135	7,021,860	1,781,950	2,408,495	1,690,102	790,205	0	11,198,523

Table A.11: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases (GH¢)	Other Operating Costs GH¢
ALL SECTORS - Upper East Region	14,282	1,336,841,031	909,991,776	327,684,427	18,980,341	17,277,178	2,238,970	2,657,564	58,010,775
Agriculture	20	1,099,552	996,730	0	18,180	6,420	1,010	4,300	72,912
Agriculture, forestry and fishing	20	1,099,552	996,730	0	18,180	6,420	1,010	4,300	72,912
Industry	3,802	105,515,495	70,852,332	4,091,446	3,821,727	10,370,109	376,433	0	16,003,448
Mining and quarrying	15	10,744,762	1,967,964	97,839	593,937	719,659	48,017	0	7,317,346
Manufacturing	3,639	60,098,348	48,104,717	3,609,801	1,625,586	2,817,996	292,687	0	3,647,561
Electricity, gas, steam and air conditioning supply	6	7,831,795	372,100	0	2,700	6,689,679	384	0	766,932
Water supply; sewerage, waste management	11	860,456	201,304	0	252,380	105,412	6,595	0	294,765
Construction	131	25,980,134	20,206,247	383,806	1,347,124	37,363	28,750	0	3,976,844
Services	10,461	1,230,225,984	838,142,714	323,592,981	15,140,434	6,900,649	1,861,527	2,653,264	41,934,415
Wholesale and retail trade and repair of motor vehicles and motorcycles	5,037	992,298,185	656,751,051	309,092,292	8,517,046	2,470,759	659,662	2,056,204	12,751,171
Transportation and storage	72	1,307,686	57,871	200	790,532	22,981	6,546	0	429,556
Accommodation and food service activities	1,496	76,730,924	64,418,334	6,423,430	1,822,569	1,324,287	359,911	576,327	1,806,066
Information and communication	39	849,956	299,786	76,717	94,793	102,920	5,095	0	270,645
Financial and insurance activities	115	16,564,229	998,042	331,700	539,307	1,038,546	34,931	0	13,621,703
Real estate activities	1	2,775	219	0	336	120	0	0	2,100
Professional, scientific and technical activities	67	1,149,021	306,124	112,728	204,601	125,083	9,015	0	391,470
Administrative and support service activities	137	2,228,534	1,313,275	499,698	115,470	79,270	4,986	476	215,359
Education	470	7,050,544	1,904,590	25,693	944,130	471,304	363,692	0	3,341,135
Human health and social work activities	161	16,469,870	7,732,683	2,698,430	887,970	485,501	82,646	4,493	4,578,147
Arts, entertainment and recreation	65	1,400,703	1,289,981	500	43,744	22,476	4,052	49	39,901
Other service activities	2,801	114,173,557	103,070,758	4,331,593	1,179,936	757,402	330,991	15,715	4,487,162

Table A.12: Purchases and other operating cost by sector and region

Sector	No. of Establishments	Total GH¢	Material and Supplies, GH¢	Goods Purchased for Resale GH¢	Fuel purchased GH¢	Electricity purchased GH¢	Water purchased GH¢	Other Purchases GH¢	Other Operating Costs GH¢
ALL SECTORS - Upper West Region	12,526	1,992,776,515	815,903,105	9,843,715	12,685,193	8,495,069	1,906,793	493,364	1,143,449,276
Agriculture	30	4,375,233	1,618,746	2,377,000	135,752	11,190	9,512	0	223,033
Agriculture, forestry and fishing	30	4,375,233	1,618,746	2,377,000	135,752	11,190	9,512	0	223,033
Industry	2,904	86,617,954	70,438,493	2,030,013	2,899,660	2,786,686	1,061,972	5,616	7,395,514
Mining and quarrying	5	998,825	38,600	0	168,470	125,446	8,285	5,616	652,408
Manufacturing	2,717	40,379,200	32,818,826	1,595,344	738,077	2,335,589	140,389	0	2,750,975
Electricity, gas, steam and air conditioning supply	1	1,480	0	0	0	480	0	0	1,000
Water supply; sewerage, waste management	10	450,390	68,039	0	21,336	229,885	304	0	130,826
Construction	171	44,788,059	37,513,028	434,669	1,971,777	95,286	912,994	0	3,860,305
Services	9,595	1,901,783,328	743,845,866	5,436,702	9,649,781	5,697,193	835,309	487,748	1,135,830,729
Wholesale and retail trade and repair of motor vehicles and motorcycles	6,262	701,495,979	680,043,394	2,037,455	3,777,202	3,511,188	391,603	253,233	11,481,904
Transportation and storage	43	3,948,978	96,938	0	2,242,742	24,553	7,226	0	1,577,519
Accommodation and food service activities	1,000	41,786,930	36,510,882	2,370,140	677,398	621,633	161,990	1,982	1,442,905
Information and communication	31	585,519	180,554	3,320	11,095	189,961	2,461	0	198,128
Financial and insurance activities	50	1,128,197,729	14,337,730	2,227	606,055	438,306	15,132	0	1,112,798,279
Professional, scientific and technical activities	28	1,645,031	96,518	4,000	251,726	61,398	12,284	0	1,219,105
Administrative and support service activities	83	622,373	386,800	15,233	16,063	43,620	5,393	0	155,264
Education	283	8,281,667	3,863,047	85,018	1,205,929	119,222	86,612	69,954	2,851,885
Human health and social work activities	94	8,877,607	4,815,140	48,500	611,409	338,416	24,094	21,105	3,018,943
Arts, entertainment and recreation	22	763,806	731,230	0	8,487	4,065	359	0	19,665
Other service activities	1,699	5,577,709	2,783,633	870,809	241,675	344,831	128,155	141,474	1,067,132

Table B.1: Trading account of businesses by sector

	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold	Input Cost GH¢	Gross Profit GH¢
All Sectors -National	535,337	3,102,917	456,995,817,643	156,067,708,114	153,836,888,724	300,928,111,365
Agriculture	3,033	54,267	5,478,752,350	2,104,020,445	2,047,225,556	3,374,731,905
Agriculture, forestry and fishing	3,033	54,267	5,478,752,350	2,104,020,445	2,047,225,556	3,374,731,905
Industry	106,330	734,341	133,143,455,689	47,082,575,875	47,089,141,948	86,060,880,062
Mining and quarrying	293	48,977	26,587,745,050	3,069,202,475	2,943,976,208	23,518,542,615
Manufacturing	101,789	570,327	44,996,873,671	16,762,603,586	16,539,757,596	28,234,270,274
Electricity, gas, steam and air conditioning	327	18,063	6,651,300,697	1,622,763,778	1,830,332,687	5,028,536,944
Water supply; sewerage, waste management	507	25,407	1,131,153,296	115,611,944	125,801,435	1,015,541,326
Construction	3,414	71,567	53,776,382,976	25,512,394,092	25,649,274,023	28,263,988,904
Services	425,974	2,314,309	318,373,609,604	106,881,111,794	104,700,521,220	211,492,499,398
Wholesale and retail trade and repair of motor vehicles and motorcycles	236,523	778,587	175,098,102,358	93,953,196,380	91,892,124,609	81,144,907,259
Transportation and storage	2,303	41,292	8,418,963,880	2,060,832,389	2,061,593,001	6,358,131,495
Accommodation and food service activities	44,654	227,588	8,016,746,590	2,386,820,743	2,354,058,581	5,629,926,169
Information and communication	3,145	29,733	9,129,162,501	430,799,773	446,151,127	8,698,362,717
Financial and insurance activities	6,075	223,389	90,796,340,643	3,738,779,864	3,729,351,554	87,057,560,320
Real estate activities	413	7,408	1,890,315,619	505,457,354	482,941,461	1,384,858,252
Professional, scientific and technical activities	4,598	39,921	2,354,192,944	382,704,138	384,778,495	1,971,488,798
Administrative and support service activities	5,151	88,022	1,416,097,902	157,921,235	189,708,538	1,258,176,672
Education	16,567	308,944	6,424,096,188	248,473,035	244,997,750	6,175,623,159
Human health and social work activities	3,274	75,171	6,033,432,138	1,422,660,017	1,396,984,178	4,610,772,297
Sports activities and amusement and recreation activities	4,657	16,385	428,364,120	59,228,950	59,106,869	369,135,161
Other service activities	98,614	477,868	8,367,794,722	1,534,237,918	1,458,725,057	6,833,557,099

Table B.2: Trading account of businesses by sector and size of establishment

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold	Input Cost GH¢	Gross Profit GH¢
All Sectors -LMSM	535,337	3,102,917	456,995,817,643	156,067,708,114	153,836,888,724	300,928,111,365
Agriculture	3,033	54,267	5,478,752,350	2,104,020,445	2,047,225,556	3,374,731,905
Large-Sized Businesses	140	28,145	512,820,760	119,164,162	107,545,202	393,656,602
Medium-Sized Businesses	127	6,533	1,543,545,199	1,044,844,249	1,016,697,824	498,700,949
Small-Sized Businesses	1,217	14,615	2,485,866,565	436,105,034	421,386,735	2,049,761,524
Micro-Sized Businesses	1,549	4,975	936,519,826	503,907,000	501,595,796	432,612,829
Industry	106,330	734,341	133,143,455,689	47,082,575,875	47,089,141,948	86,060,880,062
Large-Sized Businesses	403	178,551	57,903,529,988	18,314,033,548	18,345,439,830	39,589,496,606
Medium-Sized Businesses	1,302	65,410	27,167,138,527	7,851,336,726	7,848,135,978	19,315,801,746
Small-Sized Businesses	27,693	288,618	45,062,453,037	19,747,623,391	19,822,047,902	25,314,829,982
Micro-Sized Businesses	76,931	201,762	3,010,334,137	1,169,582,210	1,073,518,238	1,840,751,728
Services	425,974	2,314,309	318,373,609,604	106,881,111,794	104,700,521,220	211,492,499,398
Large-Sized Businesses	867	308,456	73,983,880,045	11,955,913,532	11,594,306,966	62,027,966,315
Medium-Sized Businesses	6,315	299,800	68,474,537,587	25,148,236,096	24,432,066,846	43,326,301,587
Small-Sized Businesses	82,472	916,560	99,005,846,493	44,466,996,505	44,044,732,953	54,538,850,051
Micro-Sized Businesses	336,320	789,493	76,909,345,478	25,309,965,662	24,629,414,455	51,599,381,445

Table B.3: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold	Input Cost GH¢	Gross Profit GH¢
All Sectors -Western Region	58,977	318,698	33,873,323,931	9,984,617,423	9,962,753,626	23,888,706,369
Agriculture	708	17,305	1,525,128,522	332,143,861	330,156,069	1,192,984,658
Agriculture, forestry and fishing	708	17,305	1,525,128,522	332,143,861	330,156,069	1,192,984,658
Industry	10,420	86,062	19,323,933,177	3,022,866,973	3,172,922,251	16,301,066,047
Mining and quarrying	118	30,120	16,421,107,701	2,323,598,022	2,309,549,475	14,097,509,708
Manufacturing	10,061	51,167	2,234,958,703	441,684,655	607,685,456	1,793,273,863
Electricity, gas, steam and air conditioning	16	1,007	246,468,516	57,113,021	57,375,417	189,355,492
Water supply; sewerage, waste management	48	953	4,320,141	795,599	723,111	3,524,542
Construction	178	2,815	417,078,117	199,675,676	197,588,793	217,402,443
Services	47,850	215,331	13,024,262,232	6,629,606,589	6,459,675,305	6,394,655,664
Wholesale and retail trade and repair of motor vehicles and motorcycles	26,045	78,766	10,081,384,291	6,109,149,769	5,944,102,320	3,972,234,356
Transportation and storage	267	3,262	400,821,377	20,746,771	20,815,911	380,074,610
Accommodation and food service activities	6,529	27,145	905,904,557	249,609,842	245,081,601	656,294,914
Information and communication	222	1,700	245,888,252	39,778,069	45,032,370	206,110,187
Financial and insurance activities	635	7,527	385,639,065	33,719,777	32,749,600	351,919,288
Real estate activities	9	75	3,860,138	15,755	15,755	3,844,383
Professional, scientific and technical activities	336	2,787	61,673,557	20,687,835	19,057,802	40,985,721
Administrative and support service activities	486	7,445	29,602,248	3,066,466	3,091,121	26,535,783
Education	1,835	27,911	209,431,605	26,520,435	26,329,776	182,911,171
Human health and social work activities	254	5,566	249,605,899	51,521,443	50,737,959	198,084,454
Sports activities and amusement and recreation activities	320	1,282	149,804,656	21,473,747	21,461,856	128,330,909
Other service activities	10,912	51,864	300,646,589	53,316,682	51,199,234	247,329,888

Table B.4: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Central Region	46,177	205,913	9,455,445,587	3,495,791,934	3,482,569,169	5,959,654,124
Agriculture	153	3,154	60,741,626	15,222,270	15,313,074	45,519,363
Agriculture, forestry and fishing	153	3,154	60,741,626	15,222,270	15,313,074	45,519,363
Industry	8,396	42,316	1,663,210,611	496,284,090	494,554,904	1,166,926,506
Mining and quarrying	8	489	231,915,685	3,057,284	3,309,169	228,858,401
Manufacturing	8,218	39,696	1,091,302,761	353,377,655	353,986,442	737,925,096
Electricity, gas, steam and air conditioning	9	641	110,419,829	21,081,695	21,081,955	89,338,130
Water supply; sewerage, waste management	17	212	2,046,185	523,699	521,638	1,522,487
Construction	144	1,278	227,526,151	118,243,758	115,655,700	109,282,392
Services	37,628	160,444	7,731,493,349	2,984,285,574	2,972,701,191	4,747,208,255
Wholesale and retail trade and repair of motor vehicles and motorcycles	19,832	58,240	3,814,393,101	2,323,210,391	2,313,257,767	1,491,183,149
Transportation and storage	43	842	12,258,561	2,661,408	2,661,374	9,597,154
Accommodation and food service activities	4,936	18,903	346,107,656	120,964,961	116,186,485	225,142,694
Information and communication	190	979	11,159,771	1,167,013	1,161,212	9,992,757
Financial and insurance activities	473	7,323	705,594,101	68,088,273	68,322,205	637,505,818
Real estate activities	17	220	19,013,354	4,354,715	7,544,262	14,658,640
Professional, scientific and technical activities	241	1,850	13,576,886	2,747,093	2,746,074	10,829,793
Administrative and support service activities	339	2,146	12,181,389	1,811,814	1,757,596	10,369,575
Education	1,581	28,543	110,821,022	11,225,433	10,860,520	99,595,589
Human health and social work activities	202	4,424	68,952,997	11,099,415	11,525,355	57,853,582
Sports activities and amusement and recreation activities	450	1,196	12,845,210	1,350,697	1,343,220	11,494,513
Other service activities	9,323	35,777	2,604,589,302	435,604,361	435,335,124	2,168,984,990

Table B.5: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Greater Accra Region	135,470	1,115,768	311,964,817,457	98,248,369,740	96,447,260,172	213,716,448,155
Agriculture	241	6,036	555,748,814	209,196,008	195,635,511	346,552,811
Agriculture, forestry and fishing	241	6,036	555,748,814	209,196,008	195,635,511	346,552,811
Industry	23,976	238,580	86,566,109,747	34,775,924,622	34,881,191,498	51,790,185,220
Mining and quarrying	82	5,362	5,695,908,042	477,642,174	404,164,300	5,218,265,807
Manufacturing	21,956	162,569	29,759,723,093	11,667,171,515	11,400,000,680	18,092,551,689
Electricity, gas, steam and air conditioning	277	12,698	5,304,841,906	1,247,616,866	1,475,541,395	4,057,225,088
Water supply; sewerage, waste management	164	10,637	892,234,449	95,271,631	100,486,662	796,962,798
Construction	1,497	47,314	44,913,402,256	21,288,222,436	21,500,998,461	23,625,179,838
Services	111,254	871,153	224,842,958,896	63,263,249,111	61,370,433,163	161,579,710,123
Wholesale and retail trade and repair of motor vehicles and motorcycles	61,426	246,620	103,192,869,202	54,299,814,816	52,471,395,792	48,893,055,196
Transportation and storage	1,189	29,269	7,620,696,290	1,927,579,568	1,928,393,151	5,693,116,720
Accommodation and food service activities	9,959	87,766	4,623,482,631	1,226,373,126	1,213,007,411	3,397,109,481
Information and communication	1,165	18,945	8,726,580,811	350,701,328	360,985,480	8,375,879,416
Financial and insurance activities	2,908	178,237	85,491,750,055	3,538,844,957	3,539,323,132	81,952,904,665
Real estate activities	339	6,493	1,858,558,571	497,719,728	471,710,609	1,360,838,830
Professional, scientific and technical activities	2,099	21,164	1,896,941,855	281,500,099	286,897,947	1,615,441,749
Administrative and support service activities	2,168	63,735	1,055,728,946	100,118,716	133,552,149	955,610,210
Education	4,637	88,445	5,081,577,870	110,194,419	109,758,361	4,971,383,449
Human health and social work activities	825	22,693	1,137,090,836	179,791,921	167,975,003	957,298,948
Sports activities and amusement and recreation activities	1,447	7,269	175,605,525	24,908,752	24,832,523	150,696,769
Other service activities	23,092	100,517	3,982,076,305	725,701,681	662,601,605	3,256,374,690

Table B.6: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Greater Accra Region	135,470	1,115,768	311,964,817,457	98,248,369,740	96,447,260,172	213,716,448,155
Agriculture	241	6,036	555,748,814	209,196,008	195,635,511	346,552,811
Agriculture, forestry and fishing	241	6,036	555,748,814	209,196,008	195,635,511	346,552,811
Industry	23,976	238,580	86,566,109,747	34,775,924,622	34,881,191,498	51,790,185,220
Mining and quarrying	82	5,362	5,695,908,042	477,642,174	404,164,300	5,218,265,807
Manufacturing	21,956	162,569	29,759,723,093	11,667,171,515	11,400,000,680	18,092,551,689
Electricity, gas, steam and air conditioning	277	12,698	5,304,841,906	1,247,616,866	1,475,541,395	4,057,225,088
Water supply; sewerage, waste management	164	10,637	892,234,449	95,271,631	100,486,662	796,962,798
Construction	1,497	47,314	44,913,402,256	21,288,222,436	21,500,998,461	23,625,179,838
Services	111,254	871,153	224,842,958,896	63,263,249,111	61,370,433,163	161,579,710,123
Wholesale and retail trade and repair of motor vehicles and motorcycles	61,426	246,620	103,192,869,202	54,299,814,816	52,471,395,792	48,893,055,196
Transportation and storage	1,189	29,269	7,620,696,290	1,927,579,568	1,928,393,151	5,693,116,720
Accommodation and food service activities	9,959	87,766	4,623,482,631	1,226,373,126	1,213,007,411	3,397,109,481
Information and communication	1,165	18,945	8,726,580,811	350,701,328	360,985,480	8,375,879,416
Financial and insurance activities	2,908	178,237	85,491,750,055	3,538,844,957	3,539,323,132	81,952,904,665
Real estate activities	339	6,493	1,858,558,571	497,719,728	471,710,609	1,360,838,830
Professional, scientific and technical activities	2,099	21,164	1,896,941,855	281,500,099	286,897,947	1,615,441,749
Administrative and support service activities	2,168	63,735	1,055,728,946	100,118,716	133,552,149	955,610,210
Education	4,637	88,445	5,081,577,870	110,194,419	109,758,361	4,971,383,449
Human health and social work activities	825	22,693	1,137,090,836	179,791,921	167,975,003	957,298,948
Sports activities and amusement and recreation activities	1,447	7,269	175,605,525	24,908,752	24,832,523	150,696,769
Other service activities	23,092	100,517	3,982,076,305	725,701,681	662,601,605	3,256,374,690

Table B.7: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Eastern Region	49,217	221,835	14,478,794,798	5,227,334,002	5,106,969,540	9,251,461,041
Agriculture	325	5,818	108,700,476	35,689,089	35,488,935	73,011,389
Agriculture, forestry and fishing	325	5,818	108,700,476	35,689,089	35,488,935	73,011,389
Industry	10,022	51,954	8,799,454,338	2,177,255,846	2,183,473,971	6,622,198,679
Mining and quarrying	28	5,254	3,012,415,249	174,168,022	175,512,771	2,838,247,286
Manufacturing	9,826	43,166	5,489,985,425	1,930,888,005	1,935,030,454	3,559,097,549
Electricity, gas, steam and air conditioning	1	596	127,385,296	25,447,576	25,716,270	101,937,720
Water supply; sewerage, waste management	29	1,543	2,042,810	219,715	214,671	1,823,095
Construction	138	1,394	167,625,558	46,532,529	46,999,805	121,093,029
Services	38,870	164,063	5,570,639,984	3,014,389,067	2,888,006,634	2,556,250,974
Wholesale and retail trade and repair of motor vehicles and motorcycles	21,210	64,574	4,453,266,359	2,763,373,099	2,650,554,278	1,689,893,282
Transportation and storage	268	823	24,575,629	17,326,612	17,258,662	7,249,017
Accommodation and food service activities	4,190	15,240	335,423,130	137,634,427	137,589,245	197,788,682
Information and communication	227	1,122	12,126,981	1,704,898	1,678,844	10,422,083
Financial and insurance activities	357	6,517	196,063,192	10,310,612	10,203,140	185,752,577
Real estate activities	5	97	1,114,937	211,795	211,795	903,142
Professional, scientific and technical activities	368	2,253	6,139,330	1,164,828	1,099,596	4,974,501
Administrative and support service activities	364	1,595	7,677,492	1,463,251	1,459,651	6,214,242
Education	1,788	28,401	139,009,059	15,196,671	14,661,645	123,812,388
Human health and social work activities	453	7,851	229,349,166	37,363,609	26,995,511	191,985,615
Sports activities and amusement and recreation activities	216	898	4,308,131	193,051	192,008	4,115,080
Other service activities	9,425	34,692	161,586,578	28,446,214	26,102,258	133,140,364

Table B.8: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Ashanti Region	98,839	523,308	51,954,733,866	21,386,291,729	21,393,642,894	30,568,442,139
Agriculture	549	10,549	1,657,080,704	391,751,133	378,250,507	1,265,329,550
Agriculture, forestry and fishing	549	10,549	1,657,080,704	391,751,133	378,250,507	1,265,329,550
Industry	20,948	135,261	7,545,820,913	2,549,374,765	2,408,807,169	4,996,446,164
Mining and quarrying	25	6,990	990,046,962	78,844,017	41,526,269	911,202,953
Manufacturing	20,447	119,997	3,243,056,996	1,134,652,816	1,057,221,782	2,108,404,203
Electricity, gas, steam and air conditioning	2	1,187	454,966,756	87,822,562	87,823,962	367,144,178
Water supply; sewerage, waste management	81	2,233	25,494,889	13,887,711	19,191,223	11,607,178
Construction	393	4,855	2,832,255,311	1,234,167,659	1,203,043,933	1,598,087,652
Services	77,343	377,497	42,751,832,248	18,445,165,831	18,606,585,218	24,306,666,424
Wholesale and retail trade and repair of motor vehicles and motorcycles	44,862	144,340	36,737,579,701	17,455,443,342	17,646,266,401	19,282,136,167
Transportation and storage	211	3,710	261,346,212	69,230,433	68,863,230	192,115,779
Accommodation and food service activities	6,807	30,259	735,290,088	255,966,967	248,014,609	479,323,121
Information and communication	733	3,253	61,808,320	15,118,436	15,098,159	46,689,935
Financial and insurance activities	656	9,597	2,626,091,673	35,714,411	26,701,133	2,590,377,262
Real estate activities	29	463	6,363,314	2,817,253	3,439,932	3,546,060
Professional, scientific and technical activities	859	7,412	312,381,229	66,210,948	65,806,963	246,170,281
Administrative and support service activities	798	9,283	256,721,045	41,682,600	40,234,871	215,038,467
Education	2,536	54,867	502,779,402	38,009,495	36,423,568	464,769,912
Human health and social work activities	655	15,813	584,434,566	376,427,806	373,186,776	208,006,760
Sports activities and amusement and recreation activities	1,526	2,938	48,321,500	4,559,472	4,570,685	43,762,023
Other service activities	17,673	95,562	618,715,198	83,984,668	77,978,892	534,730,657

Table B.9: Trading account of businesses by sector and region

Sector	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Brong Ahafo Region	44,405	231,590	11,838,806,427	5,567,563,880	5,578,764,595	6,271,242,800
Agriculture	575	4,636	251,542,217	125,985,580	126,760,219	125,556,638
Agriculture, forestry and fishing	575	4,636	251,542,217	125,985,580	126,760,219	125,556,638
Industry	7,506	46,374	1,979,209,105	638,504,255	621,907,526	1,340,704,852
Mining and quarrying	5	312	214,308,479	9,006,671	7,887,863	205,301,811
Manufacturing	7,327	43,610	1,609,861,365	564,608,246	553,748,576	1,045,253,117
Electricity, gas, steam and air conditioning	1	31	7,440,000	1,000	0	7,439,000
Water supply; sewerage, waste management	40	902	6,027,544	422,824	420,872	5,604,720
Construction	133	1,520	141,571,717	64,465,514	59,850,215	77,106,205
Services	36,323	180,579	9,608,055,105	4,803,074,045	4,830,096,849	4,804,981,310
Wholesale and retail trade and repair of motor vehicles and motorcycles	20,115	54,436	7,102,427,737	4,299,672,498	4,327,051,420	2,802,755,418
Transportation and storage	62	830	48,212,264	17,210,750	17,211,428	31,001,514
Accommodation and food service activities	3,432	12,903	368,774,349	123,074,587	122,076,822	245,699,762
Information and communication	297	1,527	16,364,254	3,553,611	3,400,335	12,810,643
Financial and insurance activities	430	6,436	243,566,574	20,885,457	20,788,431	222,681,116
Real estate activities	5	16	65,336	22,899	10,899	42,437
Professional, scientific and technical activities	260	1,622	11,416,021	2,036,291	1,997,527	9,379,731
Administrative and support service activities	279	906	25,898,612	4,368,443	4,301,320	21,530,169
Education	1,762	43,793	215,542,464	30,068,661	29,909,628	185,473,803
Human health and social work activities	193	6,546	1,281,429,984	256,412,549	257,406,415	1,025,017,486
Sports activities and amusement and recreation activities	326	1,510	19,969,268	2,246,023	2,222,174	17,723,245
Other service activities	9,163	50,054	274,388,242	43,522,277	43,720,449	230,865,985

Table B.10: Trading account of businesses by sector and region

Sector	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Northern Region	35,917	188,709	10,556,820,135	6,515,796,381	6,296,690,129	4,041,023,809
Agriculture	202	2,228	1,273,067,897	971,088,754	942,436,465	301,979,148
Agriculture, forestry and fishing	202	2,228	1,273,067,897	971,088,754	942,436,465	301,979,148
Industry	8,554	52,321	3,620,310,661	1,828,317,924	1,755,744,523	1,791,992,854
Mining and quarrying	1	9	7,662	480	480	7,182
Manufacturing	8,344	44,922	408,545,230	172,440,380	145,547,945	236,104,968
Electricity, gas, steam and air conditioning	10	1,140	279,721,723	165,070,004	144,044,814	114,651,719
Water supply; sewerage, waste management	55	3,725	20,564,408	3,803,150	3,652,979	16,761,258
Construction	144	2,525	2,911,471,638	1,487,003,910	1,462,498,305	1,424,467,728
Services	27,161	134,159	5,663,441,577	3,716,389,704	3,598,509,141	1,947,051,806
Wholesale and retail trade and repair of motor vehicles and motorcycles	16,272	58,070	4,958,341,119	3,631,064,220	3,514,352,635	1,327,276,788
Transportation and storage	49	402	20,409,264	4,096,049	4,408,704	16,313,215
Accommodation and food service activities	2,115	11,123	147,170,778	58,808,380	58,330,972	88,362,465
Information and communication	126	694	15,202,919	1,556,348	1,488,205	13,646,572
Financial and insurance activities	196	2,574	362,287,015	1,336,226	1,396,789	360,950,795
Real estate activities	4	21	686,960	154,161	4,161	532,799
Professional, scientific and technical activities	142	902	13,400,775	1,473,386	1,343,551	11,927,389
Administrative and support service activities	214	739	11,122,990	1,843,652	1,820,959	9,279,343
Education	600	10,763	38,156,727	3,705,216	3,585,582	34,451,511
Human health and social work activities	153	2,754	33,847,022	4,688,543	4,498,537	29,158,478
Sports activities and amusement and recreation activities	91	260	2,106,477	146,060	146,174	1,960,417
Other service activities	7,198	45,857	60,709,530	7,517,464	7,132,872	53,192,033

Table B.11: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold	Input Cost GH¢	Gross Profit GH¢
Upper East Region	14,282	89,551	4,869,213,850	1,798,958,745	1,773,881,433	3,070,255,155
Agriculture	20	305	1,745,780	953,063	996,730	792,718
Agriculture, forestry and fishing	20	305	1,745,780	953,063	996,730	792,718
Industry	3,802	25,529	482,861,331	168,550,170	164,449,391	314,311,152
Mining and quarrying	15	297	11,563,371	1,705,735	1,967,964	9,857,636
Manufacturing	3,639	19,452	152,566,464	53,572,108	52,021,606	98,994,347
Electricity, gas, steam and air conditioning	6	198	29,009,826	1,045,842	1,184,854	27,963,984
Water supply; sewerage, waste management	11	4,160	56,746,460	270,075	215,738	56,476,386
Construction	131	1,422	232,975,210	111,956,410	109,059,229	121,018,799
Services	10,461	63,716	4,384,606,739	1,629,455,512	1,608,435,312	2,755,151,285
Wholesale and retail trade and repair of motor vehicles and motorcycles	5,037	17,639	1,545,908,827	951,025,038	929,680,617	594,883,811
Transportation and storage	72	663	9,576,525	58,054	57,871	9,518,471
Accommodation and food service activities	1,496	5,993	162,214,620	64,004,279	64,418,334	98,210,340
Information and communication	39	449	10,741,356	307,052	299,786	10,434,303
Financial and insurance activities	115	1,589	42,935,695	1,771,723	1,774,323	41,163,972
Real estate activities	1	3	50,000	1,980	1,980	48,020
Professional, scientific and technical activities	67	468	3,896,820	393,346	379,376	3,503,474
Administrative and support service activities	137	608	4,876,993	1,354,919	1,338,627	3,522,074
Education	470	7,158	20,261,418	1,937,792	1,921,964	18,323,626
Human health and social work activities	161	3,023	2,351,011,835	484,459,761	484,640,972	1,866,552,108
Sports activities and amusement and recreation activities	65	193	4,571,381	1,299,881	1,289,981	3,271,500
Other service activities	2,801	25,931	228,561,269	122,841,688	122,631,482	105,719,585

Table B.12: Trading account of businesses by sector and region

Sectors	Number of Establishments	Number of Persons Engaged	Revenue GH¢	Cost of Goods Sold GH¢	Input Cost GH¢	Gross Profit GH¢
Upper West Region	12,526	50,415	2,527,078,411	1,164,872,097	1,135,063,411	1,362,206,391
Agriculture	30	499	3,004,031	1,734,162	1,618,746	1,269,868
Agriculture, forestry and fishing	30	499	3,004,031	1,734,162	1,618,746	1,269,868
Industry	2,903	14,915	514,625,370	259,797,846	251,044,504	254,827,528
Mining and quarrying	5	88	2,935,230	1,164,560	38,600	1,770,670
Manufacturing	2,717	12,054	92,194,871	38,159,974	36,558,896	54,034,900
Electricity, gas, steam and air conditioning	1	7	55,000	1,450	0	53,550
Water supply; sewerage, waste management	10	107	974,248	90,286	68,039	883,963
Construction	171	2,659	418,466,020	220,381,575	214,378,969	198,084,445
Services	9,593	35,001	2,009,449,010	903,340,089	882,400,161	1,106,108,995
Wholesale and retail trade and repair of motor vehicles and motorcycles	6,262	17,673	1,209,566,167	837,182,371	816,442,412	372,383,881
Transportation and storage	43	474	9,082,622	747,438	748,091	8,335,183
Accommodation and food service activities	1,000	3,407	104,148,942	36,490,528	36,510,882	67,658,414
Information and communication	31	387	1,713,065	185,573	184,353	1,527,491
Financial and insurance activities	50	673	615,326,313	14,930,923	14,819,748	600,395,380
Real estate activities	0	0	0	0	0	0
Professional, scientific and technical activities	28	294	3,277,209	131,241	132,681	3,145,968
Administrative and support service activities	83	471	2,153,848	372,725	386,250	1,781,122
Education	283	2,638	21,533,242	3,982,468	3,930,849	17,550,775
Human health and social work activities	94	1,875	28,675,789	5,652,776	5,643,190	23,023,013
Sports activities and amusement and recreation activities	22	72	1,020,923	731,678	731,230	289,245
Other service activities	1,699	7,036	12,950,892	2,932,367	2,870,474	10,018,523

