

GHANA



Republic of Ghana

GAZETTE

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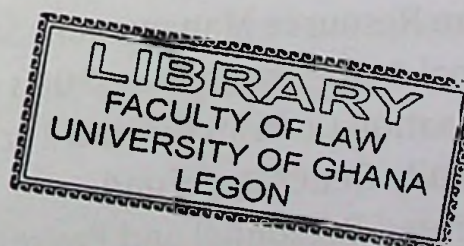
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**Controller & Accountant General's Department—Report and Financial Statements of the Public Accounts on  
the Consolidated Fund of the Republic of Ghana for the months of May and June, 2014**

**1396**



## 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
CƑ	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****May  
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF  
MAY 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 preceding 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****May  
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 MAY, 2014 FINANCIAL PERFORMANCE****4.1 2014 Appropriation**

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

A summary report of the appropriation is as below:

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

May  
2014

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at May 2014	( 9,050.46)
	<hr/>
Appropriation Un-utilised	<u>27,120.52</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	May-14 Budget	May-14 Actual	May-14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,453.27	537.18
Payments	3,014.25	2,120.90	893.35
Net Receipts/Payments	(1,023.81)	(667.63)	(356.18)

In the month of May, total receipts fell short of the budget by GH¢537.18 million, total payment was GH¢ 2,120.90 which fell below the budget, giving rise to a favourable variance of GH¢893.53



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

May  
2014

## 2.0 SUMMARY OF REVENUE AND EXPENDITURE

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

	May-14 BUDGET GH¢,M	May-14 ACTUAL GH¢,M	May-14 VARIANCE GH¢,M
REVENUE	1,891.63	1,302.49	589.14
EXPENDITURE	2,137.93	1,912.64	225.29
SURPLUS/(DEFICIT)	(246.29)	(610.15)	363.85

Actual Revenue fell short of the budget by GH¢ 589.14 for the month of May. Actual expenditure also fell short of the budget by GH¢ 225.29 in the same period, this was not enough to absorb the revenue deficit giving rise to an unfavourable variance GH¢363.85.

## 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 31.14%. 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¢ 444.21 million as against the expected amount of GH¢ 695.09 million indicating an unfavourable variance of GH¢ 250.88 million or 36.09% below budget. Direct tax contributed 34.10% of total revenue for the period of May.

## 6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 625.68 million against a budget of GH¢ 860.86 million. This resulted in an unfavourable variance of GH¢ 235.18 million or 27.32% less than the budget. Indirect Tax contributed 48.04% of total revenue for the period.

**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****May  
2014****6.1.3 Grants**

No Grants was received for May 2014.

**6.1.4 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 232.61 million as against a budgeted figure of GH¢335.69 million giving rise to an unfavourable variance of GH¢ 103.08 million or 30.71% less than the budget for that period. Non Tax Revenue contributed 17.85% 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¢ 1,912.64 million as against the budget of GH¢2,137.93 million, resulting in favourable variance of GH¢ 225.29 million or 10.54% less than budgeted.

**6.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 910.97 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 26.92 million. Compensation of Employees cost which represents 47.63% of total Expenditure for the month, also represents 69.94% of consolidated fund revenue for May.

**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¢ 120.03 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 356.11. Goods and Services represent 6.27% of total expenditure for the period.

**6.2.3 Interest**

Interest for the month as detailed in note twelve (12), was GH¢ 881.38 million as against the budgeted figure of GH¢687.66 million resulting in an unfavourable variance of GH¢ 193.72 or 28.17% less than budgeted. This represents 46.08% of total expenditure for the period.

**6.2.4 Social Benefits and Other Expenses**

An amount of GH¢0.043 million was incurred on social benefits and other expense for the month of May. This was GH¢3.14 million less than budget indication a favourable variance or 98.62% less than the budget.



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

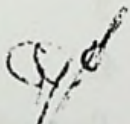
Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of May was GH¢183.73 million.

**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 May, 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 May 31, 2014.

**Grace Francisca Adzroe****Controller and Accountant-General****Date:**

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

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	695,089,484	444,208,898	31	(250,880,586)
INDIRECT TAX	3	882,448,610	647,268,809	45	(235,179,801)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	232,608,441	16	(103,079,453)
NHIL	7	77,217,542	84,632,979	6	7,415,436
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	44,080,428	3	44,080,428
RECOVERIES	10	0	465,658	0	465,658
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>1,453,265,213</b>	<b>100</b>	<b>(537,178,318)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	657,118,293	31	226,930,016
GOODS AND SERVICES	12	476,137,350	120,025,052	6	356,112,298
NON-FINANCIAL ASSETS	13	687,659,707	57,480,931	3	630,178,776
INTEREST	14	505,804,832	881,383,913	42	(375,579,081)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	43,962	0	3,139,596
OTHER EXPENSES	17	72,024,633	216,671	0	71,807,962
LOAN REPAYMENTS	18	98,633,000	183,725,687	9	(85,092,687)
OTHER PAYMENTS	19	271,879,610	220,907,164	10	50,972,447
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMEN'	21	6,666,667	0	0	6,666,667
<b>TOTAL PAYMENTS</b>		<b>3,014,248,639</b>	<b>2,120,901,674</b>	<b>100</b>	<b>893,346,965</b>

NET CHANGE IN STOCK OF CASH

(667,636,461)

CASH/BANK BALANCE AS AT BEGINNING

(1,854,203,388)

CASH/BANK BALANCE AS AT END

(2,521,839,849)



# SUMMARY YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE PERIOD ENDED MAY 31, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL MAY D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	3,475,447,421	444,208,898	2,247,900,226	29	(1,227,547,195)
INDIRECT TAX	10,589,383,325	4,412,243,052	647,268,809	2,982,843,506	38	(1,429,399,546)
GRANTS	0	0	0	2,231,814	0	2,231,814
NON-TAX REVENUE	4,028,254,719	1,678,439,466	232,608,441	923,154,664	12	(755,284,802)
NHIL	926,610,508	386,087,712	84,632,979	396,017,572	5	9,929,860
LOANS RECEIVED	0	0	0	174,404,995	2	174,404,995
NET TREASURY OPERATIONS	0	0	44,080,428	1,137,345,484		
RECOVERIES	0	0	465,658	2,023,164	0	2,023,164
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>9,952,217,651</b>	<b>1,453,265,213</b>	<b>7,865,921,425</b>	<b>100</b>	<b>(3,223,641,709)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	4,420,241,546	657,118,293	3,459,276,334	46	960,965,212
GOODS AND SERVICES	5,713,648,204	2,380,686,752	120,025,052	343,261,644	5	2,037,425,108
NON-FINANCIAL ASSETS	8,251,916,482	3,438,298,534	57,480,931	275,764,221	4	3,162,534,313
INTEREST	6,069,657,987	2,529,024,161	881,383,913	2,418,706,159	32	110,318,002
GOVERNMENT SUBSIDIES	98,531,656	41,054,857	0	0		
SOCIAL BENEFITS	38,202,700	15,917,792	43,962	1,131,110		
OTHER EXPENSES	864,295,600	360,123,167	216,671	82,005,862		
LOAN REPAYMENTS	1,183,596,000	493,165,000	183,725,687	876,626,082	12	(383,461,082)
OTHER PAYMENTS	3,262,555,325	1,359,398,052	220,907,164	35,239,070	0	1,324,158,982
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	33,333,333	0	0	0	33,333,333
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>15,071,243,194</b>	<b>2,120,901,674</b>	<b>7,492,010,483</b>	<b>100</b>	<b>7,245,273,869</b>

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

		BUDGET	ACTUAL	ACTUAL
			CURRENT	PREVIOUS
	NOTES	GH¢	GH¢	GH¢
<b>REVENUE</b>				
DIRECT TAX	2	695,089,484	444,208,898	491,539,686
INDIRECT TAX	3	860,856,569	625,676,767	467,157,405
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	232,608,441	26,221,250
<b>TOTAL REVENUE</b>		<b>1,891,633,946</b>	<b>1,302,494,106</b>	<b>984,918,341</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	910,965,482	803,342,535
GOODS AND SERVICES	12	476,137,350	120,025,052	139,119,797
INTEREST	14	687,659,707	881,383,913	350,893,342
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	43,962	75,690
OTHER EXPENSES	17	72,024,633	216,671	2,014,075
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>2,137,931,196</b>	<b>1,912,635,080</b>	<b>1,295,445,439</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(246,297,250)</b>	<b>(610,140,974)</b>	<b>(310,527,098)</b>



# SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED MAY 31, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL MAY D	%	YTD VARIANCE E=A-D
<b>REVENUE</b>						
DIRECT TAX	8,341,073,810	3,475,447,421	444,208,898	2,247,900,226	37	(1,227,547,195)
INDIRECT TAX	10,330,278,826	4,304,282,844	625,676,767	2,925,723,577	48	(1,378,559,267)
GRANTS	0	0	0	2,231,814	0	2,231,814
NON-TAX REVENUE	4,028,254,719	1,678,439,466	232,608,441	923,154,664	15	(755,284,802)
<b>TOTAL RECEIPTS</b>	<b>22,699,607,355</b>	<b>9,458,169,731</b>	<b>1,302,494,106</b>	<b>6,099,010,281</b>	<b>100</b>	<b>(3,359,159,450)</b>

0

## EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	4,420,241,546	910,965,482	4,772,695,173	63	(352,453,627)
GOODS AND SERVICES	5,713,648,204	2,380,686,752	120,025,052	343,261,644	5	2,037,425,108
INTEREST	5,713,648,204	2,380,686,752	881,383,913	2,418,706,159	32	(38,019,408)
GOVERNMENT SUBSIDIES	8,251,916,482	3,438,298,534	0	0	0	3,438,298,534
SOCIAL BENEFITS	38,202,700	15,917,792	43,962	1,131,110	0	14,786,681
OTHER EXPENSES	864,295,600	360,123,167	216,671	82,005,862	1	278,117,304
FOREIGN FINANCED INVESTMEN'	80,000,000	33,333,333	0	0	0	33,333,333
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>31,270,290,901</b>	<b>13,029,287,876</b>	<b>1,912,635,080</b>	<b>7,617,799,949</b>	<b>100</b>	<b>5,411,487,927</b>

**BALANCE SHEET AS AT MAY 31, 2014**

	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(2,521,839,849)	(304,669,589)
Receivables	25	9,090,031	14,014,054
Prepayments	26	15,212,597	13,733,798
<b>TOTAL CURRENT ASSET</b>		<b>(2,497,537,221)</b>	<b>(276,921,737)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,420,388,771	779,803,654
Equity Investments	28	1,819,876,560	1,809,876,561
Infrastructure, plant and Equipment	29	2,903,484,765	1,684,271,460
Land		0	0
Work In-Progress	30	931,297,722	417,445,084
Intangible Assets	31	4,446,185	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>7,079,494,004</b>	<b>4,691,396,758</b>
<b>TOTAL ASSET</b>		<b>4,581,956,783</b>	<b>4,414,475,021</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	1,745,989,426	667,464,020
Deposits and Other Trust Monies	33	2,712,096,027	1,513,961,319
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,458,085,453</b>	<b>2,181,425,339</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	25,806,698,815	19,717,018,744
External	35	25,030,112,691	17,370,979,506
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,836,811,506</b>	<b>37,087,998,250</b>
<b>TOTAL LIABILITIES</b>		<b>55,294,896,959</b>	<b>39,269,423,589</b>
<b>NET ASSETS</b>		<b>(50,712,940,176)</b>	<b>(34,854,948,568)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(610,140,974)	(310,527,098)
Accumulated Surpluses / (Deficits)		(50,102,799,202)	(34,544,421,470)
<b>NETWORTH</b>		<b>(50,712,940,176)</b>	<b>(34,854,948,568)</b>



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL



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

		2,014 GH¢	2,013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	1,091,477,707	977,725,377
Grants	5	0	0
Non-Tax Revenue	6	232,608,441	26,221,250
NHIL	7	84,632,979	10,874,652
<b>Total Receipt</b>		<b>1,408,719,126</b>	<b>1,014,821,280</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(657,118,293)	(803,342,535)
Goods and Services	12	(120,025,052)	(139,119,797)
Interest	14	(881,383,913)	(350,893,342)
Social Benefit	16	(43,962)	(75,690)
Other Expenses	17	(216,671)	(2,014,075)
Other Payments	19	(220,907,164)	360,512,181
Foreign Financed Investment	21	0	0
Government Subsidies		0	0
<b>Total Payment</b>		<b>(1,879,695,055)</b>	<b>(934,933,258)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>(470,975,929)</b>	<b>79,888,021</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(57,480,931)	(122,770,170)
Disposal of Non Current Asset		0	0
Fixed Asset		0	0
Inventory			
Work-In Progress		0	0
<b>TOTAL DISPOSAL OF NON-CURRENT ASSET</b>		<b>(57,480,931)</b>	<b>(122,770,170)</b>
<b>Net cashflow from Investment in Non Current Assets</b>			

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

		2,014 GH¢	2,013 GH¢
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	<b>22</b>		
Loans		0	0
Shares and other equity		0	0
Advances		0	(51,033)
<b>Total Acquisition Financial Assets</b>		<b>0</b>	<b>(51,033)</b>
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares		0	0
Loans		0	0
Shares and other equity		0	2
Advances		465,658	0
<b>Total Disposal/Recovery of Financial assets</b>		<b>465,658</b>	<b>2</b>
<b>Net cashflow from investment in financial assets</b>		<b>465,658</b>	<b>(51,031)</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	2,357,597,822	1,571,917,245
Outflow	9	(2,313,517,394)	(1,115,707,522)
<b>Net Incurrence of Domestic Liability</b>		<b>44,080,428</b>	<b>456,209,724</b>
<b>EXTERNAL</b>			
Inflow	8	0	0
Outflow	18	(183,725,687)	0
<b>Net Incurrence of Foreign Liability</b>		<b>(183,725,687)</b>	<b>0</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>(139,645,260)</b>	<b>456,209,724</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>(667,636,461)</b>	<b>413,276,544</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(1,854,203,388)</b>	<b>2</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>(2,521,839,849)</b>	<b>413,276,546</b>



# NOTES TO THE ACCOUNTS

## 1. ACCOUNTING POLICIES

### 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

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

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

#### 1.2 Basis of Preparation

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

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

#### 1.3 Transactions denominated in foreign currency

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

#### 1.4 Comparative Figures

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



### 1.5 Assets and services received in kind

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

### 1.5 Revenue

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

### 1.6 Expenditure

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

### 1.7 Assets

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

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

### 1.8 Loans Received.

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

### 1.9 Investments

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



### 1.10 Provisions

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

### 1.11 Cash and Cash equivalent.

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

### 1.12 Project loans and grants

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

## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	276,022,473	307,131,397
Paid by Corporations	139,819,455	148,048,296
Miscellaneous	28,366,970	36,359,993
<b>Total</b>	<b>444,208,898</b>	<b>491,539,686</b>
<b>Less</b>		
DACF	0	0
<b>Total Revenue</b>	<b>444,208,898</b>	<b>491,539,686</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	174,664,638	120,798,279
Excises	43,778,668	49,463,165
Customs and Other Import Duties	407,233,462	296,895,960
Taxes on Exports	0	0
Levies	21,592,042	19,028,286.26
<b>Total Receipt</b>	<b>647,268,809</b>	<b>486,185,691</b>
<b>Less:</b>		
GETFund	0	0
Petroleum Fund	21,592,042	19,028,286.26
<b>Total</b>	<b>21,592,042</b>	<b>19,028,286</b>
<b>Total Revenue</b>	<b>625,676,767</b>	<b>467,157,405</b>
<b>4 Taxes</b>		
Directs Taxes	444,208,898	491,539,686
Indirect Taxes	647,268,809	486,185,691
<b>Total</b>	<b>1,091,477,707</b>	<b>977,725,377</b>
<b>5 GRANT</b>		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Non Project Type	0	0
<b>Total Receipt</b>	<b>0</b>	<b>0</b>



# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	207,818,444	1,547,762
Sales of goods and services	16,371,912	20,994,515
Fines, penalties, and forfeiture	2,438,474	307,109
Voluntary transfers other th	0	0
Miscellaneous and unidentified	5,979,611	3,371,864
<b>Total</b>	<b>232,608,441</b>	<b>26,221,250</b>
<b>7 NHIL</b>		
SSNIT	22,744,126	0
Domestic	0	(20,477,671)
Import	61,888,853	31,352,323
<b>Total</b>	<b>84,632,979</b>	<b>10,874,652</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	2,164,561,571	1,154,286,739
Medium Term Borrowings	60,740,171	139,689,489
Stocks and Bonds (long Term)	132,296,080	277,941,017
<b>Treasury Bills Issued</b>	<b>2,357,597,822</b>	<b>1,571,917,245</b>
Short Term Borrowing	1,978,626,198	1,042,705,483
Medium Term Borrowings	139,689,489	47,315,910
Long Term Borrowing	195,201,707	25,686,129
<b>Treasury Bills Redeemed</b>	<b>2,313,517,394</b>	<b>1,115,707,522</b>
<b>Net Treasury Operations</b>	<b>44,080,428</b>	<b>2,687,624,767</b>
<b>10 RECOVERIES</b>		
Loans	0	0
Advances	465,658	(616,778)
<b>Total</b>	<b>465,658</b>	<b>(616,778)</b>

# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	790,759,560	744,028,135.2
Non Established Post	100,233	0
Allowances	13,642,551	55,062.16
*National Pension Contribution	106,463,137	59,259,338
<b>Total</b>	<b>910,965,482</b>	<b>803,342,535</b>
Less	857,669,972	
Unpaid Compensation of Employees	53,295,509	
5.5% SSF Accrued for the year	22,523,470	0
13% SSF Accrued for the year	53,295,509	0
PAYE 2013 Accrued	80,950,612	0
Deposits	96,691,550	0
Rent % Rates Deduction	386,047	0
<b>Total Payments</b>	<b>657,118,293</b>	<b>803,342,535</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	53,311,611	0
Gratuity	7,183,747	21,710,755
Pension	45,967,778	37,548,583
End of Service Benefit (ESB)	0	0
Superannuation	0	0
<b>Total</b>	<b>106,463,137</b>	<b>59,259,338</b>
<b>12. GOODS AND SERVICES</b>		
Materials and Office Consumables	46,048,720	54,877,998
Utilities	1,299,005	43,877,053
General Cleaning	35,791	102,843
Rentals	80,550	4,947,351
Travel and Transport	30,561,050	5,068,757
Repairs and Maintenance	166,597	334,406
Training, Seminar and Confer	4,839,002	27,313,408
Consultancy Expenses	36,970,930	1,175,519
Special Services	3,335	1,324,603
Other Charges and Fees	20,072	0
Emergency Services	0	97,860
<b>Total</b>	<b>120,025,052</b>	<b>139,119,797</b>
Less:		
Unpaid Goods and Services	0	0
<b>Total Payments</b>	<b>120,025,052</b>	<b>139,119,797</b>



# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	49,295,044	63,046,577
Work In Progress	8,185,887	59,662,890
Intangible Asset	0	60,703
<b>Total</b>	<b>57,480,931</b>	<b>122,770,170</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>57,480,931</b>	<b>122,770,170</b>
<b>14 INTEREST</b>		
Non Residents	45,582,909	116,777,296
Residents	835,801,005	234,116,046
<b>Total</b>	<b>881,383,913</b>	<b>350,893,342</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>881,383,913</b>	<b>350,893,342</b>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Subsidies	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	25,000
Employer social benefits in Cash	43,962	50,690
<b>Total</b>	<b>43,962</b>	<b>75,690</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payments</b>	<b>43,962</b>	<b>75,690</b>

# NOTES TO THE ACCOUNTS

	2,014	2,013
	GH¢	GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	155,247	0
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	2,850
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	14,160	0
Special Operations	47,264	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
<b>Total</b>	<b>216,671</b>	<b>2,014,075</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>216,671</b>	<b>2,014,075</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	19,725,657	0
Multilateral Loans	8,466,836	0
External Commercial Institution	118,244,026	0
Domestic Commercial Institution	5,560,792	0
Export Credit Institutions	31,728,376	0
<b>Total</b>	<b>183,725,687</b>	<b>0</b>
<b>19 OTHER PAYMENTS</b>		
Advances	0	75,224
Prepayments	(95,659)	47,422
GET Fund	0	0
District Assembly Common Fund	0	0
Road Fund	68,030,975	0
Energy Fund	554,982	44,748,329
Petroleum Fund	1,111,047	0
Deposits	0	0
P.A.Y.E	253,199,164	0
NHIL	47,700,000	(323,625,563)
SSNIT 13%	0	0
Special funds	2,081,338	0
<b>Total</b>	<b>372,581,847</b>	<b>(278,754,588)</b>
Less:		
Accounts Payable	(152,586,367)	(81,682,369)
Deposits	911,684	0
<b>Total</b>	<b>220,907,164</b>	<b>(360,436,957)</b>
Less:		
Advances	0	75,224
<b>Cash flow</b>	<b>220,907,164</b>	<b>(360,512,181)</b>



# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	0	51,033
<b>Total</b>	<u>0</u>	<u>51,033</u>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		53,295,509
Loans	0	0
Shares and other equity	0	0
Advances	465,658	0
<b>Total</b>	<u>465,658</u>	<u>0</u>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(2,381,531,053)	(410,342,286)
MDA Sub-CF Accounts	(529,144,702)	461,251,691
Regional Sub-CF Accounts	7,633,523	996,273
MMDA Sub-CF Accounts	9,713,380	3,394,024
Tax Revenue Accounts	1,399,436,028	141,594,252
NTR Revenue Accounts	428,893,240	44,732,090
Special Accounts	(1,456,840,265)	(546,295,634)
<b>Total</b>	<u>(2,521,839,849)</u>	<u>(304,669,589)</u>

# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>25 Current Receivables</b>		
Vehicle Advances	7,634,950	0
Special Advances	353,820	0
Salary Advances	269,476	14,014,054
Departmental Revolving Fund	990,852	0
Other Receivables	(159,067)	0
<b>Total</b>	<b>9,090,031</b>	<b>14,014,054</b>
<b>26 Prepayments</b>	<b>15,212,597</b>	<b>13,733,798</b>
<b>27 Non Current Receivables</b>		
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
<b>Total</b>	<b>1,520,584,343</b>	<b>879,905,340</b>
Provisions	(100,195,572)	(100,101,686)
<b>Total</b>	<b>1,420,388,771</b>	<b>779,803,654</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,812,678,563	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
<b>Total</b>	<b>1,822,834,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,819,876,560</b>	<b>1,809,876,561</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,817,648	150,248,396
Other structures	762,309,763	559,159,386
Transport Equipment	173,822,020	104,921,718
Other machinery and equipment	1,191,449,820	745,745,347
Infrastructure Assets	759,155,338	105,131,455
<b>Total</b>	<b>3,067,197,496</b>	<b>1,684,271,460</b>
<b>Less:</b>		
Accumulated Depreciation	(163,712,731)	0
<b>Net Book Value</b>	<b>2,903,484,765</b>	<b>1,684,271,460</b>



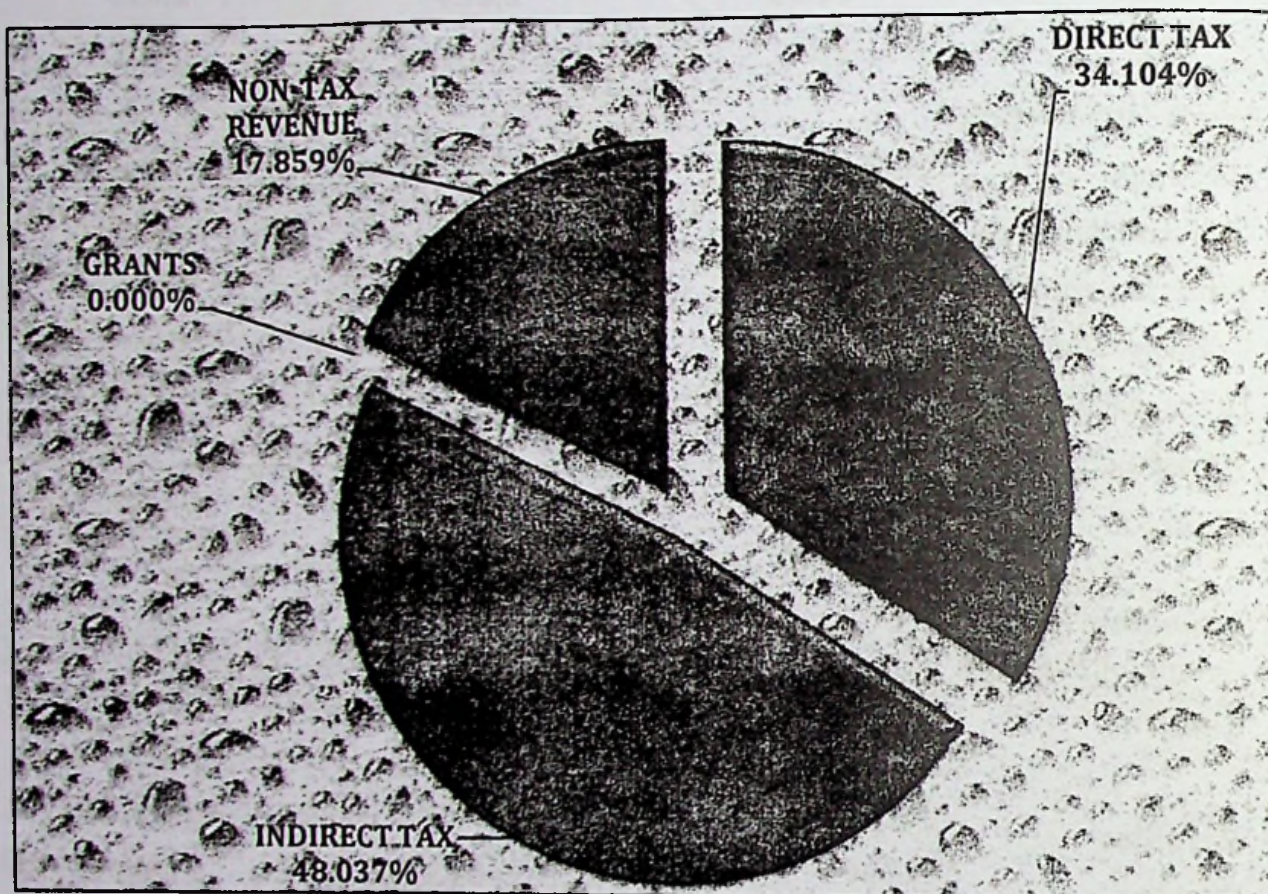
# NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>30 Work - In - Progress</b>		
Dwellings	115,544,656	36,252,143
Non Residential Buildings	120,324,295	60,805,994
Other structures	695,428,772	78,603,272
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	11,602,304
<b>Total</b>	<b>931,297,722</b>	<b>417,445,084</b>
<b>31 Intangible Asset</b>		
Computer Software	4,446,185	0
<b>Total</b>	<b>4,446,185</b>	<b>0</b>
<b>32 Payables</b>		
Supplier	1,651,329,640	665,474,399
Withholding	13,709,165	1,989,621
P.A.Y.E	80,950,621	0
<b>Total</b>	<b>1,745,989,426</b>	<b>667,464,020</b>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	361,662,445	193,465,291
NHIL	488,947,418	319,880,870
SSNIT	1,010,335,966	566,759,126
DACF	300,190,716	285,051,692
Petroleum Fund & Road Fund	62,895,177	146,956,649.9
Deposits	487,881,786	80,791,277
Special funds	182,520	1,039,777
<b>Total</b>	<b>2,712,096,027</b>	<b>1,513,961,319</b>
<b>34 Domestic Borrowing</b>	<b>25,806,698,815</b>	<b>19,717,018,744</b>
<b>35 External Borrowing</b>	<b>25,030,112,691</b>	<b>17,370,979,506</b>

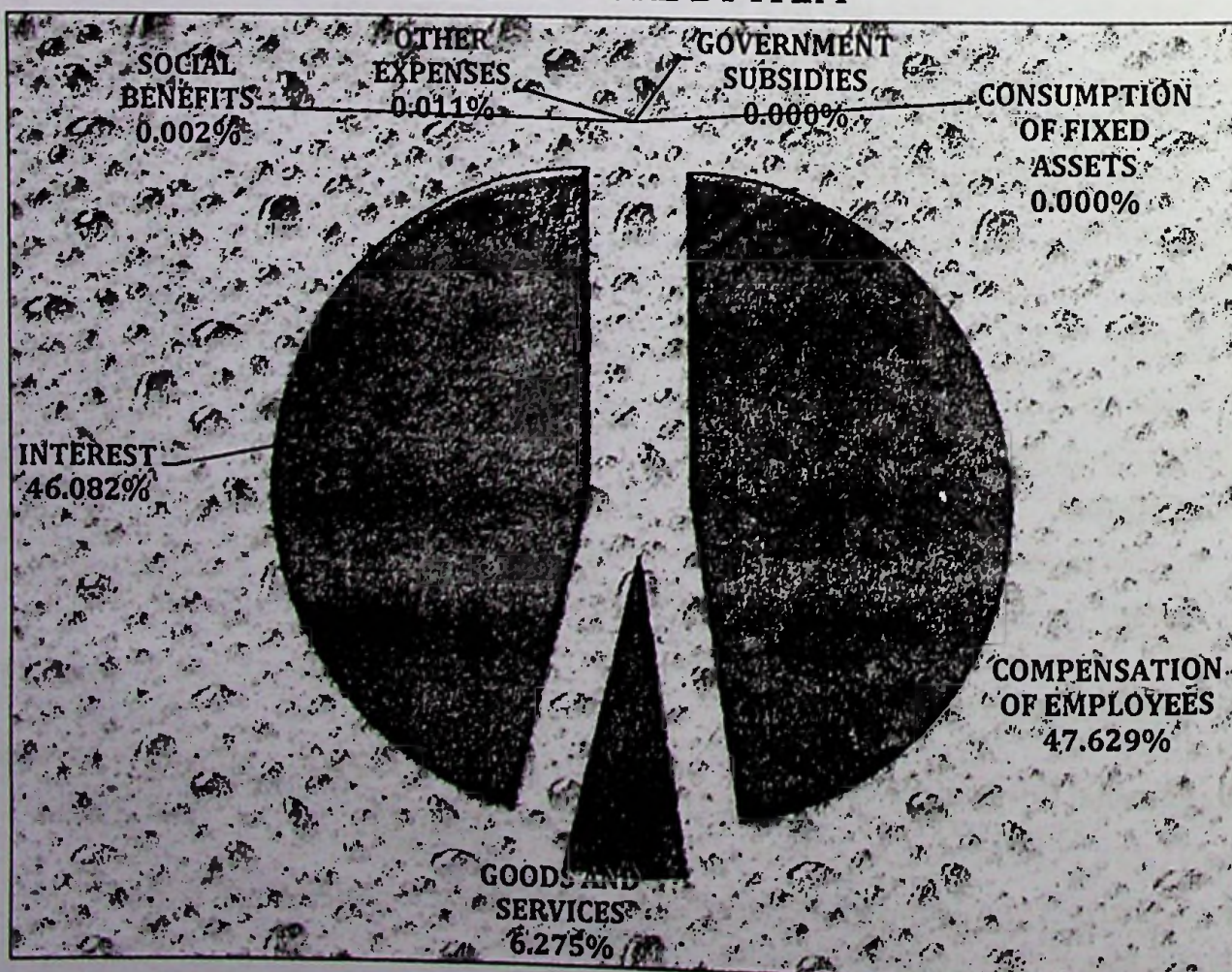


## ANALYSIS OF REVENUE AND EXPENDITURE

### REVENUE BY ITEM



### EXPENDITURE BY ITEM





# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL MAY	BALANCE GH¢
<b>DEFENCE</b>			
Defence N.E.C	7,553,178	215,184,139	(207,630,961)
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	3,976,993	576,684,820
<b>Total</b>	<b>588,241,558</b>	<b>219,161,132</b>	<b>369,080,426</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	443,809,535	54,260,042	389,549,493
Communication	84,599,442	747,421	83,852,021
Construction	29,481,413	6,910,240	22,571,173
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	4,927,424	31,544,642
Electricity	911,471,378	5,033,807	906,437,571
Fishing and Hunting	128,615,836	1,452,237	127,163,599
Forestry	31,822,193	17,682,093	14,140,100
General Economic and Commercial	181,796,858	8,597,278	173,199,580
General Labor Affairs	13,018,208	2,884,265	10,133,943
Manufacturing	111,222,566	2,929,595	108,292,971
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	267,421	21,367,024
Nuclear fuels	15,268,891	1,693,681	13,575,210
Other Fuels	1,137,201	47,726	1,089,475
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	995,445	93,974,217
R&D Mining Manufacturing and construction	47,386,093	5,443,291	41,942,801
Railway Transport	16,964,918	17,883	16,947,035
Road Transport	786,051,276	233,883,283	552,167,993
Tourism	11,800,951	1,976,125	9,824,825
<b>Total</b>	<b>3,452,727,397</b>	<b>349,749,258</b>	<b>3,102,978,138</b>
<b>EDUCATION</b>			
Education N.E.C	529,184,737	1,723,130,606	(1,193,945,869)
Education not definable by Level	321,861,141	28,696,887	293,164,254
First Stage of Tertiary Education	10,581,332	2,891,443	7,689,888
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	63,965,317	164,685,959
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	142,435	2,514,252
Subsidiary services to Education	7,555,330	1,905,151	5,650,179
Tertiary Education - University of Ghana Legon	1,427,436,680	278,423,111	1,149,013,569
Upper-Secondary Education	963,513,981	15,075,138	948,438,843
<b>Total</b>	<b>5,731,832,608</b>	<b>2,114,230,088</b>	<b>3,617,602,520</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY	BALANCE GH¢
<b>FUNCTION OF GOVERNMENT</b>			
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	39,313,291	48,655	39,264,636
Protection of Biodiversity and Landscape	16,513,993	275,480	16,238,513
R&D Environment Protection	43,773,661	2,276,884	41,496,777
Waste management	3,734,620	0	3,734,620
Waste Water Management	20,100,664	25,920	20,074,745
<b>Total</b>	<b>123,436,230</b>	<b>2,626,939</b>	<b>120,809,291</b>
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	1,155,834	5,535,150
Economic Aid to Develop Countries and Countries in Tr	9,224,996	0	9,224,996
Executive and Legislative Organs	1,017,552,760	141,517,119	876,035,641
External affairs	157,383,595	46,751,492	110,632,103
Financial and fiscal Affairs	868,756,949	2,531,715,415	(1,662,958,467)
General Personnel Services	392,187,641	205,645,770	186,541,870
General Public Services N.E.C.	173,372,372	33,373,533	139,998,840
Other General Services	36,281,843	2,035,033	34,246,810
Overall Planning and Statistical Services	24,763,313	3,801,350	20,961,963
Public Debt Transaction-External	7,253,253,987	410,948,144	6,842,305,843
R & D General Public Services	6,452,343	511,017	5,941,326
Unspecified	11,096,775,407	508,030,025	10,588,745,382
<b>Total</b>	<b>21,042,696,190</b>	<b>3,885,484,733</b>	<b>17,157,211,457</b>
<b>HEALTH</b>			
General Hospital Services	1,168,920,725	349,420,971	819,499,754
General Medical Services	53,547,176	0	53,547,176
Health N.E.C	1,728,986,977	180,892,228	1,548,094,749
Public health Services	352,770,138	112,733	352,657,404
R & D Health	7,456,971	49,905,478	(42,448,507)
Specialised Medical Services	27,661,332	40,640,154	(12,978,822)
<b>Total</b>	<b>3,339,343,319</b>	<b>620,971,564</b>	<b>2,718,371,755</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	19,854,442	12,152,886	7,701,556
Housing and Development	177,980,849	23,768,262	154,212,587
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,880,049	1,760,108	379,119,941
<b>Total</b>	<b>586,352,414</b>	<b>37,681,256</b>	<b>548,671,158</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	65,476,019	70,804,686
Law Courts	218,594,834	46,086,168	172,508,667
Prisons	102,990,544	0	102,990,544
Public Order and Safety N. E. C	199,701,856	126,111,601	73,590,256
Public order and safety n.e.c (CS)	41,544,256	4,890,451	36,653,805
Public Services	649,609,490	297,831,706	351,777,784
<b>Total</b>	<b>1,348,721,686</b>	<b>540,395,944</b>	<b>808,325,742</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL MAY	BALANCE GH¢
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	20,396,628	75,898,230
Cultural Services	50,732,701	15,369,882	35,362,819
Recreational and Sporting Services	24,306,037	2,112,702	22,193,335
<b>Total</b>	<b>171,333,596</b>	<b>37,879,213</b>	<b>133,454,383</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	235	884,685
Family and Children	40,210,515	9,757,855	30,452,661
R&D Social Protection	3,680,822	296,236	3,384,585
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,401,012	18,946,071	44,454,942
Unemployment	60,018,713	2,071,698	57,947,015
<b>Total</b>	<b>168,365,941</b>	<b>31,072,094</b>	<b>137,293,846</b>
<b>Grand Total</b>	<b>36,553,050,938</b>	<b>7,839,252,221</b>	<b>28,713,798,716</b>



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF	GOODS AND	INTEREST	SOCIAL BENEFITS	OTHER EXPENDITURE	NON FINANCIAL ASSET	TOTAL
	EMPLOYEES GH¢	SERVICES GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
IDA							
Audit Service(AS)	12,737,052	50,000	0	0	0	0	12,787,052
CHRAJ (CHRAJ)	1,028,751	0	0	0	0	0	1,028,751
District Assembly Common Fund(DACF)	27,391	0	0	0	0	0	27,391
Electoral Commission	1,559,156	0	0	0	0	0	1,559,156
General Government Services	0	8,845,258	0	0	155,247	0	9,000,505
Judicial Service (JS)	16,539,472	697,509	0	0	0	0	17,236,981
Ministry of Communications (MoC)	616,645	0	0	0	0	0	616,645
Ministry of Chieftaincy and Traditional Affairs (MCTA)	3,590,813	21,755	0	0	0	0	3,612,568
Ministry of Defence (MoD)	43,615,324	814,828	0	0	0	0	44,430,152
Ministry of Education (MOE)	398,017,364	1,495,406	0	0	0	177,133	399,689,904
Ministry of Employment and Labour Relations (MELR)	2,251,680	499,112	0	0	0	0	2,750,792
Ministry of Energy and Petroleum (MENP)	194,931	87,954	0	0	0	0	282,884
Ministry of Environment Science, Technology and Innovation (MEST)	10,728,334	243,875	0	0	0	0	10,972,209
Ministry of Finance (MoF)	9,305,307	2,860,374	0	0	0	252,393	12,418,075
Ministry of Fisheries and Aquaculture Development	450,708	0	0	0	0	0	450,708
Ministry of Food and Agriculture (MOFA)	9,399,956	0	0	0	0	15,970	9,415,925
Ministry of Foreign Affairs and Regional Integration(MFARI)	9,143,004	255,701	0	0	0	0	9,398,705
Ministry of Gender, Children and Social Protection (MGCSP)	1,905,118	0	0	0	0	0	1,905,118
Ministry of Health (MoH)	124,815,390	1,187,350	0	0	0	0	126,002,740
Ministry of Information and Media Relations (MIMR)	4,325,367	0	0	0	0	0	4,325,367
Ministry of Interior (MINT)	82,703,262	1,841,449	0	0	0	0	84,544,711
Ministry of Justice (MoJ)	4,036,839	0	0	0	0	0	4,036,839
Ministry of Lands and Natural Resources (MLNR)	6,032,949	679,200	0	0	0	0	6,712,149



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

DA	COMPENSATION	GOODS	INTEREST	SOCIAL	OTHER	NON	TOTAL
	OF	AND		BENEFITS	EXPENDITURE	FINANCIAL	
	EMPLOYEES	SERVICES				ASSET	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Ministry of Local Govt and Rural Development (MLGRD)	22,435,717	400,357	0	0	14,160	0	22,850,234
Ministry of Roads and Highways	2,666,759	0	0	0	0	23,461,195	26,127,955
Ministry of Tourism, Culture and Creative Arts	942,509	135,020	0	0	0	0	1,077,529
Ministry of Trade and Industry (MoTI)	1,615,608	0	0	0	0	0	1,615,608
Ministry of Transport (MRT)	2,087,938	87,898	0	0	0	0	1,470,090
Ministry of Water Resources, Works and Housing (MWRWH)	2,122,186	0	0	0	0	0	2,122,186
Ministry of Youth and Sports (MoYS)	828,554	0	0	0	0	0	828,554
National Commission for Civic Education (NCCE)	2,187,901	20,522	0	0	0	0	2,208,423
National Development Planning Commission (NDPC)	93,809	387,000	0	0	0	0	480,809
National Media Commission	626,583	66,713	0	9,998	0	0	703,294
National Labour Commission (NLC)	54,783	27,604	0	0	0	0	82,387
Office of Government Machinery (OGM)	18,568,098	1,134,287	0	33,964	47,264	0	19,472,921
Parliament of Ghana	3,769,944	310,337	0	0	0	0	4,080,281
Public Services Commission	129,361	40,462	0	0	0	0	169,823
Various Ministries for Centralised Transactions	109,810,919	97,835,082	881,383,913	0	0	33,574,239	1,069,308,644
Total	910,965,482	120,025,052	881,383,913	43,962	216,671	57,480,931	1,915,804,064



