

GHANA



GAZETTE

Republic of Ghana

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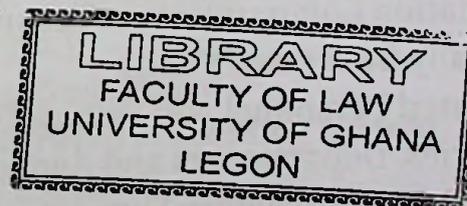
THURSDAY, 7TH AUGUST

2014

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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	Diversiture 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 Country
HRMS	Human Resource Management System
IAAA	Internal Audit Agency Act
ICT	Information Communication Technology
IGF	Internally Generated Funds
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 and Technology and Innovation
MELR	Ministry of Employment and Labour Relations
MFA	Ministry of Foreign Affairs and Regional Co-operation
MINT	Ministry of 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

MoCC	Ministry of Chieftaincy and Traditional Affairs
MoD	Ministry of Defence
MoE	Ministry of Education
MoEP	Ministry of Energy and Petroleum
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries Aquaculture Development
MoF	Ministry of Finance
MoH	Ministry of Health
MoIMR	Ministry of Information and Media Relations
MoJAD	Ministry of Justice and Attorney-General's Department
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 Agencies
PPA	Public Procurement Act
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**MARCH
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF
MARCH 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

MARCH
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 MARCH, 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 30TH 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

MARCH
2014

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Mar 2014	(4,466.20)
	<hr/>
Appropriation Un-utilised	<u>31,704.78</u>

1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	Mar-14 Budget GH¢M	Mar-14 Actual GH¢M	Mar-14 Variance GH¢M
Receipts	1,990.44	1,964.57	(25.87)
Payments	3,014.25	1,342.53	1,671.72
Net Receipts/Payments	(1,023.81)	622.04	1,645.85

In the month of March, total receipts fell short of the budget by GH¢25.87 million, total payment also fell below budget by GH¢ 1,671.72 million giving rise to a favourable variance of GH¢1,645.85

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MARCH
2014**2.0 SUMMARY OF REVENUE AND EXPENDITURE**

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

	Mar-14 BUDGET GH¢,M	Mar-14 ACTUAL GH¢,M	Mar-14 VARIANCE GH¢,M
REVENUE	1,898.20	1,707.77	(190.43)
EXPENDITURE	1,947.86	1,686.58	261.28
SURPLUS/(DEFICIT)	(49.66)	21.19	70.85

Actual Revenue fell short of the budget by GH¢ 190.43 for the month of March. Actual expenditure also fell short of the budget by GH¢ 261.28 in the same period, this was enough to absorb the revenue deficit giving rise to a favourable variance GH¢70.85.

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 10%. 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¢ 784.23 million as against the expected amount of GH¢ 695.09 million indicating a favourable variance of GH¢ 89.14 million or 13% above budget. Direct tax contributed 46% of total revenue for the period of March.

6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 495.00 million against a budget of GH¢ 867.42 million. This resulted in an unfavourable variance of GH¢ 372.42 million or 43% less than the budget. Indirect Tax contributed 29% of total revenue for the period.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

MARCH
2014**6.1.3 Grants**

Grants received for March 2014 was GH¢2.23 million.

6.1.4 Non - Tax Revenue

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 426.31 million as against a budgeted figure of GH¢335.69 million giving rise to a favourable variance of GH¢ 90.62 million or 27% more than the budget for that period. Non Tax Revenue contributed 25% 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¢ 1,686.58 million as against the budget of GH¢1,947.87 million, resulting in favourable variance of GH¢ 261.29 million or 13% less than budgeted.

6.2.1 Compensation of Employees

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 961.50 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 77.45 million. Compensation of Employees cost which represents 57% of total Expenditure for the month, also represents 56% of consolidated fund revenue for March.

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¢ 136.34 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 339.80. Goods and Services represent 8% of total expenditure for the period.

6.2.3 Interest

Interest Paid for the month as detailed in note twelve (12), was GH¢ 567.69 million as against the budgeted figure of GH¢505.81 million resulting in an unfavourable variance of GH¢ 61.88 or 12%. This represents 34% of total expenditure for the period.

6.2.4 Social Benefits and Other Expenses

An amount of GH¢1.06 million was incurred on social benefits and other expense for the month of March. This was GH¢2.11 million less than budget indication a favourable variance of 66% less than the budget.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND**MARCH
2014****6.3 PUBLIC DEBT REPAYMENTS**

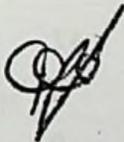
Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of March was GH¢58.45 million.

4.0 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 March 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 March 31, 2014.



Grace Francisca Adzroe

Ag. Controller and Accountant-General

Date:

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

	NOTES	MONTHLY BUDGET GH¢	ACTUAL MONTH GH¢	%	VARIANCE GH¢
RECEIPTS					
DIRECT TAX	2	695,089,484	784,225,812	40	89,136,328
INDIRECT TAX	3	882,448,610	495,001,207	25	(387,447,404)
GRANTS	5	77,217,542	2,231,814	0	(74,985,728)
NON-TAX REVENUE	6	335,687,893	426,310,305	22	90,622,412
NHIL	7	0	53,509,644	3	53,509,644
LOANS RECEIVED	8	0	19,385,657	9	19,385,657
NET TREASURY OPERATIONS	9	0	183,707,018	0	183,707,018
RECOVERIES	10	0	199,647	0	199,647
TOTAL RECEIPTS		1,990,443,530	1,964,571,104	100	(25,872,427)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	664,020,066	49	220,028,243
GOODS AND SERVICES	12	476,137,350	136,336,415	10	339,800,935
NON-FINANCIAL ASSETS	13	687,659,707	73,019,090	5	614,640,617
INTEREST	14	505,804,832	567,687,701	42	(61,882,869)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	1,075,149	0	2,108,410
OTHER EXPENSES	17	72,024,633	19,976,676	1	52,047,957
LOAN REPAYMENTS	18	98,633,000	58,452,785	4	40,180,215
OTHER PAYMENTS	19	271,879,610	(178,032,952)	(13)	449,912,562
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
TOTAL PAYMENTS		3,014,248,639	1,342,534,932	100	1,671,713,707

NET CHANGE IN STOCK OF CASH

622,036,172

CASH/BANK BALANCE AT THE BEGINNING OF THE MONTH

(2,202,737,716)

CASH/BANK BALANCE AT THE END OF THE MONTH

(1,580,701,544)

SUMMARY RECEIPTS AND PAYMENTS FOR THE THREE (3) MONTHS PERIOD ENDED MARCH 31, 2014

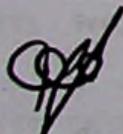
	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL MARCH D	% %	YTD VARIANCE E=(D-B)
RECEIPTS						
DIRECT TAX	8,341,073,810	2,085,268,452	784,225,812	1,693,693,292	36	(391,575,160)
INDIRECT TAX	10,589,383,325	2,647,345,831	495,001,207	1,622,808,917	35	(1,024,536,914)
GRANTS	926,610,508	231,652,627	2,231,814	2,231,814	0	(229,420,813)
NON-TAX REVENUE	4,028,254,719	1,007,063,680	426,310,305	647,338,041	14	(359,725,639)
NHIL	0	0	53,509,644	218,465,234	5	218,465,234
LOANS RECEIVED	0	0	19,385,657	19,385,657	0	19,385,657
NET TREASURY OPERATIONS	0	0	183,707,018	479,287,837	10	479,287,837
RECOVERIES	0	0	199,647	1,207,184	0	1,207,184
TOTAL RECEIPTS	23,885,322,362	5,971,330,590	1,964,571,104	4,684,417,976	100	(1,286,912,614)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	2,652,144,928	664,020,066	2,002,305,165	59	649,839,763
GOODS AND SERVICES	5,713,648,204	1,428,412,051	136,336,415	143,233,167	4	1,285,178,884
NON-FINANCIAL ASSETS	8,251,916,482	2,062,979,121	73,019,090	79,205,589	2	1,983,773,532
INTEREST	6,069,657,987	1,517,414,497	567,687,701	923,408,200	27	594,006,297
GOVERNMENT SUBSIDIES	98,531,656	24,632,914	0	0	0	24,632,914
SOCIAL BENEFITS	38,202,700	9,550,675	1,075,149	1,075,149	0	8,475,526
OTHER EXPENSES	864,295,600	216,073,900	19,976,676	19,976,676	1	196,097,224
LOAN REPAYMENTS	1,183,596,000	295,899,000	58,452,785	58,452,785	2	237,446,215
OTHER PAYMENTS	3,262,555,325	815,638,831	(178,032,952)	141,711,997	4	673,926,835
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	20,000,000	0	0	0	20,000,000
TOTAL PAYMENTS	36,170,983,665	9,042,745,916	1,342,534,932	3,369,368,728	100	5,673,377,188
NET CHANGE IN STOCK OF CASH			622,036,172	1,315,049,248		

BALANCE SHEET AS AT MARCH 31, 2014

	NOTES	2014 GH¢	2013 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	24	(1,580,701,543)	2,588,736,344
Receivables	25	9,525,793	7,708,807
Prepayments	26	15,289,756	29,316,837
TOTAL CURRENT ASSET		(1,555,885,995)	2,625,761,988
NON CURRENT ASSETS			
Receivables	27	1,420,714,545	1,495,838,963
Equity Investments	28	1,819,876,560	1,696,884,372
Infrastructure, plant and Equipment	29	2,730,246,645	528,924,501
Work In-Progress	30	912,423,396	65,837,206
TOTAL NON-CURRENT ASSET		6,883,261,146	3,787,485,042
TOTAL ASSET		5,327,375,151	6,413,247,030
LIABILITIES			
CURRENT LIABILITIES			
Payables	31	1,019,929,014	552,210,615
Deposits and Other Trust Monies	32	2,608,718,123	676,458,002
TOTAL CURRENT LIABILITIES		3,628,647,137	1,228,668,617
NON- CURRENT LIABILITIES			
Domestic	35	25,526,331,734	16,062,342,857
External	36	25,315,576,085	11,858,904,659
TOTAL NON-CURRENT LIABILITIES		50,841,907,818	27,921,247,515
TOTAL LIABILITIES		54,470,554,956	29,149,916,132
NET ASSETS			
CONTRIBUTED BY			
Surpluses / (Deficits) Current		21,192,322	(1,248,358,489)
Accumulated Surpluses / (Deficits)		(49,164,372,127)	(21,488,043,898)
NETWORTH		(49,143,179,805)	(22,736,402,387)



GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL

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

	NOTES	MONTHLY BUDGET GH¢	ACTUAL MARCH 2014 GH¢	ACTUAL MARCH 2013 GH¢
REVENUE				
DIRECT TAX	2	695,089,484	784,225,812	628,835,211
INDIRECT TAX	3	867,422,060	495,001,207	451,834,831
GRANTS	5	0	2,231,814	0
NON-TAX REVENUE	6	335,687,893	426,310,305	15,018,629
TOTAL REVENUE		1,898,199,438	1,707,769,138	1,095,688,671
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	884,048,309	961,500,875	850,944,104
GOODS AND SERVICES	12	476,137,350	136,336,415	121,629,067
INTEREST	14	505,804,832	567,687,701	394,948,377
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	1,075,149	3,738,956
OTHER EXPENSES	17	72,024,633	19,976,676	120,834,870
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
TOTAL EXPENDITURE		1,947,865,350	1,686,576,816	1,492,095,374
SURPLUS/(DEFICIT)		(49,665,912)	21,192,322	(396,406,703)

SUMMARY REVENUE AND EXPENDITURE FOR THE THREE (3) PERIOD ENDED MARCH 31, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL MARCH D	%	YTD VARIANCE E=A-D
RECEIPTS						
DIRECT TAX	8,341,073,810	2,085,268,452	784,225,812	1,693,693,292	43	(391,575,160)
INDIRECT TAX	10,409,064,724	2,602,266,181	495,001,207	1,592,028,116	40	(1,010,238,065)
GRANTS	0	0	2,231,814	2,231,814	0	2,231,814
NON-TAX REVENUE	4,028,254,719	1,007,063,680	426,310,305	647,338,041	16	(359,725,639)
TOTAL RECEIPTS	22,778,393,252	5,694,598,313	1,707,769,138	3,935,291,263	100	(1,759,307,051)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	2,652,144,928	961,500,875	2,796,627,367	72	(144,482,439)
GOODS AND SERVICES	5,713,648,204	1,428,412,051	136,336,415	143,233,167	4	1,285,178,884
INTEREST	6,069,657,987	1,517,414,497	567,687,701	923,408,200	24	594,006,297
GOVERNMENT SUBSIDIES	98,531,656	24,632,914	0	0		24,632,914
SOCIAL BENEFITS	38,202,700	9,550,675	1,075,149	1,075,149	0	8,475,526
OTHER EXPENSES	864,295,600	216,073,900	19,976,676	19,976,676	1	196,097,224
FOREIGN FINANCED INVESTMENT	80,000,000	20,000,000	0	0		20,000,000
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
TOTAL PAYMENTS	23,472,915,858	5,868,228,964	1,686,576,816	3,884,320,559	100	1,983,908,406
SURPLUS/(DEFICIT)			21,192,322	50,970,704		

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MARCH 31, 2014

	NOTES	2014 GH¢	2013 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	1,279,227,018	1,080,670,042
Grants	5	2,231,814	0
Non-Tax Revenue	6	426,310,305	15,018,629
Other Receipts	7	53,509,644	45,128,620
Total Receipt		1,761,278,782	1,140,817,292
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(664,020,066)	(850,944,104)
Goods and Services	12	(136,336,415)	(121,629,067)
Interest	14	(567,687,701)	(394,948,377)
Other Expenses	17	(19,976,676)	(120,834,870)
Social Benefit	16	(1,075,149)	(3,738,956)
Other Payments	19	178,047,492	290,777,727
Total Payment		(1,211,048,516)	(1,201,317,646)
NET CASHFLOW FROM OPERATING ACTIVITIES		550,230,266	(60,500,355)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Purchase/Granting of Nonfinancial assets	13		
Fixed Asset		(71,393,905)	(193,229,484)
Inventory		0	(256,704)
Work-In-Progress		(1,625,186)	0.00
Total Acquisition of Asset		(73,019,090)	(193,486,188)
-Disposal of Non Current Asset			
Fixed Asset		0	0
Inventory		0	0
Work-In Progress		0	0
TOTAL DISPOSAL OF NON-CURRENT ASSET		0	0
Net cashflow from investment in Non Current Assets		(73,019,090)	(193,486,188)
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MARCH 31, 2014

	NOTES	2014 GH¢	2013 GH¢
Acquisition of Financial assets	22		
Loans		0	0
Shares and other equity		0	0
Advances and Other Receivables		(14,540)	38,565
Total Acquisition Financial Assets		(14,540)	38,565
Disposal/Recovery of Financial Asset	23		
Securities other than shares		0	0
Loans		0	0
Shares and other equity		0	0
Advances		199,647	19,874
Total Disposal/Recovery of Financial assets		199,647	19,874
Net cashflow from investment in financial assets		185,107	(18,691)
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC	9		
Inflow		2,410,748,092	3,182,934,947
Outflow		(2,227,041,073)	(1,447,478,442)
Net Incurrence of Domestic Liability		183,707,018	1,735,456,505
EXTERNAL			
Inflow	8	19,385,657	0
Outflow	18	(58,452,785)	(38,096,930)
Net Incurrence of Foreign Liability		(39,067,128)	(38,096,930)
NET CASHFLOW FROM FINANCING ACTIVITY		144,639,890	1,697,359,574
NET CHANGE IN STOCK OF CASH		622,036,172	1,443,354,341
CASH AND CASH EQUIVALENT AT BEGINNING		(2,202,737,716)	1,110,707,389
CASH AND CASH EQUIVALENT AT CLOSE		(1,580,701,544)	2,554,061,729

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 (≤ 1 year), medium term (> 1 year ≤ 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 (≤ 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¢
2 DIRECT TAX		
Paid by Individuals	313,469,035	225,032,888
Paid by Corporations and Other Companies	421,885,600	54,366,188
Miscellaneous	48,871,176	38,625,095
Total Receipt	<u>784,225,812</u>	<u>318,024,172</u>
Less:		
DACF	0	0
Actual Revenue	<u>784,225,812</u>	<u>318,024,171.71</u>
3 INDIRECT TAX		
General Taxes on Goods and Services	172,196,935	105,537,427
Excises	9,807,629	47,961,817
Customs and Other Import Duties	312,996,643	298,134,750
Taxes on Exports	0	160,928
Lavies	0	19,558,457
Total Receipts	<u>495,001,207</u>	<u>471,353,378</u>
Less:		
GETFund	0	160,928
Petroleum	0	19,558,457
Total Lavies	<u>0</u>	<u>19,719,384</u>
Total Indirect Tax Revenue	<u>495,001,207</u>	<u>451,633,993</u>
4 Taxes		
Directs Taxes	784,225,812	318,024,172
Indirect Taxes	495,001,207	471,353,378
Total	<u>1,279,227,018</u>	<u>789,377,550</u>
5 GRANT		
Program	2,231,814	0
Project Grant	0	0
Non Project Type	0	0
Total Revenue	<u>2,231,814</u>	<u>0</u>
Less:		
Non Project Type	0	0
Total Receipt	<u>2,231,814</u>	<u>0</u>
6 NON-TAX REVENUE		
Property income	405,445,533	458,920
Sales of goods and services	19,263,007	14,401,599
Fines, penalties, and forfei	1,601,766	346,114
Voluntary transfers other th	0	0
Miscellaneous and unidentifi	0	9,356,152
Total	<u>426,310,305</u>	<u>24,562,786</u>
7 NATIONAL HEALTH INSUARANCE LEVIES		
SSNIT	0	66,851
Domestic	26,224,910	(18,748,146)
Import	27,284,733	31,781,092
Total	<u>53,509,644</u>	<u>13,099,797</u>

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
8 LOANS RECEIVED		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institut	19,385,657	0
Total External Borrowings	19,385,657	0
9 NET TREASURY OPERATIONS		
Short Term Borrowing	2,327,967,082	1,095,627,197.45
Medium Term Borrowings	45,274,895	78,195,575
Stocks and Bonds (long Term borrowings)	37,506,115	1,048,720,941
	2,410,748,092	2,222,543,713
Treasury Bills Issued		
Short Term loans Paid	1,941,743,771	1,155,869,658
Medium Term Loans Paid	263,537,161	64,909,217
Long Term Loans Paid	21,760,142	375,035,823
Treasury Bills Redeemed	2,227,041,073	1,595,814,698
Net Treasury Operations	183,707,018	626,729,015
10 RECOVERIES		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances and other Receivables	199,647	(647,610)
Total	199,647	(647,610)
11 COMPENSATION OF EMPLOYEES		
Established Position	825,754,428	676,143,847
Non Established Post	0	0
Allowances	2,917,285	11,200
National Pension Contribution*	132,829,161	52,571,611
Total Exp	961,500,875	728,726,658
Less		
5.5% SSF Accrued for the year	29,959,377.18	0
13% SSF Accrued for the year	71,209,066	0
PAYE 14 Accrued	97,363,264.87	0
Deposits	98,949,100.35	0
Rent % Rates Deduction	0	0
Total Payments	664,020,066	728,726,658
*National Pension Contribution		
13.5% SSF Contribution	71,209,066	0
Gratuity	13,615,446	6,906,965
Pension	48,004,649	45,664,646
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	132,829,161	52,571,611

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
12 GOODS AND SERVICES		
Materials and Office Consuma	126,150,188	8,291,855
Utilities	362,985	19,745
General Cleaning	113,615	51,053
Rentals	553,877	6,840
Travel and Transport	4,143,275	11,485,838
Repairs and Maintenance	622,648	372,136
Training, Seminar and Confer	829,262	19,354,762
Consultancy Expenses	2,851,869	350,000
Special Services	708,696	643,549
Other Charges and Fees	0	908,636
Total	136,336,415	41,484,414
13 NON-FINANCIAL ASSETS		
Fixed asset	71,393,905	6,240,196
Work In Progress	1,625,186	13,390,437
Inventory	0	0
Total	73,019,090	19,630,633
14 INTEREST		
External	125,006,439	48,445,223
Domestic	442,681,263	227,987,169
Total	567,687,701	276,432,393
15 GOVERNMENT SUBSIDIES		
Utility	0	0
Petroleum Products	0	0
Total	0	0
Less:		
Unpaid Subsidies	0	0
Total Payments	0	0
16 SOCIAL BENEFITS		
Social security benefits in cash	0	0
Employer social benefits in cash	1,075,149	171,376
Total	1,075,149	171,376
17 OTHER EXPENSES		
Insurance and compensation	5,580,954	2,180,119
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	244,329	0
Special Operations	0	0
Scholarship & Bursaries	14,151,393	0
Grants to Employees	0	0
Project Expenses	0	0
Total	19,976,676	2,180,119

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
18 LOAN REPAYMENTS		
Bilateral Loans	2,098,591	0
Multilateral Loans	6,328,033	0
External Commercial Institutions	44,621,951	0
Domestic Commercial Institutions	5,404,211	0
Total External Loan Repayments	58,452,785	0
19 OTHER PAYMENTS		
Advances and Other Receivables	14,540	17,122
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Total	14,540	17,122
TRUST MONIES		
Prepayments	0	15,000
GET Fund	45,914,049	0
District Assembly Common Fun	60,000,000	0
Petroluem Fund	0	0
NHIL	66,800,000	125,011,854
SSNIT 13%	0	0
Total	172,714,049	125,043,976
Less:		
Accounts Payable	(350,761,541)	(135,535,215)
Deposits	0	0
Total(REPA)	(178,032,952)	(10,491,239)
Total (cashflow)	(178,032,952)	(10,491,239)
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Total	0	0
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	14,540	0
Total	14,540	0