Table C.1: Compensation of employees by sector

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - NATIONAL	3,102,917	1,823,070	28,727,528,284	1,044,346,659	666,599,065	535,337
Agriculture	54,267	44,333	144,384,622	8,400,790	4,208,197	3,033
Agriculture, forestry and fishing	54,267	44,333	144,384,622	8,400,790	4,208,197	3,033
Industry	734,341	417,528	11,510,454,241	236,227,988	230,705,122	106,330
Mining and quarrying	48,977	40,121	8,855,455,213	75,377,113	70,011,597	293
Manufacturing	570,327	271,862	1,188,588,784	50,225,356	50,298,287	101,789
Electricity, gas, steam and air conditioning supply	18,063	17,280	807,455,034	67,386,080	82,314,744	327
Water supply; sewerage, waste management	25,407	24,242	127,834,115	13,943,286	18,812,306	507
Construction	71,567	64,023	531,121,095	29,296,153	9,268,189	3,414
Services	2,314,309	1,361,209	17,072,689,421	799,717,881	431,685,746	425,974
Wholesale and retail trade; repair of motor vehicles and motorcycles	778,587	342,511	1,625,841,964	64,165,343	35,568,203	236,523
Transportation and storage	41,292	35,316	336,873,140	15,034,300	59,207,124	2,303
Accommodation and food service activities	227,588	152,848	636,953,775	36,354,608	14,251,000	44,654
Information and communication	29,733	24,583	335,704,427	27,033,597	10,832,646	3,145
Financial and insurance activities	223,389	204,120	8,213,312,645	494,828,685	256,106,359	6,075
Real estate activities	7,408	6,908	40,691,376	2,470,838	360,202	413
Professional, scientific and technical activities	39,921	28,935	358,959,459	16,564,072	5,444,463	4,598
Administrative and support service activities	88,022	76,112	1,380,611,499	12,995,308	5,744,060	5,151
Education	308,944	286,011	2,938,815,495	80,855,299	29,176,178	16,567
Human health and social work activities	75,171	65,014	624,017,128	32,713,669	6,622,959	3,274
Arts, entertainment and recreation	16,385	11,697	39,454,311	1,975,664	2,387,237	4,657
Other service activities	477,868	127,153	541,454,203	14,726,498	5,985,315	98,614

Table C.2: Compensation of employees by sector and size of establishment

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash And In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - National	3,102,917	1,823,070	28,727,528,284	1,044,346,659	666,599,065	535,337
Large-Sized Businesses	515,152	467,920	18,278,503,406	703,797,358	452,428,312	1,410
Medium-Sized Businesses	371,743	317,038	2,958,189,212	164,353,117	75,206,957	7,745
Small-Sized Businesses	1,219,792	705,406	4,876,670,541	156,737,398	121,157,869	111,382
Micro-Sized Businesses	996,230	332,706	2,614,165,125	19,458,786	17,805,928	414,800
Agriculture	54,267	44,333	144,384,622	8,400,790	4,208,197	3,033
Large-Sized Businesses	28,145	26,761	58,194,773	2,933,155	1,938,337	140
Medium-Sized Businesses	6,533	4,981	44,320,418	3,815,808	572,680	127
Small-Sized Businesses	14,615	10,191	36,902,462	1,597,711	844,278	1,217
Micro-Sized Businesses	4,975	2,400	4,966,970	54,115	852,903	1,549
Industry	734,341	417,528	11,510,454,241	236,227,988	230,705,122	106,330
Large-Sized Businesses	178,551	163,721	10,259,699,644	188,315,373	200,236,346	403
Medium-Sized Businesses	65,410	56,556	432,618,772	24,785,680	21,127,003	1,302
Small-Sized Businesses	288,618	135,214	660,229,405	21,341,168	6,922,949	27,693
Micro-Sized Businesses	201,762	62,037	157,906,419	1,785,767	2,418,824	76,931
Services	2,314,309	1,361,209	17,072,689,421	799,717,881	431,685,746	425,974
Large-Sized Businesses	308,456	277,439	7,960,608,989	512,548,830	250,253,629	867
Medium-Sized Businesses	299,800	255,500	2,481,250,022	135,751,628	53,507,273	6,315
Small-Sized Businesses	916,560	560,001	4,179,538,674	133,798,519	113,390,642	82,472
Micro-Sized Businesses	789,493	268,269	2,451,291,736	17,618,904	14,534,201	336,320

Table C.3: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Western	318,698	174,574	10,647,812,918	74,757,902	67,439,511	58,977
Agriculture	17,305	16,683	19,892,759	1,020,778	722,833	708
Agriculture, forestry and fishing	17,305	16,683	19,892,759	1,020,778	722,833	708
Industry	86,062	51,084	8,304,701,052	51,794,257	57,518,363	10,420
Mining and quarrying	30,120	22,749	8,160,576,827	43,000,321	53,387,054	118
Manufacturing	51,167	23,980	99,936,801	4,519,142	2,831,076	10,061
Electricity, gas, steam and air conditioning supply	1,007	968	26,257,555	3,174,546	879,817	16
Water supply; sewerage, waste management	953	920	1,668,753	140,151	33,060	48
Construction	2,815	2,466	16,261,116	960,097	387,355	178
Services	215,331	106,806	2,323,219,107	21,942,867	9,198,315	47,850
Wholesale and retail trade; repair of motor vehicles and motorcycles	78,766	33,378	105,021,990	2,253,847	3,476,975	26,045
Transportation and storage	3,262	2,802	14,532,179	772,620	260,830	267
Accommodation and food service activities	27,145	13,223	87,934,841	3,295,987	541,474	6,529
Information and communication	1,700	1,206	6,501,911	276,927	137,466	222
Financial and insurance activities	7,527	6,477	87,253,725	4,565,705	2,594,985	635
Real estate activities	75	65	484,658	8,722	8,400	9
Professional, scientific and technical activities	2,787	1,801	23,181,741	459,675	65,949	336
Administrative and support service activities	7,445	2,677	1,163,866,308	622,934	182,832	486
Education	27,911	25,546	703,998,552	7,259,290	874,904	1,835
Human health and social work activities	5,566	4,785	58,474,015	1,551,716	284,496	254
Arts, entertainment and recreation	1,282	950	2,408,430	219,057	4,580	320
Other service activities	51,864	13,895	69,560,758	656,388	765,423	10,912

Table C.4: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Central	205,913	97,820	473,201,749	19,172,639	4,648,759	46,177
Agriculture	3,154	2,731	7,823,712	629,885	66,302	153
Agriculture, forestry and fishing	3,154	2,731	7,823,712	629,885	66,302	153
Industry	42,316	16,865	48,879,733	2,559,467	1,658,298	8,396
Mining and quarrying	489	448	7,449,981	112,978	3,500	8
Manufacturing	39,696	14,826	25,026,514	804,925	1,196,880	8,218
Electricity, gas, steam and air conditioning supply	641	624	12,224,503	1,519,658	424,258	9
Water supply; sewerage, waste management	212	171	280,026	9,598	1,850	17
Construction	1,278	797	3,898,709	112,308	31,810	144
Services	160,444	78,224	416,498,304	15,983,287	2,924,158	37,628
Wholesale and retail trade; repair of motor vehicles and motorcycles	58,240	17,132	43,174,394	718,114	854,319	19,832
Transportation and storage	842	697	2,033,362	156,440	39,572	43
Accommodation and food service activities	18,903	10,660	24,415,246	1,086,961	498,569	4,936
Information and communication	979	605	1,706,505	124,634	14,039	190
Financial and insurance activities	7,323	6,112	42,073,401	4,208,684	422,421	473
Real estate activities	220	187	1,070,230	85,095	1,000	17
Professional, scientific and technical activities	1,850	1,396	23,587,992	82,816	18,028	241
Administrative and support service activities	2,146	1,690	1,739,859	75,387	14,740	339
Education	28,543	25,781	209,864,001	7,291,352	162,818	1,581
Human health and social work activities	4,424	3,893	29,188,355	1,638,980	232,160	202
Arts, entertainment and recreation	1,196	575	1,288,752	10,391	49,680	450
Other service activities	35,777	9,494	36,356,207	504,431	616,812	9,323

Table C.5: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Greater Accra	1,115,768	866,581	13,196,310,136	783,088,636	525,558,980	135,470
Agriculture	6,036	5,738	68,057,811	4,355,331	2,826,280	241
Agriculture, forestry and fishing	6,036	5,738	68,057,811	4,355,331	2,826,280	241
Industry	238,580	187,426	1,963,292,968	118,043,011	147,866,771	23,976
Mining and quarrying	5,362	4,373	176,260,443	7,874,274	3,368,280	82
Manufacturing	162,569	115,910	675,927,484	29,842,044	39,588,088	21,956
Electricity, gas, steam and air conditioning supply	12,698	12,184	582,564,020	44,180,842	78,392,709	277
Water supply; sewerage, waste management	10,637	10,082	107,573,425	12,681,031	18,365,033	164
Construction	47,314	44,877	420,967,596	23,464,820	8,152,661	1,497
Services	871,153	673,417	11,164,959,356	660,690,293	374,865,929	111,254
Wholesale and retail trade; repair of motor vehicles and motorcycles	246,620	155,051	980,175,210	49,868,714	25,228,245	61,426
Transportation and storage	29,269	26,256	292,422,565	13,257,830	58,744,085	1,189
Accommodation and food service activities	87,766	74,135	395,496,794	28,233,650	11,753,235	9,959
Information and communication	18,945	17,189	301,927,196	25,763,888	10,607,509	1,165
Financial and insurance activities	178,237	164,379	7,790,376,409	467,794,902	223,982,671	2,908
Real estate activities	6,493	6,116	36,994,555	2,260,054	344,302	339
Professional, scientific and technical activities	21,164	16,852	233,334,491	13,484,783	4,695,347	2,099
Administrative and support service activities	63,735	61,222	196,473,046	11,492,363	5,300,937	2,168
Education	88,445	82,093	565,041,748	32,065,054	24,134,625	4,637
Human health and social work activities	22,693	20,127	178,606,168	10,254,300	4,290,565	825
Arts, entertainment and recreation	7,269	5,718	20,088,133	1,241,880	2,301,661	1,447
Other service activities	100,517	44,279	174,023,042	4,972,877	3,482,746	23,092

Table C.6: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash And In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Volta	157,131	72,702	294,578,518	9,816,186	1,938,768	39,527
Agriculture	3,737	2,065	5,858,207	355,470	31,876	232
Agriculture, forestry and fishing	3,737	2,065	5,858,207	355,470	31,876	232
Industry	41,028	18,638	51,027,873	2,949,626	825,890	9,804
Mining and quarrying	56	52	957,572	17,735	1,715	7
Manufacturing	33,694	12,225	19,795,725	563,121	341,173	9,254
Electricity, gas, steam and air conditioning supply	559	546	10,185,054	1,269,082	353,549	6
Water supply; sewerage, waste management	936	717	1,731,084	108,540	15,240	52
Construction	5,783	5,098	18,358,438	991,149	114,213	486
Services	112,366	51,999	237,692,438	6,511,090	1,081,002	29,492
Wholesale and retail trade; repair of motor vehicles and motorcycles	38,229	12,860	25,549,955	528,046	250,206	15,463
Transportation and storage	1,016	928	3,588,398	266,393	44,434	99
Accommodation and food service activities	14,849	7,966	15,121,970	315,274	88,112	4,192
Information and communication	676	408	1,328,465	72,707	9,179	115
Financial and insurance activities	2,916	2,638	34,254,325	1,028,634	80,597	255
Real estate activities	19	15	36,497	1,170	0	4
Professional, scientific and technical activities	1,169	800	7,494,270	132,974	29,548	199
Administrative and support service activities	1,094	597	1,100,739	19,092	2,683	283
Education	16,426	14,722	102,551,368	2,176,353	233,917	1,076
Human health and social work activities	4,628	3,544	27,339,231	1,618,339	172,444	284
Arts, entertainment and recreation	766	560	1,307,255	27,472	4,800	194
Other service activities	30,577	6,961	18,019,964	324,636	165,082	7,328

Table C.7: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Eastern	221,835	115,202	895,415,206	30,283,711	16,047,092	49,217
Agriculture	5,818	2,653	6,801,436	361,245	170,692	325
Agriculture, forestry and fishing	5,818	2,653	6,801,436	361,245	170,692	325
Industry	51,954	27,997	347,959,838	15,942,955	14,589,866	10,022
Mining and quarrying	5,254	5,027	255,408,899	11,022,536	12,622,669	28
Manufacturing	43,166	20,016	67,559,301	2,846,924	1,351,896	9,826
Electricity, gas, steam and air conditioning supply	596	578	14,183,475	1,772,934	494,968	1
Water supply; sewerage, waste management	1,543	1,512	2,479,154	80,277	1,000	29
Construction	1,394	864	8,329,009	220,285	119,334	138
Services	164,063	84,552	540,653,932	13,979,510	1,286,534	38,870
Wholesale and retail trade; repair of motor vehicles and motorcycles	64,574	23,723	53,720,261	1,012,901	318,987	21,210
Transportation and storage	823	513	1,133,454	19,246	33,940	268
Accommodation and food service activities	15,240	8,401	22,038,417	235,581	33,228	4,190
Information and communication	1,122	735	2,531,414	215,364	2,800	227
Financial and insurance activities	6,517	5,962	63,688,729	3,407,702	317,584	357
Real estate activities	97	90	165,600	0	1,500	5
Professional, scientific and technical activities	2,253	1,285	11,891,218	70,880	76,675	368
Administrative and support service activities	1,595	1,152	2,277,475	30,794	5,647	364
Education	28,401	26,826	266,544,303	5,617,264	149,430	1,788
Human health and social work activities	7,851	6,203	60,387,368	2,922,265	266,176	453
Arts, entertainment and recreation	898	533	1,070,293	11,904	1,206	216
Other service activities	34,692	9,128	55,205,400	435,609	79,360	9,425

Table C.8: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Ashanti	523,308	267,631	1,793,298,999	71,816,895	34,455,190	98,839
Agriculture	10,549	9,230	24,722,104	1,156,311	18,686	549
Agriculture, forestry and fishing	10,549	9,230	24,722,104	1,156,311	18,686	549
Industry	135,261	66,410	531,099,190	28,996,708	3,643,877	20,948
Mining and quarrying	6,990	6,878	247,016,392	12,563,296	594,658	25
Manufacturing	119,997	52,624	202,304,834	8,449,807	1,045,346	20,447
Electricity, gas, steam and air conditioning supply	1,187	1,124	50,702,268	6,331,909	1,767,742	2
Water supply; sewerage, waste management	2,233	2,101	3,124,924	261,138	1,500	81
Construction	4,855	3,682	27,950,772	1,390,558	234,631	393
Services	377,497	191,992	1,237,477,704	41,663,876	30,792,626	77,343
Wholesale and retail trade; repair of motor vehicles and motorcycles	144,340	54,588	297,313,115	7,169,136	3,324,283	44,862
Transportation and storage	3,710	2,421	14,309,168	293,422	59,092	211
Accommodation and food service activities	30,259	20,458	55,612,806	2,782,903	664,904	6,807
Information and communication	3,253	2,403	8,099,534	348,315	5,429	733
Financial and insurance activities	9,597	8,848	94,564,965	6,982,944	24,028,494	656
Real estate activities	463	403	1,426,254	112,017	0	29
Professional, scientific and technical activities	7,412	4,537	41,390,474	1,947,475	513,321	859
Administrative and support service activities	9,283	7,333	12,407,252	642,170	201,124	798
Education	54,867	51,257	474,889,887	12,538,488	1,005,568	2,536
Human health and social work activities	15,813	14,092	116,836,285	5,354,742	448,844	655
Arts, entertainment and recreation	2,938	1,939	9,058,196	392,309	4,978	1,526
Other service activities	95,562	23,712	111,569,768	3,099,956	536,589	17,673

Table C.9: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Brong Ahafo	231,590	112,096	673,998,041	23,278,494	9,176,310	44,405
Agriculture	4,636	3,189	8,019,949	315,351	225,913	575
Agriculture, forestry and fishing	4,636	3,189	8,019,949	315,351	225,913	575
Industry	46,374	18,758	69,260,631	3,046,496	3,184,146	7,506
Mining and quarrying	312	311	2,852,292	315,320	0	5
Manufacturing	43,610	16,447	58,809,299	2,409,346	3,109,781	7,327
Electricity, gas, steam and air conditioning supply	31	31	193,000	22,875	0	1
Water supply; sewerage, waste management	902	864	1,224,760	95,983	4,771	40
Construction	1,520	1,105	6,181,281	202,971	69,594	133
Services	180,579	90,149	596,717,461	19,916,648	5,766,251	36,323
Wholesale and retail trade; repair of motor vehicles and motorcycles	54,436	17,467	44,104,943	1,214,630	581,482	20,115
Transportation and storage	830	579	2,442,029	136,262	15,557	62
Accommodation and food service activities	12,903	6,950	14,230,498	140,091	136,950	3,432
Information and communication	1,527	967	2,272,833	146,693	25,836	297
Financial and insurance activities	6,436	5,415	50,982,886	4,086,964	2,579,481	430
Real estate activities	16	14	251,786	0	0	5
Professional, scientific and technical activities	1,622	1,100	9,029,365	91,330	12,124	260
Administrative and support service activities	906	482	1,088,757	49,762	10,947	279
Education	43,793	41,646	358,641,948	7,991,640	1,848,179	1,762
Human health and social work activities	6,546	5,550	83,310,692	5,210,742	516,069	193
Arts, entertainment and recreation	1,510	1,112	2,705,020	55,978	10,559	326
Other service activities	50,054	8,866	27,656,705	792,554	29,067	9,163

Table C.10: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Northern	188,709	70,981	394,653,838	24,930,257	5,423,722	35,917
Agriculture	2,228	1,643	2,565,764	174,126	107,533	202
Agriculture, forestry and fishing	2,228	1,643	2,565,764	174,126	107,533	202
Industry	52,321	18,034	140,026,769	11,287,725	1,198,316	8,554
Mining and quarrying	9	8	56,514	4,521	0	1
Manufacturing	44,922	11,294	22,064,647	714,776	662,082	8,344
Electricity, gas, steam and air conditioning supply	1,140	1,048	95,411,958	9,061,118	1,700	10
Water supply; sewerage, waste management	3,725	3,633	7,497,670	485,052	381,372	55
Construction	2,525	2,052	14,995,979	1,022,258	153,162	144
Services	134,159	51,304	252,061,306	13,468,406	4,117,874	27,161
Wholesale and retail trade; repair of motor vehicles and motorcycles	58,070	19,775	58,858,383	1,060,821	1,263,587	16,272
Transportation and storage	402	265	472,519	19,286	9,614	49
Accommodation and food service activities	11,123	7,139	15,122,031	148,282	492,798	2,115
Information and communication	694	473	6,456,418	56,320	26,667	126
Financial and insurance activities	2,574	2,272	21,275,014	1,688,959	1,492,343	196
Real estate activities	21	15	38,690	3,780	5,000	4
Professional, scientific and technical activities	902	600	4,381,088	135,330	33,252	142
Administrative and support service activities	739	321	575,335	10,271	23,289	214
Education	10,763	9,787	79,214,319	4,479,819	400,113	600
Human health and social work activities	2,754	2,510	24,991,065	2,153,671	140,111	153
Arts, entertainment and recreation	260	171	566,422	13,605	9,772	91
Other service activities	45,857	7,977	40,110,022	3,698,263	221,326	7,198

Table C.11: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Upper East	89,551	30,494	256,801,152	4,205,430	1,402,849	14,282
Agriculture	305	131	389,940	17,550	13,818	20
Agriculture, forestry and fishing	305	131	389,940	17,550	13,818	20
Industry	25,529	8,495	33,759,309	867,082	214,247	3,802
Mining and quarrying	297	213	3,351,844	278,119	33,721	15
Manufacturing	19,452	3,035	6,796,729	53,140	166,825	3,639
Electricity, gas, steam and air conditioning supply	198	170	15,708,201	53,115	0	6
Water supply; sewerage, waste management	4,160	4,152	2,040,524	59,215	8,480	11
Construction	1,422	925	5,862,012	423,492	5,221	131
Services	63,716	21,867	222,651,903	3,320,798	1,174,784	10,461
Wholesale and retail trade; repair of motor vehicles and motorcycles	17,639	4,919	9,898,205	198,794	252,226	5,037
Transportation and storage	663	487	4,054,154	7,426	0	72
Accommodation and food service activities	5,993	2,888	4,908,288	50,972	33,327	1,496
Information and communication	449	270	3,754,021	24,634	3,628	39
Financial and insurance activities	1,589	1,422	16,165,024	890,212	473,682	115
Real estate activities	3	3	223,106	0	0	1
Professional, scientific and technical activities	468	333	1,815,867	62,530	220	67
Administrative and support service activities	608	306	314,262	6,295	1,860	137
Education	7,158	6,109	148,398,367	602,193	52,015	470
Human health and social work activities	3,023	2,784	24,897,368	1,249,902	270,557	161
Arts, entertainment and recreation	193	92	359,631	3,068	0	65
Other service activities	25,931	2,255	7,863,609	224,770	87,269	2,801

Table C.12: Compensation of employees by sector and region

ISIC Group	Number of Persons Engaged	Number of Employees	Wages and Salaries (Cash and In-Kind) (GH¢)	Social Security (GH¢)	Other Supplement to wages and salaries (GH¢)	Number of Establishments
ALL SECTORS - Upper West	50,415	14,990	101,457,727	2,996,511	507,884	12,526
Agriculture	499	271	252,940	14,743	24,264	30
Agriculture, forestry and fishing	499	271	252,940	14,743	24,264	30
Industry	14,915	3,820	20,446,877	740,662	5,348	2,903
Mining and quarrying	88	61	1,524,448	188,013	0	5
Manufacturing	12,054	1,506	10,367,450	22,131	5,141	2,717
Electricity, gas, steam and air conditioning supply	7	7	25,000	0	0	1
Water supply; sewerage, waste management	107	90	213,795	22,302	0	10
Construction	2,659	2,156	8,316,184	508,216	206	171
Services	35,001	10,899	80,757,910	2,241,106	478,273	9,593
Wholesale and retail trade; repair of motor vehicles and motorcycles	17,673	3,620	8,025,509	140,339	17,891	6,262
Transportation and storage	474	366	1,885,313	105,374	0	43
Accommodation and food service activities	3,407	1,028	2,072,885	64,907	8,404	1,000
Information and communication	387	327	1,126,131	4,116	92	31
Financial and insurance activities	673	595	12,678,167	173,979	134,101	50
Real estate activities	0	0	0	0	0	0
Professional, scientific and technical activities	294	231	2,852,952	96,279	0	28
Administrative and support service activities	471	331	768,466	46,241	0	83
Education	2,638	2,244	29,671,001	833,846	314,610	283
Human health and social work activities	1,875	1,525	19,986,580	759,012	1,536	94
Arts, entertainment and recreation	72	47	602,178	0	0	22
Other service activities	7,036	586	1,088,727	17,012	1,639	1,699

Table D.1: Depreciation of fixed asset by sector

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	478,677,784	0	2,589,872,892	496,512,719,275	128,149,400,391	14,291,416,723	2,369,999,406	2,732,310,119,279
Agriculture	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Agriculture, forestry and fishing	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Industry	109,472,368	0	2,407,023,617	393,835,279,891	3,774,039,187	12,912,737,549	1,104,108,993	2,531,599,287,845
Mining and quarrying	35,436,643	0	249,661,363	159,251,368	2,521,789,095	7,439,650,869	1,029,504,241	356,412,457
Manufacturing	10,353,887	0	226,737,644	393,333,721,098	146,296,045	1,416,821,168	45,198,396	2,531,172,669,091
Electricity, gas, steam and air condition	88,621	0	1,862,068,356	315,164,307	133,781,333	3,601,748,947	5,666,533	4,406,972
Water supply; sewerage, waste management	61,855,130	0	62,853,975	4,229,647	837,398,171	38,066,154	6,280,508	55,630,406
Construction	1,738,087	0	5,702,279	22,913,471	134,774,543	416,450,410	17,459,315	10,168,919
Services	368,212,254	0	162,543,725	2,667,381,509	24,271,972,809	866,769,407	1,264,065,670	689,274,801
Wholesale and retail trade; repair of motor vehicles and motorcycles	7,989,975	0	14,898,221	139,615,300	291,666,939	231,332,653	62,094,545	86,768,177
Transportation and storage	2,257,466	0	5,323,925	80,247,585	469,509,474	51,199,155	9,970,871	79,271,935
Accommodation and food service activities	19,629,261	0	20,340,845	1,413,618,152	871,401,370	60,354,874	62,792,090	9,818,970
Information and communication	84,623,828	0	8,730,133	7,456,664	535,958,082	290,488,566	12,072,345	80,858,099
Financial and insurance activities	242,405,106	0	75,786,086	241,140,709	886,820,032	76,342,306	980,064,034	388,307,352
Real estate activities	273,343	0	5,268,199	19,915,277	5,332,085	53,749,878	2,845,878	592,592
Professional, scientific and technical activities	1,283,678	0	316,514	8,294,122	23,795,995	13,619,694	8,860,893	9,585,203
Administrative and support service activities	990,333	0	2,979,242	8,034,513	460,042,800	24,854,583	47,320,630	2,135,056
Education	1,648,488	0	5,114,508	286,586,862	88,954,542	11,842,248	36,306,154	17,955,847
Human health and social work activities	394,170	0	2,543,870	212,433,428	16,668,018	28,114,862	9,099,763	8,185,955
Arts, entertainment and recreation	238,463	0	43,842	3,964,051	101,030,996	6,228,360	8,747,320	1,893,935
Other service activities	6,478,143	0	21,198,340	246,074,846	20,520,792,477	18,642,227	23,891,147	3,901,679

Table D.2: Depreciation of fixed asset by sector and size of establishment

ISIC Group	Intangible Assets	land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	478,677,784	0	2,589,872,892	496,512,719,275	128,149,400,391	14,291,416,723	2,369,999,406	2,732,310,119,279
Large-Sized Businesses	218,406,039	0	2,030,442,054	917,614,924	1,822,008,491	5,655,230,002	786,449,445	924,885,822
Medium-Sized Businesses	46,575,014	0	251,100,033	494,037,027,159	103,877,992,997	7,397,651,022	1,175,674,219	200,110,773,609
Small-Sized Businesses	116,539,116	0	293,940,940	1,349,454,761	21,626,925,878	1,184,448,029	251,017,449	2,531,164,049,838
Micro-Sized Businesses	97,157,615	0	14,389,864	208,622,431	822,473,025	54,087,670	156,858,293	110,410,010
AGRICULTURE	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Large-Sized Businesses	165,371	0	19,085,844	5,243,695	84,976,852	501,169,803	1,179,994	17,732,967
Medium-Sized Businesses	814,686	0	751,952	100,001,876,958	100,001,452,275	6,069,966	188,587	200,001,320,664
Small-Sized Businesses	9,201	0	429,301	2,257,960	16,592,224	4,090,813	270,952	747,536
Micro-Sized Businesses	3,904	0	38,453	679,262	367,043	579,186	185,210	1,755,466
INDUSTRY	109,472,368	0	2,407,023,617	393,835,279,891	3,774,039,187	12,912,737,549	1,104,108,993	2,531,599,287,845
Large-Sized Businesses	16,229,014	0	1,946,232,846	483,091,859	475,942,721	4,751,463,447	115,806,900	526,518,825
Medium-Sized Businesses	5,716,580	0	231,263,580	393,308,824,988	3,180,453,497	7,166,530,971	972,631,229	23,163,197
Small-Sized Businesses	87,339,938	0	229,077,042	36,419,594	100,760,694	985,808,459	12,128,840	2,531,047,526,523
Micro-Sized Businesses	186,836	0	450,149	6,943,450	16,882,275	8,934,672	3,542,024	2,079,300
SERVICES	368,212,254	0	162,543,725	2,667,381,509	24,271,972,809	866,769,407	1,264,065,670	689,274,801
Large-Sized Businesses	202,011,654	0	65,123,365	429,279,370	1,261,088,918	402,596,751	669,462,552	380,634,029
Medium-Sized Businesses	40,043,748	0	19,084,502	726,325,213	696,087,224	225,050,085	202,854,403	86,289,749
Small-Sized Businesses	29,189,977	0	64,434,596	1,310,777,207	21,509,572,961	194,548,758	238,617,657	115,775,779
Micro-Sized Businesses	96,966,875	0	13,901,262	200,999,720	805,223,707	44,573,812	153,131,059	106,575,244

Table E.1: Value of fixed asset at the end of year by sector

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors -National	1,340,061,518	18,064,742,020	7,591,234,933	26,101,058,860	25,277,005,328	95,857,872,954	3,895,882,794	2,243,171,210
Agriculture	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Agriculture, forestry and fishing	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Industry	599,382,863	16,067,653,205	6,443,072,876	5,180,301,771	10,811,717,766	83,424,368,217	850,118,252	559,618,975
Mining and quarrying	574,316,277	14,967,498,799	868,020,875	538,384,147	1,872,391,955	50,296,124,140	499,449,609	214,008,911
Manufacturing	11,603,301	234,456,161	3,500,390,558	1,930,724,528	7,660,805,355	23,136,831,978	118,834,487	258,407,065
Electricity, gas, steam and air conditioning	246,763	11,494,985	1,714,686,050	2,397,737,614	252,501,835	7,281,047,332	55,497,535	9,024,090
Water supply; sewerage, waste management	9,613,232	286,981,053	248,723,175	77,724,755	620,156,558	631,512,881	119,128,340	44,459,498
Construction	3,603,289	567,222,208	111,252,218	235,730,727	405,862,063	2,078,851,887	57,208,281	33,719,411
Services	738,452,408	1,948,546,485	1,135,571,053	20,732,163,673	14,124,705,181	3,301,176,207	3,031,526,032	1,611,091,417
Wholesale and retail trade and repair of motor vehicles and motorcycles	14,254,557	714,882,395	439,497,701	2,347,019,092	1,729,124,151	1,399,027,906	212,204,037	294,562,565
Transportation and storage	8,917,952	54,085,418	42,451,255	608,545,708	1,571,613,014	136,895,512	22,865,310	31,939,183
Accommodation and food service activities	35,812,389	130,639,606	229,288,173	5,100,775,782	1,942,786,515	308,850,979	235,605,694	90,151,795
Information and communication	102,375,104	7,261,733	25,330,819	72,358,660	1,937,902,779	507,608,415	27,977,628	213,397,899
Financial and insurance activities	547,042,871	3,455,135	174,852,490	3,553,260,633	1,116,108,601	251,334,609	1,991,838,152	801,212,759
Real estate activities	2,034,053	164,984,328	49,779,094	201,693,487	18,212,592	14,980,248	8,902,142	10,666,825
Professional, scientific and technical activities	2,342,996	11,511,157	2,937,710	133,936,847	92,338,289	71,787,070	37,411,805	28,119,980
Administrative and support service activities	5,684,433	23,226,846	15,433,343	112,169,557	3,535,944,781	74,000,362	64,813,419	28,401,871
Education	3,552,927	68,961,947	31,098,830	5,370,534,382	966,090,021	58,849,465	158,983,150	37,913,675
Human health and social work activities	2,676,189	426,256,843	33,770,382	855,535,452	89,558,489	224,338,002	39,900,047	27,722,540
Sports activities and amusement and recreation activities	1,030,982	11,300,396	345,343	36,224,953	904,231,093	40,465,008	11,134,011	5,283,252
Other service activities	12,727,953	331,980,682	90,785,914	2,340,109,118	220,794,857	213,038,631	219,890,639	41,719,073

Table E.2: Value of fixed asset at the end of year by sector and size of establishment

Sector/LMSM	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors -National	1,340,061,518	18,064,742,020	7,591,234,933	26,101,058,860	25,277,005,328	95,857,872,954	3,895,882,794	2,243,171,210
Agriculture	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Large-Sized Businesses	310,810	12,629,724	6,550,000	80,705,159	317,208,299	9,071,250,183	10,772,274	65,371,495
Medium-Sized Businesses	1,732,771	9,489,571	3,711,461	23,207,350	4,571,011	34,856,506	409,197	4,037,661
Small-Sized Businesses	110,199	23,073,042	2,202,831	61,419,224	16,689,890	21,552,616	1,368,445	1,136,116
Micro-Sized Businesses	72,468	3,349,992	126,712	23,261,684	2,113,182	4,669,226	1,688,594	1,915,545
Industry	599,382,863	16,067,653,205	6,443,072,876	5,180,301,771	10,811,717,766	83,424,368,217	850,118,252	559,618,975
Large-Sized Businesses	43,555,081	452,265,911	2,429,563,595	1,404,378,585	597,576,412	14,884,149,295	167,515,949	342,476,367
Medium-Sized Businesses	10,649,438	15,403,696,948	3,281,342,244	2,759,275,036	9,660,779,415	48,359,492,011	620,521,131	121,239,261
Small-Sized Businesses	540,971,061	189,163,858	728,225,400	760,355,847	486,212,157	20,070,034,519	46,498,404	91,028,848
Micro-Sized Businesses	4,207,283	22,526,488	3,941,637	256,292,303	67,149,782	110,692,393	15,582,768	4,874,499
Services	738,452,408	1,948,546,485	1,135,571,053	20,732,163,673	14,124,705,181	3,301,176,207	3,031,526,032	1,611,091,417
Large-Sized Businesses	368,358,283	250,010,601	408,267,764	2,485,670,410	5,422,053,879	879,189,265	1,277,798,333	497,748,233
Medium-Sized Businesses	122,976,629	303,512,519	153,049,712	8,474,141,355	2,632,589,020	634,112,472	300,107,679	473,549,064
Small-Sized Businesses	45,471,549	905,676,099	432,209,703	6,470,768,430	4,672,907,350	1,010,521,765	922,981,837	234,793,809
Micro-Sized Businesses	201,645,946	489,347,266	142,043,874	3,301,583,477	1,397,154,932	777,352,705	530,638,183	405,000,312