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Audit Service(AS)</b>			
Direct Audit	3,438,968	0	3,438,968
Central Gov't Audit Dept.	15,164,160	0	15,164,160
Finance and Administration	17,929,629	36,543,972	(18,614,343)
Performance & Special Audit	3,995,177	0	3,995,177
Regional, District Audits & EIDA	58,984,496	0	58,984,496
<b>Total</b>	<b>99,512,430</b>	<b>36,543,972</b>	<b>62,968,459</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277	5,267,047	6,096,230
<b>Total</b>	<b>11,363,277</b>	<b>5,267,047</b>	<b>6,096,230</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833	108,924	202,909
<b>Total</b>	<b>311,833</b>	<b>108,924</b>	<b>202,909</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612	8,255,020	11,796,592
<b>Total</b>	<b>20,051,612</b>	<b>8,255,020</b>	<b>11,796,592</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,722	40,121,612	84,815,110
<b>Total</b>	<b>124,936,722</b>	<b>40,121,612</b>	<b>84,815,110</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,411,985	418,841	993,144
Gen. Admin	1,133,674	613,552	520,122
Ghana Meteorological Agency	5,980,781	2,352,173	3,628,608
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	81,165	320,453
Postal & Courier Services Regulatory Commission	276,540	52,705	223,835
<b>Total</b>	<b>9,241,597</b>	<b>3,518,436</b>	<b>5,723,162</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948	5,233,080	5,357,868
National House of Chiefs	6,933,919	4,320,060	2,613,860
<b>Total</b>	<b>17,524,868</b>	<b>9,553,140</b>	<b>7,971,728</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840	213,237,168	(211,415,328)
Ghana Armed Forces	509,743,334	3,248,971	506,494,363
Veterans Association of Ghana	1,258,407	338,736	919,671
<b>Total</b>	<b>512,823,581</b>	<b>216,824,876</b>	<b>295,998,705</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CENDLO)	187,902	16,804	171,098
Council for Technical & Vocational Education & Training	1,158,740	242,787	915,953
Gen. Admin	1,536,842	1,020,129	516,713
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	1,905,151	4,733,379
Ghana National Commission for UNESCO	423,935	24,700	399,235
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	202,917	318,222
National Service Secretariat	344,725,424	142,238,416	202,487,008
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	13,750,656	21,250,523
Regional/District/School Services	3,033,579,691	1,635,234,851	1,398,344,840
Tertiary	923,374,018	353,792,297	569,581,721
WAEC (INTERNATIONAL)	8,077,180	2,019,295	6,057,885
WAEC (National)	7,054,673	2,231,401	4,823,272
<b>Total</b>	<b>4,387,062,473</b>	<b>2,152,679,404</b>	<b>2,234,383,069</b>



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

	ANNUAL BUDGET GHc	YTD ACTUAL MAY GHc	BALANCE GHc
<b>MDA and COST CENTERS</b>			
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	4,093,779	1,730,578	2,363,201
Dept. of Factories Inspectorate	1,042,734	315,892	726,842
Fair Wages and Salaries Commission	1,588,647	545,993	1,042,654
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	510,427	496,836
Integrated Community Centres For Employable Skill	3,647,467	2,105,187	1,542,280
Labour Department	2,852,629	1,345,461	1,507,168
Management Development & Productivity Institute (M	1,334,308	565,370	768,938
National Vocational Training Institute (NVTI)	8,132,917	3,823,793	4,309,124
Opportunity Industrialisation center	969,629	425,764	543,865
Organisation of African Trade Union Unity	150,593	54,049	96,544
<b>Total</b>	<b>25,000,000</b>	<b>11,422,513</b>	<b>13,577,487</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	2,836,836	541,192	2,295,644
Headquarters.	7,297,961	913,535	6,384,426
<b>Total</b>	<b>10,134,796</b>	<b>1,454,727</b>	<b>8,680,069</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.Roots and Tuber Pr	1,709,690	0	1,709,690
Council for Scientific and Industrial Research (C.	94,147,875	48,313,135	45,834,740
Environmental Protection Agency	5,158,034	2,276,884	2,881,150
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	12,778,664	17,775,080
Headquarters	1,183,811	1,952,353	(768,542)
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	2,407,337	9,374,250
<b>Total</b>	<b>147,319,619</b>	<b>67,728,372</b>	<b>79,591,247</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385	102,159,644	9,467,741
Finance Headquarters	22,146,955	8,901,273	13,245,682
Financial Intelligence Centre	2,218,544	369,757	1,848,787
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	73,827	455,162
Public Procurement Authority	2,727,958	1,089,497	1,638,461
Securities and Exchange Commission	1,842,473	589,107	1,253,366
Statistical Service	11,026,936	3,171,232	7,855,704
<b>Total</b>	<b>506,985,066</b>	<b>116,354,337</b>	<b>390,630,729</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	33,709,054	(29,296,571)
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Upper East	218,463	0	218,463
Regional Operations Upper West	123,436	0	123,436
Regional Operations Volta	248,339	0	248,339
Regional Operations Western	334,082	0	334,082
Yeji Artisanal Fisheries	141,938	15,237	126,701
<b>Total</b>	<b>8,000,000</b>	<b>33,724,291</b>	<b>(25,724,291)</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485	0	985,485
Animal Production Directorate	2,729,162	82,304	2,646,858
Crop Services Directorate	1,327,055	539,457	787,599
Directorate of Agric. Extension Services.	560,204	602,920	(42,716)
Finance and Administration	917,045	0	917,045
Ghana Irrigation Development Authority	3,486,374	1,882,065	1,604,310
Ghana Permanent Representative in Rome	383,928	159,970	223,958
Grains and Legumes Dev. Board	1,270,972	538,771	732,200
Human Resource Development Management	9,556,368	5,337,194	4,219,174
Irrigation Company of Upper Region	1,661,237	562,606	1,098,631
Plant Protection & Regulatory Services (PPRS)	126,108	59,362	66,746
Policy Planning Monitoring and Evaluation	1,145,670	163,277	982,393
Regional Agric Development Unit	7,657,183	9,868,173	(2,210,990)
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	237,024	1,616,936
Women in Agric. Development Department (WIAD)	441,115	0	441,115
<b>Total</b>	<b>35,000,000</b>	<b>20,033,122</b>	<b>14,966,878</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	31,388,673	14,565,260	16,823,413
America Region Missions	12,549,213	7,045,962	5,503,252
Europe Region Missions	30,568,978	13,426,872	17,142,106
Foreign Affairs HQ	6,081,368	2,421,669	3,659,699
Middle East and Asia Region Missions	18,820,095	8,050,077	10,770,018
Subvented Organisation	2,095,367	176,856	1,918,511
<b>Total</b>	<b>101,503,694</b>	<b>45,686,695</b>	<b>55,816,999</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299	108,634	4,666
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	296,236	419,255
Department of Women	692,888	338,002	354,886
Dept. of Social Welfare General Administration, Budget and Planning	14,267,293	9,048,477	5,218,817
Gender Desk	38,220	0	38,220
Headquarters	421,041	341,121	79,920
Jachie Training College Gen Admin Bosomtwe	94,732	81,499	13,234
Jirapa Orphanage Gen Admin Jirapa	11,275	181,244	(169,969)
National Commision of Persons with Disability General Administrat	484,920	235	484,685
School of Social Work Gen Admin	382,320	0	382,320
<b>Total</b>	<b>17,335,506</b>	<b>10,395,446</b>	<b>6,940,060</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	89,769,392	70,203,881
Ghana Health Service	685,299,332	380,256,807	305,042,525
Health Headquarters	6,754,941	5,387,430	1,367,511
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 Supplles	119,108	0	119,108
Psychiatry Hosptals (Tertiary Health Services)	20,903,625	40,640,154	(19,736,530)
Regulatory Agencies	14,424,480	12,964,928	1,459,552
Subvented Organisations	17,754,638	2,054,195	15,700,443
Teaching Hospitals	147,565,645	40,923,585	106,642,060
Traditional and Alternative Medicine Directorate	1,458,855	0	1,458,855
Training Institutions	65,264,904	58,174,412	7,090,492
<b>Total</b>	<b>1,122,792,776</b>	<b>630,170,903</b>	<b>492,621,872</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	1,861,354	0	1,861,354
Ghana Broadcasting Corporation (GBC)	33,049,685	13,224,158	19,825,527
Ghana News Agency	3,757,008	928,539	2,828,469
Information Services Department	16,709,501	6,273,887	10,435,614
National Film and Television Institute (NAFTI)	3,001,200	1,151,611	1,849,589
<b>Total</b>	<b>58,378,748</b>	<b>21,578,195</b>	<b>36,800,554</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	148,307	68,954	79,354
Ghana Immigration Service	82,102,237	28,856,019	53,246,218
Ghana National Fire Service	124,500,750	64,776,019	59,724,732
Ghana Police Service	528,515,007	263,123,772	265,391,236
Ghana Prisons Service	103,622,035	49,689,948	53,932,087
Ghana Refugee Board	650,000	0	650,000
Interior Headquarters	1,270,802	678,492	592,310
Nacortec Control Board	16,861,315	5,710,467	11,150,848
National Commission on Small Arms	214,270	0	214,270
National Disaster Management Organization	50,000,000	17,068,760	32,931,240
National Peace Council	2,218,914	108,295	2,110,619
<b>Total</b>	<b>910,103,638</b>	<b>430,080,725</b>	<b>480,022,913</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	21,517,603	7,578,521	13,939,082
CopyRight Office	1,221,672	103,817	1,117,856
Council for Law Reporting	2,335,250	495,776	1,839,474
Economic and Organised Crime Office	12,964,884	4,890,451	8,074,433
Gen. Admin and Finance	5,469,174	404,191	5,064,983
General Legal Council	3,068,200	610,170	2,458,030
Law Reform Commission	759,049	133,267	625,782
Legal Aid Scheme	3,568,775	746,407	2,822,368
Registrar General's Dep't	2,519,416	709,806	1,809,610
<b>Total</b>	<b>53,424,024</b>	<b>15,672,406</b>	<b>37,751,618</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	25,837,404	18,210,389	7,627,015
Geological Survey Department	2,956,143	3,321,863	(365,720)
Headquarters	2,190,000	3,585,786	(1,395,786)
Lands Commission	33,337,374	5,231,788	28,105,586
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L.	2,853,933	0	2,853,933
<b>Total</b>	<b>78,498,215</b>	<b>30,349,826</b>	<b>48,148,389</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	3,095,992	1,397,500	1,698,492
Community Development	6,253,483	12,039,213	(5,785,729)
Department of Parks and Gardens	6,699,620	2,745,308	3,954,312
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	96,571,934	(95,267,418)
Inspectorate Division	220,741	5,461	215,280
Local Government Service	1,000,376	547,416	452,960
<b>Total</b>	<b>20,184,975</b>	<b>113,306,832</b>	<b>(93,121,856)</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GHC	GHC	GHC
<b>MDA and COST CENTERS</b>			
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,751	3,058,066	2,426,684
Department of Urban Roads	5,803,695	1,891,750	3,911,945
Ghana Highway Authority	17,802,430	8,318,007	9,484,423
Headquarters	1,188,680	0	1,188,680
<b>Total</b>	<b>30,279,556</b>	<b>13,267,824</b>	<b>17,011,732</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	327,513	260,287	67,226
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	349,446	296,441
Ghana Tourist Board	3,740,732	1,626,679	2,114,053
Headquarters	254,207	0	254,207
HOTCATT	111,951	24,100	87,851
Subvented Agencies	6,229,231	2,540,381	3,688,850
<b>Total</b>	<b>21,591,436</b>	<b>4,800,894</b>	<b>16,790,542</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855	267,421	907,434
Foreign Missions	2,284,914	860,533	1,424,382
Gen. Admin	161,097	1,342,034	(1,180,937)
Ghana Export Promotion Authority	1,744,674	474,180	1,270,494
Ghana Standards Board	7,484,086	2,121,429	5,362,657
GRATIS	2,045,885	969,066	1,076,819
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	1,960,529	2,650,178
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>20,683,218</b>	<b>7,995,190</b>	<b>12,688,028</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,141,220	1,573,914	(432,694)
Driver and Vehicle Licensing Authority	7,628,966	2,936,771	4,692,194
Ghana Railway Development Authority	1,034,770	17,883	1,016,887
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	298,132	744,863
<b>Total</b>	<b>11,210,933</b>	<b>4,826,700</b>	<b>6,384,234</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625	69,066	(18,441)
Community Water & Sanitation Agency	4,266,519	1,569,235	2,697,284
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	1,529,374	(945,987)
Housing	107,878	336,690	(228,812)
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	6,910,240	1,341,056
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	190,873	375,358
Works	6,735,698	0	6,735,698
<b>Total</b>	<b>23,926,331</b>	<b>10,633,291</b>	<b>13,293,040</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL MAY GHc	BALANCE GHc
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	989,796	292,743	697,053
National Sports Authority	4,242,336	1,819,959	2,422,377
National Sports Colleague	372,071	173,824	198,247
National Youth Authority	4,283,734	1,929,891	2,353,843
<b>Total</b>	<b>9,887,937</b>	<b>4,216,418</b>	<b>5,671,519</b>
<b>MMDA</b>			
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
<b>GAMADA</b>	<b>15,600</b>	<b>0</b>	<b>15,600</b>
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 H	36,390	0	36,390
Social Welfare & Community Development Office of Departmental H	1,486,402	0	1,486,402
Trade, Industry and Tourism	244,520	0	244,520
Trade, Industry and Tourism Metro Co-operative Department	386,149	0	386,149
Transport	1,281,921	0	1,281,921
Urban Roads	1,070,214	0	1,070,214
Urban Roads Urban Passenger Transport Unit	232,520	0	232,520
Waste Management	3,114,671	0	3,114,671
Waste Management	14,042,151	0	14,042,151
<b>Works</b>	<b>309,406,711</b>	<b>0</b>	<b>309,406,711</b>
<b>Total</b>			
<b>MMDA TRANSFER</b>			
Administration	284,939,275	0	284,939,275
<b>Total</b>	<b>284,939,275</b>	<b>0</b>	<b>284,939,275</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	24,003,989	10,907,724	13,096,265
<b>Total</b>	<b>24,003,989</b>	<b>10,907,724</b>	<b>13,096,265</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,420,534	644,577	2,775,957
<b>Total</b>	<b>3,420,534</b>	<b>644,577</b>	<b>2,775,957</b>
<b>National Media Commission</b>			
Gen. Admin	1,812,444	698,400	1,114,043
<b>Total</b>	<b>1,812,444</b>	<b>698,400</b>	<b>1,114,043</b>
<b>National Labour Commission (NLC)</b>			
General Administration HQ	1,000,572	270,597	729,975
<b>Total</b>	<b>1,000,572</b>	<b>270,597</b>	<b>729,975</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587	1,753,612	2,549,975
Ghana AIDS Commission	1,169,765	561,354	608,411
Ghana Investment Promotion Centre (GIPC)	1,221,374	410,267	811,107
Internal Audit Agency	2,499,124	1,294,177	1,204,947
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	435,252	3,720,042
National Population Council	1,880,467	511,017	1,369,450
Office of Head of Civil Service(OHCS)	2,825,506	3,670,914	(845,408)
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	58,098,625	79,108,134
Office of the President	20,841,303	12,410,223	8,431,080
Public Records and Archives Administration Department	2,053,990	715,384	1,338,606
Regional Co-ordination Council	12,004,634	2,113,823	9,890,812
Savannah Accelerated Development Authority (SADA)	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	341,945	612,869
<b>Total</b>	<b>201,826,963</b>	<b>83,446,675</b>	<b>118,380,288</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,239	27,570,924	37,528,315
<b>Total</b>	<b>65,099,239</b>	<b>27,570,924</b>	<b>37,528,315</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485	640,705	1,316,781
<b>Total</b>	<b>1,957,485</b>	<b>640,705</b>	<b>1,316,781</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuties	224,195,150	69,292,850	154,902,300
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-MoT	0	3,113,695	(3,113,695)
Non Road Arrears-OGM	0	1,146,080	(1,146,080)
Pensions	678,862,914	257,398,909	421,464,005
Social Security	726,392,286	233,026,128	493,366,158
<b>Total</b>	<b>1,629,450,350</b>	<b>581,944,435</b>	<b>1,047,505,915</b>
<b>Grand Total</b>	<b>10,917,986,423</b>	<b>4,772,695,172</b>	<b>6,145,291,251</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	877,000	0	877,000
Finance and Administration	8,545,662	50,000	8,495,662
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
<b>Total</b>	<b>13,815,362</b>	<b>50,000</b>	<b>13,765,362</b>
<b>CHRAJ (CHRAJ)</b>			
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
<b>Total</b>	<b>3,862,172</b>	<b>0</b>	<b>3,862,172</b>
<b>Electoral Commission</b>			
Headquarters	118,148,689	20,930,577	97,218,113
<b>Total</b>	<b>118,148,689</b>	<b>20,930,577</b>	<b>97,218,113</b>
<b>General Government Services</b>			
Reserve Fund	476,191,125	21,657,912	454,533,212
<b>Total</b>	<b>476,191,125</b>	<b>21,657,912</b>	<b>454,533,212</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	26,813,700	697,509	26,116,191
<b>Total</b>	<b>26,813,700</b>	<b>697,509</b>	<b>26,116,191</b>
<b>Ministry of Communications (MoC)</b>			
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
<b>Total</b>	<b>1,590,585</b>	<b>0</b>	<b>1,590,585</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772	94,000	575,772
Headquarters	19,625	0	19,625
National House of Chiefs	604,852	31,745	573,107
<b>Total</b>	<b>1,294,249</b>	<b>125,745</b>	<b>1,168,504</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780	90,801	551,980
Ghana Armed Forces	50,566,598	2,245,455	48,321,143
Veterans Association of Ghana	3,542,527	0	3,542,527
<b>Total</b>	<b>54,751,906</b>	<b>2,336,256</b>	<b>52,415,650</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CEND)	695,010	0	695,010
Council for Technical & Vocational Education & Training	15,110,985	0	15,110,985
Gen. Admin	3,623,000	46,676	3,576,324
Ghana Book Development Council	188,800	0	188,800
Ghana Education Office (GES)	343,608,253	1,421,266	342,186,987
Ghana Library Board	810,999	0	810,999
Ghana National Commission for UNESCO	214,000	20,340	193,660
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	7,124	1,888,444
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
<b>Total</b>	<b>1,199,108,562</b>	<b>17,026,670</b>	<b>1,182,081,892</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	663,302	13,121	650,181
Dept. of Factories Inspectorate	533,023	119,107	413,916
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	366,884	1,387,340
Integrated Community Centres 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
<b>Total</b>	<b>11,115,770</b>	<b>499,112</b>	<b>10,616,658</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	331,200	73,657	257,543
Headquarters.	169,640,821	99,297	169,541,524
<b>Total</b>	<b>169,972,021</b>	<b>172,954</b>	<b>169,799,067</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	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
Headquarters	3,741,884	209,845	3,532,039
MESTI Headquarters	526,000	4,030	521,970
School of Nuclear and Allied Sciences	201,005	0	201,005
Town and Country Planning Department (T.C.P.D)	1,252,517	30,000	1,222,517
<b>Total</b>	<b>38,497,271</b>	<b>243,875</b>	<b>38,253,396</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,313	24,852,302	(7,720,989)
Finance Headquarters	21,043,434	616,914	20,426,520
Financial Intelligence Centre	874,456	0	874,456
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	46,602	466,284
Public Procurement Authority	3,519,308	432,728	3,086,580
Securities and Exchange Commission	2,126,943	0	2,126,943
Statistical Service	2,958,015	41,699	2,916,316
<b>Total</b>	<b>142,071,333</b>	<b>25,990,245</b>	<b>116,081,088</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000	0	200,000
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	0	2,206,083
General Administration and Operations	2,914,061	0	2,914,061
Inland and Acquaculture 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	249,557	0	249,557
Regional Operations Greater Accra	234,269	0	234,269
Regional Operations Northern	254,008	0	254,008
Regional Operations Upper East	220,480	0	220,480
Regional Operations Upper West	220,480	0	220,480
Regional Operations Volta	236,189	0	236,189
Regional Operations Western	236,189	0	236,189
Yeji Arttersnal Fisheries	221,265	0	221,265
<b>Total</b>	<b>12,721,271</b>	<b>0</b>	<b>12,721,271</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,821	0	254,821
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	0	9,225,393
Directorate of Agric. Extension Services.	1,567,514	0	1,567,514
Finance and Administration	1,150,000	0	1,150,000
Ghana 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
<b>Total</b>	<b>46,107,164</b>	<b>0</b>	<b>46,107,164</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	8,406,776	0	8,406,776
America Region Missions	2,323,385	0	2,323,385
Europe Region Missions	12,832,391	0	12,832,391
Foreign Affairs HQ	2,744,535	220,163	2,524,373
Middle East and Asia Region Missions	3,659,303	0	3,659,303
Subvented Organisation	675,411	35,539	639,872
<b>Total</b>	<b>30,641,801</b>	<b>255,701</b>	<b>30,386,099</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Ashanti Mampong Babies Home Gen Admin	2,600	0	2,600
Department of Children	1,553,430	0	1,553,430
Department of Women	1,638,774	0	1,638,774
Dept. of Social Welfare General Administration, Budget and Planni	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 Commision of Persons with Disability General Administ	250,000	0	250,000
School of Social Work Gen Admin	11,000	0	11,000
<b>Total</b>	<b>50,353,045</b>	<b>0</b>	<b>50,353,045</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Health (MoH)</b>			
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	4,417	16,314,823
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	1,143,112	44,477,722
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	39,821	6,269,648
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
<b>Total</b>	<b>1,398,679,009</b>	<b>1,187,350</b>	<b>1,397,491,660</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111	0	602,111
Ghana Broadcasting Corporation (GBC)	20,412,165	0	20,412,165
Ghana News Agency	288,302	0	288,302
Information Services Department	626,151	0	626,151
National Film and Television Institute (NAFTI)	695,903	0	695,903
<b>Total</b>	<b>22,624,633</b>	<b>0</b>	<b>22,624,633</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083	0	483,083
Ghana Immigration Service	2,534,020	0	2,534,020
Ghana National Fire Service	8,950,991	700,000	8,250,991
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
Nacortc Control Board	790,000	0	790,000
National Commission on Small Arms	700,000	141,449	558,551
National Disaster Management Organization	8,920,000	1,000,000	7,920,000
National Peace Council	700,000	0	700,000
<b>Total</b>	<b>56,548,240</b>	<b>1,841,449</b>	<b>54,706,792</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	587,806	0	587,806
CopyRight Office	150,776	0	150,776
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	0	462,861
Gen. Admin and Finance	736,340	0	736,340
General Legal Council	2,672,039	0	2,672,039
Law Reform Commission	108,205	0	108,205
Legal Aid Scheme	225,816	0	225,816
Registrar General's Dep't	500,320	0	500,320
<b>Total</b>	<b>6,067,096</b>	<b>0</b>	<b>6,067,096</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	35,711,836	0	35,711,836
Geological Survey Department	300,000	0	300,000
Headquarters	23,006,823	679,200	22,327,623
Lands Commission	20,660,203	0	20,660,203
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	0	41,012,563
<b>Total</b>	<b>128,537,927</b>	<b>679,200</b>	<b>127,858,727</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000	8,286	1,191,714
Community Development	1,200,000	113,674	1,086,326
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	112,733	887,267
Gen. Admin	15,600,292	14,775	15,585,517
Headquarters	300,000	0	300,000
Inspectorate Division	15,234,319	4,000	15,230,319
Local Government Service	2,979,700	152,884	2,826,816
<b>Total</b>	<b>39,214,311</b>	<b>406,352</b>	<b>38,807,959</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	3,970,578	0	3,970,578
Department of Urban Roads	528,869	0	528,869
Ghana Highway Authority	513,239	0	513,239
Headquarters	155,420	0	155,420
<b>Total</b>	<b>5,168,106</b>	<b>0</b>	<b>5,168,106</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
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	135,020	(34,550)
HOTCATT	69,200	0	69,200
Subvented Agencies	1,325,069	0	1,325,069
<b>Total</b>	<b>6,089,073</b>	<b>135,020</b>	<b>5,954,053</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590	0	459,590
Foreign Missions	2,542,814	0	2,542,814
Gen. Admin	41,227,884	0	41,227,884
Ghana Export Promotion Authority	318,981	0	318,981
Ghana Standards Board	10,332,044	0	10,332,044
GRATIS	2,422,629	0	2,422,629
Industrial Development Division	7,830,922	0	7,830,922
NBSSI	633,973	0	633,973
PPME	577,536	0	577,536
Regional Trade Offices	402,304	0	402,304
Trade Development Division	10,412,856	0	10,412,856
<b>Total</b>	<b>77,161,533</b>	<b>0</b>	<b>77,161,533</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GHC	GHC	GHC
<b>MDA and COST CENTERS</b>			
<b>Ministry of Transport (MRT)</b>			
Headquarters	4,386,456	87,898	4,298,558
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
<b>Total</b>	<b>11,775,487</b>	<b>87,898</b>	<b>11,687,589</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	0	10,737,665
Department of Rural Housing	122,067	0	122,067
Engineers Council	27,779	0	27,779
Gen. Admin (GA)	645,600	0	645,600
Housing	47,310	0	47,310
Human Resource Development and Managemment (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
<b>Total</b>	<b>93,534,499</b>	<b>0</b>	<b>93,534,499</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000	0	8,981,000
National Sports Authority	4,883,647	0	4,883,647
National Sports Colleage	1,445,402	0	1,445,402
National Youth Authority	4,140,000	0	4,140,000
<b>Total</b>	<b>19,450,049</b>	<b>0</b>	<b>19,450,049</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308	20,522	2,265,786
<b>Total</b>	<b>2,286,308</b>	<b>20,522</b>	<b>2,265,786</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393	387,000	1,557,393
<b>Total</b>	<b>1,944,393</b>	<b>387,000</b>	<b>1,557,393</b>
<b>National Media Commission</b>			
Gen. Admin	605,504	66,713	538,791
<b>Total</b>	<b>605,504</b>	<b>66,713</b>	<b>538,791</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	916,849	233,167	683,682
<b>Total</b>	<b>916,849</b>	<b>233,167</b>	<b>683,682</b>