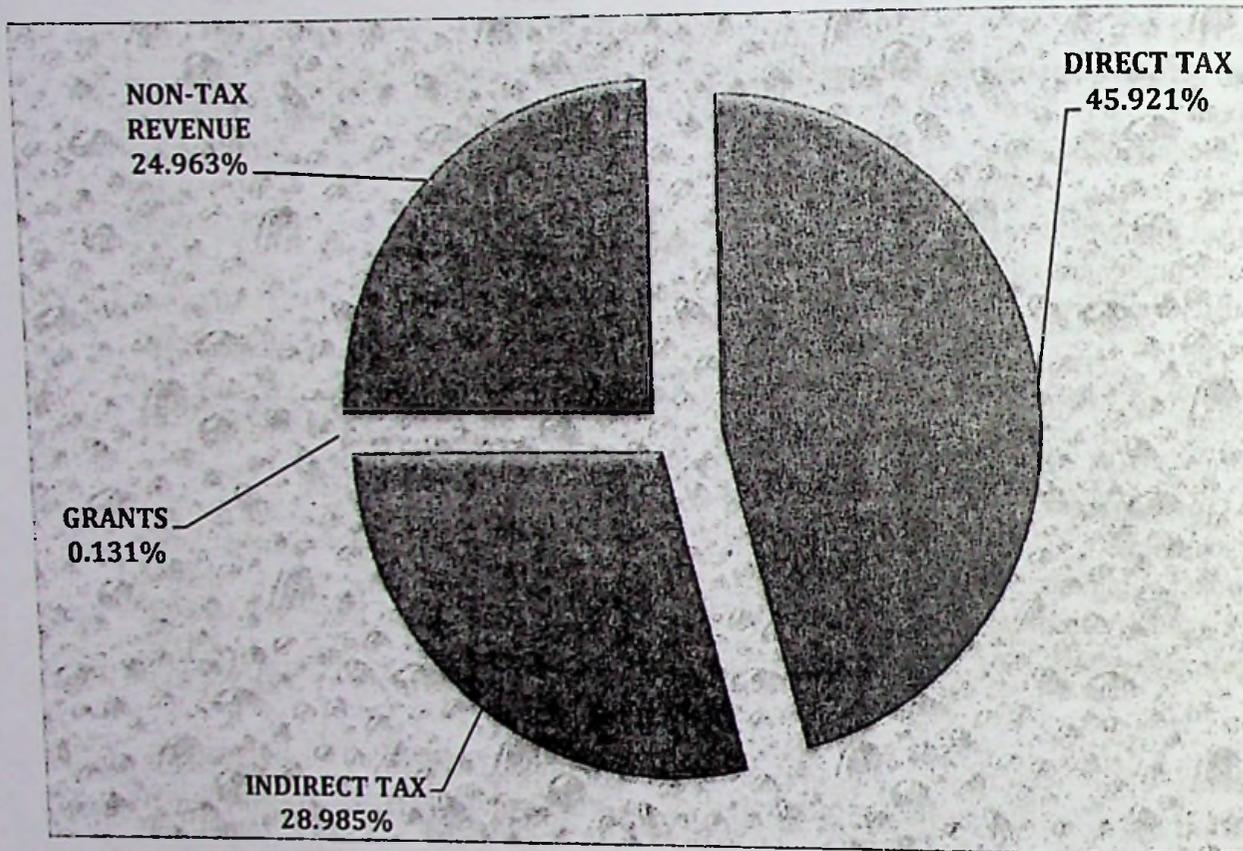
NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	199,647	0
Total	<u>199,647</u>	<u>0</u>
24 Cash and Cash Equivalents		
Treasury Main Account	944,587,821.33	(4,328,897,452)
MDA Sub-CF Accounts	28,157,872	219,657,759
Regional Sub-CF Accounts	7,723,639	922,968
MMDA Sub-CF Accounts	9,713,380	3,379,961
Tax Revenue Accounts	(580,455,016.71)	3,145,092,661
NTR Revenue Accounts	588,937,645	69,079,067
Special Accounts	(2,579,366,883.43)	238,468,085
Total	<u>(1,580,701,543)</u>	<u>(652,296,950)</u>
25 Receivables		
Vehicle Advances	8,100,609	12,659,870
Special Advances	353,820	552,960
Salary Advances	239,579	374,422
Departmental Revolving Fund	990,852	1,548,532
Other Receivables	(159,067)	0
Total	<u>9,525,793</u>	<u>15,135,785</u>
26 Prepayments	15,289,756	13,668,376
27 Non Current Receivables		
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
Total	<u>1,520,910,117</u>	<u>1,518,409,688</u>
Provisions	(100,195,572)	(100,101,686)
Total	<u>1,420,714,545</u>	<u>1,418,308,002</u>
28 Equity Investment		
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
Total	<u>1,822,834,796</u>	<u>1,812,834,796</u>
Write-off	(2,958,236)	(2,958,236)
Total	<u>1,819,876,560</u>	<u>3,625,669,593</u>

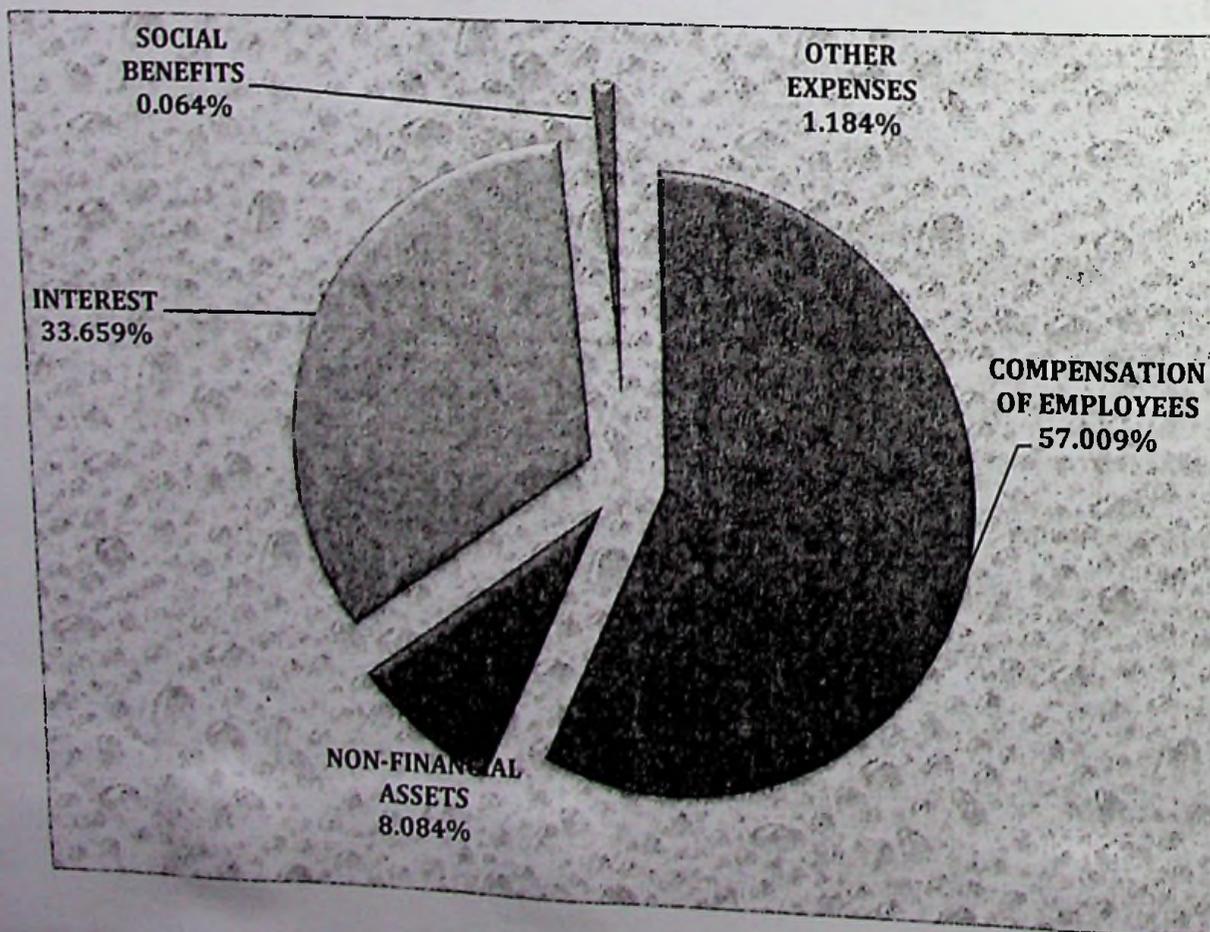
NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
29 Infrastructure, Plant and Equipment		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,639,673	150,248,396
Other structures	618,477,422	559,159,386
Transport Equipment	163,999,327	96,475,549
Other machinery and equipment	1,182,794,539	661,336,310
Infrastructure Assets	748,405,507	104,332,456
Total Cost	2,893,959,376	1,590,617,255
less Accum	163,712,731	0
Total NBV	2,730,246,645	1,590,617,255
30 Work - In - Progress		
Other structures	693,003,132	51,236,542
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	1,552,340
Total	912,423,396	342,254,545
31 Payables	76,005,378.58	97,363,265
Supplier	841,594,763	260,147,320
Withholding	4,965,608	2,008,768
P.A.Y.E	173,368,643	0
Total	1,019,929,014	552,210,615
32 Deposits and Other Trust Monies		
GETFund	361,662,445	193,465,291
NHIL	468,945,080	326,380,748
SSNIT	1,080,365,837	566,759,126
DACF	300,190,716	285,051,692
Petroleum Fund & Road Fund	106,253,053	111,583,045
Deposits	289,835,145	807,913
Special funds	1,465,847	1,039,777
Total	2,608,718,123	676,458,002
35 Domestic Borrowing	25,526,331,734	18,993,212,082
36 External Borrowing	25,315,576,085	17,370,979,506

REVENUE BY ITEM



EXPENDITURE BY ITEM



SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

MDA	COMPENSATION OF EMPLOYEES		GOODS AND SERVICES		INTEREST		SOCIAL		OTHER EXPENDITURE		NON FINANCIAL ASSET		Total
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Audit Service(AS)	3,909,708	0	0	0	0	0	0	0	0	0	0	0	3,909,708
CHRAJ (CHRAJ)	1,127,502	0	0	0	0	0	0	0	0	0	0	0	1,127,502
District Assembly Common Fund(DACF)	20,478	0	0	0	0	0	0	0	0	0	0	0	20,478
Electoral Commission	1,756,509	0	0	0	0	0	0	0	0	0	0	0	1,756,509
General Government Services	0	0	0	0	0	0	0	0	5,580,954	0	0	0	5,580,954
Judicial Service (JS)	6,505,574	0	0	0	0	0	0	0	0	0	0	0	6,505,574
Ministry of Communications (MoC)	815,305	0	0	0	0	0	0	0	0	0	0	0	815,305
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,804,020	0	0	0	0	0	0	0	0	0	0	0	1,804,020
Ministry of Defence (MoD)	45,244,468	0	0	0	0	0	0	0	0	0	0	0	45,244,468
Ministry of Education (MOE)	379,175,151	0	0	0	0	0	0	0	0	0	0	0	379,175,151
Ministry of Employment and Labour Relations (MELR)	2,944,390	0	0	0	0	0	0	0	0	0	0	0	2,944,390
Ministry of Energy and Petroleum (MENP)	375,697	0	0	0	0	0	0	0	0	0	0	0	375,697
Ministry of Environment Science, Technology and Innovation (	20,240,001	0	0	0	0	0	0	0	0	0	0	0	20,240,001
Ministry of Finance (MoF)	9,537,536	3,202,898	418,889,492	164,351	0	0	0	0	0	0	0	0	431,794,278
Ministry of Fisheries and Aquaculture Development	10,831,377	0	0	0	0	0	0	0	0	0	0	0	10,831,377
Ministry of Food and Agriculture (MOFA)	2,170,916	0	0	0	0	0	0	0	0	0	0	0	2,170,916
Ministry of Foreign Affairs and Regional Integration(MFARI)	9,266,715	0	0	0	0	0	0	0	0	0	0	0	9,266,715
Ministry of Gender, Children and Social Protection (MGCSF)	3,172,767	0	0	0	0	0	0	0	0	0	0	0	3,172,767
Ministry of Health (MoH)	159,978,748	0	0	0	0	0	0	0	0	0	0	0	159,978,748
Ministry of Information and Media Relations (MIMR)	4,916,430	0	0	0	0	0	0	0	0	0	0	0	4,916,430
Ministry of Interior (MINT)	91,133,986	0	0	0	0	0	0	0	0	0	0	0	91,133,986
Ministry of Justice (MoJ)	3,484,461	0	0	0	0	0	0	0	0	0	0	0	3,484,461
Ministry of Lands and Natural Resources (MLNR)	7,308,928	0	0	0	0	0	0	0	0	0	0	0	7,308,928
Ministry of Local Govt and Rural Development (MLGRD)	26,498,779	0	0	0	0	0	0	0	0	0	0	0	26,498,779
Ministry of Roads and Highways	3,312,403	0	0	0	0	0	0	0	0	0	0	0	3,312,403
Ministry of Tourism, Culture and Creative Arts	1,133,839	0	0	0	0	0	0	0	0	0	0	0	1,133,839
Ministry of Trade and Industry (MoTI)	1,791,844	0	0	0	0	0	0	0	0	0	0	0	1,791,844
												10,963,585	14,275,988
												0	1,133,839
												0	1,791,844

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES		GOODS AND SERVICES		INTEREST		SOCIAL BENEFITS		OTHER EXPENDITURE		NON FINANCIAL ASSET		Total
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
MDA													
Ministry of Transport (MRT)	1,037,310	0	0	0	0	0	0	0	0	0	0	0	1,037,310
Ministry of Water Resources, Works and Housing (MWRWH)	2,488,284	0	0	0	0	0	0	0	0	0	0	0	2,488,284
Ministry of Youth and Sports (MoYS)	979,509	0	0	0	0	0	0	0	0	0	0	0	979,509
National Commission for Civic Education (NCCE)	2,552,505	0	0	0	0	0	0	0	0	0	0	0	2,552,505
National Development Planning Commission (NDPC)	327,940	0	0	0	0	0	0	0	0	0	0	0	327,940
National Media Commission	21,029	0	0	0	0	0	0	0	0	0	0	0	21,029
National Labour Commission (NLC)	54,624	0	0	0	0	0	0	0	0	0	0	0	54,624
Office of Government Machinery (OGM)	15,089,263	5,432,905	0	910,798	0	2,151,393	0	702,284	0	0	0	0	24,286,642
Parliament of Ghana	6,627,783	478,421	0	0	0	0	0	0	0	0	0	0	7,106,204
Public Services Commission	140,045	0	0	0	0	0	0	0	0	0	0	0	140,045
Virtual Ministries for Centralised Transactions	133,725,053	127,222,191	148,798,209	0	0	12,244,329	0	61,353,221	0	0	0	0	483,343,004
Grand Total	961,500,875	136,336,415	567,687,701	1,075,149	0	19,976,676	0	73,019,090	0	0	0	0	1,759,595,907

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

COFOG-SUB	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
DEFENCE			
Defence N.E.C	7553178	128879372	136432551
Foreign Military Aid	26566	0	26566
Military Defence	580661813	0	580661813
Total	588241558	128879372	717120930
ECONOMIC AFFAIRS			
Agriculture	443809535	32476039	476285574
Communication	84599442	488863	85088305
Construction	29481413	4177673	33659087
Distributive trades, storage and warehousing	39058819	0	39058819
Economic Affairs N.E.C	36472065	2878285	39350351
Electricity	911471378	450183	911921561
Fishing and Hunting	128615836	590664	129206500
Forestry	31822193	10617388	42439581
General Economic and Commercial	181796858	4380912	186177771
General Labor Affairs	13018208	1591776	14609984
Manufacturing	111222566	1800687	113023253
Mining of Mineral Resources other than mineral f	39898836	0	39898836
Multipurpose Development projects	21634445	162533	21796978
Nuclear fuels	15268891	1020394	16289285
Other Fuels	1137201	12541	1149742
Petroleum and Natural Gas	406246810	0	406246810
R&D Agriculture, Forestry, Fishing and hunting	94969662	594235	95563897
R&D Mining Manufacturing and construction	47386093	3268754	50654847
Railway Transport	16964918	0	16964918
Road Transport	786051276	70006105	856057381
Tourism	11800951	1168344	12969294
Total	3452727397	135685378	3588412774
EDUCATION			
Education N.E.C	529184737	1010613896	1539798633
Education not definable by Level	321861141	16197291	338058432
First Stage of Tertiary Education	10581332	1680693	12262025
Lower-Secondary Education	806691918	0	806691918
Post-Secondary Nontertiary Education	228651277	38983603	267634880
Pre-primary Education	313430594	0	313430594
Primary Education	1120268932	0	1120268932
Second Stage of Tertiary Education	2656687	85353	2742040
Subsidiary services to Education	7555330	1127869	8683199
Tertiary Education - University of Ghana Legon	1427436680	153926140	1581362820
Upper-Secondary Education	963513981	14802143	978316124
Total	5731832608	1237416987	6969249595

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

COFOG-SUB	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
ENVIRONMENTAL PROTECTION			
Environmental Protection N.E.C	39313291	0	39313291
Protection of Biodiversity and Landscape	16513993	264737	16778730
R&D Environment Protection	43773661	1372282	45145943
Waste management	3734620	0	3734620
Waste Water Management	20100664	25920	20126584
Total	123436230	1662938	125099168
GENERAL PUBLIC SERVICES			
Basic Research	6690984	694270	7385254
Economic Aid to Develop Countries and Countries	9224996	0	9224996
Executive and Legislative Organs	1017552760	81317488	1098870248
External affairs	157383595	27900344	185283939
Financial and fiscal Affairs	868756949	965776017	1834532966
General Personnel Services	392187641	60361206	452548847
General Public Services N.E.C.	173372372	7385398	180757770
Other General Services	36281843	1023821	37305664
Overall Planning and Statistical Services	24763313	2054936	26818249
Public Debt Transaction-External	7253253987	183024358	7436278345
R & D General Public Services	6452343	308597	6760940
Unspecified	11096775407	384261957	11481037365
Total	21042696190	1714108392	22756804582
HEALTH			
General Hospital Services	1168920725	208958232	1377878957
General Medical Services	53547176	0	53547176
Health N.E.C	1728986977	108722978	1837709955
Public health Services	352770138	0	352770138
R & D Health	7456971	36042108	43499079
Specialised Medical Services	27661332	28487835	56149167
Total	3339343319	382211153	3721554472
HOUSING & COMMUNITY AMENITIES			
Community Development	19854442	5089410	24943852
Housing and Development	177980849	8521576	186502425
R&D Housing and Community Amenities	7637074	0	7637074
Water Supply	380880049	1052335	381932384
Total	586352414	14663321	601015735
PUBLIC ORDER & SAFETY			
Fire Protection Services	136280704	39335816	175616520
Law Courts	218594834	20553517	239148352
Prisons	102990544	0	102990544
Public Order and Safety N. E. C	199701856	69103792	268805649
Public order and safety n.e.c (CS)	41544256	2950792	44495048
Public Services	649609490	171268308	820877799
Total	1348721686	303212226	1651933912

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

COFOG-SUB	TOTAL ANNUAL BUDGET GHc	TOTAL ACTUAL TO MARCH GHc	BALANCE GHc
RECREATION, CULTURE, AND RELIGION			
Broadcasting and Publishing Services	96294858	11889104	108183962
Cultural Services	50732701	7792120	58524821
Recreational and Sporting Services	24306037	1264221	25570258
Total	171333596	20945446	192279042
SOCIAL PROTECTION			
Disability	884920	44042	928962
Family and Children	40210515	6128129	46338645
R&D Social Protection	3680822	177770	3858592
Social Exclusion N.E.C.	169958	0	169958
Social Protection N.E.C.	63401012	10942430	74343443
Unemployment	60018713	1262065	61280778
Total	168365941	18554437	186920377
Grand Total	36553050938	3957339649	40510390587

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
Audit Service(AS)			
Direct Audit	3438968	0	3438968
Central Gov't Audit Dept.	15164160	0	15164160
Finance and Administration	17929629	11014746	28944375
Performance & Special Audit	3995177	0	3995177
Regional, District Audits & EIDA	58984496	0	58984496
Total	99512430	11014746	110527177
CHRAJ (CHRAJ)			
Administration and Finance Department	11363277	3220781	14584058
Total	11363277	3220781	14584058
District Assembly Common Fund(DACF)			
Gen. Admin	311833	61181	373014
Total	311833	61181	373014
Electoral Commission			
Headquarters	20051612	5141363	25192975
Total	20051612	5141363	25192975
Judicial Service (JS)			
Gen. Admin	124936722	17332737	142269458
Total	124936722	17332737	142269458
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	1411985	265463	1677448
Gen. Admin	1133674	402861	1536535
Ghana Meteorological Agency	5980781	1415230	7396010
Internal Audit	37000	0	37000
National Information Technology Agency	401618	54418	456036
Poastal & Courier Services Regulatory Commission	276540	31584	308124
Total	9241597	2169556	11411153
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	10590948	1867926	12458874
National House of Chiefs	6933919	2590474	9524393
Total	17524868	4458400	21983267
Ministry of Defence (MoD)			
Gen. Admin	1821840	127192570	129014410
Ghana Armed Forces	509743334	1517434	511260768
Veterans Association of Ghana	1258407	169368	1427775
Total	512823581	128879372	641702953

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Sch	187902	0	187902
Council for Technical & Vocational Education & Train	1158740	143705	1302445
Gen. Admin	1536842	645977	2182819
Ghana Book Development Council	154073	0	154073
Ghana Education Office (GES)	7069053	0	7069053
Ghana Library Board	6638530	1127869	7766399
Ghana National Commission for UNESCO	423935	0	423935
Institutions For The Handicapped	17336575	0	17336575
National Council for Curriculum and Assessment	120160	0	120160
National Inspectorate Board	521138	100619	621758
National Service Secretariat	344725424	57329263	402054687
National Teaching Council	103360	0	103360
Non Formal Education	35001178	8092810	43093989
Regional/District/School Services	3033579691	969173396	4002753086
Tertiary	923374018	198744710	1122118728
WAEC (INTERNATIONAL)	8077180	0	8077180
WAEC (National)	7054673	1116730	8171403
Total	4387062473	1236475079	5623537552
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4093779	1038255	5132034
Dept. of Factories Inspectorate	1042734	200200	1242934
Fair Wages and Salaries Commission	1588647	400991	1989638
Ghana Cooperative Council	180034	0	180034
Headquarters	1007263	316219	1323482
Integrated Cummunity Centeres For Employable Ski	3647467	1291009	4938476
Labour Department	2852629	805290	3657919
Management Development & Productivity Institute-(	1334308	299314	1633622
National Vocational Training Institute (NVTI)	8132917	2263891	10396808
Opportunity Industrialisation center	969629	244636	1214265
Organisation of African Trade Unioin Unity	150593	32452	183045
Total	25000000	6892257	31892257
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2836836	450183	3287018
Headquarters.	7297961	563360	7861321
Total	10134796	1013543	11148339

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.Roc	1709690	0	1709690
Council for Scientific and Industrial Research (C.	94147875	35101775	129249650
Environmental Protection Agency	5158034	1372282	6530315
Ghana Atomic Energy Commission (G.A.E.C)	30553744	7579357	38133101
Headquarters	1183811	1286074	2469885
School of Nuclear and Allied Sciences	2784878	0	2784878
Town and Country Planning Department (T.C.P.D)	11781587	1370261	13151848
Total	147319619	46709748	194029367
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111627385	31800866	143428252
Finance Headquarters	22146955	5842176	27989131
Financial Intelligence Centre	2218544	0	2218544
Ghana Revenue Authority	354865825	0	354865825
Institute of Accountancy Training	528989	0	528989
Public Procurement Authority	2727958	741095	3469053
Securities and Exchange Commission	1842473	274451	2116924
Statistical Service	11026936	1892116	12919052
Total	506985066	40550704	547535770
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	608988	0	608988
General Administration	549430	0	549430
General Administration and Operations	4412482	24908335	29320818
Regional Operations Ashanti	274298	0	274298
Regional Operations Brong Ahafo	152088	0	152088
Regional Operations Central	294901	0	294901
Regional Operations Eastern	191601	0	191601
Regional Operations Greater Accra	276266	0	276266
Regional Operations Northern	173686	0	173686
Regional Operations Upper East	218463	0	218463
Regional Operations Upper West	123436	0	123436
Regional Operations Volta	248339	0	248339
Regional Operations Western	334082	0	334082
Yeji Artersnal Fisheries	141938	13776	155714
Total	8000000	24922111	32922111

