

# GHANA



# GAZETTE

REPUBLIC OF GHANA

*Published by Authority*

No. 50

FRIDAY, 15TH JULY

2011

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**NOTICE OF PUBLICATION OF AN ACT**

The following Act is published today:

Petroleum Commission Act, 2011 (Act 821)

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**THE NATIONAL FRIDAY BONANZA LOTTO RESULTS**

It is hereby certified that a National Friday Bonanza Lotto Draw was held on Friday, 8th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

19 – 39 – 38 – 70 – 41

SIGNED

*Director-General of National Lottery Authority*

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**THE NATIONAL WEEKLY LOTTO RESULTS**

It is hereby certified that a National Weekly Lotto Draw was held on Saturday, 9th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

71 – 2 – 90 – 58 – 25

SIGNED

*Director-General of National Lottery Authority*

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**THE NATIONAL MONDAY SPECIAL LOTTO RESULTS**

It is hereby certified that a National Monday Special Lotto Draw was held on Monday, 11th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

53 – 50 – 15 – 81 – 65

SIGNED

*Director-General of National Lottery Authority*

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**THE NATIONAL LUCKY TUESDAY LOTTO RESULTS**

It is hereby certified that a National Lucky Tuesday Lotto Draw was held on Tuesday, 12th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

87 – 69 – 86 – 20 – 47

SIGNED

*Director-General of National Lottery Authority*

**THE NATIONAL MID-WEEK LOTTO RESULTS**

It is hereby certified that a National Mid-Week Lotto Draw was held on Wednesday, 13th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

18 – 60 – 26 – 63 – 39

SIGNED

*Director-General of National Lottery Authority*

**THE NATIONAL FORTUNE THURSDAY LOTTO RESULTS**

It is hereby certified that a National Fortune Thursday Lotto Draw was held on Thursday, 14th July 2011 in accordance with the provisions of the National Weekly Lotto Act, 1961 and the Regulations published thereunder and that the following numbers were drawn in successive order:

6 – 83 – 51 – 74 – 70

SIGNED

*Director-General of National Lottery Authority*



**List of Acronyms**

BDU	Budget Development Unit
BoG	Bank of Ghana
BPEMS	Budget and Public Expenditure Management System
CAG	Controller and Accountant -General
CAGD	Controller and Accountant-General's Department
CEPS	Customs Excise and Preventive Services
FAA	Financial Administration Act 2003 Act 654
FAR	Financial Administration Regulations LI 1802
GCNet	Ghana Community Network
GES	Ghana Education Service
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GPRS	Ghana Poverty Reduction Strategy
HIPC	Highly Indebted Poor Country
HRMS	Human Resource Management System
IGF	Internally Generated Funds.

## Public Accounts – APRIL

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IPPD	Integrated Personnel and Payroll Database
IRS	Internal Revenue Service
MDA	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MLGRD	Ministry of Local Government and Rural Development
MMDA	Metropolitan Municipal and District Assembly
MoE	Ministry of Education
MoFEP	Ministry of Finance and Economic Planning
MoH	Ministry of Health
MoI	Ministry of Interior
MoT	Ministry of Transport
MOTI	Ministry of Trade and Industry
MWRW&H	Ministry of Water Resources, Works and Housing
NHIL	National Health Insurance Levy
PDI	Public Debt and Investment
PFM	Public Financial Management
SSNIT	Social Security and National Insurance Trust
VATS	Value Added Tax Service



## REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS

### 1.0 INTRODUCTION

The Controller and Accountant-General is required by Section 40 of the Financial Administration Act (FAA), 2003 Act 654 and Regulation 188 of the Financial Administration Regulations (FAR), 2004, LI 1802 to prepare and transmit to the Auditor-General and the Minister of Finance and Economic Planning (MoFEP) the Public Accounts on the Consolidated Fund of the Republic of Ghana by the 15<sup>th</sup> day of the following month.

The financial statements comprise:

- A Balance Sheet
- A Statement of Revenue and Expenditure
- A Statement of Receipts and Payments
- A Cash Flow Statement
- Notes to the Accounts

The following are also included in the financial statements:

- Functional Classification of Expenditure by Items and Heads
- Summary of Expenditure by Items and Heads
- Summary Report on Poverty Expenditure

### 2.0 THE SCOPE OF THE FINANCIAL STATEMENTS:

In compliance with Articles 175 and 176 of the Constitution of the Republic of Ghana, these financial statements known as the Public Accounts of Ghana are prepared on the Consolidated Fund only. They do not include other public funds established by or under the authority of an Acts of Parliament and retained Internally Generated Funds.

### 3.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of April is as follows:

	APR 2011 BUDGET	APR 2011 ACTUAL	APR 2011 VARIANCE	APR 2010 ACTUAL
	GH¢M	GH¢M	GH¢M	GH¢M
Receipts	1,038.44	712.25	(326.20)	609.71
Payments	1,000.78	1,035.65	(34.87)	977.43
Net Receipts/ Payments	37.66	(323.40)	(361.07)	(367.21)

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**4.0 SUMMARY OF REVENUE AND EXPENDITURE**

The Revenue and Expenditure for the month resulted in a deficit of GH¢308.24 million as follows:

	APR 2011 BUDGET GH¢M	APR 2011 ACTUAL GH¢M	APR 2010 ACTUAL GH¢M
REVENUE	724.74	579.48	501.24
EXPENDITURE	849.84	887.72	709.17
SURPLUS/(DEFICIT)	(125.10)	(308.24)	(207.92)

**5.0 ADDITIONAL STATISTICS****5.1 REVENUE**

Total revenue is made up of Direct tax, Indirect tax, Grants and Non-tax.

**5.1.1 DIRECT TAX**

Direct tax amounted to GH¢288.32 million as against the expected amount of GH¢276.43 million, indicating favourable variance of GH¢11.89 million.

**5.1.2 INDIRECT TAX**

Indirect tax was GH¢265.37 million against a projection of GH¢295.05 million. This resulted in an adverse variance of GH¢29.71 million.

Details of the Indirect tax are as follows:

5.1.2.1 **Value Added Tax** received was GH¢142.71 million as against the budgeted figure of GH¢161.47 million. This gives an adverse variance of GH¢18.46 million.

5.1.2.2 **Import Duty** for April was GH¢73.73 million as against the budgeted figure of GH¢106.14 million. This resulted in an adverse variance of GH¢32.41 million.

5.1.2.3 **Excise Duty** received for the month was GH¢10.32 compared with a budget of GH¢10.45 million. This gives an adverse variance of GH¢0.13

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5.1.2.4 **Communication Service Tax** received was GH¢12.46 million as against the budgeted figure of GH¢11.08 million. This indicates a favourable variance of GH¢1.38 million.

5.1.2.5 There was no duty on cocoa export reported for the month as against a budgeted amount of GH¢5.18 million.

5.1.3 **NON-TAX REVENUE**

Non-Tax Revenue for the month was GH¢20.81 million as against a budgeted figure of GH¢44.79 million, giving rise to an adverse variance of GH¢23.98 million.

5.1.3.1 **GRANTS**

Grants received during the month was GH¢29.65 as against the budgeted figure of GH¢108.47 million. This resulted in an adverse variance GH¢78.82 Million

5.1.3.2 **EXPENDITURE**

Expenditure is made up of Personnel Emoluments and Related cost, Administration, Service and Investment. The total for the month amounted to GH¢887.72 million as against the budget of GH¢849.84 million, resulting in an adverse variance of GH¢37.88 million.

5.1.3.3 **Personnel Emoluments and Related costs** for the month was GH¢396.02 million against GH¢372.73 million budgeted. This gives an adverse variance of GH¢23.29 million. The breakdown for the month is as follows:

	APR 2011 GH¢M	APR 2010 GH¢M
Central Payroll Cost		
Subvention	256.92	171.55
Foreign Missions	96.23	58.18
Employer's SSF contribution	6.52	6.17
Pensions	0.0	0
	36.35	26.02
<b>TOTAL</b>	<b>396.02</b>	<b>261.92</b>



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- 5.1.3.4 **Administration Expenditure** recorded a sum of GH¢189.78 million against the budgeted figure of GH¢185.99 million. Actual expenditure was therefore GH¢3.79 million more than budgeted, indicating an adverse variance.
- 5.1.4 **Service Expenditure** for the month was GH¢43.95 million against the budgeted figure of GH¢16.97 million resulting in an adverse variance of GH¢27.28 million.
- 5.1.4.1 **Investment Expenditure** amounted to GH¢251.67 million for the month, against a budgeted figure of GH¢274.15 million. This resulted in a favourable variance of GH¢22.48 million.

6.0 STATUTORY PAYMENTS	MAR 2011 GH¢ m	MAR 2010 GH¢ m
Petroleum Related Fund	0.19	0.27
National Health Insurance Fund	36.54	49.00
Ghana Education Trust Fund	15.05	57.62
Road Fund	7.29	49.70
District Assembly Common Fund	88.80	96.40

## 7.0 PUBLIC DEBT

- 7.1 **External debt repayment** amounted to GH¢51.65 million.
- 7.2 **Net domestic borrowing** amounted to GH¢73.82 million.
- 7.3 **Domestic Debt Interest** paid amounted to GH¢99.44 million.
- 7.4 **External Debt Interest** paid amounted to GH¢62.85 million.
- 7.5 **Charges on Principal and Interest** paid was GH¢.004 million.

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**8.0 APPROPRIATION**

	<b>GH¢</b>
	<b>MILLION</b>
<b>ANNUAL APPROPRIATION</b>	<b>12,670.76</b>
<b>CUMMULATIVE PAYMENTS TO APRIL</b>	<b><u>3,436.72</u></b>
<b>UNUTILISED APPROPRIATION</b>	<b><u>9,234.04</u></b>

**9.0 CONCLUSION**

I wish to take this opportunity to thank all the staff of CAGD and other public officers for the immense contributions towards the preparation of the Report and the Public Accounts of the Consolidated Fund.

In compliance therefore with Section 40 of the FAA, 2003 (Act 654) and Regulation 188 of the FAR, 2004 (LI 1802), the Report and the Public Accounts on the Consolidated Fund for the month of April, 2011 are hereby presented.



**RAPHAEL KWASI TOFUOR**

**CONTROLLER AND ACCOUNTANT-GENERAL**

# STATEMENT OF RECEIPTS AND PAYMENTS MONTH ENDED APRIL 30, 2011

	NOTE	BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL GH¢	% OF TOTAL	VARIANCE GH¢
<b>RECEIPTS</b>						
Direct Tax	7	3,317,219,497	276,434,958	288,316,335	40	11,881,377
Indirect Tax	8	3,870,543,805	322,545,317	265,365,582	37	(57,179,735)
<b>Tax Receipts</b>		<b>7,187,763,302</b>	<b>598,980,275</b>	<b>553,681,917</b>	<b>78</b>	<b>(45,298,358)</b>
Non-Tax Revenue	9	537,549,763	44,795,814	25,293,100	4	(19,502,714)
Grants	10	1,301,601,200	108,466,767	29,649,050	4	(78,817,717)
NHIL	15	477,672,730	39,806,061	29,522,520	4	(10,283,541)
Advances Recoveries		0	0	270,543	0	270,543
Public Loans	17	2,956,677,936	246,389,828	73,818,755	10	(172,571,073)
<b>TOTAL RECEIPTS</b>		<b>12,461,264,931</b>	<b>1,038,438,744</b>	<b>712,235,885</b>	<b>100</b>	<b>(326,202,860)</b>

## PAYMENTS

Personnel Emoluments & Related Cost	11	4,472,761,500	372,730,125	396,020,891	38	(23,290,766)
Administration	12	2,231,904,490	185,992,041	189,782,882	18	(3,790,841)
Service	13	203,625,510	16,968,793	50,242,924	5	(33,274,132)
Investment	14	3,289,788,367	274,149,031	251,674,803	24	22,474,228
Advances		0		59,120	0	(59,120)
Statutory Payments	19	1,191,483,070	99,290,256	147,864,636	14	(48,574,381)
External Loan Repayments		619,763,930	51,646,994	0	0	51,646,994
<b>TOTAL PAYMENTS</b>		<b>12,009,326,867</b>	<b>1,000,777,239</b>	<b>1,035,645,257</b>	<b>100</b>	<b>(34,868,018)</b>

(323,409,372)

## Net Receipts/ Payments

578,123,902

Cash and Bank Balance at 1/04/11

254,714,530

Cash and Bank Balance at 30/04/11

# STATEMENT OF REVENUE AND EXPENDITURE MONTH ENDED APRIL 30, 2011

	NOTE	MONTHLY BUDGET GH¢	ACTUAL GH¢	% OF TOTAL ACTUAL	VARIANCE GH¢
<b>REVENUE</b>					
Direct Tax	7	276,434,958	288,316,335	50	11,881,377
Indirect Tax	8	295,045,317	236,224,502	41	(58,820,815)
Non-Tax Revenue	9	44,795,814	25,293,100	4	(19,502,714)
Grants	10	108,466,767	29,649,050	5	(78,817,717)
<b>TOTAL REVENUE</b>		<b>724,742,855</b>	<b>579,482,987</b>	<b>100</b>	<b>(145,259,868)</b>
<b>EXPENDITURE</b>					
Personnel Emoluments & Related Cost	11	372,730,125	396,020,891	45	(23,290,766)
Administration	12	185,992,041	189,782,882	21	(3,790,841)
Service	13	16,968,793	50,242,924	6	(33,274,132)
Investment	14	274,149,031	251,674,803	28	22,474,228
<b>TOTAL EXPENDITURE</b>		<b>849,839,989</b>	<b>887,721,501</b>	<b>100</b>	<b>(37,881,512)</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(125,097,134)</b>	<b>(308,238,514)</b>		<b>(183,141,380)</b>

**BALANCE SHEET AS AT APRIL 30 2011****ASSETS**

	Note	2011 GH¢	2010 GH¢
CASH AND BANK BALANCES		254,714,530	55,787,453
ADVANCES	2	7,982,515	5,909,432
LOANS RECEIVABLES	3	1,495,206,282	985,919,949
INVESTMENTS	4	1,113,314,818	642,860,711
<b>TOTAL ASSETS</b>		<b>2,871,218,144</b>	<b>1,690,477,545</b>

**LIABILITIES**

LOANS (PUBLIC DEBT)	5	17,867,489,105	14,190,920,961
SUNDRY CREDITORS & OTHER FUNDS	6	508,037,163	315,448,683
<b>TOTAL LIABILITIES</b>		<b>18,375,526,268</b>	<b>14,506,369,645</b>

**NET ASSET****(15,504,308,124)****(12,815,892,099)****REPRESENTED BY:**

ACCUMULATED RESULTS	(15,196,069,610)	(12,607,968,146)
SURPLUS /(DEFICIT)	(308,238,514)	(207,923,953)

**ACCUMULATED FUND****(15,504,308,124)****(12,815,892,099)**

**RAPHAEL KWASI TUFUOR**
**CONTROLLER AND ACCOUNTANT-GENERAL**

# STATEMENT OF CASH FLOW FOR THE MONTH ENDED APRIL 30, 2011

	NOTE	2011 GH¢	2010 GH¢
<b>Cash flow from operating activities</b>			
Direct Tax	7	288,316,335	188,712,715
Indirect Tax	8	265,365,582	237,264,755
Non-Tax Revenue	9	25,293,100	12,168,010
Grants	10	29,649,050	90,075,788
Other Receipts	20	29,793,062	23,890,405
Personnel Emoluments & Related Cost	11	(396,020,891)	(261,915,606)
Administration	12	(189,782,882)	(254,529,566)
Service	13	(50,242,924)	(33,349,147)
Investment	14	(251,674,803)	(159,370,903)
Statutory Payments	19	(147,864,636)	(214,655,006)
Advances Granted		(59,120)	(12,238)
<b>Net cash flow from operating activities</b>		<b>(397,228,127)</b>	<b>(371,720,792)</b>
<b>Cash flow from financing activities</b>			
Net Domestic Borrowing		73,818,755	57,594,965
External Loan Repayment			(53,301,101)
<b>Net cash flow from financing activities</b>		<b>73,818,755</b>	<b>4,293,864</b>
<b>Net Increase/(decrease) in cash and cash equivalents</b>		<b>(323,409,372)</b>	<b>(367,426,928)</b>
Cash and Cash equivalents at 1/04/11		578,123,902	423,214,381
<b>Cash and Cash equivalents at 30/04/11</b>		<b>254,714,530</b>	<b>55,787,453</b>

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 Accounting Basis

The Financial Statements are prepared on a modified cash basis.

Government reports revenue in the period in which they are received.

Expenditure is recognized when goods and services are received and paid for.

Payments for Fixed Assets acquired are expensed in the accounting year of acquisition.

Loans and investments are recorded on a historic cost basis without any provision for diminution in value.

#### 1.3 Foreign Currency Translation

Transactions in foreign currencies are translated into the Ghana cedi equivalent using rates in effect at the time of these transactions.

Assets and liabilities denominated in foreign currency are translated using the closing rates of exchange at the end of the period. Any resulting foreign exchange gains or losses are taken up in the Net Accumulated Results.

#### 1.4 Grants

Grants are recognised as and when they are received.

## NOTES TO THE ACCOUNTS

NOTE	2011 GH¢	2010 GH¢
<b>2 Advances</b>	6,096,891	4,918,580
Vehicle	347,917	0
Special	546,854	0
Salary	990,852	990,852
Departmental Revolving Fund	<u>7,982,515</u>	<u>5,909,432</u>
<b>3 Loans Receivables</b>	921,686	921,686
General	616,437,051	446,355,679
Statutory Boards and Corporations	622,572,996	405,941,626
Companies	246,791,994	124,218,402
Miscellaneous	8,482,555	8,482,555
Other Governments	<u>1,495,206,282</u>	<u>985,919,949</u>
<b>4 Investments</b>	4,559,828	4,511,134
Trust Fund	4,983,761	4,983,761
International Agencies	1,103,771,228	633,365,815
Local	<u>1,113,314,818</u>	<u>642,860,711</u>
<b>5 Loan (Public Debt )</b>	9,046,863,295	7,296,101,125
Domestic	8,820,625,809	6,894,819,836
External	<u>17,867,489,105</u>	<u>14,190,920,961</u>
<b>6 Sundry creditors &amp; Other Funds</b>	541,041	516,773
Sundry Creditors	1,039,777	1,039,777
Special Funds	135,481,548	(50,650,741)
GETFund	27,571,575	170,579,319
NHIL	288,917,839	181,355,017
SSF	(1,446,575)	(96,400,055)
District Assembly Common Fund	55,931,958	109,008,594
Petroleum Fund	<u>508,037,163</u>	<u>315,448,683</u>
<b>7 Direct Tax</b>	97,948,630	73,102,564
Personal (Employees P.A.Y.E.)	22,709,844	7,444,919
Personal (Self Employed)	110,294,304	62,479,172
Companies	57,363,557	45,686,059
Other Direct Tax	<u>288,316,335</u>	<u>188,712,715</u>
Other Direct Tax	9,303	
State Enterprises	5,259	
Capital Gain Tax	1,334	
Gift tax	1,086,519	
Rent Tax	36,700,350	
Mineral Royalties	8	
Service Tax	942,636	
Stamp Duty	393,879	
Penalties	197,683	
Dividend Tax	335,654	
Interest	353,315	
Commission	1,169,897	
Management and Technical	2,906,245	
Ceded Miscellaneous Taxes	2,753,920	
Vehicle Income Tax	210,167	
Tax Stamp	1,807,321	
1% CIF (GCNet) - KIA Baggage	8,397,199	
National Fiscal Strategy(NFSL)	92,267	
Arrears National Reconstruction Levy	<u>57,363,557</u>	
TOTAL		



## NOTES TO THE ACCOUNTS

## NOTE

	2011 GH¢	2010 GH¢
<b>8 Indirect Tax</b>		
Communication Service Tax		
Domestic VAT	12,460,362	7,929,674
Import VAT	63,313,873	49,832,449
Petroleum Levy	76,401,196	68,170,000
Excise Duties	29,141,080	26,980,000
Import Duties	10,320,190	10,912,633
	73,728,880	73,440,000
	<u>265,365,582</u>	<u>237,264,755</u>
Less:		
Petroleum levy	29,141,080	17,170,997
<b>Total Indirect Tax - Revenue</b>	<u>236,224,502</u>	<u>220,093,759</u>
<b>9 Non-Tax Revenue</b>		
Fees and Charges	20,811,700	5,466,580
Fines, Penalties & Forfeiture	0	462,490
Sale of Goods & Services	0	3,644,390
Rent of Govt. Land & Buildings	0	694,550
Dividend	4,481,400	1,900,000
	<u>25,293,100</u>	<u>12,168,010</u>
<b>10 Grants</b>		
Project Grant	0	43,127,200
MDBS	29,418,820	-
HIPC	0	39,237,324
MDRI	0	7,396,735
Counterpart fund	230,230	314,528
	<u>29,649,050</u>	<u>90,075,788</u>
<b>11 Personnel Emoluments &amp; Related Cost</b>		
Central Payroll Cost	256,924,308	171,551,629
Subvention	96,231,183	58,175,773
Foreign Mission	6,515,402	6,169,641
Pensions	36,349,999	26,018,563
	<u>396,020,891</u>	<u>261,915,606</u>
<b>Pensions is made up of:</b>		
Gratuity	8,227,470	7,512,323
Death Gratuity	409,407	214,862
Commutated Pension	1,709,619	1,822,887
Monthly pension	25,816,572	14,173,585
Pension Arrears	186,930	2,294,905
<b>Total</b>	<u>36,349,999</u>	<u>26,018,563</u>
The Gratuity figure of GH¢ 8,227,470 includes GH¢ 1,394,443.66 in respect of Gratuity paid to Retired military personnel for the month of October, November, December 2010 and January 2011.		
<b>12 Administration</b>		
Regular	26,886,387	80,300,688
Non- Road Arrears	0	43,222,472
Domestic Debt Interest	99,446,536	250,969
External Debt Interest	62,845,944	64,822,405
Charges	599,765	64,670,104
Contingency	4,250	1,262,929
	<u>189,782,882</u>	<u>254,529,566</u>
<b>13 Service</b>		
Regular	43,951,850	29,861,902
Tax Refunds	6,291,075	3,400,571
Contingency	0	86,674
	<u>50,242,924</u>	<u>33,349,147</u>
<b>14 Investment</b>		
Regular	102,223,898	36,363,511
Road Arrears	33,260	658,804
HIPC	0	66,186,484
MDRI	0	11,275,000
Grants	0	4,150,122
Other Expenditure	0	40,736,982
	<u>102,257,157</u>	<u>159,370,903</u>

## NOTES TO THE ACCOUNTS

NOTE	2011 GH¢	2010 GH¢
<b>2 Advances</b>	6,096,891	4,918,580
Vehicle	347,917	0
Special	546,854	0
Salary	990,852	990,852
Departmental Revolving Fund	<u>7,982,515</u>	<u>5,909,432</u>
<b>3 Loans Receivables</b>	921,686	921,686
General	616,437,051	446,355,679
Statutory Boards and Corporations	622,572,996	405,941,626
Companies	246,791,994	124,218,402
Miscellaneous	8,482,555	8,482,555
Other Governments	<u>1,495,206,282</u>	<u>985,919,949</u>
<b>4 Investments</b>	4,559,828	4,511,134
Trust Fund	4,983,761	4,983,761
International Agencies	1,103,771,228	633,365,815
Local	<u>1,113,314,818</u>	<u>642,860,711</u>
<b>5 Loan (Public Debt )</b>	9,046,863,295	7,296,101,125
Domestic	8,820,625,809	6,894,819,836
External	<u>17,867,489,105</u>	<u>14,190,920,961</u>
<b>6 Sundry creditors &amp; Other Funds</b>	541,041	516,773
Sundry Creditors	1,039,777	1,039,777
Special Funds	135,481,548	(50,650,741)
GETFund	27,571,575	170,579,319
NHIL	288,917,839	181,355,017
SSF	(1,446,575)	(96,400,055)
District Assembly Common Fund	55,931,958	109,008,594
Petroleum Fund	<u>508,037,163</u>	<u>315,448,683</u>
<b>7 Direct Tax</b>	97,948,630	73,102,564
Personal (Employees P.A.Y.E.)	22,709,844	7,444,919
Personal (Self Employed)	110,294,304	62,479,172
Companies	57,363,557	45,686,059
Other Direct Tax	<u>288,316,335</u>	<u>188,712,715</u>
State Enterprises	9,303	
Capital Gain Tax	5,259	
Gift tax	1,334	
Rent Tax	1,086,519	
Mineral Royalties	36,700,350	
Service Tax	8	
Stamp Duty	942,636	
Penalties	393,879	
Dividend Tax	197,683	
Interest	335,654	
Commission	353,315	
Management and Technical	1,169,897	
Ceded Miscellaneous Taxes	2,906,246	
Vehicle Income Tax	2,753,920	
Tax Stamp	210,167	
1% CIF (GCNet) - KIA Baggage	1,807,321	
National Fiscal Strategy(NFSL)	8,397,199	
Arrears National Reconstruction Levy	92,867	
<b>TOTAL</b>	<u>57,363,557</u>	

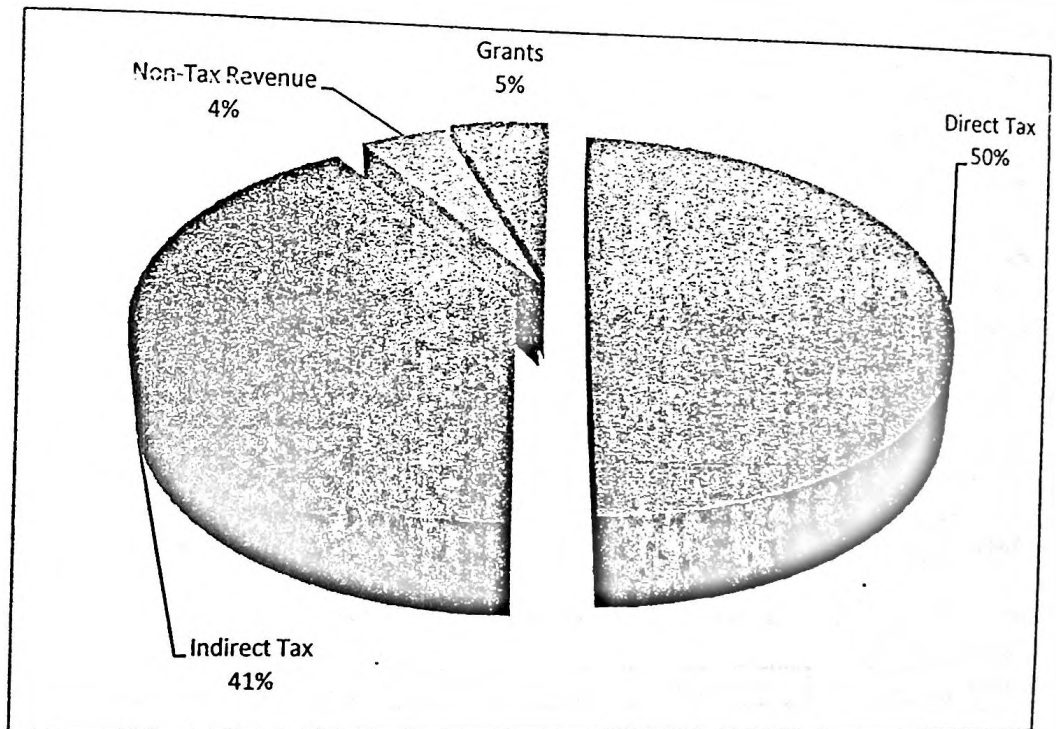
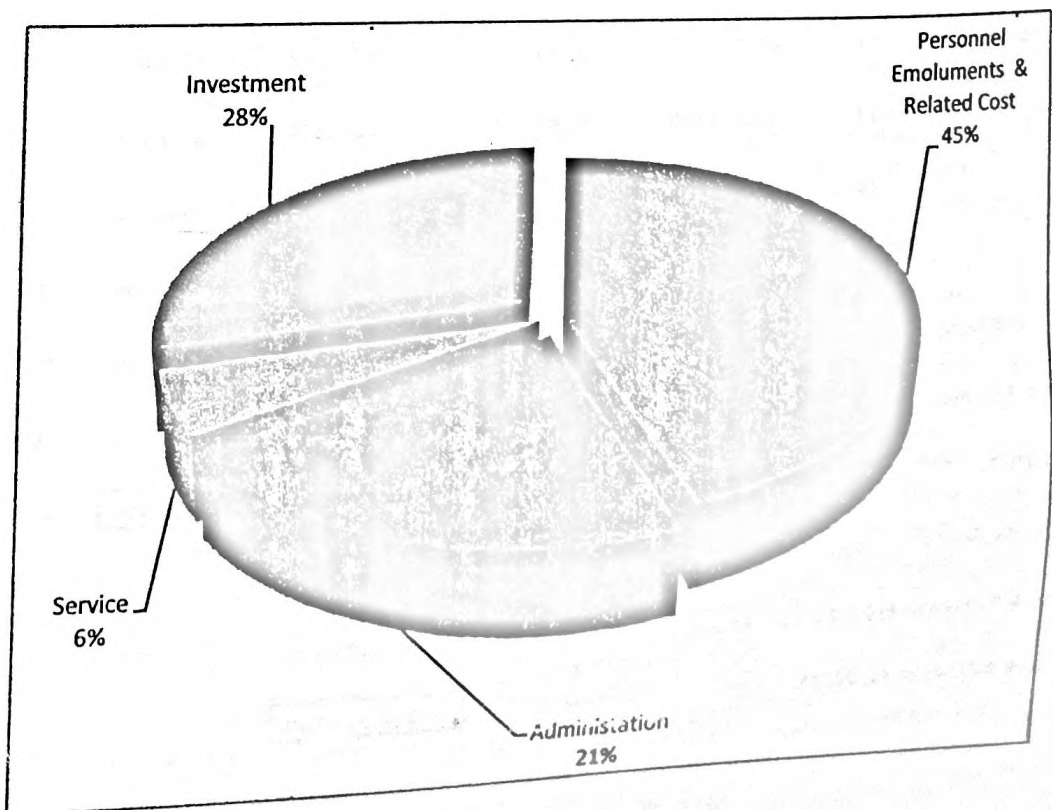
## NOTES TO THE ACCOUNTS

## NOTE

	2011 GH¢	2010 GH¢
<b>8 Indirect Tax</b>		
Communication Service Tax		
Domestic VAT	12,460,362	7,929,674
Import VAT	63,313,873	49,832,449
Petroleum Levy	76,401,196	68,170,000
Excise Duties	29,141,080	26,980,000
Import Duties	10,320,190	10,912,633
	73,728,880	73,440,000
	<u>265,365,582</u>	<u>237,264,755</u>
Less:		
Petroleum levy	29,141,080	17,170,997
<b>Total Indirect Tax - Revenue</b>	<u>236,224,502</u>	<u>220,093,759</u>
<b>9 Non-Tax Revenue</b>		
Fees and Charges	20,811,700	5,466,580
Fines, Penalties & Forfeiture	0	462,490
Sale of Goods & Services	0	3,644,390
Rent of Govt. Land & Buildings	0	694,550
Dividend	4,481,400	1,900,000
	<u>25,293,100</u>	<u>12,168,010</u>
<b>10 Grants</b>		
Project Grant	0	43,127,200
MDBS	29,418,820	-
HIPC	0	39,237,324
MDRI	0	7,396,735
Counterpart fund	230,230	314,528
	<u>29,649,050</u>	<u>90,075,788</u>
<b>11 Personnel Emoluments &amp; Related Cost</b>		
Central Payroll Cost	256,924,308	171,551,629
Subvention	96,231,183	58,175,773
Foreign Mission	6,515,402	6,169,641
Pensions	36,349,999	26,018,563
	<u>396,020,891</u>	<u>261,915,606</u>
<b>Pensions is made up of:</b>		
Gratuity	8,227,470	7,512,323
Death Gratuity	409,407	214,862
Commuted Pension	1,709,619	1,822,887
Monthly pension	25,816,572	14,173,585
Pension Arrears	186,930	2,294,905
<b>Total</b>	<u>36,349,999</u>	<u>26,018,563</u>
The Gratuity figure of GH¢ 8,227,470 includes GH¢ 1,394,443.66 in respect of Gratuity paid to Retired military personnel for the month of October, November, December 2010 and January 2011.		
<b>12 Administration</b>		
Regular	26,886,387	80,300,688
Non- Road Arrears	0	43,222,472
Domestic Debt Interest	99,446,536	250,969
External Debt Interest	62,845,944	64,822,405
Charges	599,765	64,670,104
Contingency	4,250	1,262,929
	<u>189,782,882</u>	<u>254,529,566</u>
<b>13 Service</b>		
Regular	43,951,850	29,861,902
Tax Refunds	6,291,075	3,400,571
Contingency	0	86,674
	<u>50,242,924</u>	<u>33,349,147</u>
<b>14 Investment</b>		
Regular	102,223,898	36,363,511
Road Arrears	33,260	658,804
HIPC	0	66,186,484
MDRI	0	11,275,000
Grants	0	4,150,122
Other Expenditure	0	40,736,982
	<u>102,257,157</u>	<u>159,370,903</u>

## NOTES TO THE ACCOUNTS

NOTE	2011 GH¢	2010 GH¢
<b>15 NHIL</b>		
VAT	12,662,775	9,967,626
CEPS	16,859,745	13,680,000
	<u>29,522,520</u>	<u>23,647,626</u>
<b>16 Advances Recovery</b>		
Vehicle	239,243	164,888
Special	16,419	8,479
Salary	14,881	69,412
	<u>270,542.74</u>	<u>242,779.03</u>
<b>17 Public Loans</b>		
Net Domestic Borrowing	73,818,755	57,594,965
	<u>73,818,755</u>	<u>57,594,965</u>
<b>18 Advances Granted</b>		
Special	57,542	0
Salary	1,578	12,238
	<u>59,120</u>	<u>12,238</u>
<b>19 Statutory Payments</b>		
District Assembly Common fund	88,799,285	96,399,324
Ghana Education Trust Fund	15,047,302	57,619,012
Petroleum Related Expenditure	185,290	269,380
Road Fund	7,292,760	10,664,871
National Health Insurance Fund	36,540,000	49,702,419
	<u>147,864,636</u>	<u>214,655,006</u>
<b>20 Other Receipts</b>		
Advances	270,543	242,779
NHIL	29,522,520	23,647,626
	<u>29,793,062</u>	<u>23,890,405</u>

**CHARTS****REVENUE BY CLASSIFICATION****EXPENDITURE BY CLASSIFICATION**

**STATEMENT OF RECEIPTS AND PAYMENTS**  
**MONTH ENDED APRIL 30, 2011**

RECEIPTS	NOTE	ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL GH¢	CUM. ACTUAL TO APRIL GH¢	% OF TOTAL	VARIANCE GH¢
Direct Tax	7	3,317,219,497	1,105,739,832	288,316,335	902,285,632	40	(203,454,201)
Indirect Tax	8	3,870,643,805	1,290,181,268	265,365,582	1,171,197,288	37	(118,983,980)
<b>Tax Receipts</b>		<b>7,187,763,302</b>	<b>2,395,921,101</b>	<b>553,681,917</b>	<b>2,073,482,920</b>	<b>78</b>	<b>(322,438,181)</b>
Non-Tax Revenue	9	537,549,763	179,183,254	25,293,100	68,102,930	4	(111,080,324)
Grants	10	1,301,601,200	433,867,067	29,649,050	100,071,567	4	(333,795,500)
NHIL	15	477,672,730	159,224,243	29,522,520	127,015,181	4	(32,209,062)
Advances Recoveries	16	0	0	270,543	1,098,838	0	1,098,838
Public Loans	17	2,956,677,936	985,559,312	73,818,755	658,493,034	10	(327,066,278)
<b>TOTAL RECEIPTS</b>		<b>12,461,264,931</b>	<b>4,153,754,977</b>	<b>712,235,885</b>	<b>3,028,264,469</b>	<b>100</b>	<b>(1,125,490,508)</b>

<b>PAYMENTS</b>							
Personnel Emoluments & Related Cost	11	4,472,761,500	1,490,920,500	396,020,891	1,503,159,647	38	(12,239,147)
Administration	12	2,231,904,490	743,968,163	189,782,882	597,304,538	18	146,663,625
Service	13	203,625,510	67,875,170	50,242,924	175,462,221	5	(107,587,051)
Investment	14	3,289,788,367	1,096,596,122	251,674,803	576,926,998	24	519,669,125
Advances	18	0	0	59,120	125,054	0	(125,054)
Statutory Payments	19	1,191,483,070	397,161,023	147,864,636	446,148,046	14	(48,987,023)
External Loan Repayments		619,763,930	206,587,977	0	125,714,326	0	80,873,651
<b>TOTAL PAYMENTS</b>		<b>12,009,326,867</b>	<b>4,003,108,956</b>	<b>1,035,645,257</b>	<b>3,424,840,829</b>	<b>100</b>	<b>578,268,127</b>

Net Receipts/ Payments

(323,409,372)

Cash and Bank Balance at 1/04/11

578,123,902

Cash and Bank Balance at 31/04/11

254,714,530

## PROFILE OF RECEIPTS AND PAYMENTS

	JANUARY GH¢	FEBRUARY GH¢	MARCH GH¢	APRIL GH¢	TOTAL GH¢
<b>RECEIPTS</b>					
<b>Direct Tax</b>	<b>256,304,742</b>	<b>215,065,937</b>	<b>208,824,199</b>	<b>288,316,335</b>	<b>968,511,213</b>
Personal (Employees P.A.Y.E.)	112,719,242	105,276,865	99,241,822	97,948,630	415,186,559
Personal (Self Employed)	13,365,298	21,681,192	18,590,975	22,709,844	76,347,309
Companies	81,097,202	57,694,728	67,138,644	110,294,304	316,224,877
Other Direct Taxes	49,123,000	30,413,153	23,852,758	57,363,557	160,752,468
Oil Revenue	0	0	0	0	0
Royalties from Oil	0	0	0	0	0
<b>Indirect Tax</b>	<b>181,646,712</b>	<b>408,399,522</b>	<b>358,922,218</b>	<b>265,365,582</b>	<b>1,214,334,034</b>
Communication Service Tax	50,431	12,924,532	10,506,617	12,460,362	35,941,943
Petroleum Levy	48,543,765	51,435,055	64,377,418	29,141,080	193,497,319
Domestic VAT	51,840,939	144,322,396	120,291,454	63,313,873	379,768,662
Import VAT	14,413,589	37,969,222	47,662,757	76,401,196	176,446,764
Excise Duty	10,275,760	10,328,098	0	10,320,190	30,924,048
Import Duties	56,522,228	151,420,219	116,083,972	73,728,880	397,755,299
Exports (Cocoa)	0	0	0	0	0
<b>Non-Tax Revenue</b>	<b>10,749,997</b>	<b>11,140,700</b>	<b>21,363,700</b>	<b>25,293,100</b>	<b>68,547,497</b>
Fees and charges	5,644,180	5,997,050	15,171,870	20,811,700	47,624,800
Fines, Penalties & Forfeitures	389,490	789,270	463,760	0	1,642,520
Sale of Goods and Services	3,762,790	3,998,030	3,992,340	0	11,753,160
Rents (Facilities, land ,etc)	558,970	306,350	1,635,730	0	2,501,050
Dividends	394,567	50,000	100,000	4,481,400	5,025,967
Divestiture	0	0	0	0	0
CAP 30 Contribution to SSNIT	0	0	0	0	0
<b>Grants</b>	<b>83,963,684</b>	<b>336,751,964</b>	<b>69,691,409</b>	<b>29,649,050</b>	<b>520,056,107</b>
Project	0	0	0	0	0
MDBS	83,606,400	326,991,367	29,418,820	29,418,820	469,435,407
HIPC	0	731,108	15,426,386	0	16,157,494
MDRI	0	8,764,602	0	0	8,764,602
Counterpart fund	357,284	264,887	24,846,203	230,230	25,698,603
<b>NHIL</b>	<b>20,383,342</b>	<b>39,793,388</b>	<b>37,315,932</b>	<b>29,522,520</b>	<b>127,015,181</b>
VAT	9,708,753	10,287,011	12,875,484	12,662,775	45,534,022
CEPS	10,674,589	29,506,377	24,440,448	16,859,745	81,481,159
SSNIT	0	0	0	0	0
<b>Advances Recoveries</b>	<b>274,674</b>	<b>298,171</b>	<b>255,450</b>	<b>270,543</b>	<b>828,295</b>
Vehicle	244,280	268,654	222,600	239,243	735,533
Special	16,294	17,027	16,530	16,419	49,851
Salary	14,100	12,491	16,320	14,881	42,911
<b>Public Loans</b>	<b>124,857,900</b>	<b>427,914,386</b>	<b>31,901,994</b>	<b>73,818,755</b>	<b>658,493,034</b>
Project Loan	0	0	0	0	0
Programme Loan	0	0	0	0	0
Net Domestic Borrowing	124,857,900	427,914,386	31,901,994	73,818,755	658,493,034
Exceptional Financing	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>678,181,050</b>	<b>1,439,364,068</b>	<b>728,274,901</b>	<b>712,235,885</b>	<b>3,558,055,904</b>

## PROFILE OF RECEIPTS AND PAYMENTS

	JANUARY GH¢	FEBRUARY GH¢	MARCH GH¢	APRIL GH¢	TOTAL GH¢
<b>PAYMENTS</b>					
Personnel Emoluments & Related Cost	321,332,847	376,964,974	408,840,934	396,020,891	1,503,159,647
Central Payroll Cost	204,026,813	241,701,584	277,741,979	256,924,308	980,394,683
Subvention	69,155,200	102,532,902	95,538,437	96,231,183	363,457,721
Foreign Mission	6,591,542	6,658,345	6,668,707	6,515,402	26,433,996
Employer's Social Security Contribution	22,066,862	0	6,386,844	0	28,453,706
Pensions	19,492,430	26,072,144	22,504,968	36,349,999	104,419,540
<b>Administration</b>	<b>121,664,450</b>	<b>85,553,009</b>	<b>200,301,197</b>	<b>189,782,882</b>	<b>597,301,538</b>
Regular	9,163,602	20,268,630	63,952,605	26,886,387	120,271,224
Non- Road Arrears	0	0	0	0	0
Domestic Debt Interest	97,184,882	61,396,014	112,392,744	99,446,536	370,420,176
External Debt Interest	14,997,063	3,000,754	23,301,775	62,845,944	104,145,536
Charges	318,903	787,611	538,774	599,765	2,245,053
Contingency	0	100,000	115,300	4,250	219,550
<b>Service</b>	<b>2,979,219</b>	<b>31,412,660</b>	<b>90,827,417</b>	<b>50,242,924</b>	<b>175,462,221</b>
Regular	42,516	26,177,352	84,159,000	43,951,850	154,330,717
Tax Refunds	2,936,703	5,235,308	6,668,417	6,291,075	21,131,503
Contingency	0	0	0	0	0
<b>Investment</b>	<b>11,748,622</b>	<b>150,793,414</b>	<b>174,709,416</b>	<b>251,674,803</b>	<b>588,926,256</b>
Regular	11,748,622	138,794,156	90,758,868	102,223,898	343,525,544
Foreign Financed Investment	0	0	0	0	0
Road Arrears	0	0	83,481,429	33,260	83,514,689
HIPC	0	0	0	0	0
SIP	0	0	0	0	0
MDRI	0	0	0	149,417,646	149,417,646
Grants	0	0	0	0	0
Oil Financed Expenditure	0	11,999,258	469,119	0	12,468,378
Other Expenditure	0	0	0	0	0
Contingency	0	0	0	0	0
<b>Advances</b>	<b>0</b>	<b>29,167</b>	<b>36,767</b>	<b>59,120</b>	<b>125,054</b>
Vehicle	0	0	0	0	0
Special	0	0	0	0	0
Salary	0	0	0	57,542	57,542
	0	29,167	36,767	1,578	67,512
<b>Statutory Payments</b>	<b>28,683,631</b>	<b>189,405,950</b>	<b>80,193,829</b>	<b>147,864,636</b>	<b>446,148,046</b>
District Assembly Common fund	0	0	0	88,799,285	88,799,285
Ghana Education Trust Fund	0	28,289,811	0	15,047,302	43,337,113
Road Fund	5,883,023	328,766	332,388	7,292,760	13,836,937
Petroleum Related Expenditure	300,608	6,465,438	13,061,441	185,290	19,912,837
National Health Insur. Fund	22,500,000	154,321,934	66,800,000	36,540,000	480,161,934
<b>External Loan Repayments</b>	<b>16,878,953</b>	<b>75,752,104</b>	<b>33,083,270</b>	<b>0</b>	<b>125,714,327</b>
<b>TOTAL PAYMENTS</b>	<b>503,287,721</b>	<b>909,911,278</b>	<b>987,992,831</b>	<b>1,035,645,257</b>	<b>2,401,191,830</b>



**SUMMARY OF CUMMULATIVE EXPENDITURE BY HEADS**

	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	YTD BALANCE	YTD VARIANCE
MDA	A	B	C	D= (A-C)	E= (B-C)
Audit Service	30,582,510	10,194,170	10,950,125	19,632,385	(755,955)
Commission on Human Rights & Admin. Ju	8,777,644	2,925,881	1,761,023	7,016,621	1,164,858
Contingency	123,225,329	41,075,110	4,250	123,221,079	41,070,860
Electoral Commission	25,399,946	8,466,649	5,795,960	19,603,986	2,670,689
Intra Sectoral	922,451,765	307,483,922	0	922,451,765	307,483,922
Judicial Service	50,384,261	16,794,754	14,885,891	35,498,370	1,908,863
Min of Communications	6,280,126	2,093,375	5,583,995	696,131	(3,490,620)
Min of Chieftaincy and Culture	8,342,358	2,780,786	5,086,877	3,255,481	(2,306,091)
Min of Defence	146,861,987	48,953,996	85,121,752	61,740,236	(36,167,756)
Min of Education	1,477,730,831	492,576,944	694,044,931	783,685,900	(201,467,987)
Min of Employment and Social Welfare	16,322,385	5,440,795	6,273,852	10,048,533	(833,057)
Min of Energy	4,289,023	1,429,674	23,321,163	(19,032,140)	(21,891,489)
Min of Environment, Science and Tech	67,954,610	22,651,537	45,872,245	22,082,365	(23,220,709)
Min of Finance and Economic Planning	80,498,036	26,832,679	180,394,606	(99,896,570)	(153,561,928)
Min of Food and Agriculture	78,349,794	26,116,598	41,200,207	37,149,587	(15,083,609)
Min of Foreign Affairs and Reg Integration	79,125,570	26,375,190	46,925,848	32,199,722	(20,550,658)
Min of Health	406,642,437	135,547,479	177,994,573	228,647,864	(42,447,094)
Min of Information	17,779,234	5,926,411	10,862,087	6,917,148	(4,935,675)
Min of Interior	264,139,431	88,046,477	176,462,835	87,676,596	(88,416,358)
Min of Justice	17,106,778	5,702,259	6,859,342	10,247,436	(1,157,083)
Min of Lands and Natural Resources	46,265,080	15,421,693	22,423,312	23,841,768	(7,001,618)
Min of Local Govt and Rural Development	77,387,073	25,795,691	31,222,824	46,164,249	(5,427,133)
Min of Roads and Highways	81,412,702	27,137,567	181,498,402	(100,085,700)	(154,360,834)
Min of Tourism	7,145,700	2,381,900	1,102,033	6,043,667	1,279,867
Min of Trade and Industry	9,290,476	3,096,825	3,339,389	5,951,087	(242,564)
Min of Transport	16,221,734	5,407,245	4,198,618	12,023,116	1,208,627
Min of Water Res, Works and Housing	16,618,213	5,539,404	43,114,178	(26,495,965)	(37,574,773)
Min of Women and Children's Affairs	3,285,652	1,095,217	699,667	2,585,985	395,550
Min of Youth and Sports	28,480,985	9,493,662	24,884,196	3,596,789	(15,390,534)
National Commission for Civic Education	15,716,996	5,238,999	3,864,072	11,852,924	1,374,926
National Devt Planning Commission	2,475,659	825,220	528,483	1,947,176	296,737
National Media Commission	2,125,293	708,431	71,483	2,053,810	636,948
National Labour Commission	810,122	270,041	156,622	653,500	113,419
Office of Government Machinery	166,039,361	55,346,454	76,887,822	89,151,539	(21,541,368)
Public Services Commission	1,371,124	457,041	291,758	1,079,366	165,283
Revenue Agencies	187,259,779	62,419,926	56,128,158	131,131,621	6,291,768
Subscription payments	8,000,000	2,666,667	0	8,000,000	2,666,667
Utility	100,000,000	33,333,333	0	100,000,000	33,333,333
<b>GRAND TOTAL</b>	<b>4,602,150,004</b>	<b>1,534,050,001</b>	<b>1,989,812,579</b>	<b>2,612,337,425</b>	<b>(455,762,878)</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
<b>ITEM 1</b>				
<b>Audit Service</b>	2,526,912	210,576	2,555,992	(2,345,416)
General's Secretariat	3,414,454	284,538	0	284,538
Central Government Audits	690,806	57,567	0	57,567
Commercial Audits	3,070,207	255,851	0	255,851
General Administration & Staff Development	297,180	24,765	0	24,765
Internal Audit	1,170,229	97,519	0	97,519
Performance & Special Audit	8,765,619	730,468	0	730,468
Reg., District Audits & EIDA	19,935,407	1,661,284	2,555,992	(894,708)
<b>TOTAL</b>				
<b>Commission on Human Rights and Admin. Justice</b>	5,260,218	438,352	409,926	28,426
CHRAJ-General Administration				
<b>Contingency</b>	37,327,615	3,110,635	0	3,110,635
Contingency				
<b>Electoral Commission</b>	6,304,045	525,337	476,600	48,737
General Administration				
<b>Intra Sectoral</b>	899,085,364	74,923,780	0	74,923,780
Intra Sectoral-Intra Sectoral-Intra Sectoral				
<b>Judicial Service</b>	26,250,974	2,187,581	2,389,434	(201,852)
General Administration				
<b>Ministry of Communications</b>	2,546,431	212,203	47,932	164,271
Ghana Meteorological Agency-General Administration	414,803	34,567	344,555	(309,988)
Ghana Information and Com Tech Dir	172,067	14,339	32,340	(18,001)
Ghana Information and Com Tech Dir	589,942	49,162	6,227	42,935
Kofi Annan ICT Center of Excellence	100,628	8,386	9,715	(1,329)
Postal and Courier Services Regulatory Commission	3,840,770	320,064	440,767	(120,703)
<b>TOTAL</b>				
<b>Ministry of Chieftaincy and Culture</b>	131,088	10,924	13,125	(2,201)
NCC-Abibigroma Theatre Company	1,171,735	97,645	0	97,645
NCC-Ashanti region	522,333	43,528	0	43,528
NCC-Brong Ahafo region	232,584	19,382	17,215	2,167
NCC-Bureau of Ghana Language-Accra	56,568	4,714	0	4,714
NCC-Bureau of Ghana Language-Tamale	435,713	36,309	0	36,309
NCC-Central region	458,201	38,183	0	38,183
NCC-Eastern region	45,849	3,821	2,882	939
NCC-Folklore Board	280,526	23,377	731,631	(708,254)
NCC-General Administration	180,787	15,066	19,922	(4,856)
NCC-Ghana Dance Ensemble	540,110	45,009	0	45,009
NCC-Greater Accra region	24,431	2,036	4,138	(2,102)
NCC-Kwame Nkrumah Memorial Park	740,118	61,677	106,947	(45,270)
NCC-Museums and Monuments	279,745	23,312	20,511	2,801
NCC-National Symphony Orchestra	292,015	24,335	36,181	(11,846)
NCC-National Theatre	288,531	24,044	0	24,044
NCC-Northern region	11,861	988	1,420	(432)
NCC-Pan African Writers Association	417,327	34,777	0	34,777
NCC-Upper East region	397,556	33,130	0	33,130
NCC-Upper West region	441,734	36,811	0	36,811
NCC-Volta region	20,824	1,735	1,287	448
NCC-W.E.B. Du Bois Memorial Centre	444,246	37,021	0	37,021
<b>TOTAL</b>	7,413,882	617,824	955,259	(337,435)
<b>Ministry of Defence</b>				
Advisers	8,813,100	734,425	0	734,425
General Administration	403,143	33,595	16,867,369	(16,833,774)
Kofi Annan International Peacekeep Training Centre	91,949,797	7,662,483	1,394,444	6,268,039
<b>VAG</b>	462,750	38,563	0	38,563
<b>TOTAL</b>	101,628,790	8,469,066	18,261,813	(9,792,747)
<b>Ministry of Education</b>				
Council for Technical & Vocational Education & Training	160,000	13,333	9,418	3,915
General Administration	520,000	43,333	0	43,333
Ghana Book Development Council	35,000	2,917	0	2,917
Ghana Library Board	3,100,000	258,333	146,559,191	(146,300,858)
Ghana National Commission for UNESCO	90,000	7,500	0	7,500
Human Resource and Development	0	0	53,412	(53,412)
Internal Audit	74,000	6,167	0	6,167
National Inspectorate Board	200,000	16,667	0	16,667
National Service Secretariat	170,000,000	14,166,667	13,979,571	187,096
Non-Formal Education	5,900,000	491,667	48,071	443,596
Minister	0	0	19,102,427	(19,102,427)
PSI on Distance Education	200,000	16,667	0	16,667

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
WAEC (INTERNATIONAL)	4,800,000	400,000	0	400,000
WAEC (National)	4,200,000	350,000	0	350,000
GES BASIC EDUCATION	121,719	10,143	0	10,143
GES CURRICULUM, RESEARCH AND DEVELOPMENT	188,172	15,681	0	15,681
GES GENERAL ADM. & FINANCE	734,177	61,181	23,936	37,245
GES GES COUNCIL SECRETARIAT	67,483	5,624	0	5,624
GES GESDI	112,195	9,350	0	9,350
GES HUMAN RESOURCE DEVELOPMENT	1,518,152	126,513	0	126,513
GES INSPECTORATE	43,141	3,595	0	3,595
GES INTERNAL AUDIT	51,578	4,298	0	4,298
GES SECONDARY EDUCATION	77,273	6,439	0	6,439
GES SPECIAL EDUCATION	132,678	11,057	0	11,057
GES SUPPLY & LOGISTICS	89,921	7,493	0	7,493
GES TEACHER EDUCATION	120,738	10,062	0	10,062
GES TECHNICAL/VOCATIONAL EDUCATION	223,490	18,624	1,196,625	(1,178,001)
IFTH-ASHANTI REGION	499,200	41,600	0	41,600
IFTH-BRONG AHAFO REGION	528,060	44,005	0	44,005
IFTH-CENTRAL REGION	427,923	35,660	0	35,660
IFTH-EASTERN REGION	1,579,906	131,659	0	131,659
IFTH-GREATER ACCRA REGION	442,623	36,885	0	36,885
IFTH-NORTHERN REGION	325,742	27,145	0	27,145
IFTH-UPPER EAST REGION	383,311	31,943	0	31,943
IFTH-UPPER WEST REGION	591,292	49,274	0	49,274
IFTH-VOLTA REGION	551,586	45,966	0	45,966
IFTH-WESTERN REGION	392,239	32,687	0	32,687
REG SERV-CENTRAL ADMINISTRATION	61,089,045	5,090,754	0	5,090,754
REG SERV-JUNIOR HIGH SCHOOL	265,523,338	22,126,945	0	22,126,945
REG SERV-MANAGEMENT AND SUPERVISION	4,022,266	335,189	0	335,189
REG SERV-PRE-SCHOOL	53,679,605	4,473,300	0	4,473,300
REG SERV-PRIMARY	524,916,242	43,743,020	0	43,743,020
REG SERV-SENIOR HIGH SCHOOL	99,310,795	8,275,900	0	8,275,900
REG SERV-TEACHER EDUCATION	49,263,149	4,105,262	0	4,105,262
REG SERV-TECH/VOCATIONAL	12,243,674	1,020,306	0	1,020,306
COLLEGES OF EDUCATION	0	0	176,508	(176,508)
OTHER SUBVENTED BODIES	726,200	60,517	0	60,517
OTHER TEACHING INSTITUTIONS	2,883,134	240,261	275,902	(35,641)
POLYTECHNIC INSTITUTIONS	22,705,979	1,892,165	3,801,676	(1,909,511)
SUPERVISORY BODIES	1,091,766	90,981	112,548	(21,567)
UNIVERSITIES	128,592,921	10,716,077	14,727,922	(4,011,846)
<b>TOTAL</b>	<b>1,424,529,713</b>	<b>118,710,809</b>	<b>200,067,207</b>	<b>(81,356,398)</b>
<b>Ministry of Employment and Social Welfare</b>				
Co-operatives-General Administration	336,420	28,035	148,741	(120,706)
Co-operatives-Ghana Co-operative College	66,882	5,574	0	5,574
Co-operatives-Reg. Services	946,583	78,882	0	78,882
Factories Inspectorate-ASANTE REGION	35,732	2,978	0	2,978
Factories Inspectorate-BRONG AHAFO REGION	15,074	1,256	0	1,256
Factories Inspectorate-EASTERN/VOLTA REGION	34,749	2,896	0	2,896
Factories Inspectorate-GREATER ACCRA	217,105	18,092	33,028	(14,936)
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER WEE	33,591	2,799	0	2,799
Factories Inspectorate-WESTERN/CENTRAL REGION	33,984	2,832	0	2,832
Social Welfare-Abor Rehabilitation Centre	64,249	5,354	0	5,354
Social Welfare-Ashanti Mampong Babies Home	77,961	6,497	0	6,497
Social Welfare-General Administration, Budget and Planning	584,043	48,670	892,070	(843,400)
Social Welfare-Jachie Training College	59,512	4,959	0	4,959
Social Welfare-Jirapa Orphanage	9,919	827	0	827
Social Welfare-Justice Administration	4,514,747	376,229	0	376,229
Social Welfare-School of Social Work	181,372	15,114	0	15,114
Labour Department-Field Organisation	401,707	33,476	0	33,476
Labour Department-General Administration	269,071	22,423	139,924	(117,502)
Disability Council	214,273	17,856	0	17,856
Disability Council	716,143	59,679	6,836	52,843
Fair Wages Commission	778,899	64,908	51,971	12,937
General Administration	485,307	40,442	46,991	(6,549)
Ghana Co - Operative Council	72,094	6,008	0	6,008
Integrated Community Centres for Employable Skills	1,183,728	98,644	98,686	(42)
Internal Audit Department	19,338	1,612	0	1,612
Management Development & Productivity Institute	508,325	42,360	40,151	2,209
National Vocational Training Institute	3,270,548	272,546	255,442	17,103
Opportunities Industrialization Centre	473,921	39,493	51,129	(11,636)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
<b>ITEM 1</b>	68,465	5,705	3,777	1,928
Organisation of African Trade Union Unity	15,673,742	1,306,145	1,768,747	(462,602)
<b>TOTAL</b>				
<b>Ministry of Energy</b>	1,629,864	135,822	91,312	44,510
Energy Commission.-General Administration.	480,009	40,001	102,828	(62,827)
General Administration and Finance.	2,109,873	175,823	194,140	(18,317)
<b>TOTAL</b>				
<b>Ministry of Environment, Science and Technology</b>	2,673,165	222,764	325,546	(102,783)
C.S.I.R-Animal Research Institute	3,132,867	261,072	0	261,072
C.S.I.R-Building, Road and Research Institute	3,651,535	304,295	0	304,295
C.S.I.R-Crops Research Institute	2,492,846	207,737	0	207,737
C.S.I.R-Food Research Institute	2,907,352	242,279	0	242,279
C.S.I.R-Forestry Research Institute of Ghana	3,786,335	315,528	0	315,528
C.S.I.R-Ghana Grains Development Project	1,172,043	97,670	0	97,670
C.S.I.R-INSTI	1,609,426	134,119	0	134,119
C.S.I.R-Institute of Industrial Research	3,793,149	316,096	0	316,096
C.S.I.R-Oil Palm Research Institute	1,781,964	148,497	0	148,497
C.S.I.R-Plant Genetic Resource Research Institute	757,959	63,163	0	63,163
C.S.I.R-Root & Tuber Crops Project	3,670,629	305,886	0	305,886
C.S.I.R-Science & Tech Policy Research Institute	438,036	36,503	62,353	(25,850)
C.S.I.R-Secretariat	4,795,560	399,630	0	399,630
C.S.I.R-Soil Research Center	423,164	35,264	0	35,264
C.S.I.R-Soil Research Institute	3,602,472	300,206	0	300,206
C.S.I.R-Water Research Institute	3,177,995	264,833	0	264,833
Environment-EPA	1,930,909	160,909	221,372	(60,463)
Environment-T.C.P.D	3,959,451	379,954	195,931	134,023
G.A.E.C-B.N.A.R.I	1,660,495	136,505	181,825	(43,451)
G.A.E.C-N.N.R.I.	2,135,177	177,931	218,882	(40,951)
G.A.E.C-R.P.B	853,540	71,128	124,267	(53,139)
G.A.E.C-Secretariat	6,487,619	540,635	890,020	(349,385)
MEST Headquarters-General Administration	406,698	33,892	293,482	(259,590)
<b>TOTAL</b>	61,300,386	5,108,366	2,513,678	2,594,687
<b>Ministry of Finance and Economic Planning</b>	3,024,000	252,000	0	252,000
CAGD-Foreign Missions	32,687,181	2,723,932	2,529,701	194,230
CAGD-General Administration	13,045,422	1,087,119	662,041	425,078
Finance General Administration	113,770	9,481	0	9,481
Finance Institute of Accountancy Training	1,299,000	108,250	93,997	14,253
Finance Public Procurement Authority	848,720	70,727	0	70,727
Finance Securities and Exchange Commission	3,895,040	324,587	435,478	(110,892)
Statistical Service-Finance and General Administration	54,913,133	4,576,094	3,723,298	852,796
<b>TOTAL</b>				
<b>Ministry of Food and Agriculture</b>	347,090	28,924	259,024	(230,100)
Administration and Finance	26,192	2,183	2,652	(470)
Ghana Vet Council	284,791	23,733	0	23,733
Grains & Legumes Development Board	781,501	65,125	60,026	5,099
Human Resource Development & Management Unit (HRDM)	3,837,116	319,760	53,639	266,120
ICOUR	661,215	55,101	58,753	(3,652)
Irrigation Development Authority	3,280,221	273,352	218,361	54,991
Planning, Budgeting, Coordination, Monitoring and Evaluation	624,931	52,078	12,191	39,887
Statistics Research and Information Unit	244,428	20,369	0	20,369
Fisheries Commission Secretariat	463,438	38,620	9,563	29,057
Fisheries Dept. - Research	322,127	26,844	0	26,844
Fisheries Directorate	2,001,686	166,807	43,101	123,706
Tech Dir-Agric. Engineering Services Dept.	544,270	45,356	0	45,356
Tech Dir-Agric. Extension Services Dept.	425,396	35,450	16,309	19,141
Tech Dir-Animal Production Dept.	235,465	19,622	9,948	9,674
Tech Dir-Crop Services Dept.	301,775	25,148	4,200,263	(4,175,115)
Tech Dir-Plant Protection & Regulatory Services (PPRS)	276,736	23,061	0	23,061
Tech Dir-Vet Services Dept. (Central Administration)	415,482	34,624	1,856	32,767
Tech Dir- (WIAD)	114,507	9,542	0	9,542
Ashanti Reg. Agric Dev. Unit-Adansi North-New	190,099	15,842	0	15,842
Ashanti Reg. Agric Dev. Unit-Adansi South	205,849	17,154	0	17,154
Ashanti Reg. Agric Dev. Unit-Afigya Sekyere	189,638	15,803	0	15,803
Ashanti Reg. Agric Dev. Unit-Ahafo Ano North	191,672	15,973	0	15,973
Ashanti Reg. Agric Dev. Unit-Ahafo Ano South	222,629	18,552	0	18,552
Ashanti Reg. Agric Dev. Unit-Amansie Central-New	160,239	13,353	0	13,353
Ashanti Reg. Agric Dev. Unit-Amansie East	23,975	1,998	0	1,998
Ashanti Reg. Agric Dev. Unit-Amansie West	218,216	18,185	0	18,185