Table E.3: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Western -All Sectors	44,361,549	95,077,695	150,022,510	671,324,811	2,085,840,300	13,159,548,915	133,719,739	176,361,167
Agriculture	67,668	6,591,624	73,800	2,786,761	454,444	6,972,098	164,002	47,800
Agriculture, forestry and fishing	67,668	6,591,624	73,800	2,786,761	454,444	6,972,098	164,002	47,800
Industry	36,434,206	22,626,960	95,302,407	246,057,845	194,417,834	13,002,879,350	54,630,441	141,782,875
Mining and quarrying	34,637,642	741,829	67,350,357	105,530,659	89,623,535	12,036,883,761	31,619,081	114,430,286
Manufacturing	1,743,844	17,592,685	26,251,919	78,814,446	52,170,093	182,902,300	21,842,250	26,823,117
Electricity, gas, steam and air conditioning	17,486	2,266,275	1,686,114	59,146,797	16,192,919	765,505,644	170,477	19,890
Water supply; sewerage, waste management	30,855	0	0	0	27,157,595	223,863	166,099	17,815
Construction	4,379	2,026,171	14,017	2,565,943	9,273,692	17,363,782	832,534	491,767
Services	7,859,675	65,859,111	54,646,303	422,480,205	1,890,968,023	149,697,467	78,925,296	34,530,492
Wholesale and retail trade and repair of motor vehicles and motorcycles	1,165,075	28,546,281	5,688,591	91,215,663	103,055,123	48,636,251	19,167,485	6,954,283
Transportation and storage	3,422	2,231,937	515,255	28,802,786	1,061,213,497	1,127,957	443,400	2,459,154
Accommodation and food service activities	2,217,387	17,110,914	15,879,660	66,581,627	7,841,161	43,310,736	14,501,980	6,619,549
Information and communication	190,077	1,800,207	2,622,857	4,145,861	1,678,922	9,699,553	1,087,176	1,396,983
Financial and insurance activities	293,242	400,000	3,869	40,531,018	6,775,475	5,068,319	8,898,700	7,475,579
Real estate activities	1,758,690	1,700,000	0	0	496,340	51,099	20,744	19,257
Professional, scientific and technical activities	180,788	375,190	180,244	498,938	1,586,243	2,088,762	551,228	361,681
Administrative and support service activities	6,235	176,376	0	478,493	1,772,958	3,175,900	2,221,626	1,890,538
Education	265,020	716,538	16,638,793	59,324,509	685,512,004	755,475	11,768,572	2,933,096
Human health and social work activities	84,261	1,278,351	4,721,295	13,211,739	1,973,109	16,737,252	3,053,943	616,781
Sports activities and amusement and recreation activities	95,857	7,714	950	165,950	373,033	1,012,595	245,295	220,972
Other service activities	1,599,621	11,515,603	8,394,790	117,523,620	18,690,159	18,033,570	16,965,146	3,582,621

Table E.4: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Central - All Sectors	2,445,492	101,846,839	57,708,720	3,610,120,994	2,849,856,619	680,511,810	81,246,663	74,809,107
Agriculture	13,300	7,282,800	282,055	4,761,532	3,268,824	1,055,253	834,743	517,586
Agriculture, forestry and fishing	13,300	7,282,800	282,055	4,761,532	3,268,824	1,055,253	834,743	517,586
Industry	756,488	14,494,224	2,610,309	62,930,952	23,208,234	625,845,304	5,978,490	56,519,275
Mining and quarrying	0	357,500	0	1,240,900	8,153,053	17,707,107	94,299	55,245,020
Manufacturing	709,366	11,433,152	2,339,837	41,140,036	10,860,439	37,626,109	2,005,782	1,234,433
Electricity, gas, steam and air conditioning	0	0	0	12,356,010	120,000	316,907,711	3,423,384	6,720
Water supply; sewerage, waste management	22,000	2,200	0	495,520	198,140	351,029	11,289	600
Construction	25,121	2,701,372	270,471	7,698,486	3,876,602	253,253,348	443,736	32,502
Services	1,675,704	80,069,815	54,816,357	3,542,428,510	2,823,379,561	53,611,253	74,433,430	17,772,246
Wholesale and retail trade and repair of motor vehicles and motorcycles	243,273	7,507,517	2,736,297	59,062,651	53,697,391	22,600,960	5,445,723	3,376,505
Transportation and storage	95	19,000	42,565	271,914	1,674,640	2,060	68,699	9,442
Accommodation and food service activities	206,323	8,252,120	37,127,925	2,879,812,230	1,805,058,401	10,975,644	21,822,070	2,334,788
Information and communication	13,408	97,688	1,089	909,352	900,169,270	2,251,026	465,526	581,737
Financial and insurance activities	627,674	26,000	1,382,550	24,823,103	3,891,024	2,619,578	3,596,018	2,140,453
Real estate activities	180	10,384,038	10,883	1,094,221	543,500	240,120	190,070	65,608
Professional, scientific and technical activities	400	0	0	284,318	350,457	574,936	211,222	3,010,185
Administrative and support service activities	19,686	10,000	0	528,978	1,215,127	744,743	978,643	842,393
Education	257,175	43,028,556	164,532	252,474,475	10,781,806	806,888	7,072,217	1,362,204
Human health and social work activities	14,393	383,230	373,906	22,004,546	1,033,145	3,688,658	2,552,872	339,217
Sports activities and amusement and recreation activities	92,641	1,515,200	7,800	582,468	160,739	135,945	137,332	536,113
Other service activities	200,456	8,846,466	12,968,809	300,580,253	44,804,062	8,970,695	31,893,037	3,173,601

Table E.5: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Greater Accra - All Sectors	1,249,064,815	17,263,659,015	6,888,397,825	15,411,826,978	6,580,757,883	68,058,423,410	3,133,741,431	1,766,954,137
Agriculture	1,792,923	11,265,719	53,935	54,061,633	312,282,196	9,016,120,533	10,075,082	64,082,845
Agriculture, forestry and fishing	1,792,923	11,265,719	53,935	54,061,633	312,282,196	9,016,120,533	10,075,082	64,082,845
Industry	553,338,558	15,878,671,943	5,986,131,702	3,681,908,825	2,892,425,391	57,062,025,597	693,577,299	321,351,593
Mining and quarrying	535,623,415	14,856,329,900	578,296,665	87,406,843	1,652,517,556	37,637,446,089	440,668,188	24,774,288
Manufacturing	7,704,290	182,267,903	3,439,480,734	1,122,629,493	239,657,327	13,442,702,550	70,191,988	212,799,868
Electricity, gas, steam and air conditioning	226,225	5,747,400	1,712,999,936	2,209,795,919	204,490,352	3,781,365,057	16,993,285	8,988,329
Water supply; sewerage, waste management	8,127,570	285,593,216	222,844,002	72,289,524	568,735,787	579,087,395	113,515,700	43,076,015
Construction	1,657,059	548,733,524	32,510,365	189,787,047	227,024,368	1,621,424,505	52,208,137	31,713,094
Services	693,933,333	1,373,721,353	902,212,188	11,675,856,520	3,376,050,296	1,980,277,281	2,430,089,050	1,381,519,699
Wholesale and retail trade and repair of motor vehicles and motorcycles	8,149,042	407,057,123	402,440,446	1,514,961,241	1,349,157,244	658,539,528	135,678,648	258,312,178
Transportation and storage	7,112,145	49,847,663	41,388,920	551,353,676	323,888,729	131,286,414	20,645,349	28,991,379
Accommodation and food service activities	20,447,302	97,813,459	160,499,664	1,306,260,346	87,602,198	179,985,971	119,386,474	40,206,174
Information and communication	101,612,822	4,321,384	22,305,034	57,065,100	124,298,956	421,633,343	22,385,813	200,384,494
Financial and insurance activities	542,754,418	564,330	164,256,492	3,103,702,618	1,002,758,186	181,730,918	1,871,350,992	752,125,464
Real estate activities	268,836	117,407,690	49,755,611	195,871,285	16,315,286	13,169,095	8,392,769	10,512,568
Professional, scientific and technical activities	2,000,137	10,976,601	1,505,946	99,316,861	65,501,020	56,212,518	33,776,527	21,682,458
Administrative and support service activities	5,393,409	21,307,812	15,286,507	102,084,974	127,991,239	51,493,344	49,371,338	19,360,945
Education	1,820,708	13,409,448	1,810,695	3,997,110,214	181,402,772	43,301,744	95,859,656	18,209,269
Human health and social work activities	1,386,305	423,755,421	17,525,494	437,090,904	63,293,143	107,104,315	16,810,763	13,567,565
Sports activities and amusement and recreation activities	765,078	7,049,586	53,826	7,966,933	2,074,453	35,722,075	9,387,129	2,379,024
Other service activities	2,223,132	220,210,837	25,383,554	303,072,368	31,767,071	100,098,017	47,043,590	15,788,182

Table E.6: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Volta - All Sectors	13,629,548	25,949,003	13,923,681	799,853,125	988,588,984	443,471,853	135,613,144	10,233,003
Agriculture	814	3,553,934	34,689	9,072,020	4,161,348	6,926,662	129,520	201,709
Agriculture, forestry and fishing	814	3,553,934	34,689	9,072,020	4,161,348	6,926,662	129,520	201,709
Industry	1,060,204	3,424,756	6,125,878	63,508,546	34,045,416	373,392,095	31,801,540	917,541
Mining and quarrying	0	35,660	83,310	733,531	1,328,008	2,077,087	51,246	2,684
Manufacturing	34,309	1,959,904	3,057,139	40,212,246	11,238,444	42,594,625	1,722,827	669,073
Electricity, gas, steam and air conditioning	0	0	0	14,480,750	8,096,319	316,990,000	25,647,750	0
Water supply; sewerage, waste management	1,023,608	13,020	5,874	1,331,849	4,723,602	759,651	3,520,927	12,647
Construction	2,287	1,416,173	2,979,555	6,750,169	8,659,042	10,970,732	858,790	233,136
Services	12,568,530	18,970,312	7,763,114	727,272,559	950,382,220	63,153,096	103,682,084	9,113,753
Wholesale and retail trade and repair of motor vehicles and motorcycles	296,571	3,322,961	2,009,713	82,246,505	17,213,117	25,662,634	7,721,387	1,823,741
Transportation and storage	3,031	29,776	2,077	4,368,420	6,629,037	540,500	153,525	47,364
Accommodation and food service activities	11,121,562	1,540,340	3,695,565	93,385,291	4,516,925	7,145,406	11,337,214	1,133,233
Information and communication	53,727	40,683	6,973	1,209,623	218,878	2,232,205	381,103	416,994
Financial and insurance activities	400,167	19,180	0	6,547,550	1,982,115	2,401,845	1,774,409	2,096,832
Real estate activities	0	105,000	0	8,280	98,500	81,568	29,680	15,855
Professional, scientific and technical activities	378	2,209	13,276	478,496	286,455	1,008,072	192,660	220,289
Administrative and support service activities	498	496,730	13,961	896,127	292,542	1,072,365	509,126	964,280
Education	0	1,466,758	0	66,161,601	9,157,570	2,708,953	13,678,417	1,448,365
Human health and social work activities	95,250	2,400	0	43,959,345	1,885,192	10,003,157	900,018	268,178
Sports activities and amusement and recreation activities	3,571	92,845	85,656	896,816	900,068,852	285,257	93,141	126,829
Other service activities	593,776	11,851,430	1,935,895	427,114,505	8,033,037	10,011,132	66,911,403	551,793

Table E.7: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Eastern - All Sectors	3,709,084	60,665,516	53,934,486	760,804,633	7,416,170,043	769,459,213	61,776,461	23,527,557
Agriculture	1,700	5,852,293	3,986,569	7,433,198	3,474,959	7,689,099	215,199	309,646
Agriculture, forestry and fishing	1,700	5,852,293	3,986,569	7,433,198	3,474,959	7,689,099	215,199	309,646
Industry	565,455	5,886,880	34,746,695	157,021,565	7,286,900,826	679,919,458	9,789,860	5,621,299
Mining and quarrying	14,580	1,467,578	5,102,115	3,074,872	6,352,797	36,179,257	405,587	237,475
Manufacturing	517,954	1,096,407	3,575,657	137,627,042	7,261,269,309	257,981,654	6,316,482	5,146,929
Electricity, gas, steam and air conditioning	0	0	0	14,798,400	6,988,150	380,300,000	2,849,150	460
Water supply; sewerage, waste management	6,023	254,000	25,779,200	1,131,586	1,304,895	912,968	49,222	60,248
Construction	26,899	3,068,896	289,724	389,665	10,985,675	4,545,579	169,419	176,186
Services	3,141,929	48,926,342	15,201,222	596,349,869	125,794,258	81,850,656	51,771,401	17,596,612
Wholesale and retail trade and repair of motor vehicles and motorcycles	88,148	7,355,157	4,225,202	64,833,421	38,087,160	21,536,028	5,160,348	3,256,813
Transportation and storage	860	6,800	0	813,397	4,064,547	317,321	272,362	22,961
Accommodation and food service activities	476,321	219,260	3,454,314	171,522,891	1,668,136	30,890,484	15,457,990	2,745,677
Information and communication	214,228	61,391	291,774	594,900	4,688,308	3,020,655	348,219	1,447,517
Financial and insurance activities	58,045	485,159	1,559,544	14,130,306	4,575,230	2,698,889	5,175,374	3,576,022
Real estate activities	3,000	31,561,500	10,800	3,923,430	526,639	1,254,674	5,627	5,830
Professional, scientific and technical activities	30,827	0	0	362,387	1,012,612	583,716	215,894	349,228
Administrative and support service activities	3,822	26,196	0	545,180	784,514	957,485	1,002,798	934,724
Education	125,539	2,614,231	1,075,346	145,815,842	12,846,489	2,682,070	5,424,447	2,275,137
Human health and social work activities	3,600	0	455,100	28,206,609	1,512,716	7,055,041	2,897,392	410,940
Sports activities and amusement and recreation activities	5,809	20,125	29,798	1,479,132	71,402	190,313	102,882	173,425
Other service activities	2,131,731	6,576,523	4,099,344	164,122,374	55,956,504	10,663,979	15,708,068	2,398,339

Table E.8: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Ashanti - All Sectors	18,244,527	309,048,213	378,734,942	2,996,221,773	3,954,278,495	11,745,592,337	180,655,237	118,877,017
Agriculture	54,626	6,788,829	6,766,657	79,531,163	10,110,603	85,093,624	2,403,094	5,452,705
Agriculture, forestry and fishing	54,626	6,788,829	6,766,657	79,531,163	10,110,603	85,093,624	2,403,094	5,452,705
Industry	4,768,816	14,793,453	309,153,683	812,920,419	210,646,452	11,312,019,017	46,686,931	16,513,019
Mining and quarrying	4,020,281	5,444,982	217,183,508	333,421,591	106,673,820	483,674,057	26,295,123	5,556,473
Manufacturing	726,948	8,133,318	17,132,231	407,725,950	63,404,901	9,034,729,223	10,729,703	9,702,487
Electricity, gas, steam and air conditioning	0	0	0	66,532,048	8,373,780	1,711,065,184	6,392,088	0
Water supply; sewerage, waste management	475	211,429	46,612	348,326	3,055,646	8,923,858	1,502,318	922,550
Construction	21,112	1,003,725	74,791,332	4,892,504	29,138,305	73,626,695	1,767,699	331,509
Services	13,421,085	287,465,930	62,814,602	2,103,770,191	3,733,521,440	348,479,695	131,565,212	96,911,293
Wholesale and retail trade and repair of motor vehicles and motorcycles	3,203,823	236,609,070	9,636,595	335,118,458	66,867,969	132,290,581	24,123,147	17,843,802
Transportation and storage	1,795,445	1,571,349	501,355	18,889,164	145,391,764	3,449,387	1,077,515	323,379
Accommodation and food service activities	795,615	1,919,782	1,391,958	398,073,791	25,422,686	22,519,178	39,737,606	33,320,337
Information and communication	124,729	510,563	4,950	2,084,000	5,092,511	61,741,560	2,109,417	7,947,407
Financial and insurance activities	658,887	1,721,910	5,560,453	284,612,764	12,231,888	6,204,041	14,947,583	8,120,072
Real estate activities	3,000	3,555,300	0	668,561	143,427	119,553	255,221	31,347
Professional, scientific and technical activities	49,814	126,956	1,238,244	12,924,200	2,457,701	8,400,209	1,690,863	1,685,100
Administrative and support service activities	230,969	986,876	7,202	5,662,480	3,401,052,286	14,010,350	4,885,557	2,785,865
Education	756,093	5,822,283	9,614,821	553,531,073	22,738,639	4,463,442	14,079,464	4,966,822
Human health and social work activities	415,085	721,500	7,502,419	166,900,187	8,407,450	63,476,537	7,443,037	9,482,807
Sports activities and amusement and recreation activities	40,635	84,948	166,538	2,684,985	323,550	2,555,958	479,186	479,436
Other service activities	5,346,989	33,835,394	27,190,067	322,620,527	43,391,569	29,248,900	20,736,617	9,924,918

Table E.9: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Brong Ahafo - All Sectors	3,621,325	151,818,284	25,002,786	1,123,422,851	160,086,411	746,554,903	76,089,483	49,182,023
Agriculture	9,230	6,613,060	1,358,195	28,353,442	5,695,434	4,536,933	299,624	85,898
Agriculture, forestry and fishing	9,230	6,613,060	1,358,195	28,353,442	5,695,434	4,536,933	299,624	85,898
Industry	138,981	112,412,325	240,660	82,362,664	25,310,196	198,666,583	4,565,257	15,736,295
Mining and quarrying	19,141	100,440,820	4,900	768,103	6,296,503	75,978,627	122,526	13,555,675
Manufacturing	42,394	11,739,288	204,521	79,208,800	14,792,317	113,413,664	4,054,703	1,681,248
Electricity, gas, steam and air conditioning	971	0	0	17,100	31,430	0	0	720
Water supply; sewerage, waste management	72,355	109,750	19,087	1,761,719	844,772	4,092,629	69,778	302,344
Construction	4,120	122,467	12,152	606,943	3,345,173	5,181,663	318,250	196,309
Services	3,473,114	32,792,899	23,403,931	1,012,706,745	129,080,781	543,351,387	71,224,602	33,359,830
Wholesale and retail trade and repair of motor vehicles and motorcycles	722,053	13,812,848	5,840,812	65,725,752	32,306,747	446,055,146	6,157,228	1,473,128
Transportation and storage	800	182,078	900	1,868,323	6,147,000	130,927	63,302	6,825
Accommodation and food service activities	269,189	1,559,857	4,354,244	97,419,152	2,334,444	7,053,993	7,210,046	2,631,681
Information and communication	129,392	215,154	14,185	4,291,135	443,156	4,411,711	705,063	548,276
Financial and insurance activities	928,727	139,512	935,568	27,776,136	15,251,082	44,299,695	29,945,815	15,444,576
Real estate activities	147	110,800	1,800	127,710	32,400	9,909	3,841	11,030
Professional, scientific and technical activities	80,032	0	0	1,108,438	19,805,144	1,486,929	361,232	520,865
Administrative and support service activities	5,159	78,260	110,970	1,112,827	2,207,463	1,293,925	291,667	718,747
Education	298,784	1,578,834	1,570,594	220,319,508	39,606,712	2,774,181	7,162,582	3,648,885
Human health and social work activities	673,974	57,000	2,125,960	52,178,652	3,315,199	6,724,622	3,772,666	2,420,765
Sports activities and amusement and recreation activities	21,317	2,520,779	450	22,085,214	776,764	411,477	597,828	1,262,622
Other service activities	343,541	12,537,777	8,448,447	518,693,897	6,854,670	28,698,872	14,953,333	4,672,430

Table E.10: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Northern - All Sectors	3,922,679	44,779,278	9,914,033	473,838,528	251,898,957	159,897,284	72,888,295	16,344,997
Agriculture	280,782	186,620	17,100	1,598,338	879,859	3,154,796	95,398	1,747,911
Agriculture, forestry and fishing	280,782	186,620	17,100	1,598,338	879,859	3,154,796	95,398	1,747,911
Industry	1,897,218	12,000,237	531,277	45,055,837	118,203,826	113,544,021	1,707,004	489,112
Mining and quarrying	0	0	0	4,200	0	577	9,900	840
Manufacturing	11,948	91,945	204,877	11,522,493	3,317,074	15,649,687	1,112,480	139,845
Electricity, gas, steam and air conditioning	1,796	3,481,310	0	20,607,390	8,204,728	8,913,136	16,305	4,405
Water supply; sewerage, waste management	24,356	797,439	0	340,328	4,884,653	16,458,082	134,997	38,209
Construction	1,859,118	7,629,543	326,400	12,581,426	101,797,370	72,522,539	433,323	305,813
Services	1,744,679	32,592,421	9,365,656	427,184,353	132,815,273	43,198,467	71,085,892	14,107,974
Wholesale and retail trade and repair of motor vehicles and motorcycles	145,988	6,767,375	5,617,635	80,298,091	23,988,164	23,700,575	4,717,242	543,652
Transportation and storage	100	34,600	0	764,666	21,321,685	11,246	53,598	14,397
Accommodation and food service activities	59,054	1,636,506	2,125,679	47,726,423	5,120,299	4,401,081	3,946,495	456,150
Information and communication	4,641	206,663	15,757	1,560,189	723,977	1,361,754	317,201	453,381
Financial and insurance activities	1,292,733	51,162	66,497	37,211,551	66,850,587	5,204,596	55,152,530	9,501,034
Real estate activities	200	160,000	0	0	56,500	54,230	3,390	5,080
Professional, scientific and technical activities	620	14,100	0	5,376,669	652,413	415,669	75,811	100,896
Administrative and support service activities	23,650	111,683	1,117	214,122	339,152	594,799	337,686	375,502
Education	1,824	300,000	0	43,728,290	1,788,485	701,078	1,504,945	1,609,491
Human health and social work activities	0	16,917	0	72,635,418	5,311,787	2,811,828	1,220,771	206,986
Sports activities and amusement and recreation activities	5,625	8,000	0	214,911	281,514	93,623	70,006	97,610
Other service activities	210,244	23,285,415	1,538,971	137,454,023	6,380,711	3,847,987	3,686,217	743,795

Table E.11: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper East - All Sectors	509,713	4,165,712	2,374,521	156,721,434	56,425,531	39,372,888	7,704,746	4,480,903
Agriculture	1,880	39,620	9,205	467,471	44,460	212,725	2,033	2,160
Agriculture, forestry and fishing	1,880	39,620	9,205	467,471	44,460	212,725	2,033	2,160
Industry	18,186	575,215	79,813	10,545,442	13,088,432	11,699,756	688,941	334,640
Mining and quarrying	1,219	286,150	0	3,650,580	593,879	4,007,273	163,395	167,869
Manufacturing	15,179	124,065	52,513	6,547,819	1,963,587	4,907,872	451,794	123,570
Electricity, gas, steam and air conditioning	285	0	0	0	4,157	0	5,000	3,566
Water supply; sewerage, waste management	270	0	14,000	16,303	8,851,228	42,488	40,885	27,470
Construction	1,233	165,000	13,300	330,740	1,675,581	2,742,123	27,867	12,165
Services	489,647	3,550,878	2,285,503	145,708,520	43,292,639	27,460,408	7,013,772	4,144,103
Wholesale and retail trade and repair of motor vehicles and motorcycles	184,069	1,391,781	784,776	31,636,222	31,328,673	14,371,190	1,787,846	614,291
Transportation and storage	2,055	111,900	183	983,675	555,231	7,624	48,475	51,144
Accommodation and food service activities	202,976	63,427	58,388	24,635,035	1,949,730	1,572,068	1,102,844	428,896
Information and communication	32,080	0	68,200	183,600	564,172	282,983	121,689	146,886
Financial and insurance activities	5,910	0	0	10,952,097	802,329	559,026	742,825	484,066
Real estate activities	0	0	0	0	0	0	800	250
Professional, scientific and technical activities	0	16,100	0	13,355,707	313,956	677,372	272,666	135,248
Administrative and support service activities	879	31,656	4,520	350,213	123,744	247,224	75,576	277,471
Education	0	6,860	4,800	18,711,089	1,110,425	296,562	844,821	985,715
Human health and social work activities	3,323	31,000	1,066,207	15,314,802	2,086,417	6,581,336	1,132,786	346,638
Sports activities and amusement and recreation activities	450	1,200	0	53,639	83,380	47,339	10,346	4,866
Other service activities	57,905	1,896,954	298,428	29,532,443	4,374,582	2,817,684	873,098	668,631

Table E.12: Value of fixed asset at the end of year by sector and region

Major Industry (2 Digit ISIC) by Region	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper West - All Sectors	552,786	7,732,466	11,221,428	96,923,734	933,102,104	55,040,341	12,447,597	2,401,299
Agriculture	3,325	367,830	8,800	527,859	210,254	566,809	19,814	12,557
Agriculture, forestry and fishing	3,325	367,830	8,800	527,859	210,254	566,809	19,814	12,557
Industry	404,749	2,767,213	8,150,452	17,989,674	13,471,160	44,377,036	692,489	353,325
Mining and quarrying	0	2,394,380	20	2,552,868	852,803	2,170,305	20,264	38,301
Manufacturing	97,069	17,495	8,091,129	5,296,203	2,131,864	4,324,292	406,476	86,495
Electricity, gas, steam and air conditioning	0	0	0	3,200	0	600	96	0
Water supply; sewerage, waste management	305,720	0	14,400	9,600	400,240	20,660,918	117,125	1,600
Construction	1,961	355,338	44,903	10,127,804	10,086,253	17,220,920	148,527	226,930
Services	144,712	4,597,424	3,062,177	78,406,201	919,420,690	10,096,497	11,735,294	2,035,417
Wholesale and retail trade and repair of motor vehicles and motorcycles	56,516	2,512,282	517,633	21,921,089	13,422,564	5,635,011	2,244,983	364,173
Transportation and storage	0	50,315	0	429,686	726,884	22,076	39,084	13,138
Accommodation and food service activities	16,660	523,941	700,776	15,358,996	1,272,535	996,418	1,102,974	275,310
Information and communication	0	8,000	0	314,900	900,024,630	973,625	56,420	74,223
Financial and insurance activities	23,069	47,881	1,087,517	2,973,489	990,687	547,703	253,906	248,662
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	230,834	372,288	338,888	63,702	54,029
Administrative and support service activities	126	1,256	9,067	296,163	165,757	410,228	5,139,403	251,406
Education	27,784	18,440	219,250	13,357,781	1,145,119	359,071	1,588,029	474,692
Human health and social work activities	0	11,025	0	4,033,251	740,330	155,255	115,799	62,662
Sports activities and amusement and recreation activities	0	0	325	94,904	17,405	10,426	10,865	2,356
Other service activities	20,557	1,424,284	527,608	19,395,108	542,491	647,795	1,120,128	214,765

Table F.1: Disposal of fixed asset by sector

Sector	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
National								
All Sectors	53,360,007	241,833,614	80,829,587	57,946,683	683,499,029	18,470,729,386	176,866,077	537,443,650
Agriculture	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Agriculture, forestry and fishing	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Industry	49,439,999	2,390,896	58,877,325	15,119,185	546,871,163	18,432,891,366	152,597,284	186,147,226
Mining and quarrying	49,419,049	325,325	1,854,738	6,054,464	528,995,599	18,374,809,098	149,254,162	148,100,675
Manufacturing	5,000	447,090	43,676,218	1,376,487	9,133,517	25,664,581	1,915,297	37,821,951
Electricity, gas, steam and air conditioning supply	0	0	0	0	1,645,370	5,255,669	0	800
Water supply; sewerage, waste management and remediation activities	0	0	0	0	487,762	15,084,683	1,326,000	1,426
Construction	15,950	1,618,481	13,346,369	7,688,233	6,608,916	12,077,335	101,825	222,374
Services	3,894,315	239,172,537	10,293,321	41,429,124	136,227,575	37,175,538	24,197,278	350,216,462
Wholesale and retail; repair of motor vehicles and motorcycles	155,291	1,584,484	2,148,457	493,562	10,009,627	7,135,028	2,638,697	1,070,131
Transportation and storage	505	1,000,080	0	58,319	14,687,292	2,119,591	1,150,238	979,317
Accommodation and food service activities	17,549	2,461,300	0	1,049	1,332,864	805,658	88,371	736,439
Information and communication	3,036,403	0	0	27,294	56,573,011	16,372,491	402,054	116,232,769
Financial and insurance activities	625,890	0	7,332,084	794,903	45,617,215	1,028,623	15,770,149	229,347,016
Real estate activities	0	33,886,019	9,785	3,493,678	257,842	3,000	0	0
Professional, scientific and technical activities	9,579	103,889	0	4,721	2,001,831	7,366,429	40,695	1,427,271
Administrative and support service activities	10,275	206,242	352,704	19,900	1,417,325	649,482	138,255	52,732
Education	579	9,526	450,291	14,151,132	1,438,825	498,507	3,776,609	86,810
Human health and social work activities	2,866	169,533,333	0	21,852,170	642,065	795,054	152,104	62,040
Arts, entertainment and recreation	25	0	0	1,308	49,287	17,284	1,688	33,817
Other service activities	35,352	30,387,664	0	531,088	2,200,391	384,391	38,418	188,119

Table F.2: Disposal of fixed asset by sector and size of establishment

Sector/LMSM	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
National								
All Sectors	53,360,007	241,833,615	80,829,587	57,946,684	683,499,028	18,470,729,386	176,866,077	537,443,650
Agriculture	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Large-Sized Businesses	25,693	0	11,658,941	1,398,375	161,871	660,125	69,365	1,079,962
Medium-Sized Businesses	0	0	0	0	48,804	0	0	0
Small-Sized Businesses	0	270,182	0	0	189,614	2,357	1,950	0
Micro-Sized Businesses	0	0	0	0	1	0	200	0
Industry	49,439,999	2,390,896	58,877,325	15,119,185	546,871,163	18,432,891,366	152,597,284	186,147,226
Large-Sized Businesses	49,419,048	614,825	3,424,675	9,774,915	72,063,632	361,154,447	4,732,723	184,991,125
Medium-Sized Businesses	0	730,900	46,499,963	2,274,122	470,189,186	18,039,640,843	147,517,231	846,250
Small-Sized Businesses	20,951	1,030,174	8,952,687	3,026,003	3,504,227	30,960,739	336,764	287,855
Micro-Sized Businesses	0	14,996	0	44,145	1,114,118	1,135,338	10,566	21,996
Services	3,894,315	239,172,537	10,293,321	41,429,124	136,227,575	37,175,538	24,197,278	350,216,462
Large-Sized Businesses	636,573	731,376	8,413,944	9,585,065	90,452,808	15,914,226	11,854,550	16,985,604
Medium-Sized Businesses	26,541	14,538,560	1,867,092	2,060,009	26,102,674	7,959,031	1,988,977	1,734,115
Small-Sized Businesses	3,180,475	188,909,924	12,285	28,955,863	17,178,670	11,220,412	9,290,118	111,663,280
Micro-Sized Businesses	50,726	34,992,677	0	828,187	2,493,424	2,081,869	1,063,634	219,833,463

Table F.3: Disposal of fixed asset by sector and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Western Region								
All sectors	49,421,446	48,100	1,569,882	16,050,680	35,946,027	331,944,226	7,467,928	147,588,990
Agriculture	0	0	0	0	1	0	200	0
Agriculture, forestry and fishing	0	0	0	0	1	0	200	0
Industry	49,419,048	3,756	1,569,882	6,260,229	35,053,208	331,886,563	3,755,673	147,451,094
Mining and quarrying	49,419,048	0	1,530,877	5,972,464	34,044,594	328,669,993	3,209,627	147,237,220
Manufacturing	0	3,756	39,005	287,765	1,008,614	2,842,544	546,046	213,874
Electricity, gas, steam and air condition	0	0	0	0	0	372,720	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	1,306	0	0
Services	2,398	44,344	0	9,790,451	892,817	57,663	3,712,055	137,896
Wholesale and retail trade; repair of motor vehicle	0	9,344	0	47	18,800	50,069	1,730	0
Transportation and storage	0	0	0	404	646,000	0	0	24
Accommodation and food service activities	0	15,000	0	0	12,000	0	0	0
Information and communication	2,198	0	0	0	9,751	0	808	1,400
Financial and insurance activities	0	0	0	0	35,595	0	0	105,329
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	0	6,180	600	852
Administrative and support service activities	0	20,000	0	0	30,600	5	71,651	30,291
Education	200	0	0	9,790,000	7,456	0	3,634,800	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	884	0	0
Other service activities	0	0	0	0	132,615	525	2,466	0

Table F.4: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Central Region								
All sectors	10,683	3,050,000	0	668,182	876,121	1,003,875	224,437	22,775
Agriculture	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	0	0	668,182	177,307	964,519	218,987	17,522
Mining and quarrying	0	0	0	0	0	0	3,000	1,650
Manufacturing	0	0	0	0	174,422	809,219	215,987	15,872
Electricity, gas, steam and air condition	0	0	0	0	0	155,300	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	668,182	2,885	0	0	0
Services	10,683	3,050,000	0	0	698,815	39,356	5,450	5,253
Wholesale and retail trade; repair of motor vehicle	0	0	0	0	184,000	0	0	515
Transportation and storage	0	0	0	0	17,700	0	0	0
Accommodation and food service activities	0	0	0	0	0	0	0	2
Information and communication	0	0	0	0	0	2	0	0
Financial and insurance activities	0	0	0	0	0	0	0	0
Real estate activities	0	3,050,000	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	0	0	0	2,055
Administrative and support service activities	0	0	0	0	0	8,633	2,467	1,950
Education	0	0	0	0	360,640	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	268	0	731
Other service activities	10,683	0	0	0	136,475	30,453	2,983	0