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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	905,000	21,854	883,146
Ghana AIDS Commision	30,027,743	0	30,027,743
Ghana Investment Promotion Centre (GIPC)	8,343,057	0	8,343,057
Internal Audit Agency	800,000	26,342	773,658
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	4,574,455	6,715,175
Office of the President	11,409,428	5,982,641	5,426,787
Public Records and Archives Administration Departm	262,460	0	262,460
Regional Co-ordination Council	7,986,612	14,655	7,971,957
Savannah Accelerated Development Authority (SADA)	103,000	0	103,000
Scholarship Secretariat	320,000	0	320,000
<b>Total</b>	<b>83,840,658</b>	<b>10,619,947</b>	<b>73,220,711</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	20,023,816	258,321	19,765,495
Corporate Services	6,272,403	202,268	6,070,135
Finance and Administration	2,414,549	12,214	2,402,335
General Operations	22,734,064	338,540	22,395,524
Library, Research and Information Services	2,396,458	50,521	2,345,937
Parliamentary Committees	38,702,190	947,740	37,754,450
<b>Total</b>	<b>92,543,479</b>	<b>1,809,604</b>	<b>90,733,875</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927	274,396	913,531
<b>Total</b>	<b>1,187,927</b>	<b>274,396</b>	<b>913,531</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,319	27,831,195	22,753,123
Non Road Arrears-CAGD		10,208,607	(10,208,607)
Non Road Arrears-MENP		120,000,000	(120,000,000)
Non Road Arrears-MINT		16,086,097	(16,086,097)
Non Road Arrears-MoD		2,337,019	(2,337,019)
Non Road Arrears-MoFA		20,575,083	(20,575,083)
Non Road Arrears-MoH		33,408,000	(33,408,000)
Non Road Arrears-OGM		5,080,468	(5,080,468)
Subscription			137,000,000
Utility	137,000,000	0	57,000,000
<b>Total</b>	<b>57,000,000</b>	<b>0</b>	<b>9,057,849</b>
<b>Grand Total</b>	<b>244,584,319</b>	<b>235,526,469</b>	<b>4,346,553,782</b>
	<b>4,689,815,425</b>	<b>343,261,644</b>	



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	408,000	0	408,000
Regional, District Audits & EIDA	455,000	0	455,000
Review Audit	24,500	0	24,500
<b>Total</b>	<b>887,500</b>	<b>0</b>	<b>887,500</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	59,000	0	59,000
<b>Total</b>	<b>59,000</b>	<b>0</b>	<b>59,000</b>
<b>Electoral Commission</b>			
Headquarters	16,800	0	16,800
<b>Total</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	1,440,000	0	1,440,000
<b>Total</b>	<b>1,440,000</b>	<b>0</b>	<b>1,440,000</b>
<b>Ministry of Communications (MoC)</b>			
Postal & Courier Services Regulatory Commission	3,204	0	3,204
<b>Total</b>	<b>3,204</b>	<b>0</b>	<b>3,204</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	18,000	10,000	8,000
<b>Total</b>	<b>18,000</b>	<b>10,000</b>	<b>8,000</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	18,834	0	18,834
Ghana Armed Forces	497,770	0	497,770
Veterans Association of Ghana	4,824	0	4,824
<b>Total</b>	<b>521,428</b>	<b>0</b>	<b>521,428</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CENDLOS)	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
<b>Total</b>	<b>1,237,561</b>	<b>0</b>	<b>1,237,561</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Fair Wages and Salaries Commission	35,506	0	35,506
Management Development & Productivity Institute (M	248,065	0	248,065
<b>Total</b>	<b>283,571</b>	<b>0</b>	<b>283,571</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	8,637	0	8,637
Headquarters.	1,500	0	1,500
<b>Total</b>	<b>10,137</b>	<b>0</b>	<b>10,137</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
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
<b>Total</b>	<b>1,505,395</b>	<b>0</b>	<b>1,505,395</b>
<b>Ministry of Finance (MoF)</b>			
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
<b>Total</b>	<b>7,269,117</b>	<b>166,351</b>	<b>7,102,766</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
General Administration	28,800	0	28,800
<b>Total</b>	<b>28,800</b>	<b>0</b>	<b>28,800</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
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
<b>Total</b>	<b>492,372</b>	<b>0</b>	<b>492,372</b>
<b>Ministry of Health (MoH)</b>			
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
<b>Total</b>	<b>18,545,907</b>	<b>0</b>	<b>18,545,907</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Ghana Broadcasting Corporation (GBC)	3,242,425	0	3,242,425
<b>Total</b>	<b>3,242,425</b>	<b>0</b>	<b>3,242,425</b>
<b>Ministry of Interior (MINT)</b>			
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
<b>Total</b>	<b>1,216,382</b>	<b>0</b>	<b>1,216,382</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>Ministry of Justice (MoJ)</b>			
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
<b>Total</b>	<b>118,290</b>	<b>0</b>	<b>118,290</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	288,000	0	288,000
Lands Commission	185,000	0	185,000
O.A.S.L	48,500	0	48,500
<b>Total</b>	<b>521,500</b>	<b>0</b>	<b>521,500</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Local Government Service	10,000	0	10,000
<b>Total</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>Ministry of Roads and Highways</b>			
Department of Urban Roads	2,000	0	2,000
Ghana Highway Authority	47,758	0	47,758
Headquarters	4,569	0	4,569
<b>Total</b>	<b>54,328</b>	<b>0</b>	<b>54,328</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Standards Board	213,985	0	213,985
GRATIS	10,000	0	10,000
NBSSI	116,250	0	116,250
<b>Total</b>	<b>340,235</b>	<b>0</b>	<b>340,235</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	84,000	0	84,000
Government Technical Training Centret	607	0	607
<b>Total</b>	<b>84,607</b>	<b>0</b>	<b>84,607</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
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
<b>Total</b>	<b>100,140</b>	<b>0</b>	<b>100,140</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	25,000	0	25,000
National Sports Authority	35,000	0	35,000
National Sports Colleage	15,000	0	15,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	30,000	0	30,000
<b>Total</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>National Media Commission</b>			
Gen. Admin	0.00	9,997.97	(9,997.97)
<b>Total</b>	<b>0.00</b>	<b>9,997.97</b>	<b>(9,997.97)</b>
<b>Nationl Labour Commission (NLC)</b>			
Headquarters	14,000	0	14,000
<b>Total</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the President	0	944,761.61	(944,761.61)
<b>Total</b>	<b>0.00</b>	<b>944,761.61</b>	<b>(944,761.61)</b>
<b>Parliament of Ghana</b>			
Finance and Administration	40,000	0	40,000
<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	37,000	0	37,000
<b>Total</b>	<b>37,000</b>	<b>0</b>	<b>37,000</b>
<b>Grand Total</b>	<b>38,202,700</b>	<b>1,131,110</b>	<b>37,071,589</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	189,000	0	189,000
<b>Total</b>	<b>189,000</b>	<b>0</b>	<b>189,000</b>
<b>Electoral Commission</b>			
Headquarters	45,000	0	45,000
<b>Total</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>
<b>General Government Services</b>			
Reserve Fund	0	5,736,201	(5,736,201)
<b>Total</b>	<b>0</b>	<b>5,736,201</b>	<b>(5,736,201)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	351,667	0	351,667
<b>Total</b>	<b>351,667</b>	<b>0</b>	<b>351,667</b>
<b>Ministry of Communications (MoC)</b>			
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
Postal & Courier Services Regulatory Commission	26,000	0	26,000
<b>Total</b>	<b>145,677</b>	<b>0</b>	<b>145,677</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	0	500
National House of Chiefs	600	0	600
<b>Total</b>	<b>28,600</b>	<b>0</b>	<b>28,600</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	0	268,411
Veterans Association of Ghana	666	0	666
<b>Total</b>	<b>307,041</b>	<b>0</b>	<b>307,041</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CENDLOS)	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
<b>Total</b>	<b>6,636,700</b>	<b>0</b>	<b>6,636,700</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	88,222	0	88,222
<b>Total</b>	<b>88,222</b>	<b>0</b>	<b>88,222</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	34,000	0	34,000
Headquarters.	100,402	0	100,402
<b>Total</b>	<b>134,402</b>	<b>0</b>	<b>134,402</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Environmental Protection Agency	304,163	0	304,163
Ghana Atomic Energy Commission (G.A.E.C)	424,957	0	424,957
Headquaters	10,000	0	10,000
<b>Total</b>	<b>739,119</b>	<b>0</b>	<b>739,119</b>
<b>Ministry of Finance (MoF)</b>			
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
<b>Total</b>	<b>10,067,873</b>	<b>0</b>	<b>10,067,873</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
<b>Total</b>	<b>13,500</b>	<b>0</b>	<b>13,500</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Finance and Administration	2,195,558	0	2,195,558
<b>Total</b>	<b>2,195,558</b>	<b>0</b>	<b>2,195,558</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
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
<b>Total</b>	<b>725,452</b>	<b>0</b>	<b>725,452</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration, Budget and Planning	3,500	0	3,500
Headquarters	4,365	0	4,365
<b>Total</b>	<b>131,765</b>	<b>0</b>	<b>131,765</b>
<b>Ministry of Health (MoH)</b>			
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
<b>Total</b>	<b>13,972,991</b>	<b>0</b>	<b>13,972,991</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Information and Media Relations (MIMR)</b>			
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
<b>Total</b>	<b>3,328,158</b>	<b>0</b>	<b>3,328,158</b>
<b>Ministry of Interior (MINT)</b>			
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
<b>Total</b>	<b>864,132</b>	<b>0</b>	<b>864,132</b>
<b>Ministry of Justice (MoJ)</b>			
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
<b>Total</b>	<b>165,733</b>	<b>0</b>	<b>165,733</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
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
<b>Total</b>	<b>4,609,317</b>	<b>0</b>	<b>4,609,317</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Gen. Admin	31,100,000	14,160	31,085,840
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
<b>Total</b>	<b>39,110,300</b>	<b>14,160</b>	<b>39,096,140</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	16,359	0	16,359
Ghana Highway Authority	1,556,908	0	1,556,908
<b>Total</b>	<b>1,573,267</b>	<b>0</b>	<b>1,573,267</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Finance and Administration	104,000	0	104,000
HOTCATT	10,000	0	10,000
Subvented Agencies	69,197	0	69,197
<b>Total</b>	<b>183,197</b>	<b>0</b>	<b>183,197</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
<b>Total</b>	<b>310,000</b>	<b>0</b>	<b>310,000</b>
<b>Ministry of Transport (MRT)</b>			
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
<b>Total</b>	<b>532,700</b>	<b>0</b>	<b>532,700</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
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
<b>Total</b>	<b>785,499</b>	<b>0</b>	<b>785,499</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleage	21,000	0	21,000
National Youth Authority	60,000	0	60,000
<b>Total</b>	<b>152,999</b>	<b>0</b>	<b>152,999</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the National Security	2,627,920	2,627,920	0
Office of the President	3,453,488	2,198,657	1,254,831
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	0	15,000,000
<b>Total</b>	<b>21,121,518</b>	<b>4,826,577</b>	<b>16,294,941</b>
<b>Parliament of Ghana</b>			
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
<b>Total</b>	<b>4,066,080</b>	<b>0</b>	<b>4,066,080</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	31,000	0	31,000
<b>Total</b>	<b>31,000</b>	<b>0</b>	<b>31,000</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL MAY GHc	BALANCE GHc
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	357,373,473
Total	1,271,318,168	71,428,924	1,199,889,244
Grand Total	1,383,924,634	82,005,862	1,301,918,772



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	4,900,500	0	4,900,500
<b>Total</b>	<b>4,900,500</b>	<b>0</b>	<b>4,900,500</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	10,923,402	0	10,923,402
<b>Total</b>	<b>10,923,402</b>	<b>0</b>	<b>10,923,402</b>
<b>Electoral Commission</b>			
Headquarters	2,820,036	0	2,820,036
<b>Total</b>	<b>2,820,036</b>	<b>0</b>	<b>2,820,036</b>
<b>General Government Services</b>			
Reserve Fund	762,945,726	4,446,185	758,499,540
<b>Total</b>	<b>762,945,726</b>	<b>4,446,185</b>	<b>758,499,540</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	38,655,895	0	38,655,895
<b>Total</b>	<b>38,655,895</b>	<b>0</b>	<b>38,655,895</b>
<b>Ministry of Communications (MoC)</b>			
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
Poastal & Courier Services Regulatory Commission	103,881	0	103,881
<b>Total</b>	<b>83,007,835</b>	<b>0</b>	<b>83,007,835</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	250,000	0	250,000
National House of Chiefs	1,112,274	0	1,112,274
<b>Total</b>	<b>1,362,274</b>	<b>0</b>	<b>1,362,274</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	225,336	0	225,336
Ghana Armed Forces	118,627,266	0	118,627,266
<b>Total</b>	<b>118,852,602</b>	<b>0</b>	<b>118,852,602</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (C	55,000	0	55,000
Council for Technical & Vocational Education & Training	85,448,877	0	85,448,877
Gen. Admin	100,326,525	160,664	100,165,861
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	121,110	24,445,755
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
<b>Total</b>	<b>222,269,737</b>	<b>281,774</b>	<b>221,987,963</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Employment and Labour Relations (MELR)</b>			
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
<b>Total</b>	<b>2,054,736</b>	<b>0</b>	<b>2,054,736</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	1,160,657,159	4,418,958	1,156,238,201
<b>Total</b>	<b>1,160,657,159</b>	<b>4,418,958</b>	<b>1,156,238,201</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
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
<b>Total</b>	<b>57,893,903</b>	<b>0</b>	<b>57,893,903</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	10,130,166	1,342,690	8,787,476
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
<b>Total</b>	<b>88,297,054</b>	<b>1,342,690</b>	<b>86,954,365</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
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 Aquaculture 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
<b>Total</b>	<b>107,852,266</b>	<b>239,441</b>	<b>107,612,825</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
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. Extension Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	0	8,524,184
Ghana Irrigation Development Authority	57,842,259	1,715,425	56,126,834



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
Grains and Legumes Dev. Board	70,200	0	70,200
Irrigation Company of Upper Region	186,802	0	186,802
Policy Planning Monitoring and Evaluation	61,245,788	0	61,245,788
Regional Agric Development Unit	39,134,434	0	39,134,434
Veterinary Services Dept. (Central Administration)	304,776	0	304,776
<b>Total</b>	<b>223,589,265</b>	<b>1,715,425</b>	<b>221,873,840</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
America Region Missions	5,582,831	0	5,582,831
Foreign Affairs HQ	15,006,879	0	15,006,879
<b>Total</b>	<b>20,589,710</b>	<b>0</b>	<b>20,589,710</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Department of Children	1,288,000	0	1,288,000
Department of Women	5,367,094	0	5,367,094
Dept. of Social Welfare General Administration, Budget and P.	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commision of Persons with Disabillity General Admi	150,000	0	150,000
<b>Total</b>	<b>23,218,392</b>	<b>0</b>	<b>23,218,392</b>
<b>Ministry of Health (MoH)</b>			
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
<b>Total</b>	<b>799,698,434</b>	<b>215,187</b>	<b>799,483,246</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
MAY	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
<b>Total</b>	<b>12,545,328</b>	<b>0</b>	<b>12,545,328</b>
<b>Ministry of Interior (MINT)</b>			
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



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>Total</b>	<b>44,518,822</b>	<b>0</b>	<b>44,518,822</b>
<b>Ministry of Justice (MoJ)</b>			
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
<b>Total</b>	<b>4,719,852</b>	<b>0</b>	<b>4,719,852</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
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
<b>Total</b>	<b>126,989,076</b>	<b>0</b>	<b>126,989,076</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
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
<b>Total</b>	<b>141,331,574</b>	<b>0</b>	<b>141,331,574</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	78,335,432	19,694,438	58,640,994
Department of Urban Roads	201,639,395	8,247,284	193,392,111
Ghana Highway Authority	381,790,475	15,467,150	366,323,324
Headquarters	436,193	0	436,193
<b>Total</b>	<b>662,201,495</b>	<b>43,408,873</b>	<b>618,792,622</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
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
<b>Total</b>	<b>5,841,818</b>	<b>0</b>	<b>5,841,818</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
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
<b>Total</b>	<b>158,037,207</b>	<b>0</b>	<b>158,037,207</b>
<b>Ministry of Transport (MRT)</b>			
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
<b>Total</b>	<b>66,345,401</b>	<b>6,501,630</b>	<b>59,843,771</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
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 (PPM)	150,000	0	150,000
Public Servants Housing Loan Scheme Board	57,911	0	57,911
Public Works Department	89,855,258	9,000,000	80,855,258
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Management (RSIM)	45,000	0	45,000
State Owned Enterprise	234,560,894	0	234,560,894
Water Resources Commission	1,141,650	0	1,141,650
<b>Total</b>	<b>413,042,555</b>	<b>9,000,000</b>	<b>404,042,555</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
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
<b>Total</b>	<b>6,568,131</b>	<b>0</b>	<b>6,568,131</b>
<b>MMDA</b>			
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	9,939,903	0	9,939,903
Health	7,789,927	0	7,789,927



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
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
<b>Total</b>	<b>62,724,341</b>	<b>0</b>	<b>62,724,341</b>
<b>MMDA TRANSFER</b>			
Urban Roads	2,000,000	0	2,000,000
<b>Total</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	662,113	0	662,113
<b>Total</b>	<b>662,113</b>	<b>0</b>	<b>662,113</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,183,552	0	1,183,552
<b>Total</b>	<b>1,183,552</b>	<b>0</b>	<b>1,183,552</b>
<b>National Media Commission</b>			
Gen. Admin	1,689,114	0	1,689,114
<b>Total</b>	<b>1,689,114</b>	<b>0</b>	<b>1,689,114</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	446,753	0	446,753
<b>Total</b>	<b>446,753</b>	<b>0</b>	<b>446,753</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commission	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
<b>Total</b>	<b>35,049,481</b>	<b>1,404,568</b>	<b>33,644,913</b>
<b>Parliament of Ghana</b>			
General Operations	46,301,570	0	46,301,570
Library, Research and Information Services	1,004,848	0	1,004,848
<b>Total</b>	<b>47,306,418</b>	<b>0</b>	<b>47,306,418</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	270,393	0	270,393
<b>Total</b>	<b>270,393</b>	<b>0</b>	<b>270,393</b>
<b>Virtual Ministries for Centralised Transactions</b>			
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



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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
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-MENP	0	17,347,896	(17,347,896)
Non Road Arrears-MINT	0	6,010,000	(6,010,000)
Non Road Arrears-MLGRD	0	5,174,335	(5,174,335)
Non Road Arrears-MoD	0	11,902,964	(11,902,964)
Non Road Arrears-NDPC	0	276,823	(276,823)
Road Arrears	231,727,496	0	231,727,496
Road Arrears-MRH	0	158,258,968	(158,258,968)
<b>Total</b>	<b>2,850,938,641</b>	<b>202,789,491</b>	<b>2,648,149,150</b>
 <b>Grand Total</b>	 <b>8,374,000,990</b>	 <b>275,764,221</b>	 <b>8,098,236,769</b>



## ACRONYMS

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



## ACRONYMS

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



**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****JUNE  
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF  
JUNE 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 preceding 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****JUNE  
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 JUNE, 2014 FINANCIAL PERFORMANCE****4.1 2014 Appropriation**

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



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

JUNE  
2014

A summary report of the appropriation is as below:

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at June 2014	(10,729.11)
	<hr/>
Appropriation Un-utilised	<u>25,441.87</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	June-14 Budget GH¢M	June-14 Actual GH¢M	June-14 Variance GH¢M
Receipts	1,990.44	1,453.11	(537.33)
Payments	3,014.25	1,425.72	(1,588.53)
Net Receipts/Payments	(1,023.81)	27.39	1,051.20

In the month of June, total receipts fell short of the budget by GH¢537.33 million, total payment also fell below budget by GH¢1,588.53 million giving rise to a favourable variance of GH¢1,051.20 million.