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GHc	TOTAL ACTUAL TO MARCH GHc	BALANCE GHc
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985485	0	985485
Animal Production Directorate	2729162	54451	2783613
Crop Services Directorate	1327055	310583	1637638
Directorate of Agric. Extension Services.	560204	373512	933716
Finance and Administration	917045	0	917045
Ghana Irrigation Development Authority	3486374	1150874	4637248
Ghana Permanent Representative in Rome	383928	0	383928
Grains and Legumes Dev. Board	1270972	324455	1595427
Human Resource Development Management	9556368	3940156	13496525
Irrigation Company of Upper Region	1661237	342434	2003671
Plant Protection & Regulatory Services (PPRS)	126108	22306	148414
Policy Planning Monitoring and Evaluation	1145670	89662	1235332
Regional Agric Development Unit	7657183	1446838	9104021
Statistics Research and Information Dept	809918	0	809918
Vertirinary Council	88217	0	88217
Veterinary Services Dept. (Central Administration)	1853960	89320	1943280
Women in Agric. Development Department (WIAD)	441115	0	441115
Total	35000000	8144591	43144591
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	31388673	8748630	40137303
America Region Missions	12549213	4224931	16774144
Europe Region Missions	30568978	8056123	38625101
Foreign Affairs HQ	6081368	1504481	7585849
Middle East and Asia Region Missions	18820095	4841639	23661734
Subvented Organisation	2095367	80765	2176132
Total	101503694	27456568	128960263
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	113299	65038	178337
Ashanti Mampong Babies Home Gen Admin	114025	0	114025
Department of Children	715492	177770	893262
Department of Women	692888	197147	890035
Dept. of Social Welfare General Administration, Budget	14267293	5815251	20082544
Gender Desk	38220	0	38220
Headquarters	421041	223809	644850
Jachle Training College Gen Admin Bosomtwe	94732	48819	143551
Jirapa Orphanage Gen Admin Jirapa	11275	1875	13150
National Commission of Persons with Disability Gen	484920	44042	528962
School of Social Work Gen Admin	382320	0	382320
Total	17335506	6573751	23909257

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
Ministry of Health (MoH)			
Allied Health Professions Council	177332	0	177332
Christian Health Association of Ghana	159973273	55120894	215094167
Ghana Health Service	685299332	232821302	918120634
Health Headquarters	6754941	2957538	9712479
Office of the Chief Director	1138484	0	1138484
Office of the Minister	1958159	0	1958159
Procurement and Supplies	119108	0	119108
Psychiatry Hospitals (Tertiary Health Services)	20903625	28487835	49391460
Regulatory Agencies	14424480	7158753	21583233
Subvented Organisations	17754638	1164379	18919016
Teaching Hospitals	147565645	19970452	167536097
Traditional and Alternative Medicine Directorate	1458855	0	1458855
Training Institutions	65264904	35533341	100798246
Total	1122792776	383214494	1506007270
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	1861354	0	1861354
Ghana Broadcasting Corporation (GBC)	33049685	7976078	41025763
Ghana News Agency	3757008	574992	4332001
Information Services Department	16709501	3727912	20437413
National Film and Television Institute (NAFTI)	3001200	694270	3695470
Total	58378748	12973252	71352001
Ministry of Interior (MINT)			
Gaming Board	148307	42452	190759
Ghana Immigration Service	82102237	17416442	99518679
Ghana National Fire Service	124500750	39335816	163836566
Ghana Police Service	528515007	150051000	678566007
Ghana Prisons Service	103622035	30066784	133688819
Ghana Refugee Board	650000	0	650000
Interior Headquarters	1270802	471418	1742220
Nacortic Control Board	16861315	3800866	20662182
National Commission on Small Arms	214270	0	214270
National Disaster Management Organization	50000000	10626211	60626211
National Peace Council	2218914	0	2218914
Total	910103638	251810989	1161914626
Ministry of Justice (MoJ)			
Attorney General's Department	21517603	4217507	25735110
CopyRight Office	1221672	62578	1284250
Council for Law Reporting	2335250	156699	2491949
Economic and Organised Crime Office	12964884	2950792	15915676
Gen. Admin and Finance	5469174	235826	5705001
General Legal Council	3068200	363096	3431296
Law Reform Commission	759049	79888	838937
Legal Aid Scheme	3568775	353534	3922309
Registrar General's Dep't	2519416	37724	2557140
Total	53424024	8457643	61881667

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET Ghc	TOTAL ACTUAL TO MARCH Ghc	BALANCE Ghc
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	25837404	11071534	36908938
Geological Survey Department	2956143	1983217	4939360
Headquarters	2190000	2365958	4555958
Lands Commission	33337374	2919847	36257221
Minerals Commission	11323361	0	11323361
O.A.S.L	2853933	0	2853933
Total	78498215	18340556	96838771
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	3095992	810316	3906308
Community Development	6253483	5089410	11342894
Department of Parks and Gardens	6699620	1647896	8347517
Development Planning Unit	744366	0	744366
Environmental Health & Sanitation	865880	0	865880
Gen. Admin	1304517	58365113	59669630
Inspectorate Division	220741	3271	224012
Local Government Service	1000376	294996	1295371
Total	20184975	66211002	86395978
Ministry of Roads and Highways			
Department of Feeder Roads	5484751	2084344	7569095
Department of Urban Roads	5803695	1115173	6918868
Ghana Highway Authority	17802430	4991715	22794145
Headquarters	1188680	0	1188680
Total	30279556	8191232	38470788
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	327513	163207	490720
Centre for National Culture	10281915	0	10281915
Finance and Administration	645887	213522	859409
Ghana Tourist Board	3740732	954822	4695553
Headquarters	254207	0	254207
HOTCATT	111951	14436	126387
Subvented Agencies	6229231	1522617	7751848
Total	21591436	2868604	24460039
Ministry of Trade and Industry (MoTI)			
CEDECOM	1174855	162533	1337388
Foreign Missions	2284914	450320	2735234
Gen. Admin	161097	712785	873883
Ghana Export Promotion Authority	1744674	287688	2032362
Ghana Standards Board	7484086	1285537	8769623
GRATIS	2045885	609972	2655857
Industrial Development Division	449000	0	449000
NBSSI	4610707	1190715	5801423
PPME	420000	0	420000
Trade Development Division	308000	0	308000
Total	20683218	4699551	25382769

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
Ministry of Transport (MRT)			
Headquarters	1141220	867627	2008847
Driver and Vehicle Licensing Authority	7628966	1908291	9537257
Ghana Railway Development Authority	1034770	0	1034770
Government Technical Training Centret	362983	0	362983
National Road Safety Commission	1042995	162080	1205075
Total	11210933	2937999	14148932
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	50625	10547	61173
Community Water & Sanitation Agency	4266519	942635	5209154
Department of Rural Housing	801775	0	801775
Engineers Council	73647	0	73647
Gen. Admin (GA)	583386	928354	1511740
Housing	107878	204231	312109
Human Resource Development and Management (H	109527	0	109527
Hydrological Services Department	775510	25920	801430
Policy Planning, Budgeting, Monitoring and Evaluati	102129	0	102129
Public Servants Housing Loan Scheme Board	84045	1894	85938
Public Works Department	8251295	4177673	12428969
Regional/DRH	424586	0	424586
Rent Control Department	916459	0	916459
Ressearch Statistics and Information Management (I	77019	0	77019
Water Resources Commission	566231	109700	675931
Works	6735698	0	6735698
Total	23926331	6400954	30327284
Ministry of Youth and Sports (MoYS)			
Headquarters	989796	164023	1153819
National Sports Authority	4242336	1100198	5342534
National Sports Colleague	372071	107280	479351
National Youth Authority	4283734	1171935	5455669
Total	9887937	2543436	12431373

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GHc	TOTAL ACTUAL TO MARCH GHc	BALANCE GHc
MMDA			
Administration	2520259	0	2520259
Agriculture	47285500	0	47285500
Birth and Death	278561	0	278561
Budget and Rating	2127070	0	2127070
Central Administration	131414283	0	131414283
Disaster Prevention	4231459	0	4231459
Disaster Prevention Metro. Fire Service Unit	20000	0	20000
Education, Youth and Sports	895781	0	895781
Finance	4211023	0	4211023
GAMADA	15600	0	15600
Head Office	43568783	0	43568783
Health	22748575	0	22748575
Logistics and Procurement Unit	15600	0	15600
Management Information System Unit	16560	0	16560
Metro. Internal Audit Department	61510	0	61510
Metro. Planning Coordinating Unit	333400	0	333400
Metro. Public Relations Department	37600	0	37600
Metro. Security Department	341420	0	341420
National Commission For Civic Education	19400	0	19400
Physical Planning	9940987	0	9940987
Physical Planning Office of Departmental Head	826185	0	826185
Rapid Responds Unit	15600	0	15600
Records	29560	0	29560
Social Welfare & Community	15191220	0	15191220
Social Welfare & Community Development	149867	0	149867
Social Welfare & Community Development Office of I	1215968	0	1215968
Social Welfare & Community Development Office of I	36390	0	36390
Trade, Industry and Tourism	1486402	0	1486402
Trade, Industry and Tourism Metro Co-operative De	244520	0	244520
Transport	386149	0	386149
Urban Roads	1281921	0	1281921
Urban Roads Urban Passenger Transport Unit	1070214	0	1070214
Waste Management	232520	0	232520
Waste Management	3114671	0	3114671
Works	14042151	0	14042151
Total	309406711	0	309406711
MMDA TRANSFER			
Administration	284939275	0	284939275
Total	284939275	0	284939275
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	24003989	6513900	30517889
Total	24003989	6513900	30517889

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY COST CENTRES - COMPENSATION

COST CENTER	TOTAL ANNUAL BUDGET GH¢	TOTAL ACTUAL TO MARCH GH¢	BALANCE GH¢
National Development Planning Commission (NDPC)			
Headquarters	3420534	460461	3880995
Total	3420534	460461	3880995
National Media Commission			
Gen. Admin	1812444	53897	1866340
Total	1812444	53897	1866340
National Labour Commission (NLC)			
General Administration HQ	1000572	152843	1153415
Total	1000572	152843	1153415
Office of Government Machinery (OGM)			
Commissions and Councils	4303587	1053877	5357464
Ghana AIDS Commission	1169765	290718	1460483
Ghana Investment Promotion Centre (GIPC)	1221374	246964	1468338
Internal Audit Agency	2499124	547779	3046903
Management Services	761089	36827	797916
Microfinance and Small Loans Centre (MASLOC)	4582117	0	4582117
National Identification Authority (NIA)	3043124	795807	3838931
National Pensions Regulatory Authority (NPRA)	4155294	240919	4396213
National Population Council	1880467	308597	2189064
Office of Head of Civil Service(OHCS)	2825506	2202907	5028413
Office of the Administrator	936783	0	936783
Office of the National Security	137206759	32834651	170041410
Office of the President	20841303	6033537	26874840
Public Records and Archives Administration Department	2053990	405605	2459595
Regional Co-ordination Council	12004634	1264933	13269568
Savannah Accelerated Development Authority (SAD)	1387233	0	1387233
Scholarship Secretariat	954814	206864	1161678
Total	201826963	46469987	248296950
Parliament of Ghana			
Finance and Administration	65099239	17512564	82611803
Total	65099239	17512564	82611803
Public Services Commission			
Office of the Executive Secretary	1957485	386604	2344089
Total	1957485	386604	2344089
Virtual Ministries for Centralised Transactions			
Gratuities	224195150	42913363	267108513
Non Road Arrears-MoF		253061	253061
Non Road Arrears-OGM		895892	895892
Pensions	678862914	161617975	840480889
Social Security	726392286	179730619	906122905
Total	1629450350	385410910	2014861260
Grand Total	10917986423	2796627366	13714613789

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

COST CENTER	ANNUAL BUDGET GHc	YTD ACTUAL MARCH GHc	BALANCE GHc
Audit Service(AS)			
Central Gov't Audit Dept.	877000	0	877000
Finance and Administration	8545662	0	8545662
Performance & Special Audit	1210000	0	1210000
Regional, District Audits & EIDA	2648700	0	2648700
Review Audit	534000	0	534000
Total	13815362	0	13815362
CHRAJ (CHRAJ)			
Administration and Finance Department	1714646	0	1714646
Administrative Justice Department	693031	0	693031
Anti Corruption Departmen	712809	0	712809
Human Rights Department	741686	0	741686
Total	3862172	0	3862172
Electoral Commission			
Headquarters	118148689	0	118148689
Total	118148689	0	118148689
General Government Services			
Reserve Fund	476191125	0	476191125
Total	476191125	0	476191125
Judicial Service (JS)			
Gen. Admin	26813700	0	26813700
Total	26813700	0	26813700
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	57007	0	57007
Gen. Admin	347625	0	347625
Ghana Meteorological Agency	728400	0	728400
Internal Audit	21554	0	21554
National Information Technology Agency	37480	0	37480
Poastal & Courier Services Regulatory Commission	398519	0	398519
Total	1590585	0	1590585
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	669772	0	669772
Headquarters	19625	0	19625
National House of Chiefs	604852	0	604852
Total	1294249	0	1294249
Ministry of Defence (MoD)			
Gen. Admin	642780	0	642780
Ghana Armed Forces	50566598	0	50566598
Veterans Association of Ghana	3542527	0	3542527
Total	54751906	0	54751906

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling ((	695010	0	695010
Council for Technical & Vocational Education & Training	15110985	0	15110985
Gen. Admin	3623000	0	3623000
Ghana Book Development Council	188800	0	188800
Ghana Education Office (GES)	343608253	0	343608253
Ghana Library Board	810999	0	810999
Ghana National Commission for UNESCO	214000	0	214000
Human Resource and Development	1823000	0	1823000
Institutions For The Handicapped	259998	0	259998
Internal Audit	200000	0	200000
National Council for Curriculum and Assessment	150000	0	150000
National Inspectorate Board	545000	0	545000
National Service Secretariat	2884224	0	2884224
National Teaching Council	150000	0	150000
Non Formal Education	1895568	0	1895568
Office of the Chief Director	200000	0	200000
Office of the Minister	200000	0	200000
Planning Budgeting, Monitoring & Evaluation	17266770	0	17266770
Regional/District/School Services	147328838	0	147328838
Statistics, Research, Information & Public Relation	1670000	0	1670000
Tertiary	655528459	0	655528459
WAEC (National)	4755658	0	4755658
Total	1199108562	0	1199108562
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	663302	0	663302
Dept. of Factories Inspectorate	533023	0	533023
Fair Wages and Salaries Commission	3362936	0	3362936
GEEYDA	176309	0	176309
Ghana Cooperative Council	113771	0	113771
Headquarters	1754224	0	1754224
Integrated Cummunity Centeres For Employable Skill	244324	0	244324
Labour Department	812196	0	812196
Management Development & Productivity Institute (M	719937	0	719937
National Vocational Training Institute (NVTI)	2180473	0	2180473
Opportunity Industrialisation center	555274	0	555274
Total	11115770	0	11115770
Ministry of Energy and Petroleum (MENP)			
Energy Commision	331200	0	331200
Headquarters.	169640821	0	169640821
Total	169972021	0	169972021

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

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	9592227	0	9592227
Council for Scientific and Industrial Research (C.	6371649	0	6371649
Environmental Protection Agency	13707471	0	13707471
Ghana Atomic Energy Commission (G.A.E.C)	3104518	0	3104518
Headquarters	3741884	0	3741884
MESTI Headquarters	526000	0	526000
School of Nuclear and Allied Sciences	201005	0	201005
Town and Country Planning Department (T.C.P.D)	1252517	0	1252517
Total	38497271	0	38497271
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	17131313	10084132	27215445
Finance Headquarters	21043434	15518	21058952
Financial Intelligence Centre	874456	0	874456
Ghana Revenue Authority	93904979	0	93904979
Institute of Accountancy Training	512886	0	512886
Public Procurement Authority	3519308	0	3519308
Securities and Exchange Commission	2126943	0	2126943
Statistical Service	2958015	0	2958015
Total	142071333	10099650	152170983
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	200000	0	200000
Fisheries Scientific Survey Division	135705	0	135705
General Administration	2206083	0	2206083
General Administration and Operations	2914061	0	2914061
Inland and Aquaculture Management Division	513202	0	513202
Marine Fisheries Management Division	3287204	0	3287204
Monitoring, Control and Surveillance Division	125799	0	125799
Office of the Minister	885633	0	885633
Regional Operations Ashanti	226763	0	226763
Regional Operations Brong Ahafo	224407	0	224407
Regional Operations Central	249557	0	249557
Regional Operations Eastern	234269	0	234269
Regional Operations Greater Accra	254008	0	254008
Regional Operations Northern	220480	0	220480
Regional Operations Upper East	236189	0	236189
Regional Operations Upper West	221265	0	221265
Regional Operations Volta	242749	0	242749
Regional Operations Western	241356	0	241356
Yeji Artersnal Fisheries	102539	0	102539
Total	12721271	0	12721271

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	254821	0	254821
Animal Production Directorate	720000	0	720000
Crop Services Directorate	9225393	0	9225393
Directorate of Agric. Extension Services.	1567514	0	1567514
Finance and Administration	1150000	0	1150000
Ghana Irrigation Development Authority	1989818	0	1989818
Ghana Permanent Representative in Rome	150000	0	150000
Grains and Legumes Dev. Board	246800	0	246800
Human Resource Development Management	1162150	0	1162150
Irrigation Company of Upper Region	421918	0	421918
ONCHO	50000	0	50000
Plant Protection & Regulatory Services (PPRS)	564990	0	564990
Policy Planning Monitoring and Evaluation	14017429	0	14017429
Regional Agric Development Unit	12690063	0	12690063
Statistics Research and Information Dept	250000	0	250000
Veterinary Council	40000	0	40000
Veterinary Services Dept	450000	0	450000
Veterinary Services Dept. (Central Administration)	1036268	0	1036268
Women in Agric. Development Department (WIAD)	120000	0	120000
Total	46107164	0	46107164
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	8406776	0	8406776
America Region Missions	2323385	0	2323385
Europe Region Missions	12832391	0	12832391
Foreign Affairs HQ	2744535	0	2744535
Middle East and Asia Region Missions	3659303	0	3659303
Subvented Organisation	675411	0	675411
Total	30641801	0	30641801
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	2500	0	2500
Ashanti Mampong Babies Home Gen Admin	2600	0	2600
Department of Children	1553430	0	1553430
Department of Women	1638774	0	1638774
Dept. of Social Welfare General Administration, Budget and I	5353400	0	5353400
Gender Desk	155774	0	155774
Headquarters	41380067	0	41380067
Jachie Training College Gen Admin Bosomtwe	3000	0	3000
Jirapa Orphanage Gen Admin Jirapa	2500	0	2500
National Commission of Persons with Disability General Adm	250000	0	250000
School of Social Work Gen Admin	11000	0	11000
Total	50353045	0	50353045

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

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Health (MoH)			
Allied Health Professions Council	685014	0	685014
Christian Health Association of Ghana	168257560	0	168257560
College of Pharmacist	742377	0	742377
Ghana Health Service	888987586	0	888987586
Health Headquarters	16319240	0	16319240
Office of the Chief Director	47004522	0	47004522
Office of the Minister	169600	0	169600
Procurement and Supplies	45620834	0	45620834
Psychiatry Hospitals (Tertiary Health Services)	5945189	0	5945189
Regulatory Agencies	25342734	0	25342734
Subvented Organisations	6309469	0	6309469
Teaching Hospitals	107592585	0	107592585
Traditional and Alternative Medicine Directorate	158439	0	158439
Training Institutions	85543861	0	85543861
Total	1398679009	0	1398679009
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	602111	0	602111
Ghana Broadcasting Corporation (GBC)	20412165	0	20412165
Ghana News Agency	288302	0	288302
Information Services Department	626151	0	626151
National Film and Television Institute (NAFTI)	695903	0	695903
Total	22624633	0	22624633
Ministry of Interior (MINT)			
Gaming Board	483083	0	483083
Ghana Immigration Service	2534020	0	2534020
Ghana National Fire Service	8950991	0	8950991
Ghana Police Service	16698388	0	16698388
Ghana Prisons Service	13700000	0	13700000
Ghana Refugee Board	390000	0	390000
Interior Headquarters	2400000	0	2400000
Migration Unit	281758	0	281758
Nacortic Control Board	790000	0	790000
National Commission on Small Arms	700000	0	700000
National Disaster Management Organization	8920000	0	8920000
National Peace Council	700000	0	700000
Total	56548240	0	56548240

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Attorney General's Department	587806	0	587806
CopyRight Office	150776	0	150776
Council for Law Reporting	622934	0	622934
Economic and Organised Crime Office	462861	0	462861
Gen. Admin and Finance	736340	0	736340
General Legal Council	2672039	0	2672039
Law Reform Commission	108205	0	108205
Legal Aid Scheme	225816	0	225816
Registrar General's Dep't	500320	0	500320
Total	6067096	0	6067096
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	35711836	0	35711836
Geological Survey Department	300000	0	300000
Headquarters	23006823	0	23006823
Lands Commission	20660203	0	20660203
Minerals Commission	7846502	0	7846502
O.A.S.L	41012563	0	41012563
Total	128537927	0	128537927
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1200000	0	1200000
Community Development	1200000	0	1200000
Department of Parks and Gardens	1200000	0	1200000
Development Planning Unit	500000	0	500000
Environmental Health & Sanitation	1000000	0	1000000
Gen. Admin	15600292	0	15600292
Headquarters	300000	0	300000
Inspectorate Division	15234319	0	15234319
Local Government Service	2979700	0	2979700
Total	39214311	0	39214311
Ministry of Roads and Highways			
Department of Feeder Roads	3970578	0	3970578
Department of Urban Roads	528869	0	528869
Ghana Highway Authority	513239	0	513239
Headquarters	155420	0	155420
Total	5168106	0	5168106

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GHc	YTD ACTUAL MARCH GHc	BALANCE GHc
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	32807	0	32807
Centre for National Culture	221640	0	221640
Finance and Administration	1432884	0	1432884
Ghana Tourist Board	2907004	0	2907004
Headquarters	100470	0	100470
HOTCATT	69200	0	69200
Subvented Agencies	1325069	0	1325069
Total	6089073	0	6089073
Ministry of Trade and Industry (MoTI)			
CEDECOM	459590	0	459590
Foreign Missions	2542814	0	2542814
Gen. Admin	41227884	0	41227884
Ghana Export Promotion Authority	318981	0	318981
Ghana Standards Board	10332044	0	10332044
GRATIS	2422629	0	2422629
Industrial Development Division	7830922	0	7830922
NBSSI	633973	0	633973
PPME	577536	0	577536
Regional Trade Offices	402304	0	402304
Trade Development Division	10412856	0	10412856
Total	77161533	0	77161533
Ministry of Transport (MRT)			
Headquarters	4386456	0	4386456
Driver and Vehicle Licensing Authority	5798124	0	5798124
Ghana Railway Development Authority	1479583	0	1479583
Government Technical Training Centret	23493	0	23493
National Road Safety Commission	87831	0	87831
Total	11775487	0	11775487
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	88297	0	88297
Community Water & Sanitation Agency	10737665	0	10737665
Department of Rural Housing	122067	0	122067
Engineers Council	27779	0	27779
Gen. Admin (GA)	645600	0	645600
Housing	47310	0	47310
Human Resource Development and Management (HRDM)	112348	0	112348
Hydrological Services Department	3344888	0	3344888
Policy Planning, Budgeting, Monitoring and Evaluation (PPM)	265153	0	265153
Public Servants Housing Loan Scheme Board	2008602	0	2008602
Public Works Department	13341287	0	13341287
Rent Control Department	106318	0	106318
Research Statistics and Information Management (RSIM)	41719	0	41719
State Owned Enterprise	60291667	0	60291667
Water Resources Commission	2353800	0	2353800
Total	93534499	0	93534499