Table F.5: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Greater Accra Region								
All sectors	3,851,824	235,634,705	71,698,713	33,655,351	609,403,362	17,968,437,953	163,004,211	381,537,011
Agriculture	25,693	258,182	11,658,941	1,398,375	129,349	616,869	69,365	1,079,962
Agriculture, forestry and fishing	25,693	258,182	11,658,941	1,398,375	129,349	616,869	69,365	1,079,962
Industry	0	1,564,258	57,230,622	7,276,793	482,278,085	17,933,667,784	148,349,874	38,342,239
Mining and quarrying	0	325,325	323,861	82,000	468,098,305	17,898,942,073	146,039,003	861,805
Manufacturing	0	216,943	43,560,392	793,491	5,971,580	13,319,226	883,046	37,316,254
Electricity, gas, steam and air condition	0	0	0	0	1,604,340	3,547,369	0	800
Water supply; sewerage, waste management	0	0	0	0	233,850	15,074,486	1,326,000	0
Construction	0	1,021,990	13,346,369	6,401,302	6,370,010	2,784,630	101,825	163,380
Services	3,826,131	233,812,265	2,809,150	24,980,183	126,995,928	34,153,301	14,584,973	342,114,809
Wholesale and retail trade; repair of motor vehicle	155,251	748,487	2,146,957	89,024	6,160,785	6,353,278	2,369,398	1,041,352
Transportation and storage	500	943,830	0	57,915	13,272,534	2,119,591	1,150,237	924,912
Accommodation and food service activities	17,549	2,430,000	0	2	704,500	769,660	75,863	8,002
Information and communication	3,012,771	0	0	2,000	56,561,460	16,197,173	374,757	116,185,433
Financial and insurance activities	625,890	0	298,704	26,961	44,252,695	180,069	10,424,072	222,262,267
Real estate activities	0	29,820,019	9,785	3,493,678	257,842	3,000	0	0
Professional, scientific and technical a	9,579	0	0	0	1,800,269	7,333,209	38,906	1,401,206
Administrative and support service activities	1,000	182,242	352,704	0	1,265,036	429,502	12,278	1,980
Education	0	9,526	1,000	68,851	374,528	119,311	66,940	55,308
Human health and social work activities	2,866	169,533,333	0	21,241,654	557,031	466,385	72,072	56,299
Arts, entertainment and recreation	0	0	0	0	49,287	12,049	0	7,875
Other service activities	725	30,144,828	0	98	1,739,961	170,074	450	170,175

Table F.6: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Volta Region								
All sectors	29,863	647,158	0	303,256	533,926	3,902,224	17,930	51,093
Agriculture	0	12,000	0	0	0	0	0	0
Agriculture, forestry and fishing	0	12,000	0	0	0	0	0	0
Industry	0	595,247	0	237,420	275,440	3,845,848	11,848	16,971
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	0	3,818	0	237,420	126,122	3,690,548	11,848	16,407
Electricity, gas, steam and air condition	0	0	0	0	0	155,300	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	591,429	0	0	149,318	0	0	564
Services	29,863	39,911	0	65,836	258,486	56,376	6,083	34,123
Wholesale and retail trade; repair of motor vehicle	0	26,111	0	0	10,882	6,643	270	1,271
Transportation and storage	0	0	0	0	20,001	0	0	0
Accommodation and food service activities	0	13,800	0	1,011	74,311	0	0	0
Information and communication	18,884	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	0	4,823	11,000	0	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	138,700	0	0	14,700
Administrative and support service activities	0	0	0	0	0	7,894	5,400	0
Education	379	0	0	0	0	0	0	420
Human health and social work activities	0	0	0	0	0	0	5	0
Arts, entertainment and recreation	0	0	0	4	0	240	399	199
Other service activities	10,600	0	0	64,821	9,769	30,599	9	17,533

Table F.7: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Eastern Region	65	910,000	0	611,838	4,416,571	3,049,737	375,392	61,651
Agriculture	0	0	0	0	32,500	32,406	0	0
Agriculture, forestry and fishing	0	0	0	0	32,500	32,406	0	0
Industry	0	0	0	0	1,473,787	2,657,750	168,760	48,545
Mining and quarrying	0	0	0	0	336	284,484	0	0
Manufacturing	0	0	0	0	1,454,801	2,186,906	168,760	48,545
Electricity, gas, steam and air condition	0	0	0	0	18,650	186,360	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0
Services	65	910,000	0	611,839	2,910,284	359,582	206,632	13,106
Wholesale and retail trade; repair of motor vehicle	40	10,000	0	401	2,079,959	4,817	98,016	10,689
Transportation and storage	0	0	0	0	36,266	0	0	0
Accommodation and food service activities	0	0	0	0	209,514	3,442	0	0
Information and communication	0	0	0	0	200	3,503	288	500
Financial and insurance activities	0	0	0	0	118,639	13,149	7,753	0
Real estate activities	0	900,000	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	0	0	0	100
Administrative and support service activities	0	0	0	0	25,571	880	20,114	504
Education	0	0	0	0	354,422	1,567	0	300
Human health and social work activities	0	0	0	610,516	0	328,669	75,041	0
Arts, entertainment and recreation	25	0	0	503	0	2,755	56	1,013
Other service activities	0	0	0	419	85,713	800	5,364	0

Table F.8: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Ashanti Region	27,581	729,823	7,559,492	4,442,849	29,879,806	160,445,803	5,548,118	5,926,059
Agriculture	0	0	0	0	0	2,357	0	0
Agriculture, forestry and fishing	0	0	0	0	0	2,357	0	0
Industry	15,951	221,950	76,821	12	27,027,012	159,571,482	79,908	261,264
Mining and quarrying	1	0	0	0	26,531,454	146,819,174	2,532	0
Manufacturing	0	218,950	76,821	12	217,766	2,622,289	77,376	201,409
Electricity, gas, steam and air condition	0	0	0	0	22,380	838,620	0	0
Water supply; sewerage, waste management	0	0	0	0	253,912	0	0	1,425
Construction	15,950	3,000	0	0	1,500	9,291,399	0	58,430
Services	11,630	507,873	7,482,671	4,442,837	2,852,794	871,964	5,468,210	5,664,795
Wholesale and retail trade; repair of motor vehicle	0	347,734	0	100,412	1,089,370	65,597	129,426	0
Transportation and storage	5	56,250	0	0	593,538	0	0	54,340
Accommodation and food service activities	0	0	0	36	17,536	36	286	725,942
Information and communication	2,350	0	0	25,294	0	126,531	21,202	40,195
Financial and insurance activities	0	0	7,033,380	0	578,728	0	5,218,201	4,802,285
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	103,889	0	4,721	31,292	7,716	189	5,657
Administrative and support service activities	9,275	0	0	19,900	93,118	202,484	20,800	0
Education	0	0	449,291	4,292,281	341,779	350,178	72,815	30,544
Human health and social work activities	0	0	0	0	29,033	0	4,986	5,741
Arts, entertainment and recreation	0	0	0	102	0	0	5	0
Other service activities	0	0	0	91	78,400	119,422	300	91

Table F.9: Disposal of fixed asset by sector and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Brong Ahafo Region	18,344	746,589	1,500	70,005	812,313	592,806	71,255	86,906
Agriculture, forestry and fishing	0	0	0	0	155,114	0	0	0
Agriculture, forestry and fishing	0	0	0	0	155,114	0	0	0
Industry	5,000	3,422	0	13	101,119	31,707	5,197	8,777
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	5,000	3,422	0	13	79,919	31,707	5,197	8,777
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	21,200	0	0	0
Services	13,344	743,166	1,500	69,992	556,079	561,097	66,057	78,129
Wholesale and retail trade; repair of motor vehicle	0	377,830	1,500	8,784	83,515	460,025	9,623	15,707
Transportation and storage	0	0	0	0	99,653	0	0	41
Accommodation and food service activities	0	2,500	0	0	314,988	0	8,445	2,493
Information and communication	0	0	0	0	1,600	45,282	5,000	5,241
Financial and insurance activities	0	0	0	550	8,025	5,340	28,058	24,700
Real estate activities	0	116,000	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	4,870	2,500	1,001	0
Administrative and support service activities	0	4,000	0	0	3,000	83	5,526	5,737
Education	0	0	0	0	0	27,450	2,053	0
Human health and social work activities	0	0	0	0	36,000	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	488	126	24,000
Other service activities	13,344	242,836	0	60,658	4,428	19,929	6,225	210

Table F.10: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Northern Region								
All sectors	0	61,977	0	1,427,007	910,539	1,215,824	141,842	2,160,610
Agriculture	0	0	0	0	83,326	10,850	1,950	0
Agriculture, forestry and fishing	0	0	0	0	83,326	10,850	1,950	0
Industry	0	0	0	43,306	41,122	138,826	6,381	0
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	43,306	41,122	128,629	6,381	0
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	10,197	0	0
Construction	0	0	0	0	0	0	0	0
Services	0	61,977	0	1,383,700	786,092	1,066,148	133,511	2,160,610
Wholesale and retail trade; repair of motor vehicle	0	61,977	0	294,893	136,203	193,580	27,094	598
Transportation and storage	0	0	0	0	1,600	0	0	0
Accommodation and food service activities	0	0	0	0	15	32,520	0	0
Information and communication	0	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	683,165	618,711	819,065	84,680	2,152,434
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	7,500	8,000	0	0
Administrative and support service activities	0	0	0	0	0	0	15	7,230
Education	0	0	0	0	0	0	0	237
Human health and social work activities	0	0	0	0	20,000	0	0	0
Arts, entertainment and recreation	0	0	0	700	0	400	1,100	0
Other service activities	0	0	0	404,942	2,063	12,583	20,622	111

Table F.11: Disposal of fixed asset by sector and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper East Region								
All sectors	0	3,000	0	84,366	194,818	11,489	447	2,701
Agriculture	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	0	0	80	119,236	3,440	440	1
Mining and quarrying	0	0	0	0	118,326	0	0	0
Manufacturing	0	0	0	80	910	3,440	440	0
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	1
Construction	0	0	0	0	0	0	0	0
Services	0	3,000	0	84,285	75,582	8,049	7	2,700
Wholesale and retail trade; repair of motor vehicle	0	3,000	0	0	58,949	20	0	0
Transportation and storage	0	0	0	0	0	0	1	0
Accommodation and food service activities	0	0	0	0	0	0	0	0
Information and communication	0	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	84,226	0	0	0	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	9,200	7,824	0	2,700
Administrative and support service activities	0	0	0	0	0	0	3	0
Education	0	0	0	0	0	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	200	3	0
Other service activities	0	0	0	59	7,433	5	0	0

Table F.12: Disposal of fixed asset by sector and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper West Region								
All sectors	200	2,263	0	633,150	525,545	125,448	14,517	5,853
Agriculture	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	2,263	0	633,150	324,846	123,447	214	813
Mining and quarrying	0	0	0	0	202,584	93,374	0	0
Manufacturing	0	200	0	14,400	58,259	30,073	214	813
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	2,063	0	618,750	64,003	0	0	0
Services	200	0	0	0	200,699	2,001	14,302	5,040
Wholesale and retail trade; repair of motor vehicle	0	0	0	0	187,165	1,000	3,141	0
Transportation and storage	0	0	0	0	0	0	0	0
Accommodation and food service activities	0	0	0	0	0	0	3,776	0
Information and communication	200	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	0	0	0	7,385	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	10,000	1,000	0	0
Administrative and support service activities	0	0	0	0	0	0	0	5,040
Education	0	0	0	0	0	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	0	0	0
Other service activities	0	0	0	0	3,534	1	0	0

Table G.1: Value of stocks at end of year by sub-sector in industry sector

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
National								
Industry	106,330	18,593,750,595	10,096,074,473	4,279,176,676	149,088,562	1,107,440,818	774,293,713	2,187,676,353
Mining and quarrying	293	1,006,337,738	483,601,507	125,067,273	58,778,959	138,574,397	49,231,089	151,084,513
Manufacturing	101,789	3,344,686,088	1,687,263,059	597,500,875	43,524,809	715,660,786	157,078,235	143,658,324
Electricity, gas, steam and air conditioning supply	327	2,974,972,844	22,186,921	1,286,265,472	118,795	419,559	394,690	1,665,587,407
Water supply; sewerage, waste management	507	109,732,903	37,303,723	5,918,148	351,701	303,452	11,095,310	54,760,569
Construction	3,414	11,158,021,022	7,865,719,263	2,264,424,908	46,314,298	252,482,624	556,494,389	172,585,540

Table G.2: Value of stocks at end of year in industry sector by size of establishment

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
National	106,330	18,593,750,595	10,096,074,473	4,279,176,676	149,088,562	1,107,440,818	774,293,713	2,187,676,353
Industry	106,330	18,593,750,595	10,096,074,473	4,279,176,676	149,088,562	1,107,440,818	774,293,713	2,187,676,353
Large-Sized Businesses	403	5,947,123,281	1,490,423,655	1,939,305,770	85,329,767	384,516,926	136,315,079	1,911,232,084
Medium-Sized Businesses	1,302	3,616,107,834	787,532,740	1,609,575,994	22,072,455	389,614,796	566,424,382	240,887,467
Small-Sized Businesses	27,693	8,751,918,404	7,734,194,569	664,917,933	32,638,510	226,991,333	57,890,505	35,285,554
Micro-Sized Businesses	76,931	278,601,079	83,923,508	65,376,980	9,047,831	106,317,763	13,663,749	271,248

Table G.3: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Western Region								
Industry	10,421	688,818,816	283,971,543	98,081,149	56,445,191	78,914,841	9,149,638	162,256,454
Mining and quarrying	118	522,599,537	208,358,325	88,926,183	55,625,825	31,575,768	8,199	138,105,237
Manufacturing	10,061	146,496,673	71,101,238	7,272,264	705,910	40,599,114	3,368,951	23,449,196
Electricity, gas, steam and air conditioning supply	16	635,540	58,226	2,270	0	257,308	239	317,497
Water supply; sewerage, waste management	48	809,856	78,880	337,715	0	10,483	0	382,778
Construction	178	18,277,210	4,374,874	1,542,717	113,456	6,472,168	5,772,249	1,746

Table G.4: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Central Region								
Industry	8,396	68,499,481	25,111,304	21,442,790	996,549	10,067,904	1,805,435	9,075,499
Mining and quarrying	8	2,091,439	1,120,690	15,000	495,911	38,000	0	421,838
Manufacturing	8,218	61,573,773	22,708,471	18,010,211	472,949	9,988,364	1,754,663	8,639,115
Electricity, gas, steam and air conditioning supply	9	5,144	2,293	946	0	0	100	1,805
Water supply; sewerage, waste management	17	26,930	9,051	5,138	0	0	0	12,741
Construction	144	4,802,195	1,270,799	3,411,495	27,689	41,540	50,672	0

Table G.5: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Greater Accra Region								
Industry	23,976	16,051,396,986	9,420,259,381	3,635,567,741	56,157,504	770,681,846	733,824,167	1,434,906,347
Mining and quarrying	82	458,013,645	269,139,589	33,453,802	1,196,677	92,454,518	49,222,491	12,546,568
Manufacturing	21,956	2,616,843,705	1,352,428,892	511,002,259	31,067,269	490,992,646	124,467,811	106,884,828
Electricity, gas, steam and air conditioning supply	277	2,003,144,953	17,995,470	885,900,045	57,842	162,251	393,714	1,098,635,631
Water supply; sewerage, waste management	164	96,245,648	36,315,755	180,093	286,455	279,055	11,080,132	48,104,158
Construction	1,497	10,877,149,035	7,744,379,675	2,205,031,542	23,549,261	186,793,376	548,660,019	168,735,162

Table G.5: Value of stocks at end of year by sub-sector in industry sector

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Volta Region								
Industry	9,804	147,909,235	78,441,524	16,208,187	4,427,785	45,844,234	2,824,657	162,848
Mining and quarrying	7	22,322	112	50	0	22,160	0	0
Manufacturing	9,254	78,749,967	40,197,292	1,663,308	829,120	33,760,280	2,299,191	776
Electricity, gas, steam and air conditioning supply	5	3,604	758	944	0	0	100	1,802
Water supply; sewerage, waste management	52	206,131	79,099	4,553	8,187	8,124	8,000	98,168
Construction	486	68,927,211	38,164,263	14,539,332	3,590,478	12,053,670	517,366	62,102

Table G.6: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work In Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Eastern Region								
Industry	10,022	106,506,667	45,257,639	18,751,119	5,098,944	30,967,922	1,398,997	5,032,046
Mining and quarrying	28	6,683,443	2,297,250	441,362	730,087	3,203,544	400	10,800
Manufacturing	9,826	74,403,644	30,497,511	14,505,001	2,281,078	25,297,721	1,303,012	519,321
Electricity, gas, steam and air conditioning supply	1	1,436,658	0	679,890	38,439	0	0	718,329
Water supply; sewerage, waste management	29	111,355	9,689	49,400	200	0	0	52,066
Construction	138	23,871,567	12,453,189	3,075,466	2,049,140	2,466,657	95,585	3,731,530

Table G.7: Value of stocks at end of year by sub-sectors in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Ashanti Region								
Industry	20,948	347,487,407	148,432,032	50,862,225	15,849,617	113,418,775	10,616,734	8,308,024
Mining and quarrying	25	14,919,608	1,778,759	1,928,782	653,002	10,559,065	0	0
Manufacturing	20,447	245,463,923	116,691,215	25,214,437	6,780,116	84,131,257	10,081,926	2,564,972
Electricity, gas, steam and air conditioning supply	2	19,482	4,097	5,107	0	0	537	9,741
Water supply; sewerage, waste management	81	11,562,859	547,877	5,274,140	909	5,159	2,463	5,732,311
Construction	393	75,521,535	29,410,084	18,439,759	8,415,590	18,723,294	531,808	1,000

Table G.8: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Brong Ahafo Region								
Industry	7,506	98,860,272	36,623,144	19,165,970	1,102,571	30,330,194	9,894,939	1,743,454
Mining and quarrying	5	988,942	185,853	257,000	39,509	506,580	0	0
Manufacturing	7,327	80,950,214	29,479,726	13,999,786	901,885	25,305,495	9,688,345	1,574,977
Electricity, gas, steam and air conditioning supply	1	2,000	1,000	0	0	0	0	1,000
Water supply; sewerage, waste management	40	239,370	53,534	64,904	2,500	240	4,715	113,477
Construction	133	16,679,746	6,903,031	4,844,280	158,677	4,517,879	201,879	54,000

Table G.9: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Northern Region								
Industry	8,554	1,055,584,382	46,376,823	414,562,159	3,678,048	22,262,181	3,204,619	565,500,552
Mining and quarrying	1	70	0	0	0	0	0	70
Manufacturing	8,344	31,749,330	20,415,425	4,177,825	250,870	3,868,513	3,036,538	159
Electricity, gas, steam and air conditioning supply	10	968,527,315	3,541,112	399,675,520	8,155	0	0	565,302,528
Water supply; sewerage, waste management	55	395,590	145,275	20	52,500	0	0	197,795
Construction	144	54,912,077	22,275,011	10,708,794	3,366,523	18,393,668	168,081	0

Table G.10: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Upper East Region								
Industry	3,802	16,128,588	7,757,192	900,103	5,122,709	998,988	675,726	673,870
Mining and quarrying	15	713,224	590,361	0	29,783	93,080	0	0
Manufacturing	3,639	3,574,393	1,637,534	481,858	148,771	719,641	564,019	22,570
Electricity, gas, steam and air conditioning supply	6	1,197,148	583,465	750	14,359	0	0	598,574
Water supply; sewerage, waste management	11	105,552	52,376	0	450	0	0	52,726
Construction	131	10,538,271	4,893,456	417,495	4,929,346	186,267	111,707	0

Table G.11: Value of stocks at end of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Upper West Region								
Industry	2,904	12,558,769	3,843,895	3,635,234	209,645	3,953,934	898,803	17,258
Mining and quarrying	5	305,510	130,568	45,094	8,166	121,682	0	0
Manufacturing	2,717	4,880,468	2,105,756	1,173,927	86,840	997,756	513,780	2,409
Electricity, gas, steam and air conditioning supply	1	1,000	500	0	0	0	0	500
Water supply; sewerage, waste management	10	29,613	12,189	2,185	500	390	0	14,349
Construction	171	7,342,178	1,594,882	2,414,028	114,139	2,834,106	385,023	0

Table H.1: Value of stocks at beginning of year by sub-sector in industry sector

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
INDUSTRY	106,330	18,048,886,784	10,405,563,130	3,843,604,842	203,560,687	1,195,627,711	1,202,693,460	1,197,836,954
Mining and quarrying	293	1,179,867,262	602,723,011	117,743,275	103,768,536	152,312,361	48,909,136	154,410,943
Manufacturing	101,789	3,964,975,913	1,793,524,620	656,059,688	40,806,275	748,528,297	574,169,109	151,887,924
Electricity, gas, steam and air conditioning supply	327	1,778,493,940	18,362,108	1,082,241,224	86,109	720,000	768	677,083,731
Water supply; sewerage, waste management	507	99,520,650	32,318,791	682,920	202,411	487,643	16,349,085	49,479,800
Construction	3,414	11,026,029,019	7,958,634,600	1,986,877,735	58,697,356	293,579,410	563,265,362	164,974,556

Table H.2: Value of stocks at beginning of year by sub-sector in industry sector and size of establishment

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Industry	106,330	18,048,886,784	10,405,563,130	3,843,604,842	203,560,687	1,195,627,711	1,202,693,460	1,197,836,954
Large-Sized Businesses	403	5,286,050,291	1,499,092,720	1,790,362,961	124,863,787	404,103,270	541,113,331	926,514,222
Medium-Sized Businesses	1,302	3,712,705,451	881,494,809	1,583,931,344	31,513,268	406,932,536	566,251,978	242,581,516
Small-Sized Businesses	27,693	8,671,496,478	7,876,708,343	392,542,446	34,286,052	260,801,124	78,801,657	28,356,856
Micro-Sized Businesses	76,931	378,634,561	148,267,256	76,768,091	12,897,579	123,790,780	16,526,494	384,361

Table H.3: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Western Region								
Industry	10,421	788,290,226	316,457,009	90,403,054	99,809,198	94,846,936	10,900,252	175,873,777
Mining and quarrying	118	595,700,720	235,853,769	73,312,903	99,050,089	33,677,507	72,820	153,733,632
Manufacturing	10,061	171,459,746	77,508,412	14,892,847	656,535	52,190,915	4,289,452	21,921,585
Electricity, gas, steam and air conditioning supply	16	168,989	52,323	1,963	0	0	98	114,605
Water supply; sewerage, waste management	48	588,443	93,161	396,525	0	10,309	0	88,448
Construction	178	20,372,328	2,949,344	1,798,816	102,574	8,968,205	6,537,882	15,507

Table H.4: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Central Region								
Industry	8,396	67,021,093	29,625,181	18,879,749	3,203,630	9,557,763	1,997,907	3,756,863
Mining and quarrying	8	2,689,902	870,149	18,736	1,654,090	32,920	0	114,007
Manufacturing	8,218	56,886,345	24,176,973	16,166,239	1,521,524	9,480,569	1,924,021	3,617,019
Electricity, gas, steam and air conditioning supply	9	5,554	3,210	818	0	0	40	1,486
Water supply; sewerage, waste management	17	48,702	10,832	5,408	10	0	8,101	24,351
Construction	144	7,390,590	4,564,017	2,688,548	28,006	44,274	65,745	0

Table H.5: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Greater Accra Region								
Industry	23,976	15,715,638,791	9,603,332,641	3,161,669,064	53,988,118	747,905,305	1,143,357,788	1,005,385,875
Mining and quarrying	82	519,972,109	350,507,800	41,491,534	1,687,304	76,900,591	48,835,616	549,264
Manufacturing	21,956	3,088,917,096	1,400,220,029	556,057,094	25,965,593	461,850,768	524,038,136	120,785,476
Electricity, gas, steam and air conditioning supply	277	1,350,178,920	14,307,495	661,096,384	54,876	720,000	368	673,999,797
Water supply; sewerage, waste management	164	96,221,665	31,128,900	142,938	151,157	410,557	16,325,746	48,062,367
Construction	1,497	10,660,349,001	7,807,168,417	1,902,881,114	26,129,188	208,023,389	554,157,922	161,988,971

Table H.6: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Volta Region								
Industry	9,805	160,747,895	86,874,756	15,941,279	6,448,625	47,199,166	4,081,938	202,131
Mining and quarrying	7	18,514	73	81	0	18,360	0	0
Manufacturing	9,254	88,371,692	47,693,576	2,033,530	2,230,123	33,006,024	3,406,999	1,440
Electricity, gas, steam and air conditioning supply	5	2,972	628	817	0	0	41	1,486
Water supply; sewerage, waste management	52	245,780	100,376	4,560	7,219	8,550	6,250	118,825
Construction	486	72,108,937	39,080,103	13,902,291	4,211,283	14,166,232	668,648	80,380

Table H.7: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Eastern Region								
Industry	10,022	98,296,048	39,940,827	20,201,968	4,329,361	27,828,457	2,122,814	3,872,621
Mining and quarrying	28	5,199,264	1,766,941	264,344	587,453	2,565,826	700	14,000
Manufacturing	9,826	69,988,128	27,323,771	15,824,899	1,995,222	22,239,705	1,988,026	616,505
Electricity, gas, steam and air conditioning supply	1	899,272	0	425,755	23,881	0	0	449,636
Water supply; sewerage, waste management	29	124,615	12,332	52,000	0	0	0	60,283
Construction	138	22,084,769	10,837,783	3,634,970	1,722,805	3,022,926	134,088	2,732,197

Table H.8: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Ashanti Region								
Industry	20,948	488,200,450	202,804,505	53,866,394	15,496,275	187,038,010	23,961,507	5,033,759
Mining and quarrying	25	52,112,341	11,892,096	1,865,431	527,986	37,826,828	0	0
Manufacturing	20,447	328,431,406	144,649,453	25,749,379	6,766,615	123,648,620	23,213,648	4,403,691
Electricity, gas, steam and air conditioning supply	2	16,054	3,391	4,415	0	0	221	8,027
Water supply; sewerage, waste management	81	1,060,029	470,178	11,481	775	57,667	7,389	512,539
Construction	393	106,580,620	45,789,387	26,235,688	8,200,899	25,504,895	740,249	109,502

Table H.9: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Brong Ahafo Region								
Industry	7,506	114,409,648	38,095,611	25,772,500	1,611,243	38,234,418	10,010,550	685,326
Mining and quarrying	5	2,251,288	326,261	733,920	183,047	1,008,060	0	0
Manufacturing	7,327	90,397,688	28,167,275	17,650,133	968,958	33,318,908	9,778,142	514,272
Electricity, gas, steam and air conditioning supply	1	4,000	2,000	0	0	0	0	2,000
Water supply; sewerage, waste management	40	246,783	54,392	67,688	1,900	150	1,599	121,054
Construction	133	21,509,889	9,545,683	7,320,759	457,338	3,907,300	230,809	48,000

Table H.10: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Northern Region								
Industry	8,554	572,006,522	69,739,414	447,836,055	10,271,559	36,714,070	4,706,250	2,739,174
Mining and quarrying	1	40	0	0	0	0	0	40
Manufacturing	8,344	58,738,922	37,613,292	5,495,709	336,702	10,918,122	4,366,273	8,824
Electricity, gas, steam and air conditioning supply	10	426,632,922	3,532,109	420,711,072	6,792	0	0	2,382,949
Water supply; sewerage, waste management	55	695,327	308,046	20	39,900	0	0	347,361
Construction	144	85,939,311	28,285,967	21,629,254	9,888,165	25,795,948	339,977	0

Table H.11: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Upper East Region								
Industry	3,802	22,926,333	11,519,349	1,156,358	8,150,071	1,095,498	759,312	245,745
Mining and quarrying	15	479,414	295,289	0	58,202	125,923	0	0
Manufacturing	3,639	5,333,085	2,914,907	701,631	281,249	790,009	628,402	16,887
Electricity, gas, steam and air conditioning supply	6	581,357	459,002	0	560	0	0	121,795
Water supply; sewerage, waste management	11	214,286	106,773	0	450	0	0	107,063
Construction	131	16,318,191	7,743,378	454,727	7,809,610	179,566	130,910	0

Table H.12: Value of stocks at beginning of year by sub-sector in industry sector and region

Sector	No. of Establishments	Total GH¢	Raw Materials and Supplies GH¢	Work in Progress GH¢	Fuel GH¢	Finished Goods GH¢	Goods for Resale GH¢	Other Stocks GH¢
Upper West Region								
Industry	2,904	21,349,773	7,173,836	7,878,419	252,603	5,208,087	795,143	41,685
Mining and quarrying	5	1,443,668	1,210,632	56,326	20,364	156,346	0	0
Manufacturing	2,717	6,451,804	3,256,933	1,488,225	83,753	1,084,657	536,011	2,225
Electricity, gas, steam and air conditioning supply	1	3,900	1,950	0	0	0	0	1,950
Water supply; sewerage, waste management	10	75,020	33,800	2,300	1,000	410	0	37,510
Construction	171	13,375,381	2,670,521	6,331,568	147,486	3,966,674	259,132	0

Table I.1: Value of stocks at end of year by agricultural sector and size

Agricultural Sector /LMSM	Value of stocks at end of year (GH¢)		
	Raw materials and supplies	Goods for resale	Other stocks
National			
Agriculture, forestry and fishing	58,800,203	35,324,802	24,041,904
Large-Sized Businesses	31,282,195	4,059,085	13,763,313
Medium-Sized Businesses	10,769,254	734,779	6,064,515
Small-Sized Businesses	15,432,058	23,465,205	3,979,521
Micro-Sized Businesses	1,316,697	7,065,733	234,555

Table I.2: Value of stocks at end of year by Sub-sector in agricultural sector and size of establishment

Agricultural sector /LMSM	Value of stocks at end of year (GH¢)		
	Raw materials and supplies	Goods for resale	Other stocks
Crop and animal production, hunting and related Service activities	34,669,127	35,266,591	24,020,284
Large-Sized Businesses	15,041,002	4,059,085	13,763,313
Medium-Sized Businesses	5,374,138	734,779	6,062,515
Small-Sized Businesses	12,959,822	23,422,764	3,962,221
Micro-Sized Businesses	1,294,165	7,049,963	232,235
Forestry and logging	1,196,186	500	20,700
Large-Sized Businesses	0	0	0
Medium-Sized Businesses	0	0	2,000
Small-Sized Businesses	1,191,886	0	16,500
Micro-Sized Businesses	4,300	500	2,200
Fishing and aquaculture	22,934,891	57,711	920
Large-Sized Businesses	16,241,193	0	0
Medium-Sized Businesses	5,395,116	0	0
Small-Sized Businesses	1,280,350	42,441	800
Micro-Sized Businesses	18,232	15,270	120

Table I.3: Value of stocks at end of year by sub-sector in agriculture sector and region

Agricultural Sector/Region	Value of stocks at end of year (GH¢)		
	Raw materials and supplies	Goods for resale	Other stocks
Western Region			
Agriculture, forestry and fishing	1,293,786	162,383	2,000
Crop and animal production, hunting and related service activities	1,292,396	162,383	2,000
Forestry and logging	0	0	0
Fishing and aquaculture	1,390	0	0
Central Region			
Agriculture, forestry and fishing	172,422	855,773	25,527
Crop and animal production, hunting and related service activities	169,529	855,773	25,527
Forestry and logging	0	0	0
Fishing and aquaculture	2,893	0	0
Greater Accra Region			
Agriculture, forestry and fishing	23,231,823	16,932,645	10,854,253
Crop and animal production, hunting and related service activities	2,890,695	16,907,004	10,854,253
Forestry and logging	0	0	0
Fishing and aquaculture	20,341,128	25,641	0
Volta Region			
Agriculture, forestry and fishing	760,968	2,472,810	772,949
Crop and animal production, hunting and related service activities	546,748	2,466,310	769,449
Forestry and logging	1,463	0	3,500
Fishing and aquaculture	212,757	6,500	0
Eastern Region			
Agriculture, forestry and fishing	2,927,353	3,298,419	713,340
Crop and animal production, hunting and related service activities	576,252	3,274,419	713,340
Forestry and logging	1,150	0	0
Fishing and aquaculture	2,349,951	24,000	0
Ashanti Region			
Agriculture, forestry and fishing	25,172,961	5,537,552	4,869,208
Crop and animal production, hunting and related service activities	23,977,349	5,537,552	4,853,408
Forestry and logging	1,189,113	0	15,000
Fishing and aquaculture	6,500	0	800
Brong Ahafo Region			
Agriculture, forestry and fishing	4,900,813	4,391,326	6,574,415
Crop and animal production, hunting and related service activities	4,877,981	4,389,256	6,572,095
Forestry and logging	4,460	500	2,200
Fishing and aquaculture	18,372	1,570	120
Northern Region			
Agriculture, forestry and fishing	306,267	1,541,798	80,756
Crop and animal production, hunting and related service activities	305,467	1,541,798	80,756
Forestry and logging	0	0	0
Fishing and aquaculture	800	0	0
Upper East Region			
Agriculture, forestry and fishing	24,842	128,590	76,910
Crop and animal production, hunting and related service activities	24,842	128,590	76,910
Forestry and logging	0	0	0
Fishing and aquaculture	0	0	0
Upper West Region			
Agriculture, forestry and fishing	8,966	3,507	72,546
Crop and animal production, hunting and related service activities	7,866	3,507	72,546
Forestry and logging	0	0	0
Fishing and aquaculture	1,100	0	0