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

	JUNE-14 BUDGET GH¢,M	JUNE-14 ACTUAL GH¢,M	JUNE-14 VARIANCE GH¢,M
REVENUE	1,913.23	1,218.17	( 695.06)
EXPENDITURE	2,137.93	1,576.41	(561.52)
SURPLUS/(DEFICIT)	(224.70)	(358.24)	(133.54)

Actual Revenue fell short of the budget by GH¢ 695.06 million for the month of June. Actual expenditure also fell short of the budget by GH¢ 561.52 million in the same period, this was not enough to absorb the revenue deficit giving rise to an unfavourable variance GH¢133.54

**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 36.33%. 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¢738.03 million as against the expected amount of GH¢695.09 million indicating a favourable variance of GH¢42.94 million or 6.18% above budget. Direct tax contributed 60.59% of total revenue for the period of June.

**6.1.2 Indirect Tax**

Indirect tax as indicated in Note 3 was GH¢ 432.49 million against a budget of GH¢882.45 million. This resulted in an unfavourable variance of GH¢ 449.96 million or 50.99% less than the budget. Indirect Tax contributed 35.50% of total revenue for the period.



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

JUNE  
2014**6.1.3 Grants**

The Grants received for the month of June 2014 was GH¢ 12.68 million which contributed 1.04% of total revenue.

**6.1.4 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢ 34.97 million as against a budgeted of GH¢335.69 million giving rise to an unfavourable variance of GH¢ 300.72 million or 89.58%. Non Tax Revenue contributed 2.87% 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¢ 1,576.41 million as against the budget of GH¢2,137.93 million, resulting in favourable variance of GH¢ 561.52 million or 26.26% less than budgeted.

**6.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢ 1,002.18 million as against a budget of GH¢ 884.05 million. This resulted in excess expenditure of GH¢ 118.13 million. Compensation of Employees cost which represents 63.57% of total Expenditure for the month, also represents 82.27% of consolidated fund revenue for June.

**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¢ 51.87 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢ 424.27. Goods and Services represent 3.29% of total expenditure for the period.

**6.2.3 Interest**

Interest Paid for the month as detailed in note twelve (14), was GH¢ 429.28 million as against the budgeted figure of GH¢687.66 million resulting in a favourable variance of GH¢ 258.38 or 37.57% less than budgeted. This represents 27.23% of total expenditure for the period.

**6.2.4 Social Benefits and Other Expenses**

An amount of GH¢0.034 million and GH¢35.05 million was incurred on social benefits and other expense for the month of June respectively. The sum represented 2.23% of total expenditure for the period under review.



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

JUNE  
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 June was GH¢140.11 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 June, 2014.

I also wish to sincerely thank all staff of the Department who has 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 June 30, 2014.



**Grace Francisca Adzroe**

**Controller and Accountant-General**

Date: 24<sup>th</sup> July, 2014



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

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	695,089,484	738,030,373	51	42,940,888
INDIRECT TAX	3	882,448,610	432,488,156	30	(449,960,455)
GRANTS	5	0	12,680,542	1	12,680,542
NON-TAX REVENUE	6	335,687,893	34,972,281	2	(300,715,612)
NHIL	7	77,217,542	38,690,207	3	(38,527,336)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	195,837,432	13	195,837,432
RECOVERIES	10	0	408,199	0	408,199
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>1,453,107,189</b>	<b>100</b>	<b>(537,336,341)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	749,254,924	53	134,793,385
GOODS AND SERVICES	12	476,137,350	51,870,318	4	424,267,032
NON-FINANCIAL ASSETS	13	687,659,707	108,997,866	8	578,661,841
INTEREST	14	505,804,832	429,284,715	30	76,520,117
GOVERNMENT SUBSIDIES	15	8,210,971	57,680,000	4	(49,469,029)
SOCIAL BENEFITS	16	3,183,558	349,148	0	2,834,410
OTHER EXPENSES	17	72,024,633	35,046,701	2	36,977,932
LOAN REPAYMENTS	18	98,633,000	140,107,546	10	(41,474,546)
OTHER PAYMENTS	19	271,879,610	(146,868,317)	(10)	418,747,928
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
<b>TOTAL PAYMENTS</b>		<b>3,014,248,639</b>	<b>1,425,722,902</b>	<b>100</b>	<b>1,588,525,737</b>

NET CHANGE IN STOCK OF CASH

27,384,287

CASH/BANK BALANCE AS AT BEGINNING

(2,521,839,849)

CASH/BANK BALANCE AS AT END

(2,494,455,562)



# SUMMARY YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE PERIOD ENDED JUNE 30, 2014

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL JUNE D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	4,170,536,905	738,030,373	2,985,930,599	32	(1,184,606,306)
INDIRECT TAX	10,589,383,325	5,294,691,663	432,488,156	3,415,331,662	37	(1,879,360,001)
GRANTS	0	0	12,680,542	14,912,356	0	14,912,356
NON-TAX REVENUE	4,028,254,719	2,014,127,360	34,972,281	958,126,945	10	(1,056,000,414)
NHIL	926,610,508	463,305,254	38,690,207	434,707,778	5	(28,597,476)
LOANS RECEIVED	0	0	0	174,404,995	2	174,404,995
NET TREASURY OPERATIONS	0	0	195,837,432	1,333,182,916	14	1,333,182,916
RECOVERIES	0	0	408,199	2,431,362	0	2,431,362
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>11,942,661,181</b>	<b>1,453,107,189</b>	<b>9,319,028,614</b>	<b>100</b>	<b>(2,623,632,567)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	5,304,289,856	749,254,924	4,208,531,259	47	1,095,758,597
GOODS AND SERVICES	5,713,648,204	2,856,824,102	51,870,318	395,131,962	4	2,461,692,140
NON-FINANCIAL ASSETS	8,251,916,482	4,125,958,241	108,997,866	384,762,087	4	3,741,196,154
INTEREST	6,069,657,987	3,034,828,993	429,284,715	2,847,990,875	32	186,838,119
GOVERNMENT SUBSIDIES	98,531,656	49,265,828	57,680,000	57,680,000	1	(8,414,172)
SOCIAL BENEFITS	38,202,700	19,101,350	349,148	1,480,258	0	17,621,092
OTHER EXPENSES	864,295,600	432,147,800	35,046,701	117,052,564	1	315,095,236
LOAN REPAYMENTS	1,183,596,000	591,798,000	140,107,546	1,016,733,629	11	(424,935,629)
OTHER PAYMENTS	3,262,555,325	1,631,277,663	(146,868,317)	(111,629,247)	(1)	1,742,906,909
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	40,000,000	0	0	0	40,000,000
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>18,085,491,833</b>	<b>1,425,722,902</b>	<b>8,917,733,385</b>	<b>100</b>	<b>9,167,758,448</b>



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

	NOTES	BUDGET GH¢	ACTUAL CURRENT GH¢	ACTUAL PREVIOUS GH¢
<b>REVENUE</b>				
DIRECT TAX	2	695,089,484	738,030,373	416,544,380
INDIRECT TAX	3	882,448,610	432,488,156	549,969,083
GRANTS	5	0	12,680,542	0
NON-TAX REVENUE	6	335,687,893	34,972,281	21,698,464
<b>TOTAL REVENUE</b>		<b>1,913,225,988</b>	<b>1,218,171,351</b>	<b>988,211,927</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	1,002,176,664	1,243,668,503
GOODS AND SERVICES	12	476,137,350	51,870,318	89,080,058
INTEREST	14	687,659,707	429,284,715	322,598,073
GOVERNMENT SUBSIDIES	15	8,210,971	57,680,000	0
SOCIAL BENEFITS	16	3,183,558	349,148	20,867
OTHER EXPENSES	17	72,024,633	35,046,701	32,501,951
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>2,137,931,196</b>	<b>1,576,407,547</b>	<b>1,687,869,452</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(224,705,208)</b>	<b>(358,236,196)</b>	<b>(699,657,525)</b>



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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL JUNE D	%	YTD VARIANCE E=A-D
<b>REVENUE</b>						
DIRECT TAX	8,341,073,810	4,170,536,905	738,030,373	2,985,930,599	41	(1,184,606,306)
INDIRECT TAX	10,589,383,325	5,294,691,663	432,488,156	3,358,211,732	46	(1,936,479,930)
GRANTS	0	0	12,680,542	14,912,356	0	14,912,356
NON-TAX REVENUE	4,028,254,719	2,014,127,360	34,972,281	958,126,945	13	(1,056,000,414)
<b>TOTAL RECEIPTS</b>	<b>22,958,711,854</b>	<b>11,479,355,927</b>	<b>1,218,171,351</b>	<b>7,317,181,633</b>	<b>100</b>	<b>(4,162,174,294)</b>

0

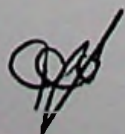
## EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	5,304,289,856	1,002,176,664	5,774,871,838	63	(470,581,982)
GOODS AND SERVICES	5,713,648,204	2,856,824,102	51,870,318	395,131,962	4	2,461,692,140
INTEREST	5,713,648,204	2,856,824,102	429,284,715	2,847,990,875	31	8,833,227
GOVERNMENT SUBSIDIES	8,251,916,482	4,125,958,241	57,680,000	57,680,000	1	4,068,278,241
SOCIAL BENEFITS	38,202,700	19,101,350	349,148	1,480,258	0	17,621,092
OTHER EXPENSES	864,295,600	432,147,800	35,046,701	117,052,564	1	315,095,236
FOREIGN FINANCED INVESTMENT	80,000,000	40,000,000	0	0	0	40,000,000
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>31,270,290,901</b>	<b>15,635,145,451</b>	<b>1,576,407,547</b>	<b>9,194,207,496</b>	<b>100</b>	<b>6,440,937,955</b>



**BALANCE SHEET AS AT JUNE 30, 2014**

	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(2,494,455,562)	2,717,770,176
Receivables	25	8,681,832	13,988,666
Prepayments	26	16,443,626	190,881
<b>TOTAL CURRENT ASSET</b>		<b>(2,469,330,104)</b>	<b>2,731,949,723</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,420,388,771	1,618,511,374
Equity Investments	28	1,819,876,560	1,809,876,560
Infrastructure, plant and Equipment	29	2,990,437,121	1,562,806,879
Land		0	0
Work In-Progress	30	952,793,233	631,007,535
Intangible Assets	31	4,996,185	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>7,188,491,870</b>	<b>5,622,202,349</b>
<b>TOTAL ASSET</b>		<b>4,719,161,766</b>	<b>8,354,152,073</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	2,058,909,799	1,732,578,511
Deposits and Other Trust Monies	33	2,838,886,948	1,830,554,486
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,897,796,747</b>	<b>3,563,132,997</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	26,002,536,246	20,163,910,114
External	35	24,890,005,145	16,176,239,837
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,892,541,391</b>	<b>36,340,149,951</b>
<b>TOTAL LIABILITIES</b>		<b>55,790,338,138</b>	<b>39,903,282,947</b>
<b>NET ASSETS</b>		<b>(51,071,176,372)</b>	<b>(31,549,130,875)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(358,236,196)	(699,657,525)
Accumulated Surpluses / (Deficits)		(50,712,940,176)	(31,035,762,643)
<b>NETWORTH</b>		<b>(51,071,176,372)</b>	<b>(31,735,420,168)</b>



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JUNE 30, 2014

		2014 GH¢	2013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	1,170,518,528	984,061,260
Grants	5	12,680,542	0
Non-Tax Revenue	6	34,972,281	21,698,464
NHIL	7	38,690,207	52,264,117
<b>Total Receipt</b>		<b>1,256,861,558</b>	<b>1,058,023,841</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(749,254,924)	(870,658,039)
Goods and Services	12	(51,870,318)	(89,080,058)
Interest	14	(429,284,715)	(322,598,073)
Social Benefit	16	(349,148)	(20,867)
Other Expenses	17	(35,046,701)	(32,501,951)
Other Payments	19	146,868,317	116,889,390
Foreign Financed Investment	21	0	0
Government Subsidies		(57,680,000)	0
<b>Total Payment</b>		<b>(1,176,617,490)</b>	<b>(1,197,969,598)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>80,244,068</b>	<b>(139,945,757)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(108,997,866)	(89,035,042)
Disposal of Non Current Asset			
Fixed Asset		0	0
Inventory		0	0
Work in Progress			
<b>TOTAL DISPOSAL OF NON-CURRENT ASSET</b>		<b>0</b>	<b>0</b>
<b>Net cashflow from investment in Non Current Assets</b>		<b>(108,997,866)</b>	<b>(89,035,042)</b>



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JUNE 30, 2014

		2014 GH¢	2013 GH¢
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	<b>22</b>		
Loans		0	0
Shares and other equity		0	0
Advances		0	0
<b>Total Acquisition Financial Assets</b>		<b>0</b>	<b>0</b>
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares		0	0
Loans		0	0
Shares and other equity		0	2
Advances		408,199	0
<b>Total Disposal/Recovery of Financial assets</b>		<b>408,199</b>	<b>2</b>
<b>Net cashflow from investment in financial assets</b>		<b>408,199</b>	<b>2</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	3,209,874,088	1,953,738,217
Outflow	9	(3,014,036,655)	(1,506,846,848)
<b>Net Incurrence of Domestic Liability</b>		<b>195,837,432</b>	<b>446,891,370</b>
<b>EXTERNAL</b>			
Inflow	8	0	0
Outflow	18	(140,107,546)	0
<b>Net Incurrence of Foreign Liability</b>		<b>(140,107,546)</b>	<b>0</b>
		<b>55,729,886</b>	<b>446,891,370</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>27,384,287</b>	<b>217,910,573</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>(2,521,839,849)</b>	<b>2,499,859,606</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(2,494,455,562)</b>	<b>2,717,770,178</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>			



# NOTES TO THE ACCOUNTS

## 1. ACCOUNTING POLICIES

### 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

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

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

#### 1.2 Basis of Preparation

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

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

#### 1.3 Transactions denominated in foreign currency

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

#### 1.4 Comparative Figures

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



### 1.5 Assets and services received in kind

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

### 1.5 Revenue

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

### 1.6 Expenditure

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

### 1.7 Assets

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

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

### 1.8 Loans Received.

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

### 1.9 Investments

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

### **1.10 Provisions**

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

### **1.11 Cash and Cash equivalent.**

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

### **1.12 Project loans and grants**

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



# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	231,991,545	211,990,019
Paid by Corporations	461,300,129	134,027,551
Miscellaneous	44,738,698	70,526,809
<b>Total</b>	<b>738,030,373</b>	<b>416,544,380</b>
<b>Less</b>		
DACF	0	0
<b>Total Revenue</b>	<b>738,030,373</b>	<b>416,544,380</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	13,672,064	171,383,088
Excises	47,432	50,563,079
Customs and Other Import Duties	418,768,659	328,022,916
Taxes on Exports	0	0
Levies	0	17,547,798
<b>Total Receipt</b>	<b>432,488,156</b>	<b>567,516,880</b>
<b>Less:</b>		
GETFund	0	0
Petroleum Fund	0	17,547,798
<b>Total</b>	<b>0</b>	<b>17,547,798</b>
<b>Total Revenue</b>	<b>432,488,156</b>	<b>549,969,083</b>
<b>4 Taxes</b>		
Directs Taxes	738,030,373	416,544,380
Indirect Taxes	432,488,156	567,516,880
<b>Total</b>	<b>1,170,518,528</b>	<b>984,061,260</b>
<b>5 GRANT</b>		
Program	12,680,542	0
Project Grant	0	0
Non Project Type	0	0
<b>Total Revenue</b>	<b>12,680,542</b>	<b>0</b>
<b>Less:</b>		
Non Project Type	0	0
<b>Total Receipt</b>	<b>12,680,542</b>	<b>0</b>

# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	2,627,123	2,728,800
Sales of goods and services	25,493,932	16,329,555
Fines, penalties, and forfeiture	2,815,501	216,846
Voluntary transfers other th	0	0
Miscellaneous and unidentified	4,035,724	2,423,263
<b>Total</b>	<b>34,972,281</b>	<b>21,698,464</b>
<b>7 NHIL</b>		
SSNIT	0	18,550,798
Domestic	0	0
Import	38,690,207	33,713,319
<b>Total</b>	<b>38,690,207</b>	<b>52,264,117</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	2,783,440,355	1,212,438,569
Medium Term Borrowings	30,023,305	72,144,209
Stocks and Bonds (long Term)	396,410,428	669,155,439
<b>Treasury Bills Issued</b>	<b>3,209,874,088</b>	<b>1,953,738,217</b>
Short Term Borrowing	2,463,540,357	0
Medium Term Borrowings	234,723,814	0
Long Term Borrowing	315,772,484	1,506,846,848
<b>Treasury Bills Redeemed</b>	<b>3,014,036,655</b>	<b>1,506,846,848</b>
<b>Net Treasury Operations</b>	<b>195,837,432</b>	<b>3,460,585,065</b>
<b>10 RECOVERIES</b>		
Loans	0	0
Advances	408,199	0
<b>Total</b>	<b>408,199</b>	<b>0</b>



# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	834,752,984	714,642,663
Non Established Post	56,066	84,717
Allowances	1,505,274	16,486,432
*National Pension Contribution	165,862,341	512,454,691
<b>Total</b>	<b>1,002,176,664</b>	<b>1,243,668,503</b>
Less	0	
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	22,812,832	0
13% SSF Accrued for the year	53,969,182	373,010,463.43
PAYE 2013 Accrued	81,066,901	0
Deposits	94,508,558	0
Rent % Rates Deduction	564,267	0
<b>Total Payments</b>	<b>749,254,924</b>	<b>870,658,039</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	53,969,182	449,310,770
Gratuity	16,644,392	17,094,810
Pension	86,301,807	46,049,111
End of Service Benefit (ESB)	8,946,960	0
Superannuation	0	0
<b>Total</b>	<b>165,862,341</b>	<b>512,454,691</b>
<b>12 GOODS AND SERVICES</b>		
Materials and Office Consumables	12,823,416	56,987,256
Utilities	6,990,577	1,540,154
General Cleaning	238,642	18,239
Rentals	4,788,333	3,345,014
Travel and Transport	7,221,040	11,031,197
Repairs and Maintenance	458,567	1,353,821
Training, Seminar and Confer	6,850,203	7,572,124
Consultancy Expenses	7,411,433	4,824,898
Special Services	1,886,174	2,394,992
Other Charges and Fees	1,333,923	4,178
Emergency Services	1,868,010	8,185
<b>Total</b>	<b>51,870,318</b>	<b>89,080,058</b>
Less:		
Unpaid Goods and Services		
<b>Total Payments</b>	<b>51,870,318</b>	<b>89,080,058</b>