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - GOODS AND SERVICES

COST CENTER	ANNUAL BUDGET GHc	YTD ACTUAL MARCH GHc	BALANCE GHc
Ministry of Youth and Sports (MoYS)			
Headquarters	8981000	0	8981000
National Sports Authority	4883647	0	4883647
National Sports Colleague	1445402	0	1445402
National Youth Authority	4140000	0	4140000
Total	19450049	0	19450049
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	2286308	0	2286308
Total	2286308	0	2286308
National Development Planning Commission (NDPC)			
Headquarters	1944393	0	1944393
Total	1944393	0	1944393
National Media Commission			
Gen. Admin	605504	0	605504
Total	605504	0	605504
National Labour Commission (NLC)			
Headquarters	916849	0	916849
Total	916849	0	916849
Office of Government Machinery (OGM)			
Commissions and Councils	905000	0	905000
Ghana AIDS Commission	30027743	0	30027743
Ghana Investment Promotion Centre (GIPC)	8343057	0	8343057
Internal Audit Agency	800000	0	800000
Management Services	100000	0	100000
Microfinance and Small Loans Centre (MASLOC)	325000	0	325000
National Identification Authority (NIA)	759999	0	759999
National Pensions Regulatory Authority (NPRA)	1353270	0	1353270
National Population Council	600000	0	600000
Office of Government Business in Parliament	5000000	0	5000000
Office of Head of Civil Service(OHCS)	4055460	0	4055460
Office of the Administrator	200000	0	200000
Office of the National Security	11289630	0	11289630
Office of the President	11409428	5432905	16842333
Public Records and Archives Administration Departm	262460	0	262460
Regional Co-ordination Council	7986612	0	7986612
Savannah Accelerated Development Authority (SADA)	103000	0	103000
Scholarship Secretariat	320000	0	320000
Total	83840658	5432905	89273563

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

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Parliament of Ghana			
Bills and Procedural Services	20023816	0	20023816
Corporate Services	6272403	92500	6364903
Finance and Administration	2414549	0	2414549
General Operations	22734064	14439	22748503
Library, Research and Information Services	2396458	0	2396458
Parliamentary Committees	38702190	371482	39073672
Total	92543479	478421	93021900
Public Services Commission			
Office of the Executive Secretary	1187927	0	1187927
Total	1187927	0	1187927
Virtual Ministries for Centralised Transactions			
Contingency	50584319	0	50584319
Non Road Arrears-CAGD	0	4528346	4528346
Non Road Arrears-MENP	0	120000000	120000000
Non Road Arrears-MoD	0	2337019	2337019
Non Road Arrears-OGM	0	356826	356826
Subscription	137000000	0	137000000
Utility	57000000	0	57000000
Total	244584319	127222191	371806510
Grand Total	4689815425	143233167	4833048592

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

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Health (MoH)			
Training Institutions	18,700	0	18,700
Total	18700	0	18700
Virtual Ministries for Centralised Transactions			
Other Government Obligation	6,069,657,987	923,408,200	6,993,066,187
Total	6069657987	923408200.1	6993066187
Grand Total	6,069,676,687	923,408,200	6,993,084,887

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - SOCIAL BENEFIT

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Audit Service(AS)			
Finance and Administration	408000	0	408000
Regional, District Audits & EIDA	455000	0	455000
Review Audit	24500	0	24500
Audit Service(AS) Total	887500	0	887500
CHRAJ (CHRAJ)			
Administration and Finance Department	59000	0	59000
Total	59000	0	59000
Electoral Commission			
Headquarters	16800	0	16800
Total	16800	0	16800
Judicial Service (JS)			
Gen. Admin	1440000	0	1440000
Total	1440000	0	1440000
Ministry of Communications (MoC)			
Poastal & Courier Services Regulatory Commission	3204	0	3204
Total	3204	0	3204
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	18000	0	18000
Total	18000	0	18000
Ministry of Defence (MoD)			
Gen. Admin	18834	0	18834
Ghana Armed Forces	497770	0	497770
Veterans Association of Ghana	4824	0	4824
Total	521428	0	521428
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (C	10000	0	10000
Council for Technical & Vocational Education & Training	20000	0	20000
Gen. Admin	27000	0	27000
Ghana Book Development Council	12000	0	12000
Ghana Library Board	17801	0	17801
Ghana National Commission for UNESCO	6000	0	6000
Human Resource and Development	70000	0	70000
National Inspectorate Board	5000	0	5000
Tertiary	1069760	0	1069760
Total	1237561	0	1237561
Ministry of Employment and Labour Relations (MELR)			
Fair Wages and Salaries Commission	35506	0	35506
Management Development & Productivity Institute (M	248065	0	248065
Total	283571	0	283571

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - SOCIAL BENEFIT

	ANNUAL BUDGET	YTD ACTUAL MARCH	BALANCE
Ministry of Energy and Petroleum (MENP)			
Energy Commission	8637	0	8637
Headquarters.	1500	0	1500
Total	10137	0	10137
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.	113753	0	113753
Environmental Protection Agency	1070000	0	1070000
Ghana Atomic Energy Commission (G.A.E.C)	296728	0	296728
School of Nuclear and Allied Sciences	24914	0	24914
Total	1505395	0	1505395
Ministry of Finance (MoF)			
Finance Headquarters	220819	164351	385170
Ghana Revenue Authority	6500806	0	6500806
Institute of Accountancy Training	10000	0	10000
Public Procurement Authority	145200	0	145200
Securities and Exchange Commission	62192	0	62192
Statistical Service	330100	0	330100
Total	7269117	164351	7433468
Ministry of Fisheries and Aquaculture Development			
General Administration	28800	0	28800
Total	28800	0	28800
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	210703	0	210703
America Region Missions	45805	0	45805
Europe Region Missions	128254	0	128254
Middle East and Asia Region Missions	91610	0	91610
Subvented Organisation	16000	0	16000
Total	492372	0	492372
Ministry of Health (MoH)			
Christian Health Association of Ghana	16120572	0	16120572
Health Headquarters	50930	0	50930
Procurement and Supplies	1413	0	1413
Psychiatry Hospitals (Tertiary Health Services)	32937	0	32937
Regulatory Agencies	10000	0	10000
Subvented Organisations	47033	0	47033
Teaching Hospitals	1657410	0	1657410
Training Institutions	625612	0	625612
Total	18545907	0	18545907
Ministry of Information and Media Relations (MIMR)			
Ghana Broadcasting Corporation (GBC)	3242425	0	3242425
Total	3242425	0	3242425

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - SOCIAL BENEFIT

	ANNUAL BUDGET	YTD ACTUAL MARCH	BALANCE
Ministry of Interior (MINT)			
Gaming Board	10697	0	10697
Ghana Immigration Service	100000	0	100000
Ghana National Fire Service	202000	0	202000
Ghana Police Service	221125	0	221125
Ghana Prisons Service	662560	0	662560
National Disaster Management Organization	20000	0	20000
Total	1216382	0	1216382
Ministry of Justice (MoJ)			
Attorney General's Department	6390	0	6390
Council for Law Reporting	2000	0	2000
Economic and Organised Crime Office	6000	0	6000
Gen. Admin and Finance	2000	0	2000
General Legal Council	81900	0	81900
Legal Aid Scheme	20000	0	20000
Total	118290	0	118290
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	288000	0	288000
Lands Commission	185000	0	185000
O.A.S.L	48500	0	48500
Total	521500	0	521500
Ministry of Local Govt and Rural Development (MLGRD)			
Local Government Service	10000	0	10000
Total	10000	0	10000
Ministry of Roads and Highways			
Department of Urban Roads	2000	0	2000
Ghana Highway Authority	47758	0	47758
Headquarters	4569	0	4569
Total	54328	0	54328
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	213985	0	213985
GRATIS	10000	0	10000
NBSSI	116250	0	116250
Total	340235	0	340235
Ministry of Transport (MRT)			
Headquarters	84000	0	84000
Government Technical Training Centret	607	0	607
Total	84607	0	84607
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11590	0	11590
Gen. Admin (GA)	16000	0	16000
Water Resources Commission	72550	0	72550
Total	100140	0	100140

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - SOCIAL BENEFIT

	ANNUAL BUDGET	YTD ACTUAL MARCH	BALANCE
Ministry of Youth and Sports (MoYS)			
Headquarters	25000	0	25000
National Sports Authority	35000	0	35000
National Sports Colleague	15000	0	15000
Total	75000	0	75000
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	30000	0	30000
Total	30000	0	30000
National Labour Commission (NLC)			
Headquarters	14000	0	14000
Total	14000	0	14000
Office of Government Machinery (OGM)			
Office of the President	0	910798	910798
Total	0	910798	910798
Parliament of Ghana	0	0	
Finance and Administration	40000	0	40000
Total	40000	0	40000
Public Services Commission	0	0	
Office of the Executive Secretary	37000	0	37000
Total	37000	0	37000
Grand Total	38202700	1075149	39277848

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - OTHER EXPENDITURE

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MARCH	
	GH¢	GH¢	GH¢
CHRAJ (CHRAJ)			
Administration and Finance Department	189000	0	189000
Total	189000	0	189000
Electoral Commission			
Headquarters	45000	0	45000
Total	45000	0	45000
General Government Services			
Reserve Fund	0	5580954	5580954
Total	0	5580954	5580954
Judicial Service (JS)			
Gen. Admin	351667	0	351667
Total	351667	0	351667
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	500	0	500
Gen. Admin	4000	0	4000
Ghana Meteorological Agency	112000	0	112000
Internal Audit	1000	0	1000
National Information Technology Agency	2177	0	2177
Poastal & Courier Services Regulatory Commission	26000	0	26000
Total	145677	0	145677
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	27500	0	27500
Headquarters	500	0	500
National House of Chiefs	600	0	600
Total	28600	0	28600
Ministry of Defence (MoD)			
Gen. Admin	37965	0	37965
Ghana Armed Forces	268411	0	268411
Veterans Association of Ghana	666	0	666
Total	307041	0	307041
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (	7239	0	7239
Ghana Book Development Council	19200	0	19200
Ghana Library Board	8000	0	8000
Ghana National Commission for UNESCO	100000	0	100000
Planning Budgeting, Monitoring & Evaluation	400000	0	400000
Tertiary	6102261	0	6102261
Total	6636700	0	6636700
Ministry of Employment and Labour Relations (MELR)			
Headquarters	88222	0	88222
Total	88222	0	88222

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - OTHER EXPENDITURE

COST CENTER	ANNUAL BUDGET GH¢	YTD ACTUAL MARCH GH¢	BALANCE GH¢
Ministry of Energy and Petroleum (MENP)			
Energy Commission	34000	0	34000
Headquarters.	100402	0	100402
Total	134402	0	134402
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	304163	0	304163
Ghana Atomic Energy Commission (G.A.E.C)	424957	0	424957
Headquarters	10000	0	10000
Total	739119	0	739119
Ministry of Finance (MoF)			
Finance Headquarters	700000	0	700000
Ghana Revenue Authority	9142109	0	9142109
Public Procurement Authority	134500	0	134500
Securities and Exchange Commission	91265	0	91265
Total	10067873	0	10067873
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	12000	0	12000
Monitoring, Control and Surveillance Division	1500	0	1500
Total	13500	0	13500
Ministry of Food and Agriculture (MOFA)			
Finance and Administration	2195558	0	2195558
Total	2195558	0	2195558
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	320873	0	320873
America Region Missions	69755	0	69755
Europe Region Missions	195314	0	195314
Middle East and Asia Region Missions	139510	0	139510
Total	725452	0	725452
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	123900	0	123900
Dept. of Social Welfare General Administration, Budget and Headquarters	3500 4365	0 0	3500 4365
Total	131765	0	131765
Ministry of Health (MoH)			
Christian Health Association of Ghana	2699604	0	2699604
Health Headquarters	486898	0	486898
Office of the Chief Director	4420556	0	4420556
Procurement and Supplies	7500	0	7500
Psychiatry Hospitals (Tertiary Health Services)	3320	0	3320
Regulatory Agencies	420000	0	420000
Subvented Organisations	119909	0	119909
Teaching Hospitals	4979514	0	4979514
Training Institutions	835690	0	835690
Total	13972991	0	13972991

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTRES - OTHER EXPENDITURE

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MARCH	
	GHC	GHC	GHC
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	10368	0	10368
Ghana Broadcasting Corporation (GBC)	3300943	0	3300943
Ghana News Agency	16847	0	16847
Total	3328158	0	3328158
Ministry of Interior (MINT)			
Gaming Board	6220	0	6220
Ghana National Fire Service	3000	0	3000
Ghana Police Service	318670	0	318670
Ghana Refugee Board	10000	0	10000
Migration Unit	18242	0	18242
Nacortc Control Board	448000	0	448000
National Disaster Management Organization	60000	0	60000
Total	864132	0	864132
Ministry of Justice (MoJ)			
Attorney General's Department	38780	0	38780
Economic and Organised Crime Office	23000	0	23000
Gen. Admin and Finance	38953	0	38953
General Legal Council	33000	0	33000
Legal Aid Scheme	2000	0	2000
Registrar General's Dep't	30000	0	30000
Total	165733	0	165733
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	15000	0	15000
Headquarters	229000	0	229000
Lands Commission	815767	0	815767
Minerals Commission	3426330	0	3426330
O.A.S.L	123220	0	123220
Total	4609317	0	4609317
Ministry of Local Govt and Rural Development (MLGRD)			
Gen. Admin	31100000	0	31100000
Inspectorate Division	8000000	0	8000000
Local Government Service	10300	0	10300
Total	39110300	0	39110300
Ministry of Roads and Highways			
Department of Feeder Roads	16359	0	16359
Ghana Highway Authority	1556908	0	1556908
Total	1573267	0	1573267
Ministry of Tourism, Culture and Creative Arts			
Finance and Administration	104000	0	104000
HOTCATT	10000	0	10000
Subvented Agencies	69197	0	69197
Total	183197	0	183197

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - OTHER EXPENDITURE

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MARCH	
	GHC	GHC	GHC
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	250000	0	250000
GRATIS	12000	0	12000
NBSSI	48000	0	48000
Total	310000	0	310000
Ministry of Transport (MRT)			
Headquarters	32500	0	32500
Driver and Vehicle Licensing Authority	450000	0	450000
Ghana Railway Development Authority	40000	0	40000
Government Technical Training Centret	200	0	200
National Road Safety Commission	10000	0	10000
Total	532700	0	532700
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11000	0	11000
Gen. Admin (GA)	473999	0	473999
Public Works Department	17000	0	17000
Water Resources Commission	283500	0	283500
Total	785499	0	785499
Ministry of Youth and Sports (MoYS)			
Headquarters	44000	0	44000
National Sports Authority	27999	0	27999
National Sports Colleage	21000	0	21000
National Youth Authority	60000	0	60000
Total	152999	0	152999
Office of Government Machinery (OGM)			
Office of the National Security	2627920	0	2627920
Office of the President	3453488	2151393	5604881
Regional Co-ordination Council	40110	0	40110
Scholarship Secretariat	15000000	0	15000000
Total	21121518	2151393	23272911
Parliament of Ghana			
Bills and Procedural Services	610000	0	610000
Finance and Administration	3318943	0	3318943
General Operations	119936	0	119936
Library, Research and Information Services	17201	0	17201
Total	4066080	0	4066080
Public Services Commission			
Office of the Executive Secretary	31000	0	31000
Total	31000	0	31000
Virtual Ministries for Centralised Transactions			
Non Road Arrears	0	12000000	12000000
Subscription	0	244329	244329
Tax Expenditure (Exemptions)	864295600	0	864295600
Tax Refund	407022568	0	407022568
Total	1271318168	12244329	1283562497
Grand Total	1383924634	19976676	1403901310

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - NON FINANCIAL INTEREST

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET GHc	MARCH GHc	GHc
Audit Service (AS)			
Finance and Administration	4900500	0	4900500
Total	4900500	0	4900500
CHRAJ (CHRAJ)			
Administration and Finance Department	10923402	0	10923402
Total	10923402	0	10923402
Electoral Commission			
Headquarters	2820036	0	2820036
Total	2820036	0	2820036
General Government Services			
Reserve Fund	762945726	0	762945726
Total	762945726	0	762945726
Judicial Service (JS)			
Gen. Admin	38655895	0	38655895
Total	38655895	0	38655895
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213467	0	213467
Gen. Admin	81494297	0	81494297
Ghana Meteorological Agency	885317	0	885317
Internal Audit	65000	0	65000
National Information Technology Agency	245873	0	245873
Postal & Courier Services Regulatory Commission	103881	0	103881
Total	83007835	0	83007835
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	250000	0	250000
National House of Chiefs	1112274	0	1112274
Total	1362274	0	1362274
Ministry of Defence (MoD)			
Gen. Admin	225336	0	225336
Ghana Armed Forces	118627266	0	118627266
Total	118852602	0	118852602
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Scho	55000	0	55000
Council for Technical & Vocational Education & Train	85448877	0	85448877
Gen. Admin	100326525	0	100326525
Ghana Book Development Council	50000	0	50000
Ghana Education Office (GES)	24566865	0	24566865
Ghana Library Board	80000	0	80000
Ghana National Commission for UNESCO	50000	0	50000
National Inspectorate Board	50000	0	50000
National Service Secretariat	1722816	0	1722816
Non Formal Education	200000	0	200000
Planning Budgeting, Monitoring & Evaluation	200000	0	200000
Regional/District/School Services	6231101	0	6231101
Tertiary	1770000	0	1770000
WAEC (National)	1518553	0	1518553
Total	222269737	0	222269737

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - NON FINANCIAL INTEREST

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MARCH	
	GH¢	GH¢	GH¢
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	153828	0	153828
Dept. of Factories Inspectorate	42731	0	42731
Ghana Cooperative Council	65926	0	65926
Headquarters	378468	0	378468
Integrated Community Centers For Employable Skil	107436	0	107436
Labour Department	42730	0	42730
Management Development & Productivity Institute (	544597	0	544597
National Vocational Training Institute (NVTI)	611584	0	611584
Opportunity Industrialisation center	107436	0	107436
Total	2054736	0	2054736
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1160657159	0	1160657159
Total	1160657159	0	1160657159
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	28916784	0	28916784
Council for Scientific and Industrial Research (C.	498218	0	498218
Environmental Protection Agency	23533994	0	23533994
Ghana Atomic Energy Commission (G.A.E.C)	2130926	0	2130926
Headquarters	1693857	0	1693857
School of Nuclear and Allied Sciences	639463	0	639463
Town and Country Planning Department (T.C.P.D)	480660	0	480660
Total	57893903	0	57893903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10130166	0	10130166
Finance Headquarters	10166182	0	10166182
Financial Intelligence Centre	1000000	0	1000000
Ghana Revenue Authority	66030707	0	66030707
Institute of Accountancy Training	140000	0	140000
Public Procurement Authority	300000	0	300000
Securities and Exchange Commission	230000	0	230000
Statistical Service	300000	0	300000
Total	88297054	0	88297054
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4500000	0	4500000
Fisheries Scientific Survey Division	4000000	0	4000000
General Administration	85736101	0	85736101
General Administration and Operations	4640949	0	4640949
Inland and Acquaculture Management Division	1099500	0	1099500
Marine Fisheries Management Division	3675716	0	3675716
Monitoring, Control and Surveillance Division	4200000	0	4200000
Total	107852266	0	107852266

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - NON FINANCIAL INTEREST

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET GH¢	MARCH GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	5855800	0	5855800
Animal Production Directorate	1500000	0	1500000
Crop Services Directorate	40724970	0	40724970
Directorate of Agric. Extention Services.	8200052	0	8200052
Finance and Administration	8524184	0	8524184
Ghana Irrigation Development Authority	57842259	0	57842259
Grains and Legumes Dev. Board	70200	0	70200
Irrigation Company of Upper Region	186802	0	186802
Policy Planning Monitoring and Evaluation	61245788	0	61245788
Regional Agric Development Unit	39134434	0	39134434
Veterinary Services Dept. (Central Administration)	304776	0	304776
Total	223589265	0	223589265
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5582831	0	5582831
Foreign Affairs HQ	15006879	0	15006879
Total	20589710	0	20589710
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	1288000	0	1288000
Department of Women	5367094	0	5367094
Dept. of Social Welfare General Administration, Budg	200000	0	200000
Headquarters	16213298	0	16213298
National Commision of Persons with Disabillity Gene	150000	0	150000
Total	23218392	0	23218392
Ministry of Health (MoH)			
Allied Health Professions Council	1241450	0	1241450
Christian Health Association of Ghana	18274319	0	18274319
College of Pharmacist	2127460	0	2127460
Ghana Health Service	447844009	0	447844009
Health Headquarters	50408148	0	50408148
Psychiatry Hospitals (Tertiary Health Services)	200000	0	200000
Regulatory Agencies	25169504	0	25169504
Subvented Organisations	1534380	0	1534380
Teaching Hospitals	212946790	0	212946790
Training Institutions	39952374	0	39952374
Total	799698434	0	799698434
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	627703	0	627703
Ghana Broadcasting Corporation (GBC)	10174892	0	10174892
Ghana News Agency	328892	0	328892
Information Services Department	693883	0	693883
National Film and Television Institute (NAFTI)	719958	0	719958
Total	12545328	0	12545328

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - NON FINANCIAL INTEREST

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MARCH	
	GHC	GHC	GHC
Ministry of Interior (MINT)			
Gaming Board	140000	0	140000
Ghana Immigration Service	8854888	0	8854888
Ghana National Fire Service	2623963	0	2623963
Ghana Police Service	29027722	0	29027722
Ghana Prisons Service	1072249	0	1072249
Ghana Refugee Board	200000	0	200000
Interior Headquarters	1300000	0	1300000
Nacortc Control Board	200000	0	200000
National Commission on Small Arms	350000	0	350000
National Disaster Management Organization	500000	0	500000
National Peace Council	250000	0	250000
Total	44518822	0	44518822
Ministry of Justice (Moj)			
Attorney General's Department	159416	0	159416
CopyRight Office	38008	0	38008
Council for Law Reporting	82531	0	82531
Economic and Organised Crime Office	259105	0	259105
Gen. Admin and Finance	1319360	0	1319360
General Legal Council	94694	0	94694
Law Reform Commission	25846	0	25846
Legal Aid Scheme	96431	0	96431
Registrar General's Dep't	2644461	0	2644461
Total	4719852	0	4719852
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	7366061	0	7366061
Geological Survey Department	25000000	0	25000000
Headquarters	53034271	0	53034271
Lands Commission	17854735	0	17854735
Minerals Commission	6133602	0	6133602
G.A.S.L	17600407	0	17600407
Total	126989076	0	126989076
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	700000	0	700000
Community Development	952648	0	952648
Department of Parks and Gardens	700000	0	700000
Development Planning Unit	465000	0	465000
Environmental Health & Sanitation	600000	0	600000
Gen. Admin	55676654	0	55676654
Inspectorate Division	81437272	0	81437272
Local Government Service	800000	0	800000
Total	141331574	0	141331574

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

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET GHc	MARCH GHc	GHc
Ministry of Roads and Highways			
Department of Feeder Roads	78335432	637102	78972534
Department of Urban Roads	201639395	1596762	203236157
Ghana Highway Authority	381790475	8729721	390520196
Headquarters	436193	0	436193
Total	662201495	10963585	673165080
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	265317	0	265317
Centre for National Culture	254594	0	254594
Finance and Administration	1315546	0	1315546
Ghana Tourist Board	1389736	0	1389736
Headquarters	102230	0	102230
HOTCATT	73495	0	73495
Subvented Agencies	2440900	0	2440900
Total	5841818	0	5841818
Ministry of Trade and Industry (MoTI)			
CEDECOM	20000000	0	20000000
Foreign Missions	513290	0	513290
Gen. Admin	1562693	0	1562693
Ghana Export Promotion Authority	344126	0	344126
Ghana Standards Board	4773476	0	4773476
GRATIS	653840	0	653840
Industrial Development Division	31864059	0	31864059
NBSSI	60642302	0	60642302
Trade Development Division	37683421	0	37683421
Total	158037207	0	158037207
Ministry of Transport (MRT)			
Headquarters	41269100	0	41269100
Driver and Vehicle Licensing Authority	9335736	0	9335736
Ghana Railway Development Authority	12410565	0	12410565
Government Technical Training Centret	1220000	0	1220000
National Road Safety Commission	110000	0	110000
Regional Maritime University	2000000	0	2000000
Total	66345401	0	66345401