Table J.1: Value of stocks at end of year by sub-sector in service sector

Industry (2-DIGIT ISIC)	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,672,531,653	12,907,251,055	3,018,728,914	2,746,551,684
Service Sectors	5,496,320,204	2,752,376,379	2,209,110,398	534,833,427
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,723,584,713	21,317,930	1,702,139,755	127,028
Transportation and storage	142,768,487	108,577,754	16,588,546	17,602,187
Accommodation and food service activities	292,774,440	153,796,759	115,382,451	23,595,230
Information and communication	353,274,882	196,053,449	150,528,084	6,693,349
Financial and insurance activities	2,044,342,661	1,655,242,256	10,246,131	378,854,274
Real estate activities	94,687,077	57,495,459	29,295,331	7,896,287
Professional, scientific and technical activities	71,606,811	22,653,534	30,085,615	18,867,662
Administrative and support service activities	123,829,846	11,838,779	43,246,360	68,744,707
Education	59,492,614	42,065,633	14,601,132	2,825,849
Human health and social work activities	453,824,917	391,951,916	56,260,023	5,612,978
Arts, entertainment and recreation	2,191,804	1,419,550	591,981	180,273
Other service activities	133,941,950	89,963,359	40,144,988	3,833,603

Table J.2: Value of stocks at end of year by sub-sector in service sector and size of establishment

Industry (2-Digit ISIC)	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Services	5,496,320,204	2,752,376,379	2,209,110,398	534,833,427
Large-Sized Businesses	1,886,273,331	1,630,062,601	156,263,990	99,946,740
Medium-Sized Businesses	2,630,723,158	686,007,689	1,816,083,186	128,632,283
Small-Sized Businesses	835,797,737	374,110,848	159,883,361	301,803,528
Micro-Sized Businesses	143,525,977	62,195,240	76,879,861	4,450,876

Table J.3: Value of stocks at end of year by sub-sector in service sector and region

Industry (2-DIGIT ISIC)	TOTAL GH¢	Consumables and Supplies GH¢	Goods For Resale GH¢	Other Stocks GH¢
National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Western Region	76,168,026	35,638,982	40,156,068	372,976
Wholesale and retail trade; repair of motor vehicles and motorcycles	680,323	117,913	552,710	9,700
Transportation and storage	855,919	522,259	223,415	110,245
Accommodation and food service activities	30,390,304	16,405,546	13,961,784	22,974
Information and communication	17,945,691	94,670	17,851,021	0
Financial and insurance activities	6,971,030	6,525,415	264,524	181,091
Real estate activities	490	490	0	0
Professional, scientific and technical activities	1,584,791	1,516,936	67,855	0
Administrative and support service activities	366,607	270,970	95,637	0
Education	1,824,846	799,346	995,918	29,582
Human health and social work activities	9,883,750	6,492,332	3,388,418	3,000
Arts, entertainment and recreation	359,658	353,671	5,770	217
Other service activities	5,304,617	2,539,435	2,749,016	16,166

Table J.4: Value of stocks at end of year by sub-sector in service sector and region

Industry (2-DIGIT ISIC)	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Central	31,688,974	19,256,271	12,380,719	51,984
Wholesale and retail trade; repair of motor vehicles and motorcycles	170,527	17,127	153,400	0
Transportation and storage	225,402	224,436	966	0
Accommodation and food service activities	5,926,422	2,131,392	3,795,030	0
Information and communication	99,792	70,975	14,480	14,337
Financial and insurance activities	1,609,718	1,144,018	454,792	10,908
Real estate activities	3,189,757	210	3,189,547	0
Professional, scientific and technical activities	156,746	135,857	5,101	15,788
Administrative and support service activities	130,740	55,030	75,710	0
Education	2,497,176	1,912,520	578,203	6,453
Human health and social work activities	2,862,499	959,571	1,902,928	0
Arts, entertainment and recreation	152,703	140,413	10,933	1,357
Other service activities	14,667,493	12,464,723	2,199,629	3,141

Table J.5: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Greater Accra	4,727,125,079	2,164,514,373	2,061,361,236	501,249,470
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,716,277,618	18,750,706	1,697,409,594	117,318
Transportation and storage	136,322,592	106,177,745	12,658,705	17,486,142
Accommodation and food service activities	206,703,240	117,782,119	67,316,978	21,604,143
Information and communication	239,983,010	101,759,820	131,935,898	6,287,292
Financial and insurance activities	1,986,836,633	1,626,783,525	8,461,781	351,591,327
Real estate activities	90,342,732	57,177,530	25,339,105	7,826,097
Professional, scientific and technical activities	65,031,549	17,469,107	28,837,258	18,725,184
Administrative and support service activities	113,916,680	9,576,919	35,880,344	68,459,417
Education	31,716,489	20,391,133	9,478,440	1,846,916
Human health and social work activities	49,363,715	26,514,247	19,209,351	3,640,117
Arts, entertainment and recreation	1,099,936	492,517	442,519	164,900
Other service activities	89,530,885	61,639,006	24,391,263	3,500,616

Table J.6: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Volta Region	43,303,172	16,787,302	11,092,174	15,423,696
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,036,382	433,489	602,893	0
Transportation and storage	314,424	314,150	274	0
Accommodation and food service activities	8,726,919	1,528,439	6,584,525	613,955
Information and communication	523,326	372,375	150,951	0
Financial and insurance activities	23,938,873	9,087,359	229,667	14,621,847
Real estate activities	38,220	220	38,000	0
Professional, scientific and technical activities	350,199	181,439	164,310	4,450
Administrative and support service activities	408,314	242,780	32,526	133,008
Education	768,064	562,594	203,801	1,669
Human health and social work activities	4,204,806	2,377,397	1,824,959	2,450
Arts, entertainment and recreation	23,785	18,798	4,908	79
Other service activities	2,969,860	1,668,261	1,255,361	46,238

Table J.7: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
SERVICE SECTOR - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Eastern Region	39,115,796	17,102,402	19,575,165	2,438,229
Wholesale and retail trade; repair of motor vehicles and motorcycles	681,231	584,141	97,090	0
Transportation and storage	29,274	6,024	23,250	0
Accommodation and food service activities	10,439,197	2,639,391	7,045,876	753,930
Information and communication	1,071,084	768,134	32,605	270,345
Financial and insurance activities	1,172,045	893,832	126,285	151,928
Real estate activities	198,996	198,996	0	0
Professional, scientific and technical activities	221,313	64,391	149,819	7,103
Administrative and support service activities	395,663	340,583	27,050	28,030
Education	3,218,188	2,106,420	387,239	724,529
Human health and social work activities	18,679,539	8,007,569	10,283,207	388,763
Arts, entertainment and recreation	95,638	72,363	10,275	13,000
Other service activities	2,913,629	1,420,558	1,392,469	100,602

Table J.8: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Ashanti	97,028,596	51,723,166	41,975,620	3,329,810
Wholesale and retail trade; repair of motor vehicles and motorcycles	4,493,707	1,304,170	3,189,537	0
Transportation and storage	4,052,001	879,653	3,172,348	0
Accommodation and food service activities	14,247,735	7,560,688	6,144,519	542,528
Information and communication	991,738	805,254	77,327	109,157
Financial and insurance activities	6,645,713	5,634,286	278,827	732,600
Real estate activities	808,760	115,891	622,679	70,190
Professional, scientific and technical activities	3,852,535	3,029,566	727,537	95,432
Administrative and support service activities	7,874,855	910,627	6,849,420	114,808
Education	14,060,568	11,656,988	2,324,304	79,276
Human health and social work activities	29,989,332	14,270,254	14,275,036	1,444,042
Arts, entertainment and recreation	277,518	189,660	87,788	70
Other service activities	9,734,133	5,366,129	4,226,298	141,706

Table J.9: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Brong Ahafo	132,148,313	108,276,982	12,249,196	11,622,135
Wholesale and retail trade; repair of motor vehicles and motorcycles	88,229	20,181	68,043	5
Transportation and storage	136,828	125,657	11,071	100
Accommodation and food service activities	8,038,156	2,940,460	5,096,146	1,550
Information and communication	92,440,631	92,063,560	369,762	7,309
Financial and insurance activities	13,192,456	1,590,763	38,139	11,563,554
Real estate activities	17,082	1,082	16,000	0
Professional, scientific and technical activities	180,138	116,945	61,303	1,890
Administrative and support service activities	338,911	244,418	93,705	788
Education	2,177,285	1,718,589	426,231	32,465
Human health and social work activities	9,391,101	5,862,893	3,527,403	805
Arts, entertainment and recreation	131,359	118,203	12,506	650
Other service activities	6,016,138	3,474,230	2,528,889	13,019

Table J.10: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Northern	14,053,003	9,409,246	4,494,589	149,168
Wholesale and retail trade; repair of motor vehicles and motorcycles	118,125	84,655	33,470	0
Transportation and storage	509,574	7,824	496,050	5,700
Accommodation and food service activities	3,462,764	1,808,785	1,624,750	29,229
Information and communication	178,168	84,243	91,092	2,833
Financial and insurance activities	3,347,575	3,077,595	268,960	1,020
Real estate activities	90,040	40	90,000	0
Professional, scientific and technical activities	127,268	61,452	55,202	10,614
Administrative and support service activities	164,189	85,709	78,480	0
Education	2,107,567	1,846,311	161,498	99,758
Human health and social work activities	2,340,011	1,450,767	889,244	0
Arts, entertainment and recreation	5,879	4,599	1,280	0
Other service activities	1,601,843	897,266	704,562	15

Table J.11: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439
Service Sector - Upper East	330,658,858	327,109,405	3,434,398	115,055
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,622	1,622	0	0
Transportation and storage	2,439	2,234	205	0
Accommodation and food service activities	2,417,382	429,062	1,968,820	19,500
Information and communication	26,453	22,145	4,308	0
Financial and insurance activities	161,043	149,043	12,000	0
Real estate activities	1,000	1,000	0	0
Professional, scientific and technical activities	86,226	70,796	13,130	2,300
Administrative and support service activities	78,589	36,438	33,494	8,657
Education	770,744	729,697	40,547	500
Human health and social work activities	326,379,146	325,362,764	942,554	73,828
Arts, entertainment and recreation	42,601	27,151	15,450	0
Other service activities	691,613	277,453	403,889	10,271

Table J.12: Value of stocks at end of year by sub-sector in service sector and region

ISIC Group	TOTAL GH¢	Consumables and Supplies		Goods For Resale GH¢	Other Stocks GH¢
		GH¢	GH¢		
Service Sector - National	18,388,245,627	6,935,097,271	10,702,918,917	750,229,439	
Service Sector - Upper West	5,030,386	2,558,249	2,391,234	80,903	
Wholesale and retail trade; repair of motor vehicles and motorcycles	36,950	3,926	33,019	5	
Transportation and storage	320,036	317,773	2,263	0	
Accommodation and food service activities	2,422,324	570,878	1,844,024	7,422	
Information and communication	14,988	12,273	640	2,075	
Financial and insurance activities	467,575	356,419	111,156	0	
Real estate activities	0	0	0	0	
Professional, scientific and technical activities	16,046	7,046	4,100	4,900	
Administrative and support service activities	155,298	75,305	79,993	0	
Education	351,688	342,035	4,953	4,700	
Human health and social work activities	731,017	654,121	16,923	59,973	
Arts, entertainment and recreation	2,727	2,175	552	0	
Other service activities	511,737	216,298	293,611	1,828	

Table K.1: Value of stocks at beginning of year by sub-sector in service sector

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,353,461,882	20,337,529	2,333,058,310	66,043
Transportation and storage	147,157,329	116,876,806	16,291,576	13,988,947
Accommodation and food service activities	341,281,324	173,627,518	148,011,175	19,642,631
Information and communication	319,800,428	176,672,131	135,151,642	7,976,655
Financial and insurance activities	1,306,970,226	1,222,331,560	11,369,348	73,269,318
Real estate activities	139,753,182	50,743,481	51,811,224	37,198,477
Professional, scientific and technical activities	59,510,873	16,817,422	25,106,451	17,587,000
Administrative and support service activities	95,007,886	14,069,765	11,213,094	69,725,027
Education	75,733,090	55,606,875	18,066,468	2,059,747
Human health and social work activities	465,909,316	382,496,954	81,935,169	1,477,193
Arts, entertainment and recreation	2,456,279	1,629,216	711,379	115,684
Other service activities	224,324,044	107,314,881	114,567,866	2,441,297

Table K.2: Value of stocks at beginning of year by size of businesses in the service sector

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods For Resale GH¢	Other Stocks GH¢
Services	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Large-Sized Businesses	1,484,066,103	1,250,214,893	157,054,319	76,796,891
Medium-Sized Businesses	3,202,039,047	605,122,253	2,441,767,828	155,148,966
Small-Sized Businesses	655,896,223	404,443,436	240,023,096	11,429,691
Micro-Sized Businesses	189,364,486	78,743,556	108,448,459	2,172,471

Table K.3: Value of stocks at beginning of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Western	78,542,763	34,808,378	43,014,402	719,983
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,146,420	110,707	1,027,093	8,620
Transportation and storage	1,261,927	801,959	154,275	305,693
Accommodation and food service activities	31,454,845	13,063,135	18,345,374	46,336
Information and communication	12,838,884	242,165	12,596,719	0
Financial and insurance activities	7,584,838	6,178,901	1,212,104	193,833
Real estate activities	1,027	1,027	0	0
Professional, scientific and technical activities	2,817,746	2,736,845	80,842	59
Administrative and support service activities	756,200	685,088	71,112	0
Education	2,292,107	969,335	1,186,577	136,195
Human health and social work activities	9,215,086	5,040,783	4,171,903	2,400
Arts, entertainment and recreation	421,001	403,003	17,777	221
Other service activities	8,752,681	4,575,429	4,150,627	26,625

Table K.4: Value of stocks at beginning of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Central	30,304,456	15,433,419	14,705,132	165,905
Wholesale and retail trade; repair of motor vehicles and motorcycles	213,476	21,726	191,750	0
Transportation and storage	202,562	201,562	1,000	0
Accommodation and food service activities	11,184,811	2,611,259	8,573,552	0
Information and communication	205,729	93,111	20,281	92,337
Financial and insurance activities	2,181,719	1,406,455	759,968	15,296
Real estate activities	295	295	0	0
Professional, scientific and technical activities	118,431	80,214	6,743	31,474
Administrative and support service activities	310,846	180,918	129,928	0
Education	3,038,308	2,090,491	943,117	4,700
Human health and social work activities	2,822,971	1,342,116	1,476,988	3,867
Arts, entertainment and recreation	140,150	121,969	14,110	4,071
Other service activities	9,885,158	7,283,304	2,587,694	14,160

Table K.5: Value of stocks at beginning of year by sub-sector in service sector and region

ISIC Group	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Greater Accra	4,715,637,438	1,744,154,316	2,756,623,100	214,860,022
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,345,224,356	16,347,667	2,328,819,316	57,373
Transportation and storage	140,315,205	114,340,685	12,306,966	13,667,554
Accommodation and food service activities	231,221,556	131,970,132	80,682,893	18,568,531
Information and communication	211,430,511	82,445,572	121,647,747	7,337,192
Financial and insurance activities	1,251,107,882	1,195,733,146	7,983,608	47,391,128
Real estate activities	138,903,938	50,447,237	51,348,224	37,108,477
Professional, scientific and technical activities	49,426,324	9,717,289	22,428,565	17,280,470
Administrative and support service activities	81,866,103	10,035,417	2,393,074	69,437,612
Education	35,821,911	24,379,900	9,914,496	1,527,515
Human health and social work activities	62,509,177	31,355,997	31,026,268	126,912
Arts, entertainment and recreation	1,134,726	513,861	518,748	102,117
Other service activities	166,675,748	76,867,413	87,553,194	2,255,141

Table K.6: Value of stocks at beginning of year by sub-sector in service sector and region

Industry (2-DIGIT ISIC)	Total GH¢	Consumables and Supplies		Other Stocks GH¢
		GH¢	Goods For Resale GH¢	
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Volta	49,134,793	17,453,925	15,256,938	16,423,930
Wholesale and retail trade; repair of motor vehicles and motorcycles	498,002	174,334	323,668	0
Transportation and storage	257,567	256,569	998	0
Accommodation and food service activities	10,061,005	1,818,255	7,694,612	548,138
Information and communication	346,328	290,317	56,011	0
Financial and insurance activities	23,590,069	8,002,111	87,200	15,500,758
Real estate activities	195,800	800	195,000	0
Professional, scientific and technical activities	1,763,150	549,844	1,206,656	6,650
Administrative and support service activities	489,124	244,662	105,183	139,279
Education	913,314	699,931	210,438	2,945
Human health and social work activities	5,260,348	2,364,685	2,692,692	202,971
Arts, entertainment and recreation	34,203	25,145	8,979	79
Other service activities	5,725,885	3,027,272	2,675,502	23,111

Table K.7: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Eastern	53,236,823	18,961,507	33,247,500	1,027,816
Wholesale and retail trade; repair of motor vehicles and motorcycles	838,889	503,317	335,572	0
Transportation and storage	108,766	15,766	93,000	0
Accommodation and food service activities	9,186,501	2,085,423	7,091,058	10,020
Information and communication	1,024,570	741,180	58,659	224,731
Financial and insurance activities	1,444,738	1,060,367	232,443	151,928
Real estate activities	285,264	195,264	0	90,000
Professional, scientific and technical activities	338,868	123,270	213,727	1,871
Administrative and support service activities	442,469	388,630	30,575	23,264
Education	5,485,654	4,417,322	922,265	146,067
Human health and social work activities	28,310,670	7,324,740	20,651,250	334,680
Arts, entertainment and recreation	101,382	81,064	11,318	9,000
Other service activities	5,669,051	2,025,164	3,607,632	36,255

Table K.8: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables	Goods For	Other Stocks
		and Supplies GH¢	Resale GH¢	GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Ashanti	130,053,353	67,069,687	60,518,837	2,464,829
Wholesale and retail trade; repair of motor vehicles and motorcycles	4,897,637	2,669,893	2,227,744	0
Transportation and storage	4,438,132	898,581	3,539,551	0
Accommodation and food service activities	29,786,860	15,266,418	14,096,877	423,565
Information and communication	855,832	627,319	84,655	143,858
Financial and insurance activities	5,694,839	4,412,834	628,605	653,400
Real estate activities	95,773	95,773	0	0
Professional, scientific and technical activities	4,254,435	3,157,279	855,226	241,930
Administrative and support service activities	10,125,071	1,905,694	8,104,569	114,808
Education	20,927,890	16,931,305	3,910,233	86,352
Human health and social work activities	31,537,128	13,286,586	17,515,429	735,113
Arts, entertainment and recreation	376,823	300,127	76,576	120
Other service activities	17,062,935	7,517,879	9,479,373	65,683

Table K.9: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Brong Ahafo	132,014,789	110,020,059	12,399,245	9,595,485
Wholesale and retail trade; repair of motor vehicles and motorcycles	219,897	158,028	61,819	50
Transportation and storage	124,583	113,690	10,393	500
Accommodation and food service activities	9,456,514	3,368,523	6,087,021	970
Information and communication	92,771,099	92,072,910	523,038	175,151
Financial and insurance activities	11,141,094	1,755,997	25,692	9,359,405
Real estate activities	30,525	2,525	28,000	0
Professional, scientific and technical activities	326,398	221,111	100,067	5,220
Administrative and support service activities	486,729	324,586	160,935	1,208
Education	2,394,428	1,768,616	585,263	40,549
Human health and social work activities	8,503,177	5,968,765	2,533,537	875
Arts, entertainment and recreation	166,622	130,192	36,355	75
Other service activities	6,393,723	4,135,116	2,247,125	11,482

Table K.10: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Northern	16,737,800	10,960,760	5,642,747	134,293
Wholesale and retail trade; repair of motor vehicles and motorcycles	385,014	342,266	42,748	0
Transportation and storage	212,004	13,409	183,395	15,200
Accommodation and food service activities	4,351,016	2,248,858	2,102,158	0
Information and communication	277,194	124,960	151,097	1,137
Financial and insurance activities	3,535,298	3,323,331	208,397	3,570
Real estate activities	240,060	60	240,000	0
Professional, scientific and technical activities	345,126	151,176	183,725	10,225
Administrative and support service activities	240,836	139,668	101,168	0
Education	2,191,417	1,806,164	281,132	104,121
Human health and social work activities	2,634,244	1,554,995	1,079,249	0
Arts, entertainment and recreation	15,199	14,033	1,166	0
Other service activities	2,310,391	1,241,839	1,068,512	40

Table K.11: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Upper East	320,060,905	316,623,052	3,301,822	136,031
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,114	2,114	0	0
Transportation and storage	4,747	4,359	388	0
Accommodation and food service activities	2,021,148	460,939	1,521,209	39,000
Information and communication	38,041	26,465	11,576	0
Financial and insurance activities	142,550	133,550	9,000	0
Real estate activities	500	500	0	0
Professional, scientific and technical activities	104,627	72,127	27,100	5,400
Administrative and support service activities	162,421	103,483	50,081	8,857
Education	2,075,448	2,013,073	56,375	6,000
Human health and social work activities	314,226,687	313,395,446	761,343	69,898
Arts, entertainment and recreation	63,117	37,767	25,350	0
Other service activities	1,219,506	373,230	839,400	6,876

Table K.12: Value of stocks at beginning of year by sub-sector in service sector and region

Industry ISIC	Total GH¢	Consumables and Supplies GH¢	Goods for Resale GH¢	Other Stocks GH¢
Service Sector - National	5,531,365,859	2,338,524,139	2,947,293,702	245,548,018
Service Sector - Upper West	5,642,739	3,039,038	2,583,977	19,724
Wholesale and retail trade; repair of motor vehicles and motorcycles	36,078	7,478	28,600	0
Transportation and storage	231,836	230,225	1,611	0
Accommodation and food service activities	2,557,068	734,576	1,816,421	6,071
Information and communication	12,243	8,133	1,860	2,250
Financial and insurance activities	547,199	324,868	222,331	0
Real estate activities	0	0	0	0
Professional, scientific and technical activities	15,768	8,268	3,800	3,700
Administrative and support service activities	128,087	61,619	66,468	0
Education	592,611	530,739	56,571	5,301
Human health and social work activities	889,828	862,841	26,509	478
Arts, entertainment and recreation	3,056	2,056	1,000	0
Other service activities	628,966	268,237	358,805	1,924

Table L.1: Receipts by sub-sector in industry sector

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non-industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - National	81,157,141,226	74,602,228,102	1,347,954,249	713,931,448	869,692,543	3,240,110,035	383,224,849
Mining and quarrying	20,000,296,655	16,498,255,877	212,169,452	3,260,925	693,879,564	2,586,263,673	6,467,164
Manufacturing	42,071,603,730	40,989,025,642	696,892,787	12,822,538	22,200,445	114,192,452	236,469,866
Electricity, gas, steam and air conditioning supply	6,572,630,355	6,130,659,139	90,908,054	59,011,951	94,753,725	125,698,823	71,598,663
Water supply; sewerage, waste management	1,138,525,673	1,105,755,668	4,937,003	802,914	2,851,858	24,102,420	75,810
Construction	11,374,084,817	9,878,531,777	343,046,954	638,033,121	56,006,951	389,852,667	68,613,347

Table L.2: Receipts by firm sizes in the industry sector

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non-industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - National	81,157,141,226	74,602,228,102	1,347,954,249	713,931,448	869,692,543	3,240,110,035	383,224,849
Large-Sized Businesses	53,018,778,911	49,116,231,251	321,960,160	87,177,024	532,989,878	2,911,911,916	48,508,682
Medium-Sized Businesses	16,477,738,764	15,871,739,684	137,382,407	37,566,344	246,457,458	79,275,074	105,317,797
Small-Sized Businesses	9,705,682,783	8,123,312,749	531,603,582	587,542,000	84,377,365	228,816,656	150,030,431
Micro-Sized Businesses	1,954,940,769	1,490,944,419	357,008,100	1,646,080	5,867,842	20,106,389	79,367,939

Table L.3: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non-industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY -Western	16,272,255,862	13,102,886,506	66,094,517	3,169,498	433,933,454	2,572,317,548	93,854,339
Mining and quarrying	13,852,800,209	10,877,332,895	10,455,090	2,673,500	414,341,298	2,545,931,942	2,065,484
Manufacturing	2,031,923,314	1,952,150,333	43,147,688	0	1,595,180	19,512,688	15,517,425
Electricity, gas, steam and air conditioning supply	308,782,079	221,251,690	0	0	15,895,440	88,286	71,546,663
Water supply; sewerage, waste management	6,182,653	4,210,760	55,583	271,500	1,584,701	60,109	0
Construction	72,567,606	47,940,829	12,436,155	224,498	516,835	6,724,523	4,724,766

Table L.4: Receipts by subsector in industry sector

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Central	933,793,836	826,816,367	46,981,505	109,763	42,404,857	5,918,740	11,562,604
Mining and quarrying	229,420,155	206,500,154	0	0	21,705,001	1,215,000	0
Manufacturing	553,092,614	480,196,433	46,248,742	5,070	12,745,589	2,780,478	11,116,302
Electricity, gas, steam and air conditioning supply	118,350,560	110,402,840	0	0	7,947,720	0	0
Water supply; sewerage, waste management	2,117,172	2,046,185	3,585	52,351	6,547	5,879	2,625
Construction	30,813,333	27,670,754	729,178	52,342	0	1,917,382	443,677

Table L.5: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Greater Accra	51,345,397,960	48,731,986,709	831,611,788	693,468,927	329,430,284	597,089,060	161,811,192
Mining and quarrying	1,867,421,733	1,399,138,314	196,731,515	0	251,122,351	17,065,631	3,363,922
Manufacturing	33,893,168,126	33,473,614,662	230,520,860	10,003,552	1,364,482	70,990,887	106,673,683
Electricity, gas, steam and air conditioning supply	5,173,414,657	4,868,277,628	90,617,381	58,525,495	30,978,183	124,963,970	52,000
Water supply; sewerage, waste management	909,163,942	880,548,883	4,442,940	408,522	101,640	23,660,464	1,493
Construction	9,502,229,503	8,110,407,222	309,299,092	624,531,357	45,863,628	360,408,109	51,720,095

Table L.6: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Volta	1,209,148,877	1,160,768,037	21,110,347	901,892	7,673,471	6,928,093	11,767,037
Mining and quarrying	6,346,194	6,104,880	0	0	0	241,314	0
Manufacturing	793,489,685	765,645,248	18,546,003	0	7,200	625,167	8,666,067
Electricity, gas, steam and air conditioning supply	97,612,600	90,989,500	0	0	6,623,100	0	0
Water supply; sewerage, waste management	120,841,132	119,868,538	386,389	26,289	374,500	177,766	7,650
Construction	190,859,265	178,159,872	2,177,954	875,603	668,671	5,883,845	3,093,320

Table L.7: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Eastern	3,851,282,048	3,759,759,819	40,600,751	932,848	2,977,930	29,353,511	17,657,189
Mining and quarrying	3,013,026,005	2,988,555,137	514,022	587,275	2,234,561	20,327,252	807,758
Manufacturing	587,346,089	523,241,434	39,758,712	100	0	8,089,748	16,256,095
Electricity, gas, steam and air conditioning supply	127,385,296	127,385,296	0	0	0	0	0
Water supply; sewerage, waste management	1,550,891	1,327,492	3,400	19,630	151,300	49,069	0
Construction	121,973,767	119,250,460	324,617	325,843	592,069	887,442	593,336

Table L.8: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Ashanti	4,460,982,455	4,248,082,243	118,077,515	5,539,767	40,904,541	13,642,210	34,736,179
Mining and quarrying	810,436,314	800,213,756	4,344,185	0	4,350,788	1,297,585	230,000
Manufacturing	2,286,782,259	2,147,358,550	101,876,815	1,169,125	253,933	3,019,084	33,104,752
Electricity, gas, steam and air conditioning supply	488,063,000	454,947,500	0	0	33,115,500	0	0
Water supply; sewerage, waste management	16,296,308	16,228,201	0	0	0	4,065	64,042
Construction	859,404,573	829,334,236	11,856,514	4,370,642	3,184,319	9,321,477	1,337,385

Table L.9: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Brong Ahafo	1,717,525,611	1,587,921,490	77,614,014	370,355	6,891,616	9,506,775	35,221,361
Mining and quarrying	214,233,213	214,233,213	0	0	0	0	0
Manufacturing	1,435,455,661	1,309,174,838	76,265,210	113,833	6,234,060	9,001,551	34,666,169
Electricity, gas, steam and air conditioning supply	7,440,000	7,440,000	0	0	0	0	0
Water supply; sewerage, waste management	6,437,548	5,686,333	25,725	16,472	588,000	121,018	0
Construction	53,959,190	51,387,107	1,323,079	240,050	69,556	384,206	555,192

Table L.10: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Northern	885,747,804	775,777,661	85,045,350	8,577,170	5,241,769	1,756,135	9,349,719
Mining and quarrying	31,020	0	0	0	0	31,020	0
Manufacturing	291,553,548	201,450,735	83,064,198	1,509,057	0	143,140	5,386,418
Electricity, gas, steam and air conditioning supply	223,246,180	221,634,269	290,673	484,456	193,782	643,000	0
Water supply; sewerage, waste management	18,726,726	18,666,746	10,200	3,600	22,130	24,050	0
Construction	352,190,328	334,025,910	1,680,279	6,580,057	5,025,856	914,926	3,963,300

Table L.11: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Upper East	259,391,338	216,580,708	37,091,164	804,983	126,165	175,264	4,613,054
Mining and quarrying	4,180,652	3,802,647	124,640	150	125,565	127,650	0
Manufacturing	126,443,466	86,716,050	36,696,910	21,800	0	17,800	2,990,906
Electricity, gas, steam and air conditioning supply	28,278,983	28,275,416	0	0	0	3,567	0
Water supply; sewerage, waste management	56,248,605	56,240,325	7,680	0	600	0	0
Construction	44,239,633	41,546,271	261,934	783,033	0	26,247	1,622,148

Table L.12: Receipts by sub-sector in industry sector and region

ISIC Group	Total GH¢	Sales from main industrial activity GH¢	Receipts for Contract work done GH¢	Receipts for repair and installation services GH¢	Receipts for other industrial services GH¢	Receipts from non- industrial services GH¢	Sale of goods sold in same condition GH¢
INDUSTRY - Upper West	221,615,438	191,648,562	23,727,298	56,246	108,457	3,422,700	2,652,175
Mining and quarrying	2,401,160	2,374,880	0	0	0	26,280	0
Manufacturing	72,348,964	49,477,360	20,767,647	0	0	11,910	2,092,047
Electricity, gas, steam and air conditioning supply	57,000	55,000	0	2,000	0	0	0
Water supply; sewerage, waste management	960,695	932,205	1,500	4,550	22,440	0	0
Construction	145,847,619	138,809,117	2,958,151	49,696	86,017	3,384,510	560,128

Table M.1: Receipts by sub-sector in agriculture sector and size of establishment

ISIC Group	Total GH¢	Receipts of Agriculture Products GH¢	Receipts from non- agriculture activities GH¢	Receipts for Goods Purchased for resale GH¢	Own Consumption GH¢	Subsidies GH¢
AGRICULTURE -National	5,728,082,283	5,061,015,104	39,298,416	619,356,914	2,490,731	5,921,118
Large-Sized Businesses	460,748,940	425,751,144	21,981,967	12,650,629	3,200	362,000
Medium-Sized Businesses	1,559,910,677	1,545,938,349	9,872,198	7,000	19,700	4,073,430
Small-Sized Businesses	2,767,502,638	2,755,733,963	7,240,227	2,471,202	721,801	1,335,445
Micro-Sized Businesses	939,920,027	333,591,648	204,023	604,228,083	1,746,030	150,243

Table M.2: Receipts in agriculture sector and region

ISIC Group	Total GH¢	Receipts of Agriculture Products GH¢	Receipts from non- agriculture activities GH¢	Receipts for Goods Purchased for resale GH¢	Own Consumption GH¢	Subsidies GH¢
AGRICULTURE						
Western Region						
Agriculture forestry and fishing	1,526,393,768	908,364,385	1,325,700	616,209,576	103,607	390,500
Central Region						
Agriculture forestry and fishing	65,065,099	61,218,566	2,952,659	451,950	27,729	414,195
Greater Accra Region						
Agriculture forestry and fishing	571,202,323	566,000,977	5,107,296	38,727	48,716	6,607
Volta Region						
Agriculture forestry and fishing	42,807,641	42,179,774	541,435	52,640	32,588	1,204
Eastern Region						
Agriculture forestry and fishing	109,995,106	109,043,365	591,670	24,000	175,349	160,722
Ashanti Region						
Agriculture forestry and fishing	1,868,527,733	1,844,151,400	22,852,259	280,714	1,211,351	32,009
Brong Ahafo Region						
Agriculture forestry and fishing	262,009,165	253,413,965	2,419,318	524,469	780,432	4,870,981
Northern Region						
Agriculture forestry and fishing	1,274,182,403	1,271,791,763	513,210	1,774,838	87,412	15,180
Upper East Region						
Agriculture forestry and fishing	1,772,760	1,756,400	250	0	12,390	3,720
Upper West Region						
Agriculture forestry and fishing	6,126,284	3,094,510	2,994,619	0	11,155	26,000