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
Ashanti Reg. Agric Dev. Unit-Ashanti Akim North	279,607	23,301	0	23,301
Ashanti Reg. Agric Dev. Unit-Ashanti Akim South	201,580	16,798	0	16,798
Ashanti Reg. Agric Dev. Unit-Ashanti Reg. Directorate	850,246	70,854	0	70,854
Ashanti Reg. Agric Dev. Unit-Atwima Kwahuma - Twedia	119,746	9,979	0	9,979
Ashanti Reg. Agric Dev. Unit-Atwima Mponua-New	174,019	14,502	0	14,502
Ashanti Reg. Agric Dev. Unit-Atwima Nwabiagya	212,894	17,741	0	17,741
Ashanti Reg. Agric Dev. Unit-Bosomtwi - Atwima - Kwan	151,323	12,610	0	12,610
Ashanti Reg. Agric Dev. Unit-Ejisu Juaben	238,739	19,895	0	19,895
Ashanti Reg. Agric Dev. Unit-Ejura	428,539	35,712	0	35,712
Ashanti Reg. Agric Dev. Unit-Kumasi Metropolitan Assembly	374,861	31,238	0	31,238
Ashanti Reg. Agric Dev. Unit-Kwabre	120,291	10,024	0	10,024
Ashanti Reg. Agric Dev. Unit-Obuasi Municipal	129,473	10,789	0	10,789
Ashanti Reg. Agric Dev. Unit-Offinso	279,080	23,257	0	23,257
Ashanti Reg. Agric Dev. Unit-Offinso North - Akomadan	70,569	5,881	0	5,881
Ashanti Reg. Agric Dev. Unit-Sekyerere Afram Plains - Ku maw	128,755	10,730	0	10,730
Ashanti Reg. Agric Dev. Unit-Sekyerere Central - Nsuta	87,739	7,312	0	7,312
Ashanti Reg. Agric Dev. Unit-Sekyerere East	170,862	14,239	0	14,239
Ashanti Reg. Agric Dev. Unit-Sekyerere West	336,936	28,078	0	28,078
B-Ahafo Reg. Agric Dev. Unit-Asunafo North	268,836	22,403	0	22,403
B-Ahafo Reg. Agric Dev. Unit-Asunafo South-New	139,689	11,641	0	11,641
B-Ahafo Reg. Agric Dev. Unit-Asutifi	252,380	21,032	0	21,032
B-Ahafo Reg. Agric Dev. Unit-Atebubu	397,998	33,167	0	33,167
B-Ahafo Reg. Agric Dev. Unit-Berekum	289,579	24,132	0	24,132
B-Ahafo Reg. Agric Dev. Unit-Brong Ahafo Reg. Directorate	561,409	46,784	0	46,784
B-Ahafo Reg. Agric Dev. Unit-Dormaa	298,833	24,903	0	24,903
B-Ahafo Reg. Agric Dev. Unit-Jaman North-New	122,661	10,222	0	10,222
B-Ahafo Reg. Agric Dev. Unit-Jaman South	174,623	14,552	0	14,552
B-Ahafo Reg. Agric Dev. Unit-Kintampo North	396,271	33,023	0	33,023
B-Ahafo Reg. Agric Dev. Unit-Kintampo South-New	147,055	12,255	0	12,255
B-Ahafo Reg. Agric Dev. Unit-Nkoranza	174,706	14,559	0	14,559
B-Ahafo Reg. Agric Dev. Unit-Pru-New	181,716	15,143	0	15,143
B-Ahafo Reg. Agric Dev. Unit-Sene	167,809	13,984	0	13,984
B-Ahafo Reg. Agric Dev. Unit-Sunyani	280,458	23,372	0	23,372
B-Ahafo Reg. Agric Dev. Unit-Tain-New	221,355	18,446	0	18,446
B-Ahafo Reg. Agric Dev. Unit-Tano North-New	402,888	33,574	0	33,574
B-Ahafo Reg. Agric Dev. Unit-Tano South	309,034	25,753	0	25,753
B-Ahafo Reg. Agric Dev. Unit-Techiman	305,340	25,445	0	25,445
B-Ahafo Reg. Agric Dev. Unit-Wenchi	304,922	25,410	0	25,410
Central Reg. Agric Dev. Unit-A/Dunkwa East	268,658	22,388	0	22,388
Central Reg. Agric Dev. Unit-Agona West - Agona	177,459	14,788	0	14,788
Central Reg. Agric Dev. Unit-Ajumako	270,131	22,511	0	22,511
Central Reg. Agric Dev. Unit-Assin North-A/Foso	201,379	16,782	0	16,782
Central Reg. Agric Dev. Unit-Assin South-New	106,667	8,889	0	8,889
Central Reg. Agric Dev. Unit-B/ Asikuma	198,271	16,523	0	16,523
Central Reg. Agric Dev. Unit-Cape Coast	239,308	19,942	0	19,942
Central Reg. Agric Dev. Unit-Central Reg. Directorate	376,262	31,355	0	31,355
Central Reg. Agric Dev. Unit-Elmina	245,704	20,475	0	20,475
Central Reg. Agric Dev. Unit-Ewutu Municipality	235,748	19,646	0	19,646
Central Reg. Agric Dev. Unit-Gomoa East	197,130	16,428	0	16,428
Central Reg. Agric Dev. Unit-Gomoa West - Apam	169,830	14,153	0	14,153
Central Reg. Agric Dev. Unit-Saltpond	145,929	12,161	0	12,161
Central Reg. Agric Dev. Unit-T/Praso	387,401	32,283	0	32,283
Central Reg. Agric Dev. Unit-U/Denkylra West	190,352	15,863	0	15,863
Central Reg. Agric Dev. Unit-Upper Denkyira West	158,545	13,212	0	13,212
Central Reg. Agric Dev. Unit-Afram Plains (Kwahu North)	783,232	65,269	0	65,269
Eastern Reg. Agric Dev. Unit-Akwapim North	512,672	42,723	0	42,723
Eastern Reg. Agric Dev. Unit-Akwapim South	33,091	2,758	0	2,758
Eastern Reg. Agric Dev. Unit-Akyemanso	215,957	17,996	0	17,996
Eastern Reg. Agric Dev. Unit-Asuogyaman	332,680	27,723	0	27,723
Eastern Reg. Agric Dev. Unit-Atiwa-New	284,288	23,691	0	23,691
Eastern Reg. Agric Dev. Unit-Birim Central	297,321	24,777	0	24,777
Eastern Reg. Agric Dev. Unit-Birim North	205,034	17,086	0	17,086
Eastern Reg. Agric Dev. Unit-Birim South	142,137	11,845	0	11,845
Eastern Reg. Agric Dev. Unit-East Akim	458,478	38,207	0	38,207
Eastern Reg. Agric Dev. Unit-Eastern Reg. Directorate	460,060	38,338	0	38,338
Eastern Reg. Agric Dev. Unit-Fanteakwa	259,272	21,606	0	21,606
Eastern Reg. Agric Dev. Unit-Kwabibirem	255,742	21,312	0	21,312
Eastern Reg. Agric Dev. Unit-Kwahu South	159,254	13,271	0	13,271
Eastern Reg. Agric Dev. Unit-Kwahu-West New	232,841	19,403	0	19,403

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
<b>ITEM 1</b>	226,714	18,893	0	18,893
Eastern Reg. Agric Dev. Unit-Lower Manya Krobo	393,333	32,778	0	32,778
Eastern Reg. Agric Dev. Unit-New Juaben	336,175	28,015	0	28,015
Eastern Reg. Agric Dev. Unit-Suhum / Coaltar	180,232	15,019	0	15,019
Eastern Reg. Agric Dev. Unit-Upper Manya Krobo	443,855	36,988	0	36,988
Eastern Reg. Agric Dev. Unit-West Akim	458,897	38,241	0	38,241
Eastern Reg. Agric Dev. Unit-Yilo Krobo	327,017	27,251	0	27,251
G.Accra Reg. Agric Dev. Unit-Accra Metropolitan Assembly	1,145,925	95,494	0	95,494
G.Accra Reg. Agric Dev. Unit-Accra Reg. Directorate	160,828	13,402	0	13,402
G.Accra Reg. Agric Dev. Unit-Adenta	131,239	10,937	0	10,937
G.Accra Reg. Agric Dev. Unit-Ashaiman	290,392	24,199	0	24,199
G.Accra Reg. Agric Dev. Unit-Dangme East	241,743	20,145	0	20,145
G.Accra Reg. Agric Dev. Unit-Dangme West	23,632	1,969	0	1,969
G.Accra Reg. Agric Dev. Unit-Ga East	107,851	8,988	0	8,988
G.Accra Reg. Agric Dev. Unit-Ga South	23,398	1,950	0	1,950
G.Accra Reg. Agric Dev. Unit-Ga West	140,499	11,708	0	11,708
G.Accra Reg. Agric Dev. Unit-Ledzokuku Krowor	348,671	29,056	0	29,056
G.Accra Reg. Agric Dev. Unit-Tema Metropolitan	4,354	363	0	363
Northern Reg. Agric Dev. Unit-Bole	2,440	203	0	203
Northern Reg. Agric Dev. Unit-Central-Gonja New	2,201	183	0	183
Northern Reg. Agric Dev. Unit-Chereponi	4,470	373	0	373
Northern Reg. Agric Dev. Unit-Damango	7,417	618	0	618
Northern Reg. Agric Dev. Unit-Gambaga	4,126	344	0	344
Northern Reg. Agric Dev. Unit-Gushiegu	4,082	340	0	340
Northern Reg. Agric Dev. Unit-Karaga New	4,761,210	396,768	0	396,768
Northern Reg. Agric Dev. Unit-Nanumba (Bimbilla)	3,448	287	0	287
Northern Reg. Agric Dev. Unit-Nanumba-South New	27,373	2,281	12,841	(10,560)
Northern Reg. Agric Dev. Unit-Northern Reg. Directorate	3,988	332	0	332
Northern Reg. Agric Dev. Unit-Saboba / Cheripon	4,631	386	0	386
Northern Reg. Agric Dev. Unit-Salaga	24,358	2,030	0	2,030
Northern Reg. Agric Dev. Unit-Savelugu/Nanton District	3,926	327	0	327
Northern Reg. Agric Dev. Unit-Sawla-Tuna-Kalba New	17,737	1,478	0	1,478
Northern Reg. Agric Dev. Unit-Tamale	6,460	538	0	538
Northern Reg. Agric Dev. Unit-Tolon / Kumbungu	5,703	475	0	475
Northern Reg. Agric Dev. Unit-Walewale	9,978	832	0	832
Northern Reg. Agric Dev. Unit-Yendi	5,379	448	0	448
Northern Reg. Agric Dev. Unit-Zabzugu / Tatala	453,373	37,781	0	37,781
U-East Reg. Agric Dev. Unit-Bawku East	241,005	20,084	0	20,084
U-East Reg. Agric Dev. Unit-Bawku West	400,608	33,384	0	33,384
U-East Reg. Agric Dev. Unit-Bolgatanga	391,659	32,638	0	32,638
U-East Reg. Agric Dev. Unit-Bongo	281,055	23,421	0	23,421
U-East Reg. Agric Dev. Unit-Builsa	318,250	26,521	0	26,521
U-East Reg. Agric Dev. Unit-Garu-Tempene New	311,072	25,923	0	25,923
U-East Reg. Agric Dev. Unit-Kassena Nankana	345,774	28,815	0	28,815
U-East Reg. Agric Dev. Unit-Kassena Nankana West	328,322	27,360	0	27,360
U-East Reg. Agric Dev. Unit-Talensi-Nabdam New	332,700	27,725	0	27,725
U-East Reg. Agric Dev. Unit-Upper East Reg. Directorate	17,009	1,417	0	1,417
U-West Reg. Agric Dev. Unit-Jirapa	13,878	1,157	0	1,157
U-West Reg. Agric Dev. Unit-Lambusie	408,188	34,016	0	34,016
U-West Reg. Agric Dev. Unit-Lawra	162,367	13,531	0	13,531
U-West Reg. Agric Dev. Unit-Nadowli	153,883	12,824	0	12,824
U-West Reg. Agric Dev. Unit-Sisala West New	244,673	20,389	0	20,389
U-West Reg. Agric Dev. Unit-Sissala	851,859	70,988	0	70,988
U-West Reg. Agric Dev. Unit-Upper West Region Directorate	305,952	25,496	0	25,496
U-West Reg. Agric Dev. Unit-Wa Municipal Assembly	23,350	1,946	0	1,946
U-West Reg. Agric Dev. Unit-Wa-East New	152,628	12,719	0	12,719
U-West Reg. Agric Dev. Unit-Wa-West New	186,873	15,573	0	15,573
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-New	316,884	26,407	0	26,407
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	201,233	16,769	0	16,769
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	136,729	11,394	0	11,394
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	363,551	30,296	0	30,296
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	383,584	31,965	0	31,965
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	346,955	28,913	0	28,913
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	191,378	15,948	0	15,948
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	206,903	17,242	0	17,242
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	220,466	18,372	0	18,372
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	160,739	13,395	0	13,395
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	312,729	26,061	0	26,061
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-District	109,295	9,108	0	9,108

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
ITEM 1	A	B	C	D = (B-C)
Volta Reg. Agric Dev. Unit-Krachi West	104,594	8,716	0	8,716
Volta Reg. Agric Dev. Unit-Nkwanta District	240,960	20,080	0	20,080
Volta Reg. Agric Dev. Unit-Nkwanta North	70,838	5,903	0	5,903
Volta Reg. Agric Dev. Unit-Sogakope District	512,185	42,682	0	42,682
Volta Reg. Agric Dev. Unit-South Dayi-New	211,835	17,653	0	17,653
Volta Reg. Agric Dev. Unit-Volta Reg. Directorate	549,688	45,807	0	45,807
Western Reg. Agric Dev. Unit-Agona (Ahanta West)	441,711	36,809	0	36,809
Western Reg. Agric Dev. Unit-Amenfi East-New	42,900	3,575	0	3,575
Western Reg. Agric Dev. Unit-Axim	215,802	17,984	0	17,984
Western Reg. Agric Dev. Unit-Bia-New	142,430	11,869	0	11,869
Western Reg. Agric Dev. Unit-Bibiani	822,457	68,538	0	68,538
Western Reg. Agric Dev. Unit-Daboase (Mpohor Wasa)	149,400	12,450	0	12,450
Western Reg. Agric Dev. Unit-Enchi (Awowin District)	238,183	19,849	0	19,849
Western Reg. Agric Dev. Unit-Jomoro	211,313	17,609	0	17,609
Western Reg. Agric Dev. Unit-Juabeso	234,155	19,513	0	19,513
Western Reg. Agric Dev. Unit-Sefwi Wiawso	264,719	22,060	0	22,060
Western Reg. Agric Dev. Unit-Shama	202,106	16,842	0	16,842
Western Reg. Agric Dev. Unit-Wassa Amenfi West	196,744	16,395	0	16,395
Western Reg. Agric Dev. Unit-Wassa West	345,615	28,801	0	28,801
Western Reg. Agric Dev. Unit-Western Reg. Directorate		40,567	0	40,567
<b>TOTAL</b>	<b>58,500,579</b>	<b>4,915,615</b>	<b>4,958,526</b>	<b>(42,911)</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>				
APRM Governing Council-APRM Governing Council	271,558	22,630	0	22,630
Africa and AU Bureau	0	0	313,231	(313,231)
All Africa Students Union	67,907	5,659	866	4,793
Lagon Centre for International Affairs	253,738	21,145	0	21,145
<b>TOTAL</b>	<b>56,107,070</b>	<b>4,675,589</b>	<b>7,580,002</b>	<b>(2,904,413)</b>
<b>Ministry of Health</b>				
DHS-Christian Health Association of Ghana (CHAG)	47,632,509	3,969,376	6,035,061	(2,065,685)
DHS-District Health Administration	18,652,604	1,554,384	21,094,253	(19,539,870)
DHS-District Hospitals	93,303,622	7,775,302	0	7,775,302
DHS-Sub-Districts	47,233,538	3,936,128	0	3,936,128
GHS-Family Health	127,355	10,613	0	10,613
GHS-Finance Division	149,016	12,418	0	12,418
GHS-Finance Division	1,345,807	112,151	0	112,151
GHS-Health Administration and Support Services	858,795	71,566	0	71,566
GHS-Human Resource Development	1,535,205	127,934	0	127,934
GHS-Institutional Care Division	50,217	4,185	0	4,185
GHS-Internal Audit	5,405,672	450,473	2,421,564	(1,971,091)
GHS-Director General	194,868	16,239	0	16,239
GHS-Policy Planning, Monitoring & Evaluation	759,457	63,288	173,294	(110,006)
GHS-Public Health	198,688	16,557	0	16,557
GHS-Supplies, Stores & Drug Management	293,758	24,480	0	24,480
Health Blood Transfusion Service	1,862,042	155,170	143,586	11,584
Health Centre for Scientific Research into Plant Medicine	3,797,851	316,488	283,612	32,876
Health Food and Drugs Board	151,368	12,614	0	12,614
Health Ghana Institute of Clinical Genetics	216,218	18,018	14,943	3,075
Health Medical and Dental Council	1,158,375	96,531	0	96,531
Health National Ambulance Service	675,368	56,281	29,845	26,435
Health Nurses and Midwives Councils	1,409,123	117,427	0	117,427
Health Chief Director	1,998,648	166,554	266,180	(99,626)
Health Minister	920,074	76,673	44,535	32,138
Health Pharmacy Council	226,768	18,897	81	18,816
Health Private Hospitals and Maternity Homes Board	138,127	11,511	23,035	(11,525)
Health St. John's Ambulance Brigade	283,607	23,634	3,510	20,124
Health Traditional Medicine Practise Council	5,088,157	424,013	706,586	(282,573)
Psychiatry Hospitals -Accra Mental Hospital	2,850,425	237,535	0	237,535
Psychiatry Hospitals -Ankafu Hospital	4,993,379	416,115	0	416,115
Psychiatry Hospitals -Pantang Hospital	5,793,992	482,833	4,248,527	(3,765,694)
Reg. Health Services-Office of Reg. Director	5,564,609	463,717	0	463,717
Reg. Health Services-Reg. Clinical Care Unit	21,432,917	1,786,076	0	1,786,076
Reg. Health Services-Reg. Hospitals	6,102,448	508,537	0	508,537
Reg. Health Services-Reg. Public Health Care Unit	6,654,654	554,555	0	554,555
Reg. Health Services-Reg. Support Services	31,251,892	2,604,324	415,893	2,188,432
Teaching Hospitals -Komfo Anokye Teaching Hospital	36,788,718	3,065,727	5,321,139	(2,255,412)
Teaching Hospitals -Korle-Bu Teaching Hospital	13,249,726	1,104,144	0	1,104,144
Teaching Hospitals -Tamale Teaching Hospital	184,349	15,362	11,997	3,366
Post Graduate College of Physicians and Surgeons	18,393,970	1,532,831	1,837,583	(304,752)
Training Institutions				
<b>TOTAL</b>	<b>388,927,916</b>	<b>32,410,660</b>	<b>43,075,223</b>	<b>(10,664,563)</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D=(B-C)
<b>ITEM 1</b>				
<b>Ministry of Information</b>	896,585	74,715	105,593	(30,878)
Ghana News Agency-Ghana News Agency	278,250	23,188	25,260	(2,073)
General Administration	7,636,430	636,369	1,208,243	(571,874)
Ghana Broadcasting Corporation	602,893	50,241	53,628	(3,387)
NAFTI	6,028,760	502,397	547,603	(45,206)
ISD-General Admin	15,442,918	1,286,910	1,940,327	(653,417)
<b>TOTAL</b>				
<b>Ministry of Interior</b>	2,516,258	209,688	0	209,688
GIS-Border Patrol Management Unit	7,138,169	594,847	1,951,045	(1,356,198)
GIS-General Administration	1,520,965	126,747	0	126,747
GIS-Immigration Training School	516,288	43,024	0	43,024
GNFS-Fire Academy & Training School	24,352,787	2,029,399	0	2,029,399
GNFS-Fire Service - Operational	5,796,115	483,010	4,574,297	(4,091,287)
GNFS-General Administration	110,754,535	9,229,545	21,462,052	(12,232,507)
GPS-General Administration	2,334,267	194,522	3,636,845	(3,442,322)
GPS-Ghana Borstal Institute	875,167	72,931	0	72,931
GPS-Prisons Establishments	17,409,226	1,450,769	0	1,450,769
GPS-Prisons Officers Training School	536,611	44,718	0	44,718
Gaming Board	70,440	5,870	7,910	(2,040)
General Administration	270,529	22,544	41,027	(18,483)
Ghana Refugee Board	25,837	2,153	0	2,153
Migration Unit	33,751	2,813	0	2,813
Nacortec Control Board	808,898	67,408	64,003	3,405
National Commission on Small Arms	51,353	4,279	0	4,279
National Disaster Management Organization	19,066,604	1,588,884	798,973	789,910
National Peace Council	139,624	11,635	0	11,635
<b>TOTAL</b>	194,217,424	16,184,785	32,536,152	(16,351,367)
<b>Ministry of Justice</b>	2,608,210	217,351	305,639	(88,288)
Attorney General's Department-General Administration	937,284	78,107	0	78,107
Attorney General's Department-Reg. Operations	32,877	2,740	0	2,740
Internal Audit Unit-General Administration	177,007	14,751	4,384	10,367
Justice HQ-Copyright Office	204,551	17,046	22,184	(5,139)
Justice HQ-Council for Law Reporting	486,699	40,558	49,377	(8,819)
Justice HQ-General Administration	1,873,351	156,113	108,196	47,917
Justice HQ-General Legal Council	100,395	8,366	12,154	(3,788)
Justice HQ-Law Reform Commission	576,981	48,082	46,846	1,236
Justice HQ-Legal Aid Scheme	577,639	48,137	58,577	(10,440)
Registrar General's Dep't-General Administration	3,106,951	258,913	250,941	7,972
Serious Fraud Office-Serious Fraud Office	10,681,945	890,162	858,297	31,865
<b>TOTAL</b>				
<b>Ministry of Lands and Natural Resources</b>	839,308	69,942	0	69,942
Forestry Commission-Corporate Headquarters	12,005,641	1,000,470	421,691	578,779
Forestry Commission-Forestry Services Division	406,234	33,853	0	33,853
Forestry Commission-Resource Management Support Centre	1,659,035	138,253	0	138,253
Forestry Commission-Timber Industry Development Division	3,358,956	279,913	264,661	15,252
Forestry Commission-Wildlife Division	30,826	2,569	0	2,569
Forestry Commission-Wood Industries Training Centre	1,040,000	86,667	131,091	(44,424)
Geological Survey Department-General Administration	50,000	4,167	1,634	2,533
BARADEP	440,001	36,667	1,627,079	(1,590,412)
General Administration	40,000	3,333	0	3,333
Internal Audit Unit	1,706,466	142,206	601	141,605
Office of Administrator of Stool Lands	200,000	16,667	235,197	(218,530)
Corporate Headquarters	307,668	25,639	0	25,639
Land Registration Division	4,232,630	352,719	95,154	2,57,565
Land Valuation Division	2,825,945	235,495	0	235,495
Public & Vested Land Management Div	1,981,428	165,119	209,632	(44,513)
Survey & Mapping Division	2,626,498	218,875	0	218,875
Minerals Commission Secretariat-General Admin	33,750,636	2,812,553	2,986,740	(174,187)
<b>TOTAL</b>				
<b>Ministry of Local Govt and Rural Development</b>	2,659,384	221,615	160,092	61,523
Births and Deaths Registry-General Administration	13,188	1,099	474,861	(473,762)
Community Development-Budget and Planning Unit				



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
<b>ITEM 1</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D = (B-C)</b>
Community Development-Community Development Institutions Unit	1,151,745	95,979	0	95,979
Community Development-Gender Unit	147,411	12,284	0	12,284
Community Development-General Administration	290,946	24,246	0	24,246
Community Development-Mass Education Unit	2,248,982	187,415	0	187,415
Parks and Gardens-Aburi Botanical Gardens	555,413	46,284	0	46,284
Parks and Gardens-General Administration	172,388	14,366	268,945	(254,580)
Parks and Gardens-General Landscape Gardening, Floristry & Ext	2,976,539	248,045	0	248,045
District Assembly Common Fund-General Admin	170,679	14,223	12,113	2,110
Decentralisation Implementation	57,650,136	4,804,178	6,529,321	(1,725,143)
Development Planning Unit	416,345	34,695	0	34,695
Environmental Health and Sanitation Unit	5,506,365	458,864	686	458,178
General Administration	804,885	67,074	373,437	(306,363)
Inspectorate Division	111,319	9,277	0	9,277
Local Government Service	226,157	18,846	23,185	(4,338)
<b>TOTAL</b>	<b>75,101,882</b>	<b>6,258,490</b>	<b>7,842,640</b>	<b>(1,584,150)</b>
<b>Ministry of Roads and Highways</b>				
Feeder Roads-Feeder Roads	2,437,910	203,159	318,434	(115,274)
General Administration	281,932	23,494	572,375	(548,880)
Ghana Highway Authority	9,718,770	809,898	950,067	(140,170)
<b>Urban Roads-Urban Roads</b>	<b>1,805,200</b>	<b>150,433</b>	<b>130,867</b>	<b>19,566</b>
<b>TOTAL</b>	<b>14,243,812</b>	<b>1,186,984</b>	<b>1,971,743</b>	<b>(784,758)</b>
<b>Ministry of Tourism</b>				
General Administration	376,584	31,382	34,501	(3,119)
Ghana Tourist Board	1,052,499	87,708	109,403	(21,695)
HOTCATT	68,071	5,673	0	5,673
<b>TOTAL</b>	<b>1,497,154</b>	<b>124,763</b>	<b>143,904</b>	<b>(19,141)</b>
<b>Ministry of Trade and Industry</b>				
CEDECOM	228,186	19,016	27,952	(8,937)
Foreign Trade Missions	1,238,060	103,172	0	103,172
General Administration	219,046	18,254	206,192	(187,938)
GEPC	726,047	60,504	80,691	(20,187)
Ghana Standard Board	1,556,536	129,711	158,205	(28,494)
GRATIS	848,063	70,672	126,601	(55,929)
NBSSI	1,244,652	103,721	170,653	(66,932)
<b>TOTAL</b>	<b>6,060,590</b>	<b>505,049</b>	<b>770,294</b>	<b>(265,245)</b>
<b>Ministry of Transport</b>				
General Administration	452,848	37,737	779,554	(741,817)
Ghana Railway Development Authority	618,000	51,500	0	51,500
Driver and Vehicle Licensing Authority	2,089,155	174,096	226,464	(52,368)
Government Technical Training Centre	425,968	35,497	13,597	21,901
National Road Safety Commission	617,430	51,453	44,869	6,583
<b>TOTAL</b>	<b>4,203,401</b>	<b>350,283</b>	<b>1,064,484</b>	<b>(714,200)</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	34,523	2,877	3,965	(1,088)
Community Water & Sanitation Agency	2,349,906	195,826	199,364	(3,538)
Rural Housing	445,319	37,110	0	37,110
General Administration	273,144	22,762	192,451	(169,689)
Hydrological Services Department	404,382	33,699	0	33,699
Public Servants Housing Loans Scheme Board	43,355	3,613	220	3,393
Rent Control Department	153,849	12,821	2,295	10,526
Water Resources Commission	157,668	13,139	23,151	(10,012)
Public Works Department-General Administration	4,870,540	405,878	772,030	(366,152)
<b>TOTAL</b>	<b>8,732,686</b>	<b>727,724</b>	<b>1,193,476</b>	<b>(465,752)</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	469,036	39,086	44,202	(5,116)
Women-Women	573,267	47,772	28,179	19,593
General Administration	541,235	45,103	27,868	17,235
<b>TOTAL</b>	<b>1,583,538</b>	<b>131,962</b>	<b>100,249</b>	<b>31,712</b>
<b>Ministry of Youth and Sports</b>				
General Administration	262,398	21,867	14,100	7,767
National Sports College	119,404	9,950	190,226	(180,276)
National Sports Council	2,122,366	176,864	14,567	162,297
National Youth Council	1,820,435	151,703	209,202	(57,499)
<b>TOTAL</b>	<b>4,324,603</b>	<b>360,384</b>	<b>428,095</b>	<b>(67,712)</b>
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	9,762,200	813,517	809,821	3,695
NCCE-Reg. Services	0	0	11,388	(11,388)
<b>TOTAL</b>	<b>9,762,200</b>	<b>813,517</b>	<b>821,209</b>	<b>(7,692)</b>
<b>National Development Planning Commission</b>				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
<b>ITEM 1</b>	338,133	28,178	23,707	4,471
NDPC General Administration				
National Media Commission	1,795,512	149,626	8,910	140,716
National Media Commission				
National Labour Commission	435,777	36,315	30,613	5,702
Commission Secretariat				
<b>Office of Government Machinery</b>	201,697	16,808	0	16,808
Ashanti RCC-Budget Division	472,891	39,408	33,217	6,191
Ashanti RCC-General Administration	125,344	10,445	0	10,445
B.A.RCC-Budget Division	299,820	24,985	21,825	3,160
B.A.RCC-General Administration	128,141	10,678	0	10,678
Central RCC-Budget Division	240,130	20,011	25,321	(5,310)
Central RCC-General Administration	3,724,225	310,352	112,508	197,844
Council of State	288,300	24,025	0	24,025
Chief of State Protocol	207,745	17,312	0	17,312
Eastern RCC-Budget Division	328,345	27,362	7,509	19,853
Eastern RCC-General Administration	560,434	46,703	48,619	(1,917)
Ghana AIDS Commission-Finance & Administration	170,674	14,223	0	14,223
Greater Accra RCC-Budget Division	216,354	18,030	0	18,030
Greater Accra RCC-General Administration	336,898	28,075	0	28,075
Management Services Department	70,140	5,845	0	5,845
Northern RCC-Budget Division	250,869	20,906	24,322	(3,416)
Northern RCC-General Administration	9,860,821	821,735	1,092,454	(270,719)
BNI	6,444,011	537,001	584,496	(47,495)
National Security Council	13,900,096	1,158,341	0	1,158,341
Research Department FM	1,388,664	115,722	0	115,722
Research Department HQ	77,400	6,450	0	6,450
African Fund for BIO Fuels Development (AFUDID)	91,092	7,591	0	7,591
Divestiture Implementation Committee (DIC)	3,678,465	306,539	1,073,100	(766,561)
General Administration	658,032	54,836	39,588	15,248
Ghana Investment Promotion Centre (GIPC)	910,625	75,885	82,221	(6,335)
Internal Audit Agency Board	1,220,600	101,717	191,076	(89,360)
Microfinance and Small Loans Centre	1,913,298	159,442	0	159,442
Millennium Development Authority (MiDA)	405,006	33,751	0	33,751
National Identification Authority (NIA)	698,082	58,174	328	57,846
National Pensions Regulatory Authority	636,420	53,035	42,617	10,418
National Population Council	0	0	53,246	(53,246)
Chief Of Staff (COS)	110,400	9,200	0	9,200
Policy Evaluation & Oversight Unit	240,278	20,023	27,199	(7,175)
Public Sector Reform Secretariat	0	0	59,786	(59,786)
Public Utilities Regulatory Commission (PURC)	221,672	18,473	91,977	(73,505)
State Enterprises Commission (SEC)	658,736	54,895	17,702	37,193
Public Records and Archives Admin Dept-Gen Admin	151,527	12,627	15,425	(2,798)
Scholarships Secretariat-General Administration	135,608	11,301	0	11,301
Scholarships Secretariat-London Office	49,349	4,112	0	4,112
Upper East RCC-Budget Division	246,686	20,557	24,332	(3,775)
Upper East RCC-General Administration	60,683	5,057	0	5,057
Upper West RCC-Budget Division	382,166	31,847	10,616	21,232
Upper West RCC-General Administration	125,755	10,480	0	10,480
Volta RCC-Budget Division	280,348	23,362	12,440	10,922
Volta RCC-General Administration	130,321	10,860	0	10,860
Western RCC-Budget Division	282,568	23,547	8,686	14,862
Western RCC-General Administration	52,580,716	4,381,726	3,700,608	681,118
<b>TOTAL</b>				
Public Services Commission				
General Administration				
PSC Administration-Commissioners	443,367	36,947	51,203	(14,255)
<b>TOTAL</b>	214,272	17,856	0	17,856
Ghana Revenue Authority	657,639	54,803	51,203	3,601
Domestic Tax Division				
GRA-General Administration	0	0	3,919,095	(3,919,095)
<b>TOTAL</b>	116,813,553	9,734,463	9,391,654	342,809
<b>GRAND TOTAL</b>	116,813,553	9,734,463	13,310,749	(3,576,286)
	3,737,642,602	311,470,217	361,065,336	(49,595,119)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
<b>Audit Service</b>				
General's Secretariat				
Central Government Audits	572,675	47,723	113,067	(65,344)
Commercial Audits	1,325,759	110,480	59,895	50,585
General Administration & Staff Development	285,412	23,784	1,290	22,494
Internal Audit	1,434,585	119,549	171,292	(51,743)
Performance & Special Audit	135,064	11,255	31,826	(20,571)
Reg., District Audits & EIDA	446,259	37,188	46,075	(8,886)
<b>TOTAL</b>	<b>3,546,859</b>	<b>295,572</b>	<b>323,633</b>	<b>(28,061)</b>
<b>Commission on Human Rights and Admin. Justice</b>	<b>7,746,613</b>	<b>645,551</b>	<b>747,078</b>	<b>(101,527)</b>
CHRAJ-General Administration	834,418	69,535	16,273	53,262
<b>TOTAL</b>				
<b>Contingency</b>				
Contingency	11,754,979	979,582		979,582
<b>TOTAL</b>				
<b>Electoral Commission</b>				
General Administration	6,671,670	555,973	559,726	(3,753)
<b>TOTAL</b>				
<b>Judicial Service</b>				
General Administration	15,000,000	1,250,000	1,405,023	(155,023)
<b>TOTAL</b>				
<b>Ministry of Communications</b>				
Ghana Meteorological Agency-General Administration	62,541	5,212	8,908	(3,696)
General Administration	200,864	16,739	39,930	(23,191)
Ghana Information and Com Tech Dir	53,635	4,470	7,000	(2,530)
Kofi Annan ICT Center of Excellence	80,432	6,703	24,000	(17,297)
Postal and Courier Services Regulatory Commission	35,743	2,979	5,000	(2,021)
<b>TOTAL</b>	<b>435,867</b>	<b>36,322</b>	<b>84,838</b>	<b>(48,515)</b>
<b>Ministry of Chieftaincy and Culture</b>				
NCC-Abibigroma Theatre Company	6,999	583	649	(66)
NCC-Ashanti region	58,389	4,866	106,987	(102,121)
NCC-Brong Ahafo region	32,422	2,702	76,411	(73,709)
NCC-Bureau of Ghana Language-Accra	8,424	702	4,444	(3,742)
NCC-Bureau of Ghana Language-Tamale	6,106	509	0	509
NCC-Central region	32,206	2,684	39,117	(36,433)
NCC-Eastern region	36,293	3,024	36,029	(33,005)
NCC-Folklore Board	5,196	433	964	(531)
NCC-General Administration	100,000	8,333	158,583	(150,249)
NCC-Ghana Dance Ensemble	8,226	686	544	141
NCC-Greater Accra region	50,001	4,167	61,807	(57,640)
NCC-Kwame Nkrumah Memorial Park	11,020	918	606	312
NCC-Museums and Monuments	322,118	26,843	29,869	(3,026)
NCC-National Symphony Orchestra	18,445	1,537	3,839	(2,302)
NCC-National Theatre	45,380	3,782	0	3,782
NCC-National Theatre	25,302	2,109	52,850	(50,742)
NCC-Northern region	6,484	540	1,200	(660)
NCC-Pan African Writers Association	29,796	2,483	23,212	(20,729)
NCC-Upper East region	29,670	2,473	23,212	(20,740)
NCC-Upper West region	32,349	2,696	23,768	(21,072)
NCC-Volta region	8,671	723	0	723
NCC-W.E.B. Du Bois Memorial Centre	32,144	2,679	44,244	(41,565)
NCC-Western region	905,641	75,470	688,334	(612,864)
<b>TOTAL</b>				
<b>Ministry of Defence</b>				
Air Force	835,000	69,583	0	69,583
Army	700,000	58,333	0	58,333
Advisers	4,035,414	336,285	0	336,285
GAFCSC	513,000	42,750	0	42,750
General Administration	1,350,000	112,500	899,674	928,224
General Headquarters	21,934,783	1,827,899	0	10,000
Kofi Annan International Peacekeep Training Centre	120,000	10,000	0	24,583
MATS	295,000	24,583	0	260,000
Military Hospital	3,120,000	260,000	0	75,000
Navy	900,000	75,000	0	9,167
VAG	110,000	9,167	899,674	1,926,426
<b>TOTAL</b>	<b>33,913,197</b>	<b>2,826,100</b>		

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 2</b>				
<b>Ministry of Education</b>	200,000	16,667	1,770	14,897
Council for Technical & Vocational Educ & Training	775,743	64,645	66,281	(1,636)
General Administration	120,000	10,000	0	10,000
Ghana Book Development Council	600,000	50,000	80,062	(30,062)
Ghana Library Board	120,000	10,000	3,300	6,700
Ghana National Commission for UNESCO	80,000	6,667	8,592	(1,926)
Human Resource and Development	40,000	3,333	0	3,333
Internal Audit	100,000	8,333	0	8,333
National Inspectorate Board	400,000	33,333	50,493	(17,160)
National Service Secretariat	1,000,000	83,333	7,568,008	(7,484,675)
Non-Formal Education	100,000	8,333	10,385	(2,051)
Chief Director	50,257	4,188	2,141	2,047
Minister	700,000	58,333	57,428	905
Planning Budgeting, Monitoring & Evaluation	120,000	10,000	12,248	(2,248)
PSI on Distance Education	80,000	6,667	2,776	3,891
Statistics, Research, Information & Public Relation	250,000	20,833	0	20,833
WAEC (INTERNATIONAL)	264,000	22,000	0	22,000
WAEC (National)	599,667	49,972	0	49,972
GES BASIC EDUCATION	36,028	3,002	3,178	(176)
GES CURRICULUM, RESEARCH AND DEVELOPMENT	818,888	68,241	13,393	54,848
GES GENERAL ADM. & FINANCE	95,000	7,917	1,272	6,645
GES GES COUNCIL SECRETARIAT	20,291	1,691	0	1,691
GES GESDI	33,784	2,815	1,200	1,615
GES HUMAN RESOURCE DEVELOPMENT	36,000	3,000	20	2,980
GES INSPECTORATE	30,750	2,563	0	2,563
GES INTERNAL AUDIT	697,795	58,150	0	58,150
GES SECONDARY EDUCATION	2,122,191	176,849	0	176,849
GES SPECIAL EDUCATION	160,221	13,352	144	13,208
GES SUPPLY & LOGISTICS	36,106	3,009	75	2,934
GES TEACHER EDUCATION	200,610	16,718	7,844	8,874
GES TECHNICAL/VOCATIONAL EDUCATION	67,420	5,618	3,625	1,993
IFTH-ASHANTI REGION	51,268	4,272	5,204	(932)
IFTH-BRONG AHAFO REGION	40,989	3,416	0	3,416
IFTH-CENTRAL REGION	147,353	12,279	19,496	(7,217)
IFTH-EASTERN REGION	62,357	5,196	9,595	(4,399)
IFTH-GREATER ACCRA REGION	37,938	3,162	0	3,162
IFTH-NORTHERN REGION	29,425	2,452	0	2,452
IFTH-UPPER EAST REGION	62,818	5,235	0	5,235
IFTH-UPPER WEST REGION	65,019	5,418	7,523	(2,105)
IFTH-VOLTA REGION	46,966	3,914	0	3,914
IFTH-WESTERN REGION	1,140,734	95,061	149,384	(54,323)
REG SERV-CENTRAL ADMINISTRATION	1,127,775	93,981	66,134	27,847
REG SERV-JUNIOR HIGH SCHOOL	138,120	11,510	4,335	7,175
REG SERV-MANAGEMENT AND SUPERVISION	359,538	29,962	7,884	22,077
REG SERV-PRE-SCHOOL	1,906,093	158,841	127,961	30,880
REG SERV-PRIMARY	2,264,159	188,680	83,192	105,488
REG SERV-SENIOR HIGH SCHOOL	0	0	16,906	(16,906)
REG SERV-TECH/VOCATIONAL	564,698	47,058	14,591	32,467
COLLEGES OF EDUCATION	800,000	66,667	17,514	49,153
OTHER SUBVENTED BODIES	75,385	6,282	3,000	3,282
OTHER TEACHING INSTITUTIONS	156,710	13,059	0	13,059
POLYTECHNIC INSTITUTIONS	707,252	58,938	2,795	56,143
SUPERVISORY BODIES	6,931,587	577,632	0	577,632
UNIVERSITIES	3,329,066	277,422	1,277,152	(999,730)
<b>TOTAL</b>	<b>30,000,001</b>	<b>2,500,000</b>	<b>9,706,902</b>	<b>(7,206,902)</b>
<b>Ministry of Employment and Social Welfare</b>				
Co-operatives-General Administration	23,349	1,946	8,280	(6,334)
Co-operatives-Ghana Co-operative College	5,468	456	0	456
Co-operatives-Reg. Services	0	0	469	(469)
Factories Inspectorate-ASANTE REGION	1,329	111	0	111
Factories Inspectorate-BRONG AHAFO GEGION	818	68	0	68
Factories Inspectorate-EASTERN/VOLTA REGION	1,250	104	0	104
Factories Inspectorate-GREATER ACCRA	9,864	822	979	(157)
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER WES	1,095	91	0	91
Factories Inspectorate-WESTERN/CENTRAL REGION	1,306	109	0	109
Social Welfare-Child Rights Promotion and Protection	6,670	556	641	(85)
Social Welfare-Community Care	6,681	557	77	480
Social Welfare-General Admin, Budget and Planning	24,046	2,004	5,851	(3,847)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
Social Welfare-Justice Administration				
Labour Department-Field Organisation	6,640	553	863	(310)
Labour Department-General Administration	6,863	572	0	572
Labour Department-National Employment Service	6,000	500	0	500
Disability Council	6,000	500	0	500
Fair Wages Commission	17,802	1,484	0	1,484
General Administration	48,250	4,021	0	4,021
Ghana Co - Operative Council	100,927	8,411	23,188	(14,778)
Integrated Community Centres for Employable Skills	3,470	289	0	289
Internal Audit Department	8,955	746	0	746
Management Development & Productivity Institute	6,807	567	0	567
National Vocational Training Institute	8,217	685	0	685
Opportunities Industrialization Centre	14,725	1,227	0	1,227
Organisation of African Trade Union Unity	5,396	450	0	450
<b>TOTAL</b>	<b>1,847</b>	<b>154</b>	<b>0</b>	<b>154</b>
<b>Ministry of Energy</b>	<b>323,775</b>	<b>26,981</b>	<b>40,349</b>	<b>(13,367)</b>
Energy Commission.-General Administration.	119,030	9,919	0	9,919
Energy Commission.-General Administration.	4,995	416	0	416
General Administration and Finance.	139,278	11,607	57,713	(46,106)
Human Resources Devt. & Management.	3,000	250	380	(130)
Internal Audit	272	23	0	23
Petroleum.	7,000	583	2,500	(1,917)
Planning, Budgeting, Monitoring & Evaluation.	14,000	1,167	7,002	(5,836)
Power.	10,000	833	2,771	(1,938)
<b>TOTAL</b>	<b>297,575</b>	<b>24,798</b>	<b>70,366</b>	<b>(45,568)</b>
<b>Ministry of Environment, Science and Technology</b>				
C.S.I.R-Animal Research Institute	185,782	15,482	0	15,482
C.S.I.R-Animal Research Institute	172,603	14,384	0	14,384
C.S.I.R-Crops Research Institute	188,761	15,730	0	15,730
C.S.I.R-Food Research Institute	150,235	12,520	0	12,520
C.S.I.R-Forestry Research Institute of Ghana	171,905	14,325	0	14,325
C.S.I.R-Ghana Grains Development Project	205,741	17,145	0	17,145
C.S.I.R-INSTI	122,195	10,183	0	10,183
C.S.I.R-Institute of Industrial Research	116,013	9,668	0	9,668
C.S.I.R-Oil Palm Research Institute	173,802	14,484	0	14,484
C.S.I.R-Plant Genetic Resource Research Institute	198,334	16,528	0	16,528
C.S.I.R-Root & Tuber Crops Project	65,519	5,460	0	5,460
C.S.I.R-Savana Agricultural Research Institute	189,836	15,820	0	15,820
C.S.I.R-Science & Tech Policy Research Institute	97,513	8,126	0	8,126
C.S.I.R-Secretariat	397,012	33,084	511,739	(478,655)
C.S.I.R-Soil Research Center	62,095	5,175	528	4,647
C.S.I.R-Soil Research Institute	227,476	18,956	0	18,956
C.S.I.R-Water Research Institute	219,682	18,307	0	18,307
Environment-EPA	445,702	37,142	77,848	(40,706)
Environment-T.C.P.D	464,818	38,735	28,000	10,735
G.A.E.C-B.N.A.R.I	85,000	7,083	14,761	(7,678)
G.A.E.C-N.N.R.I.	100,000	8,333	17,366	(9,033)
G.A.E.C-R.P.B	45,000	3,750	7,815	(4,065)
G.A.E.C-Secretariat	224,512	18,709	38,988	(20,279)
MEST Headquarters-General Administration	873,041	72,753	388,083	(315,330)
<b>TOTAL</b>	<b>5,182,577</b>	<b>431,881</b>	<b>1,085,128</b>	<b>(653,247)</b>
<b>Ministry of Finance and Economic Planning</b>				
CAGD-Chief Cashier's Office	65,836	5,486	0	5,486
CAGD-Client Services Unit	10,000	833	0	833
CAGD-Financial Management Services	29,241	2,437	28,707	(26,271)
CAGD-Foreign Missions	756,000	63,000	11,374	51,626
CAGD-Foreign Missions	908,059	75,672	67,475	8,197
CAGD-General Services	201,871	16,823	11,756	5,067
CAGD-Internal Audit Division	63,325	5,277	0	5,277
CAGD-IPPD System	0	0	0	0
CAGD-Monitoring and Evaluation	82,855	6,905	0	6,905
CAGD-Controller	0	0	0	0
CAGD-Payroll Processing Division	140,104	11,675	1,972	9,703
CAGD-Pension Payments and Computation	74,752	6,229	0	6,229
CAGD-Public Accounts Section	11,609	9,967	0	1,642
CAGD-Public Financial Management Reform Unit	24,850	2,071	75,590	(20,215)
CAGD-Reg. Services	1,038,202	86,517	0	86,517
CAGD-Research and Advisory Services	18,460	1,538	0	1,538
CAGD-Training Unit	55,697	4,641	0	4,641
CAGD-Treasury Services	91,343	7,612	227,827	(41,667)
Finance Budget Division	500,000	41,667	0	41,667
Finance Debt Management Division	70,000	5,833	0	5,833
Finance Economic Research and Forecasting Division	70,000	5,833	0	5,833
Finance External Economic Relations Division	200,000	16,667	0	16,667

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 2</b>	50,000	4,167	0	4,167
Finance Financial Sector Division	3,419,891	284,991	1,112,775	(827,784)
Finance General Administration	222,467	18,539	7,082	11,457
Finance Institute of Accountancy Training	50,000	4,167	0	4,167
Finance Public Investment Division	767,340	63,945	0	63,945
Finance Public Procurement Authority	60,000	5,000	0	5,000
Finance Real Sector Division	390,100	32,508	0	32,508
Finance Securities and Exchange Commission	561,465	46,789	1,889	44,900
Statistical Service-Finance and General Administration	13,758	1,147	1,587	(440)
Statistical Service-Internal Audit	419,182	34,932	25,820	9,112
Statistical Service-Reg. Services	0	0	2,504	(2,504)
Statistical Service-Technical Services	0	0	2,504	(2,504)
<b>TOTAL</b>	<b>10,426,407</b>	<b>868,867</b>	<b>1,576,357</b>	<b>(707,490)</b>
<b>Ministry of Food and Agriculture</b>				
Ashanti Reg. Agric Dev. Unit-Adansi North-New	2,903	242	723	(481)
Budget Division	34,048	2,837	456	2,381
Ghana Vet Council	19,061	1,588	3,177	(1,588)
Ghana's Permanent Rep. In Rome	32,799	2,733	0	2,733
Grains & Legumes Development Board	32,799	2,733	5,467	(2,733)
Human Resource Development & Management Unit (HRDM)	218,088	18,174	1,105	17,069
ICOUR	16,891	1,408	2,815	(1,408)
Irrigation Development Authority	110,497	9,208	18,416	(9,208)
Chief Director	106,905	8,909	0	8,909
Minister	60,188	5,016	1,000	4,016
Planning, Budgeting, Coordination, Monitoring and Evaluation	64,259	5,355	8,827	(3,472)
Statistics Research and Information Unit	46,538	3,878	0	3,878
Northern Reg. Agric Dev. Unit-Bole	3,766	314	0	314
Fisheries Commission Secretariat	9,469	789	2,300	(1,511)
Fisheries Directorate	82,421	6,868	2,807	4,062
G. Accra Reg. Agric Dev. Unit-Accra Metropolitan Assembly	2,254	188	0	188
Tech Dir-Agric. Engineering Services Dept.	38,123	3,177	0	3,177
Tech Dir-Animal Production Dept.	33,675	2,806	2,875	(69)
Tech Dir-Crop Services Dept.	46,538	3,878	600	3,278
Tech Dir-Plant Protection & Regulatory Services (PPRS)	37,893	3,158	1,718	1,440
Tech Dir-Vet Services Dept. (Central Administration)	33,301	2,775	3,509	(734)
Tech Dir-Vet Services Dept. (Central Administration)	31,255	2,605	5,971	(3,366)
U-East Reg. Agric Dev. Unit-Bawku East	9,399	783	0	783
Ashanti Reg. Agric Dev. Unit-Adansi North-New	1,365	114	17	96
Ashanti Reg. Agric Dev. Unit-Afigya Kwabre - Kodja	2,329	194	0	194
Ashanti Reg. Agric Dev. Unit-Afigya Sekyere	2,456	205	0	205
Ashanti Reg. Agric Dev. Unit-Ahafo Ano North	3,384	282	0	282
Ashanti Reg. Agric Dev. Unit-Ahafo Ano South	3,772	314	200	114
Ashanti Reg. Agric Dev. Unit-Amansie Central-New	2,303	192	330	(138)
Ashanti Reg. Agric Dev. Unit-Amansie East	4,226	352	0	352
Ashanti Reg. Agric Dev. Unit-Amansie West	2,967	247	301	(54)
Ashanti Reg. Agric Dev. Unit-Ashanti Akim North	1,074	90	0	90
Ashanti Reg. Agric Dev. Unit-Ashanti Akim South	1,788	149	0	149
Ashanti Reg. Agric Dev. Unit-Ashanti Reg. Directorate	16,677	1,390	1,124	265
Ashanti Reg. Agric Dev. Unit-Atwima Kwahuma - Twedia	18,460	1,538	0	1,538
Ashanti Reg. Agric Dev. Unit-Atwima Mponua-New	2,043	170	0	170
Ashanti Reg. Agric Dev. Unit-Atwima Nwabiyaga	2,158	180	0	180
Ashanti Reg. Agric Dev. Unit-Bosome freho - Asiwaa	7,084	590	0	590
Ashanti Reg. Agric Dev. Unit-Bosomtwi - Atwima - Kwan	2,666	222	0	222
Ashanti Reg. Agric Dev. Unit-Ejura	3,516	293	360	(67)
Ashanti Reg. Agric Dev. Unit-Kumasi Metropolitan Assembly	3,090	258	270	(13)
Ashanti Reg. Agric Dev. Unit-Kwabre	2,416	201	0	201
Ashanti Reg. Agric Dev. Unit-Obuasi Municipal	2,546	212	288	(76)
Ashanti Reg. Agric Dev. Unit-Offinso	5,252	438	776	(338)
Ashanti Reg. Agric Dev. Unit-Offinso North - Akomadan	1,530	128	0	128
Ashanti Reg. Agric Dev. Unit-Sekyere Afram Plains - Ku mawu	1,142	95	1,783	(1,687)
Ashanti Reg. Agric Dev. Unit-Sekyere Central - Nsuta	8,269	689	0	689
Ashanti Reg. Agric Dev. Unit-Sekyere East	3,288	274	274	0
B-Ahafo Reg. Agric Dev. Unit-Sekyere West	1,442	120	0	120
B-Ahafo Reg. Agric Dev. Unit-Asunafo North	2,789	232	0	232
B-Ahafo Reg. Agric Dev. Unit-Asunafo South-New	6,170	514	0	514
B-Ahafo Reg. Agric Dev. Unit-Asutifi	3,795	316	0	316
B-Ahafo Reg. Agric Dev. Unit-Atebubu	6,156	513	0	513
B-Ahafo Reg. Agric Dev. Unit-Atebubu Amantin	8,035	670	2,313	(1,800)
B-Ahafo Reg. Agric Dev. Unit-Berekum	4,272	356	411	259
B-Ahafo Reg. Agric Dev. Unit-Brong Ahafo Reg. Directorate	6,596	550	0	356
B-Ahafo Reg. Agric Dev. Unit-Dormaa	24,377	2,031	0	550
	5,481	457	0	2,031
			0	457