CLASSIFICATION OF MDAs YEAR TO DATE

EXPENDITURE BY COST CENTRES - NON FINANCIAL INTEREST

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET GH¢	MARCH GH¢	GH¢
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	37000	0	37000
Community Water & Sanitation Agency	60068599	0	60068599
Department of Rural Housing	60134	0	60134
Engineers Council	28938	0	28938
Gen. Admin (GA)	801904	0	801904
Housing	10000000	0	10000000
Hydrological Services Department	15980266	0	15980266
Policy Planning, Budgeting, Monitoring and Evaluatic	150000	0	150000
Public Servants Housing Loan Scheme Board	57911	0	57911
Public Works Department	89855258	0	89855258
Rent Control Department	255000	0	255000
Ressearch Statistics and Information Management (R	45000	0	45000
State Owned Enterprise	234560894	0	234560894
Water Resources Commission	1141650	0	1141650
Total	413042555	0	413042555
Ministry of Youth and Sports (MoYS)			
Headquarters	2400000	0	2400000
National Sports Authority	2101803	0	2101803
National Sports Colleague	366328	0	366328
National Youth Authority	1700000	0	1700000
Total	6568131	0	6568131
MMDA			
	0		
Agriculture	15000	0	15000
Budget and Rating	500773	0	500773
Central Administration	66000	0	66000
Disaster Prevention	29547306	0	29547306
Education, Youth and Sports	70000	0	70000
Health	9924903	0	9924903
Legal	7789927	0	7789927
Physical Planning	80000	0	80000
Social Welfare & Community	817568	0	817568
Trade, Industry and Tourism	488686	0	488686
Transport	660000	0	660000
Urban Roads	250000	0	250000
Waste Management	92881	0	92881
Works	188000	0	188000
Total	12233297	0	12233297
MMDA TRANSFER			
Urban Roads			
Total	2000000	0	2000000
	2000000	0	2000000

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

COST CENTER	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET GH¢	MARCH GH¢	GH¢
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	662113	0	662113
Total	662113	0	662113
National Development Planning Commission (NDPC)			
Headquarters	1183552	0	1183552
Total	1183552	0	1183552
National Media Commission			
Gen. Admin	1689114	0	1689114
Total	1689114	0	1689114
National Labour Commission (NLC)			
Headquarters	446753	0	446753
Total	446753	0	446753
Office of Government Machinery (OGM)			
Commissions and Councils	320000	0	320000
Ghana AIDS Commission	166970	0	166970
Ghana Investment Promotion Centre (GIPC)	246033	0	246033
Office of Head of Civil Service(OHCS)	300000	702284	1002284
Office of the President	13369648	0	13369648
Regional Co-ordination Council	446830	0	446830
Savannah Accelerated Development Authority (SADA)	20000000	0	20000000
Scholarship Secretariat	200000	0	200000
Total	35049481	702284	35751765
Parliament of Ghana			
General Operations	46301570	0	46301570
Library, Research and Information Services	1004848	0	1004848
Total	47306418	0	47306418
Public Services Commission			
Office of the Executive Secretary	270393	0	270393
Total	270393	0	270393
Virtual Ministries for Centralised Transactions			
Contingency Vote-02	641435	0	641435
Contingency Vote-03	25924025	0	25924025
GIFMIS-Assets	8180166	0	8180166
Non Road Arrears	2584465519	0	2584465519
Non Road Arrears-MENP		17347896	17347896
Non Road Arrears-MLGRD		1233399	1233399
Road Arrears	231727496	0	231727496
Road Arrears-MRH		42771926	42771926
Total	2850938641	61353221	2912291862
Grand Total	8374000990	73019090	8447020080

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**APRIL
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF
APRIL 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 preceeding 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**APRIL
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 APRIL, 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 30TH 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

APRIL
2014

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Apr 2014	(6,733.19)
	<hr/>
Appropriation Un-utilised	<u>29,437.79</u>

1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	Apr-14 Budget	Apr-14 Actual	Apr-14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,728.24	(262.20)
Payments	3,014.25	2,001.74	1,012.51
Net Receipts/Payments	(1,023.81)	(273.50)	(1,297.31)

In the month of April, total receipts fell short of the budget by GH¢262.20 million, total payment was GH¢ 2,001.74 which fell below the budget, giving rise to a favourable variance of GH¢1,012.51.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

APRIL
2014**2.0 SUMMARY OF REVENUE AND EXPENDITURE**

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

	Apr-14 BUDGET GH¢,M	Apr-14 ACTUAL GH¢,M	Apr-14 VARIANCE GH¢,M
REVENUE	1,908.48	861.22	(1,047.26)
EXPENDITURE	2,137.93	1,820.84	317.09
SURPLUS/(DEFICIT)	(229.45)	(959.62)	(1,364.35)

Actual Revenue fell short of the budget by GH¢ 1,047.26 for the month of April. Actual expenditure also fell short of the budget by GH¢ 317.09 in the same period, this was not enough to absorb the revenue deficit giving rise to an unfavourable variance GH¢1,364.35.

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 54.87%. 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¢ 109.99 million as against the expected amount of GH¢ 695.09 million indicating an unfavourable variance of GH¢ 585.09 million or 84.17% below budget. Direct tax contributed 12.77% of total revenue for the period of April.

6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 708.02 million against a budget of GH¢ 877.70 million. This resulted in an unfavourable variance of GH¢ 169.68 million or 19.33% less than the budget. Indirect Tax contributed 82.21% of total revenue for the period.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

APRIL
2014**6.1.3 Grants**

No Grants was received for April 2014.

6.1.4 Non - Tax Revenue

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 43.21 million as against a budgeted figure of GH¢335.69 million giving rise to an unfavourable variance of GH¢ 292.48 million or 87.13% less than the budget for that period. Non Tax Revenue contributed 5% 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¢ 1,820.84 million as against the budget of GH¢2,137.93 million, resulting in favourable variance of GH¢ 317.09 million or 14.83% less than budgeted.

6.2.1 Compensation of Employees

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 1,065.10 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 181.05 million. Compensation of Employees cost which represents 58.49% of total Expenditure for the month, also represents 123.67% of consolidated fund revenue for April.

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¢ 80.00 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 396.13. Goods and Services represent 4.39% of total expenditure for the period.

6.2.3 Interest

Interest Paid for the month as detailed in note twelve (12), was GH¢ 613.91 million as against the budgeted figure of GH¢687.66 million resulting in an unfavourable variance of GH¢ 73.75 or 10%. This represents 33.71% of total expenditure for the period.

6.2.4 Social Benefits and Other Expenses

An amount of GH¢0.012 million was incurred on social benefits and other expense for the month of April. This was GH¢3.17 million less than budget indication a favourable variance of 99.68% less than the budget.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

APRIL
2014**6.3 PUBLIC DEBT REPAYMENTS**

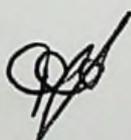
Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of April was GH¢634.45 million.

4.0 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 April 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 April 30, 2014.



Grace Francisca Adzroe
Controller and Accountant-General

Date:

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED APRIL 30, 2014

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
RECEIPTS					
DIRECT TAX	2	695,089,484	109,998,036	6	(585,091,448)
INDIRECT TAX	3	882,448,610	712,765,780	41	(169,682,831)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	43,208,183	3	(292,479,710)
NHIL	7	77,217,542	92,919,359	5	15,701,817
LOANS RECEIVED	8	0	155,019,338	9	155,019,338
NET TREASURY OPERATIONS	9	0	613,977,218	36	613,977,218
RECOVERIES	10	0	350,322	0	350,322
TOTAL RECEIPTS		1,990,443,530	1,728,238,237	100	(262,205,293)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	799,852,876	40	84,195,433
GOODS AND SERVICES	12	476,137,350	80,003,424	4	396,133,926
NON-FINANCIAL ASSETS	13	687,659,707	139,077,701	7	548,582,006
INTEREST	14	505,804,832	613,914,046	31	(108,109,214)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	12,000	0	3,171,558
OTHER EXPENSES	17	72,024,633	61,812,515	3	10,212,118
LOAN REPAYMENTS	18	98,633,000	634,447,610	32	(535,814,609.6)
OTHER PAYMENTS	19	271,879,610	(327,380,090)	(16)	599,259,701
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
TOTAL PAYMENTS		3,014,248,639	2,001,740,082	100	1,012,508,557

NET CHANGE IN STOCK OF CASH

(273,501,845)

CASH/BANK BALANCE AS AT BEGINNING

(1,580,701,543)

CASH/BANK BALANCE AS AT END

(1,854,203,388)

SUMMARY YEAR TO DATE RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED APRIL 30, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL APRIL D	%	YTD VARIANCE E=(D-B)
RECEIPTS						
DIRECT TAX	8,341,073,810	2,780,357,937	109,998,036	1,803,691,328	28	(976,666,609)
INDIRECT TAX	10,589,383,325	3,529,794,442	712,765,780	2,335,574,697	36	(1,194,219,745)
GRANTS	0	0	0	2,231,814	0	2,231,814
NON-TAX REVENUE	4,028,254,719	1,342,751,573	43,208,183	690,546,224	11	(652,205,349)
NHIL	926,610,508	308,870,169	92,919,359	311,384,593	5	2,514,424
LOANS RECEIVED	0	0	155,019,338	174,404,995	3	174,404,995
NET TREASURY OPERATIONS	0	0	613,977,218	1,093,265,056		
RECOVERIES	0	0	350,322	1,557,506	0	1,557,506
TOTAL RECEIPTS	23,885,322,362	7,961,774,121	1,728,238,237	6,412,656,213	100	(2,642,382,964)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	3,536,193,237	799,852,876	2,802,158,041	52	734,035,196
GOODS AND SERVICES	5,713,648,204	1,904,549,401	80,003,424	223,236,591	4	1,681,312,810
NON-FINANCIAL ASSETS	8,251,916,482	2,750,638,827	139,077,701	218,283,290	4	2,532,355,538
INTEREST	6,069,657,987	2,023,219,329	613,914,046	1,537,322,246	29	485,897,083
GOVERNMENT SUBSIDIES	98,531,656	32,843,885	0	0		
SOCIAL BENEFITS	38,202,700	12,734,233	12,000	1,087,149		
OTHER EXPENSES	864,295,600	288,098,533	61,812,515	81,789,191		
LOAN REPAYMENTS	1,183,596,000	394,532,000	634,447,610	692,900,395	13	(298,368,395)
OTHER PAYMENTS	3,262,555,325	1,087,518,442	(327,380,090)	(185,668,093)	-3	1,273,186,535
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	26,666,667	0	0	0	26,666,667
TOTAL PAYMENTS	36,170,983,665	12,056,994,555	2,001,740,082	5,371,108,809	100	6,435,085,433

STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED APRIL 30, 2014

	NOTES	BUDGET GH¢	ACTUAL CURRENT GH¢	ACTUAL PREVIOUS GH¢
REVENUE				
DIRECT TAX	2	695,089,484	109,998,036	87,565,738
INDIRECT TAX	3	877,701,524	708,018,694	483,038,364
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	43,208,183	23,220,180
TOTAL REVENUE		1,908,478,902	861,224,912	593,824,282
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	884,048,309	1,065,102,325	835,811,393
GOODS AND SERVICES	12	476,137,350	80,003,424	61,264,327
INTEREST	14	687,659,707	613,914,046	564,815,515
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	12,000	11,125
OTHER EXPENSES	17	72,024,633	61,812,515	2,014,075
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
TOTAL EXPENDITURE		2,137,931,196	1,820,844,310	1,463,916,435
SURPLUS/(DEFICIT)		(229,452,294)	(959,619,397)	(870,092,153)

SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED APRIL 30, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL APRIL D	%	YTD VARIANCE E=A-D
REVENUE						
DIRECT TAX	8,341,073,810	2,780,357,937	109,998,036	1,803,691,328	38	(976,666,609)
INDIRECT TAX	10,532,418,291	3,510,806,097	708,018,694	2,300,046,809	48	(1,210,759,288)
GRANTS	0	0	0	2,231,814	0	2,231,814
NON-TAX REVENUE	4,028,254,719	1,342,751,573	43,208,183	690,546,224	14	(652,205,349)
TOTAL RECEIPTS	22,901,746,820	7,633,915,607	861,224,912	4,796,516,175	100	(2,837,399,432)

EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	3,536,193,237	1,065,102,325	3,861,729,692	68	(325,536,455)
GOODS AND SERVICES	5,713,648,204	1,904,549,401	80,003,424	223,236,591	4	1,681,312,810
INTEREST	5,713,648,204	1,904,549,401	613,914,046	1,537,322,246	27	367,227,155
GOVERNMENT SUBSIDIES	8,251,916,482	2,750,638,827	0	0	0	2,750,638,827
SOCIAL BENEFITS	38,202,700	12,734,233	12,000	1,087,149	0	11,647,085
OTHER EXPENSES	864,295,600	288,098,533	61,812,515	81,789,191	1	206,309,342
FOREIGN FINANCED INVESTMENT	80,000,000	26,666,667	0	0	0	26,666,667
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
TOTAL PAYMENTS	31,270,290,901	10,423,430,300	1,820,844,310	5,705,164,869	100	4,718,265,432

BALANCE SHEET AS AT APRIL 30, 2014

	NOTES	CURRENT GH¢	PREVIOUS GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	24	(1,854,203,388)	(651,719,280)
Receivables	25	9,555,689	14,555,608
Prepayments	26	15,308,256	13,686,376
TOTAL CURRENT ASSET		(1,829,339,443)	(623,477,296)
NON CURRENT ASSETS			
Receivables	27	1,420,388,771	1,418,308,002
Equity Investments	28	1,819,876,560	1,809,876,561
Infrastructure, plant and Equipment	29	2,854,189,721	1,621,224,883
Land		0	0
Work In-Progress	30	923,111,835	357,782,194
Intangible Assets	31	4,446,185	0
TOTAL NON-CURRENT ASSET		7,022,013,073	5,207,191,639
TOTAL ASSET		5,192,673,630	4,583,714,343
LIABILITIES			
CURRENT LIABILITIES			
Payables	32	1,765,651,612	343,838,457
Deposits and Other Trust Monies	33	2,553,364,454	1,508,329,038
TOTAL CURRENT LIABILITIES		4,319,016,066	1,852,167,495
NON- CURRENT LIABILITIES			
Domestic	34	25,768,179,178	19,260,809,021
External	35	25,208,277,587	17,370,979,506
TOTAL NON-CURRENT LIABILITIES		50,976,456,765	36,631,788,526
TOTAL LIABILITIES		55,295,472,832	38,483,956,021
NET ASSETS		(50,102,799,202)	(33,900,241,679)
CONTRIBUTED BY			
Surpluses / (Deficits)		(959,619,397)	(842,462,078)
Accumulated Surpluses / (Deficits)		(49,143,179,805)	33,121,147,334
NETWORTH		(50,102,799,202)	32,278,685,256

GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED APRIL 30, 2014

		CURRENT GH¢	PREVIOUS GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	822,763,815	0
Grants	5	0	0
Non-Tax Revenue	6	43,208,183	0
NHIL	7	92,919,359	1,354,083,485
Total Receipt		958,891,358	1,354,083,485
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(799,852,876)	(9,939,050,213)
Goods and Services	12	(80,003,424)	(1,949,635,211)
Interest	14	(613,914,046)	(2,304,157,804)
Social Benefit	16	(12,000)	(34,053,046)
Other Expenses	17	(61,812,515)	(1,517,388,717)
Other Payments	19	327,434,536	(1,283,522,556)
Foreign Financed Investment	21	0	(2,887,397,585)
Government Subsidies		0	
Total Payment		(1,228,160,325)	(19,915,205,132)
		(269,268,968)	(18,561,121,647)
NET CASHFLOW FROM OPERATING ACTIVITIES			
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(139,077,701)	(46,135,277)
Disposal of Non Current Asset		0	0
Fixed Asset		0	0
Inventory		0	0
Work-In Progress		0	0
TOTAL DISPOSAL OF NON-CURRENT ASSET		(139,077,701)	(46,135,277)
Net cashflow from Investment in Non Current Assets			
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	22	0	(74,869,136)
Loans		0	(23,782,877)
Shares and other equity		(54,446)	
Advances		(54,446)	(98,652,013)
Total Acquisition Financial Assets			

STATEMENT OF CASHFLOW FOR THE MONTH ENDED APRIL 30, 2014

		CURRENT GH¢	PREVIOUS GH¢
Disposal/Recovery of Financial Asset	23		
Securities other than shares			
Loans		325,774	8,635,073
Shares and other equity		0	0
Advances		24,548	5,607,043
Total Disposal/Recovery of Financial assets		-350,322	14,242,116
Net cashflow from investment in financial assets		295,876	(84,409,897)
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	2,670,106,053	19,574,887,952
Outflow	9	(2,056,128,834)	(14,469,845,487)
Net Incurrence of Domestic Liability		613,977,218	5,105,042,465
EXTERNAL			
Inflow	8	155,019,338	2,887,397,586
Outflow	18	(634,447,610)	(488,596,206)
Net Incurrence of Foreign Liability		(479,428,271)	2,398,801,380
NET CASHFLOW FROM FINANCING ACTIVITY		134,548,947	7,503,843,845
NET CHANGE IN STOCK OF CASH		(273,501,845)	(11,187,822,977)
CASH AND CASH EQUIVALENT AT BEGINNING		(1,580,701,543)	370,894,796
CASH AND CASH EQUIVALENT AT CLOSE		(1,854,203,388)	(10,816,928,181)

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 (≤ 1 year), medium term (> 1 year ≤ 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 (≤ 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

	2,014	2,013
	GH¢	GH¢
2 DIRECT TAX		
Paid by Individuals	47,454,958	187,977,594
Paid by Corporations	22,886,170	260,684,264
Miscellaneous	39,656,908	166,480,731
Total	109,998,036	87,565,738
Less		
DACF	0	0
Total Revenue	109,998,036	87,565,738
3 INDIRECT TAX		
General Taxes on Goods and Services	160,278,446	125,720,391
Excises	18,649,185	45,598,633
Customs and Other Import Duties	529,091,062	328,064,658
Taxes on Exports	0	0
Levies	4,747,086	0
Total Receipt	712,765,780	499,383,682
Less:		
GETFund	0	0
Petroleum Fund	4,747,086	16,345,319
Total	4,747,086	16,345,319
Total Revenue	708,018,694	483,038,364
4 Taxes		
Directs Taxes	109,998,036	87,565,738
Indirect Taxes	712,765,780	499,383,682
Total	822,763,815	586,949,421
5 GRANT		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
Total Revenue	0	0
Less:		
Non Project Type	0	0
Total Receipt	0	0

NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
6 NON-TAX REVENUE		
Property income	8,834,677	984,304
Sales of goods and services	24,518,811	18,807,381
Fines, penalties, and forfeiture	4,581,174	230,453
Voluntary transfers other than	0	0
Miscellaneous and unidentified	5,273,521	3,198,043
Total	43,208,183	23,220,180
7 NHIL		
SSNIT	29,232,175	37,387,024
Domestic	(0)	(22,763,708)
Import	63,687,184	33,833,396
Total	92,919,359	48,456,711
8 LOANS RECEIVED		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	24,940,992	0
Domestic Commercial Institution	117,879,967	0
Export Credit Institutions	12,198,379	0
Total External Borrowings	155,019,338	0
9 NET TREASURY OPERATIONS		
Short Term Borrowing	1,914,127,034	1,180,684,162
Medium Term Borrowings	32,142,179	114,272,218
Stocks and Bonds (long Term)	723,836,839	319,208,913
Treasury Bills Issued	2,670,106,053	1,614,165,293
Short Term Borrowing	1,640,405,767	1,244,994,140
Medium Term Borrowings	47,432,882	24,860,404
Long Term Borrowing	368,290,185	76,713,809
Treasury Bills Redeemed	2,056,128,834	1,346,568,354
Net Treasury Operations	613,977,218	2,960,733,646
10 RECOVERIES		
Loans	325,774	0
Advances	24,548	631,241
Total	350,322	631,241

NOTES TO THE ACCOUNTS

	2,014	2,013
	GH¢	GH¢
11 COMPENSATION OF EMPLOYEES		
Established Position	929,941,678	767,910,223
Non Established Post	697,193	0
Allowances	7,284,546	551,795
*National Pension Contribution	127,178,908	67,349,375
Total	1,065,102,325	835,811,393
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	24,570,168	0
13% SSF Accrued for the year	58,170,012	0
PAYE 2013 Accrued	79,830,531	0
Deposits	102,266,775	0
Rent % Rates Deduction	411,963	0
Total Payments	799,852,876	835,811,393
National Pension Contribution*		
13.5% SSF Contribution	58,170,012	0
Gratuity	19,195,740	12,024,832
Pension	49,813,156	55,324,543
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	127,178,908	67,349,375
12 GOODS AND SERVICES		
Materials and Office Consumables	32,426,934	38,877,900
Utilities	571,274	6,223,143
General Cleaning	4,524	29,080
Rentals	1,898,357	522,591
Travel and Transport	15,520,812	2,338,820
Repairs and Maintenance	275,106	1,687,321
Training, Seminar and Confer	14,392,885	6,287,531
Consultancy Expenses	14,876,033	2,874,791
Special Services	37,500	2,400,250
Other Charges and Fees	0	15,200
Emergency Services	0	7,700
Total	80,003,424	61,264,327
Less:		
Unpaid Goods and Services	0	0
Total Payments	80,003,424	61,264,327

NOTES TO THE ACCOUNTS

	2,014	2,013
	GH¢	GH¢
13 NON-FINANCIAL ASSETS		
Fixed asset	123,943,077	30,607,628
Work In Progress	10,688,439	15,527,649
Intangible Asset	4,446,185	200,000
Total	139,077,701	46,135,277
Less:		
Unpaid Non-Financial Asset		0
Total Payments	139,077,701	46,135,277
14 INTEREST		
Non Residents	177,787,677	74,136,944
Residents	436,126,369	490,678,571
Total	613,914,046	564,815,515
Less:		
Unpaid Interest		564,815,515
Total Payments	613,914,046	564,815,515
15 GOVERNMENT SUBSIDIES		
Utility	0	0
Petroleum Products	0	0
Total	0	0
Less:		
Unpaid Subsidies	0	0
Total Payments	0	0
16 SOCIAL BENEFITS		
Social security benefits in Cash	0	0
Employer social benefits in Cash	12,000	11,125
Total	12,000	11,125
Less:		
Unpaid Social Benefits	0	0
Total Payments	12,000	11,125

NOTES TO THE ACCOUNTS

	2,014	2,013
	GH¢	GH¢
17 OTHER EXPENDITURE		
Insurance and compensation	0	0
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	49,649,095	2,850
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	0	0
Special Operations	12,163,420	2,011,225
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
Total	61,812,515	2,014,075
Less:		
Unpaid Other Expenditure	0	0
Total Payments	61,812,515	2,014,075
18 LOAN REPAYMENTS		
Bilateral Loans	32,132,847	0
Multilateral Loans	9,963,251	0
External Commercial Institution	90,143,392	0
Domestic Commercial Institution	490,009,741	0
Export Credit Institutions	12,198,379	0
Total	634,447,610	0
19 OTHER PAYMENTS		
Advances	54,446	51,033
Prepayments	18,500	18,000
GET Fund	0	0
District Assembly Common Fund	0	0
Road Fund	0	0
Energy Fund	0	0
Petroleum Fund	0	0
Deposits	0	0
P.A.Y.E	0	0
NHIL	109,850,000	0
SSNIT 13%	228,589,031	64,324,292
Special funds	0	0
Total	338,511,977	64,393,325
Less:		
Accounts Payable	(665,892,067)	(81,682,369)
Deposits	0	0
Total	(327,380,090)	(17,289,044)
Less:		
Advances	54,446	51,033
Cash flow	(327,434,536)	(17,340,077)