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	86,952,356	8,313,562
Work In Progress	21,495,510	80,721,480
Intangible Asset	550,000	0
<b>Total</b>	<b>108,997,866</b>	<b>89,035,042</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>108,997,866</b>	<b>89,035,042</b>
<b>14 INTEREST</b>		
Non Residents	396,305,287	69,520,586
Residents	32,979,428	253,077,487
<b>Total</b>	<b>429,284,715</b>	<b>322,598,073</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>429,284,715</b>	<b>322,598,073</b>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	57,680,000	0
<b>Total</b>	<b>57,680,000</b>	<b>0</b>
<b>Less:</b>		
Unpaid Subsidies	0	0
<b>Total Payments</b>	<b>57,680,000</b>	<b>0</b>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	0
Employer social benefits in Cash	349,148	20,867
<b>Total</b>	<b>349,148</b>	<b>20,867</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payments</b>	<b>349,148</b>	<b>20,867</b>



## NOTES TO THE ACCOUNTS

	2014	2013
	GH¢	GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	866,207	35,000
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	25,200
Awards & Rewards	0	0
Donations	0	0
Contributions	15,062,259	15,049,462
Tuition Fees	0	0
Special Operations	10,852,786	17,392,290
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	35,360	0
Refuse Lifting Expenses	0	0
Duty Refund (GRA)	8,230,089	0
<b>Total</b>	<b>35,046,701</b>	<b>32,501,951</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>35,046,701</b>	<b>32,501,951</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	30,641,082	0
Multilateral Loans	3,683,262	0
External Commercial Institution	36,096,188	0
Domestic Commercial Institution	47,460,593	0
Export Credit Institutions	22,226,421	0
<b>Total</b>	<b>140,107,546</b>	<b>0</b>
<b>19 OTHER PAYMENTS</b>		
Advances	0	0
Prepayments	1,231,029	110459.2
GET Fund	0	0
District Assembly Common Fund	0	0
Road Fund	21,546,007	0
Energy Fund	148,418	0
Petroluem Fund	296,836	26000000
Deposits	976,818	0
P.A.Y.E	80,950,612	0
NHIL	60,400,000	0
SSNIT 13%	0	0
Special funds	386,047	0
<b>Total</b>	<b>165,935,766</b>	<b>26,110,459</b>
Less:		
Accounts Payable	(312,804,084)	(142,999,849)
Deposits	0	0.00
<b>Total</b>	<b>(146,868,317)</b>	<b>(116,889,390)</b>
Less:		
Advances	0	0
<b>Cash flow</b>	<b>(146,868,317)</b>	<b>(116,889,390)</b>

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	408,199	0
<b>Total</b>	<b>408,199</b>	<b>0</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(3,721,177,252)	3,705,716,777.58
MDA Sub-CF Accounts	300,550,495	510,592,309.03
Regional Sub-CF Accounts	7,631,523	41,820,881.60
MMDA Sub-CF Accounts	9,713,380	160,073,841.16
Tax Revenue Accounts	2,616,175,177	1,548,084,990.87
NTR Revenue Accounts	452,295,772	56,609,845.11
Special Accounts	(2,159,644,656)	-3,305,128,469.00
<b>Total</b>	<b>(2,494,455,562)</b>	<b>2,717,770,176</b>



## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>25 Current Receivables</b>		
Vehicle Advances	7,226,751	12,161,762
Special Advances	353,820	226,165.00
Salary Advances	269,476	609,887
Departmental Revolving Fund	990,852	990,852
Other Receivables	(159,067)	13,914,079.67
<b>Total</b>	<b>8,681,832</b>	<b>13,988,666</b>
<b>26 Prepayments</b>	16,443,626	190,881
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	638,504,348	638,504,347.80
Companies	628,721,277	626,546,621.63
Foreign Governments / Agencies	8,482,555	8,482,555.48
General	921,980	921,979.66
Miscellaneous	243,954,183	243,954,183.41
<b>Total</b>	<b>1,520,584,343</b>	<b>1,518,409,688</b>
Provisions	(100,195,572)	100,101,686.20
<b>Total</b>	<b>1,420,388,771</b>	<b>1,618,511,374</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,812,678,563	5,172,471.78
Trust	5,172,472	4,983,761.42
International Agencies	4,983,761	1,802,678,563.02
<b>Total</b>	<b>1,822,834,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,819,876,560</b>	<b>1,809,876,560</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	42,642,907	19,065,157.35
Non Residential Buildings	137,817,648	150,248,396.02
Other structures	800,747,629	559,159,386.32
Transport Equipment	178,995,311	101,660,544.59
Other machinery and equipment	1,205,398,728	724,312,433.57
Infrastructure Assets	788,547,629	8,360,961.64
<b>Total</b>	<b>3,154,149,852</b>	<b>1,562,806,879</b>
<b>Less:</b>		0
Accumulated Depreciation	(163,712,731)	1,562,806,879
<b>Net Book Value</b>	<b>2,990,437,121</b>	

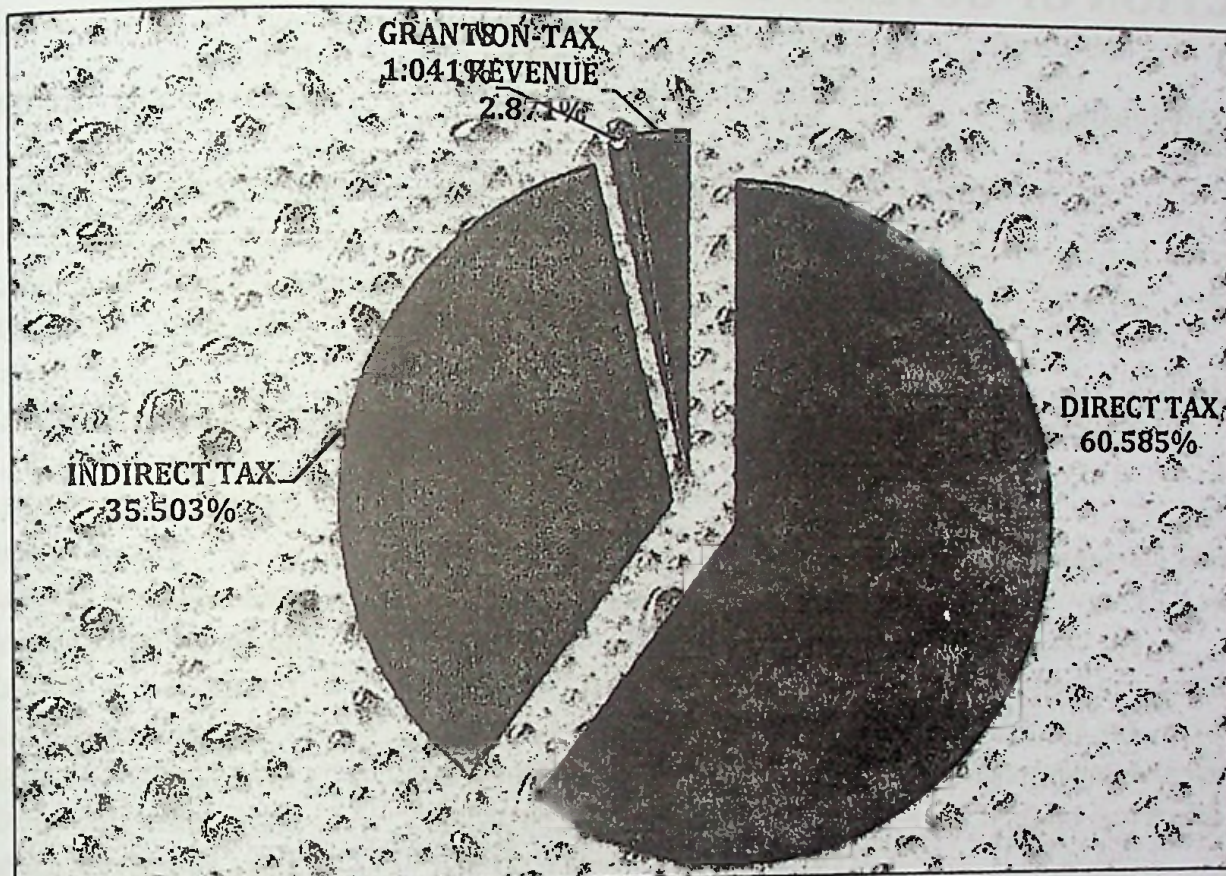
## NOTES TO THE ACCOUNTS

	2014	2013
	GH¢	GH¢
<b>30 Work - In - Progress</b>		
Dwellings	115,544,656	48,649,987.22
Non Residential Buildings	133,100,661	67,901,931.80
Other structures	703,857,326	110,240,481.27
Transport Equipment	0	12,337,247.80
Other machinery and equipment	0	257,381,075.12
Infrastructure Assets	290,590	134,496,812.18
<b>Total</b>	<b>952,793,233</b>	<b>631,007,535</b>
<b>31 Intangible Asset</b>		
Computer Software	4,996,185	0
<b>Total</b>	<b>4,996,185</b>	<b>0</b>
<b>32 Payables</b>		
Supplier	1,956,775,288	1,546,320,440.99
Withholding	21,067,600	47,412,395.67
P.A.Y.E	81,066,910	138845674.1
<b>Total</b>	<b>2,058,909,799</b>	<b>1,732,578,511</b>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	361,662,445	193,465,290.93
NHIL	467,237,625	246,129,870.09
SSNIT	1,087,117,980	939,550,705.05
DACF	300,190,716	285,051,692.38
Petroleum Fund & Road Fund	40,903,916	164,504,447.47
Deposits	581,413,526	1,039,776.88
Special funds	182,520	812,703
Rent and Rates	178,220	
<b>Total</b>	<b>2,838,886,948</b>	<b>1,830,554,486</b>
<b>34 Domestic Borrowing</b>	<b>26,002,536,246</b>	<b>20,163,910,114</b>
<b>35 External Borrowing</b>	<b>24,890,005,145</b>	<b>16,176,239,837</b>

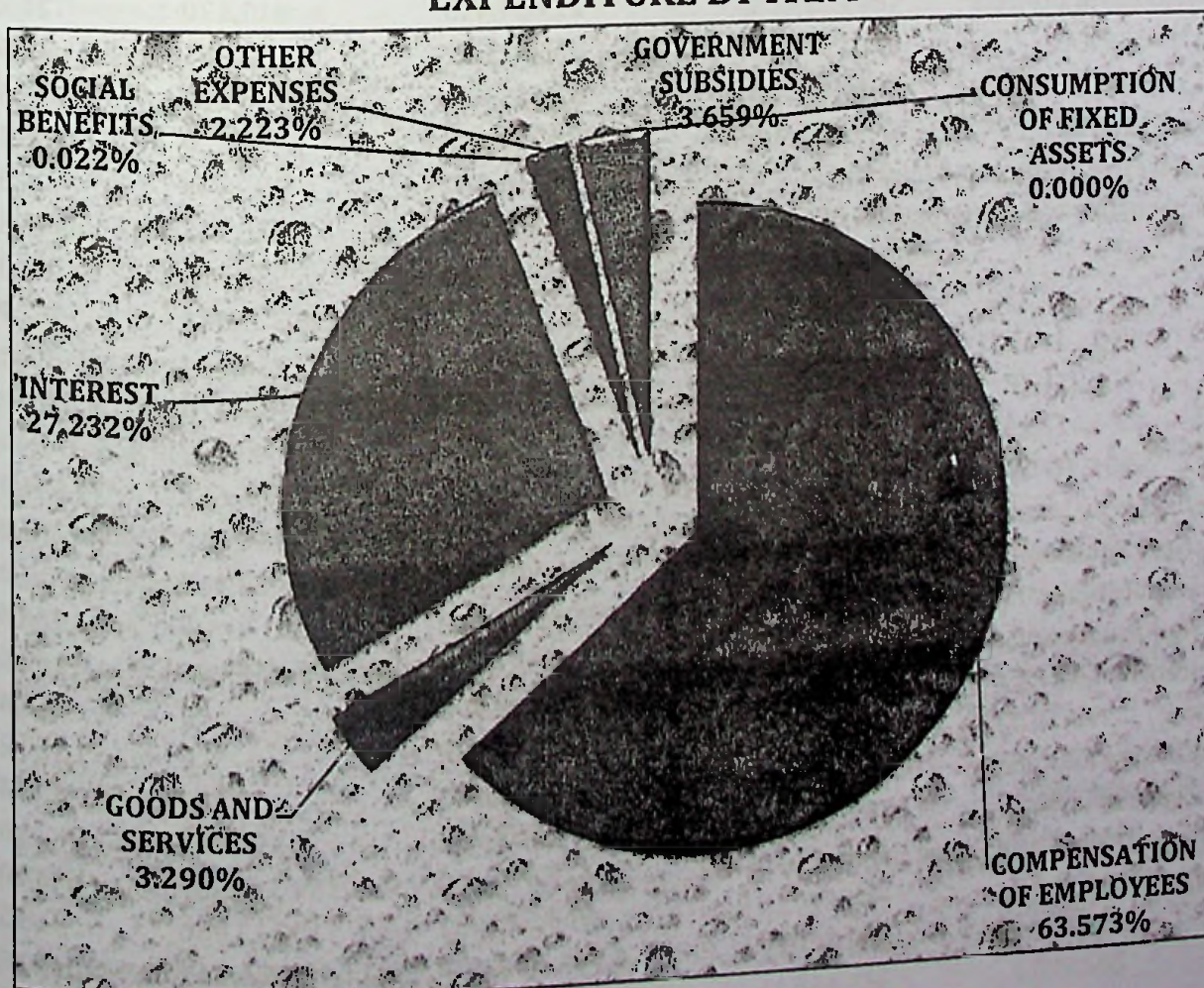


# ANALYSIS OF REVENUE AND EXPENDITURE

## REVENUE BY ITEM



## EXPENDITURE BY ITEM





# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>DEFENCE</b>			
Defence N.E.C	7,553,178	258,246,335	(250,693,156)
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	10,771,800	569,890,013
<b>Total</b>	<b>588,241,558</b>	<b>269,018,135</b>	<b>319,223,423</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	443,809,535	78,817,965	364,991,571
Communication	84,599,442	889,524	83,709,918
Construction	29,481,413	8,283,962	21,197,451
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	6,109,509	30,362,557
Electricity	911,471,378	33,725,317	877,746,061
Fishing and Hunting	128,615,836	1,724,228	126,891,608
Forestry	31,822,193	17,695,185	14,127,008
General Economic and Commercial	181,796,858	11,245,681	170,551,178
General Labor Affairs	13,018,208	3,529,452	9,488,756
Manufacturing	111,222,566	3,616,140	107,606,426
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	411,170	21,223,275
Nuclear fuels	15,268,891	1,693,681	13,575,210
Other Fuels	1,137,201	63,204	1,073,997
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	995,445	93,974,217
R&D Mining Manufacturing and construction	47,386,093	6,536,907	40,849,186
Railway Transport	16,964,918	5,936,733	11,028,184
Road Transport	786,051,276	278,271,884	507,779,392
Tourism	11,800,951	2,419,784	9,381,167
<b>Total</b>	<b>3,452,727,397</b>	<b>461,965,770</b>	<b>2,990,761,626</b>
<b>EDUCATION</b>			
Education N.E.C	529,184,737	2,074,106,651	(1,544,921,914)
Education not definable by Level	321,861,141	34,178,910	287,682,231
First Stage of Tertiary Education	10,581,332	3,487,115	7,094,217
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	75,954,997	152,696,280
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	177,682	2,479,005
Subsidiary services to Education	7,555,330	2,594,576	4,960,754
Tertiary Education - University of Ghana Legon	1,427,436,680	339,340,887	1,088,095,793
Upper-Secondary Education	963,513,981	15,213,930	948,300,051
<b>Total</b>	<b>5,731,832,608</b>	<b>2,545,054,747</b>	<b>3,186,777,861</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	39,313,291	75,365	39,237,926
Protection of Biodiversity and Landscape	16,513,993	426,178	16,087,815
R&D Environment Protection	43,773,661	2,729,690	41,043,972
Waste management	3,734,620	0	3,734,620
Waste Water Management	20,100,664	25,920	20,074,745
<b>Total</b>	<b>123,436,230</b>	<b>3,257,152</b>	<b>120,179,078</b>
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	1,488,716	5,202,267
Economic Aid to Develop Countries and Countries in Transit	9,224,996	70,361	9,154,635
Executive and Legislative Organs	1,017,552,760	179,657,192	837,895,568
External affairs	157,383,595	63,949,538	93,434,057
Financial and fiscal Affairs	868,756,949	2,618,354,834	(1,749,597,885)
General Personnel Services	392,187,641	288,395,539	103,792,101
General Public Services N.E.C.	173,372,372	36,477,844	136,894,528
Other General Services	36,281,843	2,512,889	33,768,954
Overall Planning and Statistical Services	24,763,313	4,932,990	19,830,323
Public Debt Transaction-External	7,253,253,987	899,217,110	6,354,036,877
R & D General Public Services	6,452,343	618,302	5,834,041
Unspecified	11,096,775,407	664,945,406	10,431,830,001
<b>Total</b>	<b>21,042,696,190</b>	<b>4,760,620,721</b>	<b>16,282,075,469</b>
<b>HEALTH</b>			
General Hospital Services	1,168,920,725	424,897,709	744,023,016
General Medical Services	53,547,176	0	53,547,176
Health N.E.C	1,728,986,977	215,956,685	1,513,030,292
Public health Services	352,770,138	162,869	352,607,269
R & D Health	7,456,971	57,470,679	(50,013,708)
Specialised Medical Services	27,661,332	44,416,166	(16,754,834)
<b>Total</b>	<b>3,339,343,319</b>	<b>742,904,108</b>	<b>2,596,439,211</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	19,854,442	14,477,853	5,376,590
Housing and Development	177,980,849	36,591,895	141,388,954
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,880,049	2,157,270	378,722,779
<b>Total</b>	<b>586,352,414</b>	<b>53,227,018</b>	<b>533,125,396</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	78,838,759	57,441,946
Law Courts	218,594,834	56,182,893	162,411,941
Prisons	102,990,544	5,860,063	97,130,481
Public Order and Safety N. E. C	199,701,856	152,477,537	47,224,320
Public order and safety n.e.c (CS)	41,544,256	5,899,505	35,644,751
Public Services	649,609,490	359,128,219	290,481,271
<b>Total</b>	<b>1,348,721,686</b>	<b>658,386,976</b>	<b>690,334,710</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	24,288,767	72,006,091
Cultural Services	50,732,701	18,179,508	32,553,193
Recreational and Sporting Services	24,306,037	3,821,803	20,484,234
<b>Total</b>	<b>171,333,596</b>	<b>46,290,078</b>	<b>125,043,519</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	96,680	788,240
Family and Children	40,210,515	11,631,694	28,578,822
R&D Social Protection	3,680,822	353,531	3,327,291
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,401,012	24,680,717	38,720,296
Unemployment	60,018,713	2,498,693	57,520,020
<b>Total</b>	<b>168,365,941</b>	<b>39,261,315</b>	<b>129,104,626</b>
<b>Grand Total</b>	<b>36,553,050,938</b>	<b>9,579,986,019</b>	<b>26,973,064,919</b>



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF	GOODS AND	INTEREST	SOCIAL BENEFITS	OTHER EXPENDITURE	NON FINANCIAL ASSET	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
<b>MDA</b>							
Audit Service(AS)	12,911,824.27	4,048,040.74	0.00	33,000.00	0.00	0.00	16,992,865.01
CHRAJ (CHRAJ)	1,070,594.96	1,646,160.50	0.00	0.00	0.00	0.00	2,716,755.46
District Assembly Common Fund(DA)	22,380.74	0.00	0.00	0.00	0.00	0.00	22,380.74
Electoral Commission	1,546,562.34	0.00	0.00	0.00	0.00	0.00	1,546,562.34
General Government Services	0.00	9,006,494.76	0.00	0.00	866,207.19	550,000.00	10,422,701.95
Judicial Service (JS)	6,490,496.97	889,473.33	0.00	0.00	0.00	0.00	7,379,970.30
Ministry of Communications (MoC)	671,671.60	8,626.04	0.00	0.00	0.00	0.00	680,297.64
Ministry of Chieftaincy and Tradition:	1,475,250.66	40,131.60	0.00	0.00	0.00	0.00	1,515,382.26
Ministry of Defence (MoD)	49,462,109.09	297,084.31	0.00	94,273.05	3,536.40	0.00	49,857,002.85
Ministry of Education (MOE)	444,590,647.39	757,631.28	0.00	0.00	100,000.00	237,014.11	445,685,292.78
Ministry of Employment and Labour	2,190,140.02	272,844.04	0.00	0.00	0.00	0.00	2,462,984.06
Ministry of Energy and Petroleum (M	282,234.66	162,824.02	0.00	0.00	0.00	28,543,405.92	28,988,464.60
Ministry of Environment Science, Tec	8,529,550.58	624,598.91	0.00	0.00	0.00	0.00	9,154,149.49
Ministry of Finance (MoF)	61,781,581.02	3,733,242.21	0.00	13,307.30	0.00	0.00	65,528,130.53
Ministry of Fisheries and Aquaculture	8,288,880.14	0.00	0.00	0.00	0.00	0.00	8,288,880.14
Ministry of Food and Agriculture (MO	1,919,497.93	38,382.10	0.00	0.00	35,360.00	14,547,793.38	16,541,033.41
Ministry of Foreign Affairs and Regio	9,063,074.27	7,852,835.91	0.00	0.00	0.00	0.00	16,915,910.18
Ministry of Gender, Children and Soci	1,988,761.73	40,000.00	0.00	0.00	0.00	0.00	2,028,761.73
Ministry of Health (MoH)	124,517,358.32	383,864.42	0.00	0.00	0.00	778,650.83	125,679,873.57
Ministry of Information and Media Re	4,302,736.97	1,789.11	0.00	0.00	0.00	0.00	4,304,526.08
Ministry of Interior (MINT)	86,273,057.00	11,752,409.16	0.00	208,567.53	28,225.59	0.00	98,262,259.28
Ministry of Justice (MoJ)	3,420,384.15	422,375.60	0.00	0.00	0.00	0.00	3,842,759.75
Ministry of Lands and Natural Resour	2,430,795.73	150,000.00	0.00	0.00	0.00	715,606.47	3,296,402.20
Ministry of Local Govt and Rural Deve	31,218,340.09	1,015,576.87	0.00	0.00	0.00	0.00	32,233,916.96
Ministry of Roads and Highways	2,647,902.75	0.00	0.00	0.00	0.00	23,376,379.63	26,024,282.38
Ministry of Tourism, Culture and Crea	954,794.54	127,135.00	0.00	0.00	0.00	0.00	1,081,929.54