Table M.3: Receipts by sub-sector in service sector

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - National	224,640,204,738	124,047,239,031	92,325,814,759	7,917,069,500	350,081,448
Wholesale and retail trade; repair of motor vehicles and motorcycles	111,678,150,308	18,039,030,958	91,522,501,682	1,995,332,881	121,284,787
Transportation and storage	3,575,598,025	3,243,583,710	157,568,869	171,950,246	2,495,200
Accommodation and food service activities	4,793,771,020	4,602,646,937	114,227,522	64,453,548	12,443,013
Information and communication	8,487,955,147	8,412,942,797	36,701,821	38,080,888	229,641
Financial and insurance activities	82,942,926,917	77,506,206,983	78,534,565	5,351,639,361	6,546,008
Real estate activities	782,585,058	749,332,530	13,454,875	19,797,363	290
Professional, scientific and technical activities	1,185,362,872	1,103,574,638	6,902,603	46,750,454	28,135,177
Administrative and support service activities	847,397,392	792,319,842	7,061,887	45,105,657	2,910,006
Education	6,185,644,507	6,024,470,551	61,902,576	33,008,648	66,262,732
Human health and social work activities	1,816,660,573	1,656,668,646	31,068,949	70,871,384	58,051,594
Arts, entertainment and recreation	225,397,989	219,347,413	3,374,409	2,392,285	283,882
Other service activities	2,118,754,930	1,697,114,026	292,515,001	77,686,786	51,439,117

Table M.4: Receipts by size of business in service sector

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - National	224,640,204,738	124,047,239,031	92,325,814,759	7,917,069,500	350,081,448
Large-Sized Businesses	61,168,019,402	49,739,579,122	8,532,293,349	2,838,859,855	57,287,076
Medium-Sized Businesses	56,881,120,045	34,530,045,429	21,354,711,428	912,419,176	83,944,012
Small-Sized Businesses	51,617,742,560	21,238,922,764	28,489,736,464	1,710,842,109	178,241,223
Micro-Sized Businesses	54,973,322,732	18,538,691,716	33,949,073,518	2,454,948,360	30,609,138

Table M.5: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Western Region	7,504,550,306	1,527,738,681	5,460,751,811	497,758,641	18,301,173
Wholesale and retail trade; repair of motor vehicles and motorcycles	5,685,368,032	55,492,003	5,339,431,369	284,111,990	6,332,670
Transportation and storage	439,909,416	317,880,024	821,180	121,208,212	0
Accommodation and food service activities	352,634,647	326,773,506	23,938,935	1,921,706	500
Information and communication	18,843,557	17,411,211	1,243,156	189,190	0
Financial and insurance activities	397,349,639	310,146,523	8,981,758	74,337,556	3,883,802
Real estate activities	3,753,640	3,747,240	0	6,400	0
Professional, scientific and technical activities	27,588,438	23,085,784	146,251	4,353,703	2,700
Administrative and support service activities	21,715,339	20,816,539	576,505	322,295	0
Education	183,169,108	120,710,388	56,966,179	1,667,587	3,824,954
Human health and social work activities	95,000,431	90,269,925	2,694,862	371,630	1,664,014
Arts, entertainment and recreation	69,782,023	69,738,043	3,450	40,530	0
Other service activities	209,436,036	171,667,494	25,948,167	9,227,841	2,592,534

Table M.6: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Central Region	3,647,631,815	876,102,026	2,480,214,441	161,670,951	129,644,397
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,714,626,051	37,558,268	2,427,513,487	147,494,401	102,059,895
Transportation and storage	10,970,622	10,952,925	100	17,597	0
Accommodation and food service activities	199,161,931	158,024,222	38,500,168	2,637,541	0
Information and communication	5,944,449	5,456,448	32,784	375,297	79,920
Financial and insurance activities	433,198,328	426,582,206	1,646,253	4,453,508	516,361
Real estate activities	15,754,861	15,754,861	0	0	0
Professional, scientific and technical activities	5,601,920	4,584,020	25,456	991,844	600
Administrative and support service activities	5,976,359	5,803,958	57,820	105,346	9,235
Education	99,930,069	97,834,204	106,762	1,885,505	103,598
Human health and social work activities	50,256,418	46,478,515	686	745,217	3,032,000
Arts, entertainment and recreation	7,944,973	7,604,884	17,798	322,291	0
Other service activities	98,265,836	59,467,514	12,313,129	2,642,405	23,842,788

Table M.7: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES -Greater Accra Region	170,053,252,672	112,742,803,398	50,450,843,094	6,701,450,143	158,156,037
Wholesale and retail trade; repair of motor vehicles and motorcycles	68,917,512,366	17,560,210,291	50,149,324,669	1,199,226,344	8,751,062
Transportation and storage	2,919,968,711	2,731,143,834	136,784,754	49,556,923	2,483,200
Accommodation and food service activities	2,809,819,772	2,754,225,485	11,130,775	41,383,950	3,079,562
Information and communication	8,363,385,028	8,312,721,364	15,715,586	34,948,078	0
Financial and insurance activities	78,018,738,014	72,783,129,551	50,976,923	5,184,497,601	133,939
Real estate activities	755,067,557	721,824,719	13,454,875	19,787,963	0
Professional, scientific and technical activities	1,046,144,704	981,926,665	1,026,049	37,550,452	25,641,538
Administrative and support service activities	691,597,402	643,753,108	3,459,116	41,488,108	2,897,070
Education	5,015,113,317	4,936,066,055	1,433,754	17,979,145	59,634,363
Human health and social work activities	675,649,151	569,687,478	23,518,808	39,128,110	43,314,755
Arts, entertainment and recreation	85,720,546	82,384,909	2,496,018	598,833	240,786
Other service activities	754,536,103	665,729,940	41,521,767	35,304,635	11,979,761

Table M.8: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES -Volta Region	2,232,830,896	507,576,968	1,679,076,928	45,683,272	493,728
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,655,117,459	26,240,243	1,621,268,746	7,608,470	0
Transportation and storage	11,970,861	11,888,365	9,500	72,996	0
Accommodation and food service activities	183,876,596	173,088,114	10,158,808	629,674	0
Information and communication	21,363,722	5,425,715	15,871,082	65,725	1,200
Financial and insurance activities	105,261,661	71,824,069	710,810	32,721,217	5,565
Real estate activities	229,067	229,067	0	0	0
Professional, scientific and technical activities	12,154,087	11,803,154	217,018	133,915	0
Administrative and support service activities	6,525,014	6,125,038	61,580	337,696	700
Education	79,036,998	77,771,437	900,284	332,938	32,339
Human health and social work activities	45,226,967	44,236,862	80,832	468,925	440,348
Arts, entertainment and recreation	5,760,823	5,615,511	17,503	116,084	11,725
Other service activities	106,307,639	73,329,394	29,780,764	3,195,630	1,851

Table M.9: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Eastern Region	3,573,802,338	868,814,627	2,630,102,041	70,733,330	4,152,340
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,700,084,544	66,050,095	2,592,054,636	41,951,338	28,475
Transportation and storage	24,511,917	6,041,922	18,373,358	84,637	12,000
Accommodation and food service activities	222,438,364	214,862,229	6,549,746	1,026,389	0
Information and communication	6,780,156	4,488,240	859,429	1,432,277	210
Financial and insurance activities	200,401,241	185,750,241	2,266,056	11,680,215	704,729
Real estate activities	1,114,937	1,114,937	0	0	0
Professional, scientific and technical activities	5,389,694	5,163,700	146,987	79,007	0
Administrative and support service activities	4,792,091	4,419,806	55,932	316,353	0
Education	115,140,204	113,554,015	121,947	682,010	782,232
Human health and social work activities	158,956,521	151,375,901	20,628	4,988,096	2,571,896
Arts, entertainment and recreation	4,130,839	3,724,054	291,426	112,828	2,531
Other service activities	130,061,830	112,269,487	9,361,897	8,380,179	50,267

Table M.10: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Ashanti Region	22,534,015,042	5,010,457,783	17,389,736,995	120,257,984	13,562,280
Wholesale and retail trade; repair of motor vehicles and motorcycles	17,542,499,425	165,040,811	17,322,076,598	54,593,238	788,778
Transportation and storage	103,983,166	102,895,947	232,448	854,771	0
Accommodation and food service activities	563,597,024	544,835,460	6,686,841	2,711,772	9,362,951
Information and communication	33,692,878	30,566,040	2,423,832	699,095	3,911
Financial and insurance activities	2,617,584,150	2,585,443,536	7,203,627	24,161,196	775,791
Real estate activities	5,870,814	5,870,814	0	0	0
Professional, scientific and technical activities	65,407,673	55,770,287	4,759,775	2,708,232	2,169,379
Administrative and support service activities	103,414,432	100,601,119	1,291,951	1,521,362	0
Education	482,969,979	477,241,072	1,720,685	3,861,597	146,625
Human health and social work activities	558,806,859	536,362,537	4,224,900	18,076,735	142,687
Arts, entertainment and recreation	29,306,592	27,781,193	522,317	981,082	22,000
Other service activities	426,882,048	378,048,966	38,594,021	10,088,903	150,158

Table M.11: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES -Brong Ahafo Region	6,916,620,330	933,035,352	5,767,856,266	210,690,421	5,038,291
Wholesale and retail trade; repair of motor vehicles and motorcycles	5,962,049,842	45,673,489	5,733,329,356	183,042,167	4,830
Transportation and storage	35,029,742	34,896,857	16,800	116,085	0
Accommodation and food service activities	172,124,262	157,430,734	13,378,031	1,315,497	0
Information and communication	15,469,251	15,255,837	45,096	168,318	0
Financial and insurance activities	231,221,657	211,104,976	5,690,525	14,426,156	0
Real estate activities	54,221	53,931	0	0	290
Professional, scientific and technical activities	7,816,344	6,795,962	315,827	704,555	0
Administrative and support service activities	4,970,061	4,141,044	316,980	509,037	3,000
Education	146,370,369	142,017,729	182,392	3,327,438	842,810
Human health and social work activities	143,304,526	135,315,130	274,070	4,429,338	3,285,988
Arts, entertainment and recreation	15,637,207	15,501,058	18,500	117,649	0
Other service activities	182,572,848	164,848,604	14,288,689	2,534,182	901,373

Table M.12: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Northern Region	4,743,422,658	673,660,179	4,019,447,144	37,029,756	13,285,579
Wholesale and retail trade; repair of motor vehicles and motorcycles	4,099,056,666	59,080,142	4,013,609,617	26,125,657	241,250
Transportation and storage	11,240,574	9,890,760	1,328,120	21,694	0
Accommodation and food service activities	117,642,400	115,042,139	1,538,452	1,061,809	0
Information and communication	12,431,056	11,975,627	285,717	75,312	94,400
Financial and insurance activities	364,588,979	359,986,162	98,253	4,014,045	490,519
Real estate activities	689,960	686,960	0	3,000	0
Professional, scientific and technical activities	8,716,701	8,268,467	181,835	197,584	68,815
Administrative and support service activities	3,580,214	3,230,138	200,620	149,456	0
Education	30,535,351	28,204,234	402,433	1,519,474	409,210
Human health and social work activities	35,437,400	32,305,066	86,197	2,115,519	930,618
Arts, entertainment and recreation	2,009,575	1,955,163	5,897	48,515	0
Other service activities	57,493,783	43,035,322	1,710,002	1,697,691	11,050,768

Table M.13: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES - Upper East Region	1,760,939,957	247,329,826	1,442,110,321	65,694,554	5,805,256
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,381,751,850	11,942,396	1,320,466,034	46,292,889	3,050,531
Transportation and storage	9,445,057	9,428,801	33	16,223	0
Accommodation and food service activities	115,702,700	102,526,717	1,564,175	11,611,808	0
Information and communication	9,328,315	9,008,868	159,099	110,348	50,000
Financial and insurance activities	35,877,594	33,804,583	959,880	1,077,828	35,303
Real estate activities	50,000	50,000	0	0	0
Professional, scientific and technical activities	3,150,241	3,054,139	74,565	21,537	0
Administrative and support service activities	3,072,093	1,734,954	1,023,456	313,683	0
Education	19,417,545	17,885,741	9,167	1,237,637	285,000
Human health and social work activities	37,664,892	35,359,147	120,000	540,581	1,645,164
Arts, entertainment and recreation	4,084,860	4,030,049	1,500	52,471	840
Other service activities	141,394,812	18,504,432	117,732,412	4,419,550	738,418

Table M.14: Receipts by sub-sector in service sector and region

ISIC Group	Total	Receipts for Services GH¢	Sales of Goods in same condition GH¢	Other Income GH¢	Subsidies and Grants GH¢
SERVICES -Upper West Region	1,673,138,725	659,720,191	1,005,675,718	6,100,449	1,642,367
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,020,084,072	11,743,219	1,003,427,170	4,886,386	27,297
Transportation and storage	8,567,957	8,564,275	2,576	1,106	0
Accommodation and food service activities	56,773,325	55,838,331	781,592	153,402	0
Information and communication	716,737	633,447	66,040	17,250	0
Financial and insurance activities	538,705,656	538,435,136	480	270,040	0
Real estate activities	0	0	0	0	0
Professional, scientific and technical activities	3,393,070	3,122,460	8,840	9,625	252,145
Administrative and support service activities	1,754,386	1,694,137	17,928	42,321	0
Education	13,961,564	13,185,676	58,972	515,316	201,600
Human health and social work activities	16,357,407	15,278,085	47,964	7,233	1,024,125
Arts, entertainment and recreation	1,020,550	1,012,550	0	2,000	6,000
Other service activities	11,803,998	10,212,874	1,264,155	195,769	131,200

Table N.1: Value of fixed asset at the end of year by sub-sector in all the sectors

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors	1,340,061,518	18,064,742,020	7,591,234,933	26,101,058,860	25,277,005,328	95,857,872,954	3,895,882,794	2,243,171,210
Agriculture	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Agriculture, forestry and fishing	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Industry	599,382,863	16,067,653,205	6,443,072,876	5,180,301,771	10,811,717,766	83,424,368,217	850,118,252	559,618,975
Mining and quarrying	574,316,277	14,967,498,799	868,020,875	538,384,147	1,872,391,955	50,296,124,140	499,449,609	214,008,911
Manufacturing	11,603,301	234,456,161	3,500,390,558	1,930,724,528	7,660,805,355	23,136,831,978	118,834,487	258,407,065
Electricity, gas, steam and air conditioning	246,763	11,494,985	1,714,686,050	2,397,737,614	252,501,835	7,281,047,332	55,497,535	9,024,090
Water supply; sewerage, waste management	9,613,232	286,981,053	248,723,175	77,724,755	620,156,558	631,512,881	119,128,340	44,459,498
Construction	3,603,289	567,222,208	111,252,218	235,730,727	405,862,063	2,078,851,887	57,208,281	33,719,411
Services	738,452,408	1,948,546,485	1,135,571,053	20,732,163,673	14,124,705,181	3,301,176,207	3,031,526,032	1,611,091,417
Wholesale and retail trade and repair of motor vehicles and motorcycles	14,254,557	714,882,395	439,497,701	2,347,019,092	1,729,124,151	1,399,027,906	212,204,037	294,562,565
Transportation and storage	8,917,952	54,085,418	42,451,255	608,545,708	1,571,613,014	136,895,512	22,865,310	31,939,183
Accommodation and food service activities	35,812,389	130,639,606	229,288,173	5,100,775,782	1,942,786,515	308,850,979	235,605,694	90,151,795
Information and communication	102,375,104	7,261,733	25,330,819	72,358,660	1,937,902,779	507,608,415	27,977,628	213,397,899
Financial and insurance activities	547,042,871	3,455,135	174,852,490	3,553,260,633	1,116,108,601	251,334,609	1,991,838,152	801,212,759
Real estate activities	2,034,053	164,984,328	49,779,094	201,693,487	18,212,592	14,980,248	8,902,142	10,666,825
Professional, scientific and technical activities	2,342,996	11,511,157	2,937,710	133,936,847	92,338,289	71,787,070	37,411,805	28,119,980
Administrative and support service activities	5,684,433	23,226,846	15,433,343	112,169,557	3,535,944,781	74,000,362	64,813,419	28,401,871
Education	3,552,927	68,961,947	31,098,830	5,370,534,382	966,090,021	58,849,465	158,983,150	37,913,675
Human health and social work activities	2,676,189	426,256,843	33,770,382	855,535,452	89,558,489	224,338,002	39,900,047	27,722,540
Sports activities and amusement and recreation activities	1,030,982	11,300,396	345,343	36,224,953	904,231,093	40,465,008	11,134,011	5,283,252
Other service activities	12,727,953	331,980,682	90,785,914	2,340,109,118	220,794,857	213,038,631	219,890,639	41,719,073

Table N.2: Value of fixed asset at the end of year by size of businesses in all the sectors

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors	1,340,061,518	18,064,742,020	7,591,234,933	26,101,058,860	25,277,005,328	95,857,872,954	3,895,882,794	2,243,171,210
Agriculture	2,226,247	48,542,330	12,591,004	188,593,417	340,582,381	9,132,328,530	14,238,510	72,460,818
Large-Sized Businesses	310,810	12,629,724	6,550,000	80,705,159	317,208,299	9,071,250,183	10,772,274	65,371,495
Medium-Sized Businesses	1,732,771	9,489,571	3,711,461	23,207,350	4,571,011	34,856,506	409,197	4,037,661
Small-Sized Businesses	110,199	23,073,042	2,202,831	61,419,224	16,689,890	21,552,616	1,368,445	1,136,116
Micro-Sized Businesses	72,468	3,349,992	126,712	23,261,684	2,113,182	4,669,226	1,688,594	1,915,545
Industry	599,382,863	16,067,653,205	6,443,072,876	5,180,301,771	10,811,717,766	83,424,368,217	850,118,252	559,618,975
Large-Sized Businesses	43,555,081	452,265,911	2,429,563,595	1,404,378,585	597,576,412	14,884,149,295	167,515,949	342,476,367
Medium-Sized Businesses	10,649,438	15,403,696,948	3,281,342,244	2,759,275,036	9,660,779,415	48,359,492,011	620,521,131	121,239,261
Small-Sized Businesses	540,971,061	189,163,858	728,225,400	760,355,847	486,212,157	20,070,034,519	46,498,404	91,028,848
Micro-Sized Businesses	4,207,283	22,526,488	3,941,637	256,292,303	67,149,782	110,692,393	15,582,768	4,874,499
Services	738,452,408	1,948,546,485	1,135,571,053	20,732,163,673	14,124,705,181	3,301,176,207	3,031,526,032	1,611,091,417
Large-Sized Businesses	368,358,283	250,010,601	408,267,764	2,485,670,410	5,422,053,879	879,189,265	1,277,798,333	497,748,233
Medium-Sized Businesses	122,976,629	303,512,519	153,049,712	8,474,141,355	2,632,589,020	634,112,472	300,107,679	473,549,064
Small-Sized Businesses	45,471,549	905,676,099	432,209,703	6,470,768,430	4,672,907,350	1,010,521,765	922,981,837	234,793,809
Micro-Sized Businesses	201,645,946	489,347,266	142,043,874	3,301,583,477	1,397,154,932	777,352,705	530,638,183	405,000,312

Table N.3: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Western - All Sectors	44,361,549	95,077,695	150,022,510	671,324,811	2,085,840,300	13,159,548,915	133,719,739	176,361,167
Agriculture	67,668	6,591,624	73,800	2,786,761	454,444	6,972,098	164,002	47,800
Agriculture, forestry and fishing	67,668	6,591,624	73,800	2,786,761	454,444	6,972,098	164,002	47,800
Industry	36,434,206	22,626,960	95,302,407	246,057,845	194,417,834	13,002,879,350	54,630,441	141,782,875
Mining and quarrying	34,637,642	741,829	67,350,357	105,530,659	89,623,535	12,036,883,761	31,619,081	114,430,286
Manufacturing	1,743,844	17,592,685	26,251,919	78,814,446	52,170,093	182,902,300	21,842,250	26,823,117
Electricity, gas, steam and air conditioning	17,486	2,266,275	1,686,114	59,146,797	16,192,919	765,505,644	170,477	19,890
Water supply; sewerage, waste management	30,855	0	0	0	27,157,595	223,863	166,099	17,815
Construction	4,379	2,026,171	14,017	2,565,943	9,273,692	17,363,782	832,534	491,767
Services	7,859,675	65,859,111	54,646,303	422,480,205	1,890,968,023	149,697,467	78,925,296	34,530,492
Wholesale and retail trade and repair of motor vehicles and motorcycles	1,165,075	28,546,281	5,688,591	91,215,663	103,055,123	48,636,251	19,167,485	6,954,283
Transportation and storage	3,422	2,231,937	515,255	28,802,786	1,061,213,497	1,127,957	443,400	2,459,154
Accommodation and food service activities	2,217,387	17,110,914	15,879,660	66,581,627	7,841,161	43,310,736	14,501,980	6,619,549
Information and communication	190,077	1,800,207	2,622,857	4,145,861	1,678,922	9,699,553	1,087,176	1,396,983
Financial and insurance activities	293,242	400,000	3,869	40,531,018	6,775,475	5,068,319	8,898,700	7,475,579
Real estate activities	1,758,690	1,700,000	0	0	496,340	51,099	20,744	19,257
Professional, scientific and technical activities	180,788	375,190	180,244	498,938	1,586,243	2,088,762	551,228	361,681
Administrative and support service activities	6,235	176,376	0	478,493	1,772,958	3,175,900	2,221,626	1,890,538
Education	265,020	716,538	16,638,793	59,324,509	685,512,004	755,475	11,768,572	2,933,096
Human health and social work activities	84,261	1,278,351	4,721,295	13,211,739	1,973,109	16,737,252	3,053,943	616,781
Sports activities and amusement and recreation activities	95,857	7,714	950	165,950	373,033	1,012,595	245,295	220,972
Other service activities	1,599,621	11,515,603	8,394,790	117,523,620	18,690,159	18,033,570	16,965,146	3,582,621

Table N.4: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Central - All Sectors	2,445,492	101,846,839	57,708,720	3,610,120,994	2,849,856,619	680,511,810	81,246,663	74,809,107
Agriculture	13,300	7,282,800	282,055	4,761,532	3,268,824	1,055,253	834,743	517,586
Agriculture, forestry and fishing	13,300	7,282,800	282,055	4,761,532	3,268,824	1,055,253	834,743	517,586
Industry	756,488	14,494,224	2,610,309	62,930,952	23,208,234	625,845,304	5,978,490	56,519,275
Mining and quarrying	0	357,500	0	1,240,900	8,153,053	17,707,107	94,299	55,245,020
Manufacturing	709,366	11,433,152	2,339,837	41,140,036	10,860,439	37,626,109	2,005,782	1,234,433
Electricity, gas, steam and air conditioning	0	0	0	12,356,010	120,000	316,907,711	3,423,384	6,720
Water supply; sewerage, waste management	22,000	2,200	0	495,520	198,140	351,029	11,289	600
Construction	25,121	2,701,372	270,471	7,698,486	3,876,602	253,253,348	443,736	32,502
Services	1,675,704	80,069,815	54,816,357	3,542,428,510	2,823,379,561	53,611,253	74,433,430	17,772,246
Wholesale and retail trade and repair of motor vehicles and motorcycles	243,273	7,507,517	2,736,297	59,062,651	53,697,391	22,600,960	5,445,723	3,376,505
Transportation and storage	95	19,000	42,565	271,914	1,674,640	2,060	68,699	9,442
Accommodation and food service activities	206,323	8,252,120	37,127,925	2,879,812,230	1,805,058,401	10,975,644	21,822,070	2,334,788
Information and communication	13,408	97,688	1,089	909,352	900,169,270	2,251,026	465,526	581,737
Financial and insurance activities	627,674	26,000	1,382,550	24,823,103	3,891,024	2,619,578	3,596,018	2,140,453
Real estate activities	180	10,384,038	10,883	1,094,221	543,500	240,120	190,070	65,608
Professional, scientific and technical activities	400	0	0	284,318	350,457	574,936	211,222	3,010,185
Administrative and support service activities	19,686	10,000	0	528,978	1,215,127	744,743	978,643	842,393
Education	257,175	43,028,556	164,532	252,474,475	10,781,806	806,888	7,072,217	1,362,204
Human health and social work activities	14,393	383,230	373,906	22,004,546	1,033,145	3,688,658	2,552,872	339,217
Sports activities and amusement and recreation activities	92,641	1,515,200	7,800	582,468	160,739	135,945	137,332	536,113
Other service activities	200,456	8,846,466	12,968,809	300,580,253	44,804,062	8,970,695	31,893,037	3,173,601

Table N.5: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Greater Accra - All Sectors	1,249,064,815	17,263,659,015	6,888,397,825	15,411,826,978	6,580,757,883	68,058,423,410	3,133,741,431	1,766,954,137
Agriculture	1,792,923	11,265,719	53,935	54,061,633	312,282,196	9,016,120,533	10,075,082	64,082,845
Agriculture, forestry and fishing	1,792,923	11,265,719	53,935	54,061,633	312,282,196	9,016,120,533	10,075,082	64,082,845
Industry	553,338,558	15,878,671,943	5,986,131,702	3,681,908,825	2,892,425,391	57,062,025,597	693,577,299	321,351,593
Mining and quarrying	535,623,415	14,856,329,900	578,296,665	87,406,843	1,652,517,556	37,637,446,089	440,668,188	24,774,288
Manufacturing	7,704,290	182,267,903	3,439,480,734	1,122,629,493	239,657,327	13,442,702,550	70,191,988	212,799,868
Electricity, gas, steam and air conditioning	226,225	5,747,400	1,712,999,936	2,209,795,919	204,490,352	3,781,365,057	16,993,285	8,988,329
Water supply; sewerage, waste management	8,127,570	285,593,216	222,844,002	72,289,524	568,735,787	579,087,395	113,515,700	43,076,015
Construction	1,657,059	548,733,524	32,510,365	189,787,047	227,024,368	1,621,424,505	52,208,137	31,713,094
Services	693,933,333	1,373,721,353	902,212,188	11,675,856,520	3,376,050,296	1,980,277,281	2,430,089,050	1,381,519,699
Wholesale and retail trade and repair of motor vehicles and motorcycles	8,149,042	407,057,123	402,440,446	1,514,961,241	1,349,157,244	658,539,528	135,678,648	258,312,178
Transportation and storage	7,112,145	49,847,663	41,388,920	551,353,676	323,888,729	131,286,414	20,645,349	28,991,379
Accommodation and food service activities	20,447,302	97,813,459	160,499,664	1,306,260,346	87,602,198	179,985,971	119,386,474	40,206,174
Information and communication	101,612,822	4,321,384	22,305,034	57,065,100	124,298,956	421,633,343	22,385,813	200,384,494
Financial and insurance activities	542,754,418	564,330	164,256,492	3,103,702,618	1,002,758,186	181,730,918	1,871,350,992	752,125,464
Real estate activities	268,836	117,407,690	49,755,611	195,871,285	16,315,286	13,169,095	8,392,769	10,512,568
Professional, scientific and technical activities	2,000,137	10,976,601	1,505,946	99,316,861	65,501,020	56,212,518	33,776,527	21,682,458
Administrative and support service activities	5,393,409	21,307,812	15,286,507	102,084,974	127,991,239	51,493,344	49,371,338	19,360,945
Education	1,820,708	13,409,448	1,810,695	3,997,110,214	181,402,772	43,301,744	95,859,656	18,209,269
Human health and social work activities	1,386,305	423,755,421	17,525,494	437,090,904	63,293,143	107,104,315	16,810,763	13,567,565
Sports activities and amusement and recreation activities	765,078	7,049,586	53,826	7,966,933	2,074,453	35,722,075	9,387,129	2,379,024
Other service activities	2,223,132	220,210,837	25,383,554	303,072,368	31,767,071	100,098,017	47,043,590	15,788,182

Table N.6: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Volta - All Sectors	13,629,548	25,949,003	13,923,681	799,853,125	988,588,984	443,471,853	135,613,144	10,233,003
Agriculture	814	3,553,934	34,689	9,072,020	4,161,348	6,926,662	129,520	201,709
Agriculture, forestry and fishing	814	3,553,934	34,689	9,072,020	4,161,348	6,926,662	129,520	201,709
Industry	1,060,204	3,424,756	6,125,878	63,508,546	34,045,416	373,392,095	31,801,540	917,541
Mining and quarrying	0	35,660	83,310	733,531	1,328,008	2,077,087	51,246	2,684
Manufacturing	34,309	1,959,904	3,057,139	40,212,246	11,238,444	42,594,625	1,722,827	669,073
Electricity, gas, steam and air conditioning	0	0	0	14,480,750	8,096,319	316,990,000	25,647,750	0
Water supply; sewerage, waste management	1,023,608	13,020	5,874	1,331,849	4,723,602	759,651	3,520,927	12,647
Construction	2,287	1,416,173	2,979,555	6,750,169	8,659,042	10,970,732	858,790	233,136
Services	12,568,530	18,970,312	7,763,114	727,272,559	950,382,220	63,153,096	103,682,084	9,113,753
Wholesale and retail trade and repair of motor vehicles and motorcycles	296,571	3,322,961	2,009,713	82,246,505	17,213,117	25,662,634	7,721,387	1,823,741
Transportation and storage	3,031	29,776	2,077	4,368,420	6,629,037	540,500	153,525	47,364
Accommodation and food service activities	11,121,562	1,540,340	3,695,565	93,385,291	4,516,925	7,145,406	11,337,214	1,133,233
Information and communication	53,727	40,683	6,973	1,209,623	218,878	2,232,205	381,103	416,994
Financial and insurance activities	400,167	19,180	0	6,547,550	1,982,115	2,401,845	1,774,409	2,096,832
Real estate activities	0	105,000	0	8,280	98,500	81,568	29,680	15,855
Professional, scientific and technical activities	378	2,209	13,276	478,496	286,455	1,008,072	192,660	220,289
Administrative and support service activities	498	496,730	13,961	896,127	292,542	1,072,365	509,126	964,280
Education	0	1,466,758	0	66,161,601	9,157,570	2,708,953	13,678,417	1,448,365
Human health and social work activities	95,250	2,400	0	43,959,345	1,885,192	10,003,157	900,018	268,178
Sports activities and amusement and recreation activities	3,571	92,845	85,656	896,816	900,068,852	285,257	93,141	126,829
Other service activities	593,776	11,851,430	1,935,895	427,114,505	8,033,037	10,011,132	66,911,403	551,793

Table N.7: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Eastern - All Sectors	3,709,084	60,665,516	53,934,486	760,804,633	7,416,170,043	769,459,213	61,776,461	23,527,557
Agriculture	1,700	5,852,293	3,986,569	7,433,198	3,474,959	7,689,099	215,199	309,646
Agriculture, forestry and fishing	1,700	5,852,293	3,986,569	7,433,198	3,474,959	7,689,099	215,199	309,646
Industry	565,455	5,886,880	34,746,695	157,021,565	7,286,900,826	679,919,458	9,789,860	5,621,299
Mining and quarrying	14,580	1,467,578	5,102,115	3,074,872	6,352,797	36,179,257	405,587	237,475
Manufacturing	517,954	1,096,407	3,575,657	137,627,042	7,261,269,309	257,981,654	6,316,482	5,146,929
Electricity, gas, steam and air conditioning	0	0	0	14,798,400	6,988,150	380,300,000	2,849,150	460
Water supply; sewerage, waste management	6,023	254,000	25,779,200	1,131,586	1,304,895	912,968	49,222	60,248
Construction	26,899	3,068,896	289,724	389,665	10,985,675	4,545,579	169,419	176,186
Services	3,141,929	48,926,342	15,201,222	596,349,869	125,794,258	81,850,656	51,771,401	17,596,612
Wholesale and retail trade and repair of motor vehicles and motorcycles	88,148	7,355,157	4,225,202	64,833,421	38,087,160	21,536,028	5,160,348	3,256,813
Transportation and storage	860	6,800	0	813,397	4,064,547	317,321	272,362	22,961
Accommodation and food service activities	476,321	219,260	3,454,314	171,522,891	1,668,136	30,890,484	15,457,990	2,745,677
Information and communication	214,228	61,391	291,774	594,900	4,688,308	3,020,655	348,219	1,447,517
Financial and insurance activities	58,045	485,159	1,559,544	14,130,306	4,575,230	2,698,889	5,175,374	3,576,022
Real estate activities	3,000	31,561,500	10,800	3,923,430	526,639	1,254,674	5,627	5,830
Professional, scientific and technical activities	30,827	0	0	362,387	1,012,612	583,716	215,894	349,228
Administrative and support service activities	3,822	26,196	0	545,180	784,514	957,485	1,002,798	934,724
Education	125,539	2,614,231	1,075,346	145,815,842	12,846,489	2,682,070	5,424,447	2,275,137
Human health and social work activities	3,600	0	455,100	28,206,609	1,512,716	7,055,041	2,897,392	410,940
Sports activities and amusement and recreation activities	5,809	20,125	29,798	1,479,132	71,402	190,313	102,882	173,425
Other service activities	2,131,731	6,576,523	4,099,344	164,122,374	55,956,504	10,663,979	15,708,068	2,398,339