NOTES TO THE ACCOUNTS

	2,014 GHc	2,013 GHc
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Total	0	0
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	54,446	51,033
Total	54,446	51,033
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	325,774	0
Shares and other equity	0	0
Advances	24,548	0
Total	350,322	0
24 Cash and Cash Equivalentents		
Treasury Main Account	(1,585,693,286)	(1,467,176,710)
MDA Sub-CF Accounts	(258,930,210)	385,325,901
Regional Sub-CF Accounts	7,656,503	922,968
MMDA Sub-CF Accounts	9,713,380	3,379,961
Tax Revenue Accounts	331,966,715	572,708,341
NTR Revenue Accounts	625,713,074	79,509,254
Special Accounts	(984,629,564)	(226,388,995)
Total	(1,854,203,388)	(651,719,280)

NOTES TO THE ACCOUNTS

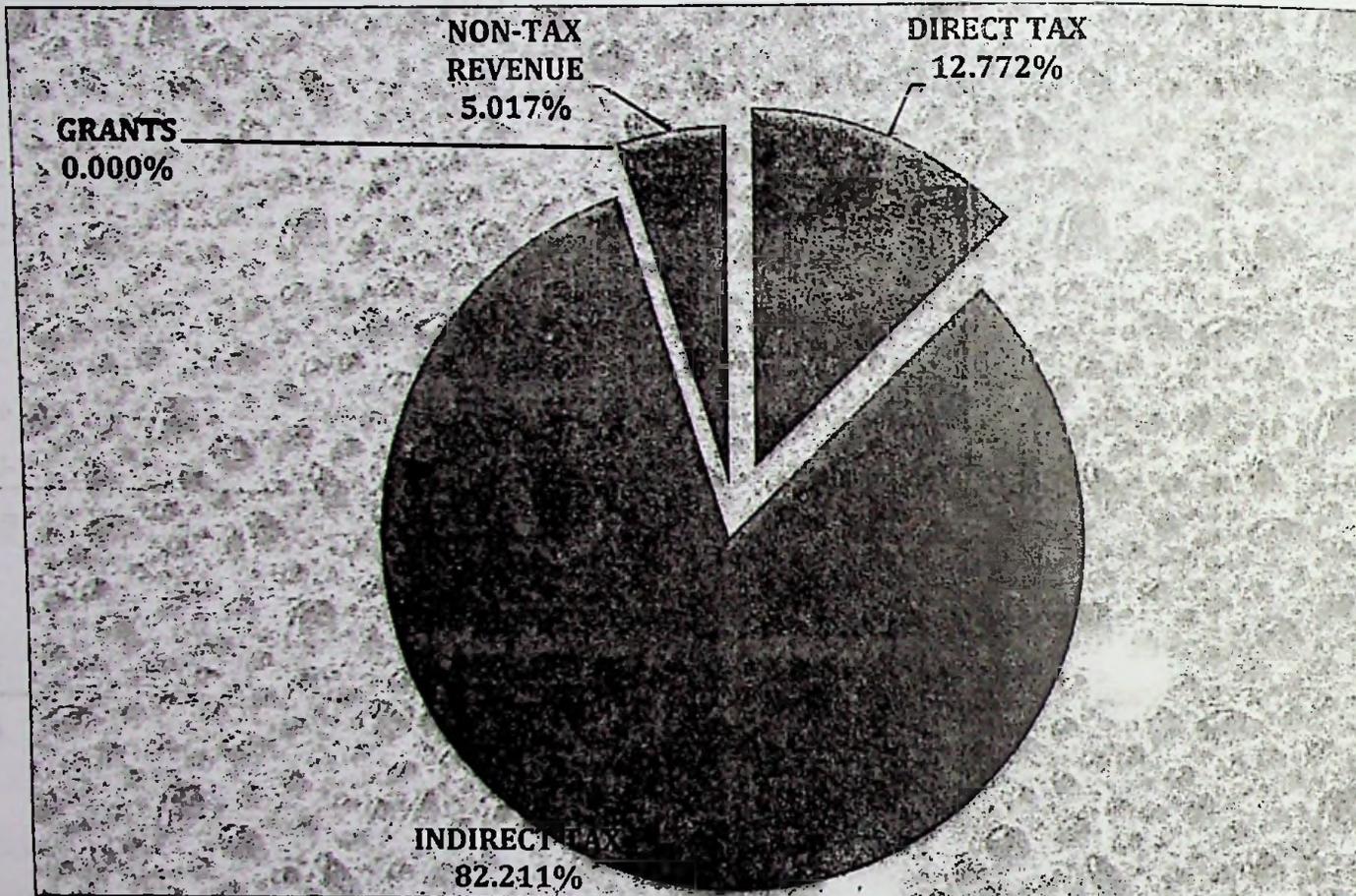
	2,014	2,013
	GH¢	GH¢
25 Current Receivables		
Vehicle Advances	8,100,609	0
Special Advances	353,820	0
Salary Advances	269,476	14,555,608
Departmental Revolving Fund	990,852	0
Other Receivables	(159,067)	0
Total	9,555,689	14,555,608
26 Prepayments	15,308,256	13,686,376
27 Non Current Receivables		
Statutory Boards & Corporations	638,504,348	638,504,348
Companies	628,721,277	626,546,622
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
Total	1,520,584,343	1,518,409,688
Provisions	(100,195,572)	(100,101,686)
Total	1,420,388,771	1,418,308,002
28 Equity Investment		
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
Total	1,822,834,796	1,812,834,796
Provisions	(2,958,236)	(2,958,236)
Total	1,819,876,560	1,809,876,561
29 Infrastructure, Plant and Equipment		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,817,648	150,248,396
Other structures	713,742,114	559,159,386
Transport Equipment	173,820,120	99,660,549
Other machinery and equipment	1,191,190,900	688,758,938
Infrastructure Assets	758,688,763	104,332,456
Total	3,017,902,452	1,621,224,883
Less:		
Accumulated Depreciation	(163,712,731)	0
Net Book Value	2,854,189,721	1,621,224,883

NOTES TO THE ACCOUNTS

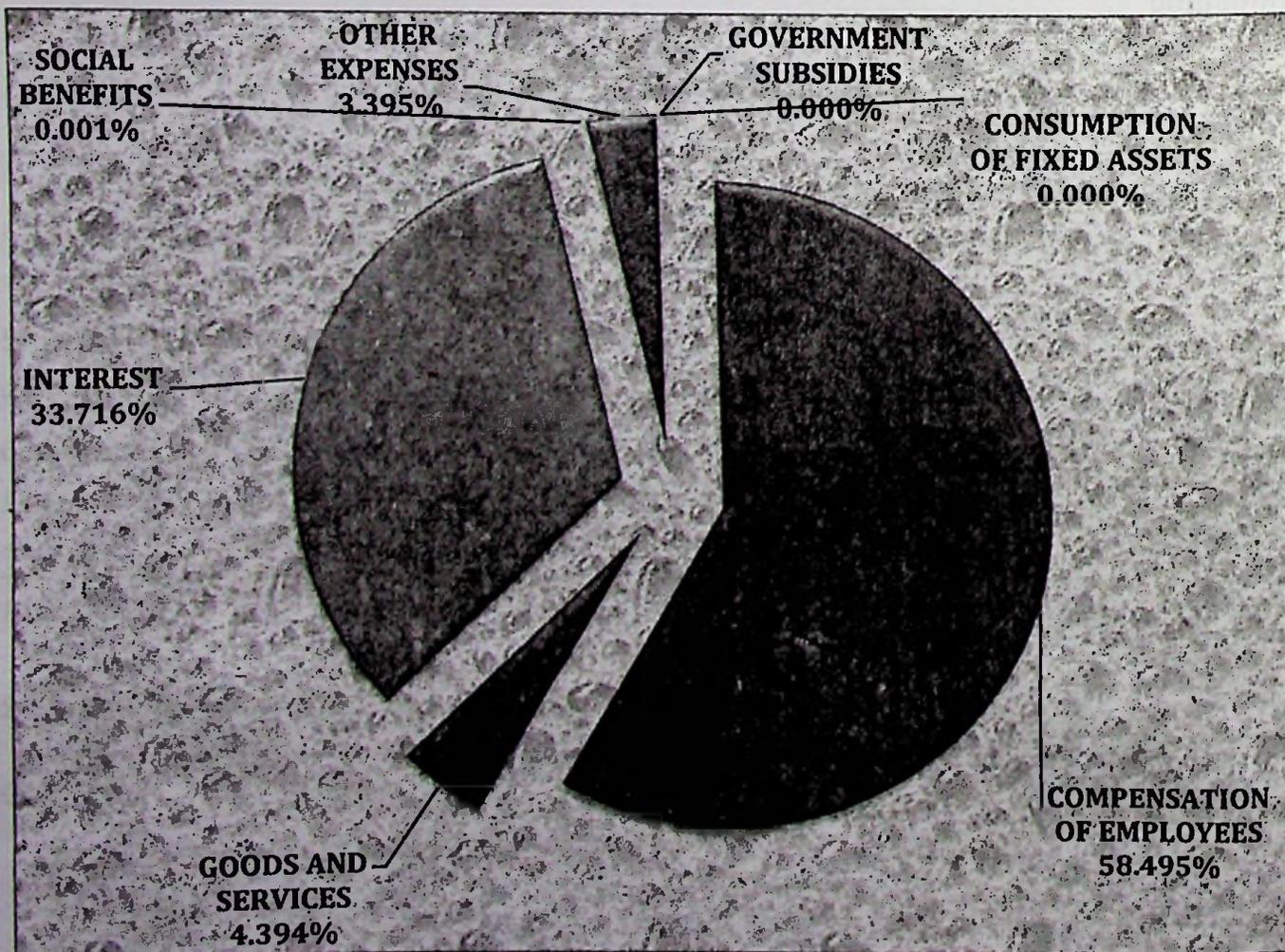
	2,014	2,013
	GHC	GHC
30 Work - In - Progress		
Dwellings	109,534,656	36,064,958
Non Residential Buildings	120,147,162	28,738,321
Other structures	693,430,018	61,245,203
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	1,552,340
Total	923,111,835	357,782,194
31 Intangible Asset		
Computer Software	4,446,185	0
Total	4,446,185	0
32 Payables		
Supplier	1,503,180,537	341,828,460
Withholding	9,271,901	2,009,997
P.A.Y.E	253,199,174	0
Total	1,765,651,612	343,838,457
33 Deposits and Other Trust Monies		
GETFund	361,662,445	193,465,291
NHIL	452,014,439	333,276,876
SSNIT	934,516,986	566,759,126
DACF	300,190,716	285,051,692
Petroleum Fund & Road Fund	111,000,139	127,928,364
Deposits	392,101,919	807,913
Special funds	1,877,810	1,039,777
Total	2,553,364,454	1,508,329,038
34 Domestic Borrowing	25,768,179,178	19,260,809,021
35 External Borrowing	25,208,277,587	17,370,979,506

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



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CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	APRIL	
	GHC	GHC	GHC
DEFENCE			
Defence N.E.C	7,553,178	172,394,871	(164,841,693)
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	2,336,108	578,325,704
Total	588,241,558	174,730,980	413,510,578
ECONOMIC AFFAIRS			
Agriculture	443,809,535	44,732,092	399,077,444
Communication	84,599,442	627,684	83,971,758
Construction	29,481,413	5,543,624	23,937,789
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	3,871,805	32,600,260
Electricity	911,471,378	4,936,446	906,534,932
Fishing and Hunting	128,615,836	1,113,554	127,502,282
Forestry	31,822,193	14,114,188	0
General Economic and Commercial	181,796,858	5,997,990	175,798,868
General Labor Affairs	13,018,208	2,262,449	10,755,759
Manufacturing	111,222,566	2,362,056	108,860,510
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	214,705	21,419,740
Nuclear fuels	15,268,891	1,359,908	13,908,983
Other Fuels	1,137,201	27,082	1,110,119
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	797,092	94,172,570
R&D Mining Manufacturing and construction	47,386,093	4,353,444	43,032,649
Railway Transport	16,964,918	10,821	16,954,096
Road Transport	786,051,276	177,468,619	608,582,657
Tourism	11,800,951	1,588,479	10,212,472
Total	3,452,727,397	271,382,039	3,181,345,358
EDUCATION			
Education N.E.C	529,184,737	1,373,846,503	(844,661,766)
Education not definable by Level	321,861,141	21,623,949	300,237,192
First Stage of Tertiary Education	10,581,332	2,329,668	8,251,664
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	51,813,170	176,838,106
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	113,803	2,542,884
Subsidiary services to Education	7,555,330	1,507,431	6,047,899
Tertiary Education - University of Ghana Legon	1,427,436,680	263,178,118	1,164,258,562
Upper-Secondary Education	963,513,981	14,890,006	948,623,975
Total	5,731,832,608	1,729,302,649	4,002,529,960

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
ENVIRONMENTAL PROTECTION			
Environmental Protection N.E.C	39,313,291	0	39,313,291
Protection of Biodiversity and Landscape	16,513,993	270,284	16,243,709
R&D Environment Protection	43,773,661	1,824,028	41,949,633
Waste management	3,734,620	0	3,734,620
Waste Water Management	20,100,664	25,920	20,074,745
Total	123,436,230	2,120,232	121,315,998
GENERAL PUBLIC SERVICES			
Basic Research	6,690,984	925,725	5,765,259
Economic Aid to Develop Countries and Countries in Tr	9,224,996	0	9,224,996
Executive and Legislative Organs	1,017,552,760	111,963,091	905,589,669
External affairs	157,383,595	37,135,391	120,248,204
Financial and fiscal Affairs	868,756,949	1,557,921,478	(689,164,529)
General Personnel Services	392,187,641	176,191,702	215,995,939
General Public Services N.E.C.	173,372,372	30,847,343	142,525,029
Other General Services	36,281,843	1,378,077	34,903,766
Overall Planning and Statistical Services	24,763,313	2,794,449	21,968,865
Public Debt Transaction-External	7,253,253,987	361,278,562	6,891,975,425
R & D General Public Services	6,452,343	411,223	6,041,120
Unspecified	11,096,775,407	455,869,699	10,640,905,708
Total	21,042,696,190	2,736,716,738	18,305,979,451
HEALTH			
General Hospital Services	1,168,920,725	276,790,643	892,130,082
General Medical Services	53,547,176	0	53,547,176
Health N.E.C	1,728,986,977	143,317,047	1,585,669,930
Public health Services	352,770,138	0	352,770,138
R & D Health	7,456,971	42,734,765	(35,277,794)
Specialised Medical Services	27,661,332	36,266,494	(8,605,161)
Total	3,339,343,319	499,108,949	2,840,234,370
HOUSING & COMMUNITY AMENITIES			
Community Development	19,854,442	9,636,089	10,218,354
Housing and Development	177,980,849	20,606,789	157,374,060
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,880,049	1,399,244	379,480,804
Total	586,352,414	31,642,121	554,710,293

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
PUBLIC ORDER & SAFETY			
Fire-Protection Services	136,280,704	52,268,172	84,012,533
Law Courts	218,594,834	27,820,436	190,774,399
Prisons	102,990,544	0	102,990,544
Public Order and Safety N. E. C	199,701,856	101,658,031	98,043,825
Public order and safety n.e.c (CS)	41,544,256	3,971,936	37,572,320
Public Services	649,609,490	240,567,814	409,041,676
Total	1,348,721,686	426,286,389	922,435,297
RECREATION, CULTURE, AND RELIGION			
Broadcasting and Publishing Services	96,294,858	15,807,220	80,487,638
Cultural Services	50,732,701	10,529,367	40,203,334
Recreational and Sporting Services	24,306,037	1,697,382	22,608,655
Total	171,333,596	28,033,969	143,299,628
SOCIAL PROTECTION			
Disability	884,920	(2,709)	887,629
Family and Children	40,210,515	7,972,254	32,238,261
R&D Social Protection	3,680,822	237,308	3,443,513
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,401,012	14,243,944	49,157,068
Unemployment	60,018,713	1,673,293	58,345,421
Total	168,365,941	24,124,091	144,241,850
Grand Total	36,553,050,938	5,923,448,157	30,629,602,781

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES		GOODS AND SERVICES		INTEREST	SOCIAL BENEFITS	OTHER EXPENDITURE	NON FINANCIAL ASSET		TOTAL
	GH¢	GH¢	GH¢	GH¢				GH¢	GH¢	
Adit Service(AS)	12,792,173	0	0	0	0	0	0	0	0	12,792,173
RAJ.(CHRAJ)	1,017,515	0	0	0	0	0	0	0	0	1,017,515
istrict Assembly Common Fund(DACF)	20,352	0	0	0	0	0	0	0	0	20,352
ctoral Commission	1,554,501	20,930,577	0	0	0	0	0	0	0	22,485,078
neral Government Services	0	12,812,654	0	0	0	0	0	4,446,185	0	17,258,840
icial Service (JS)	6,249,404	0	0	0	0	0	0	0	0	6,249,404
n. of Communications (MoC)	732,234	0	0	0	0	0	0	0	0	732,234
n. of Chieftaincy and Traditional Affairs (MCTA)	1,503,927	103,991	0	10,000	0	0	0	0	0	1,617,918
n. of Defence (MoD)	44,330,180	1,521,428	0	0	0	0	0	0	0	45,851,608
n. of Education (MOE)	518,186,961	15,531,264	0	0	0	0	0	104,641	0	533,822,865
n. of Employment and Labour Relations (MELR)	2,278,576	0	0	0	0	0	0	0	0	2,278,576
n. of Energy and Petroleum (MENP)	246,254	85,000	0	0	0	0	0	4,418,958	0	4,750,212
n. of Environment Science, Technology and Innovation (M	10,290,290	0	0	0	0	0	0	0	0	10,290,290
n. of Finance (MoF)	66,498,326	13,030,221	434,052,195	2,000	0	0	0	99,096	0	513,681,838
n. of Fisheries and Aquaculture Development	8,351,471	0	0	0	0	0	0	239,441	0	8,590,912
n. of Food and Agriculture (MOFA)	2,488,576	0	0	0	0	0	0	1,699,455	0	4,188,031
n. of Foreign Affairs and Regional Integration(MFARI)	9,087,122	0	0	0	0	0	0	0	0	9,087,122
n. of Gender, Children and Social Protection (MGCSP)	1,916,577	0	0	0	0	0	0	0	0	1,916,577
n. of Health (MoH)	122,141,019	0	0	0	0	0	0	215,187	0	122,356,207
n. of Information and Media Relations (MIMR)	4,279,575	0	0	0	0	0	0	0	0	4,279,575
n. of Interior (MINT)	95,566,474	0	0	0	0	0	0	0	0	95,566,474

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Audit Service(AS)			
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	23,806,919	(5,877,290)
Performance & Special Audit	3,995,177	0	3,995,177
Regional, District Audits & EIDA	58,984,496	0	58,984,496
Total	99,512,430	23,806,919	75,705,511
CHRAJ (CHRAJ)	11,363,277	4,238,295	7,124,982
District Assembly Common Fund(DACF)	311,833	81,533	230,300
Electoral Commission	20,051,612	6,695,864	13,355,748
Judicial Service (JS)	124,936,722	23,582,140	101,354,582
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	1,411,985	388,718	1,023,267
Gen. Admin	1,133,674	517,641	616,033
Ghana Meteorological Agency	5,980,781	1,885,389	4,095,392
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	67,945	333,673
Poastal & Courier Services Regulatory Commission	276,540	42,098	234,442
Total	9,241,597	2,901,790	6,339,807
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	10,590,948	2,505,901	8,085,048
National House of Chiefs	6,933,919	3,456,426	3,477,493
Total	17,524,868	5,962,327	11,562,541
Ministry of Defence (MoD)			
Gen. Admin	1,821,840	170,447,901	(168,626,061)
Ghana Armed Forces	509,743,334	2,422,915	507,320,419
Veterans Association of Ghana	1,258,407	338,736	919,671
Total	512,823,581	173,209,552	339,614,029
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling	187,902	16,804	171,098
Council for Technical & Vocational Education & Training	1,158,740	193,217	965,523
Gen. Admin	1,536,842	825,684	711,158
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	1,507,431	5,131,099
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	169,825	351,313
National Service Secretariat	344,725,424	113,766,100	230,959,324
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	10,960,942	24,040,236
Regional/District/School Services	3,033,579,691	1,300,353,220	1,733,226,471
Tertiary	923,374,018	323,175,043	600,198,975
WAEC (INTERNATIONAL)	8,077,180	2,019,295	6,057,885
WAEC (National)	7,054,673	1,674,478	5,380,195
Total	4,387,062,473	1,754,662,040	2,632,400,434

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4,093,779	1,389,818	2,703,961
Dept. of Factories Inspectorate	1,042,734	249,549	793,185
Fair Wages and Salaries Commission	1,588,647	473,401	1,115,246
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	417,714	589,549
Integrated Community Centres For Employable Skill	3,647,467	1,732,936	1,914,531
Labour Department	2,852,629	1,074,965	1,777,664
Management Development & Productivity Institute (M)	1,334,308	397,291	937,017
National Vocational Training Institute (NVTI)	8,132,917	3,054,116	5,078,801
Opportunity Industrialisation center	969,629	337,885	631,744
Organisation of African Trade Union Unity	150,593	43,158	107,435
Total	25,000,000	9,170,833	15,829,167
Ministry of Energy and Petroleum (MENP)			
Energy Commission	2,836,836	517,488	2,319,347
Headquarters.	7,297,961	742,309	6,555,652
Total	10,134,796	1,259,797	8,874,999
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.Roots and Tuber	1,709,690	0	1,709,690
Council for Scientific and Industrial Research (C.	94,147,875	41,463,713	52,684,162
Environmental Protection Agency	5,158,034	1,824,028	3,334,005
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	10,208,742	20,345,002
Headquarters	1,183,811	1,652,361	(468,550)
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	1,851,194	9,930,393
Total	147,319,619	57,000,038	90,319,581
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111,627,385	96,116,762	15,510,623
Finance Headquarters	22,146,955	7,075,240	15,071,715
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	55,561	473,428
Public Procurement Authority	2,727,958	790,868	1,937,090
Securities and Exchange Commission	1,842,473	495,635	1,346,838
Statistical Service	11,026,936	2,514,963	8,511,973
Total	506,985,066	107,049,030	399,936,036
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	33,259,079	(28,846,597)
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 Artesian Fisheries	141,938	14,504	127,434
Total	8,000,000	33,273,583	(25,273,583)

