

GHANA



Republic of Ghana

GAZETTE

*Published by Authority*

---

No. 58

MONDAY, 30TH JUNE

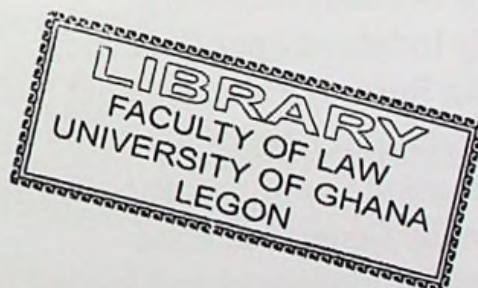
2014

---

CONTENTS

Page

Controller & Accountant General's Department—Report and Financial Statements of the Public Accounts on  
the Consolidated Fund of the Republic of Ghana for the months of January and February, 2014 996



## ACRONYMS

MCTA	Ministry of Chieftaincy and Traditional Affairs
MoD	Ministry of Defence
MoE	Ministry of Education
MoEnP	Ministry of Energy and Petroleum
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoF	Ministry of Finance
MoH	Ministry of Health
MoIMR	Ministry of Information and Media Relations
MoJAG	Ministry of Justice and Attorney-General
MoRH	Ministry of Roads and Highways
MoT	Ministry of Transport
MoTI	Ministry of Trade and Industry
MoGCSP	Ministry of Gender, Children and Social Protection
MoYS	Ministry of Youth and Sports
MWRWH	Ministry of Water Resources, Works and Housing
NITA	National Information Technology Agency
NHIL	National Health Insurance Levy
NPT	Non - Project Type
OMCs	Oil Marketing Companies
PDI	Public Debt and Investment
PIA	Project Implementation Agency
PPA	Public Procurement Act, 2003 (Act 663)
PFM	Public Financial Management
PUFMARP	Public Financial Management Reforms Programme
SSNIT	Social Security and National Insurance Trust
SSPP	Single Spine Pay Policy
SIP	Social Intervention Programme
TRIPS	Total Revenue Integrated Processing System
TSA	Treasury Single Account



## ACRONYMS

ARIC	Audit Report Implementation Committee
BMS	Budget Management System
BoG	Bank of Ghana
CAG	Controller and Accountant - General
CAGD	Controller and Accountant - General's Department
CF	Consolidated Fund
CoA	Chart of Accounts
DIC	Diverstiture Implementation Committee
DMD	Debts Management Division
EOCO	Economic and Organised Crime Office
EFT	Electronic Funds Transfer
FAA	Financial Administration Act, 2003 (Act 654)
FAR	Financial Administration Regulations, 2004 (LI 1802)
FWSC	Fair Wages and Salaries Commission
GCB	Ghana Commercial Bank
GCNet	Ghana Community Network
GES	Ghana Education Service
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Countries
HRMS	Human Resource Management System
IAAA	Internal Audit Agency Act, 2003 (Act 658)
ICT	Information Communication Technology
IGF	Internally Generated Fund
IPPD	Integrated Personnel and Payroll Database
MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MESTI	Ministry of Environment, Science, Technology and Innovation
MELR	Ministry of Employment and Labour Relations
MFARI	Ministry of Foreign Affairs and Regional Integration
MINT	Ministry of the Interior
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MoC	Ministry of Communication

---

**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND** | **JANUARY**  
**2014**

---

**1.1.3 Scope of financial statements**

In compliance with Articles 175 and 176 of the Constitution of the Republic of Ghana and Section 41 of the FAA, these financial statements known as the Public Accounts of Ghana are prepared on the Consolidated Fund only. It comprises the financial activities of the Ministries, Departments and Agencies (MDAs) funded from the national budget.

The financial statements do not include other public funds established by or under the authority of an Act of Parliament and Retained Internally Generated Funds.

**1.1.4 Basis of Accounting**

The financial statements are prepared on modified accrual basis. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions recognizes expenditure when liabilities are incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

**4 HIGHLIGHTS OF JANUARY, 2014 FINANCIAL PERFORMANCE****4.1 2014 Appropriation**

The amounts appropriated for Government business and reflected in these Financial Statements were regulated by the Appropriation Act 2013, Act 868. The date of assent of the Act was 30<sup>TH</sup> December, 2013. Payments made were based on warrants issued on the authority of the Minister of Finance and was within the Appropriation of GH¢36,170.98million.

A summary report of the appropriation is as below:



**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****JANUARY  
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF  
JANUARY 2014****1.1 INTRODUCTION****1.1 Mandate**

Section 41(1)(b) of the Financial Administration Act, 2003 (Act 654)(FAA) and Regulation 191 of the Financial Administration Regulations 2004, (LI 1802)(FAR) requires the Controller and Accountant-General to prepare and transmit to the Auditor-General and the Minister of Finance (MoF), the Public Accounts (Financial Statements) on the Consolidated Fund of the Republic of Ghana within 15 days of the presiding month or such other period as Parliament may by resolution determine.

The financial statement is prepared on government business which is regulated by the financial laws. The authorisation to spend and limit on expenditure are stipulated in the Appropriation Act for each financial year as required by Article 179 (2) (a) of the 1992 Constitution.

In addition to the legal requirement, the Financial Statement is meant to provide a summary of government's financial resources and their application for the benefit of the people of Ghana.

**1.1.2 Components of the Financial Statements**

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

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

JANUARY  
2014

	2014
	GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Jan 2014	905.97
	<hr/>
Appropriation Un-utilised	<u>35,265.01</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of January 2014 in millions is as follows:

	Jan-14 Budget	Jan-14 Actual	Jan-14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,539.86	(450.58)
Payments	3,014.25	701.30	2,312.95
Net Receipts/Payments	(1,023.81)	838.56	1,862.37

In the month of January, total receipts fell short of the budget by GH¢450.58 million, total payment also fell below budget by GH¢ 2,312.95 million giving rise to a favourable variance of GH¢1,862.37



# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

**JANUARY  
2014**

## 2.0 SUMMARY OF REVENUE AND EXPENDITURE

The summary of Revenue and Expenditure for the month of January 2014 in millions is as follows:

	Jan-14 BUDGET GH¢,M	Jan-14 ACTUAL GH¢,M	Jan-14 VARIANCE GH¢,M
REVENUE	1,897.47	1,300.36	(597.11)
EXPENDITURE	5,801.52	905.97	4,895.55
SURPLUS/(DEFICIT)	(3,904.04)	394.39	4,298.44

Actual Revenue fell short of the budget by GH¢ 597.11 million for the month of January. Actual expenditure also fell short of the budget by GH¢ 4,895.55 million in the same period, this was enough to absorb the revenue deficit giving rise to actual surplus of GH¢394.39 million as against planned deficit of GH¢3,904.04 million.

## 3.0 ADDITIONAL STATISTICS

### 3.1 REVENUE

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue fell short of the budget by 69%. Below is the contribution of the various components to this unfavourable variance.

#### 6.1.1 Direct Tax

Consolidated Fund Direct tax revenue as detailed in Note 2 for the month was GH¢ 513.91 million as against the expected amount of GH¢ 695.09 million indicating an unfavourable variance of GH¢ 181.18 million or 26% below budget. Direct tax contributed 40% of total revenue for the period.

#### 6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 596.98 million against a budget of GH¢ 866.69 million. This resulted in an unfavourable variance of GH¢ 269.71 million or 31% less than the budget. Indirect Tax contributed 46% of total revenue for the period.

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

JANUARY  
2014**6.1.3 Grants**

No grant was received in the month of January 2014.

**6.1.4 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 189.47 million as against a budgeted figure of GH¢335.69 million giving rise to an unfavourable variance of GH¢ 146.22 million. Non Tax Revenue contributed 15 % of total revenue for the period.

**6.2 EXPENDITURE**

Expenditure is made up of Compensation of Employees, Use of Goods and Services, Consumption of Fixed Capital, Interest, Subsidies, Grants, Social Benefits and Other Expenses. The total for the month amounted to GH¢ 905.97 million as against the budget of GH¢5,801.52 million, resulting in favourable variance of GH¢ 4,895.55million or 84% less than budgeted.

**6.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 901.76 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 17.72 million. Compensation of Employees cost which represents 99% of total Expenditure for the month, also represents 72% of consolidated fund revenue for January.

**6.2.2 Use of Goods and Services**

Expenditure on Goods and Services incurred for the month as detailed in note twelve (12), was GH¢ 4.20 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 471.93 or 84.64%. This represents 1% of total expenditure for the period.

**6.2.3 Interest**

There was no interest paid in the month of January

**6.2.4 Social Benefits and Other Expenses**

There were no social benefits and other expense for the month of January

**6.3 PUBLIC DEBT REPAYMENTS**

Public Debt is made up of Domestic and External Debts as detailed in Note 15. However, there were no repayments of loans for the month of January.

**4.0 CONCLUSION**

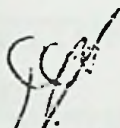


PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND	JANUARY 2014
--	-----------------

I wish to take this opportunity to thank the Hon Minister, Hon Deputy Ministers and staff of MoF and CAGD and other public officers for the immense contribution made towards the preparation of the Report and the Public Accounts on the Consolidated Fund for the month of January 2014.

I also wish to sincerely thank all staff of the Department who have worked tirelessly to ensure that we put various systems in place for an improved service delivery to our clients.

In compliance with Section 41(1) (b) of the Financial Administration Act, 2003 (Act 654) and Regulation 191 of the Financial Administration Regulation, 2004 (LI 1802), I hereby present the Report and the Public Accounts on the Consolidated Fund for the month ended January 31, 2014.



Grace Francisca Adzroe

Ag. Controller and Accountant-General

Date: 14<sup>th</sup> May 2014

# STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED JANUARY 31, 2014

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	695,089,484	513,909,621	33	(181,179,864)
INDIRECT TAX	3	882,448,610	612,731,683	40	(269,716,927)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	189,476,731	12	(146,211,162)
NHIL	7	77,217,542	90,516,104	6	13,298,561
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	132,718,245	9	132,718,245
RECOVERIES	10	0	507,873	0	507,873
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>1,539,860,256</b>	<b>100</b>	<b>(450,583,274)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	648,875,199	93	235,173,110
GOODS AND SERVICES	12	476,137,350	4,204,299	1	471,933,051
NON-FINANCIAL ASSETS	13	687,659,707	0	0	687,659,707
INTEREST	14	505,804,832	0	0	505,804,832
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	0	0	3,183,558
OTHER EXPENSES	17	72,024,633	0	0	72,024,633
LOAN REPAYMENTS	18	98,633,000	0	0	98,633,000
OTHER PAYMENTS	19	271,879,610	48,218,150	7	223,661,461
FINANCIAL ASSETS	20	0	0		0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0		6,666,667
<b>TOTAL PAYMENTS</b>		<b>3,014,248,639</b>	<b>701,297,648</b>	<b>100</b>	<b>2,312,950,990</b>

NET CHANGE IN STOCK OF CASH

838,562,608

CASH/BANK BALANCE AS AT BEGINNING

(2,895,750,793)

CASH/BANK BALANCE AS AT END

(2,057,188,185)



# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED JANUARY 31, 2014

		BUDGET	ACTUAL	ACTUAL
	NOTES	GH¢	2014 GH¢	2013 GH¢
<b>REVENUE</b>				
DIRECT TAX	2	695,089,484	513,909,621	0
INDIRECT TAX	3	866,694,359	596,977,432	449,027,582
GRANTS	5	0	0	14,055,821
NON-TAX REVENUE	6	335,687,893	189,476,731	24,970,515
<b>TOTAL REVENUE</b>		<b>1,897,471,737</b>	<b>1,300,363,784</b>	<b>488,053,918</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	901,764,631	673,893,221
GOODS AND SERVICES	12	476,137,350	4,204,299	1,949,635,211
INTEREST	14	505,804,832	0	2,384,182,091
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	0	34,053,046
OTHER EXPENSES	17	72,024,633	0	1,517,388,717
FOREIGN FINANCED INVESTMENT	21	3,850,544,690	0	2,887,397,585
CONSUMPTION OF FIXED ASSETS	29	1,560,723	0	0
<b>TOTAL EXPENDITURE</b>		<b>5,801,515,068</b>	<b>905,968,931</b>	<b>9,446,549,871</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(3,904,043,331)</b>	<b>394,394,853</b>	<b>(8,958,495,952)</b>

# BALANCE SHEET AS AT JANUARY 31 2014

	NOTES	2014 GH¢	2013 GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(2,057,188,185)	(1,278,816,820)
Receivables	25	10,178,604	16,363,829
Prepayments	26	15,294,756	13,653,376
<b>TOTAL CURRENT ASSET</b>		<b>(2,031,714,825)</b>	<b>(1,248,799,614)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,420,714,545	1,418,308,002
Equity Investments	28	1,819,876,560	1,809,876,561
Infrastructure, plant and Equipment	29	2,652,666,241	1,583,739,931
Work In-Progress	30	910,798,211	296,654,148
<b>TOTAL NON-CURRENT ASSET</b>		<b>6,804,055,557</b>	<b>6,911,257,204</b>
<b>TOTAL ASSET</b>		<b>4,772,340,732</b>	<b>5,662,457,590</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	31	660,675,777	15,074,930
Deposits and Other Trust Monies	32	2,377,015,257	1,540,797,730
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,037,691,034</b>	<b>1,555,872,660</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	33	25,185,166,351	18,048,249,262
External	34	25,349,239,002	17,370,979,506
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,534,405,354</b>	<b>35,419,228,767</b>
<b>TOTAL LIABILITIES</b>		<b>53,572,096,388</b>	<b>36,975,101,428</b>
<b>NET ASSETS</b>		<b>(48,799,755,657)</b>	<b>(31,312,643,838)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits) Current		394,394,853	(7,951,961,368)
Accumulated Surpluses / (Deficits)		(49,194,150,510)	(23,595,265,205)
<b>NETWORTH</b>		<b>(48,799,755,657)</b>	<b>(31,547,226,573)</b>

GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JANUARY 31, 2014

		2014 GH¢	2013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	1,126,641,304	990,706,192
Grants	5	0	14,055,821
Non-Tax Revenue	6	189,476,731	904,706,594
NHIL	7	90,516,104	917,777,755
<b>Total Receipt</b>		<b>1,406,634,139</b>	<b>2,827,246,362</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(648,875,199)	(9,939,050,213)
Goods and Services	12	(4,204,299)	(1,949,635,211)
Interest	14	0	(2,304,157,804)
Social Benefit	16	0	(34,053,046)
Other Expenses	17	0	(1,517,388,717)
Other Payments	19	(48,210,776)	(1,283,522,556)
Foreign Financed Investment	21	0	(2,887,397,585)
Government Subsidies		0	
<b>Total Payment</b>		<b>(701,290,275)</b>	<b>(19,915,205,132)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>705,343,864</b>	<b>(17,087,958,770)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	0	0
Net cashflow from investment in Non Current Assets		0	0
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
Acquisition of Financial assets	22	0	0
Loans		0	(74,869,136)
Shares and other equity		(7,373)	(23,782,877)
Advances		(7,373)	(98,652,013)
<b>Total Acquisition Financial Assets</b>		<b>(7,373)</b>	<b>(98,652,013)</b>

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JANUARY 31, 2014

		2014 GH¢	2013 GH¢
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares			
Loans		0	8,635,073
Advances		507,873	5,607,043
<b>Total Disposal/Recovery of Financial assets</b>		<b>507,873</b>	<b>14,242,116</b>
<b>Net cashflow from investment in financial assets</b>		<b>500,499</b>	<b>(84,409,897)</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	1,847,754,650	19,574,887,952
Outflow	9	(1,715,036,405)	(14,469,845,487)
<b>Net Incurrence of Domestic Liability</b>		<b>132,718,245</b>	<b>5,105,042,465</b>
<b>EXTERNAL</b>			
Inflow	8	0	2,887,397,586
Outflow	18	0	(488,596,206)
<b>Net Incurrence of Foreign Liability</b>		<b>0</b>	<b>2,398,801,380</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>132,718,245</b>	<b>7,503,843,845</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>838,562,608</b>	<b>(9,668,524,822)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(2,895,750,793)</b>	<b>370,894,796</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>(2,057,188,185)</b>	<b>(9,297,630,026)</b>



# NOTES TO THE ACCOUNTS

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 1.1 General Statement

The Government of Ghana (GoG) is a not for profit making sovereign entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles as prescribed by the Financial Administration Act (FAA) 2003, Act 654 and the accompanying Financial Administration Regulation (FAR) 2004, LI 1802.

In preparing the Financial Statements, the Controller and Accountant General (CAG) who is the Chief Accounting Officer of Government of Ghana takes cognizance of the 1992 Constitution and the Financial Administration Act 2003, Act 654 and its accompanying Regulation 2004. These statutes form the legal framework governing financial management of the Government of Ghana and also define the scope of the financial statements to be prepared by the CAG which covers only the Consolidated Fund.

Furthermore the Public Accounts of Ghana are prepared in partial fulfillment of the International Public Sector Accounting Standards (IPSAS) requirements and efforts are continuing to meet the full requirements in the very near future.

### 1.2 Basis of Preparation

The Financial Statements are prepared on modified Accrual Basis using the Historical Cost Convention. The Accounting Policies adopted in preparing the Financial Statements have been consistently applied throughout all periods presented unless otherwise stated.

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

### 1.3 Transactions denominated in foreign currency

Transactions denominated in foreign currency are converted using the exchange rate at the time of the transaction. Monetary items are converted using the exchange rate at the Balance Sheet date. Any exchange loss resulting is charged against the current financial year while exchange gain is deferred until realized.



#### **1.4 Comparative Figures**

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year. Basically a figure of a particular current period of the current financial year is compared with a figure of the same period in the previous financial year. However in some instances a figure of a particular current period is compared with a figure for the immediate preceding period. The two instances are stated clearly in the presentation when adopted.

#### **1.5 Assets and services received in kind**

Assets and services received free of charge or for nominal cost are recognised as Grant at the fair value of the assets and/or the fair value of those services that the Government would otherwise pay for, where the fair value can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Balance Sheet.

#### **1.5 Revenue**

Government reports revenue in the period in which they are received and lodged into the Treasury Accounts with Bank of Ghana. Revenue received is apportioned among the Consolidated Fund and the other statutory funds like the GETFund, District Assembly Common Fund, Energy Fund, Exploration Fund, Road Fund and Petroleum Fund. The reported revenue in the Statement of Revenue and Expenditure is the Consolidated Fund portion of the revenue received. The other Statutory Funds revenue is accrued and transferred to the Institutions managing them.

#### **1.6 Expenditure**

The reported expenditure which is solely from the consolidated fund is recognized when incurred.

#### **1.7 Assets**

In compliance with IPSAS and in line with best practice, Fixed Assets acquired during the year is capitalized and shown in the Balance Sheet and depreciation is not to be charged in the year of acquisition. The fixed assets capitalized in 2012 have been depreciated using the straight line method with the following rates;



Asset Class	Number of Years
Buildings	
Trains, Water and Irrigation Systems, Ships and Vessel.	50
Plants, Machinery, Electrical Networks, Runways and Furniture and Fittings	20
Servers and Network and ICT Equipment	10
Transport Equipment	7
Sewers	5
	2
Uninterrupted power supply, Interior Development	1

### 1.8 Loans Received.

Loans received are recorded on a Cash Basis and are classified into short term ( $\leq 1$  year), medium term ( $> 1$  year  $\leq 3$  years) and long term ( $> 3$  years) according to the time of maturity for repayment.

### 1.9 Investments

Investment which is made up of Equity investment, Loans and other investments are recorded on cash basis. Loans and other investments are classified into current receivables ( $\leq 1$  year) and non-current receivables ( $> 1$  year)

### 1.10 Provisions

Government does not make provision for irrecoverable investment until they are highly probable where a request will be made to Parliament for write-off. The provision for equity investment of GH¢ 2,958,236 and noncurrent receivables of GH¢ 100,101,686 in the accounts are investments the recovery of which is highly improbable and a request to Parliament for a write-off is awaiting approval.

### 1.11 Cash and Cash equivalent.

Cash and cash equivalent is restricted to only cash on hand and cash balances on bank accounts.

### 1.12 Project loans and grants

Project loans are currently treated as 'in and out' thus income and expenditure at the same time since detail data on their disbursement are not readily available.