Table N.8: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Ashanti - All Sectors	18,244,527	309,048,213	378,734,942	2,996,221,773	3,954,278,495	11,745,592,337	180,655,237	118,877,017
Agriculture	54,626	6,788,829	6,766,657	79,531,163	10,110,603	85,093,624	2,403,094	5,452,705
Agriculture, forestry and fishing	54,626	6,788,829	6,766,657	79,531,163	10,110,603	85,093,624	2,403,094	5,452,705
Industry	4,768,816	14,793,453	309,153,683	812,920,419	210,646,452	11,312,019,017	46,686,931	16,513,019
Mining and quarrying	4,020,281	5,444,982	217,183,508	333,421,591	106,673,820	483,674,057	26,295,123	5,556,473
Manufacturing	726,948	8,133,318	17,132,231	407,725,950	63,404,901	9,034,729,223	10,729,703	9,702,487
Electricity, gas, steam and air conditioning	0	0	0	66,532,048	8,373,780	1,711,065,184	6,392,088	0
Water supply; sewerage, waste management	475	211,429	46,612	348,326	3,055,646	8,923,858	1,502,318	922,550
Construction	21,112	1,003,725	74,791,332	4,892,504	29,138,305	73,626,695	1,767,699	331,509
Services	13,421,085	287,465,930	62,814,602	2,103,770,191	3,733,521,440	348,479,695	131,565,212	96,911,293
Wholesale and retail trade and repair of motor vehicles and motorcycles	3,203,823	236,609,070	9,636,595	335,118,458	66,867,969	132,290,581	24,123,147	17,843,802
Transportation and storage	1,795,445	1,571,349	501,355	18,889,164	145,391,764	3,449,387	1,077,515	323,379
Accommodation and food service activities	795,615	1,919,782	1,391,958	398,073,791	25,422,686	22,519,178	39,737,606	33,320,337
Information and communication	124,729	510,563	4,950	2,084,000	5,092,511	61,741,560	2,109,417	7,947,407
Financial and insurance activities	658,887	1,721,910	5,560,453	284,612,764	12,231,888	6,204,041	14,947,583	8,120,072
Real estate activities	3,000	3,555,300	0	668,561	143,427	119,553	255,221	31,347
Professional, scientific and technical activities	49,814	126,956	1,238,244	12,924,200	2,457,701	8,400,209	1,690,863	1,685,100
Administrative and support service activities	230,969	986,876	7,202	5,662,480	3,401,052,286	14,010,350	4,885,557	2,785,865
Education	756,093	5,822,283	9,614,821	553,531,073	22,738,639	4,463,442	14,079,464	4,966,822
Human health and social work activities	415,085	721,500	7,502,419	166,900,187	8,407,450	63,476,537	7,443,037	9,482,807
Sports activities and amusement and recreation activities	40,635	84,948	166,538	2,684,985	323,550	2,555,958	479,186	479,436
Other service activities	5,346,989	33,835,394	27,190,067	322,620,527	43,391,569	29,248,900	20,736,617	9,924,918

Table N.9: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Brong Ahafo - All Sectors	3,621,325	151,818,284	25,002,786	1,123,422,851	160,086,411	746,554,903	76,089,483	49,182,023
Agriculture	9,230	6,613,060	1,358,195	28,353,442	5,695,434	4,536,933	299,624	85,898
Agriculture, forestry and fishing	9,230	6,613,060	1,358,195	28,353,442	5,695,434	4,536,933	299,624	85,898
Industry	138,981	112,412,325	240,660	82,362,664	25,310,196	198,666,583	4,565,257	15,736,295
Mining and quarrying	19,141	100,440,820	4,900	768,103	6,296,503	75,978,627	122,526	13,555,675
Manufacturing	42,394	11,739,288	204,521	79,208,800	14,792,317	113,413,664	4,054,703	1,681,248
Electricity, gas, steam and air conditioning	971	0	0	17,100	31,430	0	0	720
Water supply; sewerage, waste management	72,355	109,750	19,087	1,761,719	844,772	4,092,629	69,778	302,344
Construction	4,120	122,467	12,152	606,943	3,345,173	5,181,663	318,250	196,309
Services	3,473,114	32,792,899	23,403,931	1,012,706,745	129,080,781	543,351,387	71,224,602	33,359,830
Wholesale and retail trade and repair of motor vehicles and motorcycles	722,053	13,812,848	5,840,812	65,725,752	32,306,747	446,055,146	6,157,228	1,473,128
Transportation and storage	800	182,078	900	1,868,323	6,147,000	130,927	63,302	6,825
Accommodation and food service activities	269,189	1,559,857	4,354,244	97,419,152	2,334,444	7,053,993	7,210,046	2,631,681
Information and communication	129,392	215,154	14,185	4,291,135	443,156	4,411,711	705,063	548,276
Financial and insurance activities	928,727	139,512	935,568	27,776,136	15,251,082	44,299,695	29,945,815	15,444,576
Real estate activities	147	110,800	1,800	127,710	32,400	9,909	3,841	11,030
Professional, scientific and technical activities	80,032	0	0	1,108,438	19,805,144	1,486,929	361,232	520,865
Administrative and support service activities	5,159	78,260	110,970	1,112,827	2,207,463	1,293,925	291,667	718,747
Education	298,784	1,578,834	1,570,594	220,319,508	39,606,712	2,774,181	7,162,582	3,648,885
Human health and social work activities	673,974	57,000	2,125,960	52,178,652	3,315,199	6,724,622	3,772,666	2,420,765
Sports activities and amusement and recreation activities	21,317	2,520,779	450	22,085,214	776,764	411,477	597,828	1,262,622
Other service activities	343,541	12,537,777	8,448,447	518,693,897	6,854,670	28,698,872	14,953,333	4,672,430

Table N.10: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Northern - All Sectors	3,922,679	44,779,278	9,914,033	473,838,528	251,898,957	159,897,284	72,888,295	16,344,997
Agriculture	280,782	186,620	17,100	1,598,338	879,859	3,154,796	95,398	1,747,911
Agriculture, forestry and fishing	280,782	186,620	17,100	1,598,338	879,859	3,154,796	95,398	1,747,911
Industry	1,897,218	12,000,237	531,277	45,055,837	118,203,826	113,544,021	1,707,004	489,112
Mining and quarrying	0	0	0	4,200	0	577	9,900	840
Manufacturing	11,948	91,945	204,877	11,522,493	3,317,074	15,649,687	1,112,480	139,845
Electricity, gas, steam and air conditioning	1,796	3,481,310	0	20,607,390	8,204,728	8,913,136	16,305	4,405
Water supply; sewerage, waste management	24,356	797,439	0	340,328	4,884,653	16,458,082	134,997	38,209
Construction	1,859,118	7,629,543	326,400	12,581,426	101,797,370	72,522,539	433,323	305,813
Services	1,744,679	32,592,421	9,365,656	427,184,353	132,815,273	43,198,467	71,085,892	14,107,974
Wholesale and retail trade and repair of motor vehicles and motorcycles	145,988	6,767,375	5,617,635	80,298,091	23,988,164	23,700,575	4,717,242	543,652
Transportation and storage	100	34,600	0	764,666	21,321,685	11,246	53,598	14,397
Accommodation and food service activities	59,054	1,636,506	2,125,679	47,726,423	5,120,299	4,401,081	3,946,495	456,150
Information and communication	4,641	206,663	15,757	1,560,189	723,977	1,361,754	317,201	453,381
Financial and insurance activities	1,292,733	51,162	66,497	37,211,551	66,850,587	5,204,596	55,152,530	9,501,034
Real estate activities	200	160,000	0	0	56,500	54,230	3,390	5,080
Professional, scientific and technical activities	620	14,100	0	5,376,669	652,413	415,669	75,811	100,896
Administrative and support service activities	23,650	111,683	1,117	214,122	339,152	594,799	337,686	375,502
Education	1,824	300,000	0	43,728,290	1,788,485	701,078	1,504,945	1,609,491
Human health and social work activities	0	16,917	0	72,635,418	5,311,787	2,811,828	1,220,771	206,986
Sports activities and amusement and recreation activities	5,625	8,000	0	214,911	281,514	93,623	70,006	97,610
Other service activities	210,244	23,285,415	1,538,971	137,454,023	6,380,711	3,847,987	3,686,217	743,795

Table N.11: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper East - All Sectors	509,713	4,165,712	2,374,521	156,721,434	56,425,531	39,372,888	7,704,746	4,480,903
Agriculture	1,880	39,620	9,205	467,471	44,460	212,725	2,033	2,160
Agriculture, forestry and fishing	1,880	39,620	9,205	467,471	44,460	212,725	2,033	2,160
Industry	18,186	575,215	79,813	10,545,442	13,088,432	11,699,756	688,941	334,640
Mining and quarrying	1,219	286,150	0	3,650,580	593,879	4,007,273	163,395	167,869
Manufacturing	15,179	124,065	52,513	6,547,819	1,963,587	4,907,872	451,794	123,570
Electricity, gas, steam and air conditioning	285	0	0	0	4,157	0	5,000	3,566
Water supply; sewerage, waste management	270	0	14,000	16,303	8,851,228	42,488	40,885	27,470
Construction	1,233	165,000	13,300	330,740	1,675,581	2,742,123	27,867	12,165
Services	489,647	3,550,878	2,285,503	145,708,520	43,292,639	27,460,408	7,013,772	4,144,103
Wholesale and retail trade and repair of motor vehicles and motorcycles	184,069	1,391,781	784,776	31,636,222	31,328,673	14,371,190	1,787,846	614,291
Transportation and storage	2,055	111,900	183	983,675	555,231	7,624	48,475	51,144
Accommodation and food service activities	202,976	63,427	58,388	24,635,035	1,949,730	1,572,068	1,102,844	428,896
Information and communication	32,080	0	68,200	183,600	564,172	282,983	121,689	146,886
Financial and insurance activities	5,910	0	0	10,952,097	802,329	559,026	742,825	484,066
Real estate activities	0	0	0	0	0	0	800	250
Professional, scientific and technical activities	0	16,100	0	13,355,707	313,956	677,372	272,666	135,248
Administrative and support service activities	879	31,656	4,520	350,213	123,744	247,224	75,576	277,471
Education	0	6,860	4,800	18,711,089	1,110,425	296,562	844,821	985,715
Human health and social work activities	3,323	31,000	1,066,207	15,314,802	2,086,417	6,581,336	1,132,786	346,638
Sports activities and amusement and recreation activities	450	1,200	0	53,639	83,380	47,339	10,346	4,866
Other service activities	57,905	1,896,954	298,428	29,532,443	4,374,582	2,817,684	873,098	668,631

Table N.12: Value of fixed asset at the end of year by sub-sector in all the sectors and region

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
Upper West - All Sectors	552,786	7,732,466	11,221,428	96,923,734	933,102,104	55,040,341	12,447,597	2,401,299
Agriculture	3,325	367,830	8,800	527,859	210,254	566,809	19,814	12,557
Agriculture, forestry and fishing	3,325	367,830	8,800	527,859	210,254	566,809	19,814	12,557
Industry	404,749	2,767,213	8,150,452	17,989,674	13,471,160	44,377,036	692,489	353,325
Mining and quarrying	0	2,394,380	20	2,552,868	852,803	2,170,305	20,264	38,301
Manufacturing	97,069	17,495	8,091,129	5,296,203	2,131,864	4,324,292	406,476	86,495
Electricity, gas, steam and air conditioning	0	0	0	3,200	0	600	96	0
Water supply; sewerage, waste management	305,720	0	14,400	9,600	400,240	20,660,918	117,125	1,600
Construction	1,961	355,338	44,903	10,127,804	10,086,253	17,220,920	148,527	226,930
Services	144,712	4,597,424	3,062,177	78,406,201	919,420,690	10,096,497	11,735,294	2,035,417
Wholesale and retail trade and repair of motor vehicles and motorcycles	56,516	2,512,282	517,633	21,921,089	13,422,564	5,635,011	2,244,983	364,173
Transportation and storage	0	50,315	0	429,686	726,884	22,076	39,084	13,138
Accommodation and food service activities	16,660	523,941	700,776	15,358,996	1,272,535	996,418	1,102,974	275,310
Information and communication	0	8,000	0	314,900	900,024,630	973,625	56,420	74,223
Financial and insurance activities	23,069	47,881	1,087,517	2,973,489	990,687	547,703	253,906	248,662
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	230,834	372,288	338,888	63,702	54,029
Administrative and support service activities	126	1,256	9,067	296,163	165,757	410,228	5,139,403	251,406
Education	27,784	18,440	219,250	13,357,781	1,145,119	359,071	1,588,029	474,692
Human health and social work activities	0	11,025	0	4,033,251	740,330	155,255	115,799	62,662
Sports activities and amusement and recreation activities	0	0	325	94,904	17,405	10,426	10,865	2,356
Other service activities	20,557	1,424,284	527,608	19,395,108	542,491	647,795	1,120,128	214,765

Table O.1: Disposal of fixed asset by sub-sector in all the sectors

Sector	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors -National	53,360,007	241,833,614	80,829,587	57,946,683	683,499,029	18,470,729,386	176,866,077	537,443,650
Agriculture, forestry and fishing	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Agriculture, forestry and fishing	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Industry	49,439,999	2,390,896	58,877,325	15,119,185	546,871,163	18,432,891,366	152,597,284	186,147,226
Mining and quarrying	49,419,049	325,325	1,854,738	6,054,464	528,995,599	18,374,809,098	149,254,162	148,100,675
Manufacturing	5,000	447,090	43,676,218	1,376,487	9,133,517	25,664,581	1,915,297	37,821,951
Electricity, gas, steam and air conditioning supply	0	0	0	0	1,645,370	5,255,669	0	800
Water supply; sewerage, waste management and remediation activities	0	0	0	0	487,762	15,084,683	1,326,000	1,426
Construction	15,950	1,618,481	13,346,369	7,688,233	6,608,916	12,077,335	101,825	222,374
Services	3,894,315	239,172,537	10,293,321	41,429,124	136,227,575	37,175,538	24,197,278	350,216,462
Wholesale and retail; repair of motor vehicles and motorcycles	155,291	1,584,484	2,148,457	493,562	10,009,627	7,135,028	2,638,697	1,070,131
Transportation and storage	505	1,000,080	0	58,319	14,687,292	2,119,591	1,150,238	979,317
Accommodation and food service activities	17,549	2,461,300	0	1,049	1,332,864	805,658	88,371	736,439
Information and communication	3,036,403	0	0	27,294	56,573,011	16,372,491	402,054	116,232,769
Financial and insurance activities	625,890	0	7,332,084	794,903	45,617,215	1,028,623	15,770,149	229,347,016
Real estate activities	0	33,886,019	9,785	3,493,678	257,842	3,000	0	0
Professional, scientific and technical activities	9,579	103,889	0	4,721	2,001,831	7,366,429	40,695	1,427,271
Administrative and support service activities	10,275	206,242	352,704	19,900	1,417,325	649,482	138,255	52,732
Education	579	9,526	450,291	14,151,132	1,438,825	498,507	3,776,609	86,810
Human health and social work activities	2,866	169,533,333	0	21,852,170	642,065	795,054	152,104	62,040
Arts, entertainment and recreation	25	0	0	1,308	49,287	17,284	1,688	33,817
Other service activities	35,352	30,387,664	0	531,088	2,200,391	384,391	38,418	188,119

Table O.2: Disposal of fixed asset by size of businesses in all the sectors

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All Sectors - National	53,360,007	241,833,615	80,829,587	57,946,684	683,499,028	18,470,729,386	176,866,077	537,443,650
Agriculture, forestry and fishing	25,693	270,182	11,658,941	1,398,375	400,290	662,482	71,515	1,079,962
Large-Sized Businesses	25,693	0	11,658,941	1,398,375	161,871	660,125	69,365	1,079,962
Medium-Sized Businesses	0	0	0	0	48,804	0	0	0
Small-Sized Businesses	0	270,182	0	0	189,614	2,357	1,950	0
Micro-Sized Businesses	0	0	0	0	1	0	200	0
Industry	49,439,999	2,390,896	58,877,325	15,119,185	546,871,163	18,432,891,366	152,597,284	186,147,226
Large-Sized Businesses	49,419,048	614,825	3,424,675	9,774,915	72,063,632	361,154,447	4,732,723	184,991,125
Medium-Sized Businesses	0	730,900	46,499,963	2,274,122	470,189,186	18,039,640,843	147,517,231	846,250
Small-Sized Businesses	20,951	1,030,174	8,952,687	3,026,003	3,504,227	30,960,739	336,764	287,855
Micro-Sized Businesses	0	14,996	0	44,145	1,114,118	1,135,338	10,566	21,996
Services	3,894,315	239,172,537	10,293,321	41,429,124	136,227,575	37,175,538	24,197,278	350,216,462
Large-Sized Businesses	636,573	731,376	8,413,944	9,585,065	90,452,808	15,914,226	11,854,550	16,985,604
Medium-Sized Businesses	26,541	14,538,560	1,867,092	2,060,009	26,102,674	7,959,031	1,988,977	1,734,115
Small-Sized Businesses	3,180,475	188,909,924	12,285	28,955,863	17,178,670	11,220,412	9,290,118	111,663,280
Micro-Sized Businesses	50,726	34,992,677	0	828,187	2,493,424	2,081,869	1,063,634	219,833,463

Table O.3: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Western Region	49,421,446	48,100	1,569,882	16,050,680	35,946,027	331,944,226	7,467,928	147,588,990
Agriculture, forestry and fishing	0	0	0	0	1	0	200	0
Agriculture, forestry and fishing	0	0	0	0	1	0	200	0
Industry	49,419,048	3,756	1,569,882	6,260,229	35,053,208	331,886,563	3,755,673	147,451,094
Mining and quarrying	49,419,048	0	1,530,877	5,972,464	34,044,594	328,669,993	3,209,627	147,237,220
Manufacturing	0	3,756	39,005	287,765	1,008,614	2,842,544	546,046	213,874
Electricity, gas, steam and air condition	0	0	0	0	0	372,720	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	1,306	0	0
Services	2,398	44,344	0	9,790,451	892,817	57,663	3,712,055	137,896
Wholesale and retail trade; repair of motor vehicle	0	9,344	0	47	18,800	50,069	1,730	0
Transportation and storage	0	0	0	404	646,000	0	0	24
Accommodation and food service activities	0	15,000	0	0	12,000	0	0	0
Information and communication	2,198	0	0	0	9,751	0	808	1,400
Financial and insurance activities	0	0	0	0	35,595	0	0	105,329
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	0	6,180	600	852
Administrative and support service activities	0	20,000	0	0	30,600	5	71,651	30,291
Education	200	0	0	9,790,000	7,456	0	3,634,800	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	884	0	0
Other service activities	0	0	0	0	132,615	525	2,466	0

Table O.4: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Central Region	10,683	3,050,000	0	668,182	876,121	1,003,875	224,437	22,775
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	0	0	668,182	177,307	964,519	218,987	17,522
Mining and quarrying	0	0	0	0	0	0	3,000	1,650
Manufacturing	0	0	0	0	174,422	809,219	215,987	15,872
Electricity, gas, steam and air condition	0	0	0	0	0	155,300	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	668,182	2,885	0	0	0
Services	10,683	3,050,000	0	0	698,815	39,356	5,450	5,253
Wholesale and retail trade; repair of motive vehicle	0	0	0	0	184,000	0	0	515
Transportation and storage	0	0	0	0	17,700	0	0	0
Accommodation and food service activities	0	0	0	0	0	0	0	2
Information and communication	0	0	0	0	0	2	0	0
Financial and insurance activities	0	0	0	0	0	0	0	0
Real estate activities	0	3,050,000	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	0	0	0	2,055
Administrative and support service activities	0	0	0	0	0	8,633	2,467	1,950
Education	0	0	0	0	360,640	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	268	0	731
Other service activities	10,683	0	0	0	136,475	30,453	2,983	0

Table O.5: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Greater Accra region	3,851,824	235,634,705	71,698,713	33,655,351	609,403,362	17,968,437,953	163,004,211	381,537,011
Agriculture, forestry and fishing	25,693	258,182	11,658,941	1,398,375	129,349	616,869	69,365	1,079,962
Agriculture, forestry and fishing	25,693	258,182	11,658,941	1,398,375	129,349	616,869	69,365	1,079,962
Industry	0	1,564,258	57,230,622	7,276,793	482,278,085	17,933,667,784	148,349,874	38,342,239
Mining and quarrying	0	325,325	323,861	82,000	468,098,305	17,898,942,073	146,039,003	861,805
Manufacturing	0	216,943	43,560,392	793,491	5,971,580	13,319,226	883,046	37,316,254
Electricity, gas, steam and air condition	0	0	0	0	1,604,340	3,547,369	0	800
Water supply; sewerage, waste management	0	0	0	0	233,850	15,074,486	1,326,000	0
Construction	0	1,021,990	13,346,369	6,401,302	6,370,010	2,784,630	101,825	163,380
Services	3,826,131	233,812,265	2,809,150	24,980,183	126,995,928	34,153,301	14,584,973	342,114,809
Wholesale and retail trade; repair of motor vehicle	155,251	748,487	2,146,957	89,024	6,160,785	6,353,278	2,369,398	1,041,352
Transportation and storage	500	943,830	0	57,915	13,272,534	2,119,591	1,150,237	924,912
Accommodation and food service activities	17,549	2,430,000	0	2	704,500	769,660	75,863	8,002
Information and communication	3,012,771	0	0	2,000	56,561,460	16,197,173	374,757	116,185,433
Financial and insurance activities	625,890	0	298,704	26,961	44,252,695	180,069	10,424,072	222,262,267
Real estate activities	0	29,820,019	9,785	3,493,678	257,842	3,000	0	0
Professional, scientific and technical activities	9,579	0	0	0	1,800,269	7,333,209	38,906	1,401,206
Administrative and support service activities	1,000	182,242	352,704	0	1,265,036	429,502	12,278	1,980
Education	0	9,526	1,000	68,851	374,528	119,311	66,940	55,308
Human health and social work activities	2,866	169,533,333	0	21,241,654	557,031	466,385	72,072	56,299
Arts, entertainment and recreation	0	0	0	0	49,287	12,049	0	7,875
Other service activities	725	30,144,828	0	98	1,739,961	170,074	450	170,175

Table O.6: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors - Volta region	29,863	647,158	0	303,256	533,926	3,902,224	17,930	51,093
Agriculture, forestry and fishing	0	12,000	0	0	0	0	0	0
Agriculture, forestry and fishing	0	12,000	0	0	0	0	0	0
Industry	0	595,247	0	237,420	275,440	3,845,848	11,848	16,971
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	0	3,818	0	237,420	126,122	3,690,548	11,848	16,407
Electricity, gas, steam and air condition	0	0	0	0	0	155,300	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	591,429	0	0	149,318	0	0	564
Services	29,863	39,911	0	65,836	258,486	56,376	6,083	34,123
Wholesale and retail trade; repair of motor vehicle	0	26,111	0	0	10,882	6,643	270	1,271
Transportation and storage	0	0	0	0	20,001	0	0	0
Accommodation and food service activities	0	13,800	0	1,011	74,311	0	0	0
Information and communication	18,884	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	0	4,823	11,000	0	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	138,700	0	0	14,700
Administrative and support service activities	0	0	0	0	0	7,894	5,400	0
Education	379	0	0	0	0	0	0	420
Human health and social work activities	0	0	0	0	0	0	5	0
Arts, entertainment and recreation	0	0	0	4	0	240	399	199
Other service activities	10,600	0	0	64,821	9,769	30,599	9	17,533

Table O.7: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors - Eastern region	65	910,000	0	611,838	4,416,571	3,049,737	375,392	61,651
Agriculture, forestry and fishing	0	0	0	0	32,500	32,406	0	0
Agriculture, forestry and fishing	0	0	0	0	32,500	32,406	0	0
Industry	0	0	0	0	1,473,787	2,657,750	168,760	48,545
Mining and quarrying	0	0	0	0	336	284,484	0	0
Manufacturing	0	0	0	0	1,454,801	2,186,906	168,760	48,545
Electricity, gas, steam and air condition	0	0	0	0	18,650	186,360	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	0	0	0	0
Services	65	910,000	0	611,839	2,910,284	359,582	206,632	13,106
Wholesale and retail trade; repair of motor bicycle	40	10,000	0	401	2,079,959	4,817	98,016	10,689
Transportation and storage	0	0	0	0	36,266	0	0	0
Accommodation and food service activities	0	0	0	0	209,514	3,442	0	0
Information and communication	0	0	0	0	200	3,503	288	500
Financial and insurance activities	0	0	0	0	118,639	13,149	7,753	0
Real estate activities	0	900,000	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	0	0	0	100
Administrative and support service activities	0	0	0	0	25,571	880	20,114	504
Education	0	0	0	0	354,422	1,567	0	300
Human health and social work activities	0	0	0	610,516	0	328,669	75,041	0
Arts, entertainment and recreation	25	0	0	503	0	2,755	56	1,013
Other service activities	0	0	0	419	85,713	800	5,364	0

Table O.8: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Ashanti region	27,581	729,823	7,559,492	4,442,849	29,879,806	160,445,803	5,548,118	5,926,059
Agriculture, forestry and fishing	0	0	0	0	0	2,357	0	0
Agriculture, forestry and fishing	0	0	0	0	0	2,357	0	0
Industry	15,951	221,950	76,821	12	27,027,012	159,571,482	79,908	261,264
Mining and quarrying	1	0	0	0	26,531,454	146,819,174	2,532	0
Manufacturing	0	218,950	76,821	12	217,766	2,622,289	77,376	201,409
Electricity, gas, steam and air condition	0	0	0	0	22,380	838,620	0	0
Water supply; sewerage, waste management	0	0	0	0	253,912	0	0	1,425
Construction	15,950	3,000	0	0	1,500	9,291,399	0	58,430
Services	11,630	507,873	7,482,671	4,442,837	2,852,794	871,964	5,468,210	5,664,795
Wholesale and retail trade; repair of motor	0	347,734	0	100,412	1,089,370	65,597	129,426	0
Transportation and storage	5	56,250	0	0	593,538	0	0	54,340
Accommodation and food service activities	0	0	0	36	17,536	36	286	725,942
Information and communication	2,350	0	0	25,294	0	126,531	21,202	40,195
Financial and insurance activities	0	0	7,033,380	0	578,728	0	5,218,201	4,802,285
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	103,889	0	4,721	31,292	7,716	189	5,657
Administrative and support service activities	9,275	0	0	19,900	93,118	202,484	20,800	0
Education	0	0	449,291	4,292,281	341,779	350,178	72,815	30,544
Human health and social work activities	0	0	0	0	29,033	0	4,986	5,741
Arts, entertainment and recreation	0	0	0	102	0	0	5	0
Other service activities	0	0	0	91	78,400	119,422	300	91

Table O.9: Disposal of fixed asset by sub-sector in all the Sectors and Region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Brong Ahafo region	18,344	746,589	1,500	70,005	812,313	592,806	71,255	86,906
Agriculture, forestry and fishing	0	0	0	0	155,114	0	0	0
Agriculture, forestry and fishing	0	0	0	0	155,114	0	0	0
Industry	5,000	3,422	0	13	101,119	31,707	5,197	8,777
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	5,000	3,422	0	13	79,919	31,707	5,197	8,777
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	0	0	0	21,200	0	0	0
Services	13,344	743,166	1,500	69,992	556,079	561,097	66,057	78,129
Wholesale and retail trade; repair of motor vehicle	0	377,830	1,500	8,784	83,515	460,025	9,623	15,707
Transportation and storage	0	0	0	0	99,653	0	0	41
Accommodation and food service activities	0	2,500	0	0	314,988	0	8,445	2,493
Information and communication	0	0	0	0	1,600	45,282	5,000	5,241
Financial and insurance activities	0	0	0	550	8,025	5,340	28,058	24,700
Real estate activities	0	116,000	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	4,870	2,500	1,001	0
Administrative and support service activities	0	4,000	0	0	3,000	83	5,526	5,737
Education	0	0	0	0	0	27,450	2,053	0
Human health and social work activities	0	0	0	0	36,000	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	488	126	24,000
Other service activities	13,344	242,836	0	60,658	4,428	19,929	6,225	210

Table O.10: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Northern region	0	61,977	0	1,427,007	910,539	1,215,824	141,842	2,160,610
Agriculture, forestry and fishing	0	0	0	0	83,326	10,850	1,950	0
Agriculture, forestry and fishing	0	0	0	0	83,326	10,850	1,950	0
Industry	0	0	0	43,306	41,122	138,826	6,381	0
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	43,306	41,122	128,629	6,381	0
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	10,197	0	0
Construction	0	0	0	0	0	0	0	0
Services	0	61,977	0	1,383,700	786,092	1,066,148	133,511	2,160,610
Wholesale and retail trade; repair of motor vehicle	0	61,977	0	294,893	136,203	193,580	27,094	598
Transportation and storage	0	0	0	0	1,600	0	0	0
Accommodation and food service activities	0	0	0	0	15	32,520	0	0
Information and communication	0	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	683,165	618,711	819,065	84,680	2,152,434
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	7,500	8,000	0	0
Administrative and support service activities	0	0	0	0	0	0	15	7,230
Education	0	0	0	0	0	0	0	237
Human health and social work activities	0	0	0	0	20,000	0	0	0
Arts, entertainment and recreation	0	0	0	700	0	400	1,100	0
Other service activities	0	0	0	404,942	2,063	12,583	20,622	111

Table O.11: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/ Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Upper East region	0	3,000	0	84,366	194,818	11,489	447	2,701
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	0	0	80	119,236	3,440	440	1
Mining and quarrying	0	0	0	0	118,326	0	0	0
Manufacturing	0	0	0	80	910	3,440	440	0
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	1
Construction	0	0	0	0	0	0	0	0
Services	0	3,000	0	84,285	75,582	8,049	7	2,700
Wholesale and retail trade; repair of motor vehicle	0	3,000	0	0	58,949	20	0	0
Transportation and storage	0	0	0	0	0	0	1	0
Accommodation and food service activities	0	0	0	0	0	0	0	0
Information and communication	0	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	84,226	0	0	0	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	9,200	7,824	0	2,700
Administrative and support service activities	0	0	0	0	0	0	3	0
Education	0	0	0	0	0	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	200	3	0
Other service activities	0	0	0	59	7,433	5	0	0

Table O.12: Disposal of fixed asset by sub-sector in all the sectors and region

Major Sectors/Region	Assets							
	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
All sectors -Upper West region	200	2,263	0	633,150	525,545	125,448	14,517	5,853
Agriculture	0	0	0	0	0	0	0	0
Agriculture, forestry and fishing	0	0	0	0	0	0	0	0
Industry	0	2,263	0	633,150	324,846	123,447	214	813
Mining and quarrying	0	0	0	0	202,584	93,374	0	0
Manufacturing	0	200	0	14,400	58,259	30,073	214	813
Electricity, gas, steam and air condition	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	0	0	0	0
Construction	0	2,063	0	618,750	64,003	0	0	0
Services	200	0	0	0	200,699	2,001	14,302	5,040
Wholesale and retail trade; repair of motor vehicle	0	0	0	0	187,165	1,000	3,141	0
Transportation and storage	0	0	0	0	0	0	0	0
Accommodation and food service activities	0	0	0	0	0	0	3,776	0
Information and communication	200	0	0	0	0	0	0	0
Financial and insurance activities	0	0	0	0	0	0	7,385	0
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical a	0	0	0	0	10,000	1,000	0	0
Administrative and support service activities	0	0	0	0	0	0	0	5,040
Education	0	0	0	0	0	0	0	0
Human health and social work activities	0	0	0	0	0	0	0	0
Arts, entertainment and recreation	0	0	0	0	0	0	0	0
Other service activities	0	0	0	0	3,534	1	0	0