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985,485	0	985,485
Animal Production Directorate	2,729,162	74,453	2,654,708
Crop Services Directorate	1,327,055	443,461	883,594
Directorate of Agric. Extension Services.	560,204	504,001	56,203
Finance and Administration	917,045	0	917,045
Ghana Irrigation Development Authority	3,486,374	1,512,992	1,973,382
Ghana Permanent Representative in Rome	383,928	127,976	255,952
Grains and Legumes Dev. Board	1,270,972	431,218	839,753
Human Resource Development Management	9,556,368	4,818,838	4,737,531
Irrigation Company of Upper Region	1,661,237	452,046	1,209,192
Plant Protection & Regulatory Services (PPRS)	126,108	37,750	88,358
Policy Planning Monitoring and Evaluation	1,145,670	119,124	1,026,545
Regional Agric Development Unit	7,657,183	1,968,195	5,688,988
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	143,112	1,710,848
Women-in Agric. Development Department (WIAD)	441,115	0	441,115
Total	35,000,000	10,633,167	24,366,833
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	31,388,673	11,657,478	19,731,195
America Region Missions	12,549,213	5,637,992	6,911,221
Europe Region Missions	30,568,978	10,741,498	19,827,480
Foreign Affairs HQ	6,081,368	1,953,106	4,128,263
Middle East and Asia Region Missions	18,820,095	6,445,858	12,374,237
Subvented Organisation	2,095,367	107,761	1,987,607
Total	101,503,694	36,543,691	64,960,003
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	113,299	86,774	26,526
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	237,308	478,183
Department of Women	692,888	272,031	420,857
Dept. of Social Welfare General Administration, Budget and Plann	14,267,293	7,372,282	6,895,011
Gender Desk	38,220	0	38,220
Headquarters	421,041	283,474	137,567
Jachie Training College Gen Admin Bosomtwe	94,732	65,092	29,640
Jirapa Orphanage Gen Admin Jirapa	11,275	176,075	(164,800)
National Commission of Persons with Disability General Administ	484,920	(2,709)	487,629
School of Social Work Gen Admin	382,320	0	382,320
Total	17,335,506	8,490,328	8,845,178
Ministry of Health (MoH)			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	72,246,383	87,726,890
Ghana Health Service	685,299,332	306,654,549	378,644,783
Health Headquarters	6,754,941	4,219,996	2,534,945
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)	119,108	36,266,494	(15,362,869)
Regulatory Agencies	20,903,625	8,413,136	6,011,344
Subvented Organisations	14,424,480	1,650,201	16,104,436
Teaching Hospitals	17,754,638	28,715,348	118,850,297
Traditional and Alternative Medicine Directorate	147,565,645	0	1,458,855
Training Institutions	1,458,855	47,189,407	18,075,498
Total	1,122,792,776	505,355,514	617,437,262

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	1,861,354	0	1,861,354
Ghana Broadcasting Corporation (GBC)	33,049,685	10,593,687	22,455,998
Ghana News Agency	3,757,008	755,337	3,001,671
Information Services Department	16,709,501	4,978,079	11,731,422
National Film and Television Institute (NAFTI)	3,001,200	925,725	2,075,476
Total	58,378,748	17,252,827	41,125,921
Ministry of Interior (MINT)			
Gaming Board	148,307	56,603	91,705
Ghana Immigration Service	82,102,237	23,157,190	58,945,047
Ghana National Fire Service	124,500,750	52,268,172	72,232,579
Ghana Police Service	528,515,007	212,626,743	315,888,264
Ghana Prisons Service	103,622,035	40,026,601	63,595,434
Ghana Refugee Board	650,000	0	650,000
Interior Headquarters	1,270,802	576,758	694,044
Nacortic Control Board	16,861,315	4,783,881	12,077,435
National Commission on Small Arms	214,270	0	214,270
National Disaster Management Organization	50,000,000	13,826,231	36,173,770
National Peace Council	2,218,914	55,284	2,163,630
Total	910,103,638	347,377,463	562,726,175
Ministry of Justice (MoJ)			
Attorney General's Department	21,517,603	5,622,207	15,895,396
CopyRight Office	1,221,672	84,600	1,137,072
Council for Law Reporting	2,335,250	347,326	1,987,924
Economic and Organised Crime Office	12,964,884	3,971,936	8,992,948
Gen. Admin and Finance	5,469,174	318,261	5,150,913
General Legal Council	3,068,200	485,912	2,582,288
Law Reform Commission	759,049	106,507	652,542
Legal Aid Scheme	3,568,775	629,502	2,939,273
Registrar General's Dep't	2,519,416	69,314	2,450,102
Total	53,424,024	11,635,567	41,788,457
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	25,837,404	14,605,450	11,231,954
Geological Survey Department	2,956,143	2,650,963	305,180
Headquarters	2,190,000	3,027,122	(837,122)
Lands Commission	33,337,374	4,033,342	29,304,032
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L	2,853,933	0	2,853,933
Total	78,498,215	24,316,877	54,181,337
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	3,095,992	1,109,415	1,986,577
Community Development	6,253,483	9,636,089	(3,382,605)
Department of Parks and Gardens	6,699,620	2,202,391	4,497,229
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	77,488,409	(76,183,892)
Inspectorate Division	220,741	4,361	216,380
Local Government Service	1,000,376	430,450	569,926
Total	20,184,975	90,871,114	(70,686,139)
Ministry of Roads and Highways			
Department of Feeder Roads	5,484,751	2,445,468	3,039,283
Department of Urban Roads	5,803,695	1,492,766	4,310,929
Ghana Highway Authority	17,802,430	6,662,831	11,139,600
Headquarters	1,188,680	0	1,188,680
Total	30,279,556	10,601,065	19,678,491

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	327,513	212,724	114,789
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	280,391	365,496
Ghana Tourist Board	3,740,732	1,308,088	2,432,643
Headquarters	254,207	0	254,207
HOTCATT	111,951	19,248	92,703
Subvented Agencies	6,229,231	2,037,934	4,191,297
Total	21,591,436	3,858,385	17,733,051
Ministry of Trade and Industry (MoTI)			
CEDECOM	1,174,855	214,705	960,150
Foreign Missions	2,284,914	688,426	1,596,488
Gen. Admin	161,097	1,032,319	(871,221)
Ghana Export Promotion Authority	1,744,674	379,597	1,365,078
Ghana Standards Board	7,484,086	1,702,481	5,781,605
GRATIS	2,045,885	789,885	1,256,000
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	1,572,171	3,038,536
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
Total	20,683,218	6,379,583	14,303,635
Ministry of Transport (MRT)			
Headquarters	1,141,220	1,248,684	(107,464)
Driver and Vehicle Licensing Authority	7,628,966	1,249,425	6,379,541
Ghana Railway Development Authority	1,034,770	10,821	1,023,949
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	229,831	813,163
Total	11,210,933	2,738,762	8,472,172
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	50,625	33,978	16,647
Community Water & Sanitation Agency	4,266,519	1,245,614	3,020,906
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	1,235,669	(652,283)
Housing	107,878	270,776	(162,898)
Human Resource Development and Management (HRDM)	109,527	0	109,527
Hydrological Services Department	775,510	25,920	749,591
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	102,129	0	102,129
Public Servants Housing Loan Scheme Board	84,045	1,894	82,151
Public Works Department	8,251,295	5,543,624	2,707,671
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Research Statistics and Information Management (RSIM)	77,019	0	77,019
Water Resources Commission	566,231	153,631	412,600
Works	6,735,698	0	6,735,698
Total	23,926,331	8,511,105	15,415,226
Ministry of Youth and Sports (MoYS)			
Headquarters	989,796	233,902	755,894
National Sports Authority	4,242,336	1,463,480	2,778,856
National Sports Colleague	372,071	140,082	231,989
National Youth Authority	4,283,734	1,550,400	2,733,334
Total	9,887,937	3,387,864	6,500,073

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
MMDA			
Administration	2,520,259	0	2,520,259
Agriculture	47,285,500	0	47,285,500
Birth and Death	278,561	0	278,561
Budget and Rating	2,127,070	0	2,127,070
Central Administration	131,414,283	0	131,414,283
Disaster Prevention	4,231,459	0	4,231,459
Disaster Prevention Metro. Fire Service Unit	20,000	0	20,000
Education, Youth and Sports	895,781	0	895,781
Finance	4,211,023	0	4,211,023
GAMADA	15,600	0	15,600
Head Office	43,568,783	0	43,568,783
Health	22,748,575	0	22,748,575
Logistics and Procurement Unit	15,600	0	15,600
Management Information System Unit	16,560	0	16,560
Metro. Internal Audit Department	61,510	0	61,510
Metro. Planning Coordinating Unit	333,400	0	333,400
Metro. Public Relations Department	37,600	0	37,600
Metro. Security Department	341,420	0	341,420
National Commission For Civic Education	19,400	0	19,400
Physical Planning	9,940,987	0	9,940,987
Physical Planning Office of Departmental Head	826,185	0	826,185
Rapid Responds Unit	15,600	0	15,600
Records	29,560	0	29,560
Social Welfare & Community	15,191,220	0	15,191,220
Social Welfare & Community Development	149,867	0	149,867
Social Welfare & Community Development Office of Departmental	1,215,968	0	1,215,968
Social Welfare & Community Development Office of Departmental	36,390	0	36,390
Trade, Industry and Tourism	1,486,402	0	1,486,402
Trade, Industry and Tourism Metro Co-operative Department	244,520	0	244,520
Transport	386,149	0	386,149
Urban Roads	1,281,921	0	1,281,921
Urban Roads Urban Passenger Transport Unit	1,070,214	0	1,070,214
Waste Management	232,520	0	232,520
Waste Management	3,114,671	0	3,114,671
Works	14,042,151	0	14,042,151
Total	309,406,711	0	309,406,711
MMDA TRANSFER			
Administration	284,939,275	0	284,939,275
Total	284,939,275	0	284,939,275
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	24,003,989	8,719,823	15,284,166
Total	24,003,989	8,719,823	15,284,166
National Development Planning Commission (NDPC)			
Headquarters	3,420,534	550,768	2,869,766
Total	3,420,534	550,768	2,869,766
National Media Commission			
Gen. Admin	1,812,444	71,817	1,740,626
Total	1,812,444	71,817	1,740,626
National Labour Commission (NLC)			
General Administration HQ	1,000,572	215,814	784,758
Total	1,000,572	215,814	784,758

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Office of Government Machinery (OGM)			
Commissions and Councils	4,303,587	1,403,330	2,900,257
Ghana AIDS Commision	1,169,765	410,512	759,253
Ghana Investment Promotion Centre (GIPC)	1,221,374	327,992	893,382
Internal Audit Agency	2,499,124	901,276	1,597,849
Management Services	761,089	36,827	724,262
Microfinance and Small Loans Centre (MASLOC)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	1,093,254	1,949,870
National Pensions Regulatory Authority (NPRA)	4,155,294	381,493	3,773,801
National Population Council	1,880,467	411,223	1,469,244
Office of Head of Civil Service(OHCS)	2,825,506	2,981,063	(155,557)
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	46,349,784	90,856,975
Office of the President	20,841,303	8,052,837	12,788,465
Public Records and Archives Administration Departm	2,053,990	552,844	1,501,146
Regional Co-ordination Council	12,004,634	1,698,218	10,306,416
Savannah Accelerated Development Authority (SADA)	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	277,923	676,891
Total	201,826,963	64,878,577	136,948,386
Parliament of Ghana			
Finance and Administration	65,099,239	23,800,980	41,298,259
Total	65,099,239	23,800,980	41,298,259
Public Services Commission			
Office of the Executive Secretary	1,957,485	511,343	1,446,142
Total	1,957,485	511,343	1,446,142
Virtual Ministries for Centralised Transactions			
Gratuties	224,195,150	62,109,103	162,086,047
Non Road Arrears-Ghana Statistical Service	0	1,137,321	(1,137,321)
Non Road Arrears-MINT	0	16,576,390	(16,576,390)
Non Road Arrears-MoF	0	253,061	(253,061)
Non Road Arrears-MoF	0	895,892	(895,892)
Non Road Arrears-OGM	678,862,914	211,431,131	467,431,783
Pensions	726,392,286	179,730,619	546,661,667
Social Security	1,629,450,350	472,133,516	1,157,316,834
Total	10,917,986,423	3,861,729,690	7,056,256,732
Grand Total			

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Audit Service(AS)			
Central Gov't Audit Dept.	877,000	0	877,000
Finance and Administration	8,545,662	0	8,545,662
Performance & Special Audit	1,210,000	0	1,210,000
Regional, District Audits & EIDA	2,648,700	0	2,648,700
Review Audit	534,000	0	534,000
Total	13,815,362	0	13,815,362
CHRAJ (CHRAJ)			
Administration and Finance Department	1,714,646	0	1,714,646
Administrative Justice Department	693,031	0	693,031
Anti Corruption Departmen	712,809	0	712,809
Human Rights Department	741,686	0	741,686
Total	3,862,172	0	3,862,172
Electoral Commission			
Headquarters	118,148,689	20,930,577	97,218,113
Total	118,148,689	20,930,577	97,218,113
General Government Services			
Reserve Fund	476,191,125	12,812,654	463,378,470
Total	476,191,125	12,812,654	463,378,470
Judicial Service (JS)			
Gen. Admin	26,813,700	0	26,813,700
Total	26,813,700	0	26,813,700
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	57,007	0	57,007
Gen. Admin	347,625	0	347,625
Ghana Meteorological Agency	728,400	0	728,400
Internal Audit	21,554	0	21,554
National Information Technology Agency	37,480	0	37,480
Poastal & Courier Services Regulatory Commission	398,519	0	398,519
Total	1,590,585	0	1,590,585
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	669,772	94,000	575,772
Headquarters	19,625	0	19,625
National House of Chiefs	604,852	9,991	594,862
Total	1,294,249	103,991	1,190,259
Ministry of Defence (MoD)			
Gen. Admin	642,780	90,801	551,980
Ghana Armed Forces	50,566,598	1,430,628	49,135,971
Veterans Association of Ghana	3,542,527	0	3,542,527
Total	54,751,906	1,521,428	53,230,477

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CEN)	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
Ghana Book Development Council	188,800	0	188,800
Ghana Education Office (GES)	343,608,253	0	343,608,253
Ghana Library Board	810,999	0	810,999
Ghana National Commission for UNESCO	214,000	0	214,000
Human Resource and Development	1,823,000	0	1,823,000
Institutions For The Handicapped	259,998	0	259,998
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 Service Secretariat	2,884,224	0	2,884,224
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
Regional/District/School Services	147,328,838	0	147,328,838
Statistics, Research, Information & Public Relation	1,670,000	0	1,670,000
Tertiary	655,528,459	15,531,264	639,997,195
WAEC (National)	4,755,658	0	4,755,658
Total	1,199,108,562	15,531,264	1,183,577,298
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	663,302	0	663,302
Dept. of Factories Inspectorate	533,023	0	533,023
Fair Wages and Salaries Commission	3,362,936	0	3,362,936
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	0	1,754,224
Integrated Community Centeres For Employable Skill	244,324	0	244,324
Labour Department	812,196	0	812,196
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
Total	11,115,770	0	11,115,770
Ministry of Energy and Petroleum (MENP)			
Energy Commision	331,200	85,000	331,200
Headquarters.	169,640,821	85,000	169,555,821
Total	169,972,021	85,000	169,887,021
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquaters	9,592,227	0	9,592,227
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
Headquaters	3,741,884	0	3,741,884
MESTI Headquaters	526,000	0	526,000
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

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Total	38,497,271	0	38,497,271
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	17,131,313	22,830,595	(5,699,282)
Finance Headquarters	21,043,434	287,376	20,756,058
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	11,899	2,946,116
Total	142,071,333	23,129,871	118,941,463
Ministry of Fisheries and Aquaculture Development			
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
Regional Operations Ashanti	226,763	0	226,763
Regional Operations Brong Ahafo	224,407	0	224,407
Regional Operations Central	249,557	0	249,557
Regional Operations Eastern	234,269	0	234,269
Regional Operations Greater Accra	254,008	0	254,008
Regional Operations Northern	220,480	0	220,480
Regional Operations Upper East	236,189	0	236,189
Regional Operations Upper West	221,265	0	221,265
Regional Operations Volta	242,749	0	242,749
Regional Operations Western	241,356	0	241,356
Yeji Artersnal Fisheries	102,539	0	102,539
Total	12,721,271	0	12,721,271
Ministry of Food and Agriculture (MOFA)			
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. Extention Services.	1,567,514	0	1,567,514
Finance and Administration	1,150,000	0	1,150,000
Ghana Irrigation Development Authority	1,989,818	0	1,989,818
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
Irrigation Company of Upper Region	421,918	0	421,918
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	450,000	0	450,000
Veterinary Services Dept. (Central Administration)	1,036,268	0	1,036,268
Women in Agric. Development Department (WIAD)	120,000	0	120,000
Total	46,107,164	0	46,107,164

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	APRIL	
	GHC	GHC	GHC
Ministry of Foreign Affairs and Regional Integration(MFARI)			
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
Foreign Affairs HQ	2,744,535	0	2,744,535
Middle East and Asia Region Missions	3,659,303	0	3,659,303
Subvented Organisation	675,411	0	675,411
Total	30,641,801	0	30,641,801
Ministry of Gender, Children and Social Protection (MGCSPP)			
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
Dept. of Social Welfare General Administration, Budget and Plan	5,353,400	0	5,353,400
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 Commission of Persons with Disability General Administration	250,000	0	250,000
School of Social Work Gen Admin	11,000	0	11,000
Total	50,353,045	0	50,353,045
Ministry of Health (MoH)			
Allied Health Professions Council	685,014	0	685,014
Christian Health Association of Ghana	168,257,560	0	168,257,560
College of Pharmacist	742,377	0	742,377
Ghana Health Service	888,987,586	0	888,987,586
Health Headquarters	16,319,240	0	16,319,240
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
Psychiatry Hospitals (Tertiary Health Services)	5,945,189	0	5,945,189
Regulatory Agencies	25,342,734	0	25,342,734
Subvented Organisations	6,309,469	0	6,309,469
Teaching Hospitals	107,592,585	0	107,592,585
Traditional and Alternative Medicine Directorate	158,439	0	158,439
Training Institutions	85,543,861	0	85,543,861
Total	1,398,679,009	0	1,398,679,009
Ministry of Information and Media Relations (MIMR)			
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
Total	22,624,633	0	22,624,633
Ministry of Interior (MINT)			
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 Police Service	16,698,388	0	16,698,388
Ghana Prisons Service	13,700,000	0	13,700,000
Ghana Refugee Board	390,000	0	390,000
Interior Headquarters	2,400,000	0	2,400,000
Migration Unit	281,758	0	281,758
Narcotic 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
Total	56,548,240	0	56,548,240

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Justice (MoJ)			
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
Total	6,067,096	0	6,067,096
Ministry of Lands and Natural Resources (MLNR)			
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
Total	128,537,927	0	128,537,927
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1,200,000	5,995	1,194,005
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
Environmental Health & Sanitation	1,000,000	0	1,000,000
Gen. Admin	15,600,292	0	15,600,292
Headquarters	300,000	0	300,000
Inspectorate Division	15,234,319	0	15,234,319
Local Government Service	2,979,700	0	2,979,700
Total	39,214,311	5,995	39,208,316
Ministry of Roads and Highways			
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
Total	5,168,106	0	5,168,106
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	32,807	0	32,807
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
Total	6,089,073	0	6,089,073
Ministry of Trade and Industry (MoTI)			
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
Total	77,161,533	0	77,161,533

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Ministry of Transport (MRT)			
Headquarters	4,386,456	0	4,386,456
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
Total	11,775,487	0	11,775,487
Ministry of Water Resources, Works and Housing (MWRWH)			
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
Housing	47,310	0	47,310
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 (PPMBE)	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
State Owned Enterprise	60,291,667	0	60,291,667
Water Resources Commission	2,353,800	0	2,353,800
Total	93,534,499	0	93,534,499
Ministry of Youth and Sports (MoYS)			
Headquarters	8,981,000	0	8,981,000
National Sports Authority	4,883,647	0	4,883,647
National Sports Colleague	1,445,402	0	1,445,402
National Youth Authority	4,140,000	0	4,140,000
Total	19,450,049	0	19,450,049
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	2,286,308	0	2,286,308
Total	2,286,308	0	2,286,308
National Development Planning Commission (NDPC)			
Headquarters	1,944,393	0	1,944,393
Total	1,944,393	0	1,944,393
National Media Commission			
Gen. Admin	605,504	0	605,504
Total	605,504	0	605,504
National Labour Commission (NLC)			
Headquarters	916,849	205,563	711,286
Total	916,849	205,563	711,286

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Office of Government Machinery (OGM)			
Commissions and Councils	905,000	0	905,000
Ghana AIDS Commission	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	4,050,755	7,238,875
Office of the President	11,409,428	5,434,905	5,974,523
Public Records and Archives Administration Department	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
Total	83,840,658	9,485,660	74,354,998
Parliament of Ghana			
Bills and Procedural Services	20,023,816	142,083	19,881,733
Corporate Services	6,272,403	120,108	6,152,295
Finance and Administration	2,414,549	12,214	2,402,335
General Operations	22,734,064	278,918	22,455,146
Library, Research and Information Services	2,396,458	49,346	2,347,112
Parliamentary Committees	38,702,190	896,598	37,805,592
Total	92,543,479	1,499,267	91,044,212
Public Services Commission			
Office of the Executive Secretary	1,187,927	233,934	953,993
Total	1,187,927	233,934	953,993
Virtual Ministries for Centralised Transactions			
Contingency	50,584,319	519,221	50,065,098
Non Road Arrears-CAGD		10,208,607	(10,208,607)
Non Road Arrears-MENP		120,000,000	(120,000,000)
Non Road Arrears-MoD		2,337,019	(2,337,019)
Non Road Arrears-OGM		4,626,540	(4,626,540)
Subscription		0	137,000,000
Utility	137,000,000	0	57,000,000
Utility	57,000,000	0	57,000,000
Total	244,584,319	137,691,387	106,892,931
Grand Total	4,689,815,425	223,236,591	4,466,578,834

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - SOCIAL BENEFITS

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	APRIL	
	GHC	GHC	GHC
Audit Service (AS)			
Finance and Administration	408,000	0	408,000
Regional, District Audits & EIDA	455,000	0	455,000
Review Audit	24,500	0	24,500
Total	887,500	0	887,500
CHRAJ (CHRAJ)			
Administration and Finance Department	59,000	0	59,000
Total	59,000	0	59,000
Electorai Commission			
Headquarters	16,800	0	16,800
Total	16,800	0	16,800
Judicial Service (JS)			
Gen. Admin	1,440,000	0	1,440,000
Total	1,440,000	0	1,440,000
Ministry of Communications (MoC)			
Postal & Courier Services Regulatory Commission	3,204	0	3,204
Total	3,204	0	3,204
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	18,000	10,000	8,000
Total	18,000	10,000	8,000
Ministry of Defence (MoD)			
Gen. Admin	18,834	0	18,834
Ghana Armed Forces	497,770	0	497,770
Veterans Association of Ghana	4,824	0	4,824
Total	521,428	0	521,428
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CENDLC)	10,000	0	10,000
Council for Technical & Vocational Education & Training	20,000	0	20,000
Gen. Admin	27,000	0	27,000
Ghana Book Development Council	12,000	0	12,000
Ghana Library Board	17,801	0	17,801
Ghana National Commission for UNESCO	6,000	0	6,000
Human Resource and Development	70,000	0	70,000
National Inspectorate Board	5,000	0	5,000
Tertiary	1,069,760	0	1,069,760
Total	1,237,561	0	1,237,561
Ministry of Employment and Labour Relations (MELR)			
Fair Wages and Salaries Commission	35,506	0	35,506
Management Development & Productivity Institute (M)	248,065	0	248,065
Total	283,571	0	283,571
Ministry of Energy and Petroleum (MENP)			
Energy Commision	8,637	0	8,637
Headquarters.	1,500	0	1,500
Total	10,137	0	10,137
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.	113,753	0	113,753
Environmental Protection Agency	1,070,000	0	1,070,000
Ghana Atomic Energy Commission (G.A.E.C)	296,728	0	296,728
School of Nuclear and Allied Sciences	24,914	0	24,914
Total	1,505,395	0	1,505,395
Ministry of Finance (MoF)			
Finance Headquarters	220,819	164,351	56,468
Ghana Revenue Authority	6,500,806	0	6,500,806
Institute of Accountancy Training	10,000	0	10,000
Public Procurement Authority	145,200	0	145,200
Securities and Exchange Commission	62,192	0	62,192
Statistical Service	330,100	2,000	328,100
Total	7,269,117	166,351	7,102,766