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
B-Ahafo Reg. Agric Dev. Unit-Dormaa East	4,272	356	0	356
B-Ahafo Reg. Agric Dev. Unit-Jaman North-New	4,294	358	0	358
B-Ahafo Reg. Agric Dev. Unit-Jaman South	5,603	467	0	467
B-Ahafo Reg. Agric Dev. Unit-Kintampo North	6,259	522	665	(143)
B-Ahafo Reg. Agric Dev. Unit-Kintampo South-New	3,448	287	0	287
B-Ahafo Reg. Agric Dev. Unit-Nkoranza	5,564	464	0	464
B-Ahafo Reg. Agric Dev. Unit-Nkoranza South	4,272	356	0	356
B-Ahafo Reg. Agric Dev. Unit-Pru-New	4,294	358	360	(2)
B-Ahafo Reg. Agric Dev. Unit-Sene	4,930	411	0	411
B-Ahafo Reg. Agric Dev. Unit-Sunyani	5,794	483	0	483
B-Ahafo Reg. Agric Dev. Unit-Sunyani West	4,272	356	0	356
B-Ahafo Reg. Agric Dev. Unit-Tain-New	3,504	292	155	138
B-Ahafo Reg. Agric Dev. Unit-Tano North-New	4,272	356	0	356
B-Ahafo Reg. Agric Dev. Unit-Tano South	5,564	464	886	(422)
B-Ahafo Reg. Agric Dev. Unit-Techiman	5,861	488	488	0
B-Ahafo Reg. Agric Dev. Unit-Wenchi	7,547	629	0	629
Central Reg. Agric Dev. Unit-A/Dunkwa East	7,594	633	0	633
Central Reg. Agric Dev. Unit-Agona East	11,146	929	0	929
Central Reg. Agric Dev. Unit-Agona West - Agona	32,281	2,690	0	2,690
Central Reg. Agric Dev. Unit-Ajumako	2,820	235	0	235
Central Reg. Agric Dev. Unit-Assin North-A/Foso	3,024	252	299	(47)
Central Reg. Agric Dev. Unit-Assin South-New	1,854	155	0	155
Central Reg. Agric Dev. Unit-Awutu Senya	2,500	208	0	208
Central Reg. Agric Dev. Unit-B/ Asikuma	4,073	339	701	(362)
Central Reg. Agric Dev. Unit-Cape Coast	3,271	273	2,631	(2,358)
Central Reg. Agric Dev. Unit-Central Reg. Directorate	8,417	701	0	701
Central Reg. Agric Dev. Unit-Elmina	2,247	187	0	187
Central Reg. Agric Dev. Unit-Ewutu Municipality	4,035	336	336	0
Central Reg. Agric Dev. Unit-Gomoa East	3,469	289	0	289
Central Reg. Agric Dev. Unit-Gomoa West - Apam	2,369	197	0	197
Central Reg. Agric Dev. Unit-Saltpond	2,193	183	0	183
Central Reg. Agric Dev. Unit-T/Praso	2,267	189	0	189
Central Reg. Agric Dev. Unit-U/Denkyira West	2,928	244	0	244
Central Reg. Agric Dev. Unit-Upper Denkyira West	2,500	208	0	208
Eastern Reg. Agric Dev. Unit-Afram Plains (Kwahu North)	2,444	204	0	204
Eastern Reg. Agric Dev. Unit-Akwapim North	3,992	333	0	333
Eastern Reg. Agric Dev. Unit-Akwapim South	4,858	405	750	(345)
Eastern Reg. Agric Dev. Unit-Akyemanso	4,467	372	0	372
Eastern Reg. Agric Dev. Unit-Asuogyaman	4,683	390	0	390
Eastern Reg. Agric Dev. Unit-Atiwa-New	3,717	310	0	310
Eastern Reg. Agric Dev. Unit-Birim Central	6,386	532	0	532
Eastern Reg. Agric Dev. Unit-Birim North	4,259	355	0	355
Eastern Reg. Agric Dev. Unit-Birim South	4,467	372	0	372
Eastern Reg. Agric Dev. Unit-East Akim	3,670	306	1,064	(758)
Eastern Reg. Agric Dev. Unit-Eastern Reg. Directorate	16,856	1,405	0	1,405
Eastern Reg. Agric Dev. Unit-Fanteakwa	4,409	367	0	367
Eastern Reg. Agric Dev. Unit-Kwabibirem	4,009	334	0	334
Eastern Reg. Agric Dev. Unit-Kwahu South	5,633	469	939	(469)
Eastern Reg. Agric Dev. Unit-Kwahu-East	4,467	372	0	372
Eastern Reg. Agric Dev. Unit-Kwahu-West New	4,467	372	0	372
Eastern Reg. Agric Dev. Unit-Kwahu-West New	4,141	345	688	(343)
Eastern Reg. Agric Dev. Unit-Lower Manya Krobo	4,141	345	0	489
Eastern Reg. Agric Dev. Unit-New Juaben	5,867	489	0	370
Eastern Reg. Agric Dev. Unit-Suhum / Coaltar	4,440	370	353	20
Eastern Reg. Agric Dev. Unit-Upper Manya Krobo	4,467	372	555	(233)
Eastern Reg. Agric Dev. Unit-West Akim	3,857	321	968	(679)
Eastern Reg. Agric Dev. Unit-Yilo Krobo	3,466	289	1,400	(619)
Fisheries Commission Secretariat	9,372	781	500	2,198
G.Accra Reg. Agric Dev. Unit-Accra Reg. Directorate	32,370	2,698	0	264
G.Accra Reg. Agric Dev. Unit-Adenta	264	264	0	264
G.Accra Reg. Agric Dev. Unit-Ashalman	3,166	264	0	192
G.Accra Reg. Agric Dev. Unit-Dangme East	2,302	192	0	213
G.Accra Reg. Agric Dev. Unit-Dangme West	2,553	213	0	264
G.Accra Reg. Agric Dev. Unit-Ga East	2,553	264	0	264
G.Accra Reg. Agric Dev. Unit-Ga South	3,166	264	150	26
G.Accra Reg. Agric Dev. Unit-Ga West	2,111	176	0	264
G.Accra Reg. Agric Dev. Unit-Ledzokuku Krowor	3,166	221	0	221
G.Accra Reg. Agric Dev. Unit-Tema Metropolitan	2,647	221	8,610	1,581
Administration and Finance	122,284	10,190	0	211
Northern Reg. Agric Dev. Unit-Bunkprugu-Yungoo New	2,527	211	0	314
Northern Reg. Agric Dev. Unit-Central-Gonja New	3,768	314	0	

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 2</b>	3,768	314	0	314
Northern Reg. Agric Dev. Unit-Chereponi	3,766	314	1,296	(982)
Northern Reg. Agric Dev. Unit-Damango	4,109	342	0	342
Northern Reg. Agric Dev. Unit-Gambaga	4,017	335	0	335
Northern Reg. Agric Dev. Unit-Gushiegu	4,017	335	0	335
Northern Reg. Agric Dev. Unit-Karaga New	5,007	417	0	417
Northern Reg. Agric Dev. Unit-Nanumba (Bimbilla)	2,527	211	0	211
Northern Reg. Agric Dev. Unit-Nanumba-South New	37,165	3,097	2,209	888
Northern Reg. Agric Dev. Unit-Northern Reg. Directorate	5,502	459	0	459
Northern Reg. Agric Dev. Unit-Saboba / Cheripon	5,499	458	0	458
Northern Reg. Agric Dev. Unit-Salaga	6,991	583	0	583
Northern Reg. Agric Dev. Unit-Savelugu/Nanton District	2,527	211	0	211
Northern Reg. Agric Dev. Unit-Sawla-Tuna-Kalba New	7,516	626	0	626
Northern Reg. Agric Dev. Unit-Tamale	5,751	479	0	479
Northern Reg. Agric Dev. Unit-Tolon / Kumbungu	6,494	541	0	541
Northern Reg. Agric Dev. Unit-Walewale	5,502	459	0	459
Northern Reg. Agric Dev. Unit-Yendi	4,015	335	0	335
Northern Reg. Agric Dev. Unit-Zabzugu / Tatale	44,477	3,706	9,059	(5,352)
Tech Dir-Agric. Engineering Services Dept.	4,922	410	0	410
U-East Reg. Agric Dev. Unit-Bawku West	4,248	354	0	354
U-East Reg. Agric Dev. Unit-Bolgatanga	5,110	426	0	426
U-East Reg. Agric Dev. Unit-Bongo	4,911	409	260	149
U-East Reg. Agric Dev. Unit-Builsa	2,237	186	0	186
U-East Reg. Agric Dev. Unit-Garu-Tempane New	9,524	794	0	794
U-East Reg. Agric Dev. Unit-Kassena Nankana	3,000	250	0	250
U-East Reg. Agric Dev. Unit-Kassena Nankana West	4,377	365	0	365
U-East Reg. Agric Dev. Unit-Talensi-Nabdam New	19,476	1,623	726	897
U-East Reg. Agric Dev. Unit-Upper East Reg. Directorate	1,685	140	0	140
U-West Reg. Agric Dev. Unit-Jirapa	25,506	2,126	0	2,126
U-West Reg. Agric Dev. Unit-Lambusie	2,459	205	80	125
U-West Reg. Agric Dev. Unit-Lawra	5,196	433	0	433
U-West Reg. Agric Dev. Unit-Nadowli	1,726	144	0	144
U-West Reg. Agric Dev. Unit-Sisala West New	3,004	250	0	250
U-West Reg. Agric Dev. Unit-Sissala	8,790	733	6,917	(6,185)
U-West Reg. Agric Dev. Unit-Upper West Region Directorate	1,993	166	210	(44)
U-West Reg. Agric Dev. Unit-Wa Municipal Assembly	1,328	111	0	111
U-West Reg. Agric Dev. Unit-Wa-East New	1,739	145	0	145
U-West Reg. Agric Dev. Unit-Wa-West New	4,891	408	0	408
Volta Reg. Agric Dev. Unit-Adaklu-Anyibe-New	3,548	296	0	296
Volta Reg. Agric Dev. Unit-Adidome District	3,090	258	0	258
Volta Reg. Agric Dev. Unit-Akatsi District	2,678	223	0	223
Volta Reg. Agric Dev. Unit-Biakoye	10,759	897	1,200	(303)
Volta Reg. Agric Dev. Unit-Denu District	6,290	524	1,663	(1,139)
Volta Reg. Agric Dev. Unit-Hohoe District	7,376	615	0	615
Volta Reg. Agric Dev. Unit-Jasikan District	4,701	392	0	392
Volta Reg. Agric Dev. Unit-Kadjebe District	3,194	266	0	266
Volta Reg. Agric Dev. Unit-Keta District	5,924	494	0	494
Volta Reg. Agric Dev. Unit-Ketu North	11,935	995	0	995
Volta Reg. Agric Dev. Unit-Kpandu District	4,888	407	0	407
Volta Reg. Agric Dev. Unit-Krachi East-New	3,553	296	0	296
Volta Reg. Agric Dev. Unit-Krachi West	3,194	266	0	266
Volta Reg. Agric Dev. Unit-Nkwanta District	7,875	656	0	656
Volta Reg. Agric Dev. Unit-Nkwanta North	3,401	283	0	283
Volta Reg. Agric Dev. Unit-Sogakope District	6,267	522	0	522
Volta Reg. Agric Dev. Unit-South Dayi-New	3,525	294	0	294
Volta Reg. Agric Dev. Unit-Volta Reg. Directorate	14,302	1,192	1,557	(365)
Western Reg. Agric Dev. Unit-Agona (Ahanta West)	5,088	424	1,314	(890)
Western Reg. Agric Dev. Unit-Akontombra	5,503	459	0	459
Western Reg. Agric Dev. Unit-Amenfi East-New	2,374	198	390	(192)
Western Reg. Agric Dev. Unit-Axim	3,925	327	653	(326)
Western Reg. Agric Dev. Unit-Bia-New	5,088	424	700	(276)
Western Reg. Agric Dev. Unit-Bibiani	5,261	438	0	438
Western Reg. Agric Dev. Unit-Daboase (Mpohor Wasa)	5,088	424	383	41
Western Reg. Agric Dev. Unit-Ellembelle	5,503	459	0	459
Western Reg. Agric Dev. Unit-Enchi (Awowin District)	5,088	424	0	424
Western Reg. Agric Dev. Unit-Jomoro	5,088	424	0	424
Western Reg. Agric Dev. Unit-Juabeso	5,503	459	0	459
Western Reg. Agric Dev. Unit-Prestea Huni-Valley	5,503	459	0	2
Western Reg. Agric Dev. Unit-Sefwi Wiawso	5,476	456	457	456
Western Reg. Agric Dev. Unit-Shama	11,152	929	1,359	(430)



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
Western Reg. Agric Dev. Unit-Wassa Amenfi West	2,762	230	882	(652)
Western Reg. Agric Dev. Unit-Wassa West	5,528	461	0	461
Western Reg. Agric Dev. Unit-Western Reg. Directorate	15,706	1,309	917	392
<b>TOTAL</b>	<b>2,212,416</b>	<b>184,368</b>	<b>124,939</b>	<b>59,429</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>				
APRM Governing Council-APRM Governing Council	102,985	8,582	0	8,582
Africa and AU Bureau	96,135	8,011	0	8,011
Estate and General Service Bureau	662,401	55,200	233,079	(177,879)
Legon Centre for International Affairs	140,041	11,670	0	11,670
<b>TOTAL</b>	<b>15,054,576</b>	<b>1,254,548</b>	<b>4,057,195</b>	<b>(2,802,647)</b>
<b>Ministry of Health</b>				
DHS-Christian Health Association of Ghana (CHAG)	346,439	28,870	9,175	19,695
DHS-Christian Health Association of Ghana (CHAG)	860,844	71,737	79,396	(7,659)
DHS-District Hospitals	803,949	66,996	42,546	24,449
DHS-Sub-Districts	1,421,600	118,467	27,884	90,583
GHS-Family Health	17,908	1,492	0	1,492
GHS-Family Health	14,045	1,170	0	1,170
GHS-Health Administration and Support Services	13,073	1,089	2,739	(1,650)
GHS-Human Resource Development	27,564	2,297	0	2,297
GHS-Institutional Care Division	21,770	1,814	2,740	(926)
GHS-Internal Audit	14,045	1,170	0	1,170
GHS-Director General	207,166	17,264	26,671	(9,407)
GHS-Policy Planning, Monitoring & Evaluation	23,701	1,975	48,986	(47,011)
GHS-Public Health	17,908	1,492	0	1,492
GHS-Research and Development	14,045	1,170	0	1,170
GHS-Supplies, Stores & Drug Management	13,073	1,089	846	243
Health Blood Transfusion Service	249,130	20,761	0	20,761
Health Centre for Scientific Research into Plant Medicine	98,757	8,230	0	8,230
Health Directorate of Traditional and Alternative Medicine	32,153	2,679	0	2,679
Health Finance Directorate	48,860	4,072	13,236	(9,165)
Health Food and Drugs Board	21,127	1,761	0	1,761
Health General Administration & Finance	64,939	5,412	3,310	2,102
Health Ghana Institute of Clinical Genetics	32,079	2,673	0	2,673
Health Ghana Red Cross Society	34,313	2,859	0	2,859
Health Human Resource Development	29,529	2,461	0	2,461
Health Internal Audit Directorate	42,346	3,529	0	3,529
Health Medical and Dental Council	10,320	860	30,622	(29,762)
Health National Ambulance Service	87,903	7,325	0	7,325
Health Nurses and Midwives Councils	39,515	3,293	0	3,293
Health Chief Director	102,845	8,570	42,935	(34,365)
Health Minister	137,537	11,461	19,826	(8,365)
Health Pharmacy Council	12,425	1,035	2,685	(1,650)
Health Planning, Budget, Monitoring & Evaluation	69,400	5,783	3,617	2,167
Health Private Hospitals and Maternity Homes Board	8,262	689	0	689
Health Procurement and Supply Directorate	44,315	3,693	3,228	465
Health Research and Information	23,000	1,917	0	1,917
Health St. John's Ambulance Brigade	24,980	2,082	0	2,082
Health Traditional Medicine Practise Council	20,037	1,670	0	1,670
Health Traditional Medicine Practise Council	172,295	14,358	0	14,358
Health West African Health Community	570,294	47,525	68,187	(20,662)
Psychiatry Hospitals -Accra Mental Hospital	407,450	33,954	5,151	28,803
Psychiatry Hospitals -Accra Mental Hospital	553,050	46,088	86,836	(40,749)
Psychiatry Hospitals -Pantang Hospital	165,028	13,752	20,953	(7,201)
Reg. Health Services-Office of Reg. Director	154,174	12,848	0	12,848
Reg. Health Services-Reg. Clinical Care Unit	400,794	33,400	4,057	29,343
Reg. Health Services-Reg. Hospitals	163,438	13,620	1,800	11,820
Reg. Health Services-Reg. Public Health Care Unit	104,110	8,676	12,327	(3,651)
Reg. Health Services-Reg. Support Services	130,459	10,872	0	10,872
Teaching Hospitals -Komfo Anokye Teaching Hospital	134,889	11,241	10,000	1,241
Teaching Hospitals -Korle-Bu Teaching Hospital	136,789	11,400	0	11,400
Teaching Hospitals -Tamale Teaching Hospital	144,468	12,039	0	12,039
Post Graduate College of Physicians and Surgeons	413,048	34,421	2,970	31,451
Post Graduate College of Physicians and Surgeons	<b>8,701,198</b>	<b>725,100</b>	<b>572,722</b>	<b>152,378</b>
<b>TOTAL</b>				
<b>Ministry of Information</b>				
Ghana News Agency-Ghana News Agency	298,000	24,833	22,170	2,663
Ghana News Agency-Ghana News Agency	303,916	25,326	41,191	(15,864)
Ghana News Agency-Ghana News Agency	149,395	12,450	16,400	(3,950)
Ghana Broadcasting Corporation	4,961	413	0	413
Internal Audit Unit	235,638	19,637	29,011	(9,375)
NAFTI				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D=(B-C)
<b>ITEM 2</b>	108,584	9,049	46,790	(37,741)
ISD-General Administration	329,880	27,490	2,683	24,807
ISD-General Admin	97,796	8,150	8,000	150
ISD-Overseas Information Department	1,528,170	127,348	166,245	(38,897)
<b>TOTAL</b>				
<b>Ministry of Interior</b>	476,743	39,729	2,019	37,709
GIS-Border Patrol Management Unit	1,454,448	121,204	86,489	34,715
GIS-Border Patrol Management Unit	144,865	12,072	38,190	(26,118)
GIS-Immigration Training School	6,028	502	0	502
GNFS-Fire Academy & Training School	162,013	13,501	0	13,501
GNFS-Fire Academy & Training School	518,933	43,244	45,452	(2,208)
GNFS-General Administration	13,665	1,139	0	1,139
GNFS-Internal Audit	585,869	48,822	0	48,822
GP-Criminal Investigations Department	27,982,519	2,331,877	552,148	1,779,729
GP-General Administration	738,723	61,560	0	61,560
GP-General Administration	0	0	0	0
GP-Police Reg. Services	1,081,495	90,125	0	90,125
GP-Service Workshop	392,152	32,679	0	32,679
GP-Training Institution	111,211	9,268	0	9,268
GP-WAJUI / Community Policing	2,105,838	175,487	423,767	(248,280)
GPS-General Administration	208,616	17,385	0	17,385
GPS-General Administration	1,887,081	157,257	451,635	(294,378)
GPS-Prisons Establishments	208,294	17,358	1,000	16,358
GPS-Prisons Officers Training School	22,239	1,853	4,100	(2,247)
Gaming Board	403,911	33,659	194,479	(160,820)
Gaming Board	32,782	2,732	0	2,732
Ghana Refugee Board	42,644	3,554	0	3,554
Migration Unit	1,509,956	125,830	0	125,830
Nacortic Control Board	107,457	8,955	0	8,955
National Commission on Small Arms	6,756,058	563,005	699,232	(136,227)
National Disaster Management Organization	37,633	3,136	0	3,136
National Peace Council	46,991,173	3,915,931	2,498,510	1,417,421
<b>TOTAL</b>				
<b>Ministry of Justice</b>	377,150	31,429	69,517	(38,088)
Attorney General's Department-General Admin	236,660	19,722	11,668	8,054
Attorney General's Department-General Admin	8,175	681	5,900	(5,219)
Internal Audit Unit-General Administration	30,981	2,582	2,000	582
Justice HQ-Copyright Office	64,338	5,362	13,158	(7,796)
Justice HQ-Council for Law Reporting	162,897	13,575	96,352	(82,778)
Justice HQ-General Administration	32,272	2,689	1,450	1,239
Justice HQ-General Legal Council	29,690	2,474	6,072	(3,598)
Justice HQ-Law Reform Commission	171,408	14,284	6,582	7,702
Justice HQ-Legal Aid Scheme	110,606	9,217	14,948	(5,731)
Registrar General's Dep't-General Administration	927,276	77,273	24,927	52,346
Serious Fraud Office-Serious Fraud Office	2,151,453	179,288	252,576	(73,288)
<b>TOTAL</b>				
<b>Ministry of Lands and Natural Resources</b>	90,000	7,500	209,115	(201,615)
Forestry Commission-Wildlife Division	140,000	11,667	13,593	(1,927)
Geological Survey Department-General Admin	50,000	4,167	0	4,167
BARADEP	220,000	18,333	30,425	(12,092)
General Administration	0	0	0	0
Ghana Boundary Commission	9,000	750	8,000	(7,250)
Human Resource Directorate	6,000	500	500	0
Internal Audit Unit	0	0	12,000	(12,000)
Land Administration Project (LAP)	60,000	5,000	0	5,000
Office of Administrator of Stool Lands	9,000	750	1,212	(462)
PPMED	9,000	750	1,309	(559)
Statistics, Research & Information Management (SRIM)	2,844	237	0	237
Corporate Headquarters	90,000	7,500	0	7,500
Land Registration Division	140,000	11,667	0	11,667
Land Valuation Division	60,000	5,000	0	5,000
Public & Vested Land Management Div	115,000	9,583	12,174	(2,591)
Survey & Mapping Division	1,000,844	83,404	288,329	(204,925)
<b>TOTAL</b>				
<b>Ministry of Local Govt and Rural Development</b>	92,434	7,703	8,401	(698)
Births and Deaths Registry-General Administration	2,000	167	485	(318)
Births and Deaths Registry-General Administration	5,000	417	72	345
Community Development-Budget and Planning Unit	3,000	250	48	202
Community Development-Gender Unit	6,125	510	36	474
Community Development-General Administration	47,320	3,943	1,173	2,770
Community Development-Mass Education Unit	4,620	385	1,100	(715)
Parks and Gardens-Aburi Botanical Gardens	31,810	2,651	15,226	(12,575)
Parks and Gardens-General Administration	21,327	1,777	999	778
Parks and Gardens-Gen Land Garden, Floristry & Ext	34,996	2,916	5,762	(2,845)
District Assembly Common Fund-Gen Admin				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
Decentralisation Implementation				
Environmental Health and Sanitation Unit	26,657	2,221	0	2,221
General Administration	32,877	2,740	2,000	740
Inspectorate Division	222,158	18,513	27,935	(9,422)
Local Government Project Support Unit	10,664	889	379	510
Local Government Service	112,275	9,356	17,482	(8,125)
<b>TOTAL</b>	<b>42,651</b>	<b>3,554</b>	<b>2,029</b>	<b>1,526</b>
<b>Ministry of Roads and Highways</b>	<b>695,914</b>	<b>57,993</b>	<b>83,126</b>	<b>(25,133)</b>
Feeder Roads-Feeder Roads	204,000	17,000	4,297	12,703
Feeder Roads-Feeder Roads	356,000	29,667	90,747	(61,080)
Ghana Highway Authority	918,000	76,500	5,000	71,500
Urban Roads-Urban Roads	194,000	16,167	14,304	1,863
<b>TOTAL</b>	<b>1,672,000</b>	<b>139,333</b>	<b>114,347</b>	<b>24,986</b>
<b>Ministry of Tourism</b>				
General Administration	241,000	20,083	5,656	14,427
General Administration	529,000	44,083	0	44,083
HOTCATT	30,000	2,500	0	2,500
<b>TOTAL</b>	<b>800,000</b>	<b>66,667</b>	<b>5,656</b>	<b>61,010</b>
<b>Ministry of Trade and Industry</b>				
CEDECOM	100,000	8,333	8,338	(5)
Foreign Trade Missions	100,000	8,333	0	8,333
General Administration	200,651	16,721	0	16,721
GEPC	140,000	11,667	0	11,667
Ghana Standard Board	50,000	4,167	0	4,167
GRATIS	300,000	25,000	0	25,000
NBSSI	260,000	21,667	0	21,667
PPME	0	0	28,186	(28,186)
Reg. Trade Offices	40,000	3,333	0	3,333
UNIDO FIELD REPRESENTATIVE	5,000	417	0	417
<b>TOTAL</b>	<b>1,195,651</b>	<b>99,638</b>	<b>36,524</b>	<b>63,113</b>
<b>Ministry of Transport</b>				
General Administration	651,762	54,314	29,497	24,817
General Administration	353,757	29,480	29,480	0
Reg. Maritime University	129,818	10,818	0	10,818
Driver and Vehicle Licensing Authority	77,593	6,466	7,051	(585)
Driver and Vehicle Licensing Authority	67,547	5,629	5,629	0
National Road Safety Commission	471,717	39,310	39,310	0
<b>TOTAL</b>	<b>1,752,194</b>	<b>146,016</b>	<b>110,966</b>	<b>35,050</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	21,336	1,778	0	1,778
Architects Registration Council	485,372	40,448	0	40,448
Rural Housing	40,956	3,413	17,309	(13,896)
General Administration	160,707	13,392	39,540	(26,148)
Ghana Water Company Limited	0	0	100	(100)
Hydrological Services Department	53,001	4,417	1,907	1,907
Public Servants Housing Loans Scheme Board	10,793	899	2,510	(1,385)
Rent Control Department	14,641	1,220	2,284	(5,046)
Technical Services Centre	0	0	6,266	(1,036)
Water Resources Commission	14,462	1,205	1,036	1,205
Public Works Department-Estates Management	1,821	152	0	152
Public Works Department-General Administration	45,689	3,807	666	3,141
Public Works Department-Stores	1,222	102	0	102
<b>TOTAL</b>	<b>850,000</b>	<b>70,833</b>	<b>69,711</b>	<b>1,122</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	87,215	7,268	10,512	(3,244)
Children Centres-Children	87,215	7,268	3,163	4,105
General Administration	174,430	14,536	41,398	(26,862)
<b>TOTAL</b>	<b>348,860</b>	<b>29,072</b>	<b>55,072</b>	<b>(26,000)</b>
<b>Ministry of Youth and Sports</b>				
General Administration	1,134,141	94,512	266,567	(172,055)
General Administration	361,063	30,089	6,504	23,585
National Sports Council	848,420	70,702	31,729	38,973
National Youth Council	781,200	65,100	0	65,100
<b>TOTAL</b>	<b>3,124,824</b>	<b>260,402</b>	<b>304,799</b>	<b>(44,397)</b>
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	2,660,598	221,717	251,886	(30,169)
National Development Planning Commission	524,583	43,715	118,426	(74,711)
NDPC General Administration	0	0	2,500	(2,500)
NDPC General Administration	524,583	43,715	120,926	(77,211)
<b>TOTAL</b>				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY ANNUAL B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 2</b>				
<b>National Media Commission</b>	191,000	15,917	12,194	3,723
National Media Commission				
<b>National Labour Commission</b>	257,595	21,466	17,250	4,216
Commission Secretariat				
<b>Office of Government Machinery</b>	65,440	5,453	0	5,453
Ashanti RCC-Budget Division	249,540	20,795	30,515	(9,720)
Ashanti RCC-Budget Division	62,222	5,185	744	4,441
B.A.RCC-Budget Division	232,385	19,365	13,669	5,696
B.A.RCC-General Administration	57,491	4,791	2,686	2,105
Central RCC-Budget Division	248,352	20,696	0	20,696
Central RCC-General Administration	1,769,815	147,485	28,077	119,408
Council of State	266,732	22,228	16,793	5,435
Council of State	56,626	4,719	2,772	1,947
Eastern RCC-Budget Division	189,554	15,796	14,614	1,182
Eastern RCC-General Administration	98,925	8,244	14,000	(5,756)
Ghana AIDS Commission-Finance & Administration	75,590	6,299	5,539	760
Greater Accra RCC-Budget Division	164,318	13,693	8,068	5,625
Greater Accra RCC-General Administration	58,682	4,890	11,487	(6,597)
Management Services Department	59,525	4,960	0	4,960
Management Services Department	266,163	22,180	16,407	5,774
Northern RCC-General Administration	8,401,427	700,119	0	700,119
Office of Parliament-General Administration	498,558	41,547	25,144	16,402
Head of Civil Service-Finance and Admin Dir	5,895,842	491,320	29,054	462,266
BNI	740,709	61,726	62,726	(1,000)
BNC	4,430,633	369,219	90,200	279,019
National Security Council	5,484,704	457,059	43,141	413,918
Research Department FM	1,280,580	106,715	0	106,715
Research Department HQ	29,522	2,460	988	1,472
African Fund for BIO Fuels Development (AFUDID)	121,714	10,143	0	10,143
African Fund for BIO Fuels Development (AFUDID)	78,120	6,510	0	6,510
Divestiture Implementation Committee (DIC)	1,260,717	105,060	36,323	68,736
General Administration	148,395	12,366	10,869	1,497
Ghana Investment Promotion Centre (GIPC)	680,624	56,719	57,719	(1,000)
Internal Audit Agency Board	260,980	21,748	0	21,748
Microfinance and Small Loans Centre	106,300	8,858	0	8,858
Millennium Development Authority (MiDA)	537,780	44,815	0	44,815
National Identification Authority (NIA)	312,608	26,051	39,188	(13,137)
National Pensions Regulatory Authority	268,026	22,336	35,631	(13,295)
National Population Council	1,220,800	101,733	71,051	30,683
Chief Of Staff (COS)	24,180	2,015	0	2,015
Policy Evaluation & Oversight Unit	168,000	14,000	0	14,000
Public Sector Reform Secretariat	155,050	12,921	20,921	(8,000)
State Enterprises Commission (SEC)	573,560	47,797	43,919	3,878
Vice-President's Secretariat	169,885	14,157	17,532	(3,375)
Public Records and Archives Admin Dept-Genl Admin	77,363	6,447	8,265	(1,818)
Public Records and Archives Admin Dept-Gen Admin	76,118	6,343	3,691	2,653
Scholarships Secretariat-London Office	61,830	5,153	0	5,153
Upper East RCC-Budget Division	249,481	20,790	37,712	(16,922)
Upper East RCC-General Administration	58,720	4,893	1,534	3,359
Upper West RCC-Budget Division	247,829	20,652	27,022	(6,370)
Upper West RCC-General Administration	49,660	4,138	0	4,138
Volta RCC-Budget Division	198,325	16,527	4,103	12,424
Volta RCC-General Administration	46,030	3,836	4,817	(981)
Western RCC-Budget Division	229,048	19,087	17,002	2,086
Western RCC-General Administration	38,064,478	3,172,040	853,923	2,318,117
<b>TOTAL</b>				
<b>Public Services Commission</b>	490,343	40,862	9,442	31,420
General Administration	40,174,204	3,347,850	0	3,347,850
<b>Revenue Agencies</b>	8,000,000	666,667	0	666,667
Domestic Tax Division				
<b>Subscription payments</b>				
Subscription payments				
<b>Utility</b>				
Utility				
<b>Grand Total</b>	100,000,000	8,333,333	0	8,333,333
	401,934,794	33,494,566	26,886,387	6,608,179

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 3	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
IFTH-CENTRAL REGION				
IFTH-EASTERN REGION	48,186	4,016	0	4,016
IFTH-GREATER ACCRA REGION	154,735	12,895	0	12,895
IFTH-NORTHERN REGION	51,375	4,281	0	4,281
IFTH-UPPER EAST REGION	47,468	3,956	0	3,956
IFTH-UPPER WEST REGION	36,785	3,065	0	3,065
IFTH-VOLTA REGION	55,206	4,601	0	4,601
IFTH-WESTERN REGION	78,707	6,559	0	6,559
REG SERV-CENTRAL ADMINISTRATION	54,644	4,554	0	4,554
REG SERV-JUNIOR HIGH SCHOOL	730,716	60,893	1,000	59,893
REG SERV-MANAGEMENT AND SUPERVISION	935,077	77,923	0	77,923
REG SERV-PRE-SCHOOL	64,197	5,350	0	5,350
REG SERV-PRIMARY	485,152	40,429	0	40,429
REG SERV-SENIOR HIGH SCHOOL	1,982,624	165,219	0	165,219
REG SERV-TECH/VOCATIONAL	1,578,949	131,579	0	131,579
COLLEGES OF EDUCATION	700,590	58,383	0	58,383
OTHER SUBVENTED BODIES	1,000,000	83,333	0	83,333
OTHER TEACHING INSTITUTIONS	16,690	1,391	0	1,391
POLYTECHNIC INSTITUTIONS	109,985	9,165	0	9,165
SUPERVISORY BODIES	431,310	35,943	0	35,943
UNIVERSITIES	456,900	38,075	0	38,075
UNIVERSITIES	1,985,117	165,426	0	165,426
<b>TOTAL</b>	<b>21,027,822</b>	<b>1,752,319</b>	<b>2,184,892</b>	<b>(432,573)</b>
<b>Ministry of Employment and Social Welfare</b>				
Co-operatives-General Administration	3,842	320	1,149	(829)
Co-operatives-Ghana Co-operative College	692	58	0	58
Factories Inspectorate-ASANTE REGION	181	15	0	15
Factories Inspectorate-BRONG AHAFO REGION	156	13	0	13
Factories Inspectorate-EASTERN/VOLTA REGION	184	15	0	15
Factories Inspectorate-GREATER ACCRA	1,061	88	0	88
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER	117	10	0	10
Factories Inspectorate-WESTERN/CENTRAL REGION	153	13	0	13
Social Welfare-Child Rights Promotion and Protection	5,661	472	0	472
Social Welfare-Community Care	10,564	880	0	880
Social Welfare-General Administration, Budget and Planr	3,987	332	80	252
Social Welfare-Justice Administration	7,611	634	0	634
Labour Department-General Administration	2,712	226	0	226
Disability Council	4,971	414	0	414
Fair Wages Commission	8,948	746	0	746
General Administration	4,000	333	525	(192)
Ghana Co - Operative Council	796	66	0	66
Human Resource Development	173,712	14,476	0	14,476
Integrated Community Centres for Employable Skills	2,518	210	0	210
Internal Audit Department	1,631	136	0	136
Management Development & Productivity Institute	2,025	169	0	169
National Vocational Training Institute	3,069	256	0	256
Opportunities Industrialization Centre	1,385	115	0	115
Policy Planning, Budget, Monitoring & Evaluation	18,448	1,537	0	1,537
Research, Information and Statistics	3,500	292	0	292
<b>TOTAL</b>	<b>261,924</b>	<b>21,827</b>	<b>1,754</b>	<b>20,073</b>
<b>Ministry of Energy</b>				
Energy Commission.-General Administration.	119,030	9,919	12,806	(2,887)
Energy Sector, Financial Monitoring.	3,000	250	0	250
General Administration and Finance.	30,000	2,500	4,437	(1,937)
Human Resources Devt. & Management.	68,272	5,689	1,344	4,345
Internal Audit	5,007	417	0	417
Petroleum.	10,000	833	500	333
Planning, Budgeting, Monitoring & Evaluation.	23,994	2,000	0	2,000
Power.	36,000	3,000	0	3,000
Research and Statistics	2,272	189	0	189
<b>TOTAL</b>	<b>297,575</b>	<b>24,798</b>	<b>19,087</b>	<b>5,711</b>
<b>Ministry of Environment, Science and Technology</b>				
C.S.I.R-Secretariat	150,384	12,532	0	12,532
Environment-EPA	50,000	4,167	0	4,167
Environment-T.C.P.D	130,100	10,842	0	10,842
G.A.E.C-B.N.A.R.I	6,000	500	0	500
G.A.E.C-N.N.R.I.	7,120	593	0	593
G.A.E.C-R.P.B	3,840	320	0	320
G.A.E.C-Secretariat	83,422	6,952	18,151	(11,200)
MEST Headquarters-General Administration	248,782	20,732	25,292,037	(25,271,305)
<b>TOTAL</b>	<b>679,648</b>	<b>56,637</b>	<b>25,310,188</b>	<b>(25,253,551)</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 3</b>				
<b>Ministry of Finance and Economic Planning</b>	39,831	3,319	0	3,319
CAGD-Chief Cashier's Office	30,275	2,523	0	2,523
CAGD-Foreign Missions	102,708	8,559	2,369,417	(2,360,858)
CAGD-Financial Management Services	0	0	10,284	(10,284)
CAGD-Foreign Missions	557,548	46,462	0	46,462
CAGD-General Administration	11,340	945	70,754	(69,809)
CAGD-General Services	84,090	7,008	0	7,008
CAGD-Internal Audit Division	61,342	5,112	0	5,112
CAGD-Monitoring and Evaluation	185,452	15,454	0	15,454
CAGD-Payroll Processing Division	49,052	4,088	0	4,088
CAGD-Pension Payments and Computation	286,278	23,857	0	23,857
CAGD-Public Accounts Section	8,939	745	0	745
CAGD-Public Financial Management Reform Unit	213,420	17,785	824	16,961
CAGD-Reg. Services	2,395	200	0	200
CAGD-Research and Advisory Services	338,197	28,183	0	28,183
CAGD-Training Unit	174,469	14,539	1,391	13,148
CAGD-Treasury Services	1,908,743	159,062	234,741	(75,679)
Finance Budget Division	141,740	11,812	0	11,812
Finance Debt Management Division	233,070	19,423	0	19,423
Finance Economic Research and Forecasting Division	300,000	25,000	0	25,000
Finance External Economic Relations Division	150,000	12,500	0	12,500
Finance Financial Sector Division	1,825,453	152,121	291,128	(139,007)
Finance General Administration	118,528	9,877	0	9,877
Finance Institute of Accountancy Training	200,000	16,667	0	16,667
Finance Public Investment Division	731,701	60,975	0	60,975
Finance Public Procurement Authority	110,194	9,183	0	9,183
Finance Real Sector Division	135,925	11,327	0	11,327
Finance Securities and Exchange Commission	63,292	5,274	0	5,274
Statistical Service-Finance and General Administration	40,345	3,362	0	3,362
Statistical Service-Internal Audit	345,036	28,753	0	28,753
Statistical Service-Reg. Services	361,380	30,115	0	30,115
Statistical Service-Statistical Operations	76,500	6,375	0	6,375
Statistical Service-Technical Services	1,638,980	136,582	0	136,582
Administration and Finance	<b>10,526,223</b>	<b>877,185</b>	<b>2,978,539</b>	<b>(2,101,354)</b>
<b>Ministry of Food and Agriculture</b>				
Ashanti Reg. Agric Dev. Unit-Ashanti Reg. Directorate	15,198	1,267	0	1,267
Ashanti Reg. Agric Dev. Unit-Bosome freho -Asiwa	0	0	614	(614)
Ashanti Reg. Agric Dev. Unit-Ejura	70,622	5,885	0	5,885
B-Ahafo Reg. Agric Dev. Unit-Brong Ahafo Reg. Directorate	7,333	611	0	611
B-Ahafo Reg. Agric Dev. Unit-Kintampo North	80,667	6,722	0	6,722
Central Reg. Agric Dev. Unit-Central Reg. Directorate	44,000	3,667	0	3,667
Eastern Reg. Agric Dev. Unit-Eastern Reg. Directorate	44,000	3,667	0	3,667
G-Accra Reg. Agric Dev. Unit-Accra Reg. Directorate	44,000	3,667	0	3,667
Northern Reg. Agric Dev. Unit-Northern Reg. Directorate	79,200	6,600	0	6,600
U-East Reg. Agric Dev. Unit-Upper East Reg. Directorate	44,000	3,667	0	3,667
U-West Reg. Agric Dev. Unit-Lawra	44,000	3,667	0	3,667
Volta Reg. Agric Dev. Unit-Volta Reg. Directorate	44,000	3,667	0	3,667
Western Reg. Agric Dev. Unit-Western Reg. Directorate	44,000	3,667	0	3,667
<b>TOTAL</b>	<b>11,087,243</b>	<b>923,937</b>	<b>2,979,153</b>	<b>(2,055,216)</b>
<b>Ministry of Foreign Affairs and Regional Integration</b>				
APRM Governing Council-APRM Governing Council	97,841	8,153	0	8,153
Africa and AU Bureau	338,575	28,215	0	28,215
All Africa Students Union	3,629	302	0	302
Estate and General Service Bureau	0	0	0	0
Legon Centre for International Affairs	41,583	3,465	13,104	(13,104)
<b>TOTAL</b>	<b>2,500,000</b>	<b>208,333</b>	<b>13,104</b>	<b>195,229</b>
<b>Ministry of Health</b>				
DHS-Christian Health Ass of Ghana (CHAG)	70,000	5,833	0	5,833
DHS-District Health Administration	335,410	27,951	2,039	25,912
DHS-Sub-Districts	731,235	60,936	0	60,936
GHS-Family Health	29,467	2,456	0	2,456
GHS-Health Administration and Support Services	23,111	1,926	0	1,926
GHS-Human Resource Development	45,356	3,780	0	3,780
GHS-Institutional Care Division	4,269	356	0	356
GHS-Internal Audit	23,111	1,926	0	1,926
GHS-Director General	340,891	28,408	0	28,408
GHS-Policy Planning, Monitoring & Evaluation	964	80	0	80

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
ITEM 3	A	B	C	D = (B-C)
GHS-Public Health	551	46	0	46
GHS-Research and Development	23,111	1,926	0	1,926
GHS-Supplies, Stores & Drug Management	23,111	1,926	0	1,926
Health Centre for Scientific Research into Plant Medicine	53,071	4,423	0	4,423
Health Directorate of Traditional and Alternative Medicine	30,872	2,573	0	2,573
Health Finance Directorate	41,301	3,442	0	3,442
Health General Administration & Finance	42,081	3,507	0	3,507
Health Ghana Institute of Clinical Genetics	55,611	4,634	0	4,634
Health Ghana Red Cross Society	57,635	4,803	0	4,803
Health Human Resource Development	37,872	3,156	0	3,156
Health Internal Audit Directorate	44,512	3,709	0	3,709
Health Medical and Dental Council	82,451	6,871	0	6,871
Health National Ambulance Service	260,591	21,716	0	21,716
Health Chief Director	123,311	10,276	0	10,276
Health Minister	97,580	8,132	0	8,132
Health Pharmacy Council	63,762	5,314	0	5,314
Health Planning, Budget, Monitoring & Evaluation	114,000	9,500	0	9,500
Health Private Hospitals and Maternity Homes Board	57,100	4,758	0	4,758
Health Procurement and Supply Directorate	43,399	3,617	0	3,617
Health Research and Information	20,902	1,742	0	1,742
Health St. John's Ambulance Brigade	113,864	9,489	0	9,489
Health Traditional Medicine Practise Council	80,836	6,736	0	6,736
Psychiatry Hospitals -Accra Mental Hospital	266,900	22,242	0	22,242
Psychiatry Hospitals -Ankaful Hospital	199,113	16,593	0	16,593
Psychiatry Hospitals -Pantang Hospital	218,618	18,218	0	18,218
Reg. Health Services-Office of Reg. Director	96,512	8,043	0	8,043
Reg. Health Services-Reg. Clinical Care Unit	76,080	6,340	0	6,340
Reg. Health Services-Reg. Public Health Care Unit	143,870	11,989	0	11,989
Reg. Health Services-Reg. Support Services	118,917	9,910	0	9,910
Training Institutions	591,828	49,319	0	49,319
<b>TOTAL</b>	<b>4,783,176</b>	<b>398,598</b>	<b>2,039</b>	<b>396,560</b>
<b>Ministry of Information</b>				
Ghana News Agency-Ghana News Agency	24,092	2,008	0	2,008
General Administration	284,000	23,667	19,270	4,397
ISD-General Admin	859	72	0	72
NAFTI	30,195	2,516	0	2,516
ISD-General Administration	71,000	5,917	0	5,917
ISD-Operations Division	0	0	0	0
ISD-Overseas Information Department	2,000	167	0	167
<b>TOTAL</b>	<b>412,146</b>	<b>34,346</b>	<b>19,270</b>	<b>15,076</b>
<b>Ministry of Interior</b>				
GIS-Border Patrol Management Unit	127,294	10,608	0	10,608
GNFS-Fire Academy & Training School	214,874	17,906	0	17,906
GIS-Immigration Training School	176,937	14,745	0	14,745
GNFS-General Administration	7,150,000	595,833	0	595,833
GP-Criminal Investigations Department	148,947	12,412	0	12,412
GP-General Administration	728,187	60,682	0	60,682
GP-Police Hospital	746,740	62,228	0	62,228
GPS-General Administration	411,005	34,250	0	34,250
GPS-General Administration	111,437	9,286	21,495	(12,209)
Gaming Board	1,033,936	86,161	230,677	(144,516)
GPS-Prisons Officers Training School	744,554	62,046	0	62,046
Gaming Board	14,826	1,236	0	1,236
General Administration	269,274	22,440	1,147,224	(1,124,785)
Ghana Refugee Board	22,007	1,834	0	1,834
Migration Unit	28,429	2,369	0	2,369
Nacortec Control Board	192,000	16,000	0	16,000
National Commission on Small Arms	71,638	5,970	0	5,970
National Disaster Management Organization	2,563,659	213,638	0	213,638
National Peace Council	25,089	2,091	0	2,091
<b>TOTAL</b>	<b>14,780,833</b>	<b>1,231,736</b>	<b>1,399,397</b>	<b>(167,661)</b>
<b>Ministry of Justice</b>				
Attorney General's Department-General Administration	30,066	2,506	18,000	(15,495)
Attorney General's Department-Reg. Operations	10,730	894	0	894
Internal Audit Unit-General Administration	489	41	0	41
Justice HQ-Copyright Office	21,504	1,792	0	1,792
Justice HQ-Council for Law Reporting	24,176	2,015	0	2,015
Justice HQ-General Administration	40,153	3,346	0	3,346
Justice HQ-General Legal Council	4,623	385	0	385
Justice HQ-Law Reform Commission	7,884	657	0	657
Justice HQ-Legal Aid Scheme	17,940	1,495	0	1,495

CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM				
	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
ITEM 3	135,815	11,318	0	11,318
Serious Fraud Office-Serious Fraud Office	293,380	24,448	18,000	6,448
TOTAL				
<b>Ministry of Lands and Natural Resources</b>	8,000,000	666,667	0	666,667
Forestry Commission-Forestry Services Division	140,000	11,667	0	11,667
Forestry Commission-Wildlife Division	90,000	7,500	0	7,500
Geological Survey Department-General Administration	30,000	2,500	12,020	(9,520)
BARADEP	100,000	8,333	0	8,333
Forestry Planning	120,000	10,000	180,000	(170,000)
General Administration	50,000	4,167	0	4,167
Ghana Boundary Commission	10,000	833	0	833
Human Resource Directorate	6,000	500	0	500
Internal Audit Unit	900,000	75,000	0	75,000
Land Administration Project (LAP)	30,000	2,500	0	2,500
Office of Administrator of Stool Lands	14,000	1,167	0	1,167
PPMED	10,000	833	0	833
Statistics, Research & Information Mgt (SRIM)	20,000	1,667	0	1,667
Corporate Headquarters	70,000	5,833	0	5,833
Land Registration Division	100,000	8,333	0	8,333
Land Valuation Division	50,000	4,167	30,000	(25,833)
Public & Vested Land Management Div	150,000	12,500	561,183	(548,683)
Survey & Mapping Division	33,162	2,764	0	2,764
Births and Deaths Registry-General Admin	22,953	1,913	0	1,913
Community Dev-Budget and Plan Unit	3,051	254	0	254
Parks and Gardens-Aburi Botanical Gardens	8,758	730	0	730
District Assembly Common Fund-Gen Admin	7,156	596	0	596
Decentralisation Implementation	5,321	443	0	443
District Assembly Common Fund-Gen Admin	10,195	850	0	850
Development Planning Unit	23,895	1,991	0	1,991
Environmental Health and Sanitation Unit	115,126	9,594	0	9,594
General Administration	8,353	696	0	696
Inspectorate Division	100,000	8,333	0	8,333
Local Government Project Support Unit	48,867	4,072	0	4,072
Local Government Service	10,276,837	856,403	783,203	73,200
<b>Ministry of Roads and Highways</b>				
Feeder Roads-Feeder Roads	99,000	8,250	0	8,250
General Administration	80,000	6,667	0	6,667
Ghana Highway Authority	225,000	18,750	0	18,750
Urban Roads-Urban Roads	92,890	7,741	0	7,741
TOTAL	496,890	41,408	0	41,408
<b>Ministry of Tourism</b>				
General Administration	1,245,097	103,758	59,260	44,498
Ghana Tourist Board	1,980,319	165,027	0	165,027
HOTCATT	17,250	1,438	0	1,438
TOTAL	3,242,666	270,222	59,260	210,962
<b>Ministry of Trade and Industry</b>				
F & DTM & TC Division	203,000	16,917	0	16,917
Foreign Trade Missions	60,000	5,000	0	5,000
General Administration	51,235	4,270	5,000	(730)
GEPC	140,000	11,667	0	11,667
Ghana Standard Board	40,000	3,333	0	3,333
GRATIS	180,000	15,000	0	15,000
Human Resources Management Div.	20,000	1,667	0	1,667
Industrial Development & Investment Division	70,000	5,833	0	5,833
NBSSI	400,000	33,333	0	33,333
PPME	28,000	2,333	22,787	(20,453)
Reg. Trade Offices	40,000	3,333	0	3,333
Private Sector Dev-Private Sector Development	10,000	833	0	833
TOTAL	1,242,235	103,520	27,787	75,733
<b>Ministry of Transport</b>				
General Administration	2,444,796	203,733	113,305	90,428
Ghana Railway Development Authority	625,680	52,140	0	52,140
Driver and Vehicle Licensing Authority	45,775	3,815	0	3,815
Reg. Maritime University	183,266	15,272	0	15,272
Driver and Vehicle Licensing Authority	151,816	12,651	0	12,651
Government Technical Training Centre	182,568	15,214	0	15,214
National Road Safety Commission	307,700	25,642	0	25,642
TOTAL	3,941,601	328,467	113,305	215,162



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 3	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D =(B-C)
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	21,194	1,766	0	1,766
Community Water & Sanitation Agency	37,154	3,096	0	3,096
Rural Housing	8,142	679	0	679
General Administration	224,838	18,737	0	18,737
Ghana Water Company Limited	7,689	641	0	641
Hydrological Services Department	25,587	2,132	0	2,132
Public Servants Housing Loans Scheme Board	10,662	889	0	889
Rent Control Department	7,108	592	0	592
Water Resources Commission	9,386	782	0	782
Public Works Department-General Administration	15,765	1,314	0	1,314
<b>TOTAL</b>	<b>367,525</b>	<b>30,627</b>	<b>0</b>	<b>30,627</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	198,072	16,506	0	16,506
Women-Women	198,072	16,506	0	16,506
General Administration	468,000	39,000	26,089	12,911
<b>TOTAL</b>	<b>864,144</b>	<b>72,012</b>	<b>26,089</b>	<b>45,923</b>
<b>Ministry of Youth and Sports</b>				
General Administration	11,760,098	980,008	309,526	670,482
National Sports College	524,726	43,727	0	43,727
National Sports Council	3,966,853	330,571	172,295	158,276
National Youth Council	2,486,520	207,210	0	207,210
<b>TOTAL</b>				
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	2,660,598	221,717	166,798	54,919
<b>National Development Planning Commission</b>				
NDPC General Administration	1,463,323	121,944	0	121,944
<b>National Media Commission</b>				
National Media Commission	37,540	3,128	0	3,128
<b>National Labour Commission</b>				
Commission Secretariat	74,000	6,167	4,430	1,737
<b>Office of Government Machinery</b>				
Ashanti RCC-Budget Division	30,000	2,500	0	2,500
Ashanti RCC-General Administration	239,624	19,969	62,150	(42,181)
B.A.RCC-Budget Division	26,765	2,230	0	2,230
B.A.RCC-General Administration	261,576	21,798	0	21,798
Council of State	18,280	1,523	0	1,523
Central RCC-General Administration	180,980	15,082	0	15,082
Council of State	180,980	15,082	9,820	22,346
Chief of State Protocol	385,992	32,166	3,218	53,498
Eastern RCC-Budget Division	680,600	56,717	0	1,551
Eastern RCC-General Administration	18,616	1,551	0	(818)
Ghana AIDS Commission-Finance & Admin	151,000	12,583	13,401	(249,726)
Management Services Department	665,065	55,422	305,148	(1,001)
Greater Accra RCC-General Administration	34,140	2,845	3,846	5,801
Management Services Department	99,617	8,301	2,500	360
Northern RCC-General Administration	88,918	7,410	7,050	11,889
Head of Civil Serv-Performance Mgt Dir	294,418	24,535	12,646	10,967
Head of Civil Serv-Research, Stats & Inf Mgt Dir	131,600	10,967	0	9,233
	110,800	9,233	0	

CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM				
	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 3</b>	1,000,000	83,333	0	83,333
BNI	580,145	48,345	0	48,345
Bureau of National Communications	10,437,059	869,755	1,903,426	(1,033,671)
National Security Council	2,238,622	186,552	0	186,552
African Fund for BIO Fuels Development (AFUDID)	1,017,414	84,785	723	84,062
Research Department HQ	36,910	3,076	0	3,076
African Fund for BIO Fuels Development (AFUDID)	200,000	16,667	16,080	587
Cabinet Secretariat	52,450	4,371	0	4,371
Divestiture Implementation Committee (DIC)	1,047,605	87,300	90,683	(3,383)
General Administration	270,500	22,542	0	22,542
Ghana Investment Promotion Centre (GIPC)	320,000	26,667	0	26,667
Internal Audit Agency Board	144,300	12,025	0	12,025
Microfinance and Small Loans Centre	550,400	45,867	0	45,867
Millennium Development Authority (MiDA)	1,000,000	83,333	557,000	(473,667)
National Identification Authority (NIA)	500,600	41,717	25,269	16,448
National Pensions Regulatory Authority	750,300	62,525	30,885	31,640
National Population Council	5,554,990	462,916	6,177,414	(5,714,498)
Chief Of Staff (COS)	100,000	8,333	0	8,333
Policy Evaluation & Oversight Unit	400,000	33,333	15,650	17,683
Press Secretariat	140,300	11,692	0	11,692
Public Sector Reform Secretariat	125,600	10,467	0	10,467
Public Records and Archives Admin Dept-Gen Admin	3,000,000	250,000	0	250,000
Vice-President's Secretariat	135,647	11,304	0	11,304
Public Records and Archives Administration Department-	81,350	6,779	1,998	4,781
Scholarships Secretariat-General Administration	20,000	1,667	0	1,667
Scholarships Secretariat-London Office	16,800	1,400	0	1,400
Upper East RCC-Budget Division	290,000	24,167	0	24,167
Upper East RCC-General Administration	11,999	1,000	1,850	(850)
Upper West RCC-Budget Division	199,000	16,583	16,948	(364)
Upper West RCC-General Administration	24,300	2,025	0	2,025
Volta RCC-Budget Division	111,760	9,313	0	9,313
Volta RCC-General Administration	18,302	1,525	0	1,525
Western RCC-Budget Division	180,083	15,007	14,043	964
Western RCC-General Administration	<b>33,974,427</b>	<b>2,831,202</b>	<b>9,271,749</b>	<b>(6,440,546)</b>
<b>TOTAL</b>				
Public Services Commission	78,000	6,500	10,400	(3,900)
General Administration				
Ghana Revenue Authority	15,521,297	1,293,441	855,542	437,899
GRA-General Administration	<b>204,955,807</b>	<b>17,079,651</b>	<b>43,951,850</b>	<b>(26,872,199)</b>
<b>GRAND TOTAL</b>				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 4	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>Audit Service</b>				
General's Secretariat				
General Administration & Staff Development	1,140,480	95,040	0	95,040
Internal Audit	0	0	64,060	(64,060)
Reg., District Audits & EIDA	0	0	8,240	(8,240)
<b>TOTAL</b>	<b>1,140,480</b>	<b>95,040</b>	<b>391,155</b>	<b>(391,155)</b>
<b>Commission on Human Rights and Admin. Justice</b>				
CHRAJ-General Administration			<b>463,455</b>	<b>(368,415)</b>
<b>TOTAL</b>	<b>1,848,590</b>	<b>154,049</b>	<b>0</b>	<b>154,049</b>
<b>Contingency</b>				
Contingency	61,172,639	5,097,720	0	5,097,720
<b>TOTAL</b>				
<b>Electoral Commission</b>				
General Administration	398,000	33,167	0	33,167
<b>Intra Sectoral</b>				
Intra Sectoral-Intra Sectoral-Intra Sectoral	14,200,983	1,183,415	0	1,183,415
<b>TOTAL</b>				
<b>Judicial Service</b>				
General Administration	8,162,939	680,245	29,629	650,616
<b>TOTAL</b>				
<b>Ministry of Communications</b>				
Ghana Meteorological Agency-General Admin	300,076	25,006	3,759,750	(3,734,744)
General Administration	1,115,361	92,947	0	92,947
Ghana Information and Com Tech Dir	238,399	19,867	0	19,867
Kofi Annan ICT Center of Excellence	149,946	12,496	0	12,496
Postal and Courier Services Regulatory Commission	42,842	3,570	0	3,570
<b>TOTAL</b>	<b>1,846,624</b>	<b>153,885</b>	<b>3,759,750</b>	<b>(3,605,865)</b>
<b>Ministry of Defence</b>				
Air Force	600,000	50,000	146,154	(96,154)
General Administration	500,000	41,667	0	41,667
General Headquarters	1,920,000	160,000	26,409	133,591
Navy	500,000	41,667	0	41,667
<b>TOTAL</b>	<b>3,520,000</b>	<b>293,333</b>	<b>172,563</b>	<b>120,771</b>
<b>Ministry of Education</b>				
Council for Technical & Vocational Educ & Training	30,000	2,500	0	2,500
General Administration	30,000	2,500	0	2,500
Ghana Book Development Council	20,000	1,667	0	1,667
Ghana Library Board	70,000	5,833	0	5,833
Ghana National Commission for UNESCO	20,000	1,667	0	1,667
National Inspectorate Board	40,000	3,333	0	3,333
National Service Secretariat	40,000	3,333	0	3,333
Non-Formal Education	30,000	2,500	0	2,500
Planning Budgeting, Monitoring & Evaluation	20,000	1,667	0	1,667
GES GENERAL ADM. & FINANCE	400,000	33,333	0	33,333
GES SECONDARY EDUCATION	750,000	62,500	0	62,500
GES SPECIAL EDUCATION	100,000	8,333	0	8,333
GES SUPPLY & LOGISTICS	0	0	3,921	(3,921)
GES TECHNICAL/VOCATIONAL EDUCATION	150,000	12,500	0	12,500
REG SERV-CENTRAL ADMINISTRATION	0	0	5,186	(5,186)
SUPERVISORY BODIES	473,295	39,441	0	39,441
UNIVERSITIES	0	0	24,730	(24,730)
<b>TOTAL</b>	<b>2,173,295</b>	<b>181,108</b>	<b>33,837</b>	<b>147,271</b>
<b>Ministry of Employment and Social Welfare</b>				
Factories Inspectorate-GREATER ACCRA	4,000	333	0	333
Labour Department-General Administration	5,000	417	0	417
Disability Council	4,800	400	0	400
General Administration	41,751	3,479	0	3,479
Ghana Co - Operative Council	3,393	283	0	283
Management Development & Productivity Institute	4,000	333	0	333
<b>TOTAL</b>	<b>62,944</b>	<b>5,245</b>	<b>0</b>	<b>5,245</b>
<b>Ministry of Energy</b>				
Energy Commission.-General Administration.	5,000	417	0	417
General Administration and Finance.	60,000	5,000	0	5,000
Human Resources Devt. & Management.	30,000	2,500	0	2,500
Petroleum.	400,000	33,333	0	33,333
Planning, Budgeting, Monitoring & Evaluation.	84,000	7,000	0	7,000
Power.	1,000,000	83,333	0	83,333
Research and Statistics	5,000	417	0	417
<b>TOTAL</b>	<b>1,584,000</b>	<b>132,000</b>	<b>0</b>	<b>132,000</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>ITEM 4</b>				
<b>Ministry of Environment, Science and Technology</b>	330,491	27,541	21,350	6,191
C.S.I.R-Secretariat	10,500	875	0	875
Environment-EPA	220,000	18,333	19,930	(1,597)
Environment-T.C.P.D	59,500	4,958	0	4,958
G.A.E.C-Secretariat	171,508	14,292	0	14,292
MEST Headquarters-General Administration	791,999	66,000	41,280	24,720
<b>TOTAL</b>				
<b>Ministry of Finance and Economic Planning</b>	0	0	335,158	(335,158)
CAGD-Financial Management Services	45,000	3,750	804,950	(801,200)
CAGD-Foreign Missions	2,338,279	194,857	0	194,857
CAGD-General Services	0	0	1,600	(1,600)
CAGD-Treasury Services	190,000	15,833	0	15,833
Finance Budget Division	40,000	3,333	0	3,333
Finance Debt Management Division	20,000	1,667	0	1,667
Finance Economic Research and Forecasting Division	50,000	4,167	0	4,167
Finance External Economic Relations Division	20,000	1,667	0	1,667
Finance Financial Sector Division	967,930	80,661	5,090	75,571
Finance General Administration	1,000,000	83,333	111,010	(27,677)
Finance Institute of Accountancy Training	50,000	4,167	0	4,167
Finance Public Investment Division	985,788	82,149	0	82,149
Finance Public Procurement Authority	20,000	1,667	0	1,667
Finance Real Sector Division	194,256	16,188	0	16,188
Finance Securities and Exchange Commission	0	0	3,914	(3,914)
Statistical Service-Internal Audit	350,000	29,167	0	29,167
Statistical Service-Statistical Operations	6,271,253	522,604	1,261,722	(739,117)
<b>TOTAL</b>				
<b>Ministry of Food and Agriculture</b>				
Fisheries Directorate	1,000,000	83,333	0	83,333
Tech Dir-Agric. Engineering Services Dept.	0	0	6,849,974	(6,849,974)
Tech Dir-Animal Production Dept.	1,200,000	100,000	0	100,000
Tech Dir-Crop Services Dept.	1,338,028	111,502	0	111,502
Tech Dir-Vet Services Dept. (Central Administration)	805,090	67,091	0	67,091
Tech Dir-Vet Services Dept. (Central Administration)	700,000	58,333	0	58,333
Ashanti Reg. Agric Dev. Unit-Ashanti Reg. Directorate	735,000	61,250	0	61,250
B-Ahafo Reg. Agric Dev. Unit-Brong Ahafo Reg. Directorate	735,000	61,250	0	61,250
B-Ahafo Reg. Agric Dev. Unit-Techiman	200,000	16,667	0	16,667
Central Reg. Agric Dev. Unit-Central Reg. Directorate	735,000	61,250	0	61,250
Eastern Reg. Agric Dev. Unit-Afram Plains (Kwahu North	615,000	51,250	0	51,250
Eastern Reg. Agric Dev. Unit-Eastern Reg. Directorate	735,000	61,250	0	61,250
G.Accra Reg. Agric Dev. Unit-Accra Reg. Directorate	735,000	61,250	0	61,250
Administration and Finance	500,000	41,667	0	41,667
Northern Reg. Agric Dev. Unit-Northern Reg. Directorate	976,882	81,407	0	81,407
Tech Dir-Agric. Engineering Services Dept.	1,000,000	83,333	402,545	(319,212)
U-East Reg. Agric Dev. Unit-Upper East Reg. Directorate	735,000	61,250	0	61,250
U West Reg. Agric Dev. Unit-Upper West Region Directorate	735,000	61,250	0	61,250
Volta Reg. Agric Dev. Unit-Volta Reg. Directorate	735,000	61,250	0	61,250
Western Reg. Agric Dev. Unit-Western Reg. Directorate	735,000	61,250	0	61,250
<b>TOTAL</b>	14,950,000	1,245,833	7,252,519	(6,006,686)
<b>Ministry of Foreign Affairs and Regional Integration</b>				
APRM Governing Council-APRM Governing Council		9,978	0	9,978
Africa and AU Bureau	40,800	3,400	0	3,400
All Africa Students Union	0	0	0	0
APRM Governing Council-APRM Governing Council	5,191,389	432,616	840,909	(408,293)
Africa and AU Bureau	112,000	9,333	0	9,333
Lagon Centre for International Affairs	5,344,189	445,349	840,909	(395,559)
<b>TOTAL</b>				
<b>Ministry of Health</b>	4,230,147	352,512	0	352,512
GHS-Director General	0	0	4,000,000	(4,000,000)
Health Minister	4,230,147	352,512	4,000,000	(3,647,488)
<b>TOTAL</b>				
<b>Ministry of Information</b>				
Ghana News Agency-Ghana News Agency	39,204	3,267	0	3,267
General Administration	102,960	8,580	0	8,580
NAFTI	124,740	10,395	7,000	3,395
ISD-General Administration	129,096	10,758	0	10,758
<b>TOTAL</b>	396,000	33,000	7,000	26,000