## 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¢
MDA							
Ministry of Trade and Industry (MoTI)	1,886,620.63	75,354.92	0.00	0.00	0.00	0.00	1,961,975.55
Ministry of Transport (MRT)	2,424,274.66	136,824.40	0.00	0.00	0.00	5,829,392.53	8,390,491.59
Ministry of Water Resources, Works & Housing (MoWRWH)	2,140,806.18	96,878.65	0.00	0.00	0.00	11,295,094.34	13,532,779.17
Ministry of Youth and Sports (MoYS)	841,151.64	1,273,064.97	0.00	0.00	0.00	0.00	2,114,216.61
National Commission for Civic Education (NCCE)	2,278,560.32	448,370.61	0.00	0.00	0.00	0.00	2,726,930.93
National Development Planning Commission (NDPC)	101,975.02	78,926.25	0.00	0.00	0.00	0.00	180,901.27
National Media Commission (NMC)	16,227.02	5,000.00	0.00	0.00	0.00	0.00	21,227.02
National Labour Commission (NLC)	51,856.00	0.00	0.00	0.00	0.00	0.00	51,856.00
Office of Government Machinery (OGM)	17,526,224.90	624,181.52	0.00	0.00	0.00	0.00	18,150,406.42
Parliament of Ghana	3,774,664.08	60,927.09	0.00	0.00	0.00	0.00	3,835,591.17
Public Services Commission	137,477.48	153,497.00	0.00	0.00	0.00	0.00	290,974.48
Virtual Ministries for Centralised Training (VMCT)	102,946,198.58	63,325,772.70	429,284,715.11	0.00	34,013,372.22	23,124,528.77	652,694,587.38
Grand Total	1,002,176,664.43	109,550,318.02	429,284,715.11	349,147.88	35,046,701.40	108,997,865.98	1,685,405,412.82