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - SOCIAL BENEFITS

	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
MDA and COST CENTERS			
Ministry of Fisheries and Aquaculture Development			
General Administration	28,800	0	28,800
Total	28,800	0	28,800
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	210,703	0	210,703
America Region Missions	45,805	0	45,805
Europe Region Missions	128,254	0	128,254
Middle East and Asia Region Missions	91,610	0	91,610
Subvented Organisation	16,000	0	16,000
Total	492,372	0	492,372
Ministry of Health (MoH)			
Christian Health Association of Ghana	16,120,572	0	16,120,572
Health Headquarters	50,930	0	50,930
Procurement and Supplies	1,413	0	1,413
Psychiatry Hospitals (Tertiary Health Services)	32,937	0	32,937
Regulatory Agencies	10,000	0	10,000
Subvented Organisations	47,033	0	47,033
Teaching Hospitals	1,657,410	0	1,657,410
Training Institutions	625,612	0	625,612
Total	18,545,907	0	18,545,907
Ministry of Information and Media Relations (MIMR)			
Ghana Broadcasting Corporation (GBC)	3,242,425	0	3,242,425
Total	3,242,425	0	3,242,425
Ministry of Interior (MINT)			
Gaming Board	10,697	0	10,697
Ghana Immigration Service	100,000	0	100,000
Ghana National Fire Service	202,000	0	202,000
Ghana Police Service	221,125	0	221,125
Ghana Prisons Service	662,560	0	662,560
National Disaster Management Organization	20,000	0	20,000
Total	1,216,382	0	1,216,382
Ministry of Justice (MoJ)			
Attorney General's Department	6,390	0	6,390
Council for Law Reporting	2,000	0	2,000
Economic and Organised Crime Office	6,000	0	6,000
Gen. Admin and Finance	2,000	0	2,000
General Legal Council	81,900	0	81,900
Legal Aid Scheme	20,000	0	20,000
Total	118,290	0	118,290
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	288,000	0	288,000
Lands Commission	185,000	0	185,000
O.A.S.L	48,500	0	48,500
Total	521,500	0	521,500
Ministry of Local Govt and Rural Development (MLGRD)			
Local Government Service	10,000	0	10,000
Total	10,000	0	10,000
Ministry of Roads and Highways			
Department of Urban Roads	2,000	0	2,000
Ghana Highway Authority	47,758	0	47,758
Headquarters	4,569	0	4,569
Total	54,328	0	54,328
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	213,985	0	213,985
GRATIS	10,000	0	10,000
NBSSI	116,250	0	116,250
Total	340,235	0	340,235

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - SOCIAL BENEFITS

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Transport (MRT)			
Headquarters	84,000	0	84,000
Government Technical Training Centret	607	0	607
Total	84,607	0	84,607
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,590	0	11,590
Gen. Admin (GA)	16,000	0	16,000
Water Resources Commission	72,550	0	72,550
Total	100,140	0	100,140
Ministry of Youth and Sports (MoYS)			
Headquarters	25,000	0	25,000
National Sports Authority	35,000	0	35,000
National Sports Collage	15,000	0	15,000
Total	75,000	0	75,000
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	30,000	0	30,000
Total	30,000	0	30,000
National Labour Commission (NLC)			
Headquarters	14,000	0	14,000
Total	14,000	0	14,000
Office of Government Machinery (OGM)			
Office of the President	0	910,798	(910,798)
Total	0	910,798	(910,798)
Parliament of Ghana			
Finance and Administration	40,000	0	40,000
Total	40,000	0	40,000
Public Services Commission			
Office of the Executive Secretary	37,000	0	37,000
Total	37,000	0	37,000
Grand Total	38,202,700	1,087,149	37,115,551

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - OTHER EXPENDITURE

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
CHRAJ (CHRAJ)			
Administration and Finance Department	189,000	0	189,000
Total	189,000	0	189,000
Electoral Commission			
Headquarters	45,000	0	45,000
Total	45,000	0	45,000
General Government Services			
Reserve Fund	0	5,580,954	5,580,954
Total	0	5,580,954	5,580,954
Judicial Service (JS)			
Gen. Admin	351,667	0	351,667
Total	351,667	0	351,667
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	500	0	500
Gen. Admin	4,000	0	4,000
Ghana Meteorological Agency	112,000	0	112,000
Internal Audit	1,000	0	1,000
National Information Technology Agency	2,177	0	2,177
Poastal & Courier Services Regulatory Commission	26,000	0	26,000
Total	145,677	0	145,677
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	0	500
National House of Chiefs	600	0	600
Total	28,600	0	28,600
Ministry of Defence (MoD)			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	0	268,411
Veterans Association of Ghana	666	0	666
Total	307,041	0	307,041
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Sch	7,239	0	7,239
Ghana Book Development Council	19,200	0	19,200
Ghana Library Board	8,000	0	8,000
Ghana National Commission for UNESCO	100,000	0	100,000
Planning Budgeting, Monitoring & Evaluation	400,000	0	400,000
Tertiary	6,102,261	0	6,102,261
Total	6,636,700	0	6,636,700
Ministry of Employment and Labour Relations (MELR)			
Headquarters	88,222	0	88,222
Total	88,222	0	88,222
Ministry of Energy and Petroleum (MENP)			
Energy Commission	34,000	0	34,000
Headquarters.	100,402	0	100,402
Total	134,402	0	134,402

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - OTHER EXPENDITURE

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	304,163	0	304,163
Ghana Atomic Energy Commission (G.A.E.C)	424,957	0	424,957
Headquarters	10,000	0	10,000
Total	739,119	0	739,119
Ministry of Finance (MoF)			
Finance Headquarters	700,000	0	700,000
Ghana Revenue Authority	9,142,109	0	9,142,109
Public Procurement Authority	134,500	0	134,500
Securities and Exchange Commission	91,265	0	91,265
Total	10,067,873	0	10,067,873
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
Total	13,500	0	13,500
Ministry of Food and Agriculture (MOFA)			
Finance and Administration	2,195,558	0	2,195,558
Total	2,195,558	0	2,195,558
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	320,873	0	320,873
America Region Missions	69,755	0	69,755
Europe Region Missions	195,314	0	195,314
Middle East and Asia Region Missions	139,510	0	139,510
Total	725,452	0	725,452
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration, Bud;	3,500	0	3,500
Headquarters	4,365	0	4,365
Total	131,765	0	131,765
Ministry of Health (MoH)			
Christian Health Association of Ghana	2,699,604	0	2,699,604
Health Headquarters	486,898	0	486,898
Office of the Chief Director	4,420,556	0	4,420,556
Procurement and Supplies	7,500	0	7,500
Psychiatry Hospitals (Tertiary Health Services)	3,320	0	3,320
Regulatory Agencies	420,000	0	420,000
Subvented Organisations	119,909	0	119,909
Teaching Hospitals	4,979,514	0	4,979,514
Training Institutions	835,690	0	835,690
Total	13,972,991	0	13,972,991
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	10,368	0	10,368
Ghana Broadcasting Corporation (GBC)	3,300,943	0	3,300,943
Ghana News Agency	16,847	0	16,847
Total	3,328,158	0	3,328,158

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - OTHER EXPENDITURE

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Ministry of Interior (MINT)			
Gaming Board	6,220	0	6,220
Ghana National Fire Service	3,000	0	3,000
Ghana Police Service	318,670	0	318,670
Ghana Refugee Board	10,000	0	10,000
Migration Unit	18,242	0	18,242
Nacortc Control Board	448,000	0	448,000
National Disaster Management Organization	60,000	0	60,000
Total	864,132	0	864,132
Ministry of Justice (MoJ)			
Attorney General's Department	38,780	0	38,780
Economic and Organised Crime Office	23,000	0	23,000
Gen. Admin and Finance	38,953	0	38,953
General Legal Council	33,000	0	33,000
Legal Aid Scheme	2,000	0	2,000
Registrar General's Dep't	30,000	0	30,000
Total	165,733	0	165,733
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	15,000	0	15,000
Headquarters	229,000	0	229,000
Lands Commission	815,767	0	815,767
Minerals Commission	3,426,330	0	3,426,330
O.A.S.L	123,220	0	123,220
Total	4,609,317	0	4,609,317
Ministry of Local Govt and Rural Development (MLGRD)			
Gen. Admin	31,100,000	0	31,100,000
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
Total	39,110,300	0	39,110,300
Ministry of Roads and Highways			
Department of Feeder Roads	16,359	0	16,359
Ghana Highway Authority	1,556,908	0	1,556,908
Total	1,573,267	0	1,573,267
Ministry of Tourism, Culture and Creative Arts			
Finance and Administration	104,000	0	104,000
HOTCATT	10,000	0	10,000
Subvented Agencies	69,197	0	69,197
Total	183,197	0	183,197
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
Total	310,000	0	310,000

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - OTHER EXPENDITURE

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
Ministry of Transport (MRT)			
Headquarters	32,500	0	32,500
Driver and Vehicle Licensing Authority	450,000	0	450,000
Ghana Railway Development Authority	40,000	0	40,000
Government Technical Training Centret	200	0	200
National Road Safety Commission	10,000	0	10,000
Total	532,700	0	532,700
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,000	0	11,000
Gen. Admin (GA)	473,999	0	473,999
Public Works Department	17,000	0	17,000
Water Resources Commission	283,500	0	283,500
Total	785,499	0	785,499
Ministry of Youth and Sports (MoYS)			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleague	21,000	0	21,000
National Youth Authority	60,000	0	60,000
Total	152,999	0	152,999
Office of Government Machinery (OGM)			
Office of the National Security	2,627,920	2,627,920	5,255,840
Office of the President	3,453,488	2,151,393	5,604,881
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	0	15,000,000
Total	21,121,518	4,779,313	25,900,831
Parliament of Ghana			
Bills and Procedural Services	610,000	0	610,000
Finance and Administration	3,318,943	0	3,318,943
General Operations	119,936	0	119,936
Library, Research and Information Services	17,201	0	17,201
Total	4,066,080	0	4,066,080
Public Services Commission			
Office of the Executive Secretary	31,000	0	31,000
Total	31,000	0	31,000
Virtual Ministries for Centralised Transactions			
Non Road Arrears	0	12,000,000	12,000,000
Non Road Arrears-OGM	0	9,535,500	9,535,500
Subscription	0	244,329	244,329
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	49,649,095	456,671,663
Total	1,271,318,168	71,428,924	1,342,747,092
Grand Total	1,383,924,634	81,789,191	1,465,713,825

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Audit Service(AS)			
Finance and Administration	4,900,500	0	-4,900,500
Total	4,900,500	0	4,900,500
CHRAJ (CHRAJ)			
Administration and Finance Department	10,923,402	0	10,923,402
Total	10,923,402	0	10,923,402
Electoral Commission			
Headquarters	2,820,036	0	2,820,036
Total	2,820,036	0	2,820,036
General Government Services			
Reserve Fund	762,945,726	4,446,185	758,499,540
Total	762,945,726	4,446,185	758,499,540
Judicial Service (JS)			
Gen. Admin	38,655,895	0	38,655,895
Total	38,655,895	0	38,655,895
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213,467	0	213,467
Gen. Admin	81,494,297	0	81,494,297
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Postal & Courier Services Regulatory Commission	103,881	0	103,881
Total	83,007,835	0	83,007,835
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	250,000	0	250,000
National House of Chiefs	1,112,274	0	1,112,274
Total	1,362,274	0	1,362,274
Ministry of Defence (MoD)			
Gen. Admin	225,336	0	225,336
Ghana Armed Forces	118,627,266	0	118,627,266
Total	118,852,602	0	118,852,602
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CENDLC)	55,000	0	55,000
Council for Technical & Vocational Education & Training	85,448,877	0	85,448,877
Gen. Admin	100,326,525	104,641	100,221,884
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	0	24,566,865
Ghana Library Board	80,000	0	80,000
Ghana National Commission for UNESCO	50,000	0	50,000
National Inspectorate Board	50,000	0	50,000
National Service Secretariat	1,722,816	0	1,722,816
Non Formal Education	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	200,000	0	200,000
Regional/District/School Services	6,231,101	0	6,231,101
Tertiary	1,770,000	0	1,770,000
WAEC (National)	1,518,553	0	1,518,553
Total	222,269,737	104,641	222,165,096
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	153,828	0	153,828
Dept. of Factories Inspectorate	42,731	0	42,731
Ghana Cooperative Council	65,926	0	65,926
Headquarters	378,468	0	378,468
Integrated Community Centres For Employable Skill	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Institute (M	544,597	0	544,597
National Vocational Training Institute (NVTI)	611,584	0	611,584
Opportunity Industrialisation center	107,436	0	107,436
Total	2,054,736	0	2,054,736

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1,160,657,159	4,418,958	1,156,238,201
Total	1,160,657,159	4,418,958	1,156,238,201
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	28,916,784	0	28,916,784
Council for Scientific and Industrial Research (C.	498,218	0	498,218
Environmental Protection Agency	23,533,994	0	23,533,994
Ghana Atomic Energy Commission (G.A.E.C)	2,130,926	0	2,130,926
Headquarters	1,693,857	0	1,693,857
School of Nuclear and Allied Sciences	639,463	0	639,463
Town and Country Planning Department (T.C.P.D)	480,660	0	480,660
Total	57,893,903	0	57,893,903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10,130,166	1,090,296	9,039,870
Finance Headquarters	10,166,182	0	10,166,182
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	66,030,707	0	66,030,707
Institute of Accountancy Training	140,000	0	140,000
Public Procurement Authority	300,000	0	300,000
Securities and Exchange Commission	230,000	0	230,000
Statistical Service	300,000	0	300,000
Total	88,297,054	1,090,296	87,206,758
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	0	4,500,000
Fisheries Scientific Survey Division	4,000,000	0	4,000,000
General Administration	85,736,101	239,441	85,496,660
General Administration and Operations	4,640,949	0	4,640,949
Inland and Acquaculture Management Division	1,099,500	0	1,099,500
Marine Fisheries Management Division	3,675,716	0	3,675,716
Monitoring, Control and Surveillance Division	4,200,000	0	4,200,000
Total	107,852,266	239,441	107,612,825
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	5,855,800	0	5,855,800
Animal Production Directorate	1,500,000	0	1,500,000
Crop Services Directorate	40,724,970	0	40,724,970
Directorate of Agric. Extention Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	1,699,455	56,142,804
Ghana Irrigation Development Authority	57,842,259	0	70,200
Grains and Legumes Dev. Board	70,200	0	186,802
Irrigation Company of Upper Region	186,802	0	61,245,788
Policy Planning Monitoring and Evaluation	61,245,788	0	39,134,434
Regional Agric Development Unit	39,134,434	0	304,776
Veterinary Services Dept. (Central Administration)	304,776	1,699,455	221,889,810
Total	223,589,265	1,699,455	5,582,831
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5,582,831	0	15,006,879
Foreign Affairs HQ	15,006,879	0	20,589,710
Total	20,589,710	0	1,288,000
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	1,288,000	0	5,367,094
Department of Women	5,367,094	0	200,000
Dept. of Social Welfare General Administration, Budget and Plannin	200,000	0	16,213,298
Headquarters	16,213,298	0	150,000
National Commision of Persons with Disabillity General Administra	150,000	0	23,218,392
Total	23,218,392	0	

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
MDA and COST CENTERS			
Ministry of Health (MoH)			
Allied Health Professions Council	1,241,450	0	1,241,450
Christian Health Association of Ghana	18,274,319	0	18,274,319
College of Pharmacist	2,127,460	0	2,127,460
Ghana Health Service	447,844,009	0	447,844,009
Health Headquarters	50,408,148	215,187	50,192,961
Psychiatry Hospitals (Tertiary Health Services)	200,000	0	200,000
Regulatory Agencies	25,169,504	0	25,169,504
Subvented Organisations	1,534,380	0	1,534,380
Teaching Hospitals	212,946,790	0	212,946,790
Training Institutions	39,952,374	0	39,952,374
Total	799,698,434	215,187	799,483,246
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAFTI)	719,958	0	719,958
Total	12,545,328	0	12,545,328
Ministry of Interior (MINT)			
Gaming Board	140,000	0	140,000
Ghana Immigration Service	8,854,888	0	8,854,888
Ghana National Fire Service	2,623,963	0	2,623,963
Ghana Police Service	29,027,722	0	29,027,722
Ghana Prisons Service	1,072,249	0	1,072,249
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	1,300,000	0	1,300,000
Nacortc Control Board	200,000	0	200,000
National Commission on Small Arms	350,000	0	350,000
National Disaster Management Organization	500,000	0	500,000
National Peace Council	250,000	0	250,000
Total	44,518,822	0	44,518,822
Ministry of Justice (MoJ)			
Attorney General's Department	159,416	0	159,416
CopyRight Office	38,008	0	38,008
Council for Law Reporting	82,531	0	82,531
Economic and Organised Crime Office	259,105	0	259,105
Gen. Admin and Finance	1,319,360	0	1,319,360
General Legal Council	94,694	0	94,694
Law Reform Commission	25,846	0	25,846
Legal Aid Scheme	96,431	0	96,431
Registrar General's Dep't	2,644,461	0	2,644,461
Total	4,719,852	0	4,719,852
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	7,366,061	0	7,366,061
Geological Survey Department	25,000,000	0	25,000,000
Headquarters	53,034,271	0	53,034,271
Lands Commission	17,854,735	0	17,854,735
Minerals Commission	6,133,602	0	6,133,602
O.A.S.L	17,600,407	0	17,600,407
Total	126,989,076	0	126,989,076

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	APRIL	
	GHC	GHC	GHC
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	700,000	0	700,000
Community Development	952,648	0	952,648
Department of Parks and Gardens	700,000	0	700,000
Development Planning Unit	465,000	0	465,000
Environmental Health & Sanitation	600,000	0	600,000
Gen. Admin	55,676,654	0	55,676,654
Inspectorate Division	81,437,272	0	81,437,272
Local Government Service	800,000	0	800,000
Total	141,331,574	0	141,331,574
Ministry of Roads and Highways			
Department of Feeder Roads	78,335,432	1,821,468	76,513,964
Department of Urban Roads	201,639,395	4,563,840	197,075,556
Ghana Highway Authority	381,790,475	13,562,370	368,228,105
Headquarters	436,193	0	436,193
Total	662,201,495	19,947,677	642,253,817
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	265,317	0	265,317
Centre for National Culture	254,594	0	254,594
Finance and Administration	1,315,546	0	1,315,546
Ghana Tourist Board	1,389,736	0	1,389,736
Headquarters	102,230	0	102,230
HOTCATT	73,495	0	73,495
Subvented Agencies	2,440,900	0	2,440,900
Total	5,841,818	0	5,841,818
Ministry of Trade and Industry (MoTI)			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290
Gen. Admin	1,562,693	0	1,562,693
Ghana Export Promotion Authority	344,126	0	344,126
Ghana Standards Board	4,773,476	0	4,773,476
GRATIS	653,840	0	653,840
Industrial Development Division	31,864,059	0	31,864,059
NBSSI	60,642,302	0	60,642,302
Trade Development Division	37,683,421	0	37,683,421
Total	158,037,207	0	158,037,207
Ministry of Transport (MRT)			
Headquarters	41,269,100	6,501,630	34,767,471
Driver and Vehicle Licensing Authority	9,335,736	0	9,335,736
Ghana Railway Development Authority	12,410,565	0	12,410,565
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	0	110,000
Regional Maritime University	2,000,000	0	2,000,000
Total	66,345,401	6,501,630	59,843,771
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	37,000	0	37,000
Community Water & Sanitation Agency	60,068,599	0	60,068,599
Department of Rural Housing	60,134	0	60,134
Engineers Council	28,938	0	28,938
Gen. Admin (GA)	801,904	0	801,904
Housing	10,000,000	0	10,000,000
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	150,000	0	150,000
Public Servants Housing Loan Scheme Board	57,911	9,000,000	80,855,258
Public Works Department	89,855,258	0	255,000
Rent Control Department	255,000	0	45,000
Ressearch Statistics and Information Management (RSIM)	45,000	0	234,560,894
State Owned Enterprise	234,560,894	0	1,141,650
Water Resources Commission	1,141,650	9,000,000	404,042,555
Total	413,042,555	9,000,000	

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL APRIL GHc	BALANCE GHc
Ministry of Youth and Sports (MoYS)			
Headquarters	2,400,000	0	2,400,000
National Sports Authority	2,101,803	0	2,101,803
National Sports Colleague	366,328	0	366,328
National Youth Authority	1,700,000	0	1,700,000
Total	6,568,131	0	6,568,131
MMDA			
Administration	15,000	0	15,000
Agriculture	500,773	0	500,773
Budget and Rating	66,000	0	66,000
Central Administration	29,547,306	0	29,547,306
Disaster Prevention	70,000	0	70,000
Education, Youth and Sports	9,924,903	0	9,924,903
Health	7,789,927	0	7,789,927
Legal	80,000	0	80,000
Physical Planning	817,568	0	817,568
Social Welfare & Community	488,686	0	488,686
Trade, Industry and Tourism	660,000	0	660,000
Transport	250,000	0	250,000
Urban Roads	92,881	0	92,881
Waste Management	188,000	0	188,000
Works	12,233,297	0	12,233,297
Total	62,724,341	0	62,724,341
MMDA TRANSFER			
Urban Roads	2,000,000	0	2,000,000
Total	2,000,000	0	2,000,000
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	662,113	0	662,113
Total	662,113	0	662,113
National Development Planning Commission (NDPC)			
Headquarters	1,183,552	0	1,183,552
Total	1,183,552	0	1,183,552
National Media Commission			
Gen. Admin	1,689,114	0	1,689,114
Total	1,689,114	0	1,689,114

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - NON FINANCIAL ASSETS

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
National Labour Commission (NLC)			
Headquarters	446,753	0	446,753
Total	446,753	0	446,753
Office of Government Machinery (OGM)			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commision	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	0	13,369,648
Regional Co-ordination Council	446,830	0	446,830
Savannah Accelerated Development Authority (SADA)	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
Total	35,049,481	1,404,568	33,644,913
Parliament of Ghana			
General Operations	46,301,570	0	46,301,570
Library, Research and Information Services	1,004,848	0	1,004,848
Total	47,306,418	0	47,306,418
Public Services Commission			
Office of the Executive Secretary	270,393	0	270,393
Total	270,393	0	270,393
Virtual Ministries for Centralised Transactions			
Contingency Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
GIFMIS-Assets	8,180,166	0	8,180,166
Non Road Arrears	2,584,465,519	0	2,584,465,519
Non Road Arrears-CAGD	0	3,818,505	(3,818,505)
Non Road Arrears-CAGD	0	17,347,896	(17,347,896)
Non Road Arrears-MENP	0	4,913,667	(4,913,667)
Non Road Arrears-MLGRD	0	11,902,964	(11,902,964)
Non Road Arrears-MoD	0	237,777	(237,777)
Non Road Arrears-NDPC	0	0	231,727,496
Road Arrears	231,727,496	0	(130,994,443)
Road Arrears-MRH	0	130,994,443	2,686,918,688
Total	2,850,938,641	164,019,953	2,686,918,688
Grand Total	8,374,000,990	218,283,290	8,155,717,700

CLASSIFICATION OF MANDATORY YEAR TO DATE EXPENDITURE
BY COST CENTER AND TYPE OF FINANCIAL ASSETS

LIBRARY
FACULTY OF LAW
UNIVERSITY OF GHANA
LEGON