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	163,318,544	405,218,268
Paid by Corporations	328,881,344	67,892,798
Miscellaneous	21,709,733	54,955,108
<b>Total</b>	<b>513,909,621</b>	<b>528,066,175</b>
Less		
DACF		
<b>Total Revenue</b>	<b>513,909,621</b>	
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	126,472,491	111,782,340
Excises	40,399,685	46,450,740
Customs and Other Import Duties	430,105,256	290,794,502
Taxes on Exports	0	0
Levies	15,754,251	13,612,436
<b>Total Receipt</b>	<b>612,731,683</b>	<b>462,640,017</b>
Less:		
GETFund		
Petroleum Fund	15,754,251	13,612,436
<b>Total</b>	<b>15,754,251</b>	<b>13,612,436</b>
<b>Total Revenue</b>	<b>596,977,432</b>	<b>449,027,582</b>
<b>4 Taxes</b>		
Directs Taxes	513,909,621	528,066,175
Indirect Taxes	612,731,683	462,640,017
<b>Total</b>	<b>1,126,641,304</b>	<b>990,706,192</b>
<b>5 GRANT</b>		
Program	0	14055821.22
Project Grant	0	
Non Project Type	0	
<b>Total Revenue</b>	<b>0</b>	<b>14,055,821</b>
Less:		
Non Project Type		
<b>Total Receipt</b>	<b>0</b>	



## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income		
Sales of goods and services	127,542,131	1,083,545
/Fines, penalties, and forfeiture	54,711,517	23,214,292
Miscellaneous and unidentified	887,801	604,135
	6,335,283	68,544
<b>Total</b>	<b>189,476,731</b>	<b>24,970,515</b>
<b>7 NHIL</b>		
SSNIT	36,905,825	8,026,950
Domestic	21,601,134	20,750,518
Import	32,009,145	31,657,578
<b>Total</b>	<b>90,516,104</b>	<b>60,435,046</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	1,748,106,599	1,045,779,102
Medium Term Borrowings	93,992,428	221,591,785
Stocks and Bonds (long Term)	5,655,623	855,204,152
<b>Treasury Bills Issued</b>	<b>1,847,754,650</b>	<b>2,122,575,039</b>
Short Term Borrowing	(1,486,036,214)	(1,111,538,285)
Medium Term Borrowings	(221,591,785)	(29,347,946)
Long Term Borrowing	(7,408,406)	(378,869,313)
<b>Treasury Bills Redeemed</b>	<b>(1,715,036,405)</b>	<b>(1,519,755,544)</b>
	132,718,245	602,819,495
<b>Net Treasury Operations</b>		
<b>10 RECOVERIES</b>		
Loans	507,873	583,087
Advances	507,873	583,087
<b>Total</b>		

# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	774,859,923	628,452,949
Non Established Post	0	0
Allowances	0	0
*National Pension-Contribution	126,904,708	45,440,273
<b>Total</b>	<b>901,764,631</b>	<b>673,893,221</b>
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	22,165,958	
13% SSF Accrued for the year	54,842,032	
PAYE 2013 Accrued	75,725,233	
Deposits	99,725,230	
Rent % Rates Deduction	430,978	
<b>Total Payments</b>	<b>648,875,199</b>	<b>628,452,949</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	54,842,032	
Gratuity	11,973,329	0
Pension	60,089,347	7,647,511
End of Service Benefit (ESB)	0	37,792,762
Superannuation	0	0
<b>Total</b>	<b>126,904,708</b>	<b>45,440,273</b>
<b>12 GOODS AND SERVICES</b>		
Materials and Office Consumables	156,405	0
Utilities	0	0
General Cleaning	0	0
Rentals	0	0
Travel and Transport	0	0
Repairs and Maintenance	0	0
Training, Seminar and Confer	1,041,462	0
Consultancy Expenses	3,006,432	0
Special Services	0	0
Other Charges and Fees	0	0
Emergency Services	0	0
<b>Total</b>	<b>4,204,299</b>	<b>0</b>
Less:		
Unpaid Goods and Services		
<b>Total Payments</b>	<b>4,204,299</b>	<b>0</b>



## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	0	0
Work In Progress	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>Less:</b>		
Unpaid Non-Financial Asset		
<b>Total Payments</b>	<u>0</u>	<u>0</u>
<b>14 INTEREST</b>		
Non Residents	0	4,433,144
Residents	0	395,536,528
<b>Total</b>	<u>0</u>	<u>399,969,672</u>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<u>0</u>	<u>399,969,672</u>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>Less:</b>		
Unpaid Subsidies	0	0
<b>Total Payments</b>	<u>0</u>	<u>0</u>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	0
Employer social benefits in Cash	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payments</b>	<u>0</u>	<u>0</u>

# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation		
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	0
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	0	0
Scholarship/Awards	0	0
Special Operations	0	0
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>19 OTHER PAYMENTS</b>		
Advances	7,373	14,008
Prepayments	0	0
GET Fund	52,049,166	0
District Assembly Common Fund	0	0
Road Fund	0	0
Energy Fund	0	0
Petroluem Fund	0	0
Deposits	0	0
P.A.Y.E	0	0
NHIL	0	13,449,482
SSNIT 13%	431,187	0
<b>Total</b>	<b>52,487,726</b>	<b>13,463,490</b>
Less:		
Accounts Payable	(4,269,576)	(15,074,930)
Deposits	0	0
<b>Total (REPA)</b>	<b>48,218,150</b>	<b>(1,611,440)</b>



## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
Less:		
Avances		
Total (Cashflow)	<u>7,373</u> 48,210,776	
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	<u>0</u>	<u>0</u>
Total	0	0
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	<u>0</u>	<u>0</u>
Total	0	0
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	<u>7,373</u>	<u>14,008</u>
Total	7,373	14,008
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	<u>507,873</u>	<u>583,087</u>
Total	507,873	583,087
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	41,500,291	(3,475,147,988)
MDA Sub-CF Accounts	(1,766,393)	210,598,040
Regional Sub-CF Accounts	7,726,616	922,968
MMDA Sub-CF Accounts	9,688,357	3,379,961
Tax Revenue Accounts	(757,802,745)	1,482,106,566
NTR Revenue Accounts	153,268,540	46,551,342
Special Accounts	<u>(1,509,802,852)</u>	<u>452,772,291</u>
Total	(2,057,188,185)	(1,278,816,820)

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>25 Current Receivables</b>		
Vehicle Advances	8,552,334	14,309,793
Special Advances	374,638	626,846
Salary Advances	260,780	436,338
Departmental Revolving Fund	990,852	990,852
<b>Total</b>	<b>10,178,604</b>	<b>16,363,829</b>
<b>26 Prepayments</b>	<b>15,294,756</b>	<b>13,653,376</b>
<b>Total</b>		
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	638,504,348	638,504,348
Companies	629,047,051	626,546,622
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
<b>Total</b>	<b>1,520,910,117</b>	<b>1,518,409,688</b>
Provisions	(100,195,572)	(100,101,686)
<b>Total</b>	<b>1,420,714,545</b>	<b>1,418,308,002</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,812,678,563	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
<b>Total</b>	<b>1,822,834,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,819,876,560</b>	<b>1,809,876,561</b>
<b>29 Infrastructure, Pant and Equipment</b>		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,639,673	150,248,396
Other structures	559,236,114	559,159,386
Transport Equipment	163,999,327	96,475,549
Other machinery and equipment	1,164,455,444	654,471,686



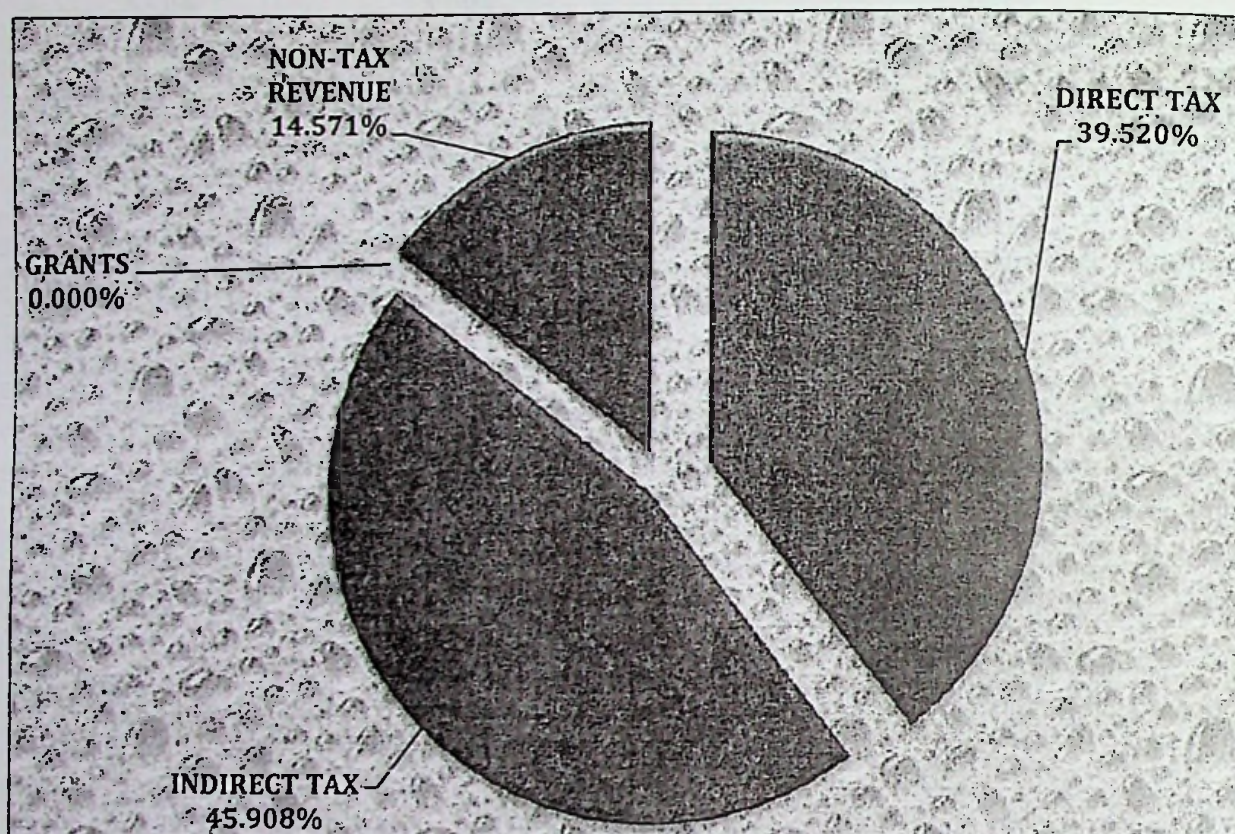
# NOTES TO THE ACCOUNTS

	2014	2013
	GHC	GHC
Infrastructure Assets	748,405,507	104,319,756
<b>Total</b>	<b>2,816,378,972</b>	<b>1,583,739,931</b>
<b>Less:</b>		
Accumulated Depreciation	163,712,731	
<b>Net Book Value</b>	<b>2,652,666,241</b>	<b>1,583,739,931</b>
<b>30 Work - In - Progress</b>		
Dwellings	109,534,656	24,244,709
Non Residential Buildings	109,183,325	3,931,334
Other structures	692,080,230	36,744,393
Transport Equipment	0	32628.44
Other machinery and equipment	0	230148743
Infrastructure Assets	0	1552340.47
<b>Total</b>	<b>910,798,211</b>	<b>296,654,148</b>
<b>31 Payables</b>		
Supplier	484,567,579.91	13,074,930.17
Withholding	1,520,810.50	2,000,000.00
P.A.Y.E	174,587,386.56	0.00
<b>Total</b>	<b>660,675,777</b>	<b>15,074,930</b>
<b>32 Deposits and Other Trust Monies</b>		
GETFund	407,576,494	193,465,291
NHIL	463,195,949	420,477,328
SSNIT	902,876,180	566,759,126
DACF	410,190,716	285,051,692
Petroleum Fund & Road Fund	91,226,503	73,196,603
Deposits	100,478,660	807,913
Special funds	1,470,755	1,039,777
<b>Total</b>	<b>2,377,015,257</b>	<b>1,540,797,730</b>
<b>33 Domestic Borrowing</b>	<b>25,185,166,351</b>	<b>18,048,249,262</b>
<b>34 External Borrowing</b>	<b>25,349,239,002</b>	<b>17,370,979,506</b>