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 4	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>Ministry of Interior</b>				
GIS-Border Patrol Management Unit	617,608	51,467	0	51,467
GIS-General Administration	573,238	47,770	0	47,770
GIS-Immigration Training School	100,200	8,350	0	8,350
GNFS-General Administration	1,001,760	83,480	0	83,480
GP-General Administration	3,415,281	284,607	0	284,607
GPS-General Administration	264,293	22,024	0	22,024
Gaming Board	41,348	3,446	0	3,446
General Administration	114,423	9,535	0	9,535
Ghana Refugee Board	33,197	2,766	0	2,766
Gaming Board	25,964	2,164	0	2,164
Nacortic Control Board	256,896	21,408	0	21,408
National Commission on Small Arms	55,595	4,633	0	4,633
National Disaster Management Organization	1,627,965	135,664	5,000,000	(4,864,336)
National Peace Council	22,233	1,853	0	1,853
<b>TOTAL</b>	<b>8,150,001</b>	<b>679,167</b>	<b>5,000,000</b>	<b>(4,320,833)</b>
<b>Ministry of Justice</b>				
Attorney General's Department-General Admin	40,000	3,333	0	3,333
Attorney General's Department-Reg. Operations	80,000	6,667	0	6,667
Justice HQ-Copyright Office	200,000	16,667	0	16,667
Justice HQ-General Administration	2,550,000	212,500	0	212,500
Justice HQ-General Legal Council	400,000	33,333	0	33,333
Justice HQ-Law Reform Commission	80,000	6,667	0	6,667
Justice HQ-Legal Aid Scheme	30,000	2,500	0	2,500
Serious Fraud Office-Serious Fraud Office	600,000	50,000	0	50,000
<b>TOTAL</b>	<b>3,980,000</b>	<b>331,667</b>	<b>0</b>	<b>331,667</b>
<b>Ministry of Lands and Natural Resources</b>				
Forestry Commission-Wildlife Division	200,000	16,667	0	16,667
Geological Survey Department-General Admin	200,000	16,667	0	16,667
BARADEP	30,000	2,500	0	2,500
Forestry Planning	80,000	6,667	0	6,667
General Administration	140,000	11,667	804,841	(793,175)
Land Administration Project (LAP)	400,000	33,333	3,333	30,000
Office of Administrator of Stool Lands	70,000	5,833	0	5,833
Corporate Headquarters	23,600	1,967	0	1,967
Land Registration Division	100,000	8,333	0	8,333
Land Registration Division	150,000	12,500	0	12,500
Land Valuation Division	70,000	5,833	0	5,833
Public & Vested Land Management Div	160,000	13,333	0	13,333
Survey & Mapping Division	1,623,600	135,300	808,174	(672,874)
<b>TOTAL</b>				
<b>Ministry of Local Govt and Rural Development</b>				
Births and Deaths Registry-General Admin	100,000	8,333	0	8,333
Community Development-Budget and Planning Unit	0	0	0	0
Community Development-Community Development Instl	0	0	0	0
Births and Deaths Registry-General Administration	0	0	0	12,500
Community Development-Budget and Plan Unit	150,000	12,500	0	0
Community Development-Mass Education Unit	0	0	0	0
Parks and Gardens-Aburi Botanical Gardens	0	0	0	8,333
Parks and Gardens-General Administration	100,000	8,333	0	0
Parks and Gardens-General Landscape Gardening, Florist	0	0	0	660
Parks and Gardens-General Landscape Gardening, Florist	7,920	660	0	0
District Assembly Common Fund-General Admin	0	0	0	2,083
Decentralisation Implementation	25,000	2,083	0	4,167
Development Planning Unit	50,000	4,167	0	26,167
District Assembly Common Fund-General Admin	314,000	26,167	0	2,083
Decentralisation Implementation	25,000	2,083	0	25,833
Inspectorate Division	310,000	25,833	0	10,043
Local Government Project Support Unit	120,520	10,043		
Local Government Service				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
ITEM 4	1,202,440	100,203	0	100,203
TOTAL				
Ministry of Roads and Highways	6,500,000	541,667	3,643,595	(3,101,929)
Feeder Roads-Feeder Roads	2,000,000	166,667	27,732,175	(27,565,508)
General Administration	45,000,000	3,750,000	0	3,750,000
Ghana Highway Authority	11,500,000	958,333	6,402,886	(5,444,552)
Feeder Roads-Feeder Roads	65,000,000	5,416,667	37,778,656	(32,361,989)
TOTAL				
Ministry of Tourism	1,152,454	96,038	206,401	(110,363)
General Administration	201,153	16,763	0	16,763
Ghana Tourist Board	252,273	21,023	0	21,023
HOTCATT	1,605,880	133,823	206,401	(72,577)
TOTAL				
Ministry of Trade and Industry	32,000	2,667	0	2,667
F & DTM & TC Division	35,000	2,917	0	2,917
Foreign Trade Missions	50,000	4,167	50,000	(45,833)
CEDECOM	35,000	2,917	0	2,917
GEPC	50,000	4,167	0	4,167
Ghana Standard Board	150,000	12,500	0	12,500
GRATIS	75,000	6,250	103,466	(97,216)
Industrial Development & Investment Division	275,000	22,917	0	22,917
NBSSI	90,000	7,500	0	7,500
Private Sector Development	792,000	66,000	153,466	(87,466)
TOTAL				
Ministry of Transport	488,208	40,684	0	40,684
General Administration	5,589,293	465,774	0	465,774
Ghana Railway Development Authority	99,537	8,295	0	8,295
General Administration	29,944	2,495	0	2,495
Driver and Vehicle Licensing Authority	45,976	3,831	0	3,831
Government Technical Training Centre	71,580	5,965	19,750	(13,785)
Driver and Vehicle Licensing Authority	6,324,538	527,045	19,750	507,295
TOTAL				
Ministry of Water Resources, Works and Housing	42,717	3,560	0	3,560
Architects Registration Council	1,901,633	158,469	0	158,469
Community Water & Sanitation Agency	177,033	14,753	0	14,753
Rural Housing	1,915,679	159,640	15,313,372	(15,153,733)
Architects Registration Council	1,020,680	85,057	0	85,057
Ghana Water Company Limited	570,270	47,523	0	47,523
Hydrological Services Department	340,227	28,352	0	28,352
Public Servants Housing Loans Scheme Board	59,559	4,963	7,103	(2,139)
Rent Control Department	102,068	8,506	0	8,506
Water Resources Commission	538,136	44,845	0	44,845
Public Works Department-General Administration	6,668,002	555,667	15,320,475	(14,764,808)
TOTAL				
Ministry of Women and Children's Affairs	30,000	2,500	0	2,500
Children Centres-Children	128,110	10,676	0	10,676
Women-Women	331,000	27,583	114,388	(86,805)
General Administration	489,110	40,759	114,388	(73,629)
TOTAL				
Ministry of Youth and Sports	718,005	59,834	21,424,365	(21,364,532)
General Administration	100,630	8,386	0	8,386
National Sports College	758,874	63,240	107,780	(44,541)
National Sports Council	715,852	59,654	0	59,654
General Administration	2,293,361	191,113	21,532,145	(21,341,032)
TOTAL				
National Commission for Civic Education	633,600	52,800	0	52,800
NCCE-Headquarters	149,620	12,468	0	12,468
TOTAL				
NDPC General Administration				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 4	ANNUAL BUDGET A	MONTHLY BUDGET B	ACTUAL C	VARIANCE D = (B-C)
<b>TOTAL</b>				
<b>NDPC Geneneral Administration</b>				
National Media Commission	101,241	8,437	0	8,437
<b>National Labour Commission</b>				
National Media Commission	42,750	3,563	0	3,563
<b>Office of Government Machinery</b>				
Ashanti RCC-General Administration	265,000	22,083	0	22,083
Ashanti RCC-Budget Division	276,835	23,070	0	23,070
Central RCC-General Administration	262,000	21,833	0	21,833
Council of State	1,148,137	95,678	0	95,678
Chief of State Protocol	52,550	4,379	0	4,379
Council of State	262,300	21,858	7,067	14,792
Ghana AIDS Commision-Finance & Administration	86,900	7,242	0	7,242
Greater Accra RCC-General Administration	260,000	21,667	0	21,667
Management Services Department	58,500	4,875	0	4,875
Northern RCC-General Administration	262,000	21,833	0	21,833
Management Services Department	4,266,420	355,535	0	355,535
Head of Civil Service-Finance and Admin Dir	373,000	31,083	0	31,083
National Security Council	354,250	29,521	0	29,521
BNI	1,090,000	90,833	0	90,833
Research Department HQ	342,000	28,500	0	28,500
African Fund for BIO Fuels Development (AFUDID)	120,000	10,000	0	10,000
African Fund for BIO Fuels Development (AFUDID)	1,059,162	88,264	0	88,264
Ghana Investment Promotion Centre (GIPC)	79,750	6,646	0	6,646
Internal Audit Agency Board	256,500	21,375	0	21,375
Microfinance and Small Loans Centre	78,000	6,500	0	6,500
National Identification Authority (NIA)	677,840	56,487	0	56,487
National Pensions Regulatory Authority	480,000	40,000	0	40,000
National Population Council	215,000	17,917	0	17,917
Chief Of Staff (COS)	476,900	39,742	1,965,170	(1,925,428)
Public Sector Reform Secretariat	150,000	12,500	0	12,500
State Enterprises Commission (SEC)	90,900	7,575	0	7,575
Vice-President's Secretariat	282,290	23,524	0	23,524
Public Records and Archives Administration Department-	90,000	7,500	0	7,500
Scholarships Secretariat-General Administration	18,000	1,500	0	1,500
Upper East RCC-General Administration	275,000	22,917	0	22,917
Upper West RCC-General Administration	279,220	23,268	0	23,268
Volta RCC-General Administration	262,000	21,833	0	21,833
Western RCC-General Administration	267,000	22,250	0	22,250
<b>TOTAL</b>	<b>14,517,454</b>	<b>1,209,788</b>	<b>1,972,237</b>	<b>(762,449)</b>
<b>Public Services Commission</b>				
General Administration	145,142	12,095	0	12,095
<b>Ghana Revenue Authority</b>				
GRA-General Administration	14,750,725	1,229,227	1,455,542	(226,315)
<b>Grand Total</b>	<b>257,616,801</b>	<b>21,468,067</b>	<b>102,223,898</b>	<b>(80,755,831)</b>

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>Audit Service</b>	2,555,992	113,067	25,867	0	2,694,926	
Auditor - General's Secretariat	0	59,895	11,877	0	71,772	0
Central Government Audits	0	1,290	0	0	1,290	0
Commercial Audits	0	171,292	6,602	64,060	241,953	0
General Administration & Staff Development	0	31,826	7,790	8,240	47,856	0
Internal Audit	0	46,075	400	0	46,475	0
Performance & Special Audit	0	323,633	42,574	391,155	757,363	46,475
Reg, District Audits & EIDA	0					757,363
<b>TOTAL</b>	<b>2,555,992</b>	<b>747,078</b>	<b>95,110</b>	<b>463,455</b>	<b>3,861,635</b>	<b>803,837</b>
<b>CHRAJ</b>						
General Administration	409,926	16,273	7,565	0	433,764	433,764
<b>TOTAL</b>	<b>409,926</b>	<b>16,273</b>	<b>7,565</b>	<b>0</b>	<b>433,764</b>	<b>433,764</b>
<b>Electoral Commission</b>						
General Administration	476,600	559,726	0	0	1,036,326	518,163
<b>TOTAL</b>	<b>476,600</b>	<b>559,726</b>	<b>0</b>	<b>0</b>	<b>1,036,326</b>	<b>518,163</b>
<b>Judicial Service</b>						
General Administration	2,389,434	1,405,023	32,510	29,629	3,856,596	0
<b>TOTAL</b>	<b>2,389,434</b>	<b>1,405,023</b>	<b>32,510</b>	<b>29,629</b>	<b>3,856,596</b>	<b>0</b>
<b>Ministry of Communications</b>						
Ghana Meteo Agency-Gen Admin	47,932	8,908	0	3,759,750	3,816,589	0
General Administration	344,555	39,930	0	0	384,485	0
Ghana Inf and Com Tech Dir	32,340	7,000	0	0	39,340	0
Kofi Annan ICT Center of Excellence	6,227	24,000	0	0	30,227	0
Postal and Courier Services Reg Com	9,715	5,000	0	0	14,715	0
<b>TOTAL</b>	<b>440,767</b>	<b>84,838</b>	<b>0</b>	<b>3,759,750</b>	<b>4,285,355</b>	<b>0</b>
<b>Ministry of Chieftaincy and Culture</b>						
Abibigroma Theatre Company	13,125	649	0	0	13,774	0
Ashanti region	0	106,987	0	0	106,987	0
Brong Ahafo region	0	76,411	0	0	76,411	0
Bureau of Ghana Language-Accra	17,215	4,444	0	0	21,659	0
Central region	0	39,117	0	0	39,117	0
Eastern region	0	36,029	0	0	36,029	0
Folklore Board	2,882	964	0	0	3,846	0
General Administration	731,631	158,583	6,865	0	897,079	0
Ghana Dance Ensemble	19,922	544	0	0	20,466	0
Greater Accra region	0	61,807	0	0	61,807	0
Kwame Nkrumah Memorial Park	4,138	606	0	0	4,744	0
Museums and Monuments	106,947	29,869	0	0	136,816	0
National Symphony Orchestra	20,511	3,839	0	0	24,349	0
National Theatre	36,181	0	0	0	36,181	0
Northern region	0	52,850	0	0	52,850	0
Pan African Writers Association	1,420	1,200	0	0	2,620	0
Upper East region	0	23,212	0	0	23,212	0
Upper West region	0	23,212	0	0	23,212	0
Volta region	0	23,212	0	0	23,212	0
W.E.B. Du Bois Memorial Centre	1,287	0	0	0	1,287	0
Western region	0	44,244	0	0	44,244	0
<b>TOTAL</b>	<b>955,259</b>	<b>688,334</b>	<b>6,865</b>	<b>0</b>	<b>1,650,458</b>	<b>0</b>
<b>Ministry of Defence</b>						
Air Force	0	0	0	146,154	146,154	0
General Administration	16,867,369	0	0	0	16,867,369	0
General Headquarters	1,394,444	899,674	0	26,409	2,320,527	0
<b>TOTAL</b>	<b>18,261,813</b>	<b>899,674</b>	<b>0</b>	<b>172,563</b>	<b>19,334,050</b>	<b>0</b>
<b>Ministry of Education</b>						
Council for Technical & Voc Edu & Train	9,418	1,770	0	0	11,188	0
General Administration	0	66,281	13,063	0	79,343	55,540
Ghana Library Board	146,559,191	80,062	1,964,488	0	148,603,741	0
Ghana National Commission for UNESCO	0	3,300	0	0	3,300	0
Human Resource and Development	53,412	8,592	0	0	62,004	0
National Service Secretariat	13,979,571	50,493	0	0	14,030,064	0
Non-Formal Education	48,071	7,568,008	0	0	7,616,079	7,616,079
Office of the Chief Director	0	10,385	156	0	10,540	0
Office of the Minister	19,102,427	2,141	0	0	19,104,568	0
Planning Budgeting, Monitoring & Evaluation	0	57,428	0	0	57,428	0
PSI on Distance Education	0	12,248	0	0	12,248	0
Statistics, Research, Information & Public Relatio	0	2,776	6,186	0	8,962	0
WAE (National)	0	0	200,000	0	200,000	2,224
CURRICULUM, RES AND DEVT	0	3,178	0	0	3,178	18,664
GES - GENERAL ADM. & FINANCE	23,936	13,393	0	0	37,329	0
GES COUNCIL SECRETARIAT	0	1,272	0	0	1,272	0



## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
HUMAN RESOURCE DEVELOPMENT						
INSPECTORATE	0	1,200	0	0	1,200	0
SUPPLY & LOGISTICS	0	20	0	0	20	14
TEACHER EDUCATION	0	144	0	3,921	4,065	0
TECHNICAL/VOCATIONAL EDUCATION	0	75	0	0	75	75
IFTH-ASHANTI REGION	1,196,625	7,844	0	0	1,204,469	1,204,469
IFTH-BRONG AHAFO REGION	0	3,625	0	0	3,625	2,538
IFTH-EASTERN REGION	0	5,204	0	0	5,204	3,643
IFTH-GREATER ACCRA REGION	0	19,496	0	0	19,496	13,647
IFTH-VOLTA REGION	0	9,595	0	0	9,595	6,717
REG SER-CENTRAL ADMINISTRATION	0	7,523	0	0	7,523	5,266
REG SER-JUNIOR HIGH SCHOOL	0	149,384	1,000	5,186	155,571	155,571
REG SER-MGT AND SUPERVISION	0	66,134	0	0	66,134	66,134
REG SER-PRE-SCHOOL	0	4,335	0	0	4,335	4,335
REG SER-PRIMARY	0	7,884	0	0	7,884	7,884
REG SER-SENIOR HIGH SCHOOL	0	127,961	0	0	127,961	127,961
REG SER-TEACHER EDUCATION	0	83,192	0	0	83,192	0
REG SER-TECH/VOCATIONAL	0	16,906	0	0	16,906	16,906
COLLEGES OF EDUCATION	0	14,591	0	0	14,591	0
OTHER SUBVENTED BODIES	176,508	17,514	0	0	194,022	0
OTHER TEACHING INSTITUTIONS	0	3,000	0	0	3,000	0
POLYTECHNIC INSTITUTIONS	275,902	0	0	0	275,902	0
SUPERVISORY BODIES	3,801,676	2,795	0	0	3,804,471	0
UNIVERSITIES	112,548	0	0	0	112,548	0
UNIVERSITIES	14,727,922	1,277,152	0	24,730	16,029,804	0
<b>TOTAL</b>	<b>200,067,207</b>	<b>9,706,902</b>	<b>2,184,892</b>	<b>33,837</b>	<b>211,992,839</b>	<b>9,307,669</b>
<b>Ministry of Employment and Social Welfare</b>						
Co-operatives-General Administration	148,741	8,280	1,149	0	158,170	0
Co-operatives-Reg Services	0	469	0	0	469	0
Factories Inspectorate-GREATER ACCRA	33,028	979	0	0	34,006	0
Social Welfare-Child Rights Prom & Protection	0	641	0	0	641	0
Social Welfare-Community Care	0	77	0	0	77	0
Social Welfare-Gen Admin, Budget & Plan	892,070	5,851	80	0	898,001	898,001
Social Welfare-Administration	0	863	0	0	863	0
Labour Department-General Administration	139,924	0	0	0	139,924	69,962
Disability Council	6,836	0	0	0	6,836	0
Fair Wages Commission	51,971	0	0	0	51,971	0
General Administration	46,991	23,188	525	0	70,704	0
Integrated Com Centres for Empl Skills	98,686	0	0	0	98,686	98,686
Management Devt & Productivity Institute	40,151	0	0	0	40,151	0
National Vocational Training Institute	255,442	0	0	0	255,442	255,442
Opportunities Industrialization Centre	51,129	0	0	0	51,129	0
Organisation of African Trade Union Unity	3,777	0	0	0	3,777	0
<b>TOTAL</b>	<b>1,768,747</b>	<b>40,349</b>	<b>1,754</b>	<b>0</b>	<b>1,810,849</b>	<b>1,322,091</b>
<b>Ministry of Energy</b>						
Energy Com-General Administration.	91,312	0	12,806	0	104,118	0
General Administration and Finance.	102,828	57,713	4,437	0	164,978	0
Human Resources Devt. & Management.	0	380	1,344	0	1,724	0
Petroleum.	0	2,500	500	0	3,000	0
Plan, Budgeting, Monitoring & Evaluation.	0	7,002	0	0	7,002	0
Power.	0	2,771	0	0	2,771	2,771
<b>TOTAL</b>	<b>194,140</b>	<b>70,366</b>	<b>19,087</b>	<b>0</b>	<b>283,594</b>	<b>2,771</b>
<b>Ministry of Environment, Science and Technology</b>						
C.S.I.R-Animal Research Institute	325,546	0	0	0	325,546	0
C.S.I.R-Science & Tech Policy Res Inst	62,353	0	0	0	62,353	0
C.S.I.R-Secretariat	0	511,739	0	21,350	533,089	0
C.S.I.R-Soil Research Center	0	528	0	0	528	0
Environment-EPA	221,372	77,848	0	19,930	299,220	299,220
Environment-T.C.P.D	195,931	28,000	0	0	243,861	0
G.A.E.C-B.N.A.R.I	181,825	14,761	0	0	196,586	0
G.A.E.C-N.N.R.I.	218,882	17,366	0	0	236,248	0
G.A.E.C-R.P.B	124,267	7,815	0	0	132,082	0
G.A.E.C-Secretariat	890,020	38,988	18,151	0	947,159	0
MEST Headquarters-General Admin	293,482	388,083	25,292,037	41,280	25,973,602	25,973,602
<b>TOTAL</b>	<b>2,513,678</b>	<b>1,085,128</b>	<b>25,310,188</b>	<b>41,280</b>	<b>28,950,275</b>	<b>299,220</b>
<b>Ministry of Finance and Economic Planning</b>						
CAGD-Financial Management Services	0	28,707	2,369,417	335,158	2,733,282	0
CAGD-Foreign Missions	0	11,374	10,284	804,950	826,607	0
CAGD-General Administration	2,529,701	67,475	70,754	0	2,597,176	0
CAGD-General Services	0	11,756	0	0	82,510	0
CAGD-Payroll Processing Division	0	1,972	0	0	1,972	0

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
	0	75,590	824	0	76,414	0
CAGD-Reg Services	0	227,827	1,391	1,600	230,818	0
CAGD-Treasury Services	0	0	234,741	0	234,741	0
HQ-Budget Division	2,082	0	0	0	2,082	0
HQ-Economic Planning Division	662,041	1,112,775	291,128	5,090	2,071,034	0
HQ-General Administration	0	7,082	0	111,010	118,093	0
HQ-Institute of Accountancy Training	93,997	0	0	0	93,997	0
HQ-Public Procurement Authority	435,478	1,889	0	0	437,367	0
Statistical Service-Finance & Gen Admin	0	1,587	0	3,914	5,501	0
Statistical Service-Internal Audit	0	25,820	0	0	25,820	0
Statistical Service-Reg Services	0	2,504	0	0	2,504	0
Statistical Service-Technical Services	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,723,298</b>	<b>1,576,357</b>	<b>2,978,539</b>	<b>1,261,722</b>	<b>9,539,917</b>	<b>0</b>
<b>Ministry of Food and Agriculture</b>	<b>0</b>	<b>723</b>	<b>0</b>	<b>0</b>	<b>723</b>	<b>723</b>
Ashanti Reg A.D.Un-Adansi North-New	0	17	0	0	17	17
Ashanti Reg A.D.Un-Adansi South	0	200	0	0	200	200
Ashanti Reg A.D.Un-Ahafo Ano South	0	330	0	0	330	330
Ashanti Reg A.D.Un-Amansie Central-New	0	301	0	0	301	301
Ashanti Reg A.D.Un-Amansie West	0	1,124	0	0	1,124	1,124
Ashanti Reg A.D.Un-Ashanti Reg Directorate	0	0	614	0	614	614
Ashanti Reg A.D.Un-Bosome freho -Asiwa	0	360	0	0	360	360
Ashanti Reg A.D.Un-Ejisu Juaben	0	270	0	0	270	270
Ashanti Reg A.D.Un-Ejura	0	288	0	0	288	288
Ashanti Reg A.D.Un-Kwabre	0	776	0	0	776	776
Ashanti Reg A.D.Un-Obuasi Municipal	0	1,783	0	0	1,783	1,783
Ashanti Reg A.D.Un-Offinso North - Akomadan	0	274	0	0	274	274
Ashanti Reg A.D.Un-Sekyere Central - Nsuta	0	2,313	0	0	2,313	2,313
B-Ahafo Reg A.D.Un-Asutifi	0	411	0	0	411	411
B-Ahafo Reg A.D.Un-Atebubu	0	665	0	0	665	665
B-Ahafo Reg A.D.Un-Kintampo North	0	360	0	0	360	360
B-Ahafo Reg A.D.Un-Pru-New	0	155	0	0	155	155
B-Ahafo Reg A.D.Un-Tain-New	0	886	0	0	886	886
B-Ahafo Reg A.D.Un-Tano South	0	488	0	0	488	488
B-Ahafo Reg A.D.Un-Techiman	0	299	0	0	299	299
Central Reg A.D.Un-Assin North-A/Foso	0	701	0	0	701	701
Central Reg A.D.Un-B/ Asikuma	0	2,631	0	0	2,631	2,631
Central Reg A.D.Un-Cape Coast	0	336	0	0	336	336
Central Reg A.D.Un-Ewutu Municipality	0	750	0	0	750	750
Eastern Reg A.D.Un-Akwapim South	0	1,064	0	0	1,064	1,064
Eastern Reg A.D.Un-East Akim	0	939	0	0	939	939
Eastern Reg A.D.Un-Kwahu South	0	688	0	0	688	688
Eastern Reg A.D.Un-Lower Manya Krobo	0	353	0	0	353	353
Eastern Reg A.D.Un-Upper Manya Krobo	0	555	0	0	555	555
Eastern Reg A.D.Un-West Akim	0	968	0	0	968	968
Eastern Reg A.D.Un-Yilo Krobo	0	1,400	0	0	1,400	1,400
Fisheries Commission Secretariat	9,563	2,300	0	0	10,963	10,963
Fisheries Dept. - Research	0	2,807	0	0	2,807	2,807
Fisheries Directorate	43,101	500	0	0	45,907	45,907
G-Accra Reg A.D.Un-Accra Reg Directorate	0	150	0	0	150	150
G-Accra Reg A.D.Un-Ga West	0	259,024	0	0	259,024	259,024
HQ-Administration and Finance	0	8,610	0	0	8,610	8,610
HQ-Budget Division	0	456	0	0	456	456
HQ-Ghana Veterinary Council	0	3,177	0	0	3,177	3,177
HQ-Grains & Legumes Development Board	2,652	5,467	0	0	8,119	8,119
HQ- (HRDM)	60,026	1,105	0	0	65,492	65,492
HQ-ICOUR	53,639	2,815	0	0	61,568	61,568
HQ-Irrigation Development Authority	58,753	18,416	0	0	126,604	126,604
HQ-Office of the Minister	218,361	1,000	0	0	236,777	236,777
HQ-(PBCME)	0	8,827	0	0	8,827	8,827
Northern Reg A.D.Un-Damango	12,191	1,296	0	0	15,050	15,050
Northern Reg A.D.Un-Northern Reg Directorate	0	2,209	0	0	2,209	2,209
Tech Dir-Agric. Engineering Services Dept.	12,841	9,059	0	0	21,900	21,900
Tech Dir-Agric. Extension Services Dept.	0	0	0	402,545	402,545	402,545
Tech Dir-Animal Production Dept.	16,309	0	0	6,849,974	6,866,282	6,866,282
Tech Dir-Crop Services Dept.	9,948	2,875	0	0	12,823	12,823
Tech Dir- (PPRS)	4,200,263	600	0	0	4,200,863	4,200,863
Tech Dir- (Central Administration)	0	1,718	0	0	1,718	1,718
Tech Dir-(WIAD)	1,856	3,509	0	0	5,365	5,365
U-East Reg A.D.Un-Builsa	0	5,971	0	0	5,971	5,971
U-East Reg A.D.Un-Upper East Reg Directorate	0	260	0	0	260	260
U-West Reg Agic Dev. Unit-Lawra	0	726	0	0	726	726
	0	80	0	0	80	80

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
U-West Reg Agic Dev. Unit-Upper West Region Di	0	6,917	0	0	6,917	6,917
U-West Reg Agic Dev. Unit-Wa Municipal Assemb	0	210	0	0	210	210
Volta Reg A.D.Un-Denu District	0	1,200	0	0	1,200	1,200
Volta Reg A.D.Un-Ho District	0	1,663	0	0	1,663	1,663
Volta Reg A.D.Un-Volta Reg Directorate	0	1,557	0	0	1,557	1,557
Western Reg A.D.Un-Agona (Ahanta West)	0	1,314	0	0	1,314	1,314
Western Reg A.D.Un-Amenfi East-New	0	390	0	0	390	390
Western Reg A.D.Un-Axim	0	653	0	0	653	653
Western Reg A.D.Un-Bia-New	0	700	0	0	700	700
Western Reg A.D.Un-Daboase (Mpohor Wasa)	0	383	0	0	383	383
Western Reg A.D.Un-Prestea Huni-Valley	0	457	0	0	457	457
Western Reg A.D.Un-Shama	0	1,359	0	0	1,359	1,359
Western Reg A.D.Un-Wassa Amenfi West	0	882	0	0	882	882
Western Reg A.D.Un-Western Reg Directorate	0	917	0	0	917	917
<b>TOTAL</b>	<b>4,958,526</b>	<b>124,939</b>	<b>614</b>	<b>7,252,519</b>	<b>12,336,597</b>	<b>11,821,600</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>						
Africa and AU Bureau	313,231	0	0	0	313,231	0
All Africa Students Union	866	0	0	0	866	0
Estate and General Service Bureau	0	233,079	13,104	840,909	1,087,092	0
Large Missions-Abidjan Mission	494,935	282,468	0	0	777,403	0
Large Missions-Abuja Mission	277,634	140,668	0	0	418,302	0
Large Missions-Addis Ababa Mission	134,963	84,750	0	0	219,713	0
Large Missions-Beijing Mission	142,823	105,500	0	0	248,323	0
Large Missions-Berlin Mission	138,135	62,264	0	0	200,399	0
Large Missions-Geneva Mission	153,392	65,113	0	0	218,505	0
Large Missions-London Mission	497,811	327,443	0	0	825,254	0
Large Missions-Moscow Mission	120,813	60,000	0	0	180,813	0
Large Missions-New York Mission	261,572	0	0	0	261,572	0
Large Missions-Paris Mission	154,799	146,325	0	0	301,124	0
Large Missions-Pretoria Mission	130,348	80,000	0	0	210,348	0
Large Missions-Rome Mission	121,473	0	0	0	121,473	0
Large Missions-Tokyo Mission	177,218	101,287	0	0	278,505	0
Large Missions-Washington Mission	364,360	179,470	0	0	543,830	0
Neighbouring Missions-Algiers	82,057	65,579	0	0	147,636	0
Neighbouring Missions-Bamako	94,585	50,000	0	0	144,585	0
Neighbouring Missions-Cairo	136,148	92,285	0	0	228,433	0
Neighbouring Missions-Canakry	107,487	50,000	0	0	157,487	0
Neighbouring Missions-Cotonou	96,984	61,159	0	0	158,143	0
Neighbouring Missions-Dakar	82,072	56,474	0	0	138,546	0
Neighbouring Missions-Freetown	283,490	111,159	0	0	394,649	0
Neighbouring Missions-Harare	87,265	50,000	0	0	137,265	0
Neighbouring Missions-Kinshasa	90,847	50,000	0	0	140,847	0
Neighbouring Missions-Kinshasa	126,796	50,000	0	0	176,796	0
Neighbouring Missions-Lome	70,367	50,000	0	0	120,367	0
Neighbouring Missions-Luanda	69,882	55,579	0	0	125,461	0
Neighbouring Missions-Lusaka	84,518	64,000	0	0	148,518	0
Neighbouring Missions-Monrovia	142,165	90,000	0	0	232,165	0
Neighbouring Missions-Nairobi	102,644	0	0	0	102,644	0
Neighbouring Missions-Ouagadougou	90,321	57,044	0	0	147,365	0
Neighbouring Missions-Rabat	105,057	50,000	0	0	155,057	0
Neighbouring Missions-Tripoli	144,176	62,000	0	0	206,176	0
Neighbouring Missions-Windhoek	70,810	60,000	0	0	130,810	0
Other Missions-Belgrade	84,853	55,579	0	0	140,432	0
Other Missions-Berne	101,221	61,159	0	0	162,380	0
Other Missions-Brasilia	147,090	31,103	0	0	178,193	0
Other Missions-Brussels	118,191	56,474	0	0	174,665	0
Other Missions-Camberra	97,875	50,000	0	0	147,875	0
Other Missions-Copenhagen	93,546	70,264	0	0	163,810	0
Other Missions-Havana	79,521	89,019	0	0	168,540	0
Other Missions-Kuala Lumpur	107,000	56,474	0	0	163,474	0
Other Missions-Madrid	415,010	162,423	0	0	577,433	0
Other Missions-New Delhi	160,801	70,265	0	0	231,066	0
Other Missions-Ottawa	98,831	94,000	0	0	192,831	0
Other Missions-Riyadh	90,542	50,000	0	0	140,542	0
Other Missions-Seoul	186,235	100,000	0	0	286,235	0
Other Missions-Tehran	146,128	66,789	0	0	212,917	0
Other Missions-Tel Aviv	101,114	50,000	0	0	151,114	0
Other Missions-The Hague			13,104	840,909	12,491,209	0
<b>TOTAL</b>	<b>7,580,002</b>	<b>4,057,195</b>	<b>13,104</b>	<b>840,909</b>	<b>12,491,209</b>	<b>0</b>

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>Ministry of Health</b>						
District Health Services-(CHAG)	6,035,061	9,175	0	0	6,044,235	6,044,235
District Health Services-District Health Administr	21,094,253	79,396	2,039	0	21,175,688	21,175,688
District Health Services-District Hospitals	0	42,546	0	0	42,546	42,546
District Health Services-Sub-Districts	0	27,884	0	0	27,884	27,884
Ghana Health Service-Health Administration and	0	2,739	0	0	2,739	959
Ghana Health Service-Institutional Care Division	0	2,740	0	0	2,740	0
Ghana Health Service-Office of The Director Gene	2,421,564	26,671	0	0	2,448,235	856,882
Ghana Health Service-Policy Planning, Monitoring	0	48,986	0	0	48,986	0
Ghana Health Service-Public Health	173,294	0	0	0	173,294	173,294
Ghana Health Service-Supplies, Stores & Drug Mi	0	846	0	0	846	423
Health HQ-Centre for Scientific Research into Plai	143,586	0	0	0	143,586	0
Health HQ-Finance Directorate	0	13,236	0	0	13,236	0
Health HQ-Food and Drugs Board	283,612	0	0	0	283,612	0
Health HQ-General Administration & Finance	0	3,310	0	0	3,310	0
Health HQ-Medical and Dental Council	14,943	30,622	0	0	45,565	0
Health HQ-Nurses and Midwives Councils	29,845	0	0	0	29,845	0
Health HQ-Office of the Chief Director	0	42,935	0	0	42,935	42,935
Health HQ-Office of the Minister	266,180	19,826	0	4,000,000	4,286,006	0
Health HQ-Pharmacy Council	44,535	2,685	0	0	47,220	0
Health HQ-Planning, Budget, Monitoring & Evalua	0	3,617	0	0	3,617	0
Health HQ-Private Hospitals and Maternity Home	81	0	0	0	81	0
Health HQ-Procurement and Supply Directorate	0	3,228	0	0	3,228	0
Health HQ-St. John's Ambulance Brigade	23,035	0	0	0	23,035	23,035
Health HQ-Traditional Medicine Practise Council	3,510	0	0	0	3,510	0
Psychiatry Hospitals (Tertiary Health Services)-A	706,586	68,187	0	0	774,773	387,386
Psychiatry Hospitals (Tertiary Health Services)-A	0	5,151	0	0	5,151	2,576
Psychiatry Hospitals (Tertiary Health Services)-P	0	86,836	0	0	86,836	43,418
Reg Health Services-Office of Reg Director	4,248,527	20,953	0	0	4,269,480	2,134,740
Reg Health Services-Reg Hospitals	0	4,057	0	0	4,057	0
Reg Health Services-Reg Public Health Care Unit	0	1,800	0	0	1,800	1,800
Reg Health Services-Reg Support Services	0	12,327	0	0	12,327	6,164
Teaching Hospitals (Tertiary Health Services)-Kor	415,893	0	0	0	415,893	0
Teaching Hospitals (Tertiary Health Services)-Kor	5,321,139	10,000	0	0	5,331,139	0
Training Institutions-Post Graduate College of Ph	11,997	0	0	0	11,997	0
Training Institutions-Training Institutions	1,837,583	2,970	0	0	1,840,553	1,288,387
<b>TOTAL</b>	<b>43,075,223</b>	<b>572,722</b>	<b>2,039</b>	<b>4,000,000</b>	<b>47,649,984</b>	<b>32,252,352</b>
<b>Ministry of Information</b>						
Ghana News Agency-Ghana News Agency	105,593	22,170	0	0	127,763	0
HQ-General Administration	25,260	41,191	19,270	0	85,720	0
HQ-Ghana Broadcasting Corporation	1,208,243	16,400	0	0	1,224,643	0
HQ-NAFTI	53,628	29,011	0	0	82,639	0
ISD-General Administration	547,603	46,790	0	7,000	594,393	0
ISD-Operations Division	0	2,683	0	0	2,683	0
ISD-Overseas Information Department	0	8,000	0	0	8,000	0
<b>TOTAL</b>	<b>1,940,327</b>	<b>166,245</b>	<b>19,270</b>	<b>7,000</b>	<b>2,132,841</b>	<b>0</b>
<b>Ministry of Interior</b>						
GIS-Border Patrol Management Unit	0	2,019	0	0	2,019	0
GIS-General Administration	1,951,045	86,489	0	0	2,037,534	0
GIS-Immigration Training School	0	38,190	0	0	38,190	0
GNFS-General Administration	4,574,297	45,452	0	0	4,619,749	2,309,874
Ghana Police Service-General Administration	21,462,052	552,148	0	0	22,014,199	0
Ghana Prisons Service-General Administration	3,636,845	423,767	21,495	0	4,082,107	4,082,107
Ghana Prisons Service-Prisons Establishments	0	451,635	230,677	0	682,312	0
Ghana Prisons Service-Prisons Officers Training S	0	1,000	0	0	1,000	0
Interior HQ-Gaming Board	7,910	4,100	0	0	12,010	0
Interior HQ-General Administration	41,027	194,479	1,147,224	0	1,382,730	0
Interior HQ-Nacortc Control Board	64,003	0	0	0	64,003	0
Interior HQ-National Disaster Management Orgar	798,973	699,232	0	0	1,498,205	0
<b>TOTAL</b>	<b>32,536,152</b>	<b>2,498,510</b>	<b>1,399,397</b>	<b>5,000,000</b>	<b>41,434,059</b>	<b>12,890,187</b>

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>Ministry of Justice</b>						
Attorney General's Department-General Administ	305,639	69,517	18,000	0	393,156	0
Attorney General's Department-Reg Operations	0	11,668	0	0	11,668	0
Internal Audit Unit-General Administration	0	5,900	0	0	5,900	0
HQ-Copyright Office	4,384	2,000	0	0	6,384	0
HQ-Council for Law Reporting	22,184	13,158	0	0	35,342	0
HQ-General Administration	49,377	96,352	0	0	145,729	0
HQ-General Legal Council	108,196	1,450	0	0	109,646	0
HQ-Law Reform Commission	12,154	6,072	0	0	18,226	0
HQ-Legal Aid Scheme	46,846	6,582	0	0	53,428	53,428
Registrar General's Dep't-General Admin	58,577	14,948	0	0	73,525	0
Serious Fraud Office-Serious Fraud Office	250,941	24,927	0	0	275,868	0
<b>TOTAL</b>	<b>858,297</b>	<b>252,576</b>	<b>18,000</b>	<b>0</b>	<b>1,128,873</b>	<b>53,428</b>
<b>Ministry of Lands and Natural Resources</b>						
Forestry Services Division	421,691	0	0	0	421,691	295,184
Forestry Commission-Wildlife Division	264,661	209,115	0	0	473,777	331,644
Geological Survey Dept-General Admin	131,091	13,593	0	0	144,684	0
HQ-BARADEP	1,634	0	12,020	0	13,654	0
HQ-General Administration	1,627,079	30,425	180,000	804,841	2,642,345	0
HQ-Human Resource Directorate	0	8,000	0	0	8,000	0
HQ-Internal Audit Unit	0	500	0	0	500	0
HQ-Land Administration Project (LAP)	0	12,000	0	3,333	15,333	0
HQ-Office of Administrator of Stool Lands	601	0	0	0	601	0
HQ-PPMED	0	1,212	0	0	1,212	0
HQ-Statistics, Research & Inf Mgt (SRIM)	0	1,309	0	0	1,309	0
Lands Com-Corporate Headquarters	235,197	0	0	0	235,197	0
Lands Com-Land Valuation Division	95,154	0	0	0	95,154	0
Lands Com-Public & Vested Land Mgt Div	0	0	30,000	0	30,000	0
Lands Com-Survey & Mapping Division	209,632	12,174	561,183	0	782,989	0
<b>TOTAL</b>	<b>2,986,740</b>	<b>288,329</b>	<b>783,203</b>	<b>808,174</b>	<b>4,866,446</b>	<b>626,827</b>
<b>Ministry of Local Govt and Rural Development</b>						
Births and Deaths Registry-Gen Admin	160,092	8,401	0	0	168,493	84,247
DCD-Budget and Planning Unit	474,861	485	0	0	475,346	0
DCD-Community Development Institutions Unit	0	72	0	0	72	0
DCD-Gender Unit	0	48	0	0	48	0
DCD-General Administration	0	36	0	0	36	36
DCD-Mass Education Unit	0	1,173	0	0	1,173	0
Aburi Botanical Gardens	0	1,100	0	0	1,100	0
Parks and Gard-General Admin	268,945	14,174	0	0	283,119	0
Parks and Gard-Gen Land Gard, Flo & Ext	0	999	0	0	999	0
District Assembly Common Fund	0	1,052	0	0	1,052	0
District Assembly Common Fund-General Adminis	12,113	5,762	0	0	17,875	0
HQ-Decentralisation Implementation	6,529,321	0	0	0	6,529,321	0
HQ-Environmental Health and San Unit	686	2,000	0	0	2,686	2,686
HQ-General Administration	373,437	27,935	0	0	401,372	0
HQ-Inspectorate Division	0	379	0	0	379	0
HQ-Local Govt Project Support Unit	0	17,482	0	0	17,482	17,482
HQ-Local Government Service	23,185	2,029	0	0	25,213	0
<b>TOTAL</b>	<b>7,842,640</b>	<b>83,126</b>	<b>0</b>	<b>0</b>	<b>7,925,767</b>	<b>104,451</b>
<b>Ministry of Roads and Highways</b>						
Feeder Roads-Dept of Feeder Roads	318,434	4,297	0	3,643,595	3,966,326	3,966,326
HQ-General Administration	572,375	90,747	0	27,732,175	28,395,296	0
HQ-Ghana Highway Authority	950,067	5,000	0	0	955,067	0
Urban Roads-Dept of Urban Roads	130,867	14,304	0	6,402,886	6,548,057	0
<b>TOTAL</b>	<b>1,971,743</b>	<b>114,347</b>	<b>0</b>	<b>37,778,656</b>	<b>39,864,746</b>	<b>3,966,326</b>
<b>Ministry of Tourism</b>						
General Administration	34,501	5,656	59,260	206,401	305,818	0
Ghana Tourist Board	109,403	0	0	0	109,403	0
<b>TOTAL</b>	<b>143,904</b>	<b>5,656</b>	<b>59,260</b>	<b>206,401</b>	<b>415,221</b>	<b>0</b>
<b>Ministry of Trade and Industry</b>						
CEDECOM	27,952	8,338	0	0	36,290	0
General Administration	206,192	0	5,000	50,000	261,192	0
GEPC	80,691	0	0	0	80,691	0
Ghana Standard Board	158,205	0	0	0	158,205	0
GRATIS	126,601	0	0	103,466	126,601	0
Industrial Devt & Investment Division	0	0	0	0	103,466	0
NBSSI	170,653	0	22,787	0	170,653	170,653
PPME	0	28,186	27,787	153,466	50,973	0
<b>TOTAL</b>	<b>770,294</b>	<b>36,524</b>	<b>27,787</b>	<b>153,466</b>	<b>988,071</b>	<b>170,653</b>

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>Ministry of Transport</b>						
General Administration	779,554	29,497	113,305	0	922,356	0
Ghana Railway Development Authority	0	29,480	0	0	29,480	0
Driver and Vehicle Licensing Authority	226,464	7,051	0	0	233,515	0
Government Technical Training Centre	13,597	5,629	0	0	19,226	0
National Road Safety Commission	44,869	39,310	0	19,750	103,929	0
<b>TOTAL</b>	<b>1,064,484</b>	<b>110,966</b>	<b>113,305</b>	<b>19,750</b>	<b>1,308,505</b>	<b>0</b>
<b>Ministry of Water Res, Works and Hos</b>						
Architects Registration Council	3,965	0	0	0	3,965	0
Community Water & Sanitation Agency	199,364	0	0	0	199,364	99,682
Department of Rural Housing	0	17,309	0	0	17,309	17,309
General Administration	192,451	39,540	0	15,313,372	15,545,364	0
Ghana Water Company Limited	0	100	0	0	100	0
Hydrological Services Department	0	2,510	0	0	2,510	0
Public Servants Hos Loans Scheme Board	220	2,284	0	0	2,504	0
Rent Control Department	2,295	6,266	0	7,103	15,663	0
Technical Services Centre	0	1,036	0	0	1,036	0
Water Resources Commission	23,151	0	0	0	23,151	0
General Administration	772,030	666	0	0	772,697	0
<b>TOTAL</b>	<b>1,193,476</b>	<b>69,711</b>	<b>0</b>	<b>15,320,475</b>	<b>16,583,663</b>	<b>116,991</b>
<b>Ministry of Women and Children's Affairs</b>						
Department of Children	44,202	10,512	0	0	54,714	0
Department of Women	28,179	3,163	0	0	31,342	0
General Administration	27,868	41,398	26,089	114,388	209,742	209,742
<b>TOTAL</b>	<b>100,249</b>	<b>55,072</b>	<b>26,089</b>	<b>114,388</b>	<b>295,798</b>	<b>209,742</b>
<b>Ministry of Youth and Sports</b>						
General Administration	14,100	266,567	309,526	21,424,365	22,014,558	0
National Sports College	190,226	6,504	0	0	196,730	0
National Sports Council	14,567	31,729	172,295	107,780	326,371	0
National Youth Council	209,202	0	0	0	209,202	0
<b>TOTAL</b>	<b>428,095</b>	<b>304,799</b>	<b>481,821</b>	<b>21,532,145</b>	<b>22,746,861</b>	<b>0</b>
<b>National Commission for Civic Education</b>						
NCCE-Headquarters	809,821	251,886	166,798	0	1,228,505	614,252
NCCE-Reg Services	11,388	0	0	0	11,388	5,694
<b>TOTAL</b>	<b>821,209</b>	<b>251,886</b>	<b>166,798</b>	<b>0</b>	<b>1,239,893</b>	<b>619,946</b>
<b>National Development Planning Commission</b>						
NDPC General Administration	23,707	118,426	0	0	142,133	0
Social Investment Fund Project	0	2,500	0	0	2,500	0
<b>TOTAL</b>	<b>23,707</b>	<b>120,926</b>	<b>0</b>	<b>0</b>	<b>144,633</b>	<b>0</b>
<b>National Media Commission</b>						
National Media Commission	8,910	12,194	0	0	21,104	0
<b>TOTAL</b>	<b>8,910</b>	<b>12,194</b>	<b>0</b>	<b>0</b>	<b>21,104</b>	<b>0</b>
<b>National Labour Commission</b>						
Commission Secretariat	30,613	17,250	4,430	0	52,293	0
<b>TOTAL</b>	<b>30,613</b>	<b>17,250</b>	<b>4,430</b>	<b>0</b>	<b>52,293</b>	<b>0</b>
<b>Office of Government Machinery</b>						
Ashanti RCC-General Administration	33,217	30,515	62,150	0	125,881	0
B.A.RCC-Budget Division	0	744	0	0	744	0
B.A.RCC-General Administration	21,825	13,669	0	0	35,494	0
Central RCC-Budget Division	0	2,686	0	0	2,686	0
Central RCC-General Administration	25,321	0	0	0	25,321	0
Commissions and Councils-Council of State	112,508	28,077	9,820	0	150,405	0
Commissions and Councils-Office of the Chief of State	0	16,793	3,218	0	20,011	0
Eastern RCC-Budget Division	0	2,772	0	0	2,772	0
Eastern RCC-General Administration	7,509	14,614	13,401	7,067	42,591	0
Ghana AIDS Com-Fin & Admin	48,619	14,000	305,148	0	367,768	367,768
Greater Accra RCC-Budget Division	0	5,539	3,846	0	9,385	0
Greater Accra RCC-General Admin	0	8,068	2,500	0	10,568	0
Management Services Department	0	11,487	7,050	0	18,537	0
Northern RCC-General Administration	24,322	16,407	12,646	0	53,374	0
Office of Parliament-Gen Admin	1,499,388	0	0	0	1,499,388	749,694
Head of Civil Service-Fin and Admin Dir	411,936	25,144	62,533	0	499,613	0
BNI	1,092,454	29,054	0	0	1,121,508	0

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY HEADS AND ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
Bureau of National Communications	0	62,726	0	0	62,726	0
National Security Council	584,496	90,200	1,903,426	0	2,578,122	0
Research Department FM	0	43,141	0	0	43,141	0
Research Department HQ	0	0	723	0	723	0
AFUDID	0	988	0	0	988	0
Cabinet Secretariat	0	0	16,080	0	16,080	0
General Administration	1,073,100	36,323	90,683	0	1,200,107	0
GIPC	39,588	10,869	0	0	50,458	0
Internal Audit Agency Board	82,221	57,719	0	0	139,940	0
Microfinance and Small Loans Centre	191,076	0	0	0	191,076	0
National Identification Authority (NIA)	0	0	557,000	0	557,000	0
National Pensions Regulatory Authority	328	39,188	25,269	0	64,785	0
National Population Council	42,617	35,631	30,885	0	109,133	109,133
Office of the Chief Of Staff (COS)	53,246	71,051	6,177,414	1,965,170	8,266,881	0
Press Secretariat	0	0	15,650	0	15,650	0
Public Sector Reform Secretariat	27,199	0	0	0	27,199	0
PURC	59,786	0	0	0	59,786	0
State Enterprises Commission (SEC)	91,977	20,921	0	0	112,898	0
Vice-President's Secretariat	0	43,919	0	0	43,919	0
Public Re & Arch Admin Dept-Gen Admin	17,702	17,532	0	0	35,234	0
Scholarships Secr-Gen Admin	15,425	8,265	1,998	0	25,688	0
Scholarships Secretariat-London Office	0	3,691	0	0	3,691	0
Upper East RCC-General Administration	24,332	37,712	0	0	62,044	0
Upper West RCC-Budget Division	0	1,534	1,850	0	3,384	0
Upper West RCC-General Admin	10,616	27,022	16,948	0	54,586	0
Volta RCC-General Administration	12,440	4,103	0	0	16,543	0
Western RCC-Budget Division	0	4,817	0	0	4,817	0
Western RCC-General Administration	8,686	17,002	14,043	0	39,731	0
<b>TOTAL</b>	<b>5,611,932</b>	<b>853,923</b>	<b>9,334,282</b>	<b>1,972,237</b>	<b>17,772,373</b>	<b>1,226,594</b>
<b>Public Services Commission</b>						
General Administration	51,203	9,442	10,400	0	71,044	0
<b>TOTAL</b>	<b>51,203</b>	<b>9,442</b>	<b>10,400</b>	<b>0</b>	<b>71,044</b>	<b>0</b>
<b>Ghana Revenue Authority</b>						
Domestic Tax Division	3,919,095	0	0	0	3,919,095	0
GRA-General Administration	9,391,654	0	855,542	1,455,542	11,702,738	0
<b>TOTAL</b>	<b>13,310,749</b>	<b>0</b>	<b>855,542</b>	<b>1,455,542</b>	<b>15,621,833</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>361,065,336</b>	<b>26,886,387</b>	<b>43,951,850</b>	<b>102,223,898</b>	<b>534,127,471</b>	<b>76,746,612</b>

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011**List of Acronyms**

ARIC	Audit Report Implementation Committee
BDU	Budget Development Unit
BoG	Bank of Ghana
BMS	Budget Management System
BPEMS	Budget and Public Expenditure Management System
CAG	Controller and Accountant -General
CAGD	Controller and Accountant-General's Department
CEPS	Customs Excise and Preventive Services
FAA	Financial Administration Act 2003 Act 654
FAR	Financial Administration Regulations LI 1802
FWSC	Fair Wages and Salaries Commission
GCNet	Ghana Community Network
GES	Ghana Education Service
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GPRS	Ghana Poverty Reduction Strategy
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Country
HRMS	Human Resource Management System
IGF	Internally Generated Funds
IPPD	Integrated Personnel and Payroll Database
IRS	Internal Revenue Service
MDA	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MINT	Ministry of Interior



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011

MLGRD	Ministry of Local Government and Rural Development
MMDA	Metropolitan Municipal and District Assembly
MoE	Ministry of Education
MoFEP	Ministry of Finance and Economic Planning
MoH	Ministry of Health
MoT	Ministry of Transport
MoD	Ministry of Defence
MoTI	Ministry of Trade and Industry
MESW	Ministry of Employment and Social Welfare
MoJAG	Ministry of Justice and Attorney General
MoCC	Ministry of Chieftaincy and Culture
MoWAC	Ministry of Women and Children Affairs
MoYS	Ministry of Youth and Sports
MEST	Ministry of Environment Science and Technology
MoRH	Ministry of Road and Highways
MFA	Ministry of Foreign Affairs and Regional Integration
MLNR	Ministry of Lands and Natural Resources
MoEN	Ministry of Energy
MoC	Ministry of Communication
MoFA	Ministry of Food and Agriculture
PSC	Public Services Commission
MWRWH	Ministry of Water Resources, Works and Housing
NHIL	National Health Insurance Levy
PAS	Public Accounts Section
PDI	Public Debt and Investment
PFM	Public Financial Management
SOE	State Owned Enterprise
SSNIT	Social Security and National Insurance Trust
VATS	Value Added Tax Service

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS

## 1.0 INTRODUCTION

The Controller and Accountant-General is required by Section 40 of the Financial Administration Act (FAA), 2003 Act 654 and Regulation 188 of the Financial Administration Regulations (FAR), 2004, LI 1802 to prepare and transmit to the Auditor-General and the Minister of Finance and Economic Planning (MoFEP) the Public Accounts on the Consolidated Fund of the Republic of Ghana by the 15<sup>th</sup> day of the following month.