Table P.1: Depreciation of fixed asset by sub-sector in all the sectors

ISIC Group	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	478,677,784	0	2,589,872,892	496,512,719,275	128,149,400,391	14,291,416,723	2,369,999,406	2,732,310,119,279
Agriculture	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Agriculture, forestry and fishing	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Industry	109,472,368	0	2,407,023,617	393,835,279,891	3,774,039,187	12,912,737,549	1,104,108,993	2,531,599,287,845
Mining and quarrying	35,436,643	0	249,661,363	159,251,368	2,521,789,095	7,439,650,869	1,029,504,241	356,412,457
Manufacturing	10,353,887	0	226,737,644	393,333,721,098	146,296,045	1,416,821,168	45,198,396	2,531,172,669,091
Electricity, gas, steam and air condition	88,621	0	1,862,068,356	315,164,307	133,781,333	3,601,748,947	5,666,533	4,406,972
Water supply; sewerage, waste management	61,855,130	0	62,853,975	4,229,647	837,398,171	38,066,154	6,280,508	55,630,406
Construction	1,738,087	0	5,702,279	22,913,471	134,774,543	416,450,410	17,459,315	10,168,919
Services	368,212,254	0	162,543,725	2,667,381,509	24,271,972,809	866,769,407	1,264,065,670	689,274,801
Wholesale and retail trade; repair of motor vehicles and motorcycles	7,989,975	0	14,898,221	139,615,300	291,666,939	231,332,653	62,094,545	86,768,177
Transportation and storage	2,257,466	0	5,323,925	80,247,585	469,509,474	51,199,155	9,970,871	79,271,935
Accommodation and food service activities	19,629,261	0	20,340,845	1,413,618,152	871,401,370	60,354,874	62,792,090	9,818,970
Information and communication	84,623,828	0	8,730,133	7,456,664	535,958,082	290,488,566	12,072,345	80,858,099
Financial and insurance activities	242,405,106	0	75,786,086	241,140,709	886,820,032	76,342,306	980,064,034	388,307,352
Real estate activities	273,343	0	5,268,199	19,915,277	5,332,085	53,749,878	2,845,878	592,592
Professional, scientific and technical activities	1,283,678	0	316,514	8,294,122	23,795,995	13,619,694	8,860,893	9,585,203
Administrative and support service activities	990,333	0	2,979,242	8,034,513	460,042,800	24,854,583	47,320,630	2,135,056
Education	1,648,488	0	5,114,508	286,586,862	88,954,542	11,842,248	36,306,154	17,955,847
Human health and social work activities	394,170	0	2,543,870	212,433,428	16,668,018	28,114,862	9,099,763	8,185,955
Arts, entertainment and recreation	238,463	0	43,842	3,964,051	101,030,996	6,228,360	8,747,320	1,893,935
Other service activities	6,478,143	0	21,198,340	246,074,846	20,520,792,477	18,642,227	23,891,147	3,901,679

Table P.2: Depreciation of fixed asset by size of businesses in all the sectors

ISIC Group	Intangible Assets	land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	478,677,784	0	2,589,872,892	496,512,719,275	128,149,400,391	14,291,416,723	2,369,999,406	2,732,310,119,279
Large-Sized Businesses	218,406,039	0	2,030,442,054	917,614,924	1,822,008,491	5,655,230,002	786,449,445	924,885,822
Medium-Sized Businesses	46,575,014	0	251,100,033	494,037,027,159	103,877,992,997	7,397,651,022	1,175,674,219	200,110,773,609
Small-Sized Businesses	116,539,116	0	293,940,940	1,349,454,761	21,626,925,878	1,184,448,029	251,017,449	2,531,164,049,838
Micro-Sized Businesses	97,157,615	0	14,389,864	208,622,431	822,473,025	54,087,670	156,858,293	110,410,010
Agriculture	993,162	0	20,305,550	100,010,057,875	100,103,388,395	511,909,768	1,824,742	200,021,556,633
Large-Sized Businesses	165,371	0	19,085,844	5,243,695	84,976,852	501,169,803	1,179,994	17,732,967
Medium-Sized Businesses	814,686	0	751,952	100,001,876,958	100,001,452,275	6,069,966	188,587	200,001,320,664
Small-Sized Businesses	9,201	0	429,301	2,257,960	16,592,224	4,090,813	270,952	747,536
Micro-Sized Businesses	3,904	0	38,453	679,262	367,043	579,186	185,210	1,755,466
Industry	109,472,368	0	2,407,023,617	393,835,279,891	3,774,039,187	12,912,737,549	1,104,108,993	2,531,599,287,845
Large-Sized Businesses	16,229,014	0	1,946,232,846	483,091,859	475,942,721	4,751,463,447	115,806,900	526,518,825
Medium-Sized Businesses	5,716,580	0	231,263,580	393,308,824,988	3,180,453,497	7,166,530,971	972,631,229	23,163,197
Small-Sized Businesses	87,339,938	0	229,077,042	36,419,594	100,760,694	985,808,459	12,128,840	2,531,047,526,523
Micro-Sized Businesses	186,836	0	450,149	6,943,450	16,882,275	8,934,672	3,542,024	2,079,300
Services	368,212,254	0	162,543,725	2,667,381,509	24,271,972,809	866,769,407	1,264,065,670	689,274,801
Large-Sized Businesses	202,011,654	0	65,123,365	429,279,370	1,261,088,918	402,596,751	669,462,552	380,634,029
Medium-Sized Businesses	40,043,748	0	19,084,502	726,325,213	696,087,224	225,050,085	202,854,403	86,289,749
Small-Sized Businesses	29,189,977	0	64,434,596	1,310,777,207	21,509,572,961	194,548,758	238,617,657	115,775,779
Micro-Sized Businesses	96,966,875	0	13,901,262	200,999,720	805,223,707	44,573,812	153,131,059	106,575,244

Table Q.1: Gross additions to fixed asset (purchases of fixed assets) by sub-sector in all the sectors

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	432,552,373	356,945,105	2,818,917,141	2,284,239,503	3,592,936,865	20,592,125,872	1,704,801,587	1,128,616,733
Agriculture	31,727	1,427,854	700,507	5,771,471	11,528,529	54,666,400	10,365,012	63,145,725
Agriculture, forestry and fishing	31,727	1,427,854	700,507	5,771,471	11,528,529	54,666,400	10,365,012	63,145,725
Industry	68,245,069	189,168,104	2,490,310,284	631,662,438	2,600,088,383	19,248,388,787	667,568,600	180,161,199
Mining and quarrying	63,349,023	4,101,545	61,517,720	102,955,541	2,130,187,033	14,265,281,248	476,672,373	28,009,989
Manufacturing	3,979,128	36,825,559	1,661,883,586	369,485,672	163,433,001	744,454,543	31,729,505	92,010,134
Electricity, gas, steam and air conditioning supply	55,951	1,275,780	506,400,000	144,505,660	107,209,847	2,594,422,905	23,097,497	10,242,808
Water supply; sewerage, waste management	63,401	128,953,475	251,578,965	5,538,552	124,414,305	203,408,303	114,492,278	36,585,764
Construction	797,566	18,011,745	8,930,013	9,177,012	74,844,197	1,440,821,788	21,576,946	13,312,504
Services	364,275,577	166,349,147	327,906,350	1,646,805,594	981,319,953	1,289,070,685	1,026,867,975	885,309,809
Wholesale and retail trade and repair of motor vehicles and motorcycles	5,609,231	101,441,806	181,697,390	336,297,167	365,321,713	761,817,701	66,214,985	108,057,557
Transportation and storage	5,955,255	3,650,855	10,750,043	20,517,799	94,202,324	19,437,744	6,733,664	6,316,096
Accommodation and food service activities	2,856,753	4,920,141	61,508,339	323,454,081	26,452,255	49,147,863	29,290,195	7,908,054
Information and communication	50,368,772	634,206	1,018,136	11,919,925	82,936,902	248,299,645	4,740,962	138,856,771
Financial and insurance activities	289,550,089	618,327	32,537,262	746,551,579	259,385,632	81,919,714	846,718,420	573,674,818
Real estate activities	78,588	30,514,131	190,929	23,106,730	5,330,748	2,724,262	1,879,623	5,429,859
Professional, scientific and technical activities	423,074	152,012	1,976,531	27,090,070	17,417,279	15,688,297	7,426,447	8,110,366
Administrative and support service activities	1,610,350	3,784,115	15,527,695	45,138,589	68,859,564	22,402,269	11,258,040	10,317,370
Education	1,517,714	1,465,515	5,880,288	46,444,043	20,643,130	12,601,299	21,366,694	9,910,458
Human health and social work activities	321,281	66,710	2,639,732	31,920,933	8,206,367	25,421,221	7,318,923	7,525,846
Arts, entertainment and recreation	386,268	10,357	89,185	426,122	1,120,194	7,989,466	5,477,375	978,694
Other service activities	5,598,202	19,090,971	14,090,819	33,938,556	31,443,845	41,621,203	18,442,646	8,223,920

Table Q.2: Gross additions (purchases) to fixed asset by size of businesses in all the sectors

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - National	432,552,373	356,945,105	2,818,917,141	2,284,239,503	3,592,936,865	20,592,125,872	1,704,801,587	1,128,616,733
Agriculture	31,727	1,427,854	700,507	5,771,471	11,528,529	54,666,400	10,365,012	63,145,725
Large-Sized Businesses	10,684	444,654	0	1,994,916	3,703,188	49,925,051	10,184,372	60,503,480
Medium-Sized Businesses	0	13,500	950	20,000	1,293,322	2,564,857	24,803	1,919,331
Small-Sized Businesses	21,043	918,200	610,257	2,365,358	6,462,385	2,066,381	150,851	576,983
Micro-Sized Businesses	0	51,500	89,300	1,391,196	69,634	110,111	4,986	145,932
Industry	68,245,069	189,168,104	2,490,310,284	631,662,438	2,600,088,383	19,248,388,787	667,568,600	180,161,199
Large-Sized Businesses	64,684,041	152,338,743	827,517,507	297,199,081	247,763,890	6,300,497,116	45,189,894	120,090,199
Medium-Sized Businesses	2,449,961	11,356,114	1,612,399,760	263,147,328	2,222,294,979	12,399,427,040	607,558,695	20,743,031
Small-Sized Businesses	658,160	24,302,615	50,191,987	56,342,898	114,434,209	516,618,480	11,779,492	37,815,061
Micro-Sized Businesses	452,907	1,170,632	201,030	14,973,131	15,595,306	31,846,152	3,040,519	1,512,907
Services	364,275,577	166,349,147	327,906,350	1,646,805,594	981,319,953	1,289,070,685	1,026,867,975	885,309,809
Large-Sized Businesses	142,636,413	21,625,184	159,398,818	424,088,372	438,430,630	326,527,979	647,428,229	187,064,636
Medium-Sized Businesses	31,912,088	54,824,457	28,427,662	338,166,701	213,062,659	164,122,143	78,352,836	200,190,861
Small-Sized Businesses	13,210,068	67,748,334	128,044,143	379,508,648	268,900,070	291,202,107	103,991,422	144,889,809
Micro-Sized Businesses	176,517,007	22,151,171	12,035,726	505,041,873	60,926,594	507,218,456	197,095,488	353,164,504

Table Q.3: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Western Region	66,025,142	15,814,851	48,411,967	180,874,003	110,369,196	4,270,043,371	29,122,561	29,987,527
Agriculture	0	122,104	80,000	0	122,850	222,758	15,482	745
Agriculture, forestry and fishing	0	122,104	80,000	0	122,850	222,758	15,482	745
Industry	64,405,805	3,223,110	31,605,665	83,350,233	74,613,762	4,225,982,470	13,872,592	23,580,258
Mining and quarrying	63,120,897	0	31,469,814	62,967,266	48,255,086	4,029,867,106	12,301,484	22,801,724
Manufacturing	1,263,708	2,967,010	135,851	4,450,966	4,904,157	31,428,969	1,510,693	721,614
Electricity, gas, steam and air conditioning supply	0	157,100	0	14,617,680	20,029,000	156,053,727	3,914	6,350
Water supply; sewerage, waste management	20,000	0	0	0	206,077	16,000	5,000	7,000
Construction	1,200	99,000	0	1,314,321	1,219,442	8,616,668	51,502	43,570
Services	1,619,337	12,469,637	16,726,302	97,523,770	35,632,584	43,838,143	15,234,487	6,406,524
Wholesale and retail trade and repair of motor vehicles and motorcycles	69,839	10,030,960	1,407,173	33,695,837	4,772,485	18,035,396	4,795,174	1,720,674
Transportation and storage	0	277,400	650	5,180,600	19,769,570	541,305	152,551	264,962
Accommodation and food service activities	560,208	25,000	10,319,487	11,952,769	1,783,067	12,692,558	1,953,171	711,565
Information and communication	66,899	1,974	0	96,000	663,356	3,303,838	174,299	379,913
Financial and insurance activities	0	0	0	31,815,225	3,521,695	777,483	2,927,445	1,862,477
Real estate activities	0	0	0	0	0	700	2,120	7,330
Professional, scientific and technical activities	1,083	34,500	156,900	261,100	17,919	708,594	247,314	161,857
Administrative and support service activities	4,390	0	0	203,856	208,137	325,868	643,405	336,318
Education	101,711	118,400	60,979	2,972,253	1,682,843	175,047	1,447,861	300,247
Human health and social work activities	29,885	50,685	1,924,286	1,121,712	1,333,345	2,716,705	961,221	83,183
Arts, entertainment and recreation	91,642	7,714	0	36,284	277,238	441,537	122,073	154,097
Other service activities	693,679	1,923,004	2,856,828	10,188,133	1,602,928	4,119,111	1,807,852	423,902

Table Q.4: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Central Region	371,954	6,192,179	2,627,132	25,947,205	14,703,009	269,813,741	8,213,753	3,802,356
Agriculture	0	144,433	300	109,064	99,430	137,009	22,646	114,504
Agriculture, forestry and fishing	0	144,433	300	109,064	99,430	137,009	22,646	114,504
Industry	50,436	1,767,260	65,195	7,108,029	6,851,741	257,453,644	2,195,534	628,921
Mining and quarrying	0	0	0	0	150,000	109,443	2,529	0
Manufacturing	22,936	1,682,463	59,089	3,384,602	5,748,401	6,786,365	632,648	623,518
Electricity, gas, steam and air conditioning supply	0	0	0	3,045,350	0	64,878,458	1,434,320	0
Water supply; sewerage, waste management	27,500	0	0	4,000	0	6,530	6,188	0
Construction	0	84,797	6,106	674,077	953,341	185,672,847	119,850	5,403
Services	321,518	4,280,486	2,561,637	18,730,112	7,751,838	12,223,088	5,995,573	3,058,931
Wholesale and retail trade and repair of motor vehicles and motorcycles	34,928	1,871,829	1,842,914	4,904,620	4,369,550	8,494,639	1,232,606	570,254
Transportation and storage	0	0	40,000	8,575	160,000	0	2,910	0
Accommodation and food service activities	35,352	521,752	357,400	2,123,174	25,000	801,324	983,397	27,003
Information and communication	906	1,500	0	180,680	21,000	683,945	27,884	95,116
Financial and insurance activities	0	3,500	126,047	252,024	946,991	403,015	847,891	909,587
Real estate activities	0	1,199,038	803	0	80,000	83,400	103,282	51,073
Professional, scientific and technical activities	0	0	0	33,400	35,000	39,837	85,353	56,906
Administrative and support service activities	500	10,000	0	2,500	174,110	179,598	235,124	301,987
Education	148,540	6,000	60,192	6,244,044	1,869,187	84,101	1,407,994	207,098
Human health and social work activities	0	0	0	1,432,467	30,000	58,925	259,858	78,635
Arts, entertainment and recreation	9,459	0	7,800	36,286	0	51,289	19,777	96,123
Other service activities	91,834	666,867	126,480	3,512,343	41,000	1,343,015	789,497	665,150

Table Q.5: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Greater Accra Region	357,672,888	290,652,115	2,722,184,869	1,503,172,215	3,179,360,643	14,713,311,695	1,575,919,120	1,053,415,053
Agriculture	10,684	387,273	0	390,093	2,387,397	4,314,820	8,208,540	59,778,069
Agriculture, forestry and fishing	10,684	387,273	0	390,093	2,387,397	4,314,820	8,208,540	59,778,069
Industry	3,179,579	173,428,392	2,443,861,368	364,038,569	2,394,557,922	13,993,089,354	628,529,395	152,938,148
Mining and quarrying	5,931	3,962,238	27,414,484	6,483,794	2,035,945,489	10,121,892,769	464,134,797	4,953,335
Manufacturing	2,332,882	22,793,235	1,650,650,771	241,969,178	130,900,235	589,446,022	24,285,314	88,414,844
Electricity, gas, steam and air conditioning supply	55,501	1,110,600	506,400,000	103,697,970	51,622,093	1,872,191,005	6,883,923	10,236,458
Water supply; sewerage, waste management	0	128,189,275	251,578,965	5,415,852	110,348,848	177,640,532	112,417,172	36,505,929
Construction	785,265	17,373,044	7,817,148	6,471,775	65,741,257	1,231,919,026	20,808,189	12,827,583
Services	354,482,625	116,836,450	278,323,501	1,138,743,553	782,415,324	715,907,521	939,181,185	840,698,836
Wholesale and retail trade and repair of motor vehicles and motorcycles	4,902,507	62,607,383	169,655,070	235,133,420	306,419,509	270,097,006	42,198,668	99,187,229
Transportation and storage	5,948,573	2,742,154	10,706,910	12,771,748	60,199,871	18,715,322	6,506,710	5,922,018
Accommodation and food service activities	1,448,065	3,872,286	44,975,902	177,116,659	20,577,171	25,677,951	18,031,099	4,542,726
Information and communication	50,067,952	524,111	1,003,348	11,145,078	80,827,294	241,138,169	3,719,843	136,404,862
Financial and insurance activities	288,360,170	61,070	31,448,665	580,196,230	210,745,256	73,731,561	827,469,220	561,837,266
Real estate activities	72,588	29,000,093	190,126	19,690,965	5,080,334	2,525,261	1,745,777	5,357,491
Professional, scientific and technical activities	377,582	23,490	629,753	26,647,358	15,977,978	8,943,690	6,542,387	6,775,986
Administrative and support service activities	1,514,573	3,316,630	15,527,173	44,664,668	65,591,776	19,668,385	9,270,194	8,060,079
Education	807,605	35,040	576,605	19,483,419	6,556,385	9,841,560	12,316,679	5,114,809
Human health and social work activities	247,526	5,000	579,383	7,322,815	2,380,454	13,119,012	2,193,440	3,250,372
Arts, entertainment and recreation	262,423	0	30,289	157,935	504,134	6,823,613	5,202,835	617,215
Other service activities	473,061	14,649,193	3,000,278	4,413,259	7,555,160	25,625,990	3,984,333	3,628,782

Table Q.6: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Volta Region	413,861	2,634,937	4,395,930	40,575,036	28,900,836	78,636,573	16,838,097	1,558,020
Agriculture	0	23,600	5,914	355,858	3,640,480	277,236	9,636	130,763
Agriculture, forestry and fishing	0	23,600	5,914	355,858	3,640,480	277,236	9,636	130,763
Industry	11,006	255,777	1,261,664	4,547,369	12,164,300	72,530,500	12,176,885	322,225
Mining and quarrying	0	31,500	85,377	183,974	1,056,336	1,121,481	49,906	0
Manufacturing	10,135	196,277	91,982	1,231,917	1,874,343	4,987,244	194,488	303,561
Electricity, gas, steam and air conditioning supply	0	0	0	3,045,350	7,411,044	64,877,848	10,723,950	0
Water supply; sewerage, waste management	260	2,000	0	15,200	1,123,746	16,689	1,195,204	11,500
Construction	611	26,000	1,084,305	70,929	698,830	1,527,238	13,336	7,164
Services	402,855	2,355,560	3,128,352	35,671,809	13,096,056	5,828,837	4,651,576	1,105,032
Wholesale and retail trade and repair of motor vehicles and motorcycles	79,245	386,921	687,733	14,343,656	2,216,993	2,996,178	1,533,882	82,909
Transportation and storage	0	0	0	4,000	51,000	67,218	1,200	16,884
Accommodation and food service activities	40,924	17,083	2,231,750	7,059,028	838,663	359,814	1,396,385	154,335
Information and communication	63,031	1,500	0	78,997	32,600	432,776	29,126	27,750
Financial and insurance activities	33,995	0	0	250,521	332,883	422,196	185,014	358,591
Real estate activities	0	75,000	0	1,800	40,000	10,000	4,840	3,600
Professional, scientific and technical activities	0	0	0	160	112,560	91,203	45,733	145,817
Administrative and support service activities	700	113,357	337	0	44,099	231,285	74,147	110,814
Education	51	960,000	0	2,048,898	4,535,643	100,379	480,957	86,222
Human health and social work activities	21,395	0	0	10,351,914	123,013	243,946	209,201	54,130
Arts, entertainment and recreation	1,500	0	0	12,177	7,218	45,679	8,034	11,464
Other service activities	162,015	801,698	208,532	1,520,658	4,761,384	828,165	683,057	52,517

Table Q.7: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Eastern Region	1,319,522	3,497,744	10,921,906	84,933,397	50,085,592	133,234,711	18,598,804	6,633,395
Agriculture	0	357,800	100,000	422,643	1,566,952	1,228,814	31,373	222,677
Agriculture, forestry and fishing	0	357,800	100,000	422,643	1,566,952	1,228,814	31,373	222,677
Industry	138,647	331,965	3,701,127	19,852,988	31,175,949	115,424,922	3,221,448	1,339,684
Mining and quarrying	6,100	6,683	2,548,045	269,633	1,079,167	10,562,515	77,667	22,401
Manufacturing	123,547	275,282	1,152,914	15,913,634	8,018,123	25,984,190	1,950,097	1,198,166
Electricity, gas, steam and air conditioning supply	0	0	0	3,654,420	18,416,050	77,853,424	1,191,550	0
Water supply; sewerage, waste management	0	50,000	0	13,500	199,299	399,153	750	20,900
Construction	9,000	0	167	1,800	3,463,310	625,640	1,385	98,217
Services	1,180,875	2,807,979	7,120,779	64,657,766	17,342,691	16,580,975	15,345,983	5,071,034
Wholesale and retail trade and repair of motor vehicles and motorcycles	8,930	2,279,394	1,825,899	2,200,066	10,082,152	5,626,932	801,670	219,104
Transportation and storage	860	2,800	0	58,400	565,550	0	23,920	6,540
Accommodation and food service activities	338,659	112,060	2,542,650	53,711,468	16,560	4,208,394	4,270,535	765,841
Information and communication	114,600	0	700	17,902	185,086	614,768	94,445	437,299
Financial and insurance activities	3,860	300,000	300,069	1,071,972	2,395,775	1,150,422	3,345,472	1,679,967
Real estate activities	3,000	0	0	3,307,888	25,000	6,000	2,000	4,500
Professional, scientific and technical activities	2,657	0	0	19,278	739,581	116,754	28,581	135,144
Administrative and support service activities	4,457	7,543	0	27,040	81,097	288,267	148,868	199,032
Education	39,089	0	438,347	2,910,609	3,031,297	810,011	945,817	657,638
Human health and social work activities	0	0	0	690,664	186,006	2,105,597	1,483,638	116,314
Arts, entertainment and recreation	5,922	0	5,213	20,769	12,253	52,651	18,868	25,658
Other service activities	658,842	106,181	2,007,901	621,709	22,333	1,601,179	4,182,170	823,997

Table Q.8: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Ashanti Region	5,195,497	31,024,685	26,532,219	371,152,619	109,575,906	581,807,673	33,676,881	23,943,784
Agriculture	14,143	290,245	445,143	3,247,478	2,112,725	47,890,562	2,051,596	2,875,255
Agriculture, forestry and fishing	14,143	290,245	445,143	3,247,478	2,112,725	47,890,562	2,051,596	2,875,255
Industry	365,703	8,089,814	9,673,966	136,571,487	55,445,808	495,524,890	5,719,787	787,298
Mining and quarrying	216,095	97,224	0	32,966,060	43,533,412	99,890,364	74,034	110,883
Manufacturing	149,608	7,856,115	9,663,995	87,160,537	7,830,714	33,910,234	2,400,190	608,196
Electricity, gas, steam and air conditioning supply	0	0	0	16,444,890	2,215,260	350,326,000	2,859,720	0
Water supply; sewerage, waste management	0	0	0	0	1,462,022	1,097,125	2,950	9,400
Construction	0	136,475	9,971	0	404,400	10,301,167	382,893	58,818
Services	4,815,651	22,644,626	16,413,110	231,333,654	52,017,373	38,392,221	25,905,498	20,281,231
Wholesale and retail trade and repair of motor vehicles and motorcycles	182,998	20,664,322	3,631,284	28,483,481	16,506,680	16,286,037	8,263,345	4,435,626
Transportation and storage	4,905	561,138	2,300	2,375,596	8,681,082	78,264	17,200	68,238
Accommodation and food service activities	271,194	0	795,511	64,692,945	2,574,097	2,708,185	1,362,659	1,520,969
Information and communication	22,620	88,621	0	291,270	899,642	1,183,753	540,216	1,264,085
Financial and insurance activities	634,243	200,000	662,481	116,317,289	2,519,134	2,548,647	6,656,928	4,317,537
Real estate activities	3,000	0	0	106,077	102,914	46,201	19,504	715
Professional, scientific and technical activities	40,768	72,722	1,189,878	120,524	259,823	5,395,878	404,847	732,729
Administrative and support service activities	74,528	270,000	0	52,205	2,498,589	969,245	713,010	989,121
Education	363,698	302,075	4,743,486	6,563,272	1,623,948	1,052,636	2,867,182	1,841,313
Human health and social work activities	11,099	0	310	5,529,341	1,951,786	2,744,607	732,375	3,182,561
Arts, entertainment and recreation	10,650	0	45,558	96,710	221,908	425,435	82,775	7,583
Other service activities	3,195,947	485,747	5,342,302	6,704,945	14,177,769	4,953,334	4,245,457	1,920,752

Table Q.9: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Brong Ahafo Region	421,970	3,456,184	450,037	34,600,286	9,819,475	491,299,613	11,325,366	3,909,238
Agriculture	2,900	93,900	61,150	1,122,514	1,058,876	137,147	13,410	5,800
Agriculture, forestry and fishing	2,900	93,900	61,150	1,122,514	1,058,876	137,147	13,410	5,800
Industry	26,925	806,271	26,236	12,722,521	2,509,957	50,224,328	404,759	113,695
Mining and quarrying	0	0	0	0	161,213	679,829	16,512	0
Manufacturing	22,425	782,271	23,296	12,632,521	1,817,178	47,455,067	260,407	45,085
Electricity, gas, steam and air conditioning supply	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	4,500	0	0	90,000	103,700	1,997,299	1,190	28,985
Construction	0	24,000	2,940	0	427,867	92,133	126,650	39,625
Services	392,145	2,556,013	362,651	20,755,251	6,250,642	440,938,138	10,907,197	3,789,743
Wholesale and retail trade and repair of motor vehicles and motorcycles	215,167	2,113,039	28,555	5,228,298	4,385,243	434,529,279	5,478,908	1,345,044
Transportation and storage	0	15,373	0	11,000	575,000	11,000	860	0
Accommodation and food service activities	1,250	70,000	197,994	2,600,139	20,000	1,102,733	675,258	96,968
Information and communication	16,466	16,500	3,571	166	4,253	67,487	36,584	59,128
Financial and insurance activities	57,674	12,385	0	2,046,953	329,521	639,395	2,174,173	517,476
Real estate activities	0	80,000	0	0	0	0	0	2,100
Professional, scientific and technical activities	0	0	0	2,000	58,390	149,376	16,762	23,336
Administrative and support service activities	74	5,860	0	1,182	20,050	319,099	20,050	19,250
Education	57,019	30,000	0	4,055,006	310,447	120,519	675,716	1,054,001
Human health and social work activities	11,376	0	129,273	2,134,947	487,543	2,596,687	490,895	439,109
Arts, entertainment and recreation	793	2,643	0	34,306	29,000	101,135	6,529	4,850
Other service activities	32,327	210,214	3,257	4,641,256	31,197	1,301,429	1,331,462	228,481

Table Q.10: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Northern Region	573,315	2,482,527	1,952,592	20,821,062	61,569,116	17,684,389	6,807,807	2,924,512
Agriculture	4,000	0	0	107,971	487,820	438,104	11,604	15,789
Agriculture, forestry and fishing	4,000	0	0	107,971	487,820	438,104	11,604	15,789
Industry	8,664	1,109,199	17,736	609,863	11,105,537	10,303,680	1,094,939	18,548
Mining and quarrying	0	0	0	0	0	0	0	0
Manufacturing	633	131,490	17,736	594,743	789,301	1,507,390	196,445	12,548
Electricity, gas, steam and air conditioning supply	450	8,080	0	0	7,516,400	8,242,443	120	0
Water supply; sewerage, waste management	7,341	712,200	0	0	2,360,464	327,372	855,032	0
Construction	240	257,429	0	15,120	439,372	226,476	43,342	6,000
Services	560,651	1,373,328	1,934,856	20,103,228	49,975,759	6,942,605	5,701,264	2,890,175
Wholesale and retail trade and repair of motor vehicles and motorcycles	46,903	775,775	1,808,630	3,930,151	4,519,499	2,561,843	1,081,788	237,866
Transportation and storage	0	0	0	0	4,195,700	1,800	2,660	2,950
Accommodation and food service activities	2,006	226,439	2,080	1,359,947	450,379	921,075	252,122	34,176
Information and communication	5,958	0	8,317	109,833	18,520	187,968	30,093	132,765
Financial and insurance activities	457,947	30,772	0	12,561,477	37,968,606	1,739,177	2,866,047	1,944,044
Real estate activities	0	160,000	0	0	2,500	52,700	1,300	2,800
Professional, scientific and technical activities	0	6,300	0	250	30,250	52,658	10,657	22,183
Administrative and support service activities	10,250	47,333	100	73,456	39,190	192,187	86,202	101,096
Education	0	0	0	549,459	343,581	269,317	380,705	115,105
Human health and social work activities	0	0	0	1,365,596	612,301	231,000	115,844	18,646
Arts, entertainment and recreation	3,080	0	0	18,119	39,306	18,170	8,272	60,183
Other service activities	34,507	126,710	115,729	134,940	1,755,927	714,711	865,574	218,362

Table Q.11: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Upper East Region	248,705	606,166	763,532	10,575,958	22,716,103	7,774,386	2,431,671	1,561,939
Agriculture	0	8,500	0	850	43,000	400	225	200
Agriculture, forestry and fishing	0	8,500	0	850	43,000	400	225	200
Industry	18,026	85,212	10,501	1,371,270	9,894,376	3,345,383	219,895	191,832
Mining and quarrying	0	3,900	0	84,814	6,330	1,086,131	15,445	117,000
Manufacturing	16,776	81,312	10,501	1,286,456	1,018,608	1,567,772	174,487	58,582
Electricity, gas, steam and air conditioning supply	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	0	0	0	0	8,239,648	3,000	8,782	1,200
Construction	1,250	0	0	0	629,790	688,480	21,181	15,050
Services	230,679	512,454	753,031	9,203,838	12,778,727	4,428,603	2,211,551	1,369,907
Wholesale and retail trade and repair of motor vehicles and motorcycles	46,316	313,031	437,625	3,007,165	9,372,716	588,120	301,704	149,214
Transportation and storage	917	51,675	183	90,080	1,350	1,520	17,724	29,595
Accommodation and food service activities	156,577	0	9,500	740,878	57,529	517,595	219,599	28,222
Information and communication	9,850	0	2,200	0	265,150	54,890	65,773	15,784
Financial and insurance activities	2,200	0	0	2,029,731	361,136	424,923	122,393	203,124
Real estate activities	0	0	0	0	0	0	800	250
Professional, scientific and technical activities	984	15,000	0	6,000	52,988	146,729	42,613	38,170
Administrative and support service activities	753	13,391	0	78,278	77,357	103,109	26,483	109,483
Education	0	0	0	143,877	480,822	92,007	301,991	318,070
Human health and social work activities	0	0	6,480	1,604,265	839,079	1,551,194	822,872	292,444
Arts, entertainment and recreation	800	0	0	10,936	27,637	25,310	4,302	820
Other service activities	12,283	119,356	297,043	1,492,628	1,242,963	923,206	285,296	184,731

Table Q.12: Gross additions (purchases) to fixed asset by sub-sector in all the sectors and region

Sector	Intangible Assets	Land	Other Construction and land Improvements	Buildings	Transport and Equipment	Machinery and Other Equipment	Furniture and Fittings	Other Tangible Assets
ALL SECTORS - Upper West Region	309,518	583,718	676,957	11,587,723	5,836,988	28,519,721	1,867,526	880,907
Agriculture	0	0	8,000	15,000	9,000	19,550	500	1,922
Agriculture, forestry and fishing	0	0	8,000	15,000	9,000	19,550	500	1,922
Industry	40,278	71,104	86,826	1,490,109	1,769,029	24,509,616	133,365	240,589
Mining and quarrying	0	0	0	0	0	71,610	0	4,645
Manufacturing	36,478	60,104	77,451	861,118	531,941	1,381,290	124,736	24,020
Electricity, gas, steam and air conditioning supply	0	0	0	0	0	0	0	0
Water supply; sewerage, waste management	3,800	0	0	0	370,500	21,904,604	10	850
Construction	0	11,000	9,375	628,991	866,588	1,152,113	8,619	211,074
Services	269,240	512,614	582,131	10,082,614	4,058,959	3,990,555	1,733,661	638,396
Wholesale and retail trade and repair of motor vehicles and motorcycles	22,398	399,152	372,508	5,370,473	2,676,886	2,602,270	527,239	109,637
Transportation and storage	0	315	0	17,800	3,200	21,315	7,929	4,910
Accommodation and food service activities	2,517	75,522	76,065	2,097,075	109,789	158,235	145,970	26,248
Information and communication	490	0	0	0	20,000	632,050	22,700	40,070
Financial and insurance activities	0	10,600	0	10,157	264,635	82,895	123,838	44,749
Real estate activities	0	0	0	0	0	0	0	0
Professional, scientific and technical activities	0	0	0	0	132,790	43,580	2,200	18,238
Administrative and support service activities	126	0	85	35,405	125,160	125,228	40,557	90,190
Education	0	14,000	680	1,473,207	208,976	55,723	541,791	215,955
Human health and social work activities	0	11,025	0	367,213	262,840	53,548	49,580	10,452
Arts, entertainment and recreation	0	0	325	2,600	1,500	4,648	3,910	700
Other service activities	243,708	2,000	132,468	708,685	253,183	211,064	267,948	77,246