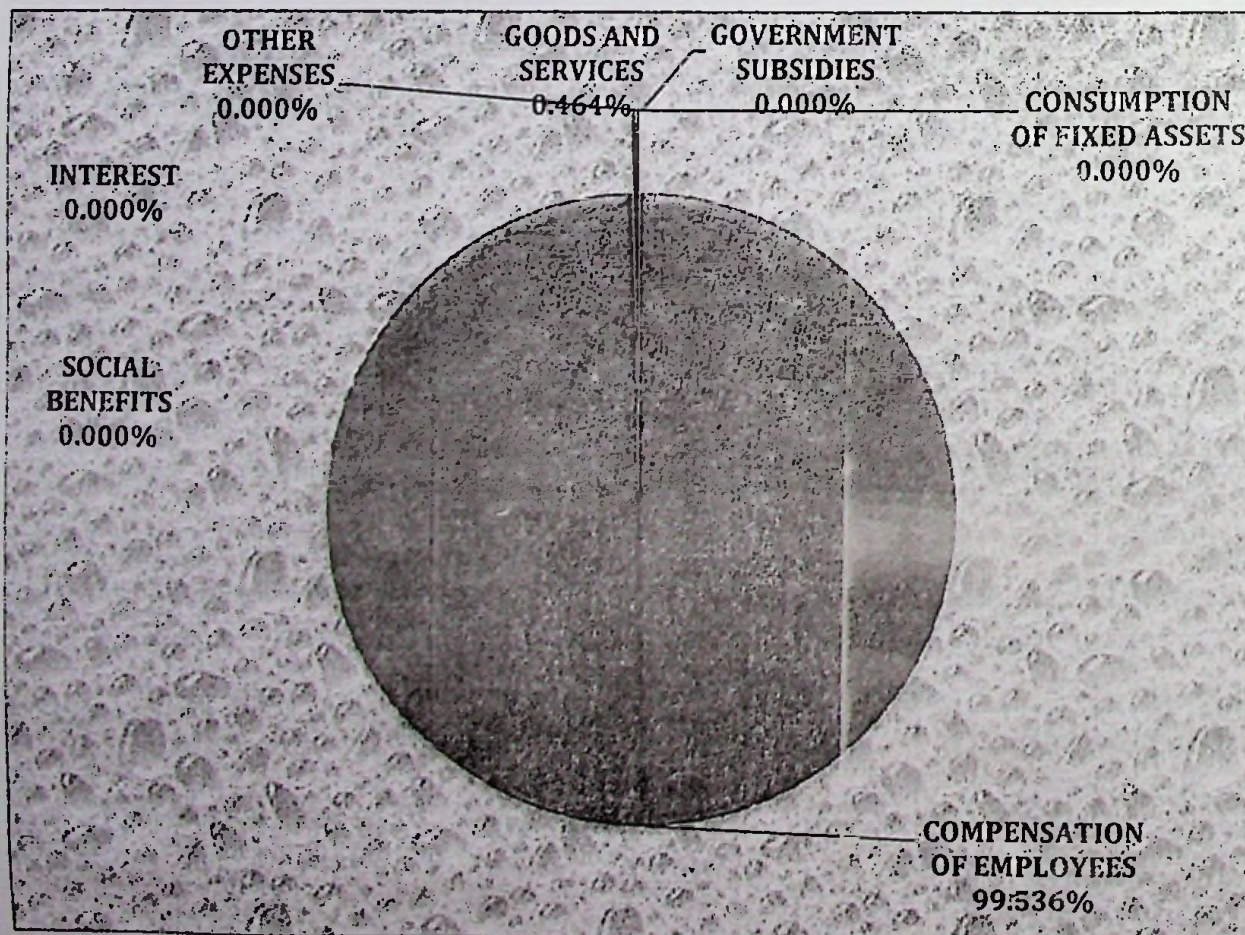


## ANALYSIS OF REVENUE AND EXPENDITURE

### REVENUE BY ITEM



### EXPENDITURE BY ITEM





## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	GOODS AND SERVICES	Total
MDA	GHC	GHC	GHC
Audit Service(AS)	3,599,449	0	3,599,449
CHRAJ (CHRAJ)	1,026,127	0	1,026,127
District Assembly Common Fund(DACF)	20,352	0	20,352
Electoral Commission	1,525,315	0	1,525,315
Judicial Service (JS)	5,460,809	0	5,460,809
Ministry of Communications (MoC)	691,205	0	691,205
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,346,806	0	1,346,806
Ministry of Defence (MoD)	41,788,487	0	41,788,487
Ministry of Education (MOE)	415,058,015	0	415,058,015
Ministry of Employment and Labour Relations (MELR)	2,046,233	0	2,046,233
Ministry of Energy and Petroleum (MENP)	320,152	0	320,152
Ministry of Environment Science, Technology and Innovation (MEST)	15,836,056	0	15,836,056
Ministry of Finance (MoF)	6,976,653	4,204,299	11,180,952
Ministry of Fisheries and Aquaculture Development	7,193,674	0	7,193,674
Ministry of Food and Agriculture (MOFA)	4,362,558	0	4,362,558
Ministry of Foreign Affairs and Regional Integration(MFARI)	9,140,780	0	9,140,780
Ministry of Gender, Children and Social Protection (MGCSP)	1,832,674	0	1,832,674
Ministry of Health (MoH)	115,088,867	0	115,088,867
Ministry of Information and Media Relations (MIMR)	4,033,693	0	4,033,693
Ministry of Interior (MINT)	80,455,368	0	80,455,368
Ministry of Justice (MoJ)	2,273,039	0	2,273,039
Ministry of Lands and Natural Resources (MLNR)	5,575,112	0	5,575,112
Ministry of Local Govt and Rural Development (MLGRD)	20,454,202	0	20,454,202
Ministry of Roads and Highways	2,485,197	0	2,485,197
Ministry of Tourism, Culture and Creative Arts	854,658	0	854,658
Ministry of Trade and Industry (MoTI)	1,344,930	0	1,344,930
Ministry of Transport (MRT)	954,292	0	954,292
Ministry of Water Resources, Works and Housing (MWRWH)	1,982,752	0	1,982,752
Ministry of Youth and Sports (MoYS)	790,041	0	790,041
National Commission for Civic Education (NCCE)	1,971,448	0	1,971,448
National Development Planning Commission (NDPC)	65,920	0	65,920
National Media Commission	16,434	0	16,434
National Labour Commission (NLC)	49,110	0	49,110
Office of Government Machinery (OGM)	14,409,078	0	14,409,078
Parliament of Ghana	3,709,283	0	3,709,283
Public Services Commission	121,157	0	121,157
Virtual Ministries for Centralised Transactions	126,904,708	0	126,904,708
<b>Grand Total</b>	<b>901,764,631</b>	<b>4,204,299</b>	<b>905,968,930</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO JANUARY GH¢	BALANCE GH¢
<b>COFOG AND SUB COFOG</b>			
<b>DEFENCE</b>			
Defence N.E.C	7,553,178	41,788,487	{34,235,308}
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	0	580,661,813
<b>Total</b>	<b>588,241,558</b>	<b>41,788,487</b>	<b>546,453,071</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	443,809,535	11,414,266	432,395,270
Communication	84,599,442	164,776	84,434,666
Construction	29,481,413	1,281,685	28,199,729
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	879,328	35,592,737
Electricity	911,471,378	147,594	911,323,784
Fishing and Hunting	128,615,836	141,966	128,473,870
Forestry	31,822,193	3,100,016	28,722,177
General Economic and Commercial	181,796,858	1,285,089	180,511,770
General Labor Affairs	13,018,208	454,608	12,563,600
Manufacturing	111,222,566	606,682	110,615,883
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	50,340	21,584,105
Nuclear fuels	15,268,891	326,274	14,942,617
Other Fuels	1,137,201	6,271	1,130,931
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	188,018	94,781,644
R&D Mining Manufacturing and construction	47,386,093	983,149	46,402,944
Railway Transport	16,964,918	0	16,964,918
Road Transport	786,051,276	4,964,804	781,086,472
Tourism	11,800,951	349,416	11,451,534
<b>Total</b>	<b>3,452,727,397</b>	<b>26,344,281</b>	<b>3,426,383,116</b>
<b>EDUCATION</b>			
Education N.E.C	529,184,737	316,665,184	212,519,553
Education not definable by Level	321,861,141	4,977,975	316,883,166
First Stage of Tertiary Education	10,581,332	526,429	10,054,903
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	11,826,591	216,824,686
Pre-primary Education	313,430,594	0	313,430,594
Primary Education	1,120,268,932	0	1,120,268,932
Second Stage of Tertiary Education	2,656,687	26,643	2,630,044
Subsidiary services to Education	7,555,330	365,722	7,189,608
Tertiary Education - University of Ghana Legon	1,427,436,680	73,914,802	1,353,521,878
Upper-Secondary Education	963,513,981	3,771,425	959,742,556
<b>Total</b>	<b>5,731,832,608</b>	<b>412,074,771</b>	<b>5,319,757,837</b>
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	39,313,291	0	39,313,291
Protection of Biodiversity and Landscape	16,513,993	134,205	16,379,788
R&D Environment Protection	43,773,661	427,864	43,345,797
Waste management	3,734,620	0	3,734,620
Waste Water Management	20,100,664	16,512	20,084,152
<b>Total</b>	<b>123,436,230</b>	<b>578,582</b>	<b>122,857,648</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO JANUARY GH¢	BALANCE GH¢
<b>COFOG AND SUB COFOG</b>			
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	214,033	6,476,950
Economic Aid to Develop Countries and Countries in Tra	9,224,996	0	9,224,996
Executive and Legislative Organs	1,017,552,760	21,341,286	996,211,474
External affairs	157,383,595	9,288,705	148,094,890
Financial and fiscal Affairs	868,756,949	14,364,527	854,392,422
General Personnel Services	392,187,641	20,793,603	371,394,038
General Public Services N.E.C.	173,372,372	2,237,550	171,134,822
Other General Services	36,281,843	238,477	36,043,366
Overall Planning and Statistical Services	24,763,313	656,365	24,106,948
Public Debt Transaction-External	7,253,253,987	0	7,253,253,987
R & D General Public Services	6,452,343	94,227	6,358,116
Unspecified	11,096,775,407	126,904,708	10,969,870,699
<b>Total</b>	<b>21,042,696,190</b>	<b>196,133,482</b>	<b>20,846,562,708</b>
<b>HEALTH</b>			
General Hospital Services	1,168,920,725	60,076,123	1,108,844,602
General Medical Services	53,547,176	0	53,547,176
Health N.E.C	1,728,986,977	33,936,670	1,695,050,307
Public health Services	352,770,138	0	352,770,138
R & D Health	7,456,971	12,476,301	(5,019,331)
Specialised Medical Services	27,661,332	9,924,868	17,736,464
<b>Total</b>	<b>3,339,343,319</b>	<b>116,413,963</b>	<b>3,222,929,356</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	19,854,442	1,629,391	18,225,052
Housing and Development	177,980,849	2,669,839	175,311,010
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,880,049	322,943	380,557,106
<b>Total</b>	<b>586,352,414</b>	<b>4,622,172</b>	<b>581,730,242</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	11,904,364	124,376,340
Law Courts	218,594,834	6,486,936	212,107,899
Prisons	102,990,544	0	102,990,544
Public Order and Safety N. E. C	199,701,856	20,809,702	178,892,154
Public order and safety n.e.c (CS)	41,544,256	908,753	40,635,503
Public Services	649,609,490	55,420,591	594,188,899
<b>Total</b>	<b>1,348,721,686</b>	<b>95,530,347</b>	<b>1,253,191,339</b>
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	3,688,168	92,606,690
Cultural Services	50,732,701	2,352,497	48,380,204
Recreational and Sporting Services	24,306,037	388,863	23,917,174
<b>Total</b>	<b>171,333,596</b>	<b>6,429,528</b>	<b>164,904,068</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	4,693	880,227
Family and Children	40,210,515	1,684,241	38,526,274
R&D Social Protection	3,680,822	55,911	3,624,910
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,401,012	3,908,771	59,492,241
Unemployment	60,018,713	399,702	59,619,011
<b>Total</b>	<b>168,365,941</b>	<b>6,053,318</b>	<b>162,312,622</b>
<b>Grand Total</b>	<b>36,553,050,938</b>	<b>905,968,930</b>	<b>35,647,082,008</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Direct Audit	3,438,968	0	3,438,968
Finance and Administration	17,929,629	3,599,449	14,330,180
Central Gov't Audit Dept.	15,164,160	0	15,164,160
Regional, District Audits & EIDA	58,984,496	0	58,984,496
Performance & Special Audit	3,995,177	0	3,995,177
<b>Total</b>	<b>99,512,430</b>	<b>3,599,449</b>	<b>95,912,981</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277	1,026,127	10,337,150
<b>Total</b>	<b>11,363,277</b>	<b>1,026,127</b>	<b>10,337,150</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833	20,352	291,481
<b>Total</b>	<b>311,833</b>	<b>20,352</b>	<b>291,481</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612	1,525,315	18,526,297
<b>Total</b>	<b>20,051,612</b>	<b>1,525,315</b>	<b>18,526,297</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,722	5,460,809	119,475,913
<b>Total</b>	<b>124,936,722</b>	<b>5,460,809</b>	<b>119,475,913</b>
<b>Ministry of Communications (MoC)</b>			
Gen. Admin	1,133,674	129,397	1,004,277
Internal Audit	37,000	0	37,000
Ghana Meteorological Agency	5,980,781	444,200	5,536,581
India Kofi Annan Centre of Excellence in IC	1,411,985	82,229	1,329,756
Poastal & Courier Services Regulatory Commission	276,540	9,764	266,775
National Information Technology Agency	401,618	25,615	376,003
<b>Total</b>	<b>9,241,597</b>	<b>691,205</b>	<b>8,550,392</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948	554,373	10,036,575
National House of Chiefs	6,933,919	792,432	6,141,487
<b>Total</b>	<b>17,524,868</b>	<b>1,346,806</b>	<b>16,178,062</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840	40,938,788	(39,116,948)
Veterans Association of Ghana	1,258,407	84,684	1,173,723
Ghana Armed Forces	509,743,334	765,014	508,978,320
<b>Total</b>	<b>512,823,581</b>	<b>41,788,487</b>	<b>471,035,094</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CENDL)	187,902	0	187,902
Council for Technical & Vocational Education & Training	1,158,740	49,146	1,109,594
Gen. Admin	1,536,842	184,720	1,352,122
National Council for Curriculum and Assessment	120,160	0	120,160
National Inspectorate Board	521,138	24,230	496,908
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	2,449,497	32,551,682
Tertiary	923,374,018	88,609,503	834,764,515
Ghana Education Office (GES)	7,069,053	0	7,069,053
Regional/District/School Services	3,033,579,691	303,454,840	2,730,124,851
Institutions For The Handicapped	17,336,575	0	17,336,575
Ghana National Commission for UNESCO	423,935	0	423,935
WAEC (National)	7,054,673	0	7,054,673
Ghana Library Board	6,638,530	365,722	6,272,808
National Service Secretariat	344,725,424	19,920,357	324,805,067
Ghana Book Development Council	154,073	0	154,073
WAEC (INTERNATIONAL)	8,077,180	0	8,077,180
<b>Total</b>	<b>4,387,062,473</b>	<b>415,058,015</b>	<b>3,972,004,459</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	1,007,263	105,091	902,172
Labour Department	2,852,629	252,618	2,600,011
Dept. of Factories Inspectorate	1,042,734	58,925	983,809
Dept. of Co-operatives	4,093,779	311,873	3,781,906
Management Development & Productivity Institute (M)	1,334,308	94,176	1,240,132
National Vocational Training Institute (NVTI)	8,132,917	697,613	7,435,304
Organisation of African Trade Union Unity	150,593	8,927	141,666
Opportunity Industrialisation center	969,629	71,275	898,354
Ghana Cooperative Council	180,034	0	180,034
Integrated Community Centres For Employable Skill	3,647,467	360,707	3,286,760
Fair Wages and Salaries Commission	1,588,647	85,028	1,503,619
<b>Total</b>	<b>25,000,000</b>	<b>2,046,233</b>	<b>22,953,767</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	2,836,836	147,594	2,689,241
Headquarters.	7,297,961	172,557	7,125,404
<b>Total</b>	<b>10,134,796</b>	<b>320,152</b>	<b>9,814,645</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.Roots and T)	1,709,690	0	1,709,690
Council for Scientific and Industrial Research (C.	94,147,875	12,185,299	81,962,576
Environmental Protection Agency	5,158,034	427,864	4,730,169
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	2,401,331	28,152,413
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.C.P.D)	11,781,587	406,791	11,374,796
Headquarters	1,183,811	414,771	769,040
<b>Total</b>	<b>147,319,619</b>	<b>15,836,056</b>	<b>131,483,563</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385	5,127,422	106,499,964
Finance Headquarters	22,146,955	995,611	21,151,344
Financial Intelligence Centre	2,218,544	0	2,218,544
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	0	528,989
Public Procurement Authority	2,727,958	158,778	2,569,180
Securities and Exchange Commission	1,842,473	98,247	1,744,226
Statistical Service	11,026,936	596,595	10,430,341
<b>Total</b>	<b>506,985,066</b>	<b>6,976,653</b>	<b>500,008,413</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	7,187,210	(2,774,728)
Yeji Artesian Fisheries	141,938	6,464	135,474
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Volta	248,339	0	248,339
Regional Operations Volta	294,901	0	294,901
Regional Operations Central	334,082	0	334,082
Regional Operations Western	191,601	0	191,601
Regional Operations Eastern	274,298	0	274,298
Regional Operations Ashanti	152,088	0	152,088
Regional Operations Brong Ahafo	173,686	0	173,686
Regional Operations Northern	218,463	0	218,463
Regional Operations Upper East	123,436	0	123,436
Regional Operations Upper West	8,000,000	7,193,674	806,326
<b>Total</b>			



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485	0	985,485
Animal Production Directorate	2,729,162	21,721	2,707,441
Crop Services Directorate	1,327,055	105,498	1,221,557
Directorate of Agric. Extension Services.	560,204	144,410	415,794
Finance and Administration	917,045	0	917,045
Ghana Permanent Representative in Rome	383,928	0	383,928
Grains and Legumes Dev. Board	1,270,972	100,467	1,170,505
Human Resource Development Management	9,556,368	3,012,283	6,544,086
Plant Protection & Regulatory Services (PPRS)	126,108	6,691	119,417
Policy Planning Monitoring and Evaluation	1,145,670	28,517	1,117,153
Regional Agric Development Unit	7,657,183	431,907	7,225,276
Statistics Research and Information Dept	809,918	0	809,918
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administration)	1,853,960	32,497	1,821,463
Women in Agric. Development Department (WIAD)	441,115	0	441,115
Ghana Irrigation Development Authority	3,486,374	377,553	3,108,821
Irrigation Company of Upper Region	1,661,237	101,014	1,560,223
<b>Total</b>	<b>35,000,000</b>	<b>4,362,558</b>	<b>30,637,442</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	31,388,673	2,919,092	28,469,581
America Region Missions	12,549,213	1,409,242	11,139,972
Europe Region Missions	30,568,978	2,685,374	27,883,603
Middle East and Asia Region Missions	18,820,095	1,617,041	17,203,053
Subvented Organisation	2,095,367	25,670	2,069,697
Foreign Affairs HQ	6,081,368	484,360	5,597,008
<b>Total</b>	<b>101,503,694</b>	<b>9,140,780</b>	<b>92,362,914</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299	19,873	93,427
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	55,911	659,580
Department of Women	692,888	60,415	632,473
Gender Desk	38,220	0	38,220
Headquarters	421,041	87,829	333,212
Jachie Training College Gen Admin Bosomtwe	94,732	14,934	79,798
Jirapa Orphanage Gen Admin Jirapa	11,275	625	10,650
National Commision of Persons with Disabillity General Adn	484,920	4,693	480,227
School of Social Work Gen Admin	382,320	0	382,320
Dept. of Social Welfare General Administration, Budget and I	14,267,293	1,588,394	12,678,899
<b>Total</b>	<b>17,335,506</b>	<b>1,832,674</b>	<b>15,502,832</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,332	0	177,332
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Procurement and Supplies	119,108	0	119,108
Subvented Organisations	17,754,638	366,324	17,388,314
Traditional and Alternative Medicine Directorate	1,458,855	0	1,458,855
Health Headquarters	6,754,941	1,043,240	5,711,701
Ghana Health Service	685,299,332	68,388,305	616,911,027
Psychiatry Hospitals (Tertiary Health Services)	20,903,625	9,924,868	10,978,757
Christian Health Association of Ghana	159,973,273	16,982,470	142,990,803
Regulatory Agencies	14,424,480	3,144,305	11,280,175
Teaching Hospitals	147,565,645	4,477,024	143,088,621
Training Institutions	65,264,904	10,762,330	54,502,574
<b>Total</b>	<b>1,122,792,776</b>	<b>115,088,867</b>	<b>1,007,703,909</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance			
Ghana Broadcasting Corporation (GBC)	1,861,354	0	1,861,354
Ghana News Agency	33,049,685	2,468,711	30,580,975
Information Services Department	3,757,008	199,359	3,557,649
National Film and Television Institute (NAFTI)	16,709,501	1,151,589	15,557,912
Total	3,001,200	214,033	2,787,167
<b>Ministry of Interior (MINT)</b>	58,378,748	4,033,693	54,345,056
Gaming Board			
Ghana Immigration Service	148,307	12,971	135,336
Ghana National Fire Service	82,102,237	5,296,471	76,805,766
Ghana Refugee Board	124,500,750	11,904,364	112,596,386
Nacortec Control Board	650,000	0	650,000
National Commission on Small Arms	16,861,315	1,124,120	15,737,195
National Disaster Management Organization	214,270	0	214,270
National Peace Council	50,000,000	3,803,680	46,196,320
Interior Headquarters	2,218,914	0	2,218,914
Ghana Police Service	1,270,802	156,295	1,114,507
Ghana Prisons Service	528,515,007	49,000,000	479,515,007
Total	103,622,035	9,157,466	94,464,569
<b>Ministry of Justice (MoJ)</b>	910,103,638	80,455,368	829,648,270
Attorney General's Department			
CopyRight Office	21,517,603	969,043	20,548,560
Council for Law Reporting	1,221,672	20,638	1,201,034
Economic and Organised Crime Office	2,335,250	33,382	2,301,868
Gen. Admin and Finance	12,964,884	908,753	12,056,131
General Legal Council	5,469,174	72,970	5,396,205
Law Reform Commission	3,068,200	119,001	2,949,199
Legal Aid Scheme	759,049	25,207	733,842
Registrar General's Dep't	3,568,775	109,767	3,459,008
Total	2,519,416	14,279	2,505,137
<b>Ministry of Lands and Natural Resources (MLNR)</b>	53,424,024	2,273,039	51,150,985
Forestry Commission			
Geological Survey Department	25,837,404	3,320,037	22,517,367
Headquarters	2,956,143	600,059	2,356,084
Lands Commission	2,190,000	761,291	1,428,709
Minerals Commission	33,337,374	893,725	32,443,649
O.A.S.L	11,323,361	0	11,323,361
Total	2,853,933	0	2,853,933
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>	78,498,215	5,575,112	72,923,103
Community Development			
Department of Parks and Gardens	6,253,483	1,629,391	4,624,093
Development Planning Unit	6,699,620	504,860	6,194,760
Gen. Admin	744,366	0	744,366
Inspectorate Division	1,304,517	17,980,262	(16,675,745)
Births and Death	220,741	999	219,741
Local Government Service	3,095,992	245,751	2,850,241
Environmental Health & Sanitation	1,000,376	92,939	907,437
Total	865,880	0	865,880
	20,184,975	20,454,202	(269,227)



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,751	585,555	4,899,196
Department of Urban Roads	5,803,695	334,650	5,469,045
Ghana Highway Authority	17,802,430	1,564,993	16,237,437
Headquarters	1,188,680	0	1,188,680
<b>Total</b>	<b>30,279,556</b>	<b>2,485,197</b>	<b>27,794,358</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	65,547	580,340
Ghana Tourist Board	3,740,732	283,869	3,456,862
Headquarters	254,207	0	254,207
HOTCATT	111,951	4,411	107,540
Subvented Agencies	6,229,231	449,215	5,780,015
Bureau of Ghana Language	327,513	51,615	275,897
<b>Total</b>	<b>21,591,436</b>	<b>854,658</b>	<b>20,736,778</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855	50,340	1,124,515
Foreign Missions	2,284,914	0	2,284,914
Gen. Admin	161,097	213,907	(52,809)
Ghana Export Promotion Authority	1,744,674	90,912	1,653,762
Ghana Standards Board	7,484,086	383,090	7,100,996
GRATIS	2,045,885	230,509	1,815,375
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	376,173	4,234,534
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>20,683,218</b>	<b>1,344,930</b>	<b>19,338,288</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	7,628,966	631,891	6,997,075
Ghana Railway Development Authority	1,034,770	0	1,034,770
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	51,098	991,896
Headquarters	1,141,220	271,303	869,918
<b>Total</b>	<b>11,210,933</b>	<b>954,292</b>	<b>10,256,642</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625	3,416	47,209
Community Water & Sanitation Agency	4,266,519	289,006	3,977,513
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	285,772	297,614
Human Resource Development and Mamageent (HRDM)	109,527	0	109,527
Hydrological Services Department	775,510	16,512	758,998
Policy Planning, Budgeting, Monitoring and Evaluation (PPM)	102,129	0	102,129
Public Servants Housing Loan Scheme Board	84,045	947	83,098
Public Works Department	8,251,295	1,281,685	6,969,611
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Ressearch Statistics and Information Management (RSIM)	77,019	0	77,019
Water Resources Commission	566,231	33,937	532,293
Works	6,735,698	0	6,735,698
Housing	107,878	71,477	36,401
<b>Total</b>	<b>23,926,331</b>	<b>1,982,752</b>	<b>21,943,579</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GHC	YTD ACTUAL JANUARY GHC	BALANCE GHC
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters			
National Sports Authority	989,796	45,425	944,371
National Youth Authority	4,242,336	343,438	3,898,898
National Sports College	4,283,734	362,237	3,921,497
<b>Total</b>	<b>372,071</b>	<b>38,941</b>	<b>333,130</b>
<b>MMDA</b>	<b>9,887,937</b>	<b>790,041</b>	<b>9,097,896</b>
Administration			
Agriculture	2,520,259	0	2,520,259
Physical Planning	47,285,500	0	47,285,500
Social Welfare & Community Development	9,940,987	0	9,940,987
Urban Roads	149,867	0	149,867
Works	1,281,921	0	1,281,921
Health	14,042,151	0	14,042,151
Social Welfare & Community	22,748,575	0	22,748,575
Trade, Industry and Tourism	15,191,220	0	15,191,220
Central Administration	1,486,402	0	1,486,402
Finance	131,414,283	0	131,414,283
Budget and Rating	4,211,023	0	4,211,023
Transport	2,127,070	0	2,127,070
Disaster Prevention	386,149	0	386,149
Birth and Death	4,231,459	0	4,231,459
Waste Management	278,561	0	278,561
Education, Youth and Sports	3,114,671	0	3,114,671
Physical Planning Office of Departmental Head	895,781	0	895,781
Social Welfare & Community Development Office of Department	826,185	0	826,185
Management Information System Unit	36,390	0	36,390
Metro. Security Department	16,560	0	16,560
Metro. Internal Audit Department	341,420	0	341,420
Metro. Public Relations Department	61,510	0	61,510
Logistics and Procurement Unit	37,600	0	37,600
Metro. Planning Coordinating Unit	15,600	0	15,600
National Commission For Civic Education	333,400	0	333,400
GAMADA	19,400	0	19,400
Rapid Responds Unit	15,600	0	15,600
Head Office	15,600	0	15,600
Records	43,568,783	0	43,568,783
Waste Management	29,560	0	29,560
Social Welfare & Community Development Office of Department	232,520	0	232,520
Trade, Industry and Tourism Metro Co-operative Department	1,215,968	0	1,215,968
Disaster Prevention Metro. Fire Service Unit	244,520	0	244,520
Urban Roads Urban Passenger Transport Unit	20,000	0	20,000
<b>Total</b>	<b>1,070,214</b>	<b>0</b>	<b>1,070,214</b>
<b>MMDA TRANSFER</b>	<b>309,406,711</b>	<b>0</b>	<b>309,406,711</b>
Administration			
<b>Total</b>	<b>284,939,275</b>	<b>0</b>	<b>284,939,275</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	24,003,989	1,971,448	22,032,541
<b>Total</b>	<b>24,003,989</b>	<b>1,971,448</b>	<b>22,032,541</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,420,534	65,920	3,354,614
<b>Total</b>	<b>3,420,534</b>	<b>65,920</b>	<b>3,354,614</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>National Media Commission</b>			
Gen. Admin	1,812,444	16,434	1,796,010
<b>Total</b>	<b>1,812,444</b>	<b>16,434</b>	<b>1,796,010</b>
<b>National Labour Commission (NLC)</b>			
General Administration HQ	1,000,572	49,110	951,462
<b>Total</b>	<b>1,000,572</b>	<b>49,110</b>	<b>951,462</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587	337,373	3,966,214
Ghana AIDS Commision	1,169,765	149,695	1,020,070
Ghana Investment Promotion Centre (GIPC)	1,221,374	75,961	1,145,413
Internal Audit Agency	2,499,124	155,114	2,344,010
Management Services	761,089	18,686	742,403
Microfinance and Small Loans Centre (MASLOC)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	236,317	2,806,807
National Pensions Regulatory Authority (NPRA)	4,155,294	74,840	4,080,454
National Population Council	1,880,467	94,227	1,786,240
Office of Head of Civil Service(OHCS)	2,825,506	658,840	2,166,666
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	10,086,550	127,120,209
Office of the President	20,841,303	2,014,784	18,826,518
Public Records and Archives Administration Departm	2,053,990	74,562	1,979,428
Regional Co-ordination Council	12,004,634	369,985	11,634,649
Savannah Accelerated Development Authority (SADA)	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	62,142	892,672
<b>Total</b>	<b>201,826,963</b>	<b>14,409,078</b>	<b>187,417,885</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,239	3,709,283	61,389,956
<b>Total</b>	<b>65,099,239</b>	<b>3,709,283</b>	<b>61,389,956</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485	121,157	1,836,328
<b>Total</b>	<b>1,957,485</b>	<b>121,157</b>	<b>1,836,328</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuties	224,195,150	11,973,329	212,221,821
Pensions	678,862,914	60,089,347	618,773,567
Social Security	726,392,286	54,842,032	671,550,254
<b>Total</b>	<b>1,629,450,350</b>	<b>126,904,708</b>	<b>1,502,545,642</b>
<b>Grand Total</b>	<b>10,917,986,423</b>	<b>901,764,631</b>	<b>10,016,221,792</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