The financial statements comprise:

- A Balance Sheet
- A Statement of Revenue and Expenditure
- A Statement of Receipts and Payments
- A Cash Flow Statement
- Notes to the Accounts

The following are also included in the financial statements:

- Functional Classification of Expenditure by Items and Heads
- Summary of Expenditure by Items and Heads

## 2.0 THE SCOPE OF THE FINANCIAL STATEMENTS:

In compliance with Articles 175 and 176 of the Constitution of the Republic of Ghana, these financial statements known as the Public Accounts of Ghana are prepared on the Consolidated Fund only. They do not include other public funds established by or under Acts of Parliament and retained Internally Generated Funds.

## 3.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of May is as follows:

	MAY 2011 BUDGET	MAY 2011 ACTUAL	MAY 2011 VARIANCE	MAY 2010 ACTUAL
	GH¢M	GH¢M	GH¢M	GH¢M
Receipts	1,038.44	1,132.98	(94.54)	1,083.74
Payments	1,000.78	1,354.63	(353.85)	564.99
Net Receipts/ Payments	37.66	(221.65)	(259.31)	(518.75)

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011

## 4.0 SUMMARY OF REVENUE AND EXPENDITURE

The Revenue and Expenditure for the month resulted in a deficit of GH¢175.94 million as follows:

	MAY 2011 BUDGET GH¢M	MAY 2011 ACTUAL GH¢M	MAY 2010 ACTUAL GH¢M
REVENUE	724.74	616.36	624.14
EXPENDITURE	849.84	792.30	517.53
SURPLUS/(DEFICIT)	(125.10)	(175.94)	106.61

## 5.0 ADDITIONAL STATISTICS

## 5.1 REVENUE

Total revenue is made up of Direct tax, Indirect tax, Grants and Non-tax.

## 5.1.1 DIRECT TAX

Direct tax amounted to GH¢278.88 million as against the expected amount of GH¢276.43 million, indicating a favourable variance of GH¢2.45 million.

## 5.1.2 INDIRECT TAX

Indirect tax was GH¢370.71 million against a budget amount of GH¢322.55 million. This resulted in a favourable variance of GH¢48.16 million.

Details of the Indirect Tax are as follows:

5.1.2.1 *Value Added Tax* received was GH¢186.86 million as against the budgeted figure of GH¢161.47 million. This gives a favourable variance of GH¢25.39 million.

5.1.2.2 *Import Duty* for April was GH¢111.43 million as against the budgeted figure of GH¢106.14 million. This resulted in a favourable variance of GH¢5.29 million.

5.1.2.3 *Excise Duty* received for the month was GH¢13.22 compared with a budget of GH¢10.45 million. This gives an adverse variance of GH¢2.77 million.

5.1.2.4 *Communication Service Tax* received was GH¢12.13 million as against the budgeted figure of GH¢11.80 million. This indicates a favourable variance of GH¢0.33 million.

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011

- 5.1.2.5 *Export Duty on Cocoa* received was GH¢5.00 million as against a budgeted amount of GH¢5.18 million, resulting in an adverse variance of GH¢0.18 million

### 5.1.3 NON-TAX REVENUE

Non-Tax Revenue for the month was GH¢8.82 million as against a budgeted figure of GH¢44.80 million, giving rise to an adverse variance of GH¢35.98 million.

#### 5.1.3.1 GRANTS

Grants received during the month was GH¢29.65 as against the budgeted figure of GH¢108.47 million. This resulted in an adverse variance GH¢108.36 Million

#### 5.1.3.2 EXPENDITURE

Expenditure is made up of Personnel Emoluments and Related cost, Administration, Service and Investment. The total for the month amounted to GH¢792.30 million as against the budget of GH¢849.84 million, resulting in a favourable variance of GH¢57.54 million.

- 5.1.3.3 **Personnel Emoluments and Related costs** for the month was GH¢395.57 million against GH¢372.73 million budgeted. This gives an adverse variance of GH¢22.84 million. The breakdown for the month is as follows:

	MAY 2011 GH¢M	MAY 2010 GH¢M
Central Payroll Cost	256.18	148.82
Subventions	84.04	78.38
Foreign Missions	6.53	6.07
Employer's SSF contribution	14.91	0
Pensions	33.91	23.85
<b>TOTAL</b>	<b>395.57</b>	<b>261.93</b>

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011

- 5.1.3.4 **Administration Expenditure** paid was GH¢237.44 million against the budgeted figure of GH¢185.99 million. Actual expenditure was therefore GH¢51.45 million more than budgeted, indicating an adverse variance.
- 5.1.4 **Service Expenditure** for the month was GH¢13.62 million against the budgeted figure of GH¢16.97 million resulting in a favourable variance of GH¢3.35 million.
- 5.1.4.1 **Investment Expenditure** amounted to GH¢145.67 million for the month, against a budgeted figure of GH¢274.15 million. This resulted in a favourable variance of GH¢128.48 million.

## 6.0 STATUTORY PAYMENTS

	MAY 2011	MAY 2010
	GH¢ Million	GH¢ Million
Petroleum Related Fund	0.43	0.29
National Health Insurance Fund	36.60	13.70
Ghana Education Trust Fund	167.94	0.00
Road Fund	16.55	11.70
District Assembly Common Fund	228.23	0.00

## 7.0 PUBLIC DEBT

- 7.1 **External debt repayment** amounted to GH¢62.52 million.
- 7.2 **Net domestic borrowing** amounted to GH¢394.59 million.
- 7.3 **Domestic Debt Interest** paid amounted to GH¢94.61 million.
- 7.4 **External Debt Interest** paid amounted to GH¢19.76 million.
- 7.5 **Charges on Principal and Interest** paid was GH¢0.89 million.

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MAY  
2011

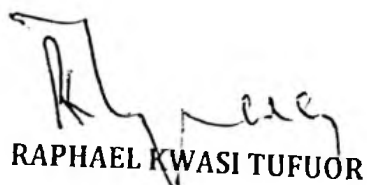
## 8.0 APPROPRIATION

	GH¢ MILLION
ANNUAL APPROPRIATION	12,670.76
UTILISED APPROPRIATION AS AT MAY	<u>4,791.35</u>
UNUTILISED APPROPRIATION	<u>7,879.41</u>

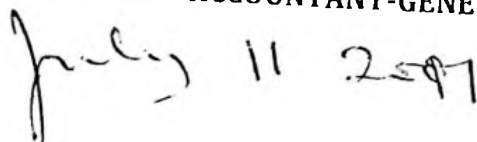
## 9.0 CONCLUSION

I wish to take this opportunity to thank all the staff of CAGD and other public officers for the immense contributions towards the preparation of the Report and the Public Accounts of the Consolidated Fund.

In compliance therefore with Section 40 of the FAA, 2003 (Act 654) and Regulation 188 of the FAR, 2004 (LI 1802), the Report and the Public Accounts on the Consolidated Fund for the month of May, 2011 are hereby presented.

  
RAPHAEL KWASI TUFUOR

CONTROLLER AND ACCOUNTANT-GENERAL

  
July 11 2011

# STATEMENT OF RECEIPTS AND PAYMENTS MONTH ENDED MAY 31, 2011

	NOTE	BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL GH¢	% OF TOTAL	VARIANCE GH¢
<b>RECEIPTS</b>						
Direct Tax	7	3,317,219,497	276,434,958	278,880,487	25	2,445,529
Indirect Tax	8	3,870,543,805	322,545,317	370,709,731	33	48,164,414
<b>Tax Receipts</b>		<b>7,187,763,302</b>	<b>598,980,275</b>	<b>649,590,218</b>	<b>57</b>	<b>50,609,943</b>
Non-Tax Revenue	9	537,549,763	44,795,814	8,820,489	1	(35,975,324)
Grants	10	1,301,601,200	108,466,767	11,620	0	(108,455,147)
NHIL	15	477,672,730	39,806,061	79,692,222	7	39,886,161
Advances Recoveries		0	0	278,824	0	278,824
Public Loans	17	2,956,677,936	246,389,828	394,585,466	35	148,195,638
<b>TOTAL RECEIPTS</b>		<b>12,461,264,931</b>	<b>1,038,438,744</b>	<b>1,132,978,839</b>	<b>100</b>	<b>94,540,095</b>
<b>PAYMENTS</b>						
Personnel Emoluments & Related Cost	11	4,472,761,500	372,730,125	445,568,884	33	(72,838,759)
Administration	12	2,231,904,490	185,992,041	237,439,326	18	(51,447,285)
Service	13	203,625,510	16,968,793	13,622,551	1	3,346,241
Investment	14	3,289,788,367	274,149,031	145,666,950	11	128,482,081
Advances		0	0	71,719	0	(71,719)
Statutory Payments	19	1,191,483,070	99,290,256	449,744,528	33	(350,454,272)
External Loan Repayments		619,763,930	51,646,994	62,518,979	5	(10,871,984)
<b>TOTAL PAYMENTS</b>		<b>12,009,326,867</b>	<b>1,000,777,239</b>	<b>1,354,632,936</b>	<b>100</b>	<b>(353,855,697)</b>
<b>Net Receipts/ Payments</b>				<b>(221,654,097)</b>		
<b>Cash and Bank Balance at 1/05/11</b>				<b>78,022,879</b>		
<b>Cash and Bank Balance at 31/05/11</b>				<b>(143,631,218)</b>		

# STATEMENT OF REVENUE AND EXPENDITURE MONTH ENDED MAY 31, 2011

	NOTE	MONTHLY BUDGET GH¢	ACTUAL GH¢	% OF TOTAL ACTUAL	VARIANCE GH¢
<b>REVENUE</b>					
Direct Tax	7	276,434,958	278,880,487	45	2,445,529
Indirect Tax	8	295,045,317	328,646,313	53	33,600,996
Non-Tax Revenue	9	44,795,814	8,820,489	1	(35,975,324)
Grants	10	108,466,767	11,620	0	(108,455,147)
<b>TOTAL REVENUE</b>		<b>724,742,855</b>	<b>616,358,909</b>	<b>100</b>	<b>(108,383,946)</b>
<b>EXPENDITURE</b>					
Personnel Emoluments & Related Cost	11	372,730,125	395,568,884	50	(22,838,759)
Administration	12	185,992,041	237,439,326	30	(51,447,285)
Service	13	16,968,793	13,622,551	2	3,346,241
Investment	14	274,149,031	145,666,950	18	128,482,081
<b>TOTAL EXPENDITURE</b>		<b>849,839,989</b>	<b>792,297,711</b>	<b>100</b>	<b>57,542,278</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(125,097,134)</b>	<b>(175,938,801)</b>		<b>(50,841,668)</b>



**BALANCE SHEET AS AT MAY 31 2011****ASSETS**

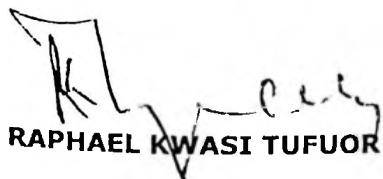
	Note	2011 GH¢	2010 GH¢
CASH AND BANK BALANCES		(143,631,218)	574,542,399
ADVANCES	2	7,775,409	5,725,676
LOANS RECEIVABLES	3	1,500,349,110	985,919,949
INVESTMENTS	4	1,140,477,935	642,860,711
<b>TOTAL ASSETS</b>		<b>2,504,971,236</b>	<b>2,209,048,735</b>

**LIABILITIES**

LOANS (PUBLIC DEBT)	5	18,089,919,431	14,580,978,357
SUNDRY CREDITORS & OTHER FUNDS	6	69,764,994	337,355,380
<b>TOTAL LIABILITIES</b>		<b>18,159,684,424</b>	<b>14,918,333,737</b>

**NET ASSET****(15,654,713,188)****(12,709,285,002)****REPRESENTED BY:**

ACCUMULATED RESULTS	(15,478,774,387)	(12,815,892,099)
SURPLUS /(DEFICIT)	(175,938,801)	106,607,097

**ACCUMULATED FUND****(15,654,713,188)****(12,709,285,002)**


**RAPHAEL KWASI TUFUOR**

**CONTROLLER AND ACCOUNTANT-GENERAL**

*July 11 2011*

# STATEMENT OF CASH FLOW FOR THE MONTH ENDED MAY 31, 2011

	NOTE	2011 GH¢	2010 GH¢
<b>Cash flow from operating activities</b>			
Direct Tax	7	278,880,487	134,496,629
Indirect Tax	8	370,709,731	242,280,799
Non-Tax Revenue	9	8,820,489	7,304,854
Grants	10	11,620	262,307,311
Other Receipts	20	79,971,046	25,544,613
Personnel Emoluments & Related Cost	11	(445,568,884)	(257,121,489)
Administration	12	(237,439,326)	(164,070,302)
Service	13	(13,622,551)	(22,310,009)
Investment	14	(145,666,950)	(74,030,695)
Statutory Payments	19	(449,744,528)	(25,689,749)
Advances Granted		(71,719)	(14,411)
<b>Net cash flow from operating activities</b>		<b>(553,720,584)</b>	<b>128,697,551</b>
<b>Cash flow from financing activities</b>			
Net Domestic Borrowing			
External Loan		394,585,466	70,747,214
External Loan Repayment		-	341,062,657
<b>Net cash flow from financing activities</b>		<b>(62,518,979)</b>	<b>(21,752,476)</b>
		<b>332,066,487</b>	<b>390,057,395</b>
<b>Net Increase/(decrease) in cash and cash equivalents</b>		<b>(221,654,097)</b>	<b>518,754,946</b>
Cash and Cash equivalents at 1/05/11		78,022,879	55,787,453
<b>Cash and Cash equivalents at 31/05/11</b>		<b>(143,631,218)</b>	<b>574,542,399</b>

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 Accounting Basis

The Financial Statements are prepared on a modified cash basis.

Government reports revenue in the period in which they are received.

Expenditure is recognized when goods and services are received and paid for.

Payments for Fixed Assets acquired are expensed in the accounting year of acquisition

Loans and investments are recorded on a historic cost basis without any provision for diminution in value

#### 1.3 Foreign Currency Translation

Transactions in foreign currencies are translated into the Ghana cedi equivalent using rates in effect at the time of these transactions.

Assets and liabilities denominated in foreign currency are translated using the closing rates of exchange at the end of the period. Any resulting foreign exchange gains or losses are taken up in the Net Accumulated Results.

#### 1.4 Grants

Grants are recognised as and when they are received

## NOTES TO THE ACCOUNTS

NOTE	2011 GH¢	2,010 GH¢
<b>2 Advances</b>		
Vehicle	5,857,907	4,734,824
Special	372,786	0
Salary	553,864	0
Departmental Revolving Fund	990,852	990,852
	<b>7,775,409</b>	<b>5,725,676</b>
<b>3 Loans Receivables</b>		
General	921,686	921,686
Statutory Boards and Corporations	616,437,051	446,355,679
Companies	627,715,824	405,941,626
Miscellaneous	246,791,994	124,218,402
Other Governments	8,482,555	8,482,555
	<b>1,500,349,110</b>	<b>985,919,949</b>
<b>4 Investments</b>		
Trust Fund	4,559,828	4,511,134
International Agencies	4,983,761	4,983,761
Local	1,130,934,345	633,365,815
	<b>1,140,477,935</b>	<b>642,860,711</b>
<b>5 Loan (Public Debt )</b>		
Domestic	9,328,699,834	7,366,848,340
External	8,761,219,597	7,214,130,017
	<b>18,089,919,431</b>	<b>14,580,978,357</b>
<b>6 Sundry creditors &amp; Other Funds</b>		
Sundry Creditors	831,010	516,773
Special Funds	1,039,777	1,039,777
GETFund	(93,486,577)	(50,650,741)
NHIL	70,663,797	182,223,346
SSF	238,917,839	181,355,017
District Assembly Common Fund	(229,673,516)	(96,400,055)
Petroleum Fund	81,472,663	119,271,264
	<b>69,764,994</b>	<b>337,355,380</b>
<b>7 Direct Tax</b>		
Personal (Employees P.A.Y.E.)	128,066,888	73,614,834
Personal (Self Employed)	4,163,540	6,030,077
Companies	110,178,744	47,036,415
Other Direct Tax	36,471,315	7,815,303
	<b>278,880,487</b>	<b>134,496,629</b>
<b>Other Direct Tax</b>		
Capital Gain Tax	17,037	
Gift tax	706	
Rent Tax	1,099,708	
Mineral Royalties	9,297,061	
Stamp Duty	1,008,786	
Penalties	129,936	
Dividend Tax	718,237	
Interest	145,040	
Commission	205,286	
Management and Technical	918,311	
Ceded Miscellaneous Taxes	525,732	
Vehicle Income Tax	217,321	
Tax Stamp	160,094	
1% CIF (GCNet) - KIA Baggage	2,702,119	
National Fiscal Strategy(NFSL)	19,254,570	
Arrears National Reconstruction Levy	71,373	
<b>TOTAL</b>	<b>36,471,315</b>	

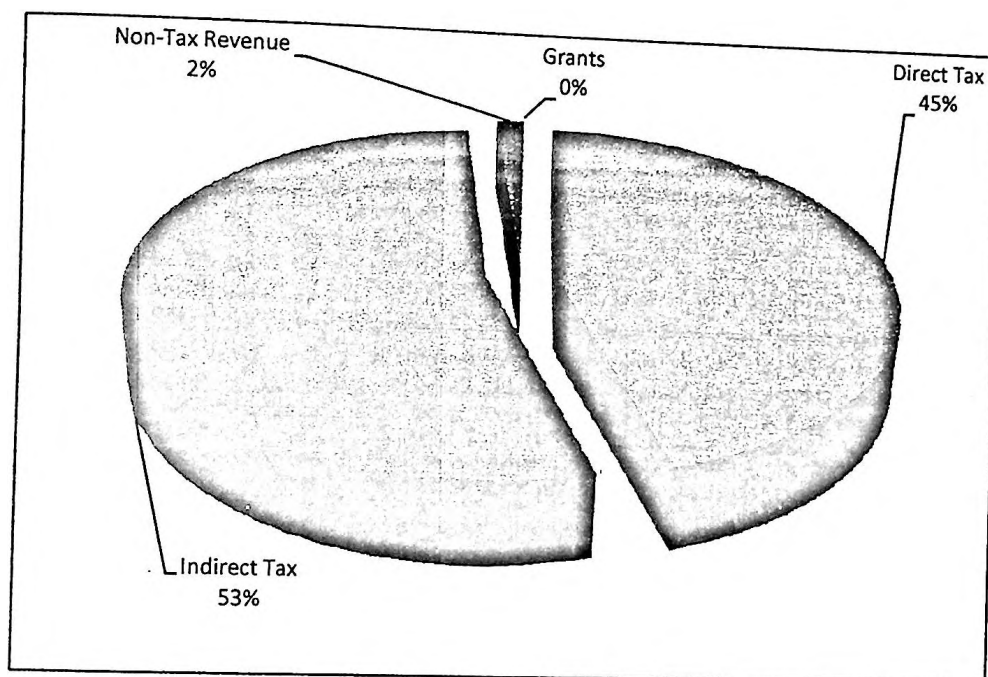
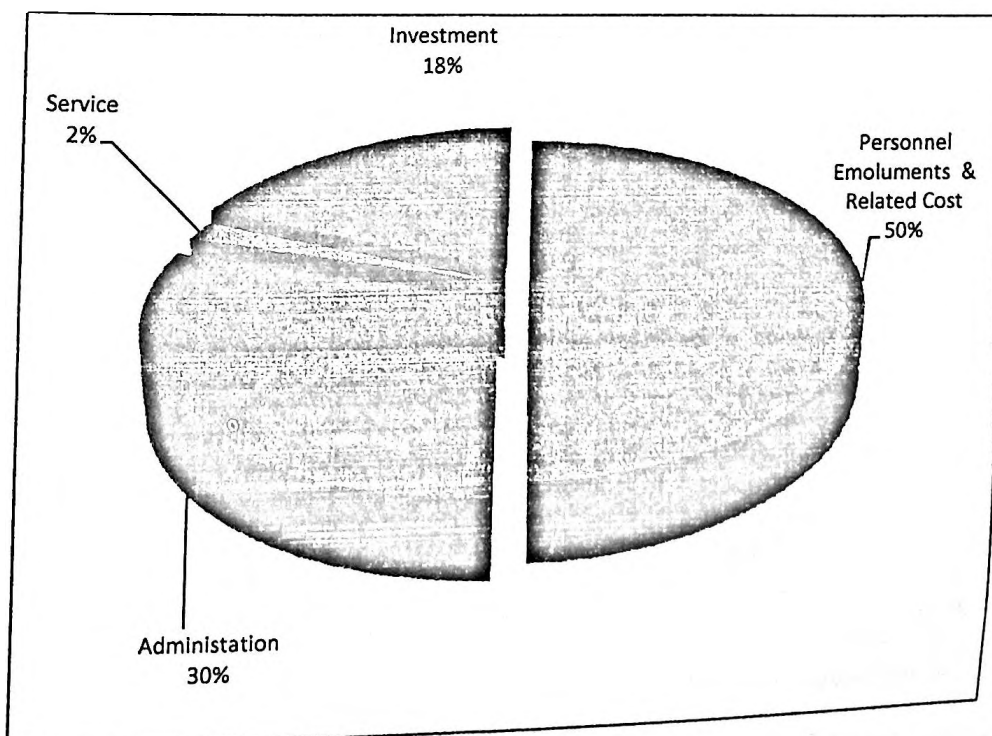
## NOTES TO THE ACCOUNTS

## NOTE

	2011 GH¢	2,010 GH¢
<b>8 Indirect Tax</b>		
Communication Service Tax	12,130,349	9,832,979
Domestic VAT	71,391,691	57,932,231
Import VAT	115,469,673	68,820,000
Petroleum Levy	42,063,418	22,250,000
Excise Duties	13,223,755	11,775,589
Import Duties	111,430,844	71,670,000
Export Duties (Cocoa)	5,000,000	0
	<b>370,709,731</b>	<b>242,280,799</b>
Less:		
Petroleum levy	42,063,418	22,250,000
<b>Total Indirect Tax - Revenue</b>	<b>328,646,313</b>	<b>220,030,799</b>
<b>9 Non-Tax Revenue</b>		
Fees and Charges	8,820,489	3,888,730
Fines, Penalties & Forfeiture	0	442,720
Sale of Goods & Services	0	2,592,484
Rent of Govt. Land & Buildings	0	380,920
	<b>8,820,489</b>	<b>7,304,854</b>
<b>10 Grants</b>		
MDBS	0	262,193,705
HIPC	11,620	0
MDRI	0	113,606
	<b>11,620</b>	<b>262,307,311</b>
<b>11 Personnel Emoluments &amp; Related Cost</b>		
Central Payroll Cost	256,175,576	148,820,963
Subvention	84,039,508	78,382,360
Foreign Mission	6,525,062	6,068,513
Employer's Social Security Contribution	64,916,510	0
Pensions	33,912,228	23,849,653
<b>Actual Payment</b>	<b>445,568,884</b>	<b>257,121,489</b>
SSF payment in respect of 2010	(50,000,000)	0
<b>Actual Expenditure</b>	<b>395,568,884</b>	<b>257,121,489</b>
<b>Pensions is made up of:</b>		
Gratuity	6,974,405	6,891,127
Death Gratuity	831,065	397,269
Commutated Pension	1,715,744	1,547,291
Monthly pension	24,170,708	14,813,239
Pension Arrears	220,306	200,728
<b>Total</b>	<b>33,912,228</b>	<b>23,849,653</b>
<b>12 Administration</b>		
Regular	30,113,285	41,766,886
Non- Road Arrears	92,072,657	0
Domestic Debt Interest	94,605,728	0
External Debt Interest	19,757,281	102,985,452
Charges	890,375	18,911,225
Contingency	0	406,740
	<b>237,439,326</b>	<b>164,070,302</b>
<b>13 Service</b>		
Regular	13,622,551	18,826,062
Tax Refunds	0	3,483,947
	<b>13,622,551</b>	<b>22,310,009</b>
<b>14 Investment</b>		
Regular	15,971,161	31,413,694
Road Arrears	129,695,789	0
HIPC	0	22,909,039
SIP	0	0
MDRI	0	3,000,000
Other Expenditure	0	16,707,962
	<b>145,666,950</b>	<b>74,030,695</b>

## NOTES TO THE ACCOUNTS

NOTE	2011 GH¢	2,010 GH¢
<b>15 NHIL</b>		
VAT	14,278,338	11,586,446
CEPS	23,743,931	13,760,000
SSNIT	41,669,953	0
	<u>79,692,222</u>	<u>25,346,446</u>
<b>16 Advances Recovery</b>		
Vehicle	238,984	163,112
Special	23,516	4,839
Salary	16,324	30,216
	<u>278,824.02</u>	<u>198,167</u>
<b>17 Public Loans</b>		
External Borrowing	0	341,062,657
Net Domestic Borrowing	394,585,466	70,747,214
	<u>394,585,466</u>	<u>411,809,872</u>
<b>18 Advances Granted</b>		
Special	48,385	9,533
Salary	23,334	4,878
	<u>71,719</u>	<u>14,411</u>
<b>19 Statutory Payments</b>		
District Assembly Common fund	228,226,941	0
Ghana Education Trust Fund	167,944,044	0
Petroleum Related Expenditure	425,812	294,725
Road Fund	16,547,731	11,692,605
National Health Insurance Fund	36,600,000	13,702,419
	<u>449,744,528</u>	<u>25,689,749</u>
<b>20 Other Receipts</b>		
Advances	278,824	30,216
NHIL	79,692,222	25,346,446
	<u>79,971,046</u>	<u>25,376,662</u>

**CHARTS****REVENUE BY CLASSIFICATION****EXPENDITURE BY CLASSIFICATION**

**STATEMENT OF RECEIPTS AND PAYMENTS**  
**MONTH ENDED MAY 31, 2011**

		ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	CUM. ACTUAL TO MAY	% OF TOTAL	VARIANCE
RECEIPTS	NOTE	GH¢	GH¢	GH¢	GH¢		GH¢
Direct Tax	7	3,317,219,497	1,382,174,790	278,880,487	1,181,166,119	25	(201,008,672)
Indirect Tax	8	3,870,543,805	1,612,726,585	370,709,731	1,541,907,019	33	(70,819,566)
<b>Tax Receipts</b>		<b>7,187,763,302</b>	<b>2,994,901,376</b>	<b>649,590,218</b>	<b>2,723,073,138</b>	<b>57</b>	<b>(271,828,238)</b>
Non-Tax Revenue	9	537,549,763	223,979,068	8,820,489	76,923,419	1	(147,055,649)
Grants	10	1,301,601,200	542,333,833	11,620	100,083,187	0	(442,250,647)
NHIL	15	477,672,730	199,030,304	79,692,222	206,707,403	7	7,677,099
Advances Recoveries	16	0	0	278,824	1,377,662	0	1,377,662
Public Loans	17	2,956,677,936	1,231,949,140	394,585,466	1,053,078,500	35	(178,870,640)
<b>TOTAL RECEIPTS</b>		<b>12,461,264,931</b>	<b>5,192,193,721</b>	<b>1,132,978,839</b>	<b>4,161,243,308</b>	<b>100</b>	<b>(1,030,950,413)</b>
<b>PAYMENTS</b>							
Personnel Emoluments & Related Cost	11	4,472,761,500	1,863,650,625	445,568,884	1,948,728,531	33	(85,077,906)
Administration	12	2,231,904,490	929,960,204	237,439,326	834,743,864	18	95,216,340
Service	13	203,625,510	84,843,963	13,622,551	189,084,772	1	(104,240,809)
Investment	14	3,289,788,367	1,370,745,153	145,666,950	722,593,947	11	648,151,206
Advances	18	0	0	71,719	196,772	0	(196,772)
Statutory Payments	19	1,191,483,070	496,451,279	449,744,528	895,892,574	33	(399,441,295)
External Loan Repayments		619,763,930	258,234,971	62,518,979	188,233,305	5	70,001,666
<b>TOTAL PAYMENTS</b>		<b>12,009,326,867</b>	<b>5,003,886,194</b>	<b>1,354,632,936</b>	<b>4,779,473,765</b>	<b>100</b>	<b>224,412,430</b>
<b>Net Receipts/ Payments</b>				<b>(221,654,097)</b>			
Cash and Bank Balance at 1/05/11				<b>78,022,879</b>			
Cash and Bank Balance at 31/05/11				<b>(143,631,218)</b>			



## PROFILE OF RECEIPTS AND PAYMENTS

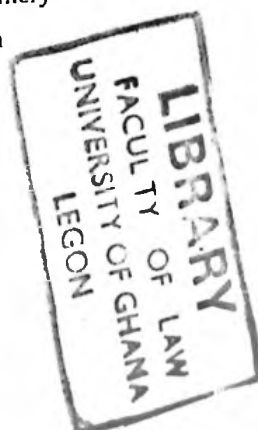
	JANUARY GHC	FEBRUARY GHC	MARCH GHC	APRIL GHC	MAY GHC	TOTAL GHC
<b>RECEIPTS</b>						
Direct Tax	256,304,742	215,065,937	208,824,199	288,316,335	278,880,487	1,247,391,700
Personal (Employees P.A.Y.E.)	112,719,242	105,276,865	99,241,822	97,948,630	128,066,888	543,253,446
Personal (Self Employed)	13,365,298	21,681,192	18,590,975	22,709,844	4,163,540	80,510,849
Companies	81,097,202	57,694,728	67,138,644	110,294,304	110,178,744	426,403,622
Other Direct Taxes	49,123,000	30,413,153	23,852,758	57,363,557	36,471,315	197,223,783
Oil Revenue	0	0	0	0	0	0
Royalties from Oil	0	0	0	0	0	0
Indirect Tax	181,646,712	408,399,522	358,922,218	265,365,582	370,709,731	1,585,043,765
Communication Service Tax	50,431	12,924,532	10,506,617	12,460,362	12,130,349	48,072,292
Petroleum Levy	48,543,765	51,435,055	64,377,418	29,141,080	42,063,418	235,560,736
Domestic VAT	51,840,939	144,322,396	120,291,454	63,313,873	71,391,691	451,160,354
Import VAT	14,413,589	37,969,222	47,662,757	76,401,196	115,469,673	291,916,437
Excise Duty	10,275,760	10,328,098	0	10,320,190	13,223,755	44,147,803
Import Duties	56,522,228	151,420,219	116,083,972	73,728,880	111,430,844	509,186,143
Exports (Cocoa)	0	0	0	0	5,000,000	5,000,000
Non-Tax Revenue	10,749,997	11,140,700	21,363,700	25,293,100	8,820,489	77,367,987
Fees and charges / Bulk Non - Tax from MDAs	5,644,180	5,997,050	15,171,870	20,811,700	8,820,489	56,445,289
Fines, Penalties & Forfeitures	389,490	789,270	463,760	0	0	1,642,520
Sale of Goods and Services	3,762,790	3,998,030	3,992,340	0	0	11,753,160
Rents (Facilities, land, etc)	558,970	306,350	1,635,730	0	0	2,501,050
Dividends	394,567	50,000	100,000	4,481,400	0	5,025,967
Divestiture	0	0	0	0	0	0
CAP 30 Contribution to SSNIT	0	0	0	0	0	0
Grants	83,963,684	336,751,964	69,691,409	29,649,050	11,620	520,067,726
Project	0	0	0	0	0	0
MDBS	83,606,400	326,991,367	29,418,820	29,418,820	0	469,435,407
HIPC	0	731,108	15,426,386	0	11,620	16,169,114
MDRI	0	8,764,602	0	0	0	8,764,602
Counterpart fund	357,284	264,887	24,846,203	230,230	0	25,698,603
NHIL	20,383,342	39,793,388	37,315,932	29,522,520	79,692,222	206,707,403
VAT	9,708,753	10,287,011	12,875,484	12,662,775	14,278,338	59,812,360
CEPS	10,674,589	29,506,377	24,440,448	16,859,745	23,743,931	105,225,090
SSNIT	0	0	0	0	41,669,953	41,669,953
Advances Recoveries	274,674	298,171	255,450	270,543	278,824	1,377,662
Vehicle	244,280	268,654	222,600	239,243	238,984	1,213,760
Special	16,294	17,027	16,530	16,419	23,516	89,785
Salary	14,100	12,491	16,320	14,881	16,324	74,116
Public Loans	124,857,900	427,914,386	31,901,994	73,818,755	394,585,466	1,053,078,500
Project Loan	0	0	0	0	0	0
Programme Loan	0	0	0	73,818,755	394,585,466	1,053,078,500
Net Domestic Borrowing	124,857,900	427,914,386	31,901,994	0	0	0
Exceptional Financing	0	0	0	712,235,885	1,132,978,839	4,691,034,743
<b>TOTAL RECEIPTS</b>	<b>678,181,050</b>	<b>1,439,364,068</b>	<b>728,274,901</b>	<b>712,235,885</b>	<b>1,132,978,839</b>	<b>4,691,034,743</b>

## PROFILE OF RECEIPTS AND PAYMENTS

	JANUARY GH¢	FEBRUARY GH¢	MARCH GH¢	APRIL GH¢	MAY GH¢	TOTAL GH¢
<b>PAYMENTS</b>						
Personnel Emoluments & Related Cost	321,332,847	376,964,974	468,840,934	396,020,891	445,568,884	1,948,728,531
Central Payroll Cost	204,026,813	241,701,584	277,741,979	256,924,308	256,175,576	1,236,570,259
Subvention	69,155,200	102,532,902	95,538,437	96,231,183	84,039,508	447,497,230
Foreign Mission	6,591,542	6,658,345	6,668,707	6,515,402	6,525,062	32,959,058
Employer's Social Security Contribution	22,066,862	0	6,386,844	0	64,916,510	93,370,216
Pensions	19,492,430	26,072,144	22,504,968	36,349,999	33,912,228	138,331,768
<b>Administration</b>	<b>121,664,450</b>	<b>85,553,009</b>	<b>200,301,197</b>	<b>189,782,882</b>	<b>237,439,326</b>	<b>834,740,864</b>
Regular	9,163,602	20,268,630	63,952,605	26,886,387	30,113,285	150,384,508
Non- Road Arrears	0	98,600,453	98,660,453	88,256,200	92,072,657	377,589,763
Domestic Debt Interest	97,184,882	61,396,014	112,392,744	99,446,536	94,605,728	465,025,904
External Debt Interest	14,997,063	3,000,754	23,301,775	62,845,944	19,757,281	123,902,817
Charges	318,903	787,611	538,774	599,765	890,375	3,135,428
Contingency	0	100,000	115,300	4,250	0	219,550
<b>Service</b>	<b>2,979,219</b>	<b>31,412,660</b>	<b>90,827,417</b>	<b>50,242,924</b>	<b>13,622,551</b>	<b>189,084,772</b>
Regular	42,516	26,177,352	24,159,000	43,951,850	13,622,551	107,953,269
Tax Refunds	2,936,703	5,235,308	6,668,417	6,291,075	0	21,131,503
Contingency	0	0	0	0	0	0
<b>Investment</b>	<b>11,748,622</b>	<b>150,793,414</b>	<b>174,709,416</b>	<b>251,674,803</b>	<b>145,666,950</b>	<b>734,593,205</b>
Regular	11,748,622	40,193,703	41,527,868	13,967,698	15,971,161	123,409,052
Foreign Financed Investment	0	0	0	0	0	0
Road Arrears	0	0	83,481,429	33,260	129,695,789	213,210,477
HIPC	0	0	0	0	0	0
SIP	0	0	0	0	0	0
MDRJ	0	0	0	149,417,646	0	149,417,646
Grants	0	0	0	0	0	0
Oil Financed Expenditure	0	11,999,258	469,119	0	0	12,468,378
Other Expenditure	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
<b>Advances</b>	<b>0</b>	<b>29,167</b>	<b>36,767</b>	<b>59,120</b>	<b>71,719</b>	<b>196,772</b>
Vehicle	0	29,167	36,767	59,120	71,719	196,772
Special	0	0	0	0	0	0
Salary	0	0	0	57,542	48,385	105,926
	0	29,167	36,767	1,578	23,334	90,846
<b>Statutory Payments</b>	<b>28,683,631</b>	<b>189,405,950</b>	<b>80,193,829</b>	<b>147,864,636</b>	<b>449,744,528</b>	<b>895,892,574</b>
District Assembly Common fund	0	0	0	88,799,285	228,226,941	317,026,226
Ghana Education Trust Fund	0	28,289,811	0	15,047,302	167,944,044	211,281,157
Road Fund	5,883,023	328,766	332,388	7,292,760	16,547,731	30,384,668
Petroleum Related Expenditure	300,608	6,465,438	13,061,441	185,290	425,812	20,438,589
National Health Insur. Fund	22,500,000	154,321,934	66,800,000	36,540,000	36,600,000	316,761,934
External Loan Repayments	16,878,953	75,752,104	33,083,270	0	62,518,979	188,233,305
<b>TOTAL PAYMENTS</b>	<b>503,287,721</b>	<b>909,911,278</b>	<b>987,992,831</b>	<b>1,035,645,257</b>	<b>1,354,632,936</b>	<b>4,791,470,023</b>

## SUMMARY OF CUMMULATIVE EXPENDIURE BY HEADS

MDAs	ANNUAL BUDGET A GH¢	YTD BUDGET B GH¢	YTD ACTUAL C GH¢	YTD BALANCE D=(A-C) GH¢	YTD VARIANCE E=(B-C) GH¢
Audit Service	30,582,510	12,742,713	18,552,612	12,029,898	(5,809,900)
Commission on Human Rights and Admin. Justice	8,777,644	3,657,352	2,747,058	6,030,586	910,294
Contingency	123,225,329	51,343,887	0	123,225,329	51,343,887
Electoral Commission	25,399,946	10,583,311	6,349,136	19,050,810	4,234,175
Intra Sectoral	922,451,765	384,354,902	0	922,451,765	384,354,902
Judicial Service	50,384,261	20,993,442	19,704,263	30,679,998	1,289,179
Ministry of Communications	6,280,126	2,616,719	6,004,247	275,879	(3,387,528)
Ministry of Chieftaincy and Culture	8,342,358	3,475,983	6,177,063	2,165,295	(2,701,080)
Ministry of Defence	146,861,987	61,192,495	110,797,277	36,064,710	(49,604,782)
Ministry of Education	1,477,730,831	615,721,180	890,295,800	587,435,031	(274,574,621)
Ministry of Employment and Social Welfare	16,322,385	6,800,994	8,271,933	8,050,452	(1,470,939)
Ministry of Energy	4,289,023	1,787,093	23,675,487	(19,386,464)	(21,888,394)
Ministry of Environment, Science and Technology	67,954,610	28,314,421	56,189,755	11,764,855	(27,875,334)
Ministry of Finance and Economic Planning	80,498,036	33,540,848	188,875,235	(108,377,199)	(155,334,387)
Ministry of Food and Agriculture	78,349,794	32,645,748	48,650,911	29,698,883	(16,005,163)
Ministry of Foreign Affairs and Reg Integration	79,125,570	32,968,988	58,462,409	20,663,161	(25,493,421)
Ministry of Health	406,642,437	169,434,349	218,880,689	187,761,748	(49,446,341)
Ministry of Information	17,779,234	7,408,014	11,646,618	6,132,616	(4,238,604)
Ministry of Interior	264,139,431	110,058,096	210,846,658	53,292,773	(100,788,562)
Ministry of Justice	17,106,778	7,127,824	8,475,104	8,631,674	(1,347,280)
Ministry of Lands and Natural Resources	46,265,080	19,277,117	26,059,082	20,205,998	(6,781,965)
Ministry of Local Govt and Rural Development	77,387,073	32,244,614	39,974,500	37,412,573	(7,729,886)
Ministry of Roads and Highways	81,412,702	33,921,959	187,219,539	(105,806,837)	(153,297,580)
Ministry of Tourism	7,145,700	2,977,375	1,623,031	5,522,669	1,354,344
Ministry of Trade and Industry	9,290,476	3,871,032	4,172,018	5,118,458	(300,986)
Ministry of Transport	16,221,734	6,759,056	5,467,244	10,754,490	1,291,812
Ministry of Water Resources, Works and Housing	16,618,213	6,924,255	51,258,381	(34,640,168)	(44,334,125)
Ministry of Women and Children's Affairs	3,285,652	1,369,022	846,045	2,439,607	522,977
Ministry of Youth and Sports	28,480,985	11,867,077	26,798,546	1,682,439	(14,931,469)
National Commission for Civic Education	15,716,996	6,548,748	5,249,908	10,467,089	1,298,841
National Development Planning Commission	2,475,659	1,031,525	700,578	1,775,081	330,947
National Media Commission	2,125,293	885,539	88,050	2,037,243	797,489
National Labour Commission	810,122	337,551	251,632	558,490	85,919
Office of Government Machinery	166,039,361	69,183,067	95,179,994	70,859,367	(25,996,927)
Public Services Commission	1,371,124	571,302	453,820	917,304	117,481
Revenue Agencies	187,259,779	78,024,908	56,128,158	131,131,621	21,896,750
Subscription payments	8,000,000	3,333,333	0	8,000,000	3,333,333
Utility	100,000,000	41,666,667	215,951	99,784,049	41,450,715
GRAND TOTAL	4,602,150,004	1,917,562,502	2,396,288,732	2,205,861,272	(478,726,230)



# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 1</b>				
<b>Audit Service</b>				
Auditor - General's Secretariat	2,526,912	210,576	4,773,106	(4,562,530)
Central Government Audits	3,414,454	284,538	0	284,538
Commercial Audits	690,806	57,567	0	57,567
General Administration & Staff Development	3,070,207	255,851	0	255,851
Internal Audit	297,180	24,765	0	24,765
Performance & Special Audit	1,170,229	97,519	0	97,519
Regional, District Audits & EIDA	8,765,619	730,468	0	730,468
<b>TOTAL</b>	<b>19,935,407</b>	<b>1,661,284</b>	<b>4,773,106</b>	<b>(3,111,823)</b>
<b>Commission on Human Rights and Admin. Justice</b>				
General Administration	5,260,218	438,352	418,399	19,952
<b>TOTAL</b>				
<b>Electoral Commission</b>				
General Administration	6,304,045	525,337	473,077	52,260
<b>TOTAL</b>				
<b>Judicial Service</b>				
General Administration	26,250,974	2,187,581	3,592,498	(1,404,917)
<b>TOTAL</b>				
<b>Ministry of Communications</b>				
Ghana Meteorological Agency-General Administration	2,546,431	212,203	298,647	(86,445)
General Administration	414,803	34,567	42,610	(8,043)
Ghana Information and Communication Technology Directorate	172,067	14,339	14,322	17
Internal Audit Unit	16,899	1,408	0	1,408
Kofi Annan ICT Center of Excellence	589,942	49,162	36,016	13,146
Postal and Courier Services Regulatory Commission	100,628	8,386	8,392	(7)
<b>TOTAL</b>	<b>3,840,770</b>	<b>320,064</b>	<b>399,988</b>	<b>(79,924)</b>
<b>Ministry of Chieftaincy and Culture</b>				
National Commission on Culture-Abibigroma Theatre Company	131,088	10,924	15,745	(4,821)
National Commission on Culture-Ashanti region	1,171,735	97,645	0	97,645
National Commission on Culture-Brong Ahafo region	522,333	43,528	0	43,528
National Commission on Culture-Bureau of Ghana Language-Accra	232,584	19,382	16,528	2,854
National Commission on Culture-Bureau of Ghana Language-Tamale	56,568	4,714	0	4,714
National Commission on Culture-Central region	435,713	36,309	0	36,309
National Commission on Culture-Eastern region	458,201	38,183	0	38,183
National Commission on Culture-Folklore Board	45,849	3,821	3,048	773
National Commission on Culture-General Administration	280,526	23,377	723,650	(700,273)
National Commission on Culture-Ghana Dance Ensemble	180,787	15,066	20,974	(5,908)
National Commission on Culture-Greater Accra region	540,110	45,009	0	45,009
National Commission on Culture-Kwame Nkrumah Memorial Park	24,431	2,036	6,591	(4,555)
National Commission on Culture-Museums and Monuments	740,118	61,677	113,823	(52,147)
National Commission on Culture-National Symphony Orchestra	279,745	23,312	20,802	2,510
National Commission on Culture-National Theatre	292,015	24,335	35,940	(11,605)
National Commission on Culture-Northern region	288,531	24,044	0	24,044
National Commission on Culture-Pan African Writers Association	11,861	988	1,420	(432)
National Commission on Culture-Upper East region	417,327	34,777	0	34,777
National Commission on Culture-Upper West region	397,556	33,130	0	33,130
National Commission on Culture-Volta region	441,734	36,811	0	36,811
National Commission on Culture-W.E.B. Du Bois Memorial Centre	20,824	1,735	2,122	(387)
<b>TOTAL</b>	<b>444,246</b>	<b>37,021</b>	<b>0</b>	<b>37,021</b>
<b>Ministry of Defence</b>	<b>7,413,882</b>	<b>617,824</b>	<b>960,644</b>	<b>(342,820)</b>
Defence Defence Advisers	8,813,100	734,425	0	734,425
Defence General Administration	403,143	33,595	16,628,579	(16,594,984)
Defence General Headquarters	91,949,797	7,662,483	0	7,662,483
Defence VAG	462,750	38,563	104,652	(66,090)
<b>TOTAL</b>	<b>101,628,790</b>	<b>8,469,066</b>	<b>16,733,232</b>	<b>(8,264,166)</b>

# **CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM**

ITEM 1	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>Ministry of Education</b>				
Council for Technical & Vocational Education & Training	160,000	13,333	0	13,333
General Administration	520,000	43,333	0	43,333
Ghana Book Development Council	35,000	2,917	0	2,917
Ghana Library Board	3,100,000	258,333	148,243	110,091
Ghana National Commission for UNESCO	90,000	7,500	0	7,500
Human Resource and Development	0	0	13,517	(13,517)
Internal Audit	74,000	6,167	0	6,167
National Inspectorate Board	200,000	16,667	0	16,667
National Service Secretariat	170,000,000	14,166,667	14,272,472	(105,805)
Non-Formal Education	5,900,000	491,667	1,043,561	(551,894)
Minister	0	0	18,626,120	(18,626,120)
PSI on Distance Education	200,000	16,667	0	16,667
WAEC (INTERNATIONAL)	4,800,000	400,000	0	400,000
WAEC (National)	4,200,000	350,000	677,941	(327,941)
GES-BASIC EDUCATION	121,719	10,143	0	10,143
GES-CURRICULUM, RESEARCH AND DEVELOPMENT	188,172	15,681	0	15,681
GES-GENERAL ADM. & FINANCE	734,177	61,181	157,185,590	(157,124,408)
GES-GES COUNCIL SECRETARIAT	67,483	5,624	0	5,624
GES-GESDI	112,195	9,350	0	9,350
GES-HUMAN RESOURCE DEVELOPMENT	1,518,152	126,513	0	126,513
GES-INSPECTORATE	43,141	3,595	0	3,595
GES-INTERNAL AUDIT	51,578	4,298	0	4,298
GES-SECONDARY EDUCATION	77,273	6,439	0	6,439
GES-SPECIAL EDUCATION	132,678	11,057	0	11,057
GES-SUPPLY & LOGISTICS	89,921	7,493	0	7,493
GES-TEACHER EDUCATION	120,738	10,062	0	10,062
GES-TECHNICAL/VOCATIONAL EDUCATION	223,490	18,624	36,474	(17,850)
INST FOR THE HANDICAPPED-ASHANTI REGION	499,200	41,600	0	41,600
INST FOR THE HANDICAPPED-BRONG AHAFO REGION	528,060	44,005	0	44,005
INST FOR THE HANDICAPPED-CENTRAL REGION	427,923	35,660	0	35,660
INST FOR THE HANDICAPPED-EASTERN REGION	1,579,906	131,659	0	131,659
INST FOR THE HANDICAPPED-GREATER ACCRA REGION	442,623	36,885	0	36,885
INST FOR THE HANDICAPPED-NORTHERN REGION	325,742	27,145	0	27,145
INST FOR THE HANDICAPPED-UPPER EAST REGION	383,311	31,943	0	31,943
INST FOR THE HANDICAPPED-UPPER WEST REGION	591,292	49,274	0	49,274
INST FOR THE HANDICAPPED-VOLTA REGION	551,586	45,966	0	45,966
INST FOR THE HANDICAPPED-WESTERN REGION	392,239	32,687	0	32,687
REG SER-CENTRAL ADMINISTRATION	61,089,045	5,090,754	0	5,090,754
REG SER-JUNIOR HIGH SCHOOL	265,523,338	22,126,945	0	22,126,945
REG SER-MANAGEMENT AND SUPERVISION	4,022,266	335,189	0	335,189
REG SER-PRIMARY	53,679,605	4,473,300	0	4,473,300
REG SER-PRE-SCHOOL	524,916,242	43,743,020	0	43,743,020
REG SER-SENIOR HIGH SCHOOL	99,310,795	8,275,900	0	8,275,900
REG SER-TEACHER EDUCATION	49,263,149	4,105,262	0	4,105,262
REG SER-TECH/VOCATIONAL	12,243,674	1,020,306	0	1,020,306
COLLEGES OF EDUCATION	0	0	13,934	(13,934)
OTHER SUBVENTED BODIES	726,200	60,517	0	60,517
OTHER TEACHING INSTITUTIONS	2,883,134	240,261	674,114	(433,853)
POLYTECHNIC INSTITUTIONS	22,705,979	1,892,165	564	1,891,600
SUPERVISORY BODIES	1,091,766	90,981	48,566	42,415
UNIVERSITIES	128,592,921	10,716,077	46,617	10,669,460
<b>TOTAL</b>	<b>1,424,529,713</b>	<b>118,710,809</b>	<b>192,787,714</b>	<b>(74,076,904)</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GHc	MOTHLY BUDGET B GHc	ACTUAL C GHc	VARIANCE D= (B-C) GHc
<b>ITEM 1</b>				
<b>Ministry of Employment and Social Welfare</b>				
Co-operatives-General Administration	336,420	28,035	146,798	(118,763)
Co-operatives-Ghana Co-operative College	66,882	5,574	0	5,574
Co-operatives-Regional Services	946,583	78,882	0	78,882
Factories Inspectorate-ASANTE REGION	35,732	2,978	0	2,978
Factories Inspectorate-BRONG AHAFO GEGION	15,074	1,256	0	1,256
Factories Inspectorate-EASTERN/VOLTA REGION	34,749	2,896	0	2,896
Factories Inspectorate-GREATER ACCRA	217,105	18,092	29,492	(11,400)
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER WEST REGION	33,591	2,799	0	2,799
Factories Inspectorate-WESTERN/CENTRAL REGION	33,984	2,832	0	2,832
Social Welfare-Abor Rehabilitation Centre	64,249	5,354	11,970	(6,616)
Social Welfare-Ashanti Mampong Babies Home	77,961	6,497	0	6,497
Social Welfare-Child Rights Promotion and Protection	0	0	0	0
Social Welfare-Community Care	0	0	0	0
Social Welfare-General Administration, Budget and Planning	584,043	48,670	758,040	(709,370)
Social Welfare-Jachie Training College	59,512	4,959	0	4,959
Social Welfare-Jirapa Orphanage	9,919	827	0	827
Social Welfare-Justice Administration	4,514,747	376,229	0	376,229
Social Welfare-School of Social Work	181,372	15,114	0	15,114
Labour Department-Field Organisation	401,707	33,476	145,366	(111,890)
Labour Department-General Administration	269,071	22,423	125,034	(102,612)
Labour Department-National Employment Service	214,273	17,856	0	17,856
Disability Council	716,143	59,679	6,836	52,843
Fair Wages Commission	778,899	64,908	23,054	41,855
General Administration	485,307	40,442	50,271	(9,828)
Ghana Co - Operative Council	72,094	6,008	0	6,008
Human Resource Development	0	0	0	0
Integrated Community Centres for Employable Skills	1,183,728	98,644	321,426	(222,782)
Internal Audit Department	19,338	1,612	0	1,612
Management Development & Productivity Institute	508,325	42,360	44,937	(2,577)
National Vocational Training Institute	3,270,548	272,546	259,875	12,671
Opportunities Industrialization Centre	473,921	39,493	49,069	(9,575)
Organisation of African Trade Union Unity	68,465	5,705	3,777	1,928
Policy Planning, Budget, Monitoring & Evaluation	0	0	0	0
Research, Information and Statistics	0	0	0	0
<b>TOTAL</b>	<b>15,673,742</b>	<b>1,306,145</b>	<b>1,975,944</b>	<b>(669,799)</b>
<b>Ministry of Energy</b>				
Energy Commission.-General Administration.	1,629,864	135,822	91,312	44,510
Energy Sector, Financial Monitoring.	0	0	0	0
General Administration and Finance.	480,009	40,001	99,779	(59,779)
Human Resources Devt. & Management.	0	0	0	0
Internal Audit	0	0	0	0
Petroleum.	0	0	0	0
Planning, Budgeting, Monitoring & Evaluation.	0	0	0	0
Power.	0	0	0	0
Research and Statistics	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ministry of Environment, Science and Technology</b>	<b>2,109,873</b>	<b>175,823</b>	<b>191,092</b>	<b>(15,269)</b>
Animal Research Institute				
Building, Road and Research Institute	2,673,165	222,764	1,180,981	(958,217)
Crops Research Institute	3,132,867	261,072	357,461	(96,389)
Food Research Institute	3,651,535	304,295	0	304,295
Forestry Research Institute of Ghana	2,492,846	207,737	450,277	(242,540)
Ghana Grains Development Project	2,907,352	242,279	594,851	(352,571)
INSTI	3,786,335	315,528	636,086	(320,558)
Institute of Industrial Research	1,172,043	97,670	107,273	(9,602)
Oil Palm Research Institute	1,609,426	134,119	380,650	(246,531)
Plant Genetic Resource Research Institute	3,793,149	316,096	649,911	(333,815)
Root & Tuber Crops Project	1,781,964	148,497	265,514	(117,017)
Savana Agricultural Research Institute	757,959	63,163	0	63,163
Science & Tech Policy Research Institute	3,670,629	305,886	311,733	(5,847)
Secretariat	438,036	36,503	121,706	(85,203)
Soil Research Center	4,795,560	399,630	0	399,630
	423,164	35,264	1,858,290	(1,823,026)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET A GHc	MOTHLY BUDGET B GHc	ACTUAL C GHc	VARIANCE D= (B-C) GHc
Soil Research Institute	3,602,472	300,206	0	300,206
Water Research Institute	3,177,995	264,833	600,487	(335,654)
Environment-EPA	1,930,909	160,909	190,283	(29,374)
Environment-T.C.P.D	3,959,451	329,954	178,159	151,796
G.A.E.C-B.N.A.R.I	1,660,495	138,375	125,548	12,827
G.A.E.C-N.N.R.I.	2,135,177	177,931	165,137	12,794
G.A.E.C-R.P.B	853,540	71,128	83,404	(12,276)
G.A.E.C-Secretariat	6,487,619	540,635	628,579	(87,944)
MEST Headquarters-General Administration	406,698	33,892	975,925	(942,034)
<b>TOTAL</b>	<b>61,300,386</b>	<b>5,108,366</b>	<b>9,862,253</b>	<b>(4,753,887)</b>
<b>Ministry of Finance and Economic Planning</b>				
CAGD-Foreign Missions	3,024,000	252,000	0	252,000
CAGD-General Administration	32,687,181	2,723,932	2,637,353	86,579
Economic Planning Division	0	0	6,333	(6,333)
General Administration	13,045,422	1,087,119	601,668	485,451
Institute of Accountancy Training	113,770	9,481	0	9,481
Public Procurement Authority	1,299,000	108,250	98,496	9,754
Securities and Exchange Commission	848,720	70,727	0	70,727
Statistical Service-Finance and General Administration	3,895,040	324,587	417,452	(92,865)
<b>TOTAL</b>	<b>54,913,133</b>	<b>4,576,094</b>	<b>3,761,302</b>	<b>814,793</b>
<b>Ministry of Food and Agriculture</b>				
Adansi North-New	190,099	15,842	0	15,842
Adansi South	205,849	17,154	0	17,154
Afigya Sekyere	189,638	15,803	0	15,803
Ahafo Ano North	191,672	15,973	0	15,973
Ahafo Ano South	222,629	18,552	0	18,552
Amansie Central-New	160,239	13,353	0	13,353
Amansie East	23,975	1,998	0	1,998
Amansie West	218,216	18,185	0	18,185
Ashanti Akim North	279,607	23,301	0	23,301
Ashanti Akim South	201,580	16,798	0	16,798
Ashanti Regional Directorate	850,246	70,854	0	70,854
Atwima Kwahuma - Twedia	119,746	9,979	0	9,979
Atwima Mponua-New	174,019	14,502	0	14,502
Atwima Nwabiagya	212,894	17,741	0	17,741
Bosomtwi - Atwima - Kwan	151,323	12,610	0	12,610
Ejisu Juaben	238,739	19,895	0	19,895
Ejura	428,539	35,712	0	35,712
Kumasi Metropolitan Assembly	374,861	31,238	0	31,238
Kwabre	120,291	10,024	0	10,024
Obuasi Municipal	129,473	10,789	0	10,789
Offinso	279,080	23,257	0	23,257
Offinso North - Akomadan	70,569	5,881	0	5,881
Sekyere Afram Plains - Ku mawu	128,755	10,730	0	10,730
Sekyere Central - Nsuta	87,739	7,312	0	7,312
Sekyere East	170,862	14,239	0	14,239
Sekyere West	336,936	28,078	0	28,078
Asunafo North	268,836	22,403	0	22,403
Asunafo South-New	139,689	11,641	0	11,641
Asutifi	252,380	21,032	0	21,032
Atebubu	397,998	33,167	0	33,167
Berekum	289,579	24,132	0	24,132
Brong Ahafo Regional Directorate	561,409	46,784	0	46,784
Dormaa	298,833	24,903	0	24,903
Jaman North-New	122,661	10,222	0	10,222
Jaman South	174,623	14,552	0	14,552
Kintampo North	396,271	33,023	0	33,023

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D = (B-C) GH¢
ITEM 1				
Kintampo South-New	147,055	12,255	0	12,255
Nkoranza	174,706	14,559	0	14,559
Pru-New	181,716	15,143	0	15,143
Sene	167,809	13,984	0	13,984
Sunyani	280,458	23,372	0	23,372
Tain-New	221,355	18,446	0	18,446
Tano North-New	402,888	33,574	0	33,574
Tano South	309,034	25,753	0	25,753
Techiman	305,340	25,445	0	25,445
Wenchi	304,922	25,410	0	25,410
A/Dunkwa East	268,658	22,388	0	22,388
Agona West - Agona	177,459	14,788	0	14,788
Ajumako	270,131	22,511	0	22,511
Assin North-A/Foso	201,379	16,782	0	16,782
Assin South-New	106,667	8,889	0	8,889
B/ Asikuma	198,271	16,523	0	16,523
Cape Coast	239,308	19,942	0	19,942
Central Regional Directorate	376,262	31,355	0	31,355
Elmina	245,704	20,475	0	20,475
Ewutu Municipality	235,748	19,646	0	19,646
Gomoa East	197,130	16,428	0	16,428
Gomoa West - Apam	169,830	14,153	0	14,153
Saltpond	145,929	12,161	0	12,161
T/Praso	387,401	32,283	0	32,283
U/Denkyira West	190,352	15,863	0	15,863
Upper Denkyira West	158,545	13,212	0	13,212
Afram Plains (Kwahu North)	783,232	65,269	0	65,269
Akwapim North	512,672	42,723	0	42,723
Akwapim South	33,091	2,758	0	2,758
Akyemanso	215,957	17,996	0	17,996
Asuogyaman	332,680	27,723	0	27,723
Atiwa-New	284,288	23,691	0	23,691
Birim Central	297,321	24,777	0	24,777
Birim North	205,034	17,086	0	17,086
Birim South	142,137	11,845	0	11,845
East Akim	458,478	38,207	0	38,207
Eastern Regional Directorate	460,060	38,338	0	38,338
Fanteakwa	259,272	21,606	0	21,606
Kwabibirem	255,742	21,312	0	21,312
Kwahu South	159,254	13,271	0	13,271
Kwahu-West New	232,841	19,403	0	19,403
Lower Manya Krobo	226,714	18,893	0	18,893
New Juaben	393,333	32,778	0	32,778
Suhum / Coaltar	336,175	28,015	0	28,015
Upper Manya Krobo	180,232	15,019	0	15,019
West Akim	443,855	36,988	0	36,988
Yilo Krobo	458,897	38,241	0	38,241
Fisheries Commission Secretariat	463,438	38,620	9,563	29,057
Fisheries Dept. - Research	322,127	26,844	0	26,844
Fisheries Directorate	2,001,686	166,807	42,264	124,543
Accra Metropolitan Assembly	327,017	27,251	0	27,251
Accra Regional Directorate	1,145,925	95,494	0	95,494
Adenta	160,828	13,402	0	13,402
Ashaiman	131,239	10,937	0	10,937
Dangme East	290,392	24,199	0	24,199
Dangme West	241,743	20,145	0	20,145
Ga East	23,632	1,969	0	1,969