<b>COST CENTER</b>	<b>ANNUAL BUDGET</b>	<b>YTD ACTUAL JANUARY</b>	<b>BALANCE</b>
	<b>GHC</b>	<b>GHC</b>	<b>GHC</b>
<b>Audit Service(AS)</b>			
Finance and Administration	8,545,662	0	8,545,662
Review Audit	534,000	0	534,000
Central Gov't Audit Dept.	877,000	0	877,000
Regional, District Audits & EIDA	2,648,700	0	2,648,700
Performance & Special Audit	1,210,000	0	1,210,000
<b>Total</b>	<b>13,815,362</b>	<b>0</b>	<b>13,815,362</b>
<b>CHRAJ (CHRAJ)</b>			
Administrative Justice Department	693,031	0	693,031
Anti Corruption Departmen	712,809	0	712,809
Human Rights Department	741,686	0	741,686
Administration and Finance Department	1,714,646	0	1,714,646
<b>Total</b>	<b>3,862,172</b>	<b>0</b>	<b>3,862,172</b>
<b>Electorai Commission</b>			
Headquarters	118,148,689	0	118,148,689
<b>Total</b>	<b>118,148,689</b>	<b>0</b>	<b>118,148,689</b>
<b>General Government Services</b>			
General Government Services	476,191,125	0	476,191,125
<b>Total</b>	<b>476,191,125</b>	<b>0</b>	<b>476,191,125</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	26,813,700	0	26,813,700
<b>Total</b>	<b>26,813,700</b>	<b>0</b>	<b>26,813,700</b>
<b>Ministry of Communications (MoC)</b>			
Gen. Admin	347,625	0	347,625
Internal Audit	21,554	0	21,554
Ghana Meteorological Agency	728,400	0	728,400
India Kofi Annan Centre of Excellence in IC	57,007	0	57,007
Poastal & Courier Services Regulatory Commission	398,519	0	398,519
National Information Technology Agency	37,480	0	37,480
<b>Total</b>	<b>1,590,585</b>	<b>0</b>	<b>1,590,585</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772	0	669,772
Headquarters	19,625	0	19,625
National House of Chiefs	604,852	0	604,852
<b>Total</b>	<b>1,294,249</b>	<b>0</b>	<b>1,294,249</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780	0	642,780
Veterans Association of Ghana	3,542,527	0	3,542,527
Ghana Armed Forces	50,566,598	0	50,566,598
<b>Total</b>	<b>54,751,906</b>	<b>0</b>	<b>54,751,906</b>

# **CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES**

<b>COST CENTER</b>	<b>ANNUAL BUDGET GH¢</b>	<b>YTD ACTUAL JANUARY GH¢</b>	<b>BALANCE GH¢</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling	695,010	0	695,010
Council for Technical & Vocational Education & Training	15,110,985	0	15,110,985
Gen. Admin	3,623,000	0	3,623,000
Human Resource and Development	1,823,000	0	1,823,000
Internal Audit	200,000	0	200,000
National Council for Curriculum and Assessment	150,000	0	150,000
National Inspectorate Board	545,000	0	545,000
National Teaching Council	150,000	0	150,000
Non Formal Education	1,895,568	0	1,895,568
Office of the Chief Director	200,000	0	200,000
Office of the Minister	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	17,266,770	0	17,266,770
Statistics, Research, Information & Public Relation	1,670,000	0	1,670,000
Tertiary	655,528,459	0	655,528,459
Ghana Education Office (GES)	343,608,253	0	343,608,253
Regional/District/School Services	147,328,838	0	147,328,838
Institutions For The Handicapped	259,998	0	259,998
Ghana National Commission for UNESCO	214,000	0	214,000
WAEC (National)	4,755,658	0	4,755,658
Ghana Library Board	810,999	0	810,999
National Service Secretariat	2,884,224	0	2,884,224
Ghana Book Development Council	188,800	0	188,800
<b>Total</b>	<b>1,199,108,562</b>	<b>0</b>	<b>1,199,108,562</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	1,754,224	0	1,754,224
Labour Department	812,196	0	812,196
Dept. of Co-operatives	663,302	0	663,302
Management Development & Productivity Institute (M	719,937	0	719,937
National Vocational Training Institute (NVTI)	2,180,473	0	2,180,473
Opportunity Industrialisation center	555,274	0	555,274
Ghana Cooperative Council	113,771	0	113,771
Integrated Community Centres For Employable Skill	244,324	0	244,324
Fair Wages and Salaries Commission	3,362,936	0	3,362,936
Dept. of Factories Inspectorate	533,023	0	533,023
GEEYDA	176,309	0	176,309
<b>Total</b>	<b>11,115,770</b>	<b>0</b>	<b>11,115,770</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	331,200	0	331,200
Headquarters.	169,640,821	0	169,640,821
<b>Total</b>	<b>169,972,021</b>	<b>0</b>	<b>169,972,021</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL JANUARY GH¢	BALANCE GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.	6,371,649	0	6,371,649
Environmental Protection Agency	13,707,471	0	13,707,471
Ghana Atomic Energy Commission (G.A.E.C)	3,104,518	0	3,104,518
School of Nuclear and Allied Sciences	201,005	0	201,005
Town and Country Planning Department (T.C.P.D)	1,252,517	0	1,252,517
Headquarters	3,741,884	0	3,741,884
MESTI Headquarters	526,000	0	526,000
MESTI Headquarters	9,592,227	0	9,592,227
<b>Total</b>	<b>38,497,271</b>	<b>0</b>	<b>38,497,271</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,313	4,204,299	12,927,014
Finance Headquarters	21,043,434	0	21,043,434
Financial Intelligence Centre	874,456	0	874,456
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	0	512,886
Public Procurement Authority	3,519,308	0	3,519,308
Securities and Exchange Commission	2,126,943	0	2,126,943
Statistical Service	2,958,015	0	2,958,015
<b>Total</b>	<b>142,071,333</b>	<b>4,204,299</b>	<b>137,867,034</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000	0	200,000
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	0	2,206,083
General Administration and Operations	2,914,061	0	2,914,061
Inland and Aquaculture Management Division	513,202	0	513,202
Marine Fisheries Management Division	3,287,204	0	3,287,204
Monitoring, Control and Surveillance Division	125,799	0	125,799
Office of the Minister	885,633	0	885,633
Yeji Artersnal Fisheries	102,539	0	102,539
Regional Operations Greater Accra	254,008	0	254,008
Regional Operations Volta	242,749	0	242,749
Regional Operations Volta	249,557	0	249,557
Regional Operations Central	241,356	0	241,356
Regional Operations Western	234,269	0	234,269
Regional Operations Eastern	226,763	0	226,763
Regional Operations Ashanti	224,407	0	224,407
Regional Operations Brong Ahafo	220,480	0	220,480
Regional Operations Northern	236,189	0	236,189
Regional Operations Upper East	221,265	0	221,265
Regional Operations Upper West	12,721,271	0	12,721,271
<b>Total</b>			

# **CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES**

<b>COST CENTER</b>	<b>ANNUAL BUDGET GHC</b>	<b>YTD ACTUAL JANUARY GHC</b>	<b>BALANCE GHC</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,821	0	254,821
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	0	9,225,393
Directorate of Agric. Extension Services.	1,567,514	0	1,567,514
Finance and Administration	1,150,000	0	1,150,000
Ghana Permanent Representative in Rome	150,000	0	150,000
Grains and Legumes Dev. Board	246,800	0	246,800
Human Resource Development Management	1,162,150	0	1,162,150
ONCHO	50,000	0	50,000
Plant Protection & Regulatory Services (PPRS)	564,990	0	564,990
Policy Planning Monitoring and Evaluation	14,017,429	0	14,017,429
Regional Agric Development Unit	12,690,063	0	12,690,063
Statistics Research and Information Dept	250,000	0	250,000
Vertirinary Council	40,000	0	40,000
Veterinary Services Dept. (Central Administration)	1,036,268	0	1,036,268
Women in Agric. Development Department (WIAD)	120,000	0	120,000
Ghana Irrigation Development Authority	1,989,818	0	1,989,818
Irrigation Company of Upper Region	421,918	0	421,918
Veterinary Services Dept	450,000	0	450,000
<b>Total</b>	<b>46,107,164</b>	<b>0</b>	<b>46,107,164</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	8,406,776	0	8,406,776
America Region Missions	2,323,385	0	2,323,385
Europe Region Missions	12,832,391	0	12,832,391
Middle East and Asia Region Missions	3,659,303	0	3,659,303
Subvented Organisation	675,411	0	675,411
Foreign Affairs HQ	2,744,535	0	2,744,535
<b>Total</b>	<b>30,641,801</b>	<b>0</b>	<b>30,641,801</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Ashanti Mampong Babies Home Gen Admin	2,600	0	2,600
Department of Children	1,553,430	0	1,553,430
Department of Women	1,638,774	0	1,638,774
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	0	41,380,067
Jachie Training College Gen Admin Bosomtwe	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabillity General A	250,000	0	250,000
School of Social Work Gen Admin	11,000	0	11,000
Dept. of Social Welfare General Administration, Budget ar	5,353,400	0	5,353,400
<b>Total</b>	<b>50,353,045</b>	<b>0</b>	<b>50,353,045</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GHC	YTD ACTUAL JANUARY GHC	BALANCE GHC
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	685,014	0	685,014
College of Pharmacist	742,377	0	742,377
Office of the Chief Director	47,004,522	0	47,004,522
Office of the Minister	169,600	0	169,600
Procurement and Supplies	45,620,834	0	45,620,834
Subvented Organisations	6,309,469	0	6,309,469
Traditional and Alternative Medicine Directorate	158,439	0	158,439
Health Headquarters	16,319,240	0	16,319,240
Ghana Health Service	888,987,586	0	888,987,586
Psychiatry Hospitals (Tertiary Health Services)	5,945,189	0	5,945,189
Christian Health Association of Ghana	168,257,560	0	168,257,560
Regulatory Agencies	25,342,734	0	25,342,734
Teaching Hospitals	107,592,585	0	107,592,585
Training Institutions	85,543,861	0	85,543,861
<b>Total</b>	<b>1,398,679,009</b>	<b>0</b>	<b>1,398,679,009</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111	0	602,111
Ghana Broadcasting Corporation (GBC)	20,412,165	0	20,412,165
Ghana News Agency	288,302	0	288,302
Information Services Department	626,151	0	626,151
National Film and Television Institute (NAFTI)	695,903	0	695,903
<b>Total</b>	<b>22,624,633</b>	<b>0</b>	<b>22,624,633</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083	0	483,083
Ghana Immigration Service	2,534,020	0	2,534,020
Ghana National Fire Service	8,950,991	0	8,950,991
Ghana Refugee Board	390,000	0	390,000
Migration Unit	281,758	0	281,758
Nacortc Control Board	790,000	0	790,000
National Commission on Small Arms	700,000	0	700,000
National Disaster Management Organization	8,920,000	0	8,920,000
National Peace Council	700,000	0	700,000
Interior Headquarters	2,400,000	0	2,400,000
Ghana Police Service	16,698,388	0	16,698,388
Ghana Prisons Service	13,700,000	0	13,700,000
<b>Total</b>	<b>56,548,240</b>	<b>0</b>	<b>56,548,240</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	587,806	0	587,806
CopyRight Office	150,776	0	150,776
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	0	462,861
Gen. Admin and Finance	736,340	0	736,340
General Legal Council	2,672,039	0	2,672,039
Law Reform Commission	108,205	0	108,205
Legal Aid Scheme	225,816	0	225,816
Registrar General's Dep't	500,320	0	500,320
<b>Total</b>	<b>6,067,096</b>	<b>0</b>	<b>6,067,096</b>



# **CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES**

<b>COST CENTER</b>	<b>ANNUAL BUDGET</b>	<b>YTD ACTUAL JANUARY</b>	<b>BALANCE</b>
	<b>GHC</b>	<b>GHC</b>	<b>GHC</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	35,711,836	0	35,711,836
Geological Survey Department	300,000	0	300,000
Headquarters	23,006,823	0	23,006,823
Lands Commission	20,660,203	0	20,660,203
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	0	41,012,563
<b>Total</b>	<b>128,537,927</b>	<b>0</b>	<b>128,537,927</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Community Development	1,200,000	0	1,200,000
Department of Parks and Gardens	1,200,000	0	1,200,000
Development Planning Unit	500,000	0	500,000
Gen. Admin	15,600,292	0	15,600,292
Headquarters	300,000	0	300,000
Inspectorate Division	15,234,319	0	15,234,319
Births and Death	1,200,000	0	1,200,000
Local Government Service	2,979,700	0	2,979,700
Environmental Health & Sanitation	1,000,000	0	1,000,000
<b>Total</b>	<b>39,214,311</b>	<b>0</b>	<b>39,214,311</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	3,970,578	0	3,970,578
Department of Urban Roads	528,869	0	528,869
Ghana Highway Authority	513,239	0	513,239
Headquarters	155,420	0	155,420
<b>Total</b>	<b>5,168,106</b>	<b>0</b>	<b>5,168,106</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Centre for National Culture	221,640	0	221,640
Finance and Administration	1,432,884	0	1,432,884
Ghana Tourist Board	2,907,004	0	2,907,004
Headquarters	100,470	0	100,470
HOTCATT	69,200	0	69,200
Subvented Agencies	1,325,069	0	1,325,069
Bureau of Ghana Language	32,807	0	32,807
<b>Total</b>	<b>6,089,073</b>	<b>0</b>	<b>6,089,073</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590	0	459,590
Foreign Missions	2,542,814	0	2,542,814
Gen. Admin	41,227,884	0	41,227,884
Ghana Export Promotion Authority	318,981	0	318,981
Ghana Standards Board	10,332,044	0	10,332,044
GRATIS	2,422,629	0	2,422,629
Industrial Development Division	7,830,922	0	7,830,922
NBSSI	633,973	0	633,973
PPME	577,536	0	577,536
Regional Trade Offices	402,304	0	402,304
Trade Development Division	10,412,856	0	10,412,856
<b>Total</b>	<b>77,161,533</b>	<b>0</b>	<b>77,161,533</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	0	1,479,583
Government Technical Training Centret	23,493	0	23,493
National Road Safety Commission	87,831	0	87,831
Headquarters	4,386,456	0	4,386,456
<b>Total</b>	<b>11,775,487</b>	<b>0</b>	<b>11,775,487</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
	GHC	GHC	GHC
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	0	10,737,665
Department of Rural Housing	122,067	0	122,067
Engineers Council	27,779	0	27,779
Gen. Admin (GA)	645,600	0	645,600
Human Resource Development and Management (HRDM)	112,348	0	112,348
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and Evaluation (P	265,153	0	265,153
Public Servants Housing Loan Scheme Board	2,008,602	0	2,008,602
Public Works Department	13,341,287	0	13,341,287
Rent Control Department	106,318	0	106,318
Ressearch Statistics and Information Management (RSIM)	41,719	0	41,719
Water Resources Commission	2,353,800	0	2,353,800
Housing	47,310	0	47,310
State Owned Enterprise	60,291,667	0	60,291,667
<b>Total</b>	<b>93,534,499</b>	<b>0</b>	<b>93,534,499</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000	0	8,981,000
National Sports Authority	4,883,647	0	4,883,647
National Youth Authority	4,140,000	0	4,140,000
National Sports Colleage	1,445,402	0	1,445,402
<b>Total</b>	<b>19,450,049</b>	<b>0</b>	<b>19,450,049</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308	0	2,286,308
<b>Total</b>	<b>2,286,308</b>	<b>0</b>	<b>2,286,308</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393	0	1,944,393
<b>Total</b>	<b>1,944,393</b>	<b>0</b>	<b>1,944,393</b>
<b>National Media Commission</b>			
Gen. Admin	605,504	0	605,504
<b>Total</b>	<b>605,504</b>	<b>0</b>	<b>605,504</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	916,849	0	916,849
<b>Total</b>	<b>916,849</b>	<b>0</b>	<b>916,849</b>

# **CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES**

<b>COST CENTER</b>	<b>ANNUAL BUDGET GHC</b>	<b>YTD ACTUAL JANUARY GHC</b>	<b>BALANCE GHC</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	905,000	0	905,000
Ghana AIDS Commision	30,027,743	0	30,027,743
Ghana Investment Promotion Centre (GIPC)	8,343,057	0	8,343,057
Internal Audit Agency	800,000	0	800,000
Management Services	100,000	0	100,000
Microfinance and Small Loans Centre (MASLOC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	0	759,999
National Pensions Regulatory Authority (NPRA)	1,353,270	0	1,353,270
National Population Council	600,000	0	600,000
Office of Government Business in Parliament	5,000,000	0	5,000,000
Office of Head of Civil Service(OHCS)	4,055,460	0	4,055,460
Office of the Administrator	200,000	0	200,000
Office of the National Security	11,289,630	0	11,289,630
Office of the President	11,409,428	0	11,409,428
Public Records and Archives Administration Departm	262,460	0	262,460
Regional Co-ordination Council	7,986,612	0	7,986,612
Savannah Accelerated Development Authority (SADA)	103,000	0	103,000
Scholarship Secretariat	320,000	0	320,000
<b>Total</b>	<b>83,840,658</b>	<b>0</b>	<b>83,840,658</b>
<b>Parliament of Ghana</b>			
Finance and Administration	2,414,549	0	2,414,549
Corporate Services	6,272,403	0	6,272,403
Library, Research and Information Services	2,396,458	0	2,396,458
Parliamentary Committees	38,702,190	0	38,702,190
Bills and Procedural Services	20,023,816	0	20,023,816
General Operations	22,734,064	0	22,734,064
<b>Total</b>	<b>92,543,479</b>	<b>0</b>	<b>92,543,479</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927	0	1,187,927
<b>Total</b>	<b>1,187,927</b>	<b>0</b>	<b>1,187,927</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,319	0	50,584,319
Subscription	137,000,000	0	137,000,000
Utility	57,000,000	0	57,000,000
<b>Total</b>	<b>244,584,319</b>	<b>0</b>	<b>244,584,319</b>
<b>Grand Total</b>	<b>4,689,815,425</b>	<b>4,204,299</b>	<b>4,685,611,126</b>



## ACRONYMS

ARIC	Audit Report Implementation Committee
BMS	Budget Management System
BoG	Bank of Ghana
CAG	Controller and Accountant - General
CAGD	Controller and Accountant - General's Department
CF	Consolidated Fund
CoA	Chart of Accounts
DIC	Diverstiture Implementation Committee
DMD	Debts Management Division
EOCO	Economic and Organised Crime Office
EFT	Electronic Funds Transfer
FAA	Financial Administration Act, 2003 (Act 654)
FAR	Financial Administration Regulations, 2004 (LI 1802)
FWSC	Fair Wages and Salaries Commission
GCB	Ghana Commercial Bank
GCNet	Ghana Community Network
GES	Ghana Education Service
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Countries
HRMS	Human Resource Management System
IAAA	Internal Audit Agency Act, 2003 (Act 658)
ICT	Information Communication Technology
IGF	Internally Generated Fund
IPPD	Integrated Personnel and Payroll Database
MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MESTI	Ministry of Environment, Science, Technology and Innovation
MELR	Ministry of Employment and Labour Relations
MFARI	Ministry of Foreign Affairs and Regional Integration
MINT	Ministry of the Interior
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MoC	Ministry of Communication



## ACRONYMS

MCTA	Ministry of Chieftaincy and Traditional Affairs
MoD	Ministry of Defence
MoE	Ministry of Education
MoEnP	Ministry of Energy and Petroleum
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoF	Ministry of Finance
MoH	Ministry of Health
MoIMR	Ministry of Information and Media Relations
MoJAG	Ministry of Justice and Attorney-General
MoRH	Ministry of Roads and Highways
MoT	Ministry of Transport
MoTI	Ministry of Trade and Industry
MoGCSP	Ministry of Gender, Children and Social Protection
MoYS	Ministry of Youth and Sports
MWRWH	Ministry of Water Resources, Works and Housing
NITA	National Information Technology Agency
NHIL	National Health Insurance Levy
NPT	Non - Project Type
OMCs	Oil Marketing Companies
PDI	Public Debt and Investment
PIA	Project Implementation Agency
PPA	Public Procurement Act, 2003 (Act 663)
PFM	Public Financial Management
PUFMARP	Public Financial Management Reforms Programme
SSNIT	Social Security and National Insurance Trust
SSPP	Single Spine Pay Policy
SIP	Social Intervention Programme
TRIPS	Total Revenue Integrated Processing System
TSA	Treasury Single Account



# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | FEBRUARY 2014

## REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF FEBRUARY, 2014

### 1.1 INTRODUCTION

#### 1.1 Mandate

Section 41(1)(b) of the Financial Administration Act, 2003 (Act 654)(FAA) and Regulation 191 of the Financial Administration Regulations 2004, (LI 1802)(FAR) requires the Controller and Accountant-General to prepare and transmit to the Auditor-General and the Minister of Finance (MoF), the Public Accounts (Financial Statements) on the Consolidated Fund of the Republic of Ghana within 15 days of the presiding month or such other period as Parliament may by resolution determine.

The financial statement is prepared on government business which is regulated by the financial laws. The authorisation to spend and limit on expenditure are stipulated in the Appropriation Act for each financial year as required by Article 179 (2) (a) of the 1992 Constitution.

In addition to the legal requirement, the Financial Statement is meant to provide a summary of government's financial resources and their application for the benefit of the people of Ghana.

#### 1.1.2 Components of the Financial Statements

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

---

<b>PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND</b>	<b>FEBRUARY 2014</b>
---	--------------------------

---

### **1.1.3 Scope of financial statements**

In compliance with Articles 175 and 176 of the Constitution of the Republic of Ghana and Section 41 of the FAA, these financial statements known as the Public Accounts of Ghana are prepared on the Consolidated Fund only. It comprises the financial activities of the Ministries, Departments and Agencies (MDAs) funded from the national budget.

The financial statements do not include other public funds established by or under the authority of an Act of Parliament and Retained Internally Generated Funds.

### **1.1.4 Basis of Accounting**

The financial statements are prepared on modified accrual basis. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions recognizes expenditure when liabilities are incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

## **4 HIGHLIGHTS OF FEBRUARY, 2014 FINANCIAL PERFORMANCE**

### **4.1 2014 Appropriation**

The amounts appropriated for Government business and reflected in these Financial Statements were regulated by the Appropriation Act 2013, Act 868. The date of assent of the Act was 30<sup>TH</sup> December, 2013. Payments made were based on warrants issued on the authority of the Minister of Finance and was within the Appropriation of GH¢36,170.98million.

A summary report of the appropriation is as below:



# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | FEBRUARY 2014

	2014
	GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Feb 2014	(2,475.46)
	<hr/>
Appropriation Un-utilised	<u>33,695.52</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of February 2014 in millions is as follows:

	Feb-14 Budget	Feb-14 Actual	Feb-14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,179.98	(810.46)
Payments	3,014.25	1,325.54	1,688.71
Net Receipts/Payments	(1,023.81)	(145.56)	878.25

In the month of February, total receipts fell short of the budget by GH¢810.46 million, total payment also fell below budget by GH¢ 1,688.71 million. However payments for the month exceeded that of receipts by GH¢145.56 million.

## 2.0 SUMMARY OF REVENUE AND EXPENDITURE

The summary of Revenue and Expenditure for the month of February 2014 in millions is as follows:

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | FEBRUARY 2014

	Feb-14 BUDGET GH¢,M	Feb-14 ACTUAL GH¢,M	Feb-14 VARIANCE GH¢,M
REVENUE	1,898.19	927.16	(971.03)
EXPENDITURE	2,137.93	1,291.77	846.16
SURPLUS/(DEFICIT)	(239.74)	(364.61)	124.37

Actual Revenue fell short of the budget by GH¢ 971.03 for the month of February. Actual expenditure also fell short of the budget by GH¢ 846.16 in the same period. However expenditure incurred exceeded revenue for the month by GH¢364.61 million

## 3.0 ADDITIONAL STATISTICS

### 3.1 REVENUE

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue fell short of the budget by 49%. Below is the contribution of the various components to this unfavourable variance.

#### 3.1.1 Direct Tax

Consolidated Fund Direct tax revenue as detailed in Note 2 for the month was GH¢ 395.56 million as against the expected amount of GH¢ 695.09 million indicating an unfavourable variance of GH¢ 299.53 million or 43% below budget. Direct tax contributed 43% of total revenue for the period.

#### 3.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 500.05 million against a budget of GH¢867.42 million. This resulted in an unfavourable variance of GH¢ 367.37 million or 42% less than the budget. Indirect Tax contributed 54% of total revenue for the period.

#### 3.1.3 Grants

No grant was received in the month of February, 2014.



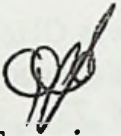
# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FEBRUARY 2014

## 4 CONCLUSION

I wish to take this opportunity to thank the Hon Minister, Hon Deputy Ministers and staff of MoF and CAGD and other public officers for the immense contribution made towards the preparation of the Report and the Public Accounts on the Consolidated Fund for the Month of February, 2014.

I also wish to sincerely thank all staff of the Department who have worked tirelessly to ensure that we put various systems in place for an improved service delivery to our clients.

In compliance with Section 41(1) (b) of the Financial Administration Act, 2003 (Act 654) and Regulation 191 of the Financial Administration Regulation, 2004 (LI 1802), I hereby present the Report and the Public Accounts on the Consolidated Fund for the Month of February, 2014.



**Grace Francisca Adzroe**

**Ag Controller and Accountant-General**

Date: 15<sup>th</sup> May 2014

---

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FEBRUARY  
2014

---

**3.1.4 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 31.55 million, it was however, GH¢149.85 in the same period in 2013. Non Tax Revenue contributed 3 % of total revenue for the period.

**3.2 EXPENDITURE**

Expenditure is made up of Compensation of Employees, Use of Goods and Services, Consumption of Fixed Capital, Interest, Subsidies, Grants, Social Benefits and Other Expenses. The total for the month amounted to GH¢ 1,291.77 million as against the budget of GH¢2,137.93 million, resulting in favourable variance of GH¢ 846.16 million or 40% less than budgeted.

**3.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 933.36 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 49.31 million. Compensation of Employees cost which represents 72% of total Expenditure for the month, also represents 103% of consolidated fund revenue for February.

**3.2.2 Use of Goods and Services**

Expenditure on Goods and Services incurred for the month as detailed in note twelve (12), was GH¢ 2.69 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 473.44 or 99%.

**3.2.3 Interest**

Interest paid for the month as detailed in note twelve (14), was GH¢355.72 million as against the budgeted figure of GH¢687.66 million resulting in a favourable variance of GH¢ 331.94 or 48% of the budget. Interest paid therefore, represent 28% of total expenditure for February.

**3.2.4 Social Benefits and Other Expenses**

There were no social benefits and other expense for the month of February

**3.3 PUBLIC DEBT REPAYMENTS**

Public Debt is made up of Domestic and External Debts as detailed in Note 15. However, there were no repayments of loans for the month of February.



# STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED FEBRUARY 28, 2014

RECEIPTS	NOTES	BUDGET	ACTUAL		VARIANCE
		GHC	GHC	%	GHC
DIRECT TAX	2	695,089,484	395,557,860	34	(299,531,624)
INDIRECT TAX	3	882,448,610	515,076,027	44	(367,372,583)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	31,551,004	3	(304,136,889)
NHIL	7	77,217,542	74,439,487	6	(2,778,056)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	162,862,575	14	162,862,575
RECOVERIES	10	0	499,664	0	499,664
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>1,179,986,616</b>	<b>100</b>	<b>(810,456,914)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	689,409,899	52	194,638,410
GOODS AND SERVICES	12	476,137,350	2,692,452	0	473,444,898
NON-FINANCIAL ASSETS	13	687,659,707	6,186,499	0	681,473,208
INTEREST	14	505,804,832	355,720,499	27	150,084,333
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	0	0	3,183,558
OTHER EXPENSES	17	72,024,633	0	0	72,024,633
LOAN REPAYMENTS	18	98,633,000	0	0	98,633,000
OTHER PAYMENTS	19	271,879,610	271,526,799	20	352,812
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMEN	21	6,666,667	0	0	6,666,667
<b>TOTAL PAYMENTS</b>		<b>3,014,248,639</b>	<b>1,325,536,148</b>	<b>100</b>	<b>1,688,712,491</b>

NET CHANGE IN STOCK OF CASH

(145,549,531)

CASH/BANK BALANCE AS AT BEGINNING

(2,057,188,185)

CASH/BANK BALANCE AS AT END

(2,202,737,716)

# SUMMARY YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE PERIOD ENDED FEBRUARY 28, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL FEBRUARY D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	1,390,178,968	395,557,860	909,467,480	33	(480,711,488)
INDIRECT TAX	10,589,383,325	1,764,897,221	515,076,027	1,127,807,710	41	(637,089,511)
GRANTS	0	0	0	0	0	0
NON-TAX REVENUE	4,028,254,719	671,375,787	31,551,004	221,027,736	8	(450,348,051)
NHIL	926,610,508	154,435,085	74,439,487	164,955,590	6	10,520,506
LOANS RECEIVED	0	0	0	0	0	0
NET TREASURY OPERATIONS	0	0	162,862,575	295,580,819		
RECOVERIES	0	0	499,664	1,007,537	0	1,007,537
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>3,980,887,060</b>	<b>1,179,986,616</b>	<b>2,719,846,872</b>	<b>100</b>	<b>(1,556,621,007)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	1,768,096,619	689,409,899	1,338,285,098	66	429,811,520
GOODS AND SERVICES	5,713,648,204	952,274,701	2,692,452	6,896,752	0	945,377,949
NON-FINANCIAL ASSETS	8,251,916,482	1,375,319,414	6,186,499	6,186,499	0	1,369,132,915
INTEREST	6,069,657,987	1,011,609,664	355,720,499	355,720,499	18	655,889,166
GOVERNMENT SUBSIDIES	98,531,656	16,421,943	0	0		
SOCIAL BENEFITS	38,202,700	6,367,117	0	0		
OTHER EXPENSES	864,295,600	144,049,267	0	0		
LOAN REPAYMENTS	1,183,596,000	197,266,000	0	0	0	197,266,000
OTHER PAYMENTS	3,262,555,325	543,759,221	271,526,799	319,744,948	16	224,014,272
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	13,333,333	0	0	0	13,333,333
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>6,028,497,278</b>	<b>1,325,536,148</b>	<b>2,026,833,796</b>	<b>100</b>	<b>3,834,825,155</b>



# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED FEBRUARY 28, 2014

		BUDGET	ACTUAL	ACTUAL
	NOTES	GH¢	CURRENT	PREVIOUS
			GH¢	GH¢
<b>REVENUE</b>				
DIRECT TAX	2	695,089,484	395,557,860	379,477,636
INDIRECT TAX	3	867,422,060	500,049,477	411,808,672
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	31,551,004	149,853,599
<b>TOTAL REVENUE</b>		<b>1,898,199,438</b>	<b>927,158,341</b>	<b>941,139,907</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	933,361,861	793,543,090
GOODS AND SERVICES	12	476,137,350	2,692,452	48,961,872
INTEREST	14	687,659,707	355,720,499	302,410,230
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	0	0
OTHER EXPENSES	17	72,024,633	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>2,137,931,196</b>	<b>1,291,774,812</b>	<b>1,144,915,193</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(239,731,758)</b>	<b>(364,616,471)</b>	<b>(203,775,286)</b>

# SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED FEBRUARY 28, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL FEBRUARY D	%	YTD VARIANCE E=A-D
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	1,390,178,968	395,557,860	909,467,480	41	(480,711,488)
INDIRECT TAX	10,409,064,724	1,734,844,121	500,049,477	1,097,026,909	49	(637,817,212)
GRANTS	0	0	0	0	0	0
NON-TAX REVENUE	4,028,254,719	671,375,787	31,551,004	221,027,736	10	(450,348,051)
<b>TOTAL RECEIPTS</b>	<b>22,778,393,252</b>	<b>3,796,398,875</b>	<b>927,158,341</b>	<b>2,227,522,125</b>	<b>100</b>	<b>(1,568,876,751)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	1,768,096,619	933,361,861	1,835,126,492	84	(67,029,874)
GOODS AND SERVICES	5,713,648,204	952,274,701	2,692,452	6,896,752	0	945,377,949
INTEREST	5,713,648,204	952,274,701	355,720,499	355,720,499	16	596,554,202
GOVERNMENT SUBSIDIES	8,251,916,482	1,375,319,414	0	0	0	1,375,319,414
SOCIAL BENEFITS	38,202,700	6,367,117	0	0	0	6,367,117
OTHER EXPENSES	864,295,600	144,049,267	0	0	0	144,049,267
FOREIGN FINANCED INVESTMENT	80,000,000	13,333,333	0	0	0	13,333,333
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>31,270,290,901</b>	<b>5,211,715,150</b>	<b>1,291,774,812</b>	<b>2,197,743,743</b>	<b>100</b>	<b>3,013,971,408</b>



**BALANCE SHEET AS AT FEBRUARY 28 2014**

	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(2,202,737,716)	(1,067,166,573)
Receivables	25	9,710,899	15,766,272
Prepayments	26	15,289,756	13,653,376
<b>TOTAL CURRENT ASSET</b>		<b>(2,177,737,061)</b>	<b>(1,037,746,925)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,420,714,545	1,418,308,002
Equity Investments	28	1,819,876,560	1,809,876,561
Infrastructure, plant and Equipment	29	2,658,852,740	1,584,377,059
Land		0	0
Work In-Progress	30	910,798,211	328,864,108
Intangible Assets		0	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>6,810,242,055</b>	<b>5,141,425,729</b>
<b>TOTAL ASSET</b>		<b>4,632,504,994</b>	<b>4,103,678,805</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	31	571,804,208	126,620,873
Deposits and Other Trust Monies	32	2,527,804,985	1,558,693,046
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,099,609,193</b>	<b>1,685,313,919</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	33	25,348,028,926	18,366,483,067
External	34	25,349,239,002	17,370,979,506
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,697,267,929</b>	<b>35,737,462,572</b>
<b>TOTAL LIABILITIES</b>		<b>53,796,877,122</b>	<b>37,422,776,491</b>
<b>NET ASSETS</b>		<b>(49,164,372,127)</b>	<b>(33,319,097,687)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits) Current		(364,616,471)	
Accumulated Surpluses / (Deficits)		(48,799,755,657)	
<b>NETWORTH</b>		<b>(49,164,372,128)</b>	<b>0</b>

GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED FEBRUARY 28, 2014

		CURRENT GH¢	PREVIOUS GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	910,633,887	0
Grants	5	0	0
Non-Tax Revenue	6	31,551,004	0
NHIL	7	74,439,487	1,354,083,485
<b>Total Receipt</b>		<b>1,016,624,378</b>	<b>1,354,083,485</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(689,409,899)	(9,939,050,213)
Goods and Services	12	(2,692,452)	(1,949,635,211)
Interest	14	(355,720,499)	(2,304,157,804)
Social Benefit	16	0	(34,053,046)
Other Expenses	17	0	(1,517,388,717)
Other Payments	19	(271,494,840)	(1,283,522,556)
Foreign Financed Investment	21	0	(2,887,397,585)
Government Subsidies		0	
<b>Total Payment</b>		<b>(1,319,317,690)</b>	<b>(19,915,205,132)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>(302,693,312)</b>	<b>(18,561,121,647)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(6,186,499)	(32,847,088)
<b>Net cashflow from investment in Non Current Assets</b>		<b>(6,186,499)</b>	<b>(32,847,088)</b>
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
Acquisition of Financial assets	22		
Loans		0	0
Shares and other equity		0	(74,869,136)
Advances		(31,959)	(23,782,877)
<b>Total Acquisition Financial Assets</b>		<b>(31,959)</b>	<b>(98,652,013)</b>



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED FEBRUARY 28, 2014

		CURRENT GH¢	PREVIOUS GH¢
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares			
Loans		0	8,635,073
Shares and other equity		0	0
Advances		499,664	5,607,043
<b>Total Disposal/Recovery of Financial assets</b>		<b>499,664</b>	<b>14,242,116</b>
<b>Net cashflow from investment in financial assets</b>		<b>467,705</b>	<b>(84,409,897)</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	2,425,830,594	19,574,887,952
Outflow	9	(2,262,968,019)	(14,469,845,487)
<b>Net Incurrence of Domestic Liability</b>		<b>162,862,575</b>	<b>5,105,042,465</b>
<b>EXTERNAL</b>			
Inflow	8	0	2,887,397,586
Outflow	18	0	(488,596,206)
<b>Net Incurrence of Foreign Liability</b>		<b>0</b>	<b>2,398,801,380</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>162,862,575</b>	<b>7,503,843,845</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>(145,549,531)</b>	<b>(11,174,534,787)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(2,057,188,185)</b>	<b>370,894,796</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>(2,202,737,716)</b>	<b>(10,803,639,992)</b>

## NOTES TO THE ACCOUNTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1.1 General Statement

The Government of Ghana (GoG) is a not for profit making sovereign entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles as prescribed by the Financial Administration Act (FAA) 2003, Act 654 and the accompanying Financial Administration Regulation (FAR) 2004, LI 1802.

In preparing the Financial Statements, the Controller and Accountant General (CAG) who is the Chief Accounting Officer of Government of Ghana takes cognizance of the 1992 Constitution and the Financial Administration Act 2003, Act 654 and its accompanying Regulation 2004. These statutes form the legal framework governing financial management of the Government of Ghana and also **define** the scope of the financial statements to be prepared by the CAG which covers only the Consolidated Fund.

Furthermore the Public Accounts of Ghana are prepared in partial fulfillment of the International Public Sector Accounting Standards (IPSAS) requirements and efforts are continuing to meet the full requirements in the very near future.

#### 1.2 Basis of Preparation

The Financial Statements are prepared on modified Accrual Basis using the Historical Cost Convention. The Accounting Policies adopted in preparing the Financial Statements have been consistently applied throughout all periods presented unless otherwise stated.

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

#### 1.3 Transactions denominated in foreign currency

Transactions denominated in foreign currency are converted using the exchange rate at the time of the transaction. Monetary items are converted using the exchange rate at the Balance Sheet date. Any exchange loss resulting is charged against the current financial year while exchange gain is deferred until realized.



#### **1.4 Comparative Figures**

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year. Basically a figure of a particular current period of the current financial year is compared with a figure of the same period in the previous financial year. However in some instances a figure of a particular current period is compared with a figure for the immediate preceding period. The two instances are stated clearly in the presentation when adopted.

#### **1.5 Assets and services received in kind**

Assets and services received free of charge or for nominal cost are recognised as Grant at the fair value of the assets and/or the fair value of those services that the Government would otherwise pay for, where the fair value can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Balance Sheet.

#### **1.5 Revenue**

Government reports revenue in the period in which they are received and lodged into the Treasury Accounts with Bank of Ghana. Revenue received is apportioned among the Consolidated Fund and the other statutory funds like the GETFund, District Assembly Common Fund, Energy Fund, Exploration Fund, Road Fund and Petroleum Fund. The reported revenue in the Statement of Revenue and Expenditure is the Consolidated Fund portion of the revenue received. The other Statutory Funds revenue is accrued and transferred to the Institutions managing them.

#### **1.6 Expenditure**

The reported expenditure which is solely from the consolidated fund is recognized when incurred.

#### **1.7 Assets**

In compliance with IPSAS and in line with best practice, Fixed Assets acquired during the year is capitalized and shown in the Balance Sheet and depreciation is not to be charged in the year of acquisition. The fixed assets capitalized in 2012 have been depreciated using the straight line method with the following rates;



Asset Class	Number of Years
Buildings	50
Trains, Water and Irrigation Systems, Ships and Vessel.	20
Plants, Machinery, Electrical Networks, Runways and Furniture and Fittings	10
Servers and Network and ICT Equipment	7
Transport Equipment	5
Sewers	2
Uninterrupted power supply, Interior Development	1

### 1.8 Loans Received.

Loans received are recorded on a Cash Basis and are classified into short term ( $\leq 1$  year), medium term ( $> 1$  year  $\leq 3$  years) and long term ( $> 3$  years) according to the time of maturity for repayment.

### 1.9 Investments

Investment which is made up of Equity investment, Loans and other investments are recorded on cash basis. Loans and other investments are classified into current receivables ( $\leq 1$  year) and non-current receivables ( $> 1$  year)

### 1.10 Provisions

Government does not make provision for irrecoverable investment until they are highly probable where a request will be made to Parliament for write-off. The provision for equity investment of GH¢2,958,236 and noncurrent receivables of GH¢100,101,686 in the accounts are investments the recovery of which is highly improbable and a request to Parliament for a write-off is awaiting approval.

### 1.11 Cash and Cash equivalent.

Cash and cash equivalent is restricted to only cash on hand and cash balances on bank accounts.

### 1.12 Project loans and grants

Project loans are currently treated as 'in and out' thus income and expenditure at the same time since detail data on their disbursement are not readily available.



## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	258,255,780	295,041,713
Paid by Corporations	119,324,438	39,123,376
Miscellaneous	17,977,642	45,312,547
<b>Total</b>	<b>395,557,860</b>	<b>379,477,636</b>
<b>Less</b>		
DACF	0	
<b>Total Revenue</b>	<b>395,557,860</b>	<b>379,477,636</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	145,686,251	100,141,083
Excises	23,139,619	50,858,427
Customs and Other Import Duties	331,223,607	260,809,162
Taxes on Exports	0	0
Levies	15,026,550	18,827,985
<b>Total Receipt</b>	<b>515,076,027</b>	<b>430,636,657</b>
<b>Less:</b>		
GETFund	0	0
Petroleum Fund	15,026,550	18,827,985
<b>Total</b>	<b>15,026,550</b>	<b>18,827,985</b>
<b>Total Revenue</b>	<b>500,049,477</b>	<b>411,808,672</b>
<b>4 Taxes</b>		
Directs Taxes	395,557,860	379,477,636
Indirect Taxes	515,076,027	430,636,657
<b>Total</b>	<b>910,633,887</b>	<b>810,114,293</b>
<b>5 GRANT</b>		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Non Project Type	0	0
<b>Total Receipt</b>	<b>0</b>	<b>0</b>

## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	3,471,478	130,652,454
Sales of goods and services	18,551,092	18,636,891
Fines, penalties, and forfeiture	910,583	557,248
Voluntary transfers other th	0	0
Miscellaneous and unidentified	8,617,851	7,005
<b>Total</b>	<b>31,551,004</b>	<b>149,853,599</b>
<b>7 NHIL</b>		
SSNIT	23,960,830	0
Domestic	21,412,349	17,275,073
Import	29,066,308	28,672,259
<b>Total</b>	<b>74,439,487</b>	<b>45,947,331</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	2,001,142,446	1,114,463,334
Medium Term Borrowings	14,560,362	96,417,937
Stocks and Bonds (long Term)	410,127,786	338,910,656
<b>Treasury Bills Issued</b>	<b>2,425,830,594</b>	<b>1,549,791,927</b>
Short Term Borrowing	(1,754,517,974)	(1,165,205,823)
Medium Term Borrowings	(96,417,937)	(64,703,335)
Long Term Borrowing	(412,032,108)	(1,648,963)
<b>Treasury Bills Redeemed</b>	<b>(2,262,968,019)</b>	<b>(1,231,558,122)</b>
<b>Net Treasury Operations</b>	<b>162,862,575</b>	<b>318,233,805</b>
<b>10 RECOVERIES</b>		
Loans	0	0
Advances	499,664	631,241
<b>Total</b>	<b>499,664</b>	<b>631,241</b>



## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>25 Current Receivables</b>		
Vehicle Advances	8,100,609	13,725,831
Special Advances	353,820	599,520
Salary Advances	265,619	450,070
Departmental Revolving Fund	990,852	990,852
<b>Total</b>	<b>9,710,899</b>	<b>15,766,272</b>
<b>26 Prepayments</b>	<b>15,289,756</b>	<b>13,653,376</b>
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	638,504,348	638,504,348
Companies	629,047,051	626,546,622
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
<b>Total</b>	<b>1,520,910,117</b>	<b>1,518,409,688</b>
Provisions	(100,195,572)	(100,101,686)
<b>Total</b>	<b>1,420,714,545</b>	<b>1,418,308,002</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,812,678,563	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
<b>Total</b>	<b>1,822,834,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,819,876,560</b>	<b>1,809,876,561</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,639,673	150,248,396
Other structures	564,431,413	559,159,386
Transport Equipment	163,999,327	96,475,549
Other machinery and equipment	1,165,446,644	655,108,814
Infrastructure Assets	748,405,507	104,319,756
<b>Total</b>	<b>2,822,565,471</b>	<b>1,584,377,059</b>
<b>Less:</b>	<b>163,712,731</b>	<b>0</b>
<b>Accumulated Depreciation</b>	<b>2,658,852,740</b>	<b>1,584,377,059</b>
<b>Net Book Value</b>		

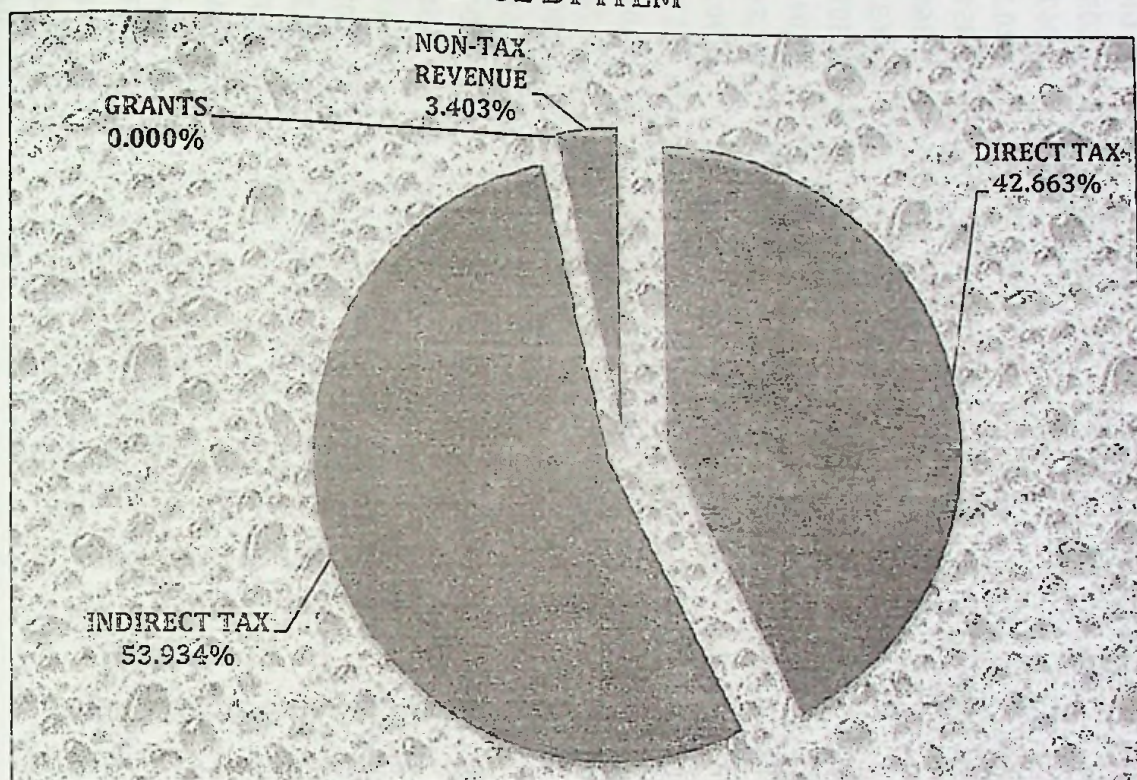
## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>30 Work - in - Progress</b>		
Dwellings	109,534,656	25,540,068
Non Residential Buildings	109,183,325	28,738,321
Other structures	692,080,230	42,852,007
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	1,552,340
<b>Total</b>	<b>910,798,211</b>	<b>328,864,108</b>
<b>31 Payables</b>		
Supplier	493,943,559	124,612,105
Withholding	1,855,270	2,008,768
P.A.Y.E	76,005,379	0
<b>Total</b>	<b>571,804,208</b>	<b>126,620,873</b>
<b>32 Deposits and Other Trust Monies</b>		
GETFund	407,576,494	193,465,291
NHIL	482,235,436	419,544,659
SSNIT	979,197,394	566,759,126
DACF	360,190,716	285,051,692
Petroleum Fund & Road Fund	106,253,053	92,024,588
Deposits	190,886,044	807,913
Special funds	1,465,847	1,039,777
<b>Total</b>	<b>2,527,804,985</b>	<b>1,558,693,046</b>
<b>33 Domestic Borrowing</b>	<b>25,348,028,926</b>	<b>18,366,483,067</b>
<b>34 External Borrowing</b>	<b>25,349,239,002</b>	<b>17,370,979,506</b>

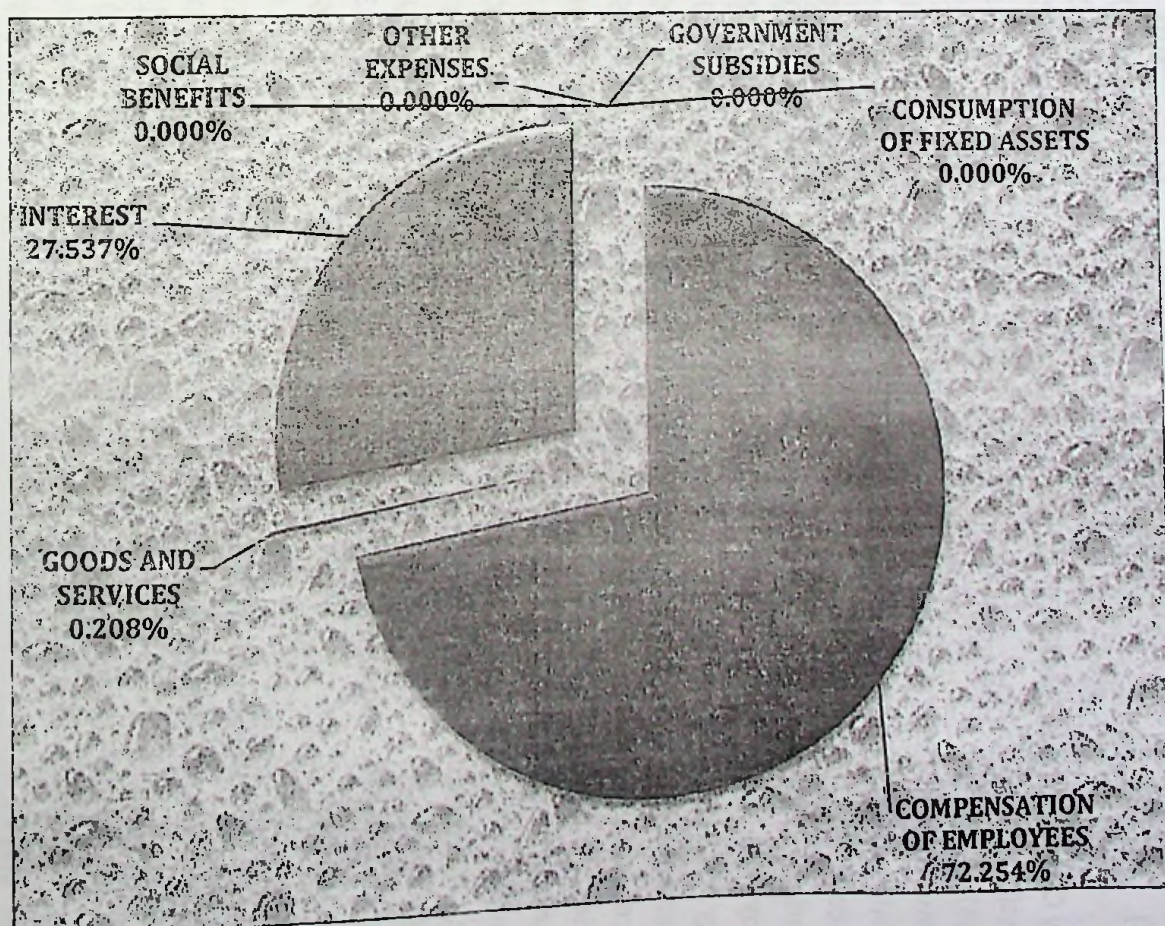


## ANALYSIS OF REVENUE AND EXPENDITURE

## REVENUE BY ITEM



## EXPENDITURE BY ITEM





# SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF	GOODS AND SERVICES	INTEREST	Total
	EMPLOYEES			
	GH¢	GH¢	GH¢	GH¢
<b>MDA</b>				
Audit Service(AS)	3,505,589	0	0	3,505,589
CHRAJ (CHRAJ)	1,067,152	0	0	1,067,152
District Assembly Common Fund(DACF)	20,352	0	0	20,352
Electoral Commission	1,859,539	0	0	1,859,539
Judicial Service (JS)	5,366,354	0	0	5,366,354
Ministry of Communications (MoC)	663,046	0	0	663,046
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,307,574	0	0	1,307,574
Ministry of Defence (MoD)	41,846,418	0	0	41,846,418
Ministry of Education (MOE)	442,241,913	0	0	442,241,913
Ministry of Employment and Labour Relations (MELR)	1,901,634	0	0	1,901,634
Ministry of Energy and Petroleum (MENP)	317,695	0	0	317,695
Ministry of Environment Science, Technology and Innovation (MESTI)	10,633,691	0	0	10,633,691
Ministry of Finance (MoF)	24,036,515	2,692,452	0	26,728,967
Ministry of Fisheries and Aquaculture Development	6,897,061	0	0	6,897,061
Ministry of Food and Agriculture (MOFA)	1,611,116	0	0	1,611,116
Ministry of Foreign Affairs and Regional Integration(MFARI)	9,049,073	0	0	9,049,073
Ministry of Gender, Children and Social Protection (MGCSP)	1,568,311	0	0	1,568,311
Ministry of Health (MoH)	108,146,880	0	0	108,146,880
Ministry of Information and Media Relations (MIMR)	4,023,130	0	0	4,023,130
Ministry of Interior (MINT)	80,221,635	0	0	80,221,635
Ministry of Justice (MoJ)	2,700,143	0	0	2,700,143
Ministry of Lands and Natural Resources (MLNR)	5,456,516	0	0	5,456,516
Ministry of Local Govt and Rural Development (MLGRD)	19,258,021	0	0	19,258,021
Ministry of Roads and Highways	2,393,632	0	0	2,393,632
Ministry of Tourism, Culture and Creative Arts	880,107	0	0	880,107
Ministry of Trade and Industry (MoTI)	1,562,776	0	0	1,562,776
Ministry of Transport (MRT)	946,397	0	0	946,397
Ministry of Water Resources, Works and Housing (MWRWH)	1,929,918	0	0	1,929,918



# NOTES TO THE ACCOUNTS

## 11 COMPENSATION OF EMPLOYEES

Established Position	808,580,712.05	692,762,980
Non Established Post	0	0
Allowances	253,061	47,859,798
*National Pension Contribution	124,528,088	52,920,312
<b>Total</b>	<b>933,361,861</b>	<b>793,543,090</b>
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	22,641,693	
13% SSF Accrued for the year	53,679,521	0
PAYE 2013 Accrued	76,005,379	0
Deposits	91,199,298	0
Rent % Rates Deduction	426,071	0
<b>Total Payments</b>	<b>689,409,899</b>	<b>793,543,090</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	53,679,521	0
Gratuity	17,324,588	10,112,389
Pension	53,523,979	42,807,924
End of Service Benefit (ESB)	0	0
Superannuation	0	0
<b>Total</b>	<b>124,528,088</b>	<b>52,920,312</b>

## 12 GOODS AND SERVICES

Materials and Office Consumables	0	1,375,866
Utilities	0	37,684
General Cleaning	0	0
Rentals	0	0
Travel and Transport	0	145,983
Repairs and Maintenance	0	40,706
Training, Seminar and Confer	2,579,877	1,363,537
Consultancy Expenses	112,575	40,000,000
Special Services	0	249,009
Other Charges and Fees	0	5,749,086
Emergency Services	0	0
	<b>2,692,452</b>	<b>48,961,872</b>
<b>Total</b>		
Less:	0	0
Unpaid Goods and Services	<b>2,692,452</b>	<b>48,961,872</b>
<b>Total Payments</b>		

## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	6,186,499	637,128
Work In Progress	0	32,209,960
<b>Total</b>	<b>6,186,499</b>	<b>32,847,088</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>6,186,499</b>	<b>32,847,088</b>
<b>14 INTEREST</b>		
Non Residents	3,740,467	7,105,997
Residents	351,980,031	295,304,234
<b>Total</b>	<b>355,720,499</b>	<b>302,410,230</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>355,720,499</b>	<b>302,410,230</b>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Subsidies	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	
Employer social benefits in Cash	0	
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>



## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	0	0
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	0
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	0	0
Special Operations	0	0
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>19 OTHER PAYMENTS</b>		
Advances	31,959	33,684
Prepayments	(5,000)	0
GET Fund	0	0
District Assembly Common Fund	50,000,000	0
Road Fund	0	0
Energy Fund	0	0
Petroleum Fund	791,914	29,604,927
Deposits	174,587,387	0
P.A.Y.E	55,400,000	0
NHIL	0	0
SSNIT 13%	430,978	0
<b>Special funds</b>	<b>281,237,237</b>	<b>29,638,611</b>
<b>Total</b>		
<b>Less:</b>		
Accounts Payable	(9,710,439)	(111,545,943)
<b>Deposits</b>	<b>271,526,799</b>	<b>(81,907,331)</b>
<b>Total</b>		
<b>Less:</b>		
Advances	31,959	33,684
<b>Cash flow</b>	<b>271,494,840</b>	<b>(81,941,015)</b>

## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	31,959	0
<b>Total</b>	<b>31,959</b>	<b>0</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	499,664	0
<b>Total</b>	<b>499,664</b>	<b>0</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	562,306,204	(4,078,931,132)
MDA Sub-CF Accounts	71,999,389	222,273,618
Regional Sub-CF Accounts	7,726,616	922,968
MMDA Sub-CF Accounts	9,713,379	3,379,961
Tax Revenue Accounts	(722,770,922)	2,319,243,599
NTR Revenue Accounts	171,691,233	60,034,261
Special Accounts	(2,303,403,615)	405,910,150
<b>Total</b>	<b>(2,202,737,716)</b>	<b>(1,067,166,573)</b>



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	GOODS AND SERVICES	INTEREST	Total
	GH¢	GH¢	GH¢	GH¢
Ministry of Youth and Sports (MoYS)	773,885	0	0	773,885
National Commission for Civic Education (NCCE)	1,989,948	0	0	1,989,948
National Development Planning Commission (NDPC)	66,601	0	0	66,601
National Media Commission	16,434	0	0	16,434
National Labour Commission (NLC)	49,110	0	0	49,110
Ministry of Government Machinery (OGM)	16,971,647	0	0	16,971,647
Ministry of Ghana	7,175,498	0	0	7,175,498
Ministry of Services Commission	125,402	0	0	125,402
Ministry of Ministries for Centralised Transactions	124,781,148	0	355,720,499	480,501,647
<b>Grand Total</b>	<b>933,361,861</b>	<b>2,692,452</b>	<b>355,720,499</b>	<b>1,291,774,812</b>

## NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	31,959	0
<b>Total</b>	<b>31,959</b>	<b>0</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	499,664	0
<b>Total</b>	<b>499,664</b>	<b>0</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	562,306,204	(4,078,931,132)
MDA Sub-CF Accounts	71,999,389	222,273,618
Regional Sub-CF Accounts	7,726,616	922,968
MMDA Sub-CF Accounts	9,713,379	3,379,961
Tax Revenue Accounts	(722,770,922)	2,319,243,599
NTR Revenue Accounts	171,691,233	60,034,261
Special Accounts	(2,303,403,615)	405,910,150
<b>Total</b>	<b>(2,202,737,716)</b>	<b>(1,067,166,573)</b>



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	GOODS AND SERVICES	INTEREST	Total
	GH¢	GH¢	GH¢	GH¢
<b>MDA</b>				
Ministry of Youth and Sports (MoYS)	773,885	0	0	773,885
National Commission for Civic Education (NCCE)	1,989,948	0	0	1,989,948
National Development Planning Commission (NDPC)	66,601	0	0	66,601
National Media Commission	16,434	0	0	16,434
National Labour Commission (NLC)	49,110	0	0	49,110
Office of Government Machinery (OGM)	16,971,647	0	0	16,971,647
Parliament of Ghana	7,175,498	0	0	7,175,498
Public Services Commission	125,402	0	0	125,402
Virtual Ministries for Centralised Transactions	124,781,148	0	355,720,499	480,501,647
<b>Grand Total</b>	<b>933,361,861</b>	<b>2,692,452</b>	<b>355,720,499</b>	<b>1,291,774,812</b>

# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO FEBRUARY GH¢	BALANCE GH¢
<b>COFOG AND SUB COFOG</b>			
<b>DEFENCE</b>			
Defence N.E.C	7,553,178	83,634,904	91,188,083
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	0	580,661,813
<b>TOTALS</b>	<b>588,241,558</b>	<b>83,634,904</b>	<b>671,876,462</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	443,809,535	19,784,354	463,593,889
Communication	84,599,442	310,791	84,910,233
Construction	29,481,413	2,540,285	32,021,698
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	1,703,693	38,175,759
Electricity	911,471,378	290,498	911,761,876
Fishing and Hunting	128,615,836	280,055	128,895,892
Forestry	31,822,193	6,222,030	38,044,223
General Economic and Commercial	181,796,858	2,815,433	184,612,292
General Labor Affairs	13,018,208	884,610	13,902,818
Manufacturing	111,222,566	1,135,495	112,358,060
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	99,436	21,733,881
Nuclear fuels	15,268,891	648,343	15,917,234
Other Fuels	1,137,201	6,271	1,143,472
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	374,568	95,344,230
R&D Mining Manufacturing and construction	47,386,093	1,962,988	49,349,080
Railway Transport	16,964,918	0	16,964,918
Road Transport	786,051,276	10,164,372	796,215,648
Tourism	11,800,951	711,959	12,512,910
<b>TOTALS</b>	<b>3,452,727,397</b>	<b>49,935,180</b>	<b>3,502,662,576</b>
<b>EDUCATION</b>			
Education N.E.C	529,184,737	649,818,545	1,179,003,282
Education not definable by Level	321,861,141	9,660,462	331,521,603
First Stage of Tertiary Education	10,581,332	1,043,460	11,624,792
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	22,903,170	251,554,446
Pre-primary Education	313,430,594	0	313,430,594
Primary Education	1,120,268,932	0	1,120,268,932
Second Stage of Tertiary Education	2,656,687	53,286	2,709,973
Subsidiary services to Education	7,555,330	725,492	8,280,822
Tertiary Education - University of Ghana Legon	1,427,436,680	141,720,480	1,569,157,160
Upper-Secondary Education	963,513,981	11,013,495	974,527,476
<b>TOTALS</b>	<b>5,731,832,608</b>	<b>836,938,391</b>	<b>6,568,770,999</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO FEBRUARY GH¢	BALANCE  GH¢
<b>COFOG AND SUB COFOG</b>			
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	39,313,291	0	39,313,291
Protection of Biodiversity and Landscape	16,513,993	232,299	16,746,292
R&D Environment Protection	43,773,661	848,358	44,622,019
Waste management	3,734,620	0	3,734,620
Waste Water Management	20,100,664	25,920	20,126,584
<b>TOTALS</b>	<b>123,436,230</b>	<b>1,106,577</b>	<b>124,542,807</b>
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	434,656	7,125,640
Economic Aid to Develop Countries and Countries in Tra	9,224,996	0	9,224,996
Executive and Legislative Organs	1,017,552,760	41,480,237	1,059,032,997
External affairs	157,383,595	18,485,703	175,869,298
Financial and fiscal Affairs	868,756,949	365,924,566	1,234,681,514
General Personnel Services	392,187,641	58,604,849	450,792,489
General Public Services N.E.C.	173,372,372	4,494,015	177,866,387
Other General Services	36,281,843	479,869	36,761,712
Overall Planning and Statistical Services	24,763,313	1,304,068	26,067,381
Public Debt Transaction-External	7,253,253,987	34,226,149	7,287,480,136
R & D General Public Services	6,452,343	188,454	6,640,797
Unspecified	11,096,775,407	251,432,796	11,348,208,203
<b>TOTALS</b>	<b>21,042,696,190</b>	<b>777,055,361</b>	<b>21,819,751,550</b>
<b>HEALTH</b>			
General Hospital Services	1,168,920,725	117,482,301	1,286,403,026
General Medical Services	53,547,176	0	53,547,176
Health N.E.C	1,728,986,977	64,852,309	1,793,839,286
Public health Services	352,770,138	0	352,770,138
R & D Health	7,456,971	19,821,096	27,278,067
Specialised Medical Services	27,661,332	19,267,309	46,928,641
<b>TOTALS</b>	<b>3,339,343,319</b>	<b>221,423,014</b>	<b>3,560,766,333</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	19,854,442	3,033,568	22,888,010
Housing and Development	177,980,849	5,259,867	183,240,716
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,880,049	652,631	381,532,680
<b>TOTALS</b>	<b>586,352,414</b>	<b>8,946,066</b>	<b>595,298,480</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	23,608,859	159,889,564
Law Courts	218,594,834	12,920,441	231,515,276
Prisons	102,990,544	0	102,990,544
Public Order and Safety N. E. C	199,701,856	44,848,803	244,550,659
Public Order and Safety N. E. C	41,544,256	1,818,216	43,362,472
Public order and safety n.e.c (CS)	649,609,490	111,849,247	761,458,738
Public Services	586,352,414	195,045,566	1,543,767,252
<b>TOTALS</b>			



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO FEBUARY GH¢	BALANCE GH¢
<b>COFOG AND SUB COFOG</b>			
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	7,359,184	103,654,043
Cultural Services	50,732,701	4,661,551	55,394,252
Recreational and Sporting Services	24,306,037	776,034	25,082,071
<b>TOTALS</b>	<b>171,333,596</b>	<b>12,796,769</b>	<b>184,130,365</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	9,385	894,305
Family and Children	40,210,515	3,137,410	43,347,925
R&D Social Protection	3,680,822	109,548	3,790,370
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,401,012	6,847,981	70,248,993
Unemployment	60,018,713	757,589	60,776,303
<b>TOTALS</b>	<b>168,365,941</b>	<b>10,861,914</b>	<b>179,227,855</b>
<b>Grand Total</b>	<b>36,553,050,938</b>	<b>2,197,743,742</b>	<b>38,750,794,680</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Direct Audit	3,438,968	0	3,438,968
Central Gov't Audit Dept.	15,164,160	0	15,164,160
Finance and Administration	17,929,629	7,105,038	25,034,667
Performance & Special Audit	3,995,177	0	3,995,177
Regional, District Audits & EIDA	58,984,496	0	58,984,496
<b>Total</b>	<b>99,512,430</b>	<b>7,105,038</b>	<b>106,617,469</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277	2,093,279	13,456,556
<b>Total</b>	<b>11,363,277</b>	<b>2,093,279</b>	<b>13,456,556</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833	40,704	352,537
<b>Total</b>	<b>311,833</b>	<b>40,704</b>	<b>352,537</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612	3,384,854	23,436,466
<b>Total</b>	<b>20,051,612</b>	<b>3,384,854</b>	<b>23,436,466</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,722	10,827,163	135,763,885
<b>Total</b>	<b>124,936,722</b>	<b>10,827,163</b>	<b>135,763,885</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,411,985	163,105	1,575,090
Gen. Admin	1,133,674	252,317	1,385,991
Ghana Meteorological Agency	5,980,781	880,355	6,861,136
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	38,945	440,563
Postal & Courier Services Regulatory Commission	276,540	19,528	296,068
<b>Total</b>	<b>9,241,597</b>	<b>1,354,251</b>	<b>10,595,848</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948	1,070,160	11,661,108
National House of Chiefs	6,933,919	1,584,220	8,518,139
<b>Total</b>	<b>17,524,868</b>	<b>2,654,380</b>	<b>20,179,247</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840	81,948,102	83,769,942
Ghana Armed Forces	509,743,334	1,517,434	511,260,768
Veterans Association of Ghana	1,258,407	169,368	1,427,775
<b>Total</b>	<b>512,823,581</b>	<b>83,634,904</b>	<b>596,458,485</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooli	187,902	0	187,902
Council for Technical & Vocational Education & Trainin	1,158,740	98,297	1,257,037
Gen. Admin	1,536,842	378,726	1,915,568
Ghana Book Development Council	154,073	0	154,073
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	725,492	7,364,022
Ghana National Commission for UNESCO	423,935	0	423,935
Institutions For The Handicapped	17,336,575	0	17,336,575
National Council for Curriculum and Assessment	120,160	0	120,160
National Inspectorate Board	521,138	50,437	571,575
National Service Secretariat	344,725,424	56,874,747	401,600,171
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	4,824,006	39,825,185
Regional/District/School Services	3,033,579,691	623,312,504	3,656,892,195
Tertiary	923,374,018	171,035,719	1,094,409,737
WAEC (INTERNATIONAL)	8,077,180	0	8,077,180
WAEC (National)	7,054,673	0	7,054,673
<b>Total</b>	<b>4,387,062,473</b>	<b>857,299,928</b>	<b>5,244,362,401</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	4,093,779	612,948	4,706,727
Dept. of Factories Inspectorate	1,042,734	117,351	1,160,085
Fair Wages and Salaries Commission	1,588,647	152,345	1,740,992
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	183,261	1,190,524
Integrated Cummunity Centeres For Employable Skill	3,647,467	662,903	4,310,370
Labour Department	2,852,629	497,865	3,350,494
Management Development & Productivity Institute (M	1,334,308	182,389	1,516,697
National Vocational Training Institute (NVTI)	8,132,917	1,377,426	9,510,343
Opportunity Industrialisation center	969,629	142,550	1,112,179
Organisation of African Trade Unioin Unity	150,593	18,829	169,422
<b>Total</b>	<b>25,000,000</b>	<b>3,947,867</b>	<b>28,947,867</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	2,836,836	290,498	3,127,333
Headquarters.	7,297,961	347,348	7,645,309
<b>Total</b>	<b>10,134,796</b>	<b>637,846</b>	<b>10,772,642</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.Roots :	1,709,690	0	1,709,690
Council for Scientific and Industrial Research (C.	94,147,875	19,231,317	113,379,193
Environmental Protection Agency	5,158,034	848,358	6,006,392
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	4,769,151	35,322,895
Headquaters	1,183,811	827,090	2,010,901
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.C.P.D)	11,781,587	793,831	12,575,418
<b>Total</b>	<b>147,319,619</b>	<b>26,469,747</b>	<b>173,789,366</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385	24,763,020	136,390,405
Finance Headquarters	22,146,955	4,541,492	26,688,447
Financial Intelligence Centre	2,218,544	0	2,218,544
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	0	528,989
Public Procurement Authority	2,727,958	317,274	3,045,232
Securities and Exchange Commission	1,842,473	192,573	2,035,046
Statistical Service	11,026,936	1,198,808	12,225,744
<b>Total</b>	<b>506,985,066</b>	<b>31,013,168</b>	<b>537,998,234</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	14,077,807	18,490,289
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Upper East	218,463	0	218,463
Regional Operations Upper West	123,436	0	123,436
Regional Operations Volta	248,339	0	248,339
Regional Operations Western	334,082	0	334,082
Yeji Artisanal Fisheries	141,938	12,927	154,866
<b>Total</b>	<b>8,000,000</b>	<b>14,090,734</b>	<b>22,090,734</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485	0	985,485
Animal Production Directorate	2,729,162	38,381	2,767,543
Crop Services Directorate	1,327,055	188,675	1,515,730
Directorate of Agric. Extension Services	560,204	242,564	802,767
Finance and Administration	917,045	0	917,045
Ghana Irrigation Development Authority	3,486,374	717,367	4,203,742
Ghana Permanent Representative in Rome	383,928	0	383,928
Grains and Legumes Dev. Board	1,270,972	200,474	1,471,446
Human Resource Development Management	9,556,368	3,406,443	12,962,812
Irrigation Company of Upper Region	1,661,237	203,386	1,864,623
Plant Protection & Regulatory Services (PPRS)	126,108	13,821	139,929
Policy Planning Monitoring and Evaluation	1,145,670	56,457	1,202,127
Regional Agric Development Unit	7,657,183	845,674	8,502,858
Statistics Research and Information Dept	809,918	0	809,918
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administration)	1,853,960	60,431	1,914,391
Women in Agric. Development Department (WIAD)	441,115	0	441,115
<b>Total</b>	<b>35,000,000</b>	<b>5,973,675</b>	<b>40,973,675</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	31,388,673	5,834,915	37,223,588
America Region Missions	12,549,213	2,811,430	15,360,643
Europe Region Missions	30,568,978	5,370,749	35,939,727
Foreign Affairs HQ	6,081,368	888,485	6,969,853
Middle East and Asia Region Missions	18,820,095	3,232,935	22,053,029
Subvented Organisation	2,095,367	51,341	2,146,708
<b>Total</b>	<b>101,503,694</b>	<b>18,189,853</b>	<b>119,693,547</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299	39,745	153,044
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	109,548	825,040
Department of Women	692,888	119,921	812,809
Dept. of Social Welfare General Administration, Budget:	14,267,293	2,946,625	17,213,919
Gender Desk	38,220	0	38,220
Headquarters	421,041	144,641	565,682
Jachie Training College Gen Admin Bosomtwe	94,732	29,868	124,601
Jirapa Orphanage Gen Admin Jirapa	11,275	1,250	12,525
National Commision of Persons with Disabillity General	484,920	9,385	494,305
School of Social Work Gen Admin	382,320	0	382,320
<b>Total</b>	<b>17,335,506</b>	<b>3,400,985</b>	<b>20,736,491</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	32,198,039	192,171,312
Ghana Health Service	685,299,332	133,397,554	818,696,886
Health Headquarters	6,754,941	1,935,495	8,690,436
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Procurement and Supplies	119,108	0	119,108
Psychiatry Hospitals (Tertiary Health Services)	20,903,625	19,267,309	40,170,934
Regulatory Agencies	14,424,480	5,839,049	20,263,529
Subvented Organisations	17,754,638	734,882	18,489,520
Teaching Hospitals	147,565,645	9,065,735	156,631,380
Traditional and Alternative Medicine Directorate	1,458,855	0	1,458,855
Training Institutions	65,264,904	20,797,684	86,062,588
<b>Total</b>	<b>1,122,792,776</b>	<b>223,235,747</b>	<b>1,346,028,523</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	1,861,354	0	1,861,354
Ghana Broadcasting Corporation (GBC)	33,049,685	4,980,632	38,030,317
Ghana News Agency	3,757,008	368,148	4,125,156
Information Services Department	16,709,501	2,273,386	18,982,887
National Film and Television Institute (NAFTI)	3,001,200	434,656	3,435,856
<b>Total</b>	<b>58,378,748</b>	<b>8,056,823</b>	<b>66,435,571</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Interior (MINT)</b>			
Gaming Board			
Ghana Immigration Service	148,307	25,943	174,250
Ghana National Fire Service	82,102,237	10,486,341	92,588,578
Ghana Police Service	124,500,750	23,608,859	148,109,610
Ghana Prisons Service	528,515,007	99,551,000	628,066,007
Ghana Refugee Board	103,622,035	18,227,220	121,849,256
Interior Headquarters	650,000	0	650,000
Nacortc Control Board	1,270,802	301,013	1,571,815
National Commission on Small Arms	16,861,315	1,811,907	18,673,222
National Disaster Management Organization	214,270	0	214,270
National Peace Council	50,000,000	6,664,720	56,664,720
<b>Total</b>	<b>2,218,914</b>	<b>0</b>	<b>2,218,914</b>
<b>Ministry of Justice (MoJ)</b>	<b>910,103,638</b>	<b>160,677,003</b>	<b>1,070,780,641</b>
Attorney General's Department	21,517,603	2,371,454	23,889,058
CopyRight Office	1,221,672	36,963	1,258,636
Council for Law Reporting	2,335,250	70,387	2,405,637
Economic and Organised Crime Office	12,964,884	1,818,216	14,783,100
Gen. Admin and Finance	5,469,174	142,449	5,611,623
General Legal Council	3,068,200	235,080	3,303,280
Law Reform Commission	759,049	50,414	809,463
Legal Aid Scheme	3,568,775	219,753	3,788,527
Registrar General's Dep't	2,519,416	28,466	2,547,882
<b>Total</b>	<b>53,424,024</b>	<b>4,973,182</b>	<b>58,397,206</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	25,837,404	6,592,002	32,429,406
Geological Survey Department	2,956,143	1,198,170	4,154,313
Headquarters	2,190,000	1,511,798	3,701,798
Lands Commission	33,337,374	1,729,657	35,067,031
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L	2,853,933	0	2,853,933
<b>Total</b>	<b>78,498,215</b>	<b>11,031,628</b>	<b>89,529,842</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	3,095,992	491,915	3,587,907
Community Development	6,253,483	3,033,568	9,287,052
Department of Parks and Gardens	6,699,620	993,187	7,692,807
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	35,005,323	36,309,840
Inspectorate Division	220,741	1,999	222,740
Local Government Service	1,000,376	186,231	1,186,607
<b>Total</b>	<b>20,184,975</b>	<b>39,712,224</b>	<b>59,897,199</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,751	1,154,614	6,639,365
Department of Urban Roads	5,803,695	667,153	6,470,848
Ghana Highway Authority	17,802,430	3,057,062	20,859,492
Headquarters	1,188,680	0	1,188,680
<b>Total</b>	<b>30,279,556</b>	<b>4,878,829</b>	<b>35,158,385</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	327,513	102,949	430,462
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	131,400	777,287
Ghana Tourist Board	3,740,732	580,559	4,321,290
Headquarters	254,207	0	254,207
HOTCATT	111,951	8,822	120,773
Subvented Agencies	6,229,231	911,035	7,140,266
<b>Total</b>	<b>21,591,436</b>	<b>1,734,765</b>	<b>23,326,201</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855	99,436	1,274,291
Foreign Missions	2,284,914	300,213	2,585,127
Gen. Admin	161,097	425,923	587,020
Ghana Export Promotion Authority	1,744,674	181,823	1,926,498
Ghana Standards Board	7,484,086	764,817	8,248,903
GRATIS	2,045,885	395,295	2,441,180
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	740,199	5,350,907
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>20,683,218</b>	<b>2,907,707</b>	<b>23,590,925</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,141,220	535,147	1,676,367
Driver and Vehicle Licensing Authority	7,628,966	1,263,783	8,892,749
Ghana Railway Development Authority	1,034,770	0	1,034,770
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	101,759	1,144,753
<b>Total</b>	<b>11,210,933</b>	<b>1,900,689</b>	<b>13,111,622</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625	6,652	57,277
Community Water & Sanitation Agency	4,266,519	584,757	4,851,277
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	562,488	1,145,875
Housing	107,878	122,799	230,677
Human Resource Development and Management (HRD)	109,527	0	109,527
Hydrological Services Department	775,510	25,920	801,430
Policy Planning, Budgeting, Monitoring and Evaluation (	102,129	0	102,129
Public Servants Housing Loan Scheme Board	84,045	1,894	85,938
Public Works Department	8,251,295	2,540,285	10,791,581
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Ressearch Statistics and Information Management (RSII	77,019	0	77,019
Water Resources Commission	566,231	67,874	634,105
Works	6,735,698	0	6,735,698
<b>Total</b>	<b>23,926,331</b>	<b>3,912,669</b>	<b>27,839,000</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	989,796	89,301	1,079,097
National Sports Authority	4,242,336	686,733	4,929,069
National Sports Colleage	372,071	68,655	440,726
National Youth Authority	4,283,734	719,238	5,002,972
<b>Total</b>	<b>9,887,937</b>	<b>1,563,926</b>	<b>11,451,863</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>MMDA</b>			
Administration			
Agriculture	2,520,259	0	2,520,259
Birth and Death	47,285,500	0	47,285,500
Budget and Rating	278,561	0	278,561
Central Administration	2,127,070	0	2,127,070
Disaster Prevention	131,414,283	0	131,414,283
Disaster PreventionMetro. Fire Service Unit	4,231,459	0	4,231,459
Education, Youth and Sports	20,000	0	20,000
Finance	895,781	0	895,781
GAMADA	4,211,023	0	4,211,023
Head Office	15,600	0	15,600
Health	43,568,783	0	43,568,783
Logistics and Procurement Unit	22,748,575	0	22,748,575
Management Information System Unit	15,600	0	15,600
Metro. Internal Audit Department	16,560	0	16,560
Metro. Planning Coordinating Unit	61,510	0	61,510
Metro. Public Relations Department	333,400	0	333,400
Metro. Security Department	37,600	0	37,600
National Commission For Civic Education	341,420	0	341,420
Physical Planning	19,400	0	19,400
Physical PlanningOffice of Departmental Head	9,940,987	0	9,940,987
Rapid Responds Unit	826,185	0	826,185
Records	15,600	0	15,600
Social Welfare & Community	29,560	0	29,560
Social Welfare & Community Development	15,191,220	0	15,191,220
Social Welfare & Community DevelopmentOffice of Dep:	149,867	0	149,867
Social Welfare & Community DevelopmentOffice of Dep:	1,215,968	0	1,215,968
Trade, Industry and Tourism	36,390	0	36,390
Trade, Industry and TourismMetro Co-operative Depart	1,486,402	0	1,486,402
Transport	244,520	0	244,520
Urban Roads	386,149	0	386,149
Urban RoadsUrban Passenger Transport Unit	1,281,921	0	1,281,921
Waste Managemen	1,070,214	0	1,070,214
Waste Management	232,520	0	232,520
Works	3,114,671	0	3,114,671
<b>Total</b>	14,042,151	0	14,042,151
<b>MMDA TRANSFER</b>	309,406,711		309,406,711
Administration			
<b>Total</b>	284,939,275	0	284,939,275
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	284,939,275	0	284,939,275
<b>Total</b>			
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	24,003,989	3,961,395	27,965,384
<b>Total</b>	24,003,989	3,961,395	27,965,384
<b>National Media Commission</b>			
Gen. Admin	3,420,534	132,521	3,553,055
<b>Total</b>	3,420,534	132,521	3,553,055
<b>National Labour Commission (NLC)</b>			
General Administration HQ	1,812,444	32,868	1,845,311
<b>Total</b>	1,812,444	32,868	1,845,311
<b>General Administration HQ</b>			
<b>Total</b>			
<b>National Labour Commission (NLC)</b>			
General Administration HQ	1,000,572	98,220	1,098,792
<b>Total</b>	1,000,572	98,220	1,098,792