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
Ga South	107,851	8,988	0	8,988
Ga West	23,398	1,950	0	1,950
Ledzokuku Krowor	140,499	11,708	0	11,708
Tema Metropolitan	348,671	29,056	0	29,056
Administration and Finance	347,090	28,924	245,058	(216,134)
Ghana Veterinary Council	26,192	2,183	1,996	187
Ghana's Permanent Rep. In Rome	284,791	23,733	0	23,733
Grains & Legumes Development Board	781,501	65,125	51,567	13,558
Human Resource Development & Management Unit (HRDM)	3,837,116	319,760	56,874	262,885
ICOUR	661,215	55,101	62,361	(7,260)
Irrigation Development Authority	3,280,221	273,352	214,102	59,250
Planning, Budgeting, Coordination, Monitoring and Evaluation (PBCME)	624,931	52,078	12,191	39,887
Statistics Research and Information Unit	244,428	20,369	0	20,369
Bole	4,354	363	0	363
Central-Gonja New	2,440	203	0	203
Chereponi	2,201	183	0	183
Damango	4,470	373	0	373
Gambaga	7,417	618	0	618
Gushiegu	4,126	344	0	344
Karaga New	4,082	340	0	340
Nanumba (Bimbilla)	4,761,210	396,768	0	396,768
Nanumba-South New	3,448	287	0	287
Northern Regional Directorate	27,373	2,281	13,384	(11,103)
Saboba / Cheripon	3,988	332	0	332
Salaga	4,631	386	0	386
Savelugu/Nanton District	24,358	2,030	0	2,030
Sawla-Tuna-Kalba New	3,926	327	0	327
Tamale	17,737	1,478	0	1,478
Tolon / Kumbungu	6,460	538	0	538
Walewale	5,703	475	0	475
Yendi	9,978	832	0	832
Zabzugu / Tatale	5,379	448	0	448
Agric. Engineering Services Dept.	544,270	45,356	0	45,356
Agric. Extension Services Dept.	425,396	35,450	16,255	19,195
Animal Production Dept.	235,465	19,622	9,327	10,295
Crop Services Dept.	301,775	25,148	4,105,141	(4,079,993)
Plant Protection & Regulatory Services (PPRS)	276,736	23,061	0	23,061
Veterinary Services Dept. (Central Administration)	415,482	34,624	1,856	32,767
Women in Agric. Development Department (WIAD)	114,507	9,542	0	9,542
Bawku East	453,373	37,781	0	37,781
Bawku West	241,005	20,084	0	20,084
Bolgatanga	400,608	33,384	0	33,384
Bongo	391,659	32,638	0	32,638
Bulsa	281,055	23,421	0	23,421
Garu-Tempene New	318,250	26,521	0	26,521
Kassena Nankana	311,072	25,923	0	25,923
Kassena Nankana West	345,774	28,815	0	28,815
Talensi-Nabdam New	328,322	27,360	0	27,360
Upper East Regional Directorate	332,700	27,725	0	27,725
Jirapa	17,009	1,417	0	1,417
Lambusie	13,878	1,157	0	1,157
Lawra	408,188	34,016	0	34,016
Nadowli	162,367	13,531	0	13,531
Sisala West New	153,883	12,824	0	12,824
Sissala	244,673	20,389	0	20,389
Upper West Region Directorate	851,859	70,988	0	70,988
Wa Municipal Assembly	305,952	25,496	0	25,496

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
ITEM 1	23,350	1,946	0	1,946
Wa-East New	152,628	12,719	0	12,719
Wa-West New	186,873	15,573	0	15,573
Anyibe-New	316,884	26,407	0	26,407
Addome District	201,233	16,769	0	16,769
Akatsi District	136,729	11,394	0	11,394
Biakoye	363,551	30,296	0	30,296
Denu District	383,584	31,965	0	31,965
Ho District	346,955	28,913	0	28,913
Hohoe District	191,378	15,948	0	15,948
Jasikan District	206,903	17,242	0	17,242
Kadjebi District	220,466	18,372	0	18,372
Keta District	160,739	13,395	0	13,395
Ketu North	312,729	26,061	0	26,061
Kpandu District	109,295	9,108	0	9,108
Krachi East-New	104,594	8,716	0	8,716
Krachi West	240,960	20,080	0	20,080
Nkwanta District	70,838	5,903	0	5,903
Nkwanta North	512,185	42,682	0	42,682
Sogakope District	211,835	17,653	0	17,653
South Dayi-New	549,688	45,807	0	45,807
Volta Regional Directorate	441,711	36,809	0	36,809
Agona (Ahanta West)	42,900	3,575	0	3,575
Amenfi East-New	215,802	17,984	0	17,984
Axim	142,430	11,869	0	11,869
Bia-New	822,457	68,538	0	68,538
Bibiani	149,400	12,450	0	12,450
Daboase (Mpohor Wasa)	238,183	19,849	0	19,849
Enchi (Awowin District)	211,313	17,609	0	17,609
Jomoro	234,155	19,513	0	19,513
Juabeso	264,719	22,060	0	22,060
Sefwi Wiawso	202,106	16,842	0	16,842
Shama	196,744	16,395	0	16,395
Wassa Amenfi West	345,615	28,801	0	28,801
Wassa West	486,799	40,567	0	40,567
Western Regional Directorate	58,987,378	4,915,615	4,841,938	73,676
TOTAL				
Ministry of Foreign Affairs and Reg Integration				
APRM Governing Council	271,558	22,630	0	22,630
Africa and AU Bureau	0	0	219,525	(219,525)
All Africa Students Union	67,907	5,659	1,310	4,349
Human Resource and Administration	1,382,078	115,173	0	115,173
Legon Centre for International Affairs	253,738	21,145	38,274	(17,130)
Large Missions-Abidjan Mission	766,890	63,908	492,358	(428,451)
Large Missions-Abuja Mission	1,094,101	91,175	278,364	(187,189)
Large Missions-Addis Ababa Mission	1,044,027	87,002	134,963	(47,961)
Large Missions-Beijing Mission	1,085,902	90,492	142,823	(52,331)
Large Missions-Berlin Mission	1,104,474	92,040	139,129	(37,207)
Large Missions-Geneva Mission	1,394,221	116,185	153,392	(304,702)
Large Missions-London Mission	2,529,190	210,766	515,468	(20,000)
Large Missions-Moscow Mission	1,209,760	100,813	120,813	(80,247)
Large Missions-New York Mission	2,186,887	182,241	262,488	(48,489)
Large Missions-Paris Mission	1,287,631	107,303	155,792	(261,928)
Large Missions-Pretoria Mission	1,084,180	90,348	352,276	(32,900)
Large Missions-Rome Mission	1,062,879	88,573	121,473	(31,490)
Large Missions-Tokyo Mission	1,752,020	146,002	177,492	67,697
Large Missions-Washington Mission	2,376,537	198,045	130,348	(10,000)
Neighbouring Missions-Algiers	864,689	72,057	82,057	

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET A GHC	MOTHLY BUDGET B GHC	ACTUAL C GHC	VARIANCE D = (B-C) GHC
Neighbouring Missions-Bamako	895,019	74,585	94,585	(20,000)
Neighbouring Missions-Cairo	1,053,962	87,830	136,148	(48,318)
Neighbouring Missions-Canakry	1,145,841	95,487	107,487	(12,000)
Neighbouring Missions-Cotonou	947,802	78,984	96,984	(18,001)
Neighbouring Missions-Dakar	840,867	70,072	82,072	(12,000)
Neighbouring Missions-Freetown	768,676	64,056	285,043	(220,986)
Neighbouring Missions-Harare	927,185	77,265	87,265	(10,000)
Neighbouring Missions-Kinshasa	850,165	70,847	90,847	(20,000)
Neighbouring Missions-Lome	921,549	76,796	126,976	(50,180)
Neighbouring Missions-Luanda	724,400	60,367	70,367	(10,000)
Neighbouring Missions-Lusaka	718,579	59,882	0	59,882
Neighbouring Missions-Malabo	1,082,915	90,243	142,165	(51,922)
Neighbouring Missions-Monrovia	714,215	59,518	84,518	(25,000)
Neighbouring Missions-Nairobi	789,573	65,798	69,882	(4,084)
Neighbouring Missions-Ouagadougou	1,015,725	84,644	102,644	(18,000)
Neighbouring Missions-Rabat	963,846	80,321	90,320	(10,000)
Neighbouring Missions-Tripoli	1,020,687	85,057	105,057	(20,000)
Neighbouring Missions-Windhoek	838,273	69,856	142,176	(72,320)
Other Missions-Belgrade	849,720	70,810	70,810	0
Other Missions-Berne	898,238	74,853	84,853	(10,000)
Other Missions-Brasilia	1,094,655	91,221	101,221	(10,000)
Other Missions-Brussels	1,425,909	118,826	147,090	(28,264)
Other Missions-Camberra	1,204,692	100,391	88,830	11,561
Other Missions-Copenhagen	1,054,503	87,875	118,191	(30,316)
Other Missions-Dubai	0	0	111,114	(111,114)
Other Missions-Havana	978,547	81,546	97,875	(16,329)
Other Missions-Kuala Lumpur	834,249	69,521	0	69,521
Other Missions-Madrid	1,032,016	86,001	85,592	409
Other Missions-New Delhi	652,601	54,383	288,511	(234,127)
Other Missions-Ottawa	1,293,610	107,801	79,521	28,280
Other Missions-Prague	883,108	73,592	107,001	(33,409)
Other Missions-Riyadh	945,966	78,831	100,243	(21,413)
Other Missions-Seoul	966,501	80,542	160,801	(80,259)
Other Missions-Tehran	1,031,906	85,992	176,534	(90,542)
Other Missions-Tel Aviv	949,534	79,128	146,128	(67,000)
Other Missions-The Hague	973,367	81,114	136,453	(55,339)
<b>TOTAL</b>	<b>56,107,070</b>	<b>4,675,589</b>	<b>7,533,649</b>	<b>(2,858,060)</b>
<b>Ministry of Health</b>				(1,279,624)
DHS-Christian Health Association of Ghana (CHAG)	47,632,509	3,969,376	5,248,999	(16,807,288)
DHS-District Health Administration	18,652,604	1,554,384	18,361,671	7,775,302
DHS-District Hospitals	93,303,622	7,775,302	0	3,936,128
DHS-Sub-Districts	47,233,538	3,936,128	0	10,613
GHS-Family Health	127,355	10,613	0	12,418
GHS-Finance Division	149,016	12,418	0	112,151
GHS-Health Administration and Support Services	1,345,807	112,151	0	71,566
GHS-Human Resource Development	858,795	71,566	0	127,934
GHS-Institutional Care Division	1,535,205	127,934	0	4,185
GHS-Internal Audit	50,217	4,185	2,365,933	(1,915,461)
GHS-Director General	5,405,672	450,473	0	16,239
GHS-Policy Planning, Monitoring & Evaluation	194,868	16,239	124,451	(61,162)
GHS-Public Health	759,457	63,288	0	16,557
GHS-Supplies, Stores & Drug Management	198,688	16,557	0	24,480
Blood Transfusion Service	293,758	24,480	111,725	43,445
Centre for Scientific Research into Plant Medicine	1,862,042	155,170	282,377	34,111
Food and Drugs Board	3,797,851	316,488	0	12,614
Ghana Institute of Clinical Genetics	151,368	12,614	14,123	3,896
Medical and Dental Council	216,218	18,018		



# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MOTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D= (B-C)
	GHC	GHC	GHC	GHC
<b>ITEM 1</b>				
National Ambulance Service	1,158,375	96,531	1,648	94,884
Nurses and Midwives Councils	675,368	56,281	10,203	46,078
Chief Director	1,409,123	117,427	0	117,427
Minister	1,998,648	166,554	270,599	(104,045)
Pharmacy Council	920,074	76,673	47,062	29,611
Private Hospitals and Maternity Homes Board	226,768	18,897	81	18,816
St. John's Ambulance Brigade	138,127	11,511	18,740	(7,229)
Traditional Medicine Practise Council	283,607	23,634	3,510	20,124
Psychiatry Hospitals -Accra Mental Hospital	5,088,157	424,013	1,025,872	(601,859)
Psychiatry Hospitals -Ankaful Hospital	2,850,425	237,535	0	237,535
Psychiatry Hospitals -Pantang Hospital	4,993,379	416,115	0	416,115
RHS-Office of Regional Director	5,793,992	482,833	4,252,936	(3,770,103)
RHS-Regional Clinical Care Unit	5,564,609	463,717	0	463,717
RHS-Regional Hospitals	21,432,917	1,786,076	0	1,786,076
RHS-Regional Public Health Care Unit	6,102,448	508,537	0	508,537
RHS-Regional Support Services	6,654,654	554,555	0	554,555
Teaching Hospitals -Komfo Anokye Teaching Hospital	31,251,892	2,604,324	370,515	2,233,809
Teaching Hospitals -Korle-Bu Teaching Hospital	36,788,718	3,065,727	5,323,998	(2,258,271)
Teaching Hospitals -Tamale Teaching Hospital	13,249,726	1,104,144	0	1,104,144
Training Institutions-Post Graduate College of Physicians and Surgeons	184,349	15,362	11,997	3,366
Training Institutions-Training Institutions	18,393,970	1,532,831	2,429,424	(896,593)
<b>TOTAL</b>	<b>388,927,916</b>	<b>32,410,660</b>	<b>40,275,863</b>	<b>(7,865,203)</b>
<b>Ministry of Information</b>				
GNA-Ghana News Agency	896,585	74,715	100,927	(26,212)
General Administration	278,250	23,188	11,138	12,050
Ghana Broadcasting Corporation	7,636,430	636,369	0	636,369
NAFTI	602,893	50,241	56,442	(6,201)
ISD-General Administration	6,028,760	502,397	562,012	(59,615)
<b>TOTAL</b>	<b>15,442,918</b>	<b>1,286,910</b>	<b>730,519</b>	<b>556,391</b>
<b>Ministry of Interior</b>				
GIS-Border Patrol Management Unit	2,516,258	209,688	0	209,688
GIS-General Administration	7,138,169	594,847	2,024,510	(1,429,663)
GIS-Immigration Training School	1,520,965	126,747	0	126,747
GFS-Fire Academy & Training School	516,288	43,024	0	43,024
GFS-Fire Service - Operational	24,352,787	2,029,399	0	2,029,399
GFS-General Administration	5,796,115	483,010	4,526,324	(4,043,314)
GH Police-General Administration	110,754,535	9,229,545	19,959,291	(10,729,746)
GH Pr Ser--General Administration	2,334,267	194,522	3,636,747	(3,442,225)
GH Pr Ser--Ghana Borstal Institute	875,167	72,931	0	72,931
GH Pr Ser--Prisons Establishments	17,409,226	1,450,769	0	1,450,769
GH Pr Ser--Prisons Officers Training School	536,611	44,718	0	44,718
Interior Gaming Board	70,440	5,870	7,910	(2,040)
Interior General Administration	270,529	22,544	108,413	(85,869)
Interior Ghana Refugee Board	25,837	2,153	0	2,153
Interior Migration Unit	33,751	2,813	0	2,813
Interior Nacortic Control Board	808,898	67,408	0	67,408
Interior National Commission on Small Arms	51,353	4,279	0	4,279
Interior National Disaster Management Organization	19,066,604	1,588,884	1,588,846	38
Interior National Peace Council	139,624	11,635	0	11,635
<b>TOTAL</b>	<b>194,217,424</b>	<b>16,184,785</b>	<b>31,852,040</b>	<b>(15,667,255)</b>
<b>Ministry of Justice</b>				
Attorney General's Department-General Administration	2,608,210	217,351	744,984	(527,633)
Attorney General's Department-Regional Operations	937,284	78,107	0	78,107
Internal Audit Unit-General Administration	32,877	2,740	0	2,740
Copyright Office	177,007	14,751	4,113	10,638
Council for Law Reporting	204,551	17,046	54,450	(37,404)
General Administration	486,699	40,558	54,377	(13,819)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
ITEM 1	A	B	C	D= (B-C)
	GHC	GHC	GHC	GHC
General Legal Council	1,873,351	156,113	176,796	(20,684)
Law Reform Commission	100,395	8,366	24,206	(15,840)
Legal Aid Scheme	576,981	48,082	68,887	(20,806)
Registrar General's Dep't-General Administration	577,639	48,137	3,844	44,293
Serious Fraud Office-Serious Fraud Office	3,106,951	258,913	255,913	3,000
<b>TOTAL</b>	<b>10,681,945</b>	<b>890,162</b>	<b>1,387,570</b>	<b>(497,408)</b>
<b>Ministry of Lands and Natural Resources</b>				
Forestry Commission-Corporate Headquarters	839,308	69,942	0	69,942
Forestry Commission-Forestry Services Division	12,005,641	1,000,470	415,849	584,621
Forestry Commission-Resource Management Support Centre	406,234	33,853	0	33,853
Forestry Commission-Timber Industry Development Division	1,659,035	138,253	0	138,253
Forestry Commission-Wildlife Division	3,358,956	279,913	271,153	8,760
Forestry Commission-Wood Industries Training Centre	30,826	2,569	0	2,569
Geological Survey Department-General Administration	1,040,000	86,667	135,212	(48,546)
BARADEP	50,000	4,167	2,244	1,923
General Administration	440,001	36,667	1,790,314	(1,753,647)
Internal Audit Unit	40,000	3,333	0	3,333
Office of Administrator of Stool Lands	1,706,466	142,206	601	141,605
Lands Commission-Corporate Headquarters	200,000	16,667	277,265	(260,599)
Lands Commission-Land Registration Division	307,668	25,639	0	25,639
Lands Commission-Land Valuation Division	4,232,630	352,719	94,910	257,809
Lands Commission-Public & Vested Land Management Div	2,825,945	235,495	0	235,495
Lands Commission-Survey & Mapping Division	1,981,428	165,119	217,194	(52,075)
Minerals Commission Secretariat-General Administration	2,626,498	218,875	0	218,875
<b>TOTAL</b>	<b>33,750,636</b>	<b>2,812,553</b>	<b>3,204,742</b>	<b>(392,189)</b>
<b>Ministry of Local Govt and Rural Development</b>				
Births and Deaths Registry-General Administration	2,659,384	221,615	148,175	73,440
Com Dev-Budget and Planning Unit	13,188	1,099	489,662	(488,563)
Com Dev-Community Development Institutions Unit	1,151,745	95,979	0	95,979
Com Dev-Gender Unit	147,411	12,284	0	12,284
Com Dev-General Administration	290,946	24,246	0	24,246
Com Dev-Mass Education Unit	2,248,982	187,415	0	187,415
Parks and Gardens-Aburi Botanical Gardens	555,413	46,284	0	46,284
Parks and Gardens-General Administration	172,388	14,366	266,308	(251,942)
Parks and Gardens-General Landscape Gardening, Floristry & Ext	2,976,539	248,045	0	248,045
Parks and Gardens-General Landscape Gardening, Floristry & Ext	170,679	14,223	23,114	(8,891)
District Assembly Common Fund-General Administration	57,650,136	4,804,178	7,277,460	(2,473,282)
Decentralisation Implementation	416,345	34,695	0	34,695
Development Planning Unit	5,506,365	458,864	0	458,864
Environmental Health and Sanitation Unit	804,885	67,074	405,665	(338,591)
General Administration	111,319	9,277	0	9,277
Inspectorate Division	226,157	18,846	47,586	(28,739)
Local Government Service	75,101,882	6,258,490	8,657,970	(2,399,480)
<b>TOTAL</b>				
<b>Ministry of Roads and Highways</b>				
Feeder Roads	2,437,910	203,159	311,487	(108,328)
General Administration	281,932	23,494	0	23,494
Ghana Highway Authority	9,718,770	809,898	895,938	(86,041)
Urban Roads-Urban Roads	1,805,200	150,433	126,267	24,166
<b>TOTAL</b>	<b>14,243,812</b>	<b>1,186,984</b>	<b>1,333,692</b>	<b>(146,708)</b>
<b>Ministry of Tourism</b>				
General Administration	376,584	31,382	31,394	(12)
Ghana Tourist Board	1,052,499	87,708	112,417	(24,708)
HOTCATT	68,071	5,673	0	5,673
<b>TOTAL</b>	<b>1,497,154</b>	<b>124,763</b>	<b>143,811</b>	<b>(19,048)</b>

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 1</b>				
<b>Ministry of Trade and Industry</b>	228,186	19,016	27,952	(8,937)
CEDECOM	1,238,060	103,172	0	103,172
Foreign Trade Missions	219,046	18,254	143,289	(125,035)
General Administration	726,047	60,504	80,891	(20,387)
GEPC	1,556,536	129,711	146,261	(16,550)
Ghana Standard Board	848,063	70,672	130,430	(59,758)
GRATIS	1,244,652	103,721	184,142	(80,421)
NBSSI	6,060,590	505,049	712,966	(207,917)
<b>TOTAL</b>				
<b>Ministry of Transport</b>	452,848	37,737	763,735	(725,997)
General Administration	618,000	51,500	0	51,500
Ghana Railway Development Authority	2,089,155	174,096	225,590	(51,494)
Driver and Vehicle Licensing Authority	425,968	35,497	13,597	21,901
Government Technical Training Centre	617,430	51,453	29,679	21,773
National Road Safety Commission	4,203,401	350,283	1,032,600	(682,317)
<b>TOTAL</b>				
<b>Ministry of Water Resources, Works and Housing</b>	34,523	2,877	3,965	(1,088)
Architects Registration Council	2,349,906	195,826	195,591	234
Community Water & Sanitation Agency	445,319	37,110	0	37,110
Rural Housing	273,144	22,762	150,127	(127,365)
General Administration	404,382	33,699	0	33,699
Hydrological Services Department	43,355	3,613	220	3,393
Public Servants Housing Loans Scheme Board	153,849	12,821	2,295	10,526
Rent Control Department	157,668	13,139	22,966	(9,827)
Water Resources Commission	4,870,540	405,878	753,133	(347,254)
Public Works Department-General Administration	8,732,686	727,724	1,128,298	(400,574)
<b>TOTAL</b>				
<b>Ministry of Women and Children's Affairs</b>	469,036	39,086	32,837	6,249
Children Centres-Children	573,267	47,772	29,752	18,020
Women-Women	541,235	45,103	28,622	16,481
General Administration	1,583,538	131,962	91,211	40,750
<b>TOTAL</b>				
<b>Ministry of Youth and Sports</b>	262,398	21,867	14,334	7,533
General Administration	119,404	9,950	185,567	(175,617)
National Sports College	2,122,366	176,864	14,567	162,297
National Sports Council	1,820,435	151,703	203,156	(51,453)
National Youth Council	4,324,603	360,384	417,624	(57,240)
<b>TOTAL</b>				
<b>National Commission for Civic Education</b>	9,762,200	813,517	814,444	(927)
NCCE-Headquarters	338,133	28,178	24,353	3,825
<b>National Development Planning Commission</b>	1,795,512	149,626	10,279	139,347
NDPC General Administration	435,777	36,315	30,613	5,702
<b>National Media Commission</b>	201,697	16,808	0	16,808
National Media Commission	472,891	39,408	32,282	7,126
<b>National Labour Commission</b>	125,344	10,445	0	10,445
Commission Secretariat	299,820	24,985	14,636	10,349
<b>Office of Government Machinery</b>	128,141	10,678	0	10,678
Ashanti RCC-Budget Division	240,130	20,011	10,263	9,748
Ashanti RCC-General Administration	3,724,225	310,352	308,491	1,861
B.A.RCC-Budget Division	288,300	24,025	0	24,025
B.A.RCC-General Administration	207,745	17,312	0	17,312
Central RCC-Budget Division	328,345	27,362	16,030	11,332
Central RCC-General Administration				
Commissions and Councils-Council of State				
Commissions and Councils-Chief of State Protocol				
Eastern RCC-Budget Division				
Eastern RCC-General Administration				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 1	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
Ghana AIDS Commision-Finance & Administration	560,434	46,703	46,804	(102)
Greater Accra Reg. Co-ordinating Council-Budget Division	170,674	14,223	0	14,223
Greater Accra Reg. Co-ordinating Council-General Administration	216,354	18,030	0	18,030
Management Services-Management Services Department	336,898	28,075	0	28,075
Northern RCC-Budget Division	70,140	5,845	0	5,845
Northern RCC-General Administration	250,869	20,906	31,913	(11,008)
Office of Parliament-General Administration	14,696,517	1,224,710	1,283,137	(58,427)
HSC-Finance and Administration Directorate	1,125,690	93,808	429,742	(335,935)
National Security-BNI	9,860,821	821,735	1,092,421	(270,686)
National Security-Bureau of National Communications	0	0	173,408	(173,408)
National Security-National Security Council	6,444,011	537,001	584,496	(47,495)
National Security-Research Department FM	13,900,096	1,158,341	0	1,158,341
National Security-Research Department HQ	1,388,664	115,722	0	115,722
African Fund for BIO Fuels Development (AFUDID)	77,400	6,450	0	6,450
Divestiture Implementation Committee (DIC)	91,092	7,591	0	7,591
General Administration	3,678,465	306,539	1,833,549	(1,527,011)
Ghana Investment Promotion Centre (GIPC)	658,032	54,836	38,955	15,881
Internal Audit Agency Board	910,625	75,885	77,429	(1,544)
Microfinance and Small Loans Centre	1,220,600	101,717	191,063	(89,346)
Millennium Development Authority (MiDA)	1,913,298	159,442	0	159,442
National Identification Authority (NIA)	405,006	33,751	0	33,751
National Pensions Regulatory Authority	698,082	58,174	328	57,846
National Population Council	636,420	53,035	49,576	3,459
Chief Of Staff (COS)	0	0	53,255	(53,255)
Policy Evaluation & Oversight Unit	110,400	9,200	0	9,200
Public Sector Reform Secretariat	240,278	20,023	21,516	(1,493)
Public Utilities Regulatory Commission (PURC)	0	0	59,786	(59,786)
State Enterprises Commission (SEC)	221,672	18,473	87,695	(69,223)
PRAAD-General Administration	658,736	54,895	14,865	40,029
Scholarships Secretariat-General Administration	151,527	12,627	20,195	(7,568)
Scholarships Secretariat-London Office	135,608	11,301	0	11,301
Upper East RCC-Budget Division	49,349	4,112	0	4,112
Upper East RCC-General Administration	246,686	20,557	13,129	7,428
Upper West RCC-Budget Division	60,683	5,057	0	5,057
Upper West RCC-General Administration	382,166	31,847	7,724	24,123
Volta RCC-Budget Division	125,755	10,480	0	10,480
Volta RCC-General Administration	280,348	23,362	6,602	16,760
Western RCC-Budget Division	130,321	10,860	0	10,860
Western RCC-General Administration	282,568	23,547	10,175	13,372
<b>TOTAL</b>	<b>68,402,923</b>	<b>5,700,244</b>	<b>6,509,465</b>	<b>(809,221)</b>
<b>Public Services Commission</b>	<b>443,367</b>	<b>36,947</b>	<b>77,251</b>	<b>(40,304)</b>
General Administration	214,272	17,856	0	17,856
PSC Administration-Commissioners	657,639	54,803	77,251	(22,448)
<b>TOTAL</b>				
<b>Revenue Agencies</b>	<b>116,813,553</b>	<b>9,734,463</b>	<b>0</b>	<b>9,734,463</b>
GRA-General Administration			0	74,923,780
<b>Intra Sectoral</b>	<b>899,085,364</b>	<b>74,923,780</b>	<b>0</b>	<b>3,110,635</b>
Intra Sectoral			0	(35,269,930)
<b>Contingency</b>	<b>37,327,615</b>	<b>3,110,635</b>	<b>346,740,146</b>	
Contingency	3,737,642,602	311,470,217		
<b>Grand Total</b>				

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 2</b>				
<b>Audit Service</b>	572,675	47,723	94,074	(46,351)
Auditor - General's Secretariat	1,325,759	110,480	25,622	84,858
Central Government Audits	285,412	23,784	3,012	20,773
Commercial Audits	1,434,585	119,549	328,526	(208,978)
General Administration & Staff Development	135,064	11,255	946,382	(935,127)
Internal Audit	446,259	37,188	10,048	27,140
Performance & Special Audit	3,546,859	295,572	1,207,063	(911,492)
Regional, District Audits & EIDA	7,746,613	645,551	2,614,727	(1,969,176)
<b>TOTAL</b>				
<b>Commission on Human Rights and Admin. Justice</b>	834,418	69,535	115,964	(46,429)
General Administration				
<b>TOTAL</b>				
<b>Electoral Commission</b>	6,671,670	555,973	80,100	475,873
General Administration				
<b>TOTAL</b>				
<b>Judicial Service</b>	15,000,000	1,250,000	1,188,156	61,844
General Administration				
<b>TOTAL</b>				
<b>Ministry of Communications</b>				
Ghana Meteorological Agency-General Administration	62,541	5,212	6,158	(946)
General Administration	200,864	16,739	10,576	6,163
Ghana Information and Communication Technology Directorate	53,635	4,470	0	4,470
Internal Audit Unit	2,652	221	0	221
Kofi Annan ICT Center of Excellence	80,432	6,703	0	6,703
Postal and Courier Services Regulatory Commission	35,743	2,979	0	2,979
<b>TOTAL</b>	435,867	36,322	16,734	19,589
<b>Ministry of Chieftaincy and Culture</b>				
National Commission on Culture-Abibigroma Theatre Company	6,999	583	0	583
National Commission on Culture-Ashanti region	58,389	4,866	14,256	(9,391)
National Commission on Culture-Brong Ahafo region	32,422	2,702	9,537	(6,835)
National Commission on Culture-Bureau of Ghana Language-Accra	8,424	702	3,107	(2,405)
National Commission on Culture-Bureau of Ghana Language-Tamale	6,106	509	0	509
National Commission on Culture-Central region	32,206	2,684	9,510	(6,827)
National Commission on Culture-Eastern region	36,293	3,024	2,138	886
National Commission on Culture-Folklore Board	5,196	433	0	433
National Commission on Culture-General Administration	100,000	8,333	65,572	(57,239)
National Commission on Culture-Ghana Dance Ensemble	8,226	686	0	686
National Commission on Culture-Greater Accra region	50,001	4,167	5,642	(1,475)
National Commission on Culture-Kwame Nkrumah Memorial Park	11,020	918	0	918
National Commission on Culture-Museums and Monuments	322,118	26,843	0	26,843
National Commission on Culture-National Symphony Orchestra	18,445	1,537	0	1,537
National Commission on Culture-National Theatre	45,380	3,782	0	3,782
National Commission on Culture-Northern region	25,302	2,109	473	1,636
National Commission on Culture-Pan African Writers Association	6,484	540	0	540
National Commission on Culture-Upper East region	29,796	2,483	3,310	(827)
National Commission on Culture-Upper West region	29,670	2,473	3,310	(838)
National Commission on Culture-Volta region	32,349	2,696	5,555	(2,859)
National Commission on Culture-W.E.B. Du Bois Memorial Centre	8,671	723	0	723
National Commission on Culture-Western region	32,144	2,679	7,132	(4,454)
<b>TOTAL</b>	905,641	75,470	129,542	(54,072)
<b>Ministry of Defence</b>				
Defence Air Force				69,583
Defence Army	835,000	69,583	0	58,333
Defence Defence Advisers	700,000	58,333	0	336,285
Defence GAFSC	4,035,414	336,285	0	42,750
Defence General Administration	513,000	42,750	0	0
Defence General Headquarters	1,350,000	112,500	2,023,938	(1,911,438)
Defence Kofi Annan International Peacekeeping Training Centre	21,934,783	1,827,899	6,918,355	(5,090,457)
Defence MATS	120,000	10,000	0	10,000
Defence Military Hospital	295,000	24,583	0	24,583
Defence Navy	3,120,000	260,000	0	260,000
Defence VAG	900,000	75,000	0	75,000
<b>TOTAL</b>	110,000	9,167	0	9,167
<b>Ministry of Education</b>	33,913,197	2,826,100	8,942,293	(6,116,194)
Council for Technical & Vocational Education & Training				13,037
General Administration	200,000	16,667	3,630	2,370
Ghana Book Development Council	775,743	64,645	62,275	6,816
Ghana Library Board	120,000	10,000	3,184	(6,836)
	600,000	50,000	56,836	



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MOTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D = (B-C)
	GHC	GHC	GHC	GHC
<b>ITEM 2</b>				
Ghana National Commission for UNESCO	120,000	10,000	5,140	4,860
Human Resource and Development	80,000	6,667	0	6,667
Internal Audit	40,000	3,333	0	3,333
National Inspectorate Board	100,000	8,333	0	8,333
National Service Secretariat	400,000	33,333	50,493	(17,160)
Non-Formal Education	1,000,000	83,333	35,608	47,725
Chief Director	100,000	8,333	4,686	3,648
Minister	50,257	4,188	66,334	(62,146)
Planning Budgeting, Monitoring & Evaluation	700,000	58,333	2,703	55,630
PSI on Distance Education	120,000	10,000	17,439	(7,439)
Statistics, Research, Information & Public Relation	80,000	6,667	1,788	4,878
WAEC (INTERNATIONAL)	250,000	20,833	0	20,833
WAEC (National)	264,000	22,000	33,326	(11,326)
GES-BASIC EDUCATION	599,667	49,972	0	49,972
GES-CURRICULUM, RESEARCH AND DEVELOPMENT	36,028	3,002	5,480	(2,477)
GES-GENERAL ADM. & FINANCE	818,888	68,241	20,791	47,450
GES-GES COUNCIL SECRETARIAT	95,000	7,917	23,992	(16,076)
GES-GESDI	20,291	1,691	0	1,691
GES-HUMAN RESOURCE DEVELOPMENT	33,784	2,815	0	2,815
GES-INSPECTORATE	36,000	3,000	857	2,143
GES-INTERNAL AUDIT	30,750	2,563	0	2,563
GES-SECONDARY EDUCATION	697,795	58,150	0	58,150
GES-SPECIAL EDUCATION	2,122,191	176,849	0	176,849
GES-SUPPLY & LOGISTICS	160,221	13,352	0	13,352
GES-TEACHER EDUCATION	36,106	3,009	0	3,009
GES-TECHNICAL/VOCATIONAL EDUCATION	200,610	16,718	0	16,718
INST FOR THE HANDICAPPED-ASHANTI REGION	67,420	5,618	2,509	3,109
INST FOR THE HANDICAPPED-BRONG AHAFO REGION	51,268	4,272	6,549	(2,277)
INST FOR THE HANDICAPPED-CENTRAL REGION	40,989	3,416	0	3,416
INST FOR THE HANDICAPPED-EASTERN REGION	147,353	12,279	8,648	3,631
INST FOR THE HANDICAPPED-GREATER ACCRA REGION	62,357	5,196	12,583	(7,386)
INST FOR THE HANDICAPPED-NORTHERN REGION	37,938	3,162	2,026	1,135
INST FOR THE HANDICAPPED-UPPER EAST REGION	29,425	2,452	0	2,452
INST FOR THE HANDICAPPED-UPPER WEST REGION	62,818	5,235	0	5,235
INST FOR THE HANDICAPPED-VOLTA REGION	65,019	5,418	2,870	2,548
INST FOR THE HANDICAPPED-WESTERN REGION	46,966	3,914	0	3,914
REG SER-CENTRAL ADMINISTRATION	1,140,734	95,061	619,201	(524,139)
REG SER-JUNIOR HIGH SCHOOL	1,127,775	93,981	493,178	(399,197)
REG SER-MANAGEMENT AND SUPERVISION	138,120	11,510	5,343	6,167
REG SER-PRE-SCHOOL	359,538	29,962	5,849	24,113
REG SER-PRIMARY	1,906,093	158,841	141,981	16,860
REG SER-SENIOR HIGH SCHOOL	2,264,159	188,680	63,771	124,909
REG SER-TEACHER EDUCATION	0	0	25,601	(25,601)
REG SER-TECH/VOCATIONAL	564,698	47,058	23,117	23,941
COLLEGES OF EDUCATION	800,000	66,667	14,091	52,576
OTHER SUBVENTED BODIES	75,385	6,282	0	6,282
OTHER TEACHING INSTITUTIONS	156,710	13,059	6,529	6,530
POLYTECHNIC INSTITUTIONS	707,252	58,938	2,824	56,114
SUPERVISORY BODIES	6,931,587	577,632	5,424	572,208
UNIVERSITIES	3,329,066	277,422	1,208,027	(930,605)
<b>TOTAL</b>	<b>30,000,001</b>	<b>2,500,000</b>	<b>3,044,682</b>	<b>(544,682)</b>
<b>Ministry of Employment and Social Welfare</b>	<b>23,349</b>	<b>1,946</b>	<b>1,000</b>	<b>946</b>
Co-operatives-General Administration	5,468	456	0	456
Co-operatives-Ghana Co-operative College	1,329	111	0	111
Factories Inspectorate-ASANTE REGION	818	68	112	(44)
Factories Inspectorate-BRONG AHAFO REGION	1,250	104	350	(246)
Factories Inspectorate-EASTERN/VOLTA REGION	9,864	822	1,112	(290)
Factories Inspectorate-GREATER ACCRA	1,095	91	0	91
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER WEST REGION	1,306	109	0	109
Factories Inspectorate-WESTERN/CENTRAL REGION	6,670	556	244	312
Social Welfare-Child Rights Promotion and Protection	6,681	557	252	305
Social Welfare-Community Care	24,046	2,004	700	1,304
Social Welfare-General Administration, Budget and Planning	6,640	553	1,738	(1,185)
Social Welfare-Justice Administration	6,863	572	0	572
Labour Department-Field Organisation	6,000	500	0	500
Labour Department-General Administration	6,000	500	0	500
Labour Department-National Employment Service	17,802	1,484	0	1,484
Disability Council				

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MONTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 2</b>	48,250	4,021	0	4,021
Fair Wages Commission	100,927	8,411	16,321	(7,911)
General Administration	3,470	289	0	289
Ghana Co - Operative Council	8,955	746	0	746
Integrated Community Centres for Employable Skills	6,807	567	0	567
Internal Audit Department	8,217	685	0	685
Management Development & Productivity Institute	14,725	1,227	0	1,227
National Vocational Training Institute	5,396	450	0	450
Opportunities Industrialization Centre	1,847	154	0	154
Organisation of African Trade Union Unity	323,775	26,981	21,829	5,152
<b>TOTAL</b>				
<b>Ministry of Energy</b>				
Energy Commission-General Administration.	119,030	9,919	0	9,919
Energy Sector, Financial Monitoring.	4,995	416	4,000	(3,584)
General Administration and Finance.	139,278	11,607	121,471	(109,864)
Human Resources Devt. & Management.	3,000	250	6,178	(5,928)
Internal Audit	272	23	228	(205)
Petroleum.	7,000	583	4,150	(3,567)
Planning, Budgeting, Monitoring & Evaluation.	14,000	1,167	4,501	(3,334)
Power.	10,000	833	3,000	(2,167)
<b>TOTAL</b>	297,575	24,798	143,528	(118,730)
<b>Ministry of Environment, Science and Technology</b>				
Animal Research Institute	185,782	15,482	0	15,482
Building, Road and Research Institute	172,603	14,384	0	14,384
Crops Research Institute	188,761	15,730	0	15,730
Food Research Institute	150,235	12,520	0	12,520
Forestry Research Institute of Ghana	171,905	14,325	0	14,325
Ghana Grains Development Project	205,741	17,145	0	17,145
INSTI	122,195	10,183	0	10,183
Institute of Industrial Research	116,013	9,668	0	9,668
Oil Palm Research Institute	173,802	14,484	0	14,484
Plant Genetic Resource Research Institute	198,334	16,528	0	16,528
Root & Tuber Crops Project	65,519	5,460	0	5,460
Savana Agricultural Research Institute	189,836	15,820	0	15,820
Science & Tech Policy Research Institute	97,513	8,126	0	8,126
Secretariat	397,012	33,084	255,670	(222,585)
Soil Research Center	62,095	5,175	0	5,175
Soil Research Institute	227,476	18,956	0	18,956
Water Research Institute	219,682	18,307	0	18,307
Environment-EPA	445,702	37,142	171	36,971
Environment-T.C.P.D	464,818	38,735	11,874	26,861
G.A.E.C-B.N.A.R.I	85,000	7,083	7,381	(297)
G.A.E.C-N.N.R.I.	100,000	8,333	8,683	(350)
G.A.E.C-R.P.B	45,000	3,750	3,907	(157)
G.A.E.C-Secretariat	224,512	18,709	19,494	(785)
MEST Headquarters-General Administration	873,041	72,753	105,862	(33,109)
<b>TOTAL</b>	5,182,577	431,881	413,042	18,840
<b>Ministry of Finance and Economic Planning</b>				
CAGD-Chief Cashier's Office	65,836	5,486	0	5,486
CAGD-Client Services Unit	10,000	833	0	833
CAGD-Financial Management Services	29,241	2,437	7,765	(5,328)
CAGD-Foreign Missions	756,000	63,000	211	62,789
CAGD-General Administration	908,059	75,672	45,243	30,429
CAGD-General Services	201,871	16,823	12,400	4,423
CAGD-Internal Audit Division	63,325	5,277	0	5,277
CAGD-Monitoring and Evaluation	82,855	6,905	0	6,905
CAGD-Payroll Processing Division	140,104	11,675	0	11,675
CAGD-Pension Payments and Computation	74,752	6,229	0	6,229
CAGD-Public Accounts Section	71,609	5,967	0	5,967
CAGD-Public Financial Management Reform Unit	24,850	2,071	0	2,071
CAGD-Regional Services	1,038,202	86,517	45,031	41,486
CAGD-Research and Advisory Services	18,460	1,538	0	1,538
CAGD-Training Unit	55,697	4,641	0	4,641
CAGD-Treasury Services	91,343	7,612	310,679	(303,068)
Budget Division	500,000	41,667	0	41,667
Debt Management Division	70,000	5,833	0	5,833
Economic Research and Forecasting Division	70,000	5,833	0	5,833
External Economic Relations Division	200,000	16,667	0	16,667
Financial Sector Division	50,000	4,167	0	4,167

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

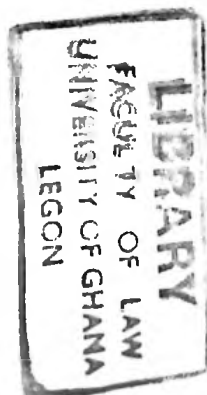
	ANNUAL BUDGET	MONTHLY BUDGET	ACTUAL	VARIANCE
ITEM 2	A	B	C	D= (B-C)
	GHC	GHC	GHC	GHC
General Administration	3,419,891	284,991	609,599	(324,608)
Institute of Accountancy Training	222,467	18,539	14,702	3,837
Public Investment Division	50,000	4,167	0	4,167
Public Procurement Authority	767,340	63,945	0	63,945
Real Sector Division	60,000	5,000	0	5,000
Securities and Exchange Commission	390,100	32,508	0	32,508
Statistical Service-Finance and General Administration	561,465	46,789	58,589	(11,800)
Statistical Service-Internal Audit	13,758	1,147	0	1,147
Statistical Service-Regional Services	419,182	34,932	19,558	15,374
Statistical Service-Statistical Operations	0	0	220	(220)
Statistical Service-Technical Services	0	0	2,704	(2,704)
<b>TOTAL</b>	<b>10,426,407</b>	<b>868,867</b>	<b>1,126,702</b>	<b>(257,834)</b>
<b>Ministry of Food and Agriculture</b>				
Adansi North-New	2,903	242	0	242
Adansi South	1,365	114	2,023	(1,909)
Afigya Kwabre - Kodja	2,329	194	0	194
Afigya Sekyere	2,456	205	1,197	(992)
Ahafo Ano North	3,384	282	0	282
Ahafo Ano South	3,772	314	0	314
Amansie Central-New	2,303	192	0	192
Amansie East	4,226	352	0	352
Amansie West	2,967	247	143	105
Ashanti Akim North	1,074	90	0	90
Ashanti Akim South	1,788	149	437	(288)
Ashanti Regional Directorate	16,677	1,390	0	1,390
Atwima Kwahuma - Twedia	18,460	1,538	0	1,538
Atwima Mponua-New	2,043	170	540	(370)
Atwima Nwabiagya	2,158	180	539	(359)
Bosome freho -Asiwa	7,084	590	600	(10)
Bosomtwi - Atwima - Kwan	2,666	222	0	222
Ejisu Juaben	3,516	293	100	193
Ejura	3,090	258	2,112	(1,855)
Kumasi Metropolitan Assembly	2,416	201	0	201
Kwabre	2,546	212	424	(212)
Obuasi Municipal	5,252	438	0	438
Offinso	1,530	128	0	128
Offinso North - Akomadan	1,142	95	1,903	(1,808)
Sekyere Afram Plains - Ku mawu	8,269	689	0	689
Sekyere Central - Nsuta	3,288	274	0	274
Sekyere East	1,442	120	0	120
Sekyere West	2,789	232	0	232
Asunafo North	6,170	514	0	514
Asunafo South-New	3,795	316	0	316
Asutifi	6,156	513	1,303	(790)
Atebubu	8,035	670	632	38
Atebubu Amantin	4,272	356	2,023	(1,667)
Berekum	6,596	550	2,199	(1,649)
Brong Ahafo Regional Directorate	24,377	2,031	2,350	(319)
Dormaa	5,481	457	0	457
Dormaa East	4,272	356	1,067	(711)
Jaman North-New	4,294	358	0	358
Jaman South	4,294	358	0	358
Kintampo North	5,603	467	467	0
Kintampo South-New	6,259	522	1,133	(612)
Nkoranza	3,448	287	570	(283)
Nkoranza South	5,564	464	927	(464)
Pru-New	4,272	356	0	356
Sene	4,272	356	716	(358)
Sunyani	4,930	411	0	411
Sunyani West	5,794	483	0	483
Tain-New	4,272	356	235	121
Tano North-New	3,504	292	0	292
Tano South	4,272	356	728	(372)
Techiman	5,564	464	90	374
Wenchi	5,861	488	0	488
A/Dunkwa East	7,547	629	1,023	(394)
Agona East	7,594	633	480	153
Agona West - Agona	11,146	929	0	929
	32,281	2,690	0	2,690

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
ITEM 2				
Ajumako	2,820	235	0	235
Assin North-A/Foso	3,024	252	0	252
Assin South-New	1,854	155	160	(5)
Awutu Senya	2,500	208	0	208
B/ Asikuma	4,073	339	1,579	(1,240)
Cape Coast	3,271	273	992	(720)
Central Regional Directorate	8,417	701	0	701
Elmina	2,247	187	0	187
Ewutu Municipality	4,035	336	336	0
Gomoa East	3,469	289	0	289
Gomoa West - Apam	2,369	197	0	197
Saltpond	2,193	183	0	183
T/Praso	2,267	189	0	189
U/Denkyira West	2,928	244	0	244
Upper Denkyira West	2,500	208	0	208
Afram Plains (Kwahu North)	2,444	204	0	204
Akwapim North	3,992	333	404	(71)
Akwapim South	4,858	405	0	405
Akyemanso	4,467	372	745	(372)
Asuogyaman	4,683	390	390	0
Atiwa-New	3,717	310	0	310
Birim Central	6,386	532	0	532
Birim North	4,259	355	1,214	(859)
Birim South	4,467	372	0	372
East Akim	3,670	306	0	306
Eastern Regional Directorate	16,856	1,405	1,200	205
Fanteakwa	4,409	367	1,435	(1,067)
Kwabibirem	4,009	334	0	334
Kwahu South	5,633	469	500	(31)
Kwahu-East	4,467	372	744	(372)
Kwahu-West New	4,467	372	0	372
Lower Manya Krobo	4,141	345	600	(255)
New Juaben	5,867	489	2,578	(2,089)
Suhum / Coaltar	4,440	370	1,091	(721)
Upper Manya Krobo	4,467	372	764	(392)
West Akim	3,857	321	0	321
Yilo Krobo	3,466	289	390	(101)
Fisheries Commission Secretariat	9,372	781	800	(19)
Fisheries Dept. - Research	9,469	789	130	659
Fisheries Directorate	82,421	6,868	1,755	5,113
Accra Metropolitan Assembly	2,254	188	0	188
Accra Regional Directorate	32,370	2,698	583	2,114
Adenta	3,166	264	0	264
Ashaiman	3,166	264	0	264
Dangme East	2,302	192	0	192
Dangme West	2,553	213	532	(319)
Ga East	3,166	264	0	264
Ga South	3,166	264	0	264
Ga West	2,111	176	585	(409)
Ledzokuku Krowor	3,166	264	0	264
Tema Metropolitan	2,647	221	0	221
Administration and Finance	122,284	10,190	5,098	5,092
Budget Division	34,048	2,837	500	2,337
Ghana Veterinary Council	19,061	1,588	1,588	(0)
Ghana's Permanent Rep. In Rome	32,799	2,733	0	2,733
Grains & Legumes Development Board	32,799	2,733	5,467	(2,733)
Human Resource Development & Management Unit (HRDM)	218,088	18,174	6,539	11,635
ICOUR	16,891	1,408	2,815	(1,408)
Irrigation Development Authority	110,497	9,208	0	9,208
Chief Director	106,905	8,909	8,278	631
Minister	60,188	5,016	3,050	1,966
Planning, Budgeting, Coordination, Monitoring and Evaluation (PBCME)	64,259	5,355	12,186	(6,832)
Statistics Research and Information Unit	46,538	3,878	3,370	508
Bole	3,766	314	931	(617)
Bunkprugu-Yungoo New	2,527	211	0	211
Central-Gonja New	3,768	314	0	314
Chereponi	3,768	314	0	314
Damango	3,766	314	0	314

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
Gambaga				
Gushiegu	4,109	342	330	13
Karaga New	4,017	335	0	335
Nanumba (Bimbilla)	4,017	335	0	335
Nanumba-South New	5,007	417	1,000	(583)
Northern Regional Directorate	2,527	211	0	211
Saboba / Cheripon	37,165	3,097	1,034	2,063
Salaga	5,502	459	0	459
Savelugu/Nanton District	5,499	458	0	458
Sawla-Tuna-Kalba New	6,991	583	634	(51)
Tamale	2,527	211	0	211
Tolon / Kumbungu	7,516	626	0	626
Walewale	5,751	479	0	479
Yendi	6,494	541	592	(51)
Zabzugu / Tatale	5,502	459	0	459
Agric. Engineering Services Dept.	4,015	335	0	335
Agric. Extension Services Dept.	44,477	3,706	0	3,706
Animal Production Dept.	38,123	3,177	1,400	1,777
Crop Services Dept.	33,675	2,806	4,031	(1,225)
Plant Protection & Regulatory Services (PPRS)	46,538	3,878	0	3,878
Veterinary Services Dept. (Central Administration)	37,893	3,158	800	2,358
Women in Agric. Development Department (WIAD)	33,301	2,775	1,486	1,289
Bawku East	31,255	2,605	600	2,005
Bawku West	9,399	783	1,000	(216)
Bolgatanga	4,922	410	0	410
Bongo	4,248	354	0	354
Builsa	5,110	426	0	426
Garu-Tempane New	4,911	409	818	(409)
Kassena Nankana	2,237	186	0	186
Kassena Nankana West	9,524	794	1,602	(809)
Talensi-Nabdam New	3,000	250	0	250
Upper East Regional Directorate	4,377	365	0	365
Jirapa	19,476	1,623	0	1,623
Lambusie	1,685	140	0	140
Lawra	25,506	2,126	0	2,126
Nadowli	2,459	205	536	(331)
Sisala West New	5,196	433	0	433
Sissala	1,726	144	0	144
Upper West Region Directorate	3,004	250	0	250
Wa Municipal Assembly	8,790	733	2,125	(1,393)
Wa-East New	1,993	166	0	166
Wa-West New	1,328	111	0	111
Anyibe-New	1,739	145	0	145
Adidome District	4,891	408	815	(407)
Akatsi District	3,548	296	0	296
Biakoye	3,090	258	0	258
Denu District	2,678	223	223	0
Ho District	10,759	897	899	(3)
Hohoe District	6,290	524	560	(36)
Jasikan District	7,376	615	0	615
Kadjebi District	4,701	392	0	392
Keta District	3,194	266	0	266
Ketu North	5,924	494	0	494
Kpandu District	11,935	995	0	995
Krachi East-New	4,888	407	0	407
Krachi West	3,553	296	972	(676)
Nkwanta District	3,194	266	0	266
Nkwanta North	7,875	656	0	656
Sogakope District	3,401	283	0	283
South Dayi-New	6,267	522	140	382
Volta Regional Directorate	3,525	294	0	294
Agona (Ahanta West)	14,302	1,192	0	1,192
Akontombra	5,088	424	350	74
Amenfi East-New	5,503	459	0	459
Axlm	2,374	198	0	198
Bia-New	3,925	327	0	327
Bibiani	5,088	424	0	424
Daboase (Mpohor Wasa)	5,261	438	0	438
	5,088	424	188	236



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D = (B-C) GH¢
<b>ITEM 2</b>				
Ellembele	5,503	459	0	459
Enchi (Awowin District)	5,088	424	0	424
Jomoro	5,088	424	1,200	(776)
Juabeso	5,503	459	0	459
Prestea Huni-Valley	5,503	459	459	(0)
Sefwi Wiawso	5,476	456	0	456
Shama	11,152	929	1,522	(593)
Wassa Amenfi West	2,762	230	0	230
Wassa West	5,528	461	0	461
Western Regional Directorate	15,706	1,309	2,695	(1,387)
<b>TOTAL</b>	<b>2,212,416</b>	<b>184,368</b>	<b>123,299</b>	<b>61,069</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>				
APRM Governing Council	102,985	8,582	0	8,582
All Africa Students Union	96,135	8,011	0	8,011
Estate and General Service Bureau	662,401	55,200	146,651	(91,451)
Finance and Account Bureau	647,911	53,993	0	53,993
Human Resource and Administration	307,765	25,647	0	25,647
Lagon Centre for International Affairs	140,041	11,670	0	11,670
Large Missions-Abidjan Mission	187,108	15,592	74,760	(59,168)
Large Missions-Abuja Mission	276,939	23,078	147,931	(124,853)
Large Missions-Addis Ababa Mission	195,313	16,276	80,465	(64,189)
Large Missions-Beijing Mission	238,034	19,836	98,357	(78,521)
Large Missions-Berlin Mission	424,738	35,395	73,572	(38,177)
Large Missions-Geneva Mission	334,420	27,868	54,274	(26,406)
Large Missions-London Mission	786,210	65,518	298,317	(232,800)
Large Missions-Moscow Mission	280,388	23,366	64,715	(41,349)
Large Missions-New York Mission	628,926	52,411	137,280	(84,870)
Large Missions-Paris Mission	300,749	25,062	105,325	(80,263)
Large Missions-Pretoria Mission	267,510	22,293	173,318	(151,026)
Large Missions-Rome Mission	267,047	22,254	68,572	(46,318)
Large Missions-Tokyo Mission	417,872	34,823	119,857	(85,034)
Large Missions-Washington Mission	557,675	46,473	60,430	(13,957)
Neighbouring Missions-Algiers	167,261	13,938	32,795	(18,857)
Neighbouring Missions-Bamako	159,205	13,267	55,715	(42,448)
Neighbouring Missions-Cairo	241,846	20,154	84,142	(63,988)
Neighbouring Missions-Canakry	164,849	13,737	52,857	(39,120)
Neighbouring Missions-Cotonou	146,223	12,185	50,000	(37,815)
Neighbouring Missions-Freetown	182,574	15,215	51,857	(36,643)
Neighbouring Missions-Harare	175,741	14,645	55,715	(41,070)
Neighbouring Missions-Kinshasa	144,176	12,015	52,857	(40,842)
Neighbouring Missions-Lome	225,414	18,785	60,429	(41,645)
Neighbouring Missions-Luanda	132,858	11,072	50,000	(38,929)
Neighbouring Missions-Lusaka	132,014	11,001	51,857	(40,856)
Neighbouring Missions-Malabo	267,168	22,264	0	22,264
Neighbouring Missions-Monrovia	289,690	24,141	50,000	(25,859)
Neighbouring Missions-Nairobi	171,995	14,333	86,572	(72,239)
Neighbouring Missions-Ouagadougou	146,164	12,180	52,857	(40,677)
Neighbouring Missions-Rabat	200,567	16,714	50,000	(33,286)
Neighbouring Missions-Tripoli	171,882	14,324	52,857	(38,534)
Neighbouring Missions-Windhoek	210,945	17,579	54,715	(37,136)
Other Missions-Belgrade	154,110	12,843	49,000	(36,158)
Other Missions-Berne	217,254	18,105	40,000	(21,896)
Other Missions-Brasilia	264,057	22,005	52,857	(30,852)
Other Missions-Brussels	303,578	25,298	102,857	(77,559)
Other Missions-Camberra	229,570	19,131	57,132	(38,001)
Other Missions-Copenhagen	215,865	17,989	51,857	(33,868)
Other Missions-Dubai	225,917	18,826	52,857	(34,031)
Other Missions-Havana	0	0	89,430	(89,430)
Other Missions-Kuala Lumpur	201,518	16,793	50,000	(33,207)
Other Missions-Madrid	278,673	23,223	0	23,223
Other Missions-New Delhi	270,741	22,562	0	22,562
Other Missions-Ottawa	202,327	16,861	52,857	(35,996)
Other Missions-Prague	330,063	27,505	49,000	(21,495)
Other Missions-Riyadh	269,098	22,425	241,715	(219,290)
Other Missions-Seoul	279,634	23,303	52,857	(29,554)
Other Missions-Tehran	325,364	27,114	71,860	(44,746)
Other Missions-Tel Aviv	253,775	21,148	101,857	(80,709)
	296,461	24,705	90,000	(65,295)