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587	672,514	4,976,101
Ghana AIDS Commision	1,169,765	250,222	1,419,987
Ghana Investment Promotion Centre (GIPC)	1,221,374	151,923	1,373,297
Internal Audit Agency	2,499,124	305,873	2,804,997
Management Services	761,089	36,827	797,916
Microfinance and Small Loans Centre (MASLOC)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	493,944	3,537,068
National Pensions Regulatory Authority (NPRA)	4,155,294	155,122	4,310,416
National Population Council	1,880,467	188,454	2,068,921
Office of Head of Civil Service(OHCS)	2,825,506	1,302,526	4,128,032
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	23,038,101	160,244,860
Office of the President	20,841,303	3,747,051	24,588,354
Public Records and Archives Administration Departm	2,053,990	144,189	2,198,179
Regional Co-ordination Council	12,004,634	765,264	12,769,898
Savannah Accelerated Development Authority (SADA)	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	128,714	1,083,528
<b>Total</b>	<b>201,826,963</b>	<b>31,380,724</b>	<b>233,207,687</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,239	10,884,781	75,984,020
<b>Total</b>	<b>65,099,239</b>	<b>10,884,781</b>	<b>75,984,020</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485	246,559	2,204,045
<b>Total</b>	<b>1,957,485</b>	<b>246,559</b>	<b>2,204,045</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuties	224,195,150	29,297,917	253,493,067
Non Road Arrears-MoF		253,061	253,061
Pensions	678,862,914	113,613,326	792,476,240
Social Security	726,392,286	108,521,553	834,913,839
<b>Total</b>	<b>1,629,450,350</b>	<b>251,685,857</b>	<b>1,881,136,207</b>
<b>Grand Total</b>	<b>10,917,986,423</b>	<b>1,835,126,492</b>	<b>12,753,112,914</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.			
Finance and Administration	877,000	0.00	877,000
Performance & Special Audit	8,545,662	0.00	8,545,662
Regional, District Audits & EIDA	1,210,000	0.00	1,210,000
Review Audit	2,648,700	0.00	2,648,700
<b>Total</b>	534,000	0.00	534,000
<b>CHRAJ (CHRAJ)</b>	13,815,362	0.00	13,815,362
Administration and Finance Department			
Administrative Justice Department	1,714,646	0.00	1,714,646
Anti Corruption Departmen	693,031	0.00	693,031
Human Rights Department	712,809	0.00	712,809
<b>Total</b>	741,686	0.00	741,686
<b>Electoral Commission</b>	3,862,172	0.00	3,862,172
Headquarters			
<b>Total</b>	118,148,689	0.00	118,148,689
<b>General Government Services</b>			
Reserve Fund			
<b>Total</b>	476,191,125	0.00	476,191,125
<b>Judicial Service (JS)</b>			
Gen. Admin			
<b>Total</b>	26,813,700	0.00	26,813,700
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	57,007	0.00	57,007
Gen. Admin	347,625	0.00	347,625
Ghana Meteorological Agency	728,400	0.00	728,400
Internal Audit	21,554	0.00	21,554
National Information Technology Agency	37,480	0.00	37,480
Poastal & Courier Services Regulatory Commission	398,519	0.00	398,519
<b>Total</b>	1,590,585	0.00	1,590,585
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772	0.00	669,772
Headquarters	19,625	0.00	19,625
National House of Chiefs	604,852	0.00	604,852
<b>Total</b>	1,294,249	0.00	1,294,249
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780	0.00	642,780
Ghana Armed Forces	50,566,598	0.00	50,566,598
Veterans Association of Ghana	3,542,527	0.00	3,542,527
<b>Total</b>	54,751,906	0.00	54,751,906



# CLASSIFICATION OF MDAs YEAR TO DATE

## EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling	695,010	0.00	695,010
Council for Technical & Vocational Education & Training	15,110,985	0.00	15,110,985
Gen. Admin	3,623,000	0.00	3,623,000
Ghana Book Development Council	188,800	0.00	188,800
Ghana Education Office (GES)	343,608,253	0.00	343,608,253
Ghana Library Board	810,999	0.00	810,999
Ghana National Commission for UNESCO	214,000	0.00	214,000
Human Resource and Development	1,823,000	0.00	1,823,000
Institutions For The Handicapped	259,998	0.00	259,998
Internal Audit	200,000	0.00	200,000
National Council for Curriculum and Assessment	150,000	0.00	150,000
National Inspectorate Board	545,000	0.00	545,000
National Service Secretariat	2,884,224	0.00	2,884,224
National Teaching Council	150,000	0.00	150,000
Non Formal Education	1,895,568	0.00	1,895,568
Office of the Chief Director	200,000	0.00	200,000
Office of the Minister	200,000	0.00	200,000
Planning Budgeting, Monitoring & Evaluation	17,266,770	0.00	17,266,770
Regional/District/School Services	147,328,838	0.00	147,328,838
Statistics, Research, Information & Public Relation	1,670,000	0.00	1,670,000
Tertiary	655,528,459	0.00	655,528,459
WAEC (National)	4,755,658	0.00	4,755,658
<b>Total</b>	<b>1,199,108,562</b>	<b>0.00</b>	<b>1,199,108,562</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	663,302	0.00	663,302
Dept. of Factories Inspectorate	533,023	0.00	533,023
Fair Wages and Salaries Commission	3,362,936	0.00	3,362,936
GEEYDA	176,309	0.00	176,309
Ghana Cooperative Council	113,771	0.00	113,771
Headquarters	1,754,224	0.00	1,754,224
Integrated Community Centres For Employable Skill	244,324	0.00	244,324
Labour Department	812,196	0.00	812,196
Management Development & Productivity Institute (M	719,937	0.00	719,937
National Vocational Training Institute (NVTI)	2,180,473	0.00	2,180,473
Opportunity Industrialisation center	555,274	0.00	555,274
<b>Total</b>	<b>11,115,770</b>	<b>0.00</b>	<b>11,115,770</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	331,200	0.00	331,200
Headquarters.	169,640,821	0.00	169,640,821
<b>Total</b>	<b>169,972,021</b>	<b>0.00</b>	<b>169,972,021</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters			
Council for Scientific and Industrial Research (C.	9,592,227	0.00	9,592,227
Environmental Protection Agency	6,371,649	0.00	6,371,649
Ghana Atomic Energy Commission (G.A.E.C)	13,707,471	0.00	13,707,471
Headquarters	3,104,518	0.00	3,104,518
MESTI Headquarters	3,741,884	0.00	3,741,884
School of Nuclear and Allied Sciences	526,000	0.00	526,000
Town and Country Planning Department (T.C.P.D)	201,005	0.00	201,005
<b>Total</b>	<b>38,497,271</b>	<b>0.00</b>	<b>38,497,271</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,313	6896751.74	24,028,065
Finance Headquarters	21,043,434	0.00	21,043,434
Financial Intelligence Centre	874,456	0.00	874,456
Ghana Revenue Authority	93,904,979	0.00	93,904,979
Institute of Accountancy Training	512,886	0.00	512,886
Public Procurement Authority	3,519,308	0.00	3,519,308
Securities and Exchange Commission	2,126,943	0.00	2,126,943
Statistical Service	2,958,015	0.00	2,958,015
<b>Total</b>	<b>142,071,333</b>	<b>6896751.74</b>	<b>148,968,085</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000	0.00	200,000
Fisheries Scientific Survey Division	135,705	0.00	135,705
General Administration	2,206,083	0.00	2,206,083
General Administration and Operations	2,914,061	0.00	2,914,061
Inland and Acquaculture Management Division	513,202	0.00	513,202
Marine Fisheries Management Division	3,287,204	0.00	3,287,204
Monitoring, Control and Surveillance Division	125,799	0.00	125,799
Office of the Minister	885,633	0.00	885,633
Regional Operations Ashanti	226,763	0.00	226,763
Regional Operations Brong Ahafo	224,407	0.00	224,407
Regional Operations Brong Ahafo	249,557	0.00	249,557
Regional Operations Central	234,269	0.00	234,269
Regional Operations Eastern	254,008	0.00	254,008
Regional Operations Greater Accra	220,480	0.00	220,480
Regional Operations Northern	236,189	0.00	236,189
Regional Operations Upper East	221,265	0.00	221,265
Regional Operations Upper West	242,749	0.00	242,749
Regional Operations Volta	241,356	0.00	241,356
Regional Operations Western	102,539	0.00	102,539
Yeji Artersnal Fisheries	12,721,271	0.00	12,721,271
<b>Total</b>			



# CLASSIFICATION OF MDAs YEAR TO DATE

## EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,821	0.00	254,821
Animal Production Directorate	720,000	0.00	720,000
Crop Services Directorate	9,225,393	0.00	9,225,393
Directorate of Agric. Extension Services.	1,567,514	0.00	1,567,514
Finance and Administration	1,150,000	0.00	1,150,000
Ghana Irrigation Development Authority	1,989,818	0.00	1,989,818
Ghana Permanent Representative in Rome	150,000	0.00	150,000
Grains and Legumes Dev. Board	246,800	0.00	246,800
Human Resource Development Management	1,162,150	0.00	1,162,150
Irrigation Company of Upper Region	421,918	0.00	421,918
ONCHO	50,000	0.00	50,000
Plant Protection & Regulatory Services (PPRS)	564,990	0.00	564,990
Policy Planning Monitoring and Evaluation	14,017,429	0.00	14,017,429
Regional Agric Development Unit	12,690,063	0.00	12,690,063
Statistics Research and Information Dept	250,000	0.00	250,000
Vertirinary Council	40,000	0.00	40,000
Veterinary Services Dept	450,000	0.00	450,000
Veterinary Services Dept. (Central Administration)	1,036,268	0.00	1,036,268
Women in Agric. Development Department (WIAD)	120,000	0.00	120,000
<b>Total</b>	<b>46,107,164</b>	<b>0.00</b>	<b>46,107,164</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	8,406,776	0.00	8,406,776
America Region Missions	2,323,385	0.00	2,323,385
Europe Region Missions	12,832,391	0.00	12,832,391
Foreign Affairs HQ	2,744,535	0.00	2,744,535
Middle East and Asia Region Missions	3,659,303	0.00	3,659,303
Subvented Organisation	675,411	0.00	675,411
<b>Total</b>	<b>30,641,801</b>	<b>0.00</b>	<b>30,641,801</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0.00	2,500
Ashanti Mampong Babies Home Gen Admin	2,600	0.00	2,600
Department of Children	1,553,430	0.00	1,553,430
Department of Women	1,638,774	0.00	1,638,774
Dept. of Social Welfare General Administration, Budget and	5,353,400	0.00	5,353,400
Gender Desk	155,774	0.00	155,774
Headquarters	41,380,067	0.00	41,380,067
Jachie Training College Gen Admin Bosomtwe	3,000	0.00	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0.00	2,500
National Commission of Persons with Disability General Admin	250,000	0.00	250,000
School of Social Work Gen Admin	11,000	0.00	11,000
<b>Total</b>	<b>50,353,045</b>	<b>0.00</b>	<b>50,353,045</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	685,014	0.00	685,014
Christian Health Association of Ghana	168,257,560	0.00	168,257,560
College of Pharmacist	742,377	0.00	742,377
Ghana Health Service	888,987,586	0.00	888,987,586
Health Headquarters	16,319,240	0.00	16,319,240
Office of the Chief Director	47,004,522	0.00	47,004,522
Office of the Minister	169,600	0.00	169,600
Procurement and Supplies	45,620,834	0.00	45,620,834
Psychiatry Hospitals (Tertiary Health Services)	5,945,189	0.00	5,945,189
Regulatory Agencies	25,342,734	0.00	25,342,734
Subvented Organisations	6,309,469	0.00	6,309,469
Teaching Hospitals	107,592,585	0.00	107,592,585
Traditional and Alternative Medicine Directorate	158,439	0.00	158,439
Training Institutions	85,543,861	0.00	85,543,861
<b>Total</b>	<b>1,398,679,009</b>	<b>0.00</b>	<b>1,398,679,009</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111	0.00	602,111
Ghana Broadcasting Corporation (GBC)	20,412,165	0.00	20,412,165
Ghana News Agency	288,302	0.00	288,302
Information Services Department	626,151	0.00	626,151
National Film and Television Institute (NAFTI)	695,903	0.00	695,903
<b>Total</b>	<b>22,624,633</b>	<b>0.00</b>	<b>22,624,633</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083	0.00	483,083
Ghana Immigration Service	2,534,020	0.00	2,534,020
Ghana National Fire Service	8,950,991	0.00	8,950,991
Ghana Police Service	16,698,388	0.00	16,698,388
Ghana Prisons Service	13,700,000	0.00	13,700,000
Ghana Refugee Board	390,000	0.00	390,000
Interior Headquarters	2,400,000	0.00	2,400,000
Migration Unit	281,758	0.00	281,758
Nacortc Control Board	790,000	0.00	790,000
Nacortc Control Board	700,000	0.00	700,000
National Commission on Small Arms	8,920,000	0.00	8,920,000
National Disaster Management Organization	700,000	0.00	700,000
National Peace Council	56,548,240	0.00	56,548,240
<b>Total</b>			
<b>Ministry of Justice (MoJ)</b>	587,806	0.00	587,806
Attorney General's Department	150,776	0.00	150,776
CopyRight Office	622,934	0.00	622,934
Council for Law Reporting	462,861	0.00	462,861
Economic and Organised Crime Office	736,340	0.00	736,340
Gen. Admin and Finance	2,672,039	0.00	2,672,039
General Legal Council	108,205	0.00	108,205
Law Reform Commission	225,816	0.00	225,816
Legal Aid Scheme	500,320	0.00	500,320
Registrar General's Dep't	6,067,096	0.00	6,067,096
<b>Total</b>			



# CLASSIFICATION OF MDAs YEAR TO DATE

## EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	35,711,836	0.00	35,711,836
Geological Survey Department	300,000	0.00	300,000
Headquarters	23,006,823	0.00	23,006,823
Lands Commission	20,660,203	0.00	20,660,203
Minerals Commission	7,846,502	0.00	7,846,502
O.A.S.L	41,012,563	0.00	41,012,563
<b>Total</b>	<b>128,537,927</b>	<b>0.00</b>	<b>128,537,927</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000	0.00	1,200,000
Community Development	1,200,000	0.00	1,200,000
Department of Parks and Gardens	1,200,000	0.00	1,200,000
Development Planning Unit	500,000	0.00	500,000
Environmental Health & Sanitation	1,000,000	0.00	1,000,000
Gen. Admin	15,600,292	0.00	15,600,292
Headquarters	300,000	0.00	300,000
Inspectorate Division	15,234,319	0.00	15,234,319
Local Government Service	2,979,700	0.00	2,979,700
<b>Total</b>	<b>39,214,311</b>	<b>0.00</b>	<b>39,214,311</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	3,970,578	0.00	3,970,578
Department of Urban Roads	528,869	0.00	528,869
Ghana Highway Authority	513,239	0.00	513,239
Headquarters	155,420	0.00	155,420
<b>Total</b>	<b>5,168,106</b>	<b>0.00</b>	<b>5,168,106</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	32,807	0.00	32,807
Centre for National Culture	221,640	0.00	221,640
Finance and Administration	1,432,884	0.00	1,432,884
Ghana Tourist Board	2,907,004	0.00	2,907,004
Headquarters	100,470	0.00	100,470
HOTCATT	69,200	0.00	69,200
Subvented Agencies	1,325,069	0.00	1,325,069
<b>Total</b>	<b>6,089,073</b>	<b>0.00</b>	<b>6,089,073</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590	0.00	459,590
Foreign Missions	2,542,814	0.00	2,542,814
Gen. Admin	41,227,884	0.00	41,227,884
Ghana Export Promotion Authority	318,981	0.00	318,981
Ghana Standards Board	10,332,044	0.00	10,332,044
GRATIS	2,422,629	0.00	2,422,629
Industrial Development Division	7,830,922	0.00	7,830,922
NBSSI	633,973	0.00	633,973
PPME	577,536	0.00	577,536
Regional Trade Offices	402,304	0.00	402,304
Trade Development Division	10,412,856	0.00	10,412,856
<b>Total</b>	<b>77,161,533</b>	<b>0.00</b>	<b>77,161,533</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	4,386,456	0.00	4,386,456
Driver and Vehicle Licensing Authority	5,798,124	0.00	5,798,124
Ghana Railway Development Authority	1,479,583	0.00	1,479,583
Government Technical Training Centret	23,493	0.00	23,493
National Road Safety Commission	87,831	0.00	87,831
<b>Total</b>	<b>11,775,487</b>	<b>0.00</b>	<b>11,775,487</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GHc	YTD ACTUAL FEBRUARY GHc	BALANCE GHc
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	88,297	0.00	88,297
Community Water & Sanitation Agency	10,737,665	0.00	10,737,665
Department of Rural Housing	122,067	0.00	122,067
Engineers Council	27,779	0.00	27,779
Gen. Admin (GA)	645,600	0.00	645,600
Housing	47,310	0.00	47,310
Human Resource Development and Management (HRDM)	112,348	0.00	112,348
Hydrological Services Department	3,344,888	0.00	3,344,888
Policy Planning, Budgeting, Monitoring and Evaluation (PI)	265,153	0.00	265,153
Public Servants Housing Loan Scheme Board	2,008,602	0.00	2,008,602
Public Works Department	13,341,287	0.00	13,341,287
Rent Control Department	106,318	0.00	106,318
Research Statistics and Information Management (RSIM)	41,719	0.00	41,719
State Owned Enterprise	60,291,667	0.00	60,291,667
Water Resources Commission	2,353,800	0.00	2,353,800
<b>Total</b>	<b>93,534,499</b>	<b>0.00</b>	<b>93,534,499</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000	0.00	8,981,000
National Sports Authority	4,883,647	0.00	4,883,647
National Sports Colleague	1,445,402	0.00	1,445,402
National Youth Authority	4,140,000	0.00	4,140,000
<b>Total</b>	<b>19,450,049</b>	<b>0.00</b>	<b>19,450,049</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308	0.00	2,286,308
<b>Total</b>	<b>2,286,308</b>	<b>0.00</b>	<b>2,286,308</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393	0.00	1,944,393
<b>Total</b>	<b>1,944,393</b>	<b>0.00</b>	<b>1,944,393</b>
<b>National Media Commission</b>			
Gen. Admin	605,504	0.00	605,504
<b>Total</b>	<b>605,504</b>	<b>0.00</b>	<b>605,504</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	916,849	0.00	916,849
<b>Total</b>	<b>916,849</b>	<b>0.00</b>	<b>916,849</b>
<b>Office of Government Machinery (UGM)</b>			
Commissions and Councils	905,000	0.00	905,000
Ghana AIDS Commission	30,027,743	0.00	30,027,743
Ghana Investment Promotion Centre (GIPC)	8,343,057	0.00	8,343,057
Internal Audit Agency	800,000	0.00	800,000
Management Services	100,000	0.00	100,000
Microfinance and Small Loans Centre (MASLOC)	325,000	0.00	325,000
National Identification Authority (NIA)	759,999	0.00	759,999
National Pensions Regulatory Authority (NPRA)	1,353,270	0.00	1,353,270
National Population Council	600,000	0.00	600,000
Office of Government Business in Parliament	5,000,000	0.00	5,000,000
Office of Head of Civil Service (OHCS)	4,055,460	0.00	4,055,460
Office of the Administrator	200,000	0.00	200,000
Office of the National Security	11,289,630	0.00	11,289,630
Office of the President	11,409,428	0.00	11,409,428
Public Records and Archives Administration Department	262,460	0.00	262,460
Regional Co-ordination Council	7,986,612	0.00	7,986,612
Savannah Accelerated Development Authority (SADA)	103,000	0.00	103,000
Scholarship Secretariat	320,000	0.00	320,000
<b>Total</b>	<b>83,840,658</b>	<b>0.00</b>	<b>83,840,658</b>



# **CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - GOODS AND SERVICES**

<b>COST CENTER</b>	<b>ANNUAL BUDGET GH¢</b>	<b>YTD ACTUAL FEBRUARY GH¢</b>	<b>BALANCE GH¢</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	20,023,816	0.00	20,023,816
Corporate Services	6,272,403	0.00	6,272,403
Finance and Administration	2,414,549	0.00	2,414,549
General Operations	22,734,064	0.00	22,734,064
Library, Research and Information Services	2,396,458	0.00	2,396,458
Parliamentary Committees	38,702,190	0.00	38,702,190
<b>Total</b>	<b>92,543,479</b>	<b>0.00</b>	<b>92,543,479</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927	0.00	1,187,927
<b>Total</b>	<b>1,187,927</b>	<b>0.00</b>	<b>1,187,927</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,319	0.00	50,584,319
Subscription	137,000,000	0.00	137,000,000
Utility	57,000,000	0.00	57,000,000
<b>Total</b>	<b>244,584,319</b>	<b>0.00</b>	<b>244,584,319</b>
<b>Grand Total</b>	<b>4,689,815,425</b>	<b>6896751.74</b>	<b>4,696,712,177</b>



# CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - INTEREST

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL FEBRUARY GH¢	BALANCE GH¢
<b>Ministry of Health (MoH)</b>			
Training Institutions	18,700.00	0.00	18,700.00
<b>Total</b>	<b>18,700.00</b>	<b>0.00</b>	<b>18,700.00</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Debts Amortization-Interest	6,069,657,986.87	355,720,498.81	6,425,378,485.68
<b>Total</b>	<b>6,069,657,986.87</b>	<b>355,720,498.81</b>	<b>6,425,378,485.68</b>
<b>Grand Total</b>	<b>6,069,676,686.87</b>	<b>355,720,498.81</b>	<b>6,425,397,185.68</b>