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
Other Missions-The Hague	285,832	23,819	82,423	(58,604)
<b>TOTAL</b>	<b>15,054,576</b>	<b>1,254,548</b>	<b>3,937,608</b>	<b>(2,683,060)</b>
<b>Ministry of Health</b>				
DHS-Christian Health Association of Ghana (CHAG)	346,439	28,870	19,286	9,584
DHS-District Health Administration	860,844	71,737	112,684	(40,947)
DHS-District Hospitals	803,949	66,996	47,740	19,256
DHS-Sub-Districts	1,421,600	118,467	40,319	78,148
GHS-Family Health	17,908	1,492	0	1,492
GHS-Finance Division	14,045	1,170	0	1,170
GHS-Health Administration and Support Services	13,073	1,089	1,882	(793)
GHS-Human Resource Development	27,564	2,297	2,393	(96)
GHS-Institutional Care Division	21,770	1,814	7,012	(5,198)
GHS-Internal Audit	14,045	1,170	0	1,170
GHS-Director General	207,166	17,264	43,501	(26,237)
GHS-Policy Planning, Monitoring & Evaluation	23,701	1,975	11,536	(9,561)
GHS-Public Health	17,908	1,492	6,369	(4,876)
GHS-Research and Development	14,045	1,170	0	1,170
GHS-Supplies, Stores & Drug Management	13,073	1,089	0	1,089
Blood Transfusion Service	249,130	20,761	0	20,761
Centre for Scientific Research into Plant Medicine	98,757	8,230	0	8,230
Directorate of Traditional and Alternative Medicine	32,153	2,679	0	2,679
Finance Directorate	48,860	4,072	0	4,072
Food and Drugs Board	21,127	1,761	0	1,761
General Administration & Finance	64,939	5,412	0	5,412
Ghana Institute of Clinical Genetics	32,079	2,673	0	2,673
Ghana Red Cross Society	34,313	2,859	7,753	(4,893)
Human Resource Development	29,529	2,461	0	2,461
Internal Audit Directorate	42,346	3,529	0	3,529
Medical and Dental Council	10,320	860	0	860
National Ambulance Service	87,903	7,325	0	7,325
Nurses and Midwives Councils	39,515	3,293	0	3,293
Chief Director	102,845	8,570	3,624	4,946
Minister	137,537	11,461	53,785	(42,324)
Pharmacy Council	12,425	1,035	0	1,035
Planning, Budget, Monitoring & Evaluation	69,400	5,783	0	5,783
Private Hospitals and Maternity Homes Board	8,262	689	0	689
Procurement and Supply Directorate	44,315	3,693	0	3,693
Research and Information	23,000	1,917	0	1,917
St John's Ambulance Brigade	24,980	2,082	2,822	(740)
Traditional Medicine Practise Council	20,037	1,670	2,264	(594)
West African Health Community	172,295	14,358	0	14,358
Psychiatry Hospitals -Accra Mental Hospital	570,294	47,525	64,427	(16,903)
Psychiatry Hospitals -Ankaful Hospital	407,450	33,954	0	33,954
Psychiatry Hospitals -Pantang Hospital	553,050	46,088	89,698	(43,611)
RHS-Office of Regional Director	165,028	13,752	50,277	(36,524)
RHS-Regional Clinical Care Unit	154,174	12,848	500	12,348
RHS-Regional Hospitals	400,794	33,400	17,200	16,200
RHS-Regional Public Health Care Unit	163,438	13,620	14,443	(823)
RHS-Regional Support Services	104,110	8,676	2,254	6,422
Teaching Hospitals -Komfo Anokye Teaching Hospital	130,459	10,872	0	10,872
Teaching Hospitals -Korle-Bu Teaching Hospital	134,889	11,241	0	11,241
Teaching Hospitals -Tamale Teaching Hospital	136,799	11,400	0	11,400
Training Institutions-Post Graduate College of Physicians and Surgeons	144,468	12,039	0	12,039
Training Institutions-Training Institutions	413,048	34,421	6,918	27,503
<b>TOTAL</b>	<b>8,701,198</b>	<b>725,100</b>	<b>608,684</b>	<b>116,416</b>
<b>Ministry of Information</b>				
GNA-Ghana News Agency	298,000	24,833	4,811	20,022
General Administration	303,916	25,326	3,307	22,019
Ghana Broadcasting Corporation	149,395	12,450	0	12,450
Internal Audit Unit	4,961	413	0	413
NAFTI	235,638	19,637	0	19,637
ISD-General Administration	108,584	9,049	12,394	(3,345)
ISD-Operations Division	329,880	27,490	3,563	23,927
ISD-Overseas Information Department	97,796	8,150	0	8,150
<b>TOTAL</b>	<b>1,528,170</b>	<b>127,348</b>	<b>24,075</b>	<b>103,272</b>
<b>Ministry of Interior</b>				
GIS-Border Patrol Management Unit	476,743	39,729	52,490	(12,761)
GIS-General Administration	1,454,448	121,204	92,220	28,984

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D = (B - C) GH¢
<b>ITEM 2</b>				
GIS-Immigration Training School	144,865	12,072	30,295	(18,223)
GFS-Fire Academy & Training School	6,028	502	0	502
GFS-Fire Service - Operational	162,013	13,501	5,561	7,940
GFS-General Administration	518,933	43,244	169,557	(126,313)
GFS-Internal Audit	13,665	1,139	2,900	(1,761)
GH Police-Criminal Investigations Department	585,869	48,822	0	48,822
GH Police-General Administration	27,982,519	2,331,877	1,144,683	1,187,193
GH Police-Police Hospital	738,723	61,560	0	61,560
GH Police-Service Workshop	1,081,495	90,125	0	90,125
GH Police-Training Institution	392,152	32,679	0	32,679
GH Police-WAJUI / Community Policing	111,211	9,268	0	9,268
GH Pr Ser-General Administration	2,105,838	175,487	200,429	(24,943)
GH Pr Ser-Ghana Borstal Institute	208,616	17,385	0	17,385
GH Pr Ser-Prisons Establishments	1,887,081	157,257	146,968	10,289
GH Pr Ser-Prisons Officers Training School	208,294	17,358	0	17,358
Interior Gaming Board	22,239	1,853	0	1,853
Interior General Administration	403,911	33,659	122,121	(88,462)
Interior Ghana Refugee Board	32,782	2,732	0	2,732
Interior Migration Unit	42,644	3,554	0	3,554
Interior Narcotic Control Board	1,509,956	125,830	0	125,830
Interior National Commission on Small Arms	107,457	8,955	0	8,955
Interior National Disaster Management Organization	6,756,058	563,005	0	563,005
Interior National Peace Council	37,633	3,136	0	3,136
<b>TOTAL</b>	<b>46,991,173</b>	<b>3,915,931</b>	<b>1,967,224</b>	<b>1,948,707</b>
<b>Ministry of Justice</b>				
Attorney General's Department-General Administration	377,150	31,429	68,702	(37,272)
Attorney General's Department-Regional Operations	236,660	19,722	27,215	(7,493)
Internal Audit Unit-General Administration	8,175	681	0	681
Copyright Office	30,981	2,582	2,500	82
Council for Law Reporting	64,338	5,362	13,158	(7,796)
General Administration	162,897	13,575	43,820	(30,245)
General Legal Council	32,272	2,689	13,200	(10,511)
Law Reform Commission	29,690	2,474	6,072	(3,598)
Legal Aid Scheme	171,408	14,284	7,404	6,880
Registrar General's Dep't-General Administration	110,606	9,217	8,639	578
Serious Fraud Office-Serious Fraud Office	927,276	77,273	30,734	46,539
<b>TOTAL</b>	<b>2,151,453</b>	<b>179,288</b>	<b>221,443</b>	<b>(42,156)</b>
<b>Ministry of Lands and Natural Resources</b>				
Forestry Commission-Wildlife Division	90,000	7,500	0	7,500
Geological Survey Department-General Administration	140,000	11,667	0	11,667
BARADEP	50,000	4,167	0	4,167
General Administration	220,000	18,333	3,085	15,248
Human Resource Directorate	9,000	750	0	750
Internal Audit Unit	6,000	500	0	500
Office of Administrator of Stool Lands	60,000	5,000	0	5,000
PPMED	9,000	750	0	750
Statistics, Research & Information Management (SRIM)	9,000	750	0	750
Lands Commission-Corporate Headquarters	2,844	237	0	237
Lands Commission-Land Registration Division	90,000	7,500	0	7,500
Lands Commission-Land Valuation Division	140,000	11,667	0	11,667
Lands Commission-Public & Vested Land Management Div	60,000	5,000	0	5,000
Lands Commission Survey & Mapping Division	115,000	9,583	0	9,583
<b>TOTAL</b>	<b>1,000,844</b>	<b>83,404</b>	<b>3,085</b>	<b>80,319</b>
<b>Ministry of Local Govt and Rural Development</b>				
Births and Deaths Registry-General Administration	92,434	7,703	1,372	6,331
Com Dev-Budget and Planning Unit	2,000	167	664	(497)
Com Dev-Community Development Institutions Unit	5,000	417	524	(107)
Com Dev Gender Unit	3,000	250	140	110
Com Dev-General Administration	6,125	510	1,177	(666)
Com Dev-Mass Education Unit	47,320	3,943	450	3,494
Parks and Gardens-Aburi Botanical Gardens	4,620	385	0	385
Parks and Gardens-General Administration	31,810	2,651	2,969	(318)
Parks and Gardens-General Landscape Gardening, Floristry & Ext	21,327	1,777	1,041	736
Decentralisation Implementation	0	0	195	(195)
Development Planning Unit	26,657	2,221	259	1,962
Environmental Health and Sanitation Unit	32,877	2,740	1,514	1,226
General Administration	222,158	18,513	5,910	12,604
Inspectorate Division	10,664	889	2,124	(1,235)



## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 2</b>				
Local Government Project Support Unit	112,275	9,356	5,609	3,748
Local Government Service	42,651	3,554	290	3,264
<b>TOTAL</b>	<b>695,914</b>	<b>57,993</b>	<b>24,750</b>	<b>33,242</b>
<b>Ministry of Roads and Highways</b>				
Feeder Roads	204,000	17,000	24,268	(7,268)
General Administration	356,000	29,667	1,400,457	(1,370,791)
Ghana Highway Authority	918,000	76,500	59,700	16,800
Urban Roads-Urban Roads	194,000	16,167	20,821	(4,655)
<b>TOTAL</b>	<b>1,672,000</b>	<b>139,333</b>	<b>1,505,247</b>	<b>(1,365,914)</b>
<b>Ministry of Tourism</b>				
General Administration	241,000	20,083	15,256	4,827
Ghana Tourist Board	529,000	44,083	0	44,083
HOTCATT	30,000	2,500	0	2,500
<b>TOTAL</b>	<b>800,000</b>	<b>66,667</b>	<b>15,256</b>	<b>51,410</b>
<b>Ministry of Trade and Industry</b>				
CEDECOM	100,000	8,333	10,036	(1,703)
Foreign Trade Missions	100,000	8,333	0	8,333
General Administration	200,651	16,721	0	16,721
GEPC	140,000	11,667	0	11,667
Ghana Standard Board	50,000	4,167	12,505	(8,338)
GRATIS	300,000	25,000	9,578	15,422
NBSSI	260,000	21,667	46,686	(25,019)
PPME	0	0	27,522	(27,522)
Regional Trade Offices	40,000	3,333	3,335	(2)
UNIDO FIELD REPRESENTATIVE	5,000	417	0	417
<b>TOTAL</b>	<b>1,195,651</b>	<b>99,638</b>	<b>109,662</b>	<b>(10,025)</b>
<b>Ministry of Transport</b>				
General Administration	651,762	54,314	47,621	6,692
Ghana Railway Development Authority	353,757	29,480	0	29,480
Regional Maritime University	129,818	10,818	21,636	(10,818)
Driver and Vehicle Licensing Authority	77,593	6,466	0	6,466
Government Technical Training Centre	67,547	5,629	5,629	0
National Road Safety Commission	471,717	39,310	78,619	(39,310)
<b>TOTAL</b>	<b>1,752,194</b>	<b>146,016</b>	<b>153,506</b>	<b>(7,490)</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	21,336	1,778	8,930	(7,152)
Community Water & Sanitation Agency	485,372	40,448	0	40,448
Rural Housing	40,956	3,413	7,197	(3,784)
General Administration	160,707	13,392	23,526	(10,134)
Ghana Water Company Limited	0	0	885	(885)
Hydrological Services Department	53,001	4,417	9,706	(5,289)
Public Servants Housing Loans Scheme Board	10,793	899	0	899
Rent Control Department	14,641	1,220	5,274	(4,054)
Technical Services Centre	0	0	3,851	(3,851)
Water Resources Commission	14,462	1,205	1,296	(91)
Public Works Department-Estates Management	1,821	152	9,046	(8,895)
Public Works Department-General Administration	45,689	3,807	1,272	2,536
Public Works Department-Stores	1,222	102	787	(685)
<b>TOTAL</b>	<b>850,000</b>	<b>70,833</b>	<b>71,771</b>	<b>(937)</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	87,215	7,268	5,392	1,876
Women-Women	87,215	7,268	4,802	2,466
General Administration	174,430	14,536	6,426	8,110
<b>TOTAL</b>	<b>348,860</b>	<b>29,072</b>	<b>16,620</b>	<b>12,452</b>
<b>Ministry of Youth and Sports</b>				
General Administration	1,134,141	94,512	638,983	(544,472)
National Sports College	361,063	30,089	30,996	(908)
National Sports Council	848,420	70,702	34,205	36,497
National Youth Council	781,200	65,100	65,100	0
<b>TOTAL</b>	<b>3,124,824</b>	<b>260,402</b>	<b>769,285</b>	<b>(508,883)</b>
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	2,660,598	221,717	538,805	(317,089)
<b>TOTAL</b>	<b>524,583</b>	<b>43,715</b>	<b>88,668</b>	<b>(44,952)</b>
<b>National Development Planning Commission</b>				
NDPC General Administration	191,000	15,917	6,288	9,629
<b>TOTAL</b>				
<b>National Media Commission</b>				
National Media Commission				

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

ITEM 2	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>TOTAL</b>				
<b>National Labour Commission</b>				
Commission Secretariat	257,595	21,466	19,477	1,990
<b>TOTAL</b>				
<b>Office of Government Machinery</b>				
Ashanti RCC-Budget Division	65,440	5,453	0	5,453
Ashanti RCC-General Administration	249,540	20,795	24,832	(4,037)
B.A.RCC-Budget Division	62,222	5,185	3,657	1,528
B.A.RCC-General Administration	232,385	19,365	20,465	(1,100)
Central RCC-Budget Division	57,491	4,791	26,807	(22,016)
Central RCC-General Administration	248,352	20,696	1,000	19,696
Commissions and Councils-Council of State	1,769,815	147,485	43,291	104,194
Commissions and Councils-Chief of State Protocol	266,732	22,228	23,487	(1,259)
Eastern RCC-Budget Division	56,626	4,719	2,180	2,539
Eastern RCC-General Administration	189,554	15,796	4,452	11,344
Ghana AIDS Commission-Finance & Administration	98,925	8,244	9,000	(756)
Greater Accra Reg. Co-ordinating Council-Budget Division	75,590	6,299	4,072	2,227
Greater Accra Reg. Co-ordinating Council-General Administration	164,318	13,693	3,000	10,693
Management Services-Management Services Department	58,682	4,890	5,508	(618)
Northern RCC-Budget Division	59,525	4,960	1,134	3,826
Northern RCC-General Administration	266,163	22,180	5,996	16,184
Office of Parliament-General Administration	8,401,427	700,119	737,760	(37,641)
HSC-Finance and Administration Directorate	498,558	41,547	45,917	(4,370)
National Security-BNI	5,895,842	491,320	62,475	428,845
National Security-Bureau of National Communications	740,709	61,726	61,726	0
National Security-National Security Council	4,430,633	369,219	75,837	293,382
National Security-Research Department FM	5,484,704	457,059	0	457,059
National Security-Research Department HQ	1,280,580	106,715	33,141	73,574
African Fund for BIO Fuels Development (AFUDID)	29,522	2,460	3,143	(683)
Cabinet Secretariat	121,714	10,143	8,704	1,438
Divestiture Implementation Committee (DIC)	78,120	6,510	6,510	0
General Administration	1,260,717	105,060	106,045	(986)
Ghana Investment Promotion Centre (GIPC)	148,395	12,366	0	12,366
Internal Audit Agency Board	680,624	56,719	56,719	(0)
Microfinance and Small Loans Centre	260,980	21,748	0	21,748
Millennium Development Authority (MiDA)	106,300	8,858	26,425	(17,567)
National Identification Authority (NIA)	537,780	44,815	38,335	6,480
National Pensions Regulatory Authority	312,608	26,051	26,051	0
National Population Council	268,026	22,336	15,007	7,328
Chief Of Staff (COS)	1,220,800	101,733	132,653	(30,920)
Policy Evaluation & Oversight Unit	24,180	2,015	0	2,015
Public Sector Reform Secretariat	168,000	14,000	0	14,000
State Enterprises Commission (SEC)	155,050	12,921	0	12,921
Vice-President's Secretariat	573,560	47,797	47,797	0
PRAAD-General Administration	169,885	14,157	8,060	6,097
Scholarships Secretariat-General Administration	77,363	6,447	3,598	2,849
Scholarships Secretariat-London Office	76,118	6,343	0	6,343
Upper East RCC-Budget Division	61,830	5,153	0	5,153
Upper East RCC-General Administration	249,481	20,790	24,460	(3,670)
Upper West RCC-Budget Division	58,720	4,893	24	4,869
Upper West RCC-General Administration	247,829	20,652	27,905	(7,253)
Volta RCC-Budget Division	49,660	4,138	0	4,138
Volta RCC-General Administration	198,325	16,527	24,346	(7,819)
Western RCC-Budget Division	46,030	3,836	339	3,497
Western RCC-General Administration	229,048	19,087	18,613	474
<b>TOTAL</b>	<b>38,064,478</b>	<b>3,172,040</b>	<b>1,770,470</b>	<b>1,401,570</b>
<b>Public Services Commission</b>				
General Administration	490,343	40,862	84,811	(43,949)
Utility				
Utility-Utility	100,000,000	8,333,333	215,951	8,117,382
Revenue Agencies	40,174,204	3,347,850	0	3,347,850
GRA-General Administration	8,000,000	666,667	0	666,667
Subscription payments				
Subscription payments	11,754,979	979,582	0	979,582
Contingency	401,934,794	33,494,566	30,113,285	3,381,281
Contingency				
<b>Grand Total</b>				

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

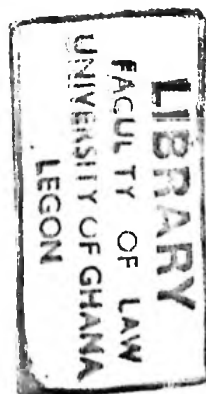
ITEM 3	ANNUAL BUDGET A GHC	MOTHLY BUDGET B GHC	ACTUAL C GHC	VARIANCE D= (B-C) GHC
<b>Audit Service</b>				
Auditor - General's Secretariat	1,760,010	146,668	7,259	139,409
Central Government Audits	0	0	10,961	(10,961)
Commercial Audits	0	0	2,440	(2,440)
General Administration & Staff Development	0	0	70,829	(70,829)
Internal Audit	0	0	6,805	(6,805)
Performance & Special Audit	0	0	17,610	(17,610)
Regional, District Audits & EIDA	0	0	69,897	(69,897)
<b>TOTAL</b>	<b>1,760,010</b>	<b>146,668</b>	<b>185,800</b>	<b>(39,133)</b>
<b>Commission on Human Rights and Admin. Justice</b>				
General Administration	834,418	69,535	63,119	6,416
<b>TOTAL</b>				
<b>Electoral Commission</b>				
General Administration	12,026,231	1,002,186	0	1,002,186
<b>TOTAL</b>				
<b>Judicial Service</b>				
General Administration	970,348	80,862	37,719	43,144
<b>TOTAL</b>				
<b>Ministry of Communications</b>				
Ghana Meteorological Agency-General Administration	31,111	2,593	0	2,593
General Administration	46,757	3,896	3,530	366
Ghana Information and Communication Technology Directorate	26,680	2,223	0	2,223
Internal Audit Unit	1,949	162	0	162
Kofi Annan ICT Center of Excellence	40,011	3,334	0	3,334
Postal and Courier Services Regulatory Commission	10,357	863	0	863
<b>TOTAL</b>	<b>156,865</b>	<b>13,072</b>	<b>3,530</b>	<b>9,542</b>
<b>Ministry of Chieftaincy and Culture</b>				
National Commission on Culture-General Administration	22,835	1,903	0	1,903
<b>TOTAL</b>	<b>22,835</b>	<b>1,903</b>	<b>0</b>	<b>1,903</b>
<b>Ministry of Defence</b>				
Defence GAFSCS	580,000	48,333	0	48,333
Defence General Administration	250,000	20,833	0	20,833
Defence General Headquarters	5,300,000	441,667	0	441,667
Defence MATS	120,000	10,000	0	10,000
Defence Military Hospital	1,550,000	129,167	0	129,167
<b>TOTAL</b>	<b>7,800,000</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>
<b>Ministry of Education</b>				
Council for Technical & Vocational Education & Training	300,000	25,000	0	25,000
General Administration	300,000	25,000	5,278	19,722
Ghana Book Development Council	150,000	12,500	2,764	9,736
Ghana Library Board	900,000	75,000	60,300	14,700
Ghana National Commission for UNESCO	197,820	16,485	0	16,485
Human Resource and Development	400,000	33,333	4,471	28,862
Internal Audit	20,000	1,667	0	1,667
National Inspectorate Board	100,000	8,333	0	8,333
National Service Secretariat	200,000	16,667	0	16,667
Non-Formal Education	1,200,000	100,000	0	100,000
Chief Director	100,000	8,333	0	8,333
Minister	0	0	41,600	(41,600)
Planning Budgeting, Monitoring & Evaluation	600,000	50,000	19,334	30,666
PSI on Distance Education	200,000	16,667	0	16,667
Statistics, Research, Information & Public Relation	160,000	13,333	800	12,533
WAEC (National)	200,000	16,667	0	16,667
GES-BASIC EDUCATION	191,548	15,962	0	15,962
GES-CURRICULUM, RESEARCH AND DEVELOPMENT	120,966	10,081	0	10,081
GES-GENERAL ADM. & FINANCE	446,551	37,213	0	37,213
GES-GES COUNCIL SECRETARIAT	9,972	831	0	831

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET	MOTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D= (B-C)
	GHC	GHC	GHC	GHC
<b>ITEM 3</b>				
GES-GESDI	12,465	1,039	0	1,039
GES-HUMAN RESOURCE DEVELOPMENT	415,484	34,624	0	34,624
GES-INSPECTORATE	8,725	727	0	727
GES-INTERNAL AUDIT	45,703	3,809	0	3,809
GES-SECONDARY EDUCATION	180,290	15,024	0	15,024
GES-SPECIAL EDUCATION	24,929	2,077	0	2,077
GES-SUPPLY & LOGISTICS	3,307,989	275,666	0	275,666
GES-TEACHER EDUCATION	70,754	5,896	0	5,896
GES-TECHNICAL/VOCATIONAL EDUCATION	41,548	3,462	0	3,462
INST FOR THE HANDICAPPED-ASHANTI REGION	68,152	5,679	0	5,679
INST FOR THE HANDICAPPED-BRONG AHAFO REGION	50,513	4,209	0	4,209
INST FOR THE HANDICAPPED-CENTRAL REGION	48,186	4,016	0	4,016
INST FOR THE HANDICAPPED-EASTERN REGION	154,735	12,895	0	12,895
INST FOR THE HANDICAPPED-GREATER ACCRA REGION	51,375	4,281	0	4,281
INST FOR THE HANDICAPPED-NORTHERN REGION	47,468	3,956	0	3,956
INST FOR THE HANDICAPPED-UPPER EAST REGION	36,785	3,065	0	3,065
INST FOR THE HANDICAPPED-UPPER WEST REGION	55,206	4,601	0	4,601
INST FOR THE HANDICAPPED-VOLTA REGION	78,707	6,559	0	6,559
INST FOR THE HANDICAPPED-WESTERN REGION	54,644	4,554	0	4,554
REG SER-CENTRAL ADMINISTRATION	730,716	60,893	0	60,893
REG SER-JUNIOR HIGH SCHOOL	935,077	77,923	0	77,923
REG SER-MANAGEMENT AND SUPERVISION	64,197	5,350	0	5,350
REG SER-PRE-SCHOOL	485,152	40,429	0	40,429
REG SER-PRIMARY	1,982,624	165,219	600	164,619
REG SER-SENIOR HIGH SCHOOL	1,578,949	131,579	2,078	129,501
REG SER-TECH/VOCATIONAL	700,590	58,383	943	57,439
COLLEGES OF EDUCATION	1,000,000	83,333	0	83,333
OTHER SUBVENTED BODIES	16,690	1,391	0	1,391
OTHER TEACHING INSTITUTIONS	109,985	9,165	0	9,165
POLYTECHNIC INSTITUTIONS	431,310	35,943	0	35,943
SUPERVISORY BODIES	456,900	38,075	0	38,075
UNIVERSITIES	1,985,117	165,426	0	165,426
<b>TOTAL</b>	<b>21,027,822</b>	<b>1,752,319</b>	<b>138,167</b>	<b>1,614,151</b>
<b>Ministry of Employment and Social Welfare</b>				
Co-operatives-General Administration	3,842	320	0	320
Co-operatives-Ghana Co-operative College	692	58	0	58
Factories Inspectorate-ASANTE REGION	181	15	0	15
Factories Inspectorate-BRONG AHAFO REGION	156	13	156	(143)
Factories Inspectorate-EASTERN/VOLTA REGION	184	15	0	15
Factories Inspectorate-GREATER ACCRA	1,061	88	0	88
Factories Inspectorate-NORTHERN /UPPER EAST /UPPER WEST REGION	117	10	0	10
Factories Inspectorate-WESTERN/CENTRAL REGION	153	13	152	(139)
Social Welfare-Child Rights Promotion and Protection	5,661	472	0	472
Social Welfare-Community Care	10,564	880	0	880
Social Welfare-General Administration, Budget and Planning	3,987	332	0	332
Social Welfare-Justice Administration	7,611	634	0	634
Labour Department-General Administration	2,712	226	0	226
Disability Council	4,971	414	0	414
Fair Wages Commission	8,948	746	0	746
General Administration	4,000	333	0	333
Ghana Co - Operative Council	796	66	0	66
Human Resource Development	173,712	14,476	0	14,476
Integrated Community Centres for Employable Skills	2,518	210	0	210
Internal Audit Department	1,631	136	0	136
Management Development & Productivity Institute	2,025	169	0	169
National Vocational Training Institute	3,069	256	0	256
Opportunities Industrialization Centre	1,385	115	0	115

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 3</b>				
Policy Planning, Budget, Monitoring & Evaluation				
Research, Information and Statistics	18,448	1,537	0	1,537
<b>TOTAL</b>	<b>3,500</b>	<b>292</b>	<b>0</b>	<b>292</b>
<b>Ministry of Energy</b>	<b>261,924</b>	<b>21,827</b>	<b>308</b>	<b>21,519</b>
Energy Commission.-General Administration.				
Energy Sector, Financial Monitoring.	119,030	9,919	0	9,919
General Administration and Finance.	3,000	250	0	250
Human Resources Devt. & Management.	30,000	2,500	1,850	650
Internal Audit	68,272	5,689	11,614	(5,925)
Petroleum.	5,007	417	0	417
Planning, Budgeting, Monitoring & Evaluation.	10,000	833	3,000	(2,167)
Power.	23,994	2,000	3,240	(1,241)
Research and Statistics	36,000	3,000	0	3,000
<b>TOTAL</b>	<b>2,272</b>	<b>189</b>	<b>0</b>	<b>189</b>
<b>Ministry of Environment, Science and Technology</b>	<b>297,575</b>	<b>24,798</b>	<b>19,704</b>	<b>5,094</b>
Secretariat	150,384	12,532	0	12,532
Environment-EPA	50,000	4,167	0	4,167
Environment-T.C.P.D	130,100	10,842	0	10,842
G.A.E.C-B.N.A.R.I	6,000	500	0	500
G.A.E.C-N.N.R.I.	7,120	593	0	593
G.A.E.C-R.P.B	3,840	320	0	320
G.A.E.C-Secretariat	83,422	6,952	0	6,952
MEST Headquarters-General Administration	248,782	20,732	40,890	(20,158)
<b>TOTAL</b>	<b>679,648</b>	<b>56,637</b>	<b>40,890</b>	<b>15,747</b>
<b>Ministry of Finance and Economic Planning</b>				
CAGD-Chief Cashier's Office	39,831	3,319	0	3,319
CAGD-Client Services Unit	30,275	2,523	0	2,523
CAGD-Financial Management Services	102,708	8,559	245,406	(236,847)
CAGD-Foreign Missions	0	0	205,896	(205,896)
CAGD-General Administration	557,548	46,462	0	46,462
CAGD-General Services	11,340	945	0	945
CAGD-Internal Audit Division	84,090	7,008	0	7,008
CAGD-Monitoring and Evaluation	61,342	5,112	0	5,112
CAGD-Payroll Processing Division	185,452	15,454	0	15,454
CAGD-Pension Payments and Computation	49,052	4,088	0	4,088
CAGD-Public Accounts Section	286,278	23,857	0	23,857
CAGD-Public Financial Management Reform Unit	8,939	745	0	745
CAGD-Regional Services	213,420	17,785	0	17,785
CAGD-Research and Advisory Services	2,395	200	0	200
CAGD-Training Unit	338,197	28,183	0	28,183
CAGD-Treasury Services	174,469	14,539	63,486	(48,947)
Budget Division	1,908,743	159,062	0	159,062
Debt Management Division	141,740	11,812	0	11,812
Economic Research and Forecasting Division	233,070	19,423	0	19,423
External Economic Relations Division	300,000	25,000	0	25,000
Financial Sector Division	150,000	12,500	0	12,500
General Administration	1,825,453	152,121	2,757,431	(2,605,309)
Institute of Accountancy Training	118,528	9,877	0	9,877
Public Investment Division	200,000	16,667	0	16,667
Public Procurement Authority	731,701	60,975	0	60,975
Real Sector Division	110,194	9,183	0	9,183
Securities and Exchange Commission	135,925	11,327	0	11,327
Statistical Service-Finance and General Administration	63,292	5,274	6,041	(766)
Statistical Service-Internal Audit	40,345	3,362	0	3,362
Statistical Service-Regional Services	345,036	28,753	0	28,753
Statistical Service-Statistical Operations	361,380	30,115	0	30,115
Statistical Service-Technical Services	76,500	6,375	0	6,375



# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 3</b>				
<b>TOTAL</b>	<b>8,887,243</b>	<b>740,604</b>	<b>3,278,260</b>	<b>(2,537,656)</b>
<b>Ministry of Food and Agriculture</b>				
Ashanti Regional Directorate	15,198	1,267	0	1,267
Ejura	70,622	5,885	0	5,885
Brong Ahafo Regional Directorate	7,333	611	0	611
Kintampo North	80,667	6,722	0	6,722
Central Regional Directorate	44,000	3,667	0	3,667
Eastern Regional Directorate	44,000	3,667	0	3,667
Accra Regional Directorate	44,000	3,667	0	3,667
Ashaiman	0	0	644	(644)
Administration and Finance	1,638,980	136,582	0	136,582
Northern Regional Directorate	79,200	6,600	0	6,600
Upper East Regional Directorate	44,000	3,667	0	3,667
Lawra	44,000	3,667	0	3,667
Volta Regional Directorate	44,000	3,667	0	3,667
Shama	0	0	62	(62)
Western Regional Directorate	44,000	3,667	0	3,667
<b>TOTAL</b>	<b>2,200,000</b>	<b>183,333</b>	<b>706</b>	<b>182,627</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>				
APRM Governing Council	97,841	8,153	0	8,153
Africa and AU Bureau	338,575	28,215	0	28,215
All Africa Students Union	3,629	302	0	302
Finance and Account Bureau	664,236	55,353	0	55,353
Human Resource and Administration	564,236	47,020	0	47,020
International Organisation and Conf Bureau	789,900	65,825	0	65,825
Lagon Centre for International Affairs	41,583	3,465	0	3,465
<b>TOTAL</b>	<b>2,500,000</b>	<b>208,333</b>	<b>0</b>	<b>208,333</b>
<b>Ministry of Health</b>				
DHS-Christian Health Association of Ghana (CHAG)	70,000	5,833	0	5,833
DHS-District Health Administration	335,410	27,951	329	27,622
DHS-District Hospitals	0	0	250	(250)
DHS-Sub-Districts	731,235	60,936	990	59,946
GHS-Family Health	29,467	2,456	0	2,456
GHS-Health Administration and Support Services	23,111	1,926	0	1,926
GHS-Human Resource Development	45,356	3,780	0	3,780
GHS-Institutional Care Division	4,269	356	0	356
GHS-Internal Audit	23,111	1,926	0	1,926
GHS-Director General	340,891	28,408	0	28,408
GHS-Policy Planning, Monitoring & Evaluation	964	80	0	80
GHS-Public Health	551	46	0	46
GHS-Research and Development	23,111	1,926	0	1,926
GHS-Supplies, Stores & Drug Management	23,111	1,926	0	1,926
Centre for Scientific Research into Plant Medicine	53,071	4,423	0	4,423
Directorate of Traditional and Alternative Medicine	30,872	2,573	0	2,573
Finance Directorate	41,301	3,442	0	3,442
General Administration & Finance	42,081	3,507	0	3,507
Ghana Institute of Clinical Genetics	55,611	4,634	0	4,634
Ghana Red Cross Society	57,635	4,803	0	4,803
Human Resource Development	37,872	3,156	0	3,156
Internal Audit Directorate	44,512	3,709	0	3,709
Medical and Dental Council	82,451	6,871	0	6,871
National Ambulance Service	260,591	21,716	0	21,716
Chief Director	123,311	10,276	0	10,276
Minister	97,580	8,132	0	8,132
Pharmacy Council	63,762	5,314	0	5,314
Planning, Budget, Monitoring & Evaluation	114,000	9,500	0	9,500
Private Hospitals and Maternity Homes Board	57,100	4,758	0	4,758

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 3</b>				
Procurement and Supply Directorate	43,399	3,617	0	3,617
Research and Information	20,902	1,742	0	1,742
St. John's Ambulance Brigade	113,864	9,489	0	9,489
Traditional Medicine Practise Council	80,836	6,736	0	6,736
Psychiatry Hospitals -Accra Mental Hospital	266,900	22,242	0	22,242
Psychiatry Hospitals -Ankaful Hospital	199,113	16,593	0	16,593
Psychiatry Hospitals -Pantang Hospital	218,618	18,218	0	18,218
RHS-Office of Regional Director	96,512	8,043	0	8,043
RHS-Regional Clinical Care Unit	76,080	6,340	0	6,340
RHS-Regional Public Health Care Unit	143,870	11,989	0	11,989
RHS-Regional Support Services	118,917	9,910	0	9,910
Training Institutions-Training Institutions	591,828	49,319	0	49,319
<b>TOTAL</b>	<b>4,783,176</b>	<b>398,598</b>	<b>1,569</b>	<b>397,029</b>
<b>Ministry of Information</b>				
GNA-Ghana News Agency	24,092	2,008	1,600	408
General Administration	284,000	23,667	28,338	(4,671)
Internal Audit Unit	859	72	0	72
NAFTI	30,195	2,516	0	2,516
ISD-General Administration	71,000	5,917	0	5,917
ISD-Overseas Information Department	2,000	167	0	167
<b>TOTAL</b>	<b>412,146</b>	<b>34,346</b>	<b>29,938</b>	<b>4,408</b>
<b>Ministry of Interior</b>				
GIS-Border Patrol Management Unit	127,294	10,608	0	10,608
GIS-General Administration	214,874	17,906	0	17,906
GIS-Immigration Training School	176,937	14,745	0	14,745
GFS-General Administration	7,150,000	595,833	0	595,833
GH Police-Criminal Investigations Department	148,947	12,412	0	12,412
GH Police-General Administration	728,187	60,682	0	60,682
GH Police-Police Hospital	746,740	62,228	0	62,228
GH Police-Training Institution	411,005	34,250	0	34,250
GH Pr Ser--General Administration	111,437	9,286	7,634	1,652
GH Pr Ser--Prisons Establishments	1,033,936	86,161	5,799	80,362
GH Pr Ser--Prisons Officers Training School	744,554	62,046	0	62,046
Interior Gaming Board	14,826	1,236	0	1,236
Interior General Administration	269,274	22,440	12,037	10,402
Interior Ghana Refugee Board	22,007	1,834	0	1,834
Interior Migration Unit	28,429	2,369	0	2,369
Interior Nacortic Control Board	192,000	16,000	43,600	(27,600)
Interior National Commission on Small Arms	71,638	5,970	0	5,970
Interior National Disaster Management Organization	2,563,659	213,638	0	213,638
Interior National Peace Council	25,089	2,091	0	2,091
<b>TOTAL</b>	<b>14,780,833</b>	<b>1,231,736</b>	<b>69,070</b>	<b>1,162,666</b>
<b>Ministry of Justice</b>				
Attorney General's Department-General Administration	30,066	2,506	0	2,506
Attorney General's Department-Regional Operations	10,730	894	0	894
Internal Audit Unit-General Administration	489	41	0	41
Copyright Office	21,504	1,792	0	1,792
Council for Law Reporting	24,176	2,015	0	2,015
General Administration	40,153	3,346	0	3,346
General Legal Council	4,623	385	0	385
Law Reform Commission	7,884	657	0	657
Legal Aid Scheme	17,940	1,495	0	1,495
Serious Fraud Office-Serious Fraud Office	135,815	11,318	0	11,318
<b>TOTAL</b>	<b>293,380</b>	<b>24,448</b>	<b>0</b>	<b>24,448</b>
<b>Ministry of Lands and Natural Resources</b>				
Forestry Commission-Forestry Services Division	8,000,000	666,667	0	666,667
Forestry Commission-Wildlife Division	140,000	11,667	0	11,667

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D = (B-C) GH¢
<b>ITEM 3</b>				
Geological Survey Department-General Administration	90,000	7,500	22,500	(15,000)
BARADEP	30,000	2,500	0	2,500
Forestry Planning	100,000	8,333	0	8,333
General Administration	120,000	10,000	15,458	(5,458)
Ghana Boundary Commission	50,000	4,167	0	4,167
Human Resource Directorate	10,000	833	0	833
Internal Audit Unit	6,000	500	0	500
Land Administration Project (LAP)	900,000	75,000	0	75,000
Office of Administrator of Stool Lands	30,000	2,500	30,000	(27,500)
PPMED	14,000	1,167	0	1,167
Statistics, Research & Information Management (SRIM)	10,000	833	0	833
Lands Commission-Corporate Headquarters	20,000	1,667	0	1,667
Lands Commission-Land Registration Division	70,000	5,833	0	5,833
Lands Commission-Land Valuation Division	100,000	8,333	50,000	(41,667)
Lands Commission-Public & Vested Land Management Div	50,000	4,167	0	4,167
Lands Commission-Survey & Mapping Division	150,000	12,500	23,535	(11,035)
<b>TOTAL</b>	<b>9,890,000</b>	<b>824,167</b>	<b>141,493</b>	<b>682,674</b>
<b>Ministry of Local Govt and Rural Development</b>				
Births and Deaths Registry-General Administration	33,162	2,764	0	2,764
Com Dev-Budget and Planning Unit	22,953	1,913	0	1,913
Parks and Gardens-Aburi Botanical Gardens	3,051	254	0	254
Parks and Gardens-General Administration	8,758	730	0	730
Parks and Gardens-General Landscape Gardening, Floristry & Ext	7,156	596	0	596
District Assembly Common Fund-General Administration	5,321	443	0	443
Development Planning Unit	10,195	850	0	850
Environmental Health and Sanitation Unit	23,895	1,991	1,400	591
General Administration	115,126	9,594	4,511	5,083
Inspectorate Division	8,353	696	0	696
Local Government Project Support Unit	100,000	8,333	30,767	(22,434)
Local Government Service	48,867	4,072	0	4,072
<b>TOTAL</b>	<b>386,837</b>	<b>32,236</b>	<b>36,678</b>	<b>(4,442)</b>
<b>Ministry of Roads and Highways</b>				
Feeder Roads				
General Administration	99,000	8,250	0	8,250
Ghana Highway Authority	80,000	6,667	0	6,667
Urban Roads-Urban Roads	225,000	18,750	0	18,750
<b>TOTAL</b>	<b>92,890</b>	<b>7,741</b>	<b>0</b>	<b>7,741</b>
<b>Ministry of Tourism</b>	<b>496,890</b>	<b>41,408</b>	<b>0</b>	<b>41,408</b>
General Administration				
Ghana Tourist Board	1,245,097	103,758	43,322	60,436
HOTCATT	1,980,319	165,027	0	165,027
<b>TOTAL</b>	<b>17,250</b>	<b>1,438</b>	<b>0</b>	<b>1,438</b>
<b>Ministry of Trade and Industry</b>	<b>3,242,666</b>	<b>270,222</b>	<b>43,322</b>	<b>226,900</b>
F & DTM & TC Division				
Foreign Trade Missions	203,000	16,917	0	16,917
General Administration	60,000	5,000	0	5,000
GEPC	51,235	4,270	0	4,270
Ghana Standard Board	140,000	11,667	0	11,667
GRATIS	40,000	3,333	0	3,333
Human Resources Management Div.	180,000	15,000	0	15,000
Industrial Development & Investment Division	20,000	1,667	0	1,667
NBSSI	70,000	5,833	0	5,833
PPME	400,000	33,333	0	33,333
Regional Trade Offices	28,000	2,333	0	2,333
Private Sector Development-Private Sector Development	40,000	3,333	0	3,333
<b>TOTAL</b>	<b>10,000</b>	<b>833</b>	<b>0</b>	<b>833</b>
<b>Ministry of Transport</b>	<b>1,242,235</b>	<b>103,520</b>	<b>0</b>	<b>103,520</b>



**CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM**

	ANNUAL BUDGET	MOTHLY BUDGET	ACTUAL	VARIANCE
	A	B	C	D= (B-C)
	GH¢	GH¢	GH¢	GH¢
<b>ITEM 3</b>				
General Administration	2,444,796	203,733	82,520	121,213
Ghana Railway Development Authority	625,680	52,140	0	52,140
Internal Audit	45,775	3,815	0	3,815
Regional Maritime University	183,266	15,272	0	15,272
Driver and Vehicle Licensing Authority	151,816	12,651	0	12,651
Government Technical Training Centre	182,568	15,214	0	15,214
National Road Safety Commission	307,700	25,642	0	25,642
<b>TOTAL</b>	<b>3,941,601</b>	<b>328,467</b>	<b>82,520</b>	<b>245,947</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	21,194	1,766	0	1,766
Community Water & Sanitation Agency	37,154	3,096	0	3,096
Rural Housing	8,142	679	0	679
General Administration	224,838	18,737	0	18,737
Ghana Water Company Limited	7,689	641	0	641
Hydrological Services Department	25,587	2,132	0	2,132
Public Servants Housing Loans Scheme Board	10,662	889	0	889
Rent Control Department	7,108	592	0	592
Water Resources Commission	9,386	782	0	782
Public Works Department-General Administration	15,765	1,314	0	1,314
<b>TOTAL</b>	<b>367,525</b>	<b>30,627</b>	<b>0</b>	<b>0,627</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	198,072	16,506	10,600	5,906
Women-Women	198,072	16,506	0	16,506
General Administration	468,000	39,000	27,947	11,053
<b>TOTAL</b>	<b>864,144</b>	<b>72,012</b>	<b>38,547</b>	<b>33,465</b>
<b>Ministry of Youth and Sports</b>				
General Administration	11,760,098	980,008	248,409	731,599
National Sports College	524,726	43,727	0	43,727
National Sports Council	3,966,853	330,571	184,839	145,732
National Youth Council	2,486,520	207,210	78,800	128,410
<b>TOTAL</b>	<b>18,738,197</b>	<b>1,561,516</b>	<b>512,049</b>	<b>1,049,468</b>
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	2,660,598	221,717	32,586	189,130
<b>National Development Planning Commission</b>				
NDPC General Administration	1,463,323	121,944	59,075	62,869
<b>National Media Commission</b>				
National Media Commission	37,540	3,128	0	3,128
<b>National Labour Commission</b>				
Commission Secretariat	74,000	6,167	2,170	3,997
<b>Office of Government Machinery</b>				
Ashanti RCC-Budget Division	30,000	2,500	900	1,600
Ashanti RCC-General Administration	239,624	19,969	22,774	(2,806)
B.A.RCC-Budget Division	26,765	2,230	1,970	260
B.A.RCC-General Administration	261,576	21,798	18,198	3,600
Central RCC-Budget Division	18,280	1,523	7,000	(5,477)
Central RCC-General Administration	180,980	15,082	0	15,082
Commissions and Councils-Council of State	385,992	32,166	0	32,166
Commissions and Councils-Chief of State Protocol	680,600	56,717	41,157	15,560
Eastern RCC-Budget Division	18,616	1,551	0	1,551
Eastern RCC-General Administration	151,000	12,583	21,112	(8,529)
Ghana AIDS Commission-Finance & Administration	665,065	55,422	0	55,422
Greater Accra Reg. Co-ordinating Council-Budget Division	34,140	2,845	0	2,845
Greater Accra Reg. Co-ordinating Council-General Administration	99,617	8,301	8,929	(627)
Management Services-Management Services Department	88,918	7,410	0	7,410
Northern RCC-Budget Division	25,753	2,146	0	2,146
Northern RCC-General Administration	294,418	24,535	16,600	7,934
Office of Parliament-General Administration	9,521,126	793,427	1,261,742	(468,315)

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D = (B-C) GH¢
<b>ITEM 3</b>				
HSC-Career Management Directorate	117,980	9,832	0	9,832
HSC-Finance and Administration Directorate	250,000	20,833	114,674	(93,840)
HSC-Performance Management Directorate	131,600	10,967	0	10,967
HSC-Recruitment and Training Directorate	231,700	19,308	0	19,308
HSC-Research, Statistics and Information Management Directorate	110,800	9,233	0	9,233
National Security-BNI	1,000,000	83,333	394,992	(311,659)
National Security-Bureau of National Communications	580,145	48,345	81,200	(32,855)
National Security-National Security Council	10,437,059	869,755	1,203,426	(333,671)
National Security-Research Department FM	2,238,622	186,552	0	186,552
National Security-Research Department HQ	1,017,414	84,785	140,000	(55,216)
African Fund for BIO Fuels Development (AFUDID)	36,910	3,076	0	3,076
Cabinet Secretariat	200,000	16,667	16,785	(118)
Divestiture Implementation Committee (DIC)	52,450	4,371	0	4,371
General Administration	1,047,605	87,300	5,109,046	(5,021,745)
Ghana Investment Promotion Centre (GIPC)	270,500	22,542	0	22,542
Internal Audit Agency Board	320,000	26,667	0	26,667
Microfinance and Small Loans Centre	144,300	12,025	0	12,025
Millennium Development Authority (MiDA)	550,400	45,867	0	45,867
National Identification Authority (NIA)	1,000,000	83,333	0	83,333
National Pensions Regulatory Authority	500,600	41,717	25,269	16,448
National Population Council	750,300	62,525	0	62,525
Chief Of Staff (COS)	5,554,990	462,916	221,464	241,452
Policy Evaluation & Oversight Unit	100,000	8,333	0	8,333
Press Secretariat	400,000	33,333	37,300	(3,967)
Public Sector Reform Secretariat	140,300	11,692	0	11,692
State Enterprises Commission (SEC)	125,600	10,467	10,614	(147)
Vice-President's Secretariat	3,000,000	250,000	0	250,000
PRAAD-General Administration	135,647	11,304	3,000	8,304
Scholarships Secretariat-General Administration	81,350	6,779	0	6,779
Scholarships Secretariat-London Office	20,000	1,667	0	1,667
Upper East RCC-Budget Division	16,800	1,400	0	1,400
Upper East RCC-General Administration	290,000	24,167	0	24,167
Upper West RCC-Budget Division	11,999	1,000	0	1,000
Upper West RCC-General Administration	199,000	16,583	3,090	13,493
Volta RCC-Budget Division	24,300	2,025	0	2,025
Volta RCC-General Administration	111,760	9,313	1,538	7,776
Western RCC-Budget Division	18,302	1,525	0	1,525
Western RCC-General Administration	180,083	15,007	42,553	(27,540)
<b>TOTAL</b>	<b>44,120,986</b>	<b>3,676,749</b>	<b>8,805,332</b>	<b>(5,128,583)</b>
<b>Public Services Commission</b>				
General Administration	78,000	6,500	0	6,500
<b>Revenue Agencies</b>				
GRA-General Administration	15,521,297	1,293,441	0	1,293,441
<b>Intra Sectoral</b>				
Intra Sectoral	9,165,418	763,785	0	763,785
<b>Contingency</b>				
Contingency	12,970,096	1,080,841	0	1,080,841
<b>Grand Total</b>	<b>204,955,807</b>	<b>17,079,651</b>	<b>13,622,551</b>	<b>3,457,099</b>

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

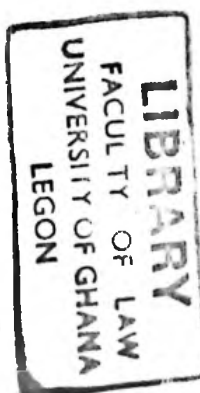
ITEM 4	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>Audit Service</b>				
Auditor - General's Secretariat				
Internal Audit	1,140,480	95,040	0	95,040
<b>TOTAL</b>	0	0	1,492	(1,492)
<b>Commission on Human Rights and Admin. Justice</b>	1,140,480	95,040	1,492	93,548
General Administration				
<b>Electoral Commission</b>	1,848,590	154,049	388,553	(234,504)
General Administration				
<b>Judicial Service</b>	398,000	33,167	0	33,167
General Administration				
<b>Ministry of Communications</b>	8,162,939	680,245	0	680,245
Ghana Meteorological Agency-General Administration	300,076	25,006	0	25,006
Ghana Meteorological Agency-General Administration	1,115,361	92,947	0	92,947
Ghana Information and Communication Technology Directorate	238,399	19,867	0	19,867
Kofi Annan ICT Center of Excellence	149,946	12,496	0	12,496
Postal and Courier Services Regulatory Commission	42,842	3,570	0	3,570
<b>TOTAL</b>	1,846,624	153,885	0	153,885
<b>Ministry of Defence</b>				
Defence Air Force	600,000	50,000	0	50,000
Defence General Administration	500,000	41,667	0	41,667
Defence General Headquarters	1,920,000	160,000	0	160,000
Defence Navy	500,000	41,667	0	41,667
<b>TOTAL</b>	3,520,000	293,333	0	293,333
<b>Ministry of Education</b>				
Council for Technical & Vocational Education & Training	30,000	2,500	0	2,500
General Administration	30,000	2,500	0	2,500
Ghana Book Development Council	20,000	1,667	0	1,667
Ghana Library Board	70,000	5,833	0	5,833
Ghana National Commission for UNESCO	20,000	1,667	0	1,667
National Inspectorate Board	40,000	3,333	0	3,333
National Service Secretariat	40,000	3,333	40,000	(36,667)
Non-Formal Education	30,000	2,500	0	2,500
Planning Budgeting, Monitoring & Evaluation	20,000	1,667	0	1,667
GES-GENERAL ADM. & FINANCE	400,000	33,333	0	33,333
GES-INTERNAL AUDIT	0	0	69,481	(69,481)
GES-SECONDARY EDUCATION	750,000	62,500	0	62,500
GES-SPECIAL EDUCATION	100,000	8,333	0	8,333
GES-TECHNICAL/VOCATIONAL EDUCATION	150,000	12,500	0	12,500
REG SER-CENTRAL ADMINISTRATION	0	0	170,825	(170,825)
SUPERVISORY BODIES	473,295	39,441	0	39,441
<b>TOTAL</b>	2,173,295	181,108	280,306	(99,198)
<b>Ministry of Employment and Social Welfare</b>				
Factories Inspectorate-GREATER ACCRA	4,000	333	0	333
Labour Department-General Administration	5,000	417	0	417
Disability Council	4,800	400	0	400
General Administration	41,751	3,479	0	3,479
Ghana Co - Operative Council	3,393	283	0	283
Management Development & Productivity Institute	4,000	333	0	333
<b>TOTAL</b>	62,944	5,245	0	5,245
<b>Ministry of Energy</b>				
Energy Sector, Financial Monitoring.	5,000	417	0	417
General Administration and Finance.	60,000	5,000	0	5,000
Human Resources Devt. & Management.	30,000	2,500	0	2,500
Petroleum.	400,000	33,333	0	33,333
Planning, Budgeting, Monitoring & Evaluation.	84,000	7,000	0	7,000
Power.	1,000,000	83,333	0	83,333
Research and Statistics	5,000	417	0	417
<b>TOTAL</b>	1,584,000	132,000	0	132,000

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GHc	MOTHLY BUDGET B GHc	ACTUAL C GHc	VARIANCE D= (B-C) GHc
<b>ITEM 4</b>				
<b>Ministry of Environment, Science and Technology</b>				
Secretariat	330,491	27,541	1,325	26,216
Environment-EPA	10,500	875	0	875
Environment-T.C.P.D	220,000	18,333	0	18,333
G.A.E.C-Secretariat	59,500	4,958	0	4,958
MEST Headquarters-General Administration	171,508	14,292	0	14,292
<b>TOTAL</b>	<b>791,999</b>	<b>66,000</b>	<b>1,325</b>	<b>64,675</b>
<b>Ministry of Finance and Economic Planning</b>				
CAGD-Financial Management Services	0	0	51,020	(51,020)
CAGD-Foreign Missions	45,000	3,750	13,697	(9,947)
CAGD-General Services	2,338,279	194,857	0	194,857
CAGD-Treasury Services	0	0	26,215	(26,215)
Budget Division	190,000	15,833	0	15,833
Debt Management Division	40,000	3,333	0	3,333
Economic Research and Forecasting Division	20,000	1,667	0	1,667
External Economic Relations Division	50,000	4,167	0	4,167
Financial Sector Division	20,000	1,667	0	1,667
General Administration	967,930	80,661	217,228	(136,567)
Institute of Accountancy Training	1,000,000	83,333	0	83,333
Public Investment Division	50,000	4,167	0	4,167
Public Procurement Authority	985,788	82,149	0	82,149
Real Sector Division	20,000	1,667	0	1,667
Securities and Exchange Commission	194,256	16,188	0	16,188
Statistical Service-Finance and General Administration	0	0	6,205	(6,205)
Statistical Service-Statistical Operations	350,000	29,167	0	29,167
<b>TOTAL</b>	<b>6,271,253</b>	<b>522,604</b>	<b>314,366</b>	<b>208,239</b>
<b>Ministry of Food and Agriculture</b>				
Ashanti Regional Directorate	735,000	61,250	0	61,250
Brong Ahafo Regional Directorate	735,000	61,250	0	61,250
Techiman	200,000	16,667	0	16,667
Central Regional Directorate	735,000	61,250	0	61,250
Afram Plains (Kwahu North)	615,000	51,250	0	51,250
Eastern Regional Directorate	735,000	61,250	0	61,250
Fisheries Directorate	1,000,000	83,333	0	83,333
Accra Regional Directorate	735,000	61,250	0	61,250
Administration and Finance	500,000	41,667	2,484,760	(2,443,093)
Northern Regional Directorate	976,882	81,407	0	81,407
Agric. Engineering Services Dept.	1,000,000	83,333	0	83,333
Animal Production Dept.	1,200,000	100,000	0	100,000
Crop Services Dept.	1,338,028	111,502	0	111,502
Veterinary Services Dept. (Central Administration)	805,090	67,091	0	67,091
Women in Agric. Development Department (WIAD)	700,000	58,333	0	58,333
Upper East Regional Directorate	735,000	61,250	0	61,250
Upper West Region Directorate	735,000	61,250	0	61,250
Volta Regional Directorate	735,000	61,250	0	61,250
Western Regional Directorate	735,000	61,250	0	61,250
<b>TOTAL</b>	<b>14,950,000</b>	<b>1,245,833</b>	<b>2,484,760</b>	<b>(1,238,927)</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>				
APRM Governing Council	119,735	9,978	0	9,978
All Africa Students Union	40,800	3,400	0	3,400
Estate and General Service Bureau	5,191,389	432,616	65,304	367,312
Lagon Centre for International Affairs	112,000	9,333	0	9,333
<b>TOTAL</b>	<b>5,463,924</b>	<b>455,327</b>	<b>65,304</b>	<b>390,023</b>
<b>Ministry of Health</b>				
GHS-Director General	4,230,147	352,512	0	352,512
<b>TOTAL</b>	<b>4,230,147</b>	<b>352,512</b>	<b>0</b>	<b>352,512</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MONTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 4</b>				
<b>Ministry of Information</b>				
GNA-Ghana News Agency				
General Administration	39,204	3,267	0	3,267
NAFTI	102,960	8,580	0	8,580
ISD-General Administration	124,740	10,395	0	10,395
<b>TOTAL</b>	<b>129,096</b>	<b>10,758</b>	<b>0</b>	<b>10,758</b>
<b>Ministry of Interior</b>	<b>396,000</b>	<b>33,000</b>	<b>0</b>	<b>33,000</b>
GIS-Border Patrol Management Unit				
GIS-General Administration	617,608	51,467	0	51,467
GIS-Immigration Training School	573,238	47,770	0	47,770
GFS-General Administration	100,200	8,350	0	8,350
GH Police-General Administration	1,001,760	83,480	0	83,480
GH Pr Ser--General Administration	3,415,281	284,607	495,488	(210,882)
Interior Gaming Board	264,293	22,024	0	22,024
Interior General Administration	41,348	3,446	0	3,446
Interior Ghana Refugee Board	114,423	9,535	0	9,535
Interior Migration Unit	33,197	2,766	0	2,766
Interior Narcotic Control Board	25,964	2,164	0	2,164
Interior National Commission on Small Arms	256,896	21,408	0	21,408
Interior National Disaster Management Organization	55,595	4,633	0	4,633
Interior National Peace Council	1,627,965	135,664	0	135,664
<b>TOTAL</b>	<b>22,233</b>	<b>1,853</b>	<b>0</b>	<b>1,853</b>
<b>Ministry of Justice</b>	<b>8,150,001</b>	<b>679,167</b>	<b>495,488</b>	<b>183,678</b>
Attorney General's Department-General Administration	40,000	3,333	0	3,333
Attorney General's Department-Regional Operations	80,000	6,667	0	6,667
Copyright Office	200,000	16,667	0	16,667
General Administration	2,550,000	212,500	0	212,500
General Legal Council	400,000	33,333	0	33,333
Law Reform Commission	80,000	6,667	0	6,667
Legal Aid Scheme	30,000	2,500	6,749	(4,249)
Serious Fraud Office-Serious Fraud Office	600,000	50,000	0	50,000
<b>TOTAL</b>	<b>3,980,000</b>	<b>331,667</b>	<b>6,749</b>	<b>324,918</b>
<b>Ministry of Lands and Natural Resources</b>				
Forestry Commission-Wildlife Division	200,000	16,667	0	16,667
Geological Survey Department-General Administration	200,000	16,667	0	16,667
BARADEP	30,000	2,500	0	2,500
Forestry Planning	80,000	6,667	0	6,667
General Administration	140,000	11,667	286,450	(274,783)
Land Administration Project (LAP)	400,000	33,333	0	33,333
Office of Administrator of Stool Lands	70,000	5,833	0	5,833
Lands Commission-Corporate Headquarters	23,600	1,967	0	1,967
Lands Commission-Land Registration Division	100,000	8,333	0	8,333
Lands Commission-Land Valuation Division	150,000	12,500	0	12,500
Lands Commission-Land Valuation Division	70,000	5,833	0	5,833
Lands Commission-Public & Vested Land Management Div	160,000	13,333	0	13,333
Lands Commission-Survey & Mapping Division	1,623,600	135,300	286,450	(151,150)
<b>TOTAL</b>				
<b>Ministry of Local Govt and Rural Development</b>				
Births and Deaths Registry-General Administration	100,000	8,333	0	8,333
Com Dev-General Administration	150,000	12,500	32,277	(19,777)
Parks and Gardens-General Administration	100,000	8,333	0	8,333
District Assembly Common Fund-General Administration	7,920	660	0	660
Development Planning Unit	25,000	2,083	0	2,083
Environmental Health and Sanitation Unit	50,000	4,167	0	4,167
General Administration	314,000	26,167	0	26,167
Inspectorate Division	25,000	2,083	0	2,083
Local Government Project Support Unit	310,000	25,833	0	25,833
Local Government Service	120,520	10,043	0	10,043
<b>TOTAL</b>	<b>1,202,440</b>	<b>100,203</b>	<b>32,277</b>	<b>67,926</b>



# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 4</b>				
<b>Ministry of Roads and Highways</b>				
Feeder Roads	6,500,000	541,667	1,241,277	(699,610)
General Administration	2,000,000	166,667	499,934	(333,268)
Ghana Highway Authority	45,000,000	3,750,000	0	3,750,000
Urban Roads-Urban Roads	11,500,000	958,333	1,107,728	(149,394)
<b>TOTAL</b>	<b>65,000,000</b>	<b>5,416,667</b>	<b>2,848,939</b>	<b>2,567,728</b>
<b>Ministry of Tourism</b>				
General Administration	1,152,454	96,038	230,454	(134,416)
Ghana Tourist Board	201,153	16,763	88,155	(71,392)
HOTCATT	252,273	21,023	0	21,023
<b>TOTAL</b>	<b>1,605,880</b>	<b>133,823</b>	<b>318,609</b>	<b>(184,786)</b>
<b>Ministry of Trade and Industry</b>				
F & DTM & TC Division	32,000	2,667	0	2,667
Foreign Trade Missions	35,000	2,917	0	2,917
General Administration	50,000	4,167	0	4,167
GEPC	35,000	2,917	0	2,917
Ghana Standard Board	50,000	4,167	0	4,167
GRATIS	150,000	12,500	0	12,500
Human Resources Management Div.	0	0	10,000	(10,000)
Industrial Development & Investment Division	75,000	6,250	0	6,250
NBSSI	275,000	22,917	0	22,917
Private Sector Development-Private Sector Development	90,000	7,500	0	7,500
<b>TOTAL</b>	<b>792,000</b>	<b>66,000</b>	<b>10,000</b>	<b>56,000</b>
<b>Ministry of Transport</b>				
General Administration	488,208	40,684	0	40,684
Ghana Railway Development Authority	5,589,293	465,774	0	465,774
Regional Maritime University	99,537	8,295	0	8,295
Driver and Vehicle Licensing Authority	29,944	2,495	0	2,495
Government Technical Training Centre	45,976	3,831	0	3,831
National Road Safety Commission	71,580	5,965	0	5,965
<b>TOTAL</b>	<b>6,324,538</b>	<b>527,045</b>	<b>0</b>	<b>527,045</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	42,717	3,560	256,756	(253,196)
Community Water & Sanitation Agency	1,901,633	158,469	0	158,469
Rural Housing	177,033	14,753	0	14,753
General Administration	1,915,679	159,640	6,650,875	(6,491,235)
Ghana Water Company Limited	1,020,680	85,057	0	85,057
Hydrological Services Department	570,270	47,523	0	47,523
Public Servants Housing Loans Scheme Board	340,227	28,352	0	28,352
Rent Control Department	59,559	4,963	0	4,963
Water Resources Commission	102,068	8,506	0	8,506
Public Works Department-General Administration	538,136	44,845	36,504	8,341
<b>TOTAL</b>	<b>6,668,002</b>	<b>555,667</b>	<b>6,944,135</b>	<b>(6,388,468)</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	30,000	2,500	0	2,500
Women-Women	128,110	10,676	0	10,676
General Administration	331,000	27,583	0	27,583
<b>TOTAL</b>	<b>489,110</b>	<b>40,759</b>	<b>0</b>	<b>40,759</b>
<b>Ministry of Youth and Sports</b>				
General Administration	718,005	59,834	215,393	(155,559)
National Sports College	100,630	8,386	0	8,386
National Sports Council	758,874	63,240	0	63,240
National Youth Council	715,852	59,654	0	59,654
<b>TOTAL</b>	<b>2,293,361</b>	<b>191,113</b>	<b>215,393</b>	<b>(24,280)</b>

## CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 4</b>				
<b>National Commission for Civic Education</b>				
NCCE-Headquarters	633,600	52,800	0	52,800
<b>National Development Planning Commission</b>				
NDPC General Administration	149,620	12,468	0	12,468
<b>National Media Commission</b>				
National Media Commission	101,241	8,437	0	8,437
<b>National Labour Commission</b>				
Commission Secretariat	42,750	3,563	42,750	(39,188)
<b>TOTAL</b>				
<b>Office of Government Machinery</b>				
Ashanti RCC-General Administration	265,000	22,083	0	22,083
B.A.RCC-General Administration	276,835	23,070	0	23,070
Central RCC-General Administration	262,000	21,833	0	21,833
Commissions and Councils-Council of State	1,148,137	95,678	0	95,678
Commissions and Councils-Chief of State Protocol	52,550	4,379	0	4,379
Eastern RCC-General Administration	262,300	21,858	0	21,858
Ghana AIDS Commission-Finance & Administration	86,900	7,242	0	7,242
Greater Accra Reg. Co-ordinating Council-General Administration	260,000	21,667	0	21,667
Management Services-Management Services Department	58,500	4,875	0	4,875
Northern RCC-General Administration	262,000	21,833	0	21,833
Office of Parliament-General Administration	4,266,420	355,535	30,314	325,221
HSC-Finance and Administration Directorate	373,000	31,083	0	31,083
National Security-BNI	605,620	50,468	30,733	19,735
National Security-Bureau of National Communications	327,900	27,325	0	27,325
National Security-National Security Council	354,250	29,521	0	29,521
National Security-Research Department FM	1,090,000	90,833	0	90,833
National Security-Research Department HQ	342,000	28,500	0	28,500
African Fund for BIO Fuels Development (AFUDID)	120,000	10,000	0	10,000
General Administration	1,059,162	88,264	422,436	(334,173)
Ghana Investment Promotion Centre (GIPC)	79,750	6,646	0	6,646
Internal Audit Agency Board	256,500	21,375	0	21,375
Microfinance and Small Loans Centre	78,000	6,500	0	6,500
National Identification Authority (NIA)	677,840	56,487	276,255	(219,768)
National Pensions Regulatory Authority	480,000	40,000	0	40,000
National Population Council	215,000	17,917	0	17,917
Chief Of Staff (COS)	476,900	39,742	394,048	(354,306)
Public Sector Reform Secretariat	150,000	12,500	0	12,500
State Enterprises Commission (SEC)	90,900	7,575	0	7,575
Vice-President's Secretariat	282,290	23,524	0	23,524
PRAAD-General Administration	90,000	7,500	0	7,500
Scholarships Secretariat-General Administration	18,000	1,500	0	1,500
Upper East RCC-General Administration	275,000	22,917	0	22,917
Upper West RCC-General Administration	279,220	23,268	0	23,268
Volta RCC-General Administration	262,000	21,833	0	21,833
Western RCC-General Administration	267,000	22,250	53,120	(30,870)
<b>TOTAL</b>	<b>15,450,974</b>	<b>1,287,581</b>	<b>1,206,905</b>	<b>80,676</b>
<b>Public Services Commission</b>				
General Administration	145,142	12,095	0	12,095
<b>Revenue Agencies</b>				
GRA-General Administration	14,750,725	1,229,227	0	1,229,227
<b>Intra Sectoral</b>				
Intra Sectoral	14,200,983	1,183,415	0	1,183,415
<b>Contingency</b>				
Contingency	61,172,639	5,097,720	0	5,097,720
<b>Grand Total</b>	<b>257,616,801</b>	<b>21,468,067</b>	<b>15,971,161</b>	<b>5,496,906</b>

# CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 4</b>				
<b>Ministry of Roads and Highways</b>				
Feeder Roads	6,500,000	541,667	1,241,277	(699,610)
General Administration	2,000,000	166,667	499,934	(333,268)
Ghana Highway Authority	45,000,000	3,750,000	0	3,750,000
Urban Roads-Urban Roads	11,500,000	958,333	1,107,728	(149,394)
<b>TOTAL</b>	<b>65,000,000</b>	<b>5,416,667</b>	<b>2,848,939</b>	<b>2,567,728</b>
<b>Ministry of Tourism</b>				
General Administration	1,152,454	96,038	230,454	(134,416)
Ghana Tourist Board	201,153	16,763	88,155	(71,392)
HOTCATT	252,273	21,023	0	21,023
<b>TOTAL</b>	<b>1,605,880</b>	<b>133,823</b>	<b>318,609</b>	<b>(184,786)</b>
<b>Ministry of Trade and Industry</b>				
F & DTM & TC Division	32,000	2,667	0	2,667
Foreign Trade Missions	35,000	2,917	0	2,917
General Administration	50,000	4,167	0	4,167
GEPC	35,000	2,917	0	2,917
Ghana Standard Board	50,000	4,167	0	4,167
GRATIS	150,000	12,500	0	12,500
Human Resources Management Div.	0	0	10,000	(10,000)
Industrial Development & Investment Division	75,000	6,250	0	6,250
NBSSI	275,000	22,917	0	22,917
Private Sector Development-Private Sector Development	90,000	7,500	0	7,500
<b>TOTAL</b>	<b>792,000</b>	<b>66,000</b>	<b>10,000</b>	<b>56,000</b>
<b>Ministry of Transport</b>				
General Administration	488,208	40,684	0	40,684
Ghana Railway Development Authority	5,589,293	465,774	0	465,774
Regional Maritime University	99,537	8,295	0	8,295
Driver and Vehicle Licensing Authority	29,944	2,495	0	2,495
Government Technical Training Centre	45,976	3,831	0	3,831
National Road Safety Commission	71,580	5,965	0	5,965
<b>TOTAL</b>	<b>6,324,538</b>	<b>527,045</b>	<b>0</b>	<b>527,045</b>
<b>Ministry of Water Resources, Works and Housing</b>				
Architects Registration Council	42,717	3,560	256,756	(253,196)
Community Water & Sanitation Agency	1,901,633	158,469	0	158,469
Rural Housing	177,033	14,753	0	14,753
General Administration	1,915,679	159,640	6,650,875	(6,491,235)
Ghana Water Company Limited	1,020,680	85,057	0	85,057
Hydrological Services Department	570,270	47,523	0	47,523
Public Servants Housing Loans Scheme Board	340,227	28,352	0	28,352
Rent Control Department	59,559	4,963	0	4,963
Water Resources Commission	102,068	8,506	0	8,506
Public Works Department-General Administration	538,136	44,845	36,504	8,341
<b>TOTAL</b>	<b>6,668,002</b>	<b>555,667</b>	<b>6,944,135</b>	<b>(6,388,468)</b>
<b>Ministry of Women and Children's Affairs</b>				
Children Centres-Children	30,000	2,500	0	2,500
Women-Women	128,110	10,676	0	10,676
General Administration	331,000	27,583	0	27,583
<b>TOTAL</b>	<b>489,110</b>	<b>40,759</b>	<b>0</b>	<b>40,759</b>
<b>Ministry of Youth and Sports</b>				
General Administration	718,005	59,834	215,393	(155,559)
National Sports College	100,630	8,386	0	8,386
National Sports Council	758,874	63,240	0	63,240
National Youth Council	715,852	59,654	0	59,654
<b>TOTAL</b>	<b>2,293,361</b>	<b>191,113</b>	<b>215,393</b>	<b>(24,280)</b>



**CLASSIFICATION OF EXPENDITURE BY HEADS AND ITEM**

	ANNUAL BUDGET A GH¢	MOTHLY BUDGET B GH¢	ACTUAL C GH¢	VARIANCE D= (B-C) GH¢
<b>ITEM 4</b>				
National Commission for Civic Education				
NCCE-Headquarters	633,600	52,800	0	52,800
National Development Planning Commission				
NDPC General Administration	149,620	12,468	0	12,468
National Media Commission				
National Media Commission	101,241	8,437	0	8,437
National Labour Commission				
Commission Secretariat	42,750	3,563	42,750	(39,188)
<b>TOTAL</b>				
Office of Government Machinery				
Ashanti RCC-General Administration	265,000	22,083	0	22,083
B.A.RCC-General Administration	276,835	23,070	0	23,070
Central RCC-General Administration	262,000	21,833	0	21,833
Commissions and Councils-Council of State	1,148,137	95,678	0	95,678
Commissions and Councils-Chief of State Protocol	52,550	4,379	0	4,379
Eastern RCC-General Administration	262,300	21,858	0	21,858
Ghana AIDS Commission-Finance & Administration	86,900	7,242	0	7,242
Greater Accra Reg. Co-ordinating Council-General Administration	260,000	21,667	0	21,667
Management Services-Management Services Department	58,500	4,875	0	4,875
Northern RCC-General Administration	262,000	21,833	0	21,833
Office of Parliament-General Administration	4,266,420	355,535	30,314	325,221
HSC-Finance and Administration Directorate	373,000	31,083	0	31,083
National Security-BNI	605,620	50,468	30,733	19,735
National Security-Bureau of National Communications	327,900	27,325	0	27,325
National Security-National Security Council	354,250	29,521	0	29,521
National Security-Research Department FM	1,090,000	90,833	0	90,833
National Security-Research Department HQ	342,000	28,500	0	28,500
African Fund for BIO Fuels Development (AFUDID)	120,000	10,000	0	10,000
General Administration	1,059,162	88,264	422,436	(334,173)
Ghana Investment Promotion Centre (GIPC)	79,750	6,646	0	6,646
Internal Audit Agency Board	256,500	21,375	0	21,375
Microfinance and Small Loans Centre	78,000	6,500	0	6,500
National Identification Authority (NIA)	677,840	56,487	276,255	(219,768)
National Pensions Regulatory Authority	480,000	40,000	0	40,000
National Population Council	215,000	17,917	0	17,917
Chief Of Staff (COS)	476,900	39,742	394,048	(354,306)
Public Sector Reform Secretariat	150,000	12,500	0	12,500
State Enterprises Commission (SEC)	90,900	7,575	0	7,575
Vice-President's Secretariat	282,290	23,524	0	23,524
PRAAD-General Administration	90,000	7,500	0	7,500
Scholarships Secretariat-General Administration	18,000	1,500	0	1,500
Upper East RCC-General Administration	275,000	22,917	0	22,917
Upper West RCC-General Administration	279,220	23,268	0	23,268
Volta RCC-General Administration	262,000	21,833	0	21,833
Western RCC-General Administration	267,000	22,250	53,120	(30,870)
<b>TOTAL</b>	<b>15,450,974</b>	<b>1,287,581</b>	<b>1,206,905</b>	<b>80,676</b>
Public Services Commission				
General Administration	145,142	12,095	0	12,095
Revenue Agencies				
GRA-General Administration	14,750,725	1,229,227	0	1,229,227
Intra Sectoral				
Intra Sectoral	14,200,983	1,183,415	0	1,183,415
Contingency				
Contingency	61,172,639	5,097,720	0	5,097,720
Grand Total	257,616,801	21,468,067	15,971,161	5,496,906

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>MDAs</b>						
Electoral Commission	473,077	80,100	0	0	553,177	276,588
General Administration						
Ministry of Communications	298,647	6,158	0	0	304,805	0
Ghana Meteorological Agency-General Administration	42,610	10,576	3,530	0	56,716	0
General Administration	14,322	0	0	0	14,322	0
Ghana Information and Communication Technology Direc	36,016	0	0	0	36,016	0
Kofi Annan ICT Center of Excellence	8,392	0	0	0	8,392	0
Postal and Courier Services Regulatory Commission	399,988	16,734	3,530	0	420,252	0
<b>TOTAL</b>						
Ministry of Defence	16,628,579	2,023,938	0	0	18,652,518	0
Ministry of Defence-Defence General Administration	104,652	0	0	0	104,652	0
Ministry of Defence-Defence VAG	0	6,918,355	0	0	6,918,355	0
Ministry of Defence-Defence General Headquarters	16,733,232	8,942,293	0	0	25,675,525	0
<b>TOTAL</b>						
Ministry of Education	148,243	56,836	60,300	0	265,379	0
Education HQ-Ghana Library Board	14,272,472	50,493	0	40,000	14,362,965	0
Education HQ-National Service Secretariat	1,043,561	35,608	0	0	1,079,169	1,079,169
Education HQ-Non-Formal Education	18,626,120	66,334	41,600	0	18,734,054	0
Education HQ-Office of the Minister	677,941	33,326	0	0	711,267	0
Education HQ-WAEC (National)	157,185,590	20,791	0	0	157,206,381	78,603,190
GES GENERAL ADM. & FINANCE	36,474	0	0	0	36,474	36,474
GES TECHNICAL/VOCATIONAL EDUCATION	13,934	14,091	0	0	28,025	0
Tertiary-COLLEGES OF EDUCATION	674,114	6,529	0	0	680,644	0
Tertiary-OTHER TEACHING INSTITUTIONS	564	2,824	0	0	3,388	0
Tertiary-POLYTECHNIC INSTITUTIONS	48,566	5,424	0	0	53,990	0
Tertiary-SUPERVISORY BODIES	46,617	1,208,027	0	0	1,254,644	0
Tertiary-UNIVERSITIES	13,517	0	4,471	0	17,989	0
Education HQ-Human Resource and Development	0	4,686	0	0	4,686	0
Education HQ-Office of the Chief Director	0	62,275	5,278	0	67,553	0
Education HQ-General Administration	0	3,184	2,764	0	5,948	0
Education HQ-Ghana Book Development Council	0	17,439	0	0	17,439	0
Education HQ-PSI on Distance Education	0	619,201	0	170,825	790,025	553,018
REGIONAL SERVICES-CENTRAL ADMINISTRATION	0	141,981	600	0	142,581	142,581
REGIONAL SERVICES-PRIMARY	0	493,178	0	0	493,178	493,178
REGIONAL SERVICES-JUNIOR HIGH SCHOOL	0	63,771	2,078	0	65,848	65,848
REGIONAL SERVICES-SENIOR HIGH SCHOOL	0	25,601	0	0	25,601	25,601
REGIONAL SERVICES-TEACHER EDUCATION	0	5,343	0	0	5,343	5,343
REGIONAL SERVICES-MANAGEMENT AND SUPERVISION	0	5,849	0	0	5,849	5,849
REGIONAL SERVICES-PRE-SCHOOL	0	23,117	943	0	24,060	24,060
REGIONAL SERVICES-TECH/VOCATIONAL	0	12,583	0	0	12,583	8,808
INSTITUTIONS FOR THE HANDICAPPED-GREATER ACCRA	0	8,648	0	0	8,648	6,054
INSTITUTIONS FOR THE HANDICAPPED-EASTERN REGIO	0	3,630	0	0	3,630	0
Education HQ-Council for Technical & Vocational Educat	0	5,140	0	0	5,140	4,584
Education HQ-Ghana National Commission for UNESCO	0	6,549	0	0	6,549	0
INSTITUTIONS FOR THE HANDICAPPED-BRONG AHAFO F	0	2,703	19,334	0	22,037	3,836
Education HQ-Planning Budgeting, Monitoring & Evaluat	0	5,480	0	0	5,480	600
GES CURRICULUM, RESEARCH AND DEVELOPMENT	0	857	0	0	857	2,009
GES INSPECTORATE	0	2,870	0	0	2,870	1,757
INSTITUTIONS FOR THE HANDICAPPED-VOLTA REGION	0	2,509	0	0	2,509	1,418
INSTITUTIONS FOR THE HANDICAPPED-ASHANTI REGIO	0	2,026	0	0	2,026	0
INSTITUTIONS FOR THE HANDICAPPED-NORTHERN REG	0	1,788	800	0	2,588	0
Education HQ-Statistics, Research, Information & Public R	0	23,992	0	0	23,992	0
GES GES COUNCIL SECRETARIAT	0	0	0	69,481	69,481	0
GES INTERNAL AUDIT	0	0	0	0	0	0
<b>TOTAL</b>	192,787,714	3,044,682	138,167	280,306	196,250,869	81,063,377
<b>Ministry of Employment and Social Welfare</b>						
Dept. of Co-operatives-General Administration	146,798	1,000	0	0	147,798	0
Dept. of Factories Inspectorate-GREATER ACCRA	29,492	1,112	0	0	30,604	11,970
Dept. of Social Welfare-Abor Rehabilitation Centre	11,970	0	0	0	11,970	758,740
Dept. of Social Welfare-General Administration, Budget ar	758,040	700	0	0	758,740	62,517
Labour Department-General Administration	125,034	0	0	0	125,034	0
MMYE Disability Council	6,836	0	0	0	6,836	0
MMYE Fair Wages Commission	23,054	0	0	0	23,054	0
MMYE General Administration	50,271	16,321	0	0	66,592	321,426
MMYE Integrated Community Centres for Employable Skil	321,426	0	0	0	321,426	0
MMYE Management Development & Productivity Instituc	44,937	0	0	0	44,937	259,875
MMYE National Vocational Training Institute	259,875	0	0	0	259,875	0
MMYE Opportunities Industrialization Centre	49,069	0	0	0	49,069	0
MMYE Organisation of African Trade Union Unity	3,777	0	0	0	3,777	0

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

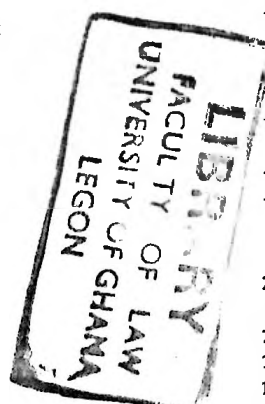
MDAS	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
Labour Department-Field Organisation	145,366	0	0	0	145,366	0
Dept. of Social Welfare-Child Rights Promotion and Protec	0	244	0	0	244	244
Dept. of Social Welfare-Justice Administration	0	1,738	0	0	1,738	1,738
Dept. of Factories Inspectorate-EASTERN/VOLTA REGION	0	350	0	0	350	0
Dept. of Social Welfare-Community Care	0	252	0	0	252	252
Dept. of Factories Inspectorate-BRONG AHAFO GEGION	0	112	156	0	268	0
Dept. of Factories Inspectorate-WESTERN/CENTRAL REG	0	0	152	0	152	0
<b>TOTAL</b>	<b>1,975,944</b>	<b>21,829</b>	<b>308</b>		<b>1,998,081</b>	<b>1,416,762</b>
<b>Ministry of Energy</b>						
Energy Commission-General Administration.	91,312	0	0	0	91,312	0
General Administration and Finance..	99,779	121,471	1,850	0	223,101	0
Human Resources Devt. & Management	0	6,178	11,614	0	17,792	0
Planning, Budgeting, Monitoring & Evaluation.	0	4,501	3,240	0	7,741	0
Energy Sector, Financial Monitoring.	0	4,000	0	0	4,000	0
Petroleum.	0	4,150	3,000	0	7,150	0
Power.	0	3,000	0	0	3,000	3,000
Internal Audit	0	228	0	0	228	0
<b>TOTAL</b>	<b>191,092</b>	<b>143,528</b>	<b>19,704</b>		<b>354,324</b>	<b>3,000</b>
<b>Ministry of Environment, Science and Technology</b>						
C.S.I.R-Animal Research Institute	1,180,981	0	0	0	1,180,981	0
C.S.I.R-Building, Road and Research Institute	357,461	0	0	0	357,461	0
C.S.I.R-Food Research Institute	450,277	0	0	0	450,277	0
C.S.I.R-Forestry Research Institute of Ghana	594,851	0	0	0	594,851	0
C.S.I.R-Ghana Grains Development Project	636,086	0	0	0	636,086	0
C.S.I.R-INSTI	107,273	0	0	0	107,273	0
C.S.I.R-Institute of Industrial Research	380,650	0	0	0	380,650	0
C.S.I.R-Oil Palm Research Institute	649,911	0	0	0	649,911	0
C.S.I.R-Plant Genetic Resource Research Institute	265,514	0	0	0	265,514	0
C.S.I.R-Savana Agricultural Research Institute	311,733	0	0	0	311,733	0
C.S.I.R-Science & Tech Policy Research Institute	121,706	0	0	0	121,706	0
C.S.I.R-Soil Research Center	1,858,290	0	0	0	1,858,290	0
C.S.I.R-Water Research Institute	600,487	0	0	0	600,487	0
Environment-EPA	190,283	171	0	0	190,454	190,454
G.A.E.C-B.N.A.R.I	125,548	7,381	0	0	132,928	0
G.A.E.C-N.N.R.I.	165,137	8,683	0	0	173,820	0
G.A.E.C-R.P.B	83,404	3,907	0	0	87,312	0
G.A.E.C-Secretariat	628,579	19,494	0	0	648,074	0
MEST Headquarters-General Administration	975,925	105,862	40,890	0	1,122,677	0
Environment-T.C.P.D	178,159	11,874	0	0	190,033	0
C.S.I.R-Secretariat	0	255,670	0	1,325	256,994	0
<b>TOTAL</b>	<b>9,862,253</b>	<b>413,042</b>	<b>40,890</b>	<b>1,325</b>	<b>10,317,509</b>	<b>190,454</b>
<b>Ministry of Finance and Economic Planning</b>						
CAGD-General Administration	2,637,353	45,243	0	0	2,682,596	0
Finance Economic Planning Division	6,333	0	0	0	6,333	0
Finance General Administration	601,668	609,599	2,757,431	217,228	4,185,925	0
Statistical Service-Finance and General Administration	417,452	58,589	6,041	6,205	488,287	0
Finance Public Procurement Authority	98,496	0	0	0	98,496	0
Finance Institute of Accountancy Training	0	14,702	0	0	14,702	0
CAGD-Regional Services	0	45,031	0	0	45,031	0
Statistical Service-Technical Services	0	2,704	0	0	2,704	0
Statistical Service-Regional Services	0	19,558	0	0	19,558	0
CAGD-Treasury Services	0	310,679	63,486	26,215	400,380	0
CAGD-Financial Management Services	0	7,765	245,406	51,020	304,191	0
Statistical Service-Statistical Operations	0	220	0	0	220	0
CAGD-General Services	0	12,400	0	0	12,400	0
CAGD-Foreign Missions	0	211	205,896	13,697	219,804	0
<b>TOTAL</b>	<b>3,761,302</b>	<b>1,126,702</b>	<b>3,278,260</b>	<b>314,366</b>	<b>8,480,629</b>	<b>0</b>
<b>Ministry of Food and Agriculture</b>						
Fisheries Commission-Fisheries Commission Secretariat	9,563	800	0	0	10,363	44,019
Fisheries Commission-Fisheries Directorate	42,264	1,755	0	0	44,019	2,734,916
Administration and Finance	245,058	5,098	0	2,484,760	2,734,916	0
Ghana Veterinary Council	1,996	1,588	0	0	3,584	57,033
Grains & Legumes Development Board	51,567	5,467	0	0	57,033	0
Human Resource Development & Management Unit (HRD)	56,874	6,539	0	0	63,413	65,176
ICOUR	62,361	2,815	0	0	65,176	214,102
Irrigation Development Authority	214,102	0	0	0	214,102	0
Planning, Budgeting, Coordination, Monitoring and Evalua	12,191	12,186	0	0	24,377	14,418
Northern RADU-Northern Regional Directorate	13,384	1,034	0	0	14,418	17,654
Technical Directorates-Agric. Extension Services Dept.	16,255	1,400	0	0	17,654	

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

MDAs	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
Technical Directorates-Animal Production Dept.	9,327	4,031	0	0	13,358	13,358
Technical Directorates-Crop Services Dept.	4,105,141	0	0	0	4,105,141	4,105,141
Technical Directorates-Veterinary Services Dept. (Central	1,856	1,486	0	0	3,342	0
Volta RADU-Denu District	0	899	0	0	899	899
Eastern RADU-New Juaben	0	2,578	0	0	2,578	2,578
Eastern RADU-Akwapim North	0	404	0	0	404	404
Western RADU-Shama	0	1,522	62	0	1,584	1,584
Western RADU-Agona (Ahafo West)	0	350	0	0	350	350
Ashanti RADU-Bosome freho -Asiwa	0	600	0	0	600	600
B-Ahafo RADU-Asutifi	0	1,303	0	0	1,303	1,303
U-East RADU-Kassena Nankana	0	1,602	0	0	1,602	1,602
Budget Division	0	500	0	0	500	0
B-Ahafo RADU-Pru-New	0	716	0	0	716	716
Northern RADU-Walewale	0	592	0	0	592	592
U-East RADU-Bawku East	0	1,000	0	0	1,000	1,000
Office of the Minister	0	3,050	0	0	3,050	0
Statistics Research and Information Unit	0	3,370	0	0	3,370	0
Tech Dir-Plant Protection & Regulatory Services (PPRS)	0	800	0	0	800	0
Tech Dir-Women in Agric. Development Department (WL	0	600	0	0	600	600
Volta RADU-Krachi East-New	0	972	0	0	972	972
Eastern RADU-Yilo Krobo	0	390	0	0	390	390
Eastern RADU-Birim North	0	1,214	0	0	1,214	1,214
Eastern RADU-Akyemanso	0	745	0	0	745	745
Eastern RADU-Upper Manya Krobo	0	764	0	0	764	764
Central RADU-Assin South-New	0	160	0	0	160	160
Western RADU-Western Regional Directorate	0	2,695	0	0	2,695	2,695
Ashanti RADU-Adansi South	0	2,023	0	0	2,023	2,023
Ashanti RADU-Ejisu Juaben	0	100	0	0	100	100
Ashanti RADU-Kwabre	0	424	0	0	424	424
Ashanti RADU-Offinso North - Akomadan	0	1,903	0	0	1,903	1,903
B-Ahafo RADU-Jaman South	0	467	0	0	467	467
B-Ahafo RADU-Tano South	0	90	0	0	90	90
B-Ahafo RADU-Sunyani West	0	235	0	0	235	235
B-Ahafo RADU-Dormaa East	0	1,067	0	0	1,067	1,067
B-Ahafo RADU-Atebubu Amantin	0	2,023	0	0	2,023	2,023
Northern RADU-Savelugu/Nanton District	0	634	0	0	634	634
Northern RADU-Gambaga	0	330	0	0	330	330
Fisheries Commission-Fisheries Dept. - Research	0	130	0	0	130	0
Central RADU-Cape Coast	0	992	0	0	992	992
Central RADU-A/Dunkwa East	0	480	0	0	480	480
B-Ahafo RADU-Kintampo North	0	1,133	0	0	1,133	1,133
B-Ahafo RADU-Tano North-New	0	728	0	0	728	728
Office of the Chief Director	0	8,278	0	0	8,278	0
G.Accra RADU-Dangme West	0	532	0	0	532	532
Volta RADU-Ho District	0	560	0	0	560	560
Volta RADU-Sogakope District	0	140	0	0	140	140
Volta RADU-Biakoye	0	223	0	0	223	223
Eastern RADU-Eastern Regional Directorate	0	1,200	0	0	1,200	1,200
Eastern RADU-Lower Manya Krobo	0	600	0	0	600	600
Eastern RADU-Kwahu South	0	500	0	0	500	500
Eastern RADU-Fanteakwa	0	1,435	0	0	1,435	1,435
Eastern RADU-Asuogyaman	0	390	0	0	390	390
Eastern RADU-Suhum / Coalta	0	1,091	0	0	1,091	1,091
Eastern RADU-Kwahu-East	0	744	0	0	744	744
Central RADU-B/ Asikuma	0	1,579	0	0	1,579	1,579
Central RADU-Ewutu Municipality	0	336	0	0	336	336
Western RADU-Jomoro	0	1,200	0	0	1,200	1,200
Western RADU-Prestea Huni-Valley	0	459	0	0	459	459
Ashanti RADU-Afigya Sekyere	0	1,197	0	0	1,197	1,197
Ashanti RADU-Ashanti Akim South	0	437	0	0	437	437
Ashanti RADU-Atwima Nwabiagya	0	539	0	0	539	539
Ashanti RADU-Ejura	0	2,112	0	0	2,112	2,112
Ashanti RADU-Atwima Mponua-New	0	540	0	0	540	540
B-Ahafo RADU-Brong Ahafo Regional Directorate	0	2,350	0	0	2,350	2,350
B-Ahafo RADU-Atebubu	0	632	0	0	632	632
B-Ahafo RADU-Berekum	0	2,199	0	0	2,199	2,199
B-Ahafo RADU-Nkoranza	0	927	0	0	927	927
B-Ahafo RADU-Wenchi	0	1,023	0	0	1,023	1,023
B-Ahafo RADU-Kintampo South-New	0	570	0	0	570	570

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

MDAs	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
Northern RADU-Nanumba (Bimbilla)	0	1,000	0	0	1,000	1,000
Northern RADU-Bole	0	931	0	0	931	931
U-East RADU-Builsa	0	818	0	0	818	818
U-West Regional Agric Dev. Unit-Upper West Region Direct	0	2,125	0	0	2,125	2,125
U-West Regional Agric Dev. Unit-Lawra	0	536	0	0	536	536
G.Accra RADU-Ga West	0	585	0	0	585	585
G.Accra RADU-Accra Regional Directorate	0	583	0	0	583	583
Volta RADU-Adaklu-Anyibe-New	0	815	0	0	815	815
Western RADU-Daboase (Mpohor Wasa)	0	188	0	0	188	188
Ashanti RADU-Amansie West	0	143	0	0	143	143
G.Accra RADU-Ashaiman	0	0	644	0	644	644
<b>TOTAL</b>	<b>4,841,938</b>	<b>123,299</b>	<b>706</b>	<b>2,484,760</b>	<b>7,450,704</b>	<b>7,329,497</b>
<b>Ministry of Foreign Affairs and Reg Integration</b>						
Africa and AU Bureau	219,525	0	0	0	219,525	0
All Africa Students Union	1,310	0	0	0	1,310	0
Legon Centre for International Affairs	38,274	0	0	0	38,274	0
Large Missions-Abidjan Mission	492,358	74,760	0	0	567,118	0
Large Missions-Abuja Mission	278,364	147,931	0	0	426,295	0
Large Missions-Addis Ababa Mission	134,963	80,465	0	0	215,428	0
Large Missions-Beijing Mission	142,823	98,357	0	0	241,180	0
Large Missions-Berlin Mission	139,129	73,572	0	0	212,701	0
Large Missions-Geneva Mission	153,392	54,274	0	0	207,666	0
Large Missions-London Mission	515,468	298,317	0	0	813,785	0
Large Missions-Moscow Mission	120,813	64,715	0	0	185,528	0
Large Missions-New York Mission	262,488	137,280	0	0	399,768	0
Large Missions-Paris Mission	155,792	105,325	0	0	261,117	0
Large Missions-Pretoria Mission	352,276	173,318	0	0	525,594	0
Large Missions-Rome Mission	121,473	68,572	0	0	190,045	0
Large Missions-Tokyo Mission	177,492	119,857	0	0	297,349	0
Large Missions-Washington Mission	130,348	60,430	0	0	190,778	0
Neighbouring Missions-Algiers	82,057	32,795	0	0	114,852	0
Neighbouring Missions-Bamako	94,585	55,715	0	0	150,300	0
Neighbouring Missions-Cairo	136,148	84,142	0	0	220,290	0
Neighbouring Missions-Canakry	107,487	52,857	0	0	160,344	0
Neighbouring Missions-Cotonou	96,984	50,000	0	0	146,984	0
Neighbouring Missions-Dakar	82,072	51,857	0	0	133,929	0
Neighbouring Missions-Freetown	285,043	55,715	0	0	340,758	0
Neighbouring Missions-Harare	87,265	52,857	0	0	140,122	0
Neighbouring Missions-Kinshasa	90,847	60,429	0	0	151,276	0
Neighbouring Missions-Kinshasa	126,976	50,000	0	0	176,976	0
Neighbouring Missions-Lome	70,367	51,857	0	0	122,224	0
Neighbouring Missions-Luanda	142,165	50,000	0	0	192,165	0
Neighbouring Missions-Malabo	84,518	86,572	0	0	171,090	0
Neighbouring Missions-Monrovia	69,882	52,857	0	0	122,739	0
Neighbouring Missions-Nairobi	102,644	50,000	0	0	152,644	0
Neighbouring Missions-Ouagadougou	90,320	52,857	0	0	143,177	0
Neighbouring Missions-Rabat	105,057	54,715	0	0	159,772	0
Neighbouring Missions-Tripoli	142,176	49,000	0	0	191,176	0
Neighbouring Missions-Windhoek	70,810	40,000	0	0	110,810	0
Other Missions-Belgrade	84,853	52,857	0	0	137,710	0
Other Missions-Berne	101,221	102,857	0	0	204,078	0
Other Missions-Brasilia	147,090	57,132	0	0	204,222	0
Other Missions-Brussels	88,830	51,857	0	0	140,687	0
Other Missions-Camberra	118,191	52,857	0	0	171,048	0
Other Missions-Copenhagen	111,114	89,430	0	0	200,544	0
Other Missions-Dubai	97,875	50,000	0	0	147,875	0
Other Missions-Havana	85,592	0	0	0	85,592	0
Other Missions-Madrid	288,511	52,857	0	0	341,368	0
Other Missions-New Delhi	79,521	49,000	0	0	128,521	0
Other Missions-Ottawa	107,001	241,715	0	0	348,716	0
Other Missions-Prague	100,243	52,857	0	0	153,100	0
Other Missions-Riyadh	160,801	71,860	0	0	232,661	0
Other Missions-Seoul	176,534	101,857	0	0	278,391	0
Other Missions-Tehran	136,453	82,423	0	0	218,876	0
Other Missions-The Hague	146,128	90,000	0	65,304	236,128	0
Other Missions-Tel Aviv	0	146,651	0	65,304	211,955	0
Estate and General Service Bureau	7,533,649	3,937,608	0	0	11,536,561	0
<b>TOTAL</b>	<b>5,248,999</b>	<b>19,286</b>	<b>0</b>	<b>0</b>	<b>5,268,285</b>	<b>5,268,285</b>
<b>Ministry of Health</b>						
DHS-Christian Health Association of Ghana (CHAG)						



## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>MDAs</b>						
DHS-District Health Administration	18,361,671	112,684	329	0	18,474,684	18,474,684
GHS-Office of The Director General	2,365,933	43,501	0	0	2,409,434	843,302
GHS-Public Health	124,451	6,369	0	0	130,819	130,819
Centre for Scientific Research into Plant Medicine	111,725	0	0	0	111,725	0
Food and Drugs Board	282,377	0	0	0	282,377	0
Medical and Dental Council	14,123	0	0	0	14,123	0
National Ambulance Service	1,648	0	0	0	1,648	0
Nurses and Midwives Councils	10,203	0	0	0	10,203	0
Office of the Minister	270,599	53,785	0	0	324,384	0
Pharmacy Council	47,062	0	0	0	47,062	0
Private Hospitals and Maternity Homes Board	81	0	0	0	81	0
St. John's Ambulance Brigade	18,740	2,822	0	0	21,562	21,562
Traditional Medicine Practise Council	3,510	2,264	0	0	5,774	0
Psychiatry Hospitals -Accra Mental Hospital	1,025,872	64,427	0	0	1,090,299	545,149
Regional Health Services-Office of Regional Director	4,252,936	50,277	0	0	4,303,212	2,151,606
Teaching Hospitals -Komfo Anokye Teaching Hospital	370,515	0	0	0	370,515	0
Teaching Hospitals -Korle-Bu Teaching Hospital	5,323,998	0	0	0	5,323,998	0
Post Graduate College of Physicians and Surgeons	11,997	0	0	0	11,997	0
Training Institutions	2,429,424	6,918	0	0	2,436,342	1,705,439
Office of the Chief Director	0	3,624	0	0	3,624	3,624
Ghana Red Cross Society	0	7,753	0	0	7,753	7,753
Psychiatry Hospitals -Pantang Hospital	0	89,698	0	0	89,698	44,849
DHS-District Hospitals	0	47,740	250	0	47,990	47,990
GHS-Policy Planning, Monitoring & Evaluation	0	11,536	0	0	11,536	0
GHS-Health Administration and Support Services	0	1,882	0	0	1,882	659
DHS-Sub-Districts	0	40,319	990	0	41,309	41,309
Regional Health Services-Regional Public Health Care Uni	0	14,443	0	0	14,443	14,443
GHS-Human Resource Development	0	2,393	0	0	2,393	1,196
Regional Health Services-Regional Support Services	0	2,254	0	0	2,254	1,127
Regional Health Services-Regional Hospitals	0	17,200	0	0	17,200	0
Regional Health Services-Regional Clinical Care Unit	0	500	0	0	500	250
GHS-Institutional Care Division	0	7,012	0	0	7,012	4,207
<b>TOTAL</b>						
<b>Ministry of Information</b>						
Ghana News Agency	100,927	4,811	1,600	0	107,339	0
General Administration	11,138	3,307	28,338	0	42,782	0
NAFTI	56,442	0	0	0	56,442	0
Information Services Department-General Administration	562,012	12,394	0	0	574,406	0
Information Services Department-Operations Division	0	3,563	0	0	3,563	0
<b>TOTAL</b>	<b>730,519</b>	<b>24,075</b>	<b>29,938</b>		<b>784,532</b>	<b>0</b>
<b>Ministry of Interior</b>						
Ghana Immigration Service-General Administration	2,024,510	92,220	0	0	2,116,730	0
Ghana National Fire Service-General Administration	4,526,324	169,557	0	0	4,695,881	2,347,940
Ghana Prisons Service-General Administration	3,636,747	200,429	7,634	0	3,844,810	3,844,810
Interior Gaming Board	7,910	0	0	0	7,910	0
Interior General Administration	108,413	122,121	12,037	0	242,572	0
Interior National Disaster Management Organization	1,588,846	0	0	0	1,588,846	1,588,846
Ghana Police Service-General Administration	19,959,291	1,144,683	0	495,488	21,599,462	0
Ghana Prisons Service-Prisons Establishments	0	146,968	5,799	0	152,767	152,767
Ghana National Fire Service-Fire Service - Operational	0	5,561	0	0	5,561	2,781
Ghana Immigration Service-Immigration Training School	0	30,295	0	0	30,295	0
Ghana Immigration Service-Border Patrol Management Unit	0	52,490	0	0	52,490	0
Ghana National Fire Service-Internal Audit	0	2,900	0	0	2,900	1,450
Interior Narcotic Control Board	0	0	43,600	0	43,600	0
<b>TOTAL</b>	<b>31,852,040</b>	<b>1,967,224</b>	<b>69,070</b>	<b>495,488</b>	<b>34,383,823</b>	<b>7,938,593</b>
<b>Ministry of Justice</b>						
Attorney General's Department-General Administration	744,984	68,702	0	0	813,685	0
Copyright Office	4,113	2,500	0	0	6,613	0
Council for Law Reporting	54,450	13,158	0	0	67,608	0
General Administration	54,377	43,820	0	0	98,197	0
General Legal Council	176,796	13,200	0	0	189,996	0
Law Reform Commission	24,206	6,072	0	0	30,278	0
Legal Aid Scheme	68,887	7,404	0	6,749	83,040	83,040
Registrar General's Dep't-General Administration	3,844	8,639	0	0	12,483	0
Serious Fraud Office-Serious Fraud Office	255,913	30,734	0	0	286,647	0
Attorney General's Department-Regional Operations	0	27,215	0	0	27,215	0
<b>TOTAL</b>	<b>1,387,570</b>	<b>221,443</b>		<b>6,749</b>	<b>1,615,762</b>	<b>83,040</b>
<b>Ministry of Lands and Natural Resources</b>						
Forestry Commission-Forestry Services Division	415,849	0	0	0	415,849	291,094

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

MDAs	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
Forestry Commission-Wildlife Division	271,153	0	0	0	271,153	189,807
BARADEP	2,244	0	0	0	2,244	0
General Administration	1,790,314	3,085	15,458	286,450	2,095,307	0
Office of Administrator of Stool Lands	601	0	30,000	0	30,601	0
Lands Commission-Corporate Headquarters	277,265	0	0	0	277,265	0
Lands Commission-Land Valuation Division	94,910	0	50,000	0	144,910	0
Lands Commission-Survey & Mapping Division	217,194	0	23,535	0	240,729	0
Geological Survey Department-General Administration	135,212	0	22,500	0	157,712	0
<b>TOTAL</b>	<b>3,204,742</b>	<b>3,085</b>	<b>141,493</b>	<b>286,450</b>	<b>3,635,770</b>	<b>480,982</b>
<b>Ministry of Local Govt and Rural Development</b>						
Births and Deaths Registry-General Administration	148,175	1,372	0	0	149,547	74,773
Community Development-Budget and Planning Unit	489,662	664	0	0	490,326	490,326
Parks and Gardens-General Administration	266,308	2,969	0	0	269,277	0
Ministry Decentralisation Implementation	7,277,460	195	0	0	7,277,655	7,277,655
Ministry General Administration	405,665	5,910	4,511	0	416,086	0
Ministry Local Government Service	47,586	290	0	0	47,876	0
District Assembly Common Fund-General Administration	23,114	514	0	0	23,628	0
Ministry Inspectorate Division	0	2,124	0	0	2,124	0
Ministry Local Government Project Support Unit	0	5,609	30,767	0	36,376	36,376
Ministry Development Planning Unit	0	259	0	0	259	0
Ministry Environmental Health and Sanitation Unit	0	1,514	1,400	0	2,914	2,914
Community Development-Mass Education Unit	0	450	0	0	450	450
Parks and Gardens-General Landscape Gardening, Florist	0	1,041	0	0	1,041	0
Community Development-General Administration	0	1,177	0	32,277	33,454	33,454
Community Development-Gender Unit	0	140	0	0	140	140
Community Development Institutions Unit	0	524	0	0	524	524
<b>TOTAL</b>	<b>8,657,970</b>	<b>24,750</b>	<b>36,678</b>	<b>32,277</b>	<b>8,751,676</b>	<b>7,916,612</b>
<b>Ministry of Roads and Highways</b>						
Feeder Roads-Feeder Roads	311,487	24,268	0	1,241,277	1,577,032	1,577,032
Ghana Highway Authority	895,938	59,700	0	0	955,638	0
Urban Roads-Urban Roads	126,267	20,821	0	1,107,728	1,254,816	0
General Administration	0	1,400,457	0	499,934	1,900,392	0
<b>TOTAL</b>	<b>1,333,692</b>	<b>1,505,247</b>	<b>0</b>	<b>2,848,939</b>	<b>5,687,878</b>	<b>1,577,032</b>
<b>Ministry of Tourism</b>						
General Administration	31,394	15,256	43,322	230,454	320,427	0
Ghana Tourist Board	112,417	0	0	88,155	200,572	0
<b>TOTAL</b>	<b>143,811</b>	<b>15,256</b>	<b>43,322</b>	<b>318,609</b>	<b>520,998</b>	<b>0</b>
<b>Ministry of Trade and Industry</b>						
CEDECOM	27,952	10,036	0	0	37,989	0
General Administration	143,289	0	0	0	143,289	0
GEPC	80,891	0	0	0	80,891	0
Ghana Standard Board	146,261	12,505	0	0	158,766	0
GRATIS	130,430	9,578	0	0	140,008	0
NBSSI	184,142	46,686	0	0	230,828	230,828
PPME	0	27,522	0	0	27,522	0
Regional Trade Offices	0	3,335	0	0	3,335	0
Human Resources Management Div.	0	0	0	10,000	10,000	0
<b>TOTAL</b>	<b>712,966</b>	<b>109,662</b>	<b>0</b>	<b>10,000</b>	<b>832,629</b>	<b>230,828</b>
<b>Ministry of Transport</b>						
General Administration	763,735	47,621	82,520	0	893,876	0
Transport Department-Driver and Vehicle Licensing Auth	225,590	0	0	0	225,590	0
Transport Department-Government Technical Training C	13,597	5,629	0	0	19,226	0
Transport Department-National Road Safety Commission	29,679	78,619	0	0	108,299	108,299
Regional Maritime University	0	21,636	0	0	21,636	0
<b>TOTAL</b>	<b>1,032,600</b>	<b>153,506</b>	<b>82,520</b>	<b>0</b>	<b>1,268,626</b>	<b>108,299</b>
<b>Ministry of Water Resources, Works and Housing</b>						
Architects Registration Council	3,965	8,930	0	256,756	269,652	0
Community Water & Sanitation Agency	195,591	0	0	0	195,591	195,591
General Administration	150,127	23,526	0	6,650,875	6,824,528	0
Public Servants Housing Loans Scheme Board	220	0	0	0	220	0
Rent Control Department	2,295	5,274	0	0	7,569	0
Water Resources Commission	22,966	1,296	0	36,504	24,263	0
Public Works Department-General Administration	753,133	1,272	0	0	790,908	0
Hydrological Services Department	0	9,706	0	0	9,706	0
Rural Housing	0	7,197	0	0	7,197	7,197
Public Works Department-Estates Management	0	9,046	0	0	9,046	0
Ghana Water Company Limited	0	885	0	0	885	0
Technical Services Centre	0	3,851	0	0	3,851	0
Public Works Department-Stores	0	787	0	0	787	0

## EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM

MDAs	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>TOTAL</b>	<b>1,128,298</b>	<b>71,771</b>		<b>6,944,135</b>	<b>8,144,203</b>	<b>202,788</b>
<b>Ministry of Women and Children's Affairs</b>						
Children Centres-Children	32,837	5,392	10,600	0	48,829	0
Women-Women	29,752	4,802	0	0	34,554	0
General Administration	28,622	6,426	27,947	0	62,995	62,995
<b>TOTAL</b>	<b>91,211</b>	<b>16,620</b>	<b>38,547</b>	<b>0</b>	<b>146,378</b>	<b>62,995</b>
<b>Ministry of Youth and Sports</b>						
General Administration	14,334	638,983	248,409	215,393	1,117,119	0
National Sports College	185,567	30,996	0	0	216,563	0
National Sports Council	14,567	34,205	184,839	0	233,611	0
National Youth Council	203,156	65,100	78,800	0	347,056	0
<b>TOTAL</b>	<b>417,624</b>	<b>769,285</b>	<b>512,049</b>	<b>215,393</b>	<b>1,914,350</b>	<b>0</b>
<b>National Commission for Civic Education</b>						
NCCE-Headquarters	814,444	538,805	32,586	0	1,385,835	692,918
<b>TOTAL</b>	<b>814,444</b>	<b>538,805</b>	<b>32,586</b>	<b>0</b>	<b>1,385,835</b>	<b>692,918</b>
<b>National Development Planning Commission</b>						
NDPC General Administration	24,353	88,668	59,075		172,095	0
<b>TOTAL</b>	<b>24,353</b>	<b>88,668</b>	<b>59,075</b>		<b>172,095</b>	<b>0</b>
<b>National Labour Commission</b>						
Commission Secretariat	30,613	19,477	2,170	42,750	95,010	0
<b>TOTAL</b>	<b>30,613</b>	<b>19,477</b>	<b>2,170</b>	<b>42,750</b>	<b>95,010</b>	<b>0</b>
<b>Office of Government Machinery</b>						
Ashanti RCC-General Administration	32,282	24,832	22,774	0	79,888	0
B.A.RCC-General Administration	14,636	20,465	18,198	0	53,299	0
Central RCC-General Administration	10,263	1,000	0	0	11,263	0
Commissions and Councils-Council of State	308,491	43,291	0	0	351,781	0
Eastern RCC-General Administration	16,030	4,452	21,112	0	41,594	0
Ghana AIDS Commission-Finance & Administration	46,804	9,000	0	0	55,804	55,804
Northern RCC-General Administration	31,913	5,996	16,600	0	54,510	0
Head of Civil Service-Finance and Administration Director	429,742	45,917	114,674	0	590,333	0
National Security-BNI	1,092,421	62,475	394,992	30,733	1,580,621	0
General Administration	1,833,549	106,045	5,109,046	422,436	7,471,077	0
Ghana Investment Promotion Centre (GIPC)	38,955	0	0	0	38,955	0
Internal Audit Agency Board	77,429	56,719	0	0	134,148	0
Microfinance and Small Loans Centre	191,063	0	0	0	191,063	0
National Pensions Regulatory Authority	328	26,051	25,269	0	51,648	0
National Population Council	49,576	15,007	0	0	64,583	64,583
Public Sector Reform Secretariat	21,516	0	0	0	21,516	0
Public Utilities Regulatory Commission (PURC)	59,786	0	0	0	59,786	0
State Enterprises Commission (SEC)	87,695	0	10,614	0	98,309	0
PRAAD-General Administration	14,865	8,060	3,000	0	25,925	0
Scholarships Secretariat-General Administration	20,195	3,598	0	0	23,793	0
Upper East RCC-General Administration	13,129	24,460	0	0	37,589	0
Upper West RCC-General Administration	7,724	27,905	3,090	0	38,719	0
Volta RCC-General Administration	6,602	24,346	1,538	0	32,485	0
Western RCC-General Administration	10,175	18,613	42,553	53,120	124,461	0
Office of the Chief Of Staff (COS)	53,255	132,653	221,464	394,048	801,419	0
National Security Council	584,496	75,837	1,203,426	0	1,863,759	0
Bureau of National Communications	173,408	61,726	81,200	0	316,334	0
Office of Parliament-General Administration	1,283,137	737,760	1,261,742	30,314	3,312,953	0
Cabinet Secretariat	0	8,704	16,785	0	25,489	0
African Fund for BIO Fuels Development (AFUDID)	0	3,143	0	0	3,143	0
Office of the National Security-Research Department HQ	0	33,141	140,000	0	173,141	0
Eastern RCC-Budget Division	0	2,180	0	0	2,180	0
Central RCC-Budget Division	0	26,807	7,000	0	33,807	0
Northern RCC-Budget Division	0	1,134	0	0	1,134	0
Vice-President's Secretariat	0	47,797	0	0	47,797	0
Millennium Development Authority (MiDA)	0	26,425	0	0	26,425	0
National Identification Authority (NIA)	0	38,335	0	0	38,335	0
Commissions and Councils-Office of the Chief of State Protocol	0	23,487	41,157	276,255	314,589	0
Greater Accra RCC-Budget Division	0	4,072	0	0	4,072	0
B.A.RCC-Budget Division	0	3,657	1,970	0	5,627	0
Western RCC-Budget Division	0	339	0	0	339	0
Divestiture Implementation Committee (DIC)	0	6,510	0	0	6,510	0
Greater Accra RCC-General Administration	0	3,000	8,929	0	11,929	0
Management Services-Management Services Department	0	5,508	0	0	5,508	0
Upper West RCC-Budget Division	0	24	0	0	24	0
Ashanti RCC-Budget Division	0	0	900	0	900	0
Press Secretariat	0	0	37,300	0	37,300	0



**EXPENDITURE FOR POVERTY FOCUSED AREAS BY ITEM**

MDAs	P.E GH¢	ADMIN GH¢	SERVICE GH¢	INVEST GH¢	TOTAL GH¢	POVERTY GH¢
<b>TOTAL</b>	<b>6,509,465</b>	<b>1,770,470</b>	<b>8,805,332</b>	<b>1,206,905</b>	<b>18,292,172</b>	<b>120,387</b>
<b>Public Services Commission</b>						
General Administration	77,251	84,811	0	0	162,062	0
<b>TOTAL</b>	<b>77,251</b>	<b>84,811</b>	<b>0</b>	<b>0</b>	<b>162,062</b>	<b>0</b>
<b>Audit Service</b>						
Auditor - General's Secretariat	4,773,106	94,074	7,259	0	4,874,440	0
General Administration & Staff Development	0	328,526	70,829	1,492	400,847	0
Central Government Audits	0	25,622	10,961	0	36,583	0
Regional, District Audits & EIDA	0	1,207,063	69,897	27,361	1,304,322	1,304,322
Performance & Special Audit	0	10,048	17,610	0	27,658	27,658
Internal Audit	0	946,382	6,805	0	953,187	0
Commercial Audits	0	3,012	2,440	0	5,452	0
<b>TOTAL</b>	<b>4,773,106</b>	<b>2,614,727</b>	<b>185,800</b>	<b>28,853</b>	<b>7,602,488</b>	<b>1,331,980</b>
<b>Judicial Service</b>						
General Administration	3,592,498	1,188,156	37,719	0	4,818,372	0
<b>TOTAL</b>	<b>3,592,498</b>	<b>1,188,156</b>	<b>37,719</b>	<b>0</b>	<b>4,818,372</b>	<b>0</b>
<b>Commission on Human Rights and Admin. Justice</b>						
General Administration	418,399	115,964	63,119	388,553	986,035	986,035
<b>TOTAL</b>	<b>418,399</b>	<b>115,964</b>	<b>63,119</b>	<b>388,553</b>	<b>986,035</b>	<b>986,035</b>
<b>Ministry of Chieftaincy and Culture</b>						
NCC-General Administration	723,650	65,572	0	0	789,222	0
NCC-Bureau of Ghana Language-Accra	16,528	3,107	0	0	19,635	0
NCC-National Symphony Orchestra	20,802	0	0	0	20,802	0
NCC-Abibigroma Theatre Company	15,745	0	0	0	15,745	0
NCC-Museums and Monuments	113,823	0	0	0	113,823	0
NCC-Ghana Dance Ensemble	20,974	0	0	0	20,974	0
NCC-W.E.B. Du Bois Memorial Centre	2,122	0	0	0	2,122	0
NCC-Pan African Writers Association	1,420	0	0	0	1,420	0
NCC-National Theatre	35,940	0	0	0	35,940	0
NCC-Kwame Nkrumah Memorial Park	6,591	0	0	0	6,591	0
NCC-Folklore Board	3,048	0	0	0	3,048	0
NCC-Volta region	0	5,555	0	0	5,555	0
NCC-Central region	0	9,510	0	0	9,510	0
NCC-Western region	0	7,132	0	0	7,132	0
NCC-Greater Accra region	0	5,642	0	0	5,642	0
NCC-Ashanti region	0	14,256	0	0	14,256	0
NCC-Eastern region	0	2,138	0	0	2,138	0
NCC-Northern region	0	473	0	0	473	0
NCC-Brong Ahafo region	0	9,537	0	0	9,537	0
NCC-Upper East region	0	3,310	0	0	3,310	0
NCC-Upper West region	0	3,310	0	0	3,310	0
<b>TOTAL</b>	<b>960,644</b>	<b>129,542</b>	<b>0</b>	<b>0</b>	<b>1,090,186</b>	<b>0</b>
<b>National Media Commission</b>						
National Media Commission	10,279	6,288	0	0	16,566	0
<b>TOTAL</b>	<b>10,279</b>	<b>6,288</b>	<b>0</b>	<b>0</b>	<b>16,566</b>	<b>0</b>
<b>Utility</b>						
Utility-Utility	0	215,951	0	0	215,951	0
<b>GRAND TOTAL</b>	<b>346,740,146</b>	<b>30,113,285</b>	<b>13,622,551</b>	<b>15,971,161</b>	<b>406,447,143</b>	<b>141,320,341</b>



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