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

	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Audit Service(AS)</b>			
Direct Audit	3,438,967.58	0.00	3,438,967.58
Central Gov't Audit Dept.	15,164,160.09	0.00	15,164,160.09
Finance and Administration	17,929,629.04	49,455,795.86	(31,526,166.82)
Performance & Special Audit	3,995,177.44	0.00	3,995,177.44
Regional, District Audits & EIDA	58,984,496.29	0.00	58,984,496.29
<b>Total</b>	<b>99,512,430</b>	<b>49,455,796</b>	<b>50,056,635</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277.00	6,337,641.54	5,025,635.46
<b>Total</b>	<b>11,363,277</b>	<b>6,337,642</b>	<b>5,025,635</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833.00	131,304.76	180,528.24
<b>Total</b>	<b>311,833</b>	<b>131,305</b>	<b>180,528</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612.00	9,801,582.43	10,250,029.57
<b>Total</b>	<b>20,051,612</b>	<b>9,801,582</b>	<b>10,250,030</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,721.86	46,612,108.90	78,324,612.96
<b>Total</b>	<b>124,936,722</b>	<b>46,612,109</b>	<b>78,324,613</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in I	1,411,985.00	491,773.33	920,211.67
Gen. Admin	1,133,673.91	733,917.36	399,756.55
Ghana Meteorological Agency	5,980,780.79	2,808,809.95	3,171,970.84
Internal Audit	37,000.00	0.00	37,000.00
National Information Technology Agency	401,617.85	94,827.15	306,790.70
Poastal & Courier Services Regulatory Cor	276,539.64	60,779.38	215,760.26
<b>Total</b>	<b>9,241,597</b>	<b>4,190,107</b>	<b>5,051,490</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948.31	5,814,192.90	4,776,755.41
National House of Chiefs	6,933,919.29	5,214,197.54	1,719,721.75
<b>Total</b>	<b>17,524,868</b>	<b>11,028,390</b>	<b>6,496,477</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840.00	256,030,815.73	(254,208,975.73)
Ghana Armed Forces	509,743,334.02	9,748,065.26	499,995,268.76
Veterans Association of Ghana	1,258,407.07	508,104.00	750,303.07
<b>Total</b>	<b>512,823,581</b>	<b>266,286,985</b>	<b>246,536,596</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and	187,902.00	43,804.00	144,098.00
Council for Technical & Vocational Educati	1,158,740.00	295,011.60	863,728.40
Gen. Admin	1,536,842.01	1,208,627.02	328,214.99
Ghana Book Development Council	154,073.00	2,280.00	151,793.00
Ghana Education Office (GES)	7,069,053.00	0.00	7,069,053.00
Ghana Library Board	6,638,530.00	2,564,525.63	4,074,004.37
Ghana National Commission for UNESCO	423,935.00	24,700.00	399,235.00
Institutions For The Handicapped	17,336,575.28	0.00	17,336,575.28
National Council for Curriculum and Asses	120,160.00	0.00	120,160.00
National Inspectorate Board	521,138.48	277,022.37	244,116.11
National Service Secretariat	344,725,424.00	170,663,173.50	174,062,250.50
National Teaching Council	103,360.00	0.00	103,360.00
Non Formal Education	35,001,178.48	16,485,282.88	18,515,895.60
Regional/District/School Services	3,033,579,690.85	1,968,314,309.86	1,065,265,380.99
Tertiary	923,374,018.20	430,560,996.86	492,813,021.34
WAEC (INTERNATIONAL)	8,077,180.00	4,038,590.00	4,038,590.00
WAEC (National)	7,054,673.00	2,791,985.72	4,262,687.28
<b>Total</b>	<b>4,387,062,473</b>	<b>2,597,270,309</b>	<b>1,789,792,164</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	4,093,779.00	2,062,887.85	2,030,891.15
Dept. of Factories Inspectorate	1,042,734.00	378,618.08	664,115.92
Fair Wages and Salaries Commission	1,588,647.00	623,843.85	964,803.15
Ghana Cooperative Council	180,034.00	0.00	180,034.00
Headquarters	1,007,263.00	589,492.84	417,770.16
Integrated Community Centres For Empl	3,647,467.00	2,478,142.65	1,169,324.35
Labour Department	2,852,629.00	1,652,015.90	1,200,613.10
Management Development & Productivity	1,334,308.00	668,964.77	665,343.23
National Vocational Training Institute (NV	8,132,917.00	4,586,896.51	3,546,020.49
Opportunity Industrialisation center	969,629.00	507,068.35	462,560.65
Organisation of African Trade Union Unity	150,593.00	64,722.63	85,870.37
<b>Total</b>	<b>25,000,000</b>	<b>13,612,653</b>	<b>11,387,347</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	2,836,835.56	648,773.18	2,188,062.38
Headquarters.	7,297,960.55	1,088,189.04	6,209,771.51
<b>Total</b>	<b>10,134,796</b>	<b>1,736,962</b>	<b>8,397,834</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Resea	1,709,690.41	0.00	1,709,690.41
Council for Scientific and Industrial Resear	94,147,875.08	55,500,232.40	38,647,642.68
Environmental Protection Agency	5,158,033.68	2,729,689.73	2,428,343.95
Ghana Atomic Energy Commission (G.A.E.C	30,553,744.00	12,802,786.62	17,750,957.38
Headquarters	1,183,811.00	2,103,236.06	(919,425.06)
School of Nuclear and Allied Sciences	2,784,878.00	0.00	2,784,878.00
Town and Country Planning Department (	11,781,586.85	3,121,977.80	8,659,609.05
<b>Total</b>	<b>147,319,619</b>	<b>76,257,923</b>	<b>71,061,696</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385.42	161,942,082.72	(50,314,697.30)
Finance Headquarters	22,146,955.41	10,050,447.76	12,096,507.65
Financial Intelligence Centre	2,218,544.00	369,757.33	1,848,786.67
Ghana Revenue Authority	354,865,825.11	0.00	354,865,825.11
Institute of Accountancy Training	528,989.00	129,893.48	399,095.52
Public Procurement Authority	2,727,958.00	1,089,496.87	1,638,461.13
Securities and Exchange Commission	1,842,473.00	731,257.53	1,111,215.47
Statistical Service	11,026,936.00	3,822,982.17	7,203,953.83
<b>Total</b>	<b>506,985,066</b>	<b>178,135,918</b>	<b>328,849,148</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	608,988.03	0.00	608,988.03
General Administration	549,430.23	0.00	549,430.23
General Administration and Operations	4,412,482.45	41,997,200.15	(37,584,717.70)
Regional Operations Ashanti	274,297.67	0.00	274,297.67
Regional Operations Brong Ahafo	152,087.91	0.00	152,087.91
Regional Operations Central	294,901.34	0.00	294,901.34
Regional Operations Eastern	191,601.41	0.00	191,601.41
Regional Operations Greater Accra	276,266.25	0.00	276,266.25
Regional Operations Northern	173,685.84	0.00	173,685.84
Regional Operations Upper East	218,463.19	0.00	218,463.19
Regional Operations Upper West	123,435.93	0.00	123,435.93
Regional Operations Volta	248,339.40	0.00	248,339.40
Regional Operations Western	334,081.96	0.00	334,081.96
Yeji Arttersnal Fisheries	141,938.16	15,970.84	125,967.32
<b>Total</b>	<b>8,000,000</b>	<b>42,013,171</b>	<b>(34,013,171)</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
	GHC	GHC	GHC
<b>MDA and COST CENTERS</b>			
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485.08	0.00	985,485.08
Animal Production Directorate	2,729,161.86	89,177.12	2,639,984.74
Crop Services Directorate	1,327,055.07	651,528.08	675,526.99
Directorate of Agric. Extension Services.	560,203.52	678,339.92	(118,136.40)
Finance and Administration	917,044.93	0.00	917,044.93
Ghana Irrigation Development Authority	3,486,374.28	2,246,186.30	1,240,187.98
Ghana Permanent Representative in Rome	383,927.50	191,964.00	191,963.50
Grains and Legumes Dev. Board	1,270,971.75	647,482.01	623,489.74
Human Resource Development Management	9,556,368.43	5,878,579.92	3,677,788.51
Irrigation Company of Upper Region	1,661,237.28	672,046.73	989,190.55
Plant Protection & Regulatory Services (PP)	126,108.14	80,974.99	45,133.15
Policy Planning Monitoring and Evaluation	1,145,669.60	209,950.97	935,718.63
Regional Agric Development Unit	7,657,183.28	10,272,347.07	(2,615,163.79)
Statistics Research and Information Dept	809,917.95	0.00	809,917.95
Veterinary Council	88,216.81	0.00	88,216.81
Veterinary Services Dept. (Central Admini)	1,853,960.07	334,043.31	1,519,916.76
Women in Agric. Development Department	441,114.54	0.00	441,114.54
<b>Total</b>	<b>35,000,000</b>	<b>21,952,620</b>	<b>13,047,380</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
Africa Region Missions	31,388,673.01	17,462,741.68	13,925,931.33
America Region Missions	12,549,213.30	8,442,155.17	4,107,058.13
Europe Region Missions	30,568,977.70	16,112,246.46	14,456,731.24
Foreign Affairs HQ	6,081,368.42	2,884,470.39	3,196,898.03
Middle East and Asia Region Missions	18,820,094.60	9,646,228.18	9,173,866.42
Subvented Organisation	2,095,367.21	201,927.32	1,893,439.89
<b>Total</b>	<b>101,503,694</b>	<b>54,749,769</b>	<b>46,753,925</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299.20	147,147.67	(33,848.47)
Ashanti Mampong Babies Home Gen Admin	114,025.02	0.00	114,025.02
Department of Children	715,491.54	353,530.90	361,960.64
Department of Women	692,888.00	399,609.91	293,278.09
Dept. of Social Welfare General Administration	14,267,293.23	10,800,618.25	3,466,674.98
Gender Desk	38,220.34	0.00	38,220.34
Headquarters	421,040.97	395,805.46	25,235.51
Jachie Training College Gen Admin Bosomt	94,732.20	97,905.52	(3,173.32)
Jirapa Orphanage Gen Admin Jirapa	11,275.20	186,412.42	(175,137.22)
National Commission of Persons with Disab	484,920.01	96,679.91	388,240.10
School of Social Work Gen Admin	382,320.00	0.00	382,320.00
<b>Total</b>	<b>17,335,506</b>	<b>12,477,710</b>	<b>4,857,796</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,331.68	0.00	177,331.68
Christian Health Association of Ghana	159,973,273.12	107,952,885.70	52,020,387.42
Ghana Health Service	685,299,331.78	455,049,684.11	230,249,647.67
Health Headquarters	6,754,940.99	7,200,869.93	(445,928.94)
Office of the Chief Director	1,138,484.25	0.00	1,138,484.25
Office of the Minister	1,958,159.26	0.00	1,958,159.26
Procurement and Supplies	119,108.22	0.00	119,108.22
Psychiatry Hospitals (Tertiary Health Serv	20,903,624.89	44,368,793.49	(23,465,168.60)
Regulatory Agencies	14,424,479.92	15,493,056.25	(1,068,576.33)
Subvented Organisations	17,754,637.57	2,487,442.78	15,267,194.79
Teaching Hospitals	147,565,644.82	53,129,644.41	94,436,000.41
Traditional and Alternative Medicine Direc	1,458,854.77	0.00	1,458,854.77
Training Institutions	65,264,904.24	69,005,885.01	(3,740,980.77)
<b>Total</b>	<b>1,122,792,776</b>	<b>754,688,262</b>	<b>368,104,514</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	1,861,353.95	0.00	1,861,353.95
Ghana Broadcasting Corporation (GBC)	33,049,685.03	15,785,146.11	17,264,538.92
Ghana News Agency	3,757,008.27	1,099,059.96	2,657,948.31
Information Services Department	16,709,500.89	7,624,865.18	9,084,635.71
National Film and Television Institute (NA)	3,001,200.33	1,371,860.47	1,629,339.86
<b>Total</b>	<b>58,378,748</b>	<b>25,880,932</b>	<b>32,497,817</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	148,307.28	81,304.84	67,002.44
Ghana Immigration Service	82,102,236.86	34,674,890.50	47,427,346.36
Ghana National Fire Service	124,500,750.37	77,139,785.38	47,360,964.99
Ghana Police Service	528,515,007.17	317,013,465.50	211,501,541.67
Ghana Prisons Service	103,622,035.21	59,573,293.34	44,048,741.87
Ghana Refugee Board	650,000.00	0.00	650,000.00
Interior Headquarters	1,270,802.00	823,311.84	447,490.16
Nacortc Control Board	16,861,315.43	6,721,214.80	10,140,100.63
National Commission on Small Arms	214,269.68	0.00	214,269.68
National Disaster Management Organizati	50,000,000.00	20,218,220.72	29,781,779.28
National Peace Council	2,218,913.56	108,294.90	2,110,618.66
<b>Total</b>	<b>910,103,638</b>	<b>516,353,782</b>	<b>393,749,856</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	21,517,603.23	8,770,642.41	12,746,960.82
CopyRight Office	1,221,672.36	122,640.06	1,099,032.30
Council for Law Reporting	2,335,250.00	675,473.43	1,659,776.57
Economic and Organised Crime Office	12,964,884.31	5,884,505.07	7,080,379.24
Gen. Admin and Finance	5,469,174.35	510,773.79	4,958,400.56
General Legal Council	3,068,200.00	738,454.86	2,329,745.14
Law Reform Commission	759,049.00	160,027.81	599,021.19
Legal Aid Scheme	3,568,774.85	849,786.54	2,718,988.31
Registrar General's Dep't	2,519,416.00	1,380,486.04	1,138,929.96
<b>Total</b>	<b>53,424,024</b>	<b>19,092,790</b>	<b>34,331,234</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	25,837,403.92	18,249,404.47	7,587,999.45
Geological Survey Department	2,956,143.00	3,979,788.35	(1,023,645.35)
Headquarters	2,190,000.00	3,950,886.19	(1,760,886.19)
Lands Commission	33,337,374.00	6,600,542.70	26,736,831.30
Minerals Commission	11,323,361.09	0.00	11,323,361.09
O.A.S.L	2,853,932.74	0.00	2,853,932.74
<b>Total</b>	<b>78,498,215</b>	<b>32,780,622</b>	<b>45,717,593</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	3,095,991.88	1,683,377.49	1,412,614.39
Community Development	6,253,483.37	14,364,178.82	(8,110,695.45)
Department of Parks and Gardens	6,699,620.43	3,333,283.49	3,366,336.94
Development Planning Unit	744,366.48	0.00	744,366.48
Environmental Health & Sanitation	865,879.72	0.00	865,879.72
Gen. Admin	1,304,516.82	124,483,134.75	(123,178,617.93)
Inspectorate Division	220,740.93	5,460.58	215,280.35
Local Government Service	1,000,375.75	655,736.49	344,639.26
<b>Total</b>	<b>20,184,975</b>	<b>144,525,172</b>	<b>(124,340,196)</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,750.57	3,678,664.76	1,806,085.81
Department of Urban Roads	5,803,695.00	2,293,070.77	3,510,624.23
Ghana Highway Authority	17,802,430.30	9,943,991.20	7,858,439.10
Headquarters	1,188,679.70	0.00	1,188,679.70
<b>Total</b>	<b>30,279,556</b>	<b>15,915,727</b>	<b>14,363,829</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	327,512.96	309,935.51	17,577.45
Centre for National Culture	10,281,914.66	0.00	10,281,914.66
Finance and Administration	645,886.96	412,891.54	232,995.42
Ghana Tourist Board	3,740,731.58	1,951,132.15	1,789,599.43
Headquarters	254,207.42	0.00	254,207.42
HOTCATT	111,951.12	28,951.68	82,999.44
Subvented Agencies	6,229,230.93	3,052,777.37	3,176,453.56
<b>Total</b>	<b>21,591,436</b>	<b>5,755,688</b>	<b>15,835,747</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855.00	411,170.41	763,684.59
Foreign Missions	2,284,914.00	1,118,587.28	1,166,326.72
Gen. Admin	161,097.08	1,679,843.84	(1,518,746.76)
Ghana Export Promotion Authority	1,744,674.19	571,515.42	1,173,158.77
Ghana Standards Board	7,484,085.88	2,557,118.81	4,926,967.07
GRATIS	2,045,884.82	1,154,892.76	890,992.06
Industrial Development Division	449,000.00	0.00	449,000.00
NBSSI	4,610,707.16	2,388,682.47	2,222,024.69
PPME	420,000.00	0.00	420,000.00
Trade Development Division	308,000.00	0.00	308,000.00
<b>Total</b>	<b>20,683,218</b>	<b>9,881,811</b>	<b>10,801,407</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,141,220.04	1,890,276.23	(749,056.19)
Driver and Vehicle Licensing Authority	7,628,965.83	5,566,341.66	2,062,624.17
Ghana Railway Development Authority	1,034,770.00	39,011.59	995,758.41
Government Technical Training Centret	362,983.00	0.00	362,983.00
National Road Safety Commission	1,042,994.53	367,330.41	675,664.12
<b>Total</b>	<b>11,210,933</b>	<b>7,862,960</b>	<b>3,347,974</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625.43	125,371.03	(74,745.60)
Community Water & Sanitation Agency	4,266,519.39	1,880,118.72	2,386,400.67
Department of Rural Housing	801,774.83	0.00	801,774.83
Engineers Council	73,646.62	0.00	73,646.62
Gen. Admin (GA)	583,386.32	1,821,079.77	(1,237,693.45)
Housing	107,877.85	407,637.04	(299,759.19)
Human Resource Development and Mama	109,527.26	0.00	109,527.26
Hydrological Services Department	775,510.41	25,919.58	749,590.83
Policy Planning, Budgeting, Monitoring and	102,128.98	0.00	102,128.98
Public Servants Housing Loan Scheme Boa	84,044.92	1,893.56	82,151.36
Public Works Department	8,251,295.46	8,283,962.38	(32,666.92)
Regional/DRH	424,585.90	0.00	424,585.90
Rent Control Department	916,459.45	0.00	916,459.45
Research Statistics and Information Mana	77,019.36	0.00	77,019.36
Water Resources Commission	566,230.53	228,114.93	338,115.60
Works	6,735,697.89	0.00	6,735,697.89
<b>Total</b>	<b>23,926,331</b>	<b>12,774,097</b>	<b>11,152,234</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	989,796.00	352,667.16	637,128.84
National Sports Authority	4,242,336.09	2,196,070.95	2,046,265.14
National Sports College	372,071.00	207,566.94	164,504.06
National Youth Authority	4,283,734.00	2,301,264.30	1,982,469.70
<b>Total</b>	<b>9,887,937</b>	<b>5,057,569</b>	<b>4,830,368</b>
<b>MMDA</b>			
Administration	2,520,258.64	0.00	2,520,258.64
Agriculture	47,285,500.32	0.00	47,285,500.32
Birth and Death	278,561.11	0.00	278,561.11
Budget and Rating	2,127,070.23	0.00	2,127,070.23
Central Administration	131,414,282.80	0.00	131,414,282.80
Disaster Prevention	4,231,459.07	0.00	4,231,459.07
Disaster Prevention Metro. Fire Service Unit	20,000.00	0.00	20,000.00
Education, Youth and Sports	895,781.20	0.00	895,781.20
Finance	4,211,022.95	0.00	4,211,022.95
GAMADA	15,600.00	0.00	15,600.00
Head Office	43,568,782.86	0.00	43,568,782.86
Health	22,748,574.97	0.00	22,748,574.97
Logistics and Procurement Unit	15,600.00	0.00	15,600.00
Management Information System Unit	16,560.00	0.00	16,560.00
Metro. Internal Audit Department	61,510.00	0.00	61,510.00
Metro. Planning Coordinating Unit	333,400.00	0.00	333,400.00
Metro. Public Relations Department	37,600.00	0.00	37,600.00
Metro. Security Department	341,420.00	0.00	341,420.00
National Commission For Civic Education	19,400.00	0.00	19,400.00
Physical Planning	9,940,987.26	0.00	9,940,987.26
Physical Planning Office of Departmental H	826,185.38	0.00	826,185.38
Rapid Responds Unit	15,600.00	0.00	15,600.00
Records	29,560.00	0.00	29,560.00
Social Welfare & Community	15,191,219.54	0.00	15,191,219.54
Social Welfare & Community Development	149,866.98	0.00	149,866.98
Social Welfare & Community Development	1,215,968.30	0.00	1,215,968.30
Social Welfare & Community Development	36,390.30	0.00	36,390.30
Trade, Industry and Tourism	1,486,402.36	0.00	1,486,402.36
Trade, Industry and Tourism Metro Co-ope	244,520.44	0.00	244,520.44
Transport	386,149.39	0.00	386,149.39
Urban Roads	1,281,921.04	0.00	1,281,921.04
Urban Roads Urban Passenger Transport U	1,070,213.88	0.00	1,070,213.88
Waste Management	232,520.00	0.00	232,520.00
Waste Management	3,114,671.42	0.00	3,114,671.42
Works	14,042,151.04	0.00	14,042,151.04
<b>Total</b>	<b>309,406,711</b>	<b>0</b>	<b>309,406,711</b>
<b>MMDA TRANSFER</b>			
Administration	284,939,275.02	0.00	284,939,275.02
<b>Total</b>	<b>284,939,275</b>	<b>0</b>	<b>284,939,275</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	24,003,989.00	13,186,284.32	10,817,704.68
<b>Total</b>	<b>24,003,989</b>	<b>13,186,284</b>	<b>10,817,705</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,420,534.03	746,551.79	2,673,982.24
<b>Total</b>	<b>3,420,534</b>	<b>746,552</b>	<b>2,673,982</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL JUNE GHc	BALANCE GHc
<b>National Media Commission</b>			
Gen. Admin	1,812,443.50	714,627.21	1,097,816.29
<b>Total</b>	<b>1,812,444</b>	<b>714,627</b>	<b>1,097,816</b>
<b>National Labour Commission (NLC)</b>			
General Administration HQ	1,000,572.00	322,452.65	678,119.35
<b>Total</b>	<b>1,000,572</b>	<b>322,453</b>	<b>678,119</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587.00	2,065,040.84	2,238,546.16
Ghana AIDS Commission	1,169,765.00	679,081.73	490,683.27
Ghana Investment Promotion Centre (GIPC)	1,221,374.00	489,860.98	731,513.02
Internal Audit Agency	2,499,124.00	1,443,986.36	1,055,137.64
Management Services	761,089.00	36,827.46	724,261.54
Microfinance and Small Loans Centre (MASC)	4,582,117.00	0.00	4,582,117.00
National Identification Authority (NIA)	3,043,124.00	1,403,946.29	1,639,177.71
National Pensions Regulatory Authority (NAPRA)	4,155,294.00	517,389.82	3,637,904.18
National Population Council	1,880,467.00	618,301.97	1,262,165.03
Office of Head of Civil Service (OHCS)	2,825,506.00	4,389,207.09	(1,563,701.09)
Office of the Administrator	936,783.00	0.00	936,783.00
Office of the National Security	137,206,759.00	69,847,466.80	67,359,292.20
Office of the President	20,841,302.70	15,914,380.63	4,926,922.07
Public Records and Archives Administration	2,053,990.00	883,215.73	1,170,774.27
Regional Co-ordination Council	12,004,634.33	2,580,261.37	9,424,372.96
Savannah Accelerated Development Authority	1,387,233.00	0.00	1,387,233.00
Scholarship Secretariat	954,814.00	414,624.52	540,189.48
<b>Total</b>	<b>201,826,963</b>	<b>101,283,592</b>	<b>100,543,371</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,238.59	31,345,587.65	33,753,650.94
<b>Total</b>	<b>65,099,239</b>	<b>31,345,588</b>	<b>33,753,651</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485.46	778,182.26	1,179,303.20
<b>Total</b>	<b>1,957,485</b>	<b>778,182</b>	<b>1,179,303</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuities	224,195,150.00	85,937,241.87	138,257,908.13
Non Road Arrears-Ghana Statistical Service	0.00	1,137,321.35	(1,137,321.35)
Non Road Arrears-MINT	0.00	16,576,390.00	(16,576,390.00)
Non Road Arrears-MoF	0.00	253,060.64	(253,060.64)
Non Road Arrears-MoT	0.00	3,113,695.24	(3,113,695.24)
Non Road Arrears-MoT	0.00	1,146,080.26	(1,146,080.26)
Non Road Arrears-OGM	0.00	343,700,715.85	335,162,198.15
Pensions	678,862,914.00	233,026,128.37	493,366,157.63
Social Security	726,392,286.00	684,890,634	944,559,716
<b>Total</b>	<b>1,629,450,350</b>	<b>684,890,634</b>	<b>944,559,716</b>
<b>Grand Total</b>	<b>10,917,986,423</b>	<b>5,775,888,274</b>	<b>5,142,098,149</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	877,000	195,609	681,391
Finance and Administration	8,545,662	2,299,532	6,246,129
Performance & Special Audit	1,210,000	115,367	1,094,633
Regional, District Audits & EIDA	2,648,700	1,383,200	1,265,500
Review Audit	534,000	104,332	429,668
<b>Total</b>	<b>13,815,362</b>	<b>4,098,041</b>	<b>9,717,321</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	1,714,646	1,646,161	68,485
Administrative Justice Department	693,031	0	693,031
Anti Corruption Departmen	712,809	0	712,809
Human Rights Department	741,686	0	741,686
<b>Total</b>	<b>3,862,172</b>	<b>1,646,161</b>	<b>2,216,012</b>
<b>Electoral Commission</b>			
Headquarters	118,148,689	20,930,577	97,218,113
<b>Total</b>	<b>118,148,689</b>	<b>20,930,577</b>	<b>97,218,113</b>
<b>General Government Services</b>			
Reserve Fund	476,191,125	30,664,407	445,526,717
<b>Total</b>	<b>476,191,125</b>	<b>30,664,407</b>	<b>445,526,717</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	26,813,700	1,586,982	25,226,717
<b>Total</b>	<b>26,813,700</b>	<b>1,586,982</b>	<b>25,226,717</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	57,007	8,626	48,381
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
Postal & Courier Services Regulatory Comm	398,519	0	398,519
<b>Total</b>	<b>1,590,585</b>	<b>8,626</b>	<b>1,581,959</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772	119,593	550,179
Headquarters	19,625	4,600	15,025
National House of Chiefs	604,852	41,684	563,169
<b>Total</b>	<b>1,294,249</b>	<b>165,877</b>	<b>1,128,372</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780	180,869	461,911
Ghana Armed Forces	50,566,598	2,452,471	48,114,128
Veterans Association of Ghana	3,542,527	0	3,542,527
<b>Total</b>	<b>54,751,906</b>	<b>2,633,340</b>	<b>52,118,565</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Op	695,010	39,112	655,898
Council for Technical & Vocational Education	15,110,985	2,774	15,108,211
Gen. Admin	3,623,000	184,051	3,438,949
Ghana Book Development Council	188,800	2,000	186,800
Ghana Education Office (GES)	343,608,253	1,771,841	341,836,412
Ghana Library Board	810,999	30,050	780,949
Ghana National Commission for UNESCO	214,000	24,896	189,104
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 Assessm	150,000	0	150,000
National Inspectorate Board	545,000	126,705	418,295
National Service Secretariat	2,884,224	0	2,884,224
National Teaching Council	150,000	0	150,000
Non Formal Education	1,895,568	53,609	1,841,960
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 Rel	1,670,000	0	1,670,000
Tertiary	655,528,459	15,531,264	639,997,195
WAEC (National)	4,755,658	18,000	4,737,658
<b>Total</b>	<b>1,199,108,562</b>	<b>17,784,301</b>	<b>1,181,324,261</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	663,302	31,999	631,303
Dept. of Factories Inspectorate	533,023	119,107	413,916
Fair Wages and Salaries Commission	3,362,936	135,525	3,227,411
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	461,026	1,293,198
Integrated Community Centres For Employe	244,324	0	244,324
Labour Department	812,196	0	812,196
Management Development & Productivity In	719,937	0	719,937
National Vocational Training Institute (NVTI)	2,180,473	0	2,180,473
Opportunity Industrialisation center	555,274	24,299	530,975
<b>Total</b>	<b>11,115,770</b>	<b>771,956</b>	<b>10,343,814</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	331,200	114,180	217,020
Headquarters.	169,640,821	221,598	169,419,224
<b>Total</b>	<b>169,972,021</b>	<b>335,778</b>	<b>169,636,243</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	9,592,227	20,000	9,572,227
Council for Scientific and Industrial Research	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
Headquarters	3,741,884	609,369	3,132,515
MESTI Headquarters	526,000	72,800	453,200
School of Nuclear and Allied Sciences	201,005	0	201,005
Town and Country Planning Department (T.C	1,252,517	166,305	1,086,212
<b>Total</b>	<b>38,497,271</b>	<b>868,474</b>	<b>37,628,797</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,313	26,743,536	(9,612,223)
Finance Headquarters	21,043,434	2,079,286	18,964,149
Financial Intelligence Centre	874,456	0	874,456
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	48,012	464,874
Public Procurement Authority	3,519,308	567,014	2,952,294
Securities and Exchange Commission	2,126,943	0	2,126,943
Statistical Service	2,958,015	285,640	2,672,375
<b>Total</b>	<b>142,071,333</b>	<b>29,723,487</b>	<b>112,347,846</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000	0	200,000
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	0	2,206,083
General Administration and Operations	2,914,061	0	2,914,061
Inland and Aquaculture Management Division	513,202	0	513,202
Marine Fisheries Management Division	3,287,204	0	3,287,204
Monitoring, Control and Surveillance Division	125,799	0	125,799
Office of the Minister	885,633	0	885,633
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 Artisanal Fisheries	102,539	0	102,539
<b>Total</b>	<b>12,721,271</b>	<b>0</b>	<b>12,721,271</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,821	0	254,821
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	0	9,225,393
Directorate of Agric. Extension Services	1,567,514	0	1,567,514
Finance and Administration	1,150,000	0	1,150,000
Ghana 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
Veterinary Council	40,000	0	40,000
Veterinary Services Dept	450,000	0	450,000
Veterinary Services Dept. (Central Administration)	1,036,268	38,382	997,886
Women in Agric. Development Department (WID)	120,000	0	120,000
<b>Total</b>	<b>46,107,164</b>	<b>38,382</b>	<b>46,068,782</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Foreign Affairs and Regional Integration(MFARI).</b>			
Africa Region Missions	8,406,776	2,518,389	5,888,387
America Region Missions	2,323,385	909,737	1,413,649
Europe Region Missions	12,832,391	2,595,828	10,236,563
Foreign Affairs HQ	2,744,535	220,163	2,524,373
Middle East and Asia Region Missions	3,659,303	1,747,606	1,911,697
Subvented Organisation	675,411	116,816	558,595
<b>Total</b>	<b>30,641,801</b>	<b>8,108,537</b>	<b>22,533,263</b>
<b>Ministry of Gender, Children and Social Protection (MGCSF)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Ashanti Mampong Babies Home Gen Admin	2,600	0	2,600
Department of Children	1,553,430	0	1,553,430
Department of Women	1,638,774	0	1,638,774
Dept. of Social Welfare General Administratio	5,353,400	0	5,353,400
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	40,000	41,340,067
Jachie Training College Gen Admin Bosomtwe	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabilli	250,000	0	250,000
School of Social Work Gen Admin	11,000	0	11,000
<b>Total</b>	<b>50,353,045</b>	<b>40,000</b>	<b>50,313,045</b>
<b>Ministry of Health (MoH)</b>			
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	133,260	16,185,980
Office of the Chief Director	47,004,522	182,740	46,821,782
Office of the Minister	169,600	0	169,600
Procurement and Supplies	45,620,834	1,143,112	44,477,722
Psychiatry Hospitals (Tertiary Health Service	5,945,189	47,373	5,897,817
Regulatory Agencies	25,342,734	16,500	25,326,234
Subvented Organisations	6,309,469	48,229	6,261,239
Teaching Hospitals	107,592,585	0	107,592,585
Traditional and Alternative Medicine Directo	158,439	0	158,439
Training Institutions	85,543,861	0	85,543,861
<b>Total</b>	<b>1,398,679,009</b>	<b>1,571,214</b>	<b>1,397,107,795</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111	0	602,111
Ghana Broadcasting Corporation (GBC)	20,412,165	0	20,412,165
Ghana News Agency	288,302	0	288,302
Information Services Department	626,151	1,789	624,361
National Film and Television Institute (NAFT	695,903	0	695,903
<b>Total</b>	<b>22,624,633</b>	<b>1,789</b>	<b>22,622,844</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083	0	483,083
Ghana Immigration Service	2,534,020	0	2,534,020
Ghana National Fire Service	8,950,991	1,698,973	7,252,018
Ghana Police Service	16,698,388	0	16,698,388
Ghana Prisons Service	13,700,000	7,628,893	6,071,107
Ghana Refugee Board	390,000	0	390,000
Interior Headquarters	2,400,000	173,000	2,227,000
Migration Unit	281,758	0	281,758
Nacortic Control Board	790,000	577,200	212,800
National Commission on Small Arms	700,000	141,449	558,551
National Disaster Management Organization	8,920,000	3,374,343	5,545,657
National Peace Council	700,000	0	700,000
<b>Total</b>	<b>56,548,240</b>	<b>13,593,858</b>	<b>42,954,383</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	587,806	88,556	499,250
CopyRight Office	150,776	14,825	135,951
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	144,891	317,970
Gen. Admin and Finance	736,340	120,814	615,526
General Legal Council	2,672,039	0	2,672,039
Law Reform Commission	108,205	53,290	54,915
Legal Aid Scheme	225,816	0	225,816
Registrar General's Dep't	500,320	0	500,320
<b>Total</b>	<b>6,067,096</b>	<b>422,376</b>	<b>5,644,721</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	35,711,836	150,000	35,561,836
Geological Survey Department	300,000	0	300,000
Headquarters	23,006,823	679,200	22,327,623
Lands Commission	20,660,203	0	20,660,203
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	0	41,012,563
<b>Total</b>	<b>128,537,927</b>	<b>829,200</b>	<b>127,708,727</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000	77,408	1,122,592
Community Development	1,200,000	113,674	1,086,326
Department of Parks and Gardens	1,200,000	72,849	1,127,151
Development Planning Unit	500,000	4,500	495,500
Environmental Health & Sanitation	1,000,000	162,869	837,131
Gen. Admin	15,600,292	649,570	14,950,722
Headquarters	300,000	15,376	284,624
Inspectorate Division	15,234,319	58,012	15,176,306
Local Government Service	2,979,700	267,670	2,712,030
<b>Total</b>	<b>39,214,311</b>	<b>1,421,929</b>	<b>37,792,382</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	3,970,578	0	3,970,578
Department of Urban Roads	528,869	0	528,869
Ghana Highway Authority	513,239	0	513,239
Headquarters	155,420	0	155,420
<b>Total</b>	<b>5,168,106</b>	<b>0</b>	<b>5,168,106</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	32,807	0	32,807
Centre for National Culture	221,640	0	221,640
Finance and Administration	1,432,884	55,760	1,377,124
Ghana Tourist Board	2,907,004	0	2,907,004
Headquarters	100,470	206,395	(105,925)
HOTCATT	69,200	0	69,200
Subvented Agencies	1,325,069	0	1,325,069
<b>Total</b>	<b>6,089,073</b>	<b>262,155</b>	<b>5,826,918</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590	0	459,590
Foreign Missions	2,542,814	0	2,542,814
Gen. Admin	41,227,884	0	41,227,884
Ghana Export Promotion Authority	318,981	0	318,981
Ghana Standards Board	10,332,044	0	10,332,044
GRATIS	2,422,629	72,564	2,350,065
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	2,791	399,513
Trade Development Division	10,412,856	0	10,412,856
<b>Total</b>	<b>77,161,533</b>	<b>75,355</b>	<b>77,086,178</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Transport (MRT)</b>			
Headquarters	4,386,456	156,393	4,230,063
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	68,329	1,411,254
Government Technical Training Centret	23,493	0	23,493
National Road Safety Commission	87,831	0	87,831
<b>Total</b>	<b>11,775,487</b>	<b>224,723</b>	<b>11,550,765</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	49,036	10,688,629
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 Mamager	112,348	0	112,348
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and E	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	47,843	58,475
Resesearch Statistics and Information Manage	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
<b>Total</b>	<b>93,534,499</b>	<b>96,879</b>	<b>93,437,620</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000	657,569	8,323,431
National Sports Authority	4,883,647	615,496	4,268,151
National Sports Colleague	1,445,402	0	1,445,402
National Youth Authority	4,140,000	0	4,140,000
<b>Total</b>	<b>19,450,049</b>	<b>1,273,065</b>	<b>18,176,984</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308	468,893	1,817,415
<b>Total</b>	<b>2,286,308</b>	<b>468,893</b>	<b>1,817,415</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393	465,926	1,478,467
<b>Total</b>	<b>1,944,393</b>	<b>465,926</b>	<b>1,478,467</b>
<b>National Media Commission</b>			
Gen. Admin	605,504	71,713	533,791
<b>Total</b>	<b>605,504</b>	<b>71,713</b>	<b>533,791</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	916,849	233,167	683,682
<b>Total</b>	<b>916,849</b>	<b>233,167</b>	<b>683,682</b>



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	905,000	101,299	803,701
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	116,212	683,788
Management Services	100,000	0	100,000
Microfinance and Small Loans Centre (MASLC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	0	759,999
National Pensions Regulatory Authority (NPR)	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	4,589,455	6,700,175
Office of the President	11,409,428	6,146,317	5,263,111
Public Records and Archives Administration	262,460	0	262,460
Regional Co-ordination Council	7,986,612	290,846	7,695,766
Savannah Accelerated Development Authority	103,000	0	103,000
Scholarship Secretariat	320,000	0	320,000
<b>Total</b>	<b>83,840,658</b>	<b>11,244,129</b>	<b>72,596,529</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	20,023,816	260,524	19,763,292
Corporate Services	6,272,403	204,633	6,067,770
Finance and Administration	2,414,549	13,939	2,400,610
General Operations	22,734,064	351,375	22,382,688
Library, Research and Information Services	2,396,458	63,707	2,332,750
Parliamentary Committees	38,702,190	976,352	37,725,838
<b>Total</b>	<b>92,543,479</b>	<b>1,870,531</b>	<b>90,672,948</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927	427,893	760,034
<b>Total</b>	<b>1,187,927</b>	<b>427,893</b>	<b>760,034</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,319	30,598,460	19,985,858
Non Road Arrears-CAGD	0	10,208,607	(10,208,607)
Non Road Arrears-MENP	0	120,000,000	(120,000,000)
Non Road Arrears-MINT	0	16,086,097	(16,086,097)
Non Road Arrears-MoD	0	2,337,019	(2,337,019)
Non Road Arrears-MoFA	0	20,575,083	(20,575,083)
Non Road Arrears-MoH	0	33,408,000	(33,408,000)
Non Road Arrears-OGM	0	6,654,724	(6,654,724)
Other Government Obligation	0	1,312,251	(1,312,251)
Subscription	137,000,000	0	137,000,000
Subsidies on Petroleum Products	0	57,672,000	(57,672,000)
Utility	57,000,000	0	57,000,000
<b>Total</b>	<b>244,584,319</b>	<b>298,852,242</b>	<b>(54,267,923)</b>
<b>Grand Total</b>	<b>4,689,815,425</b>	<b>452,811,962</b>	<b>4,237,003,464</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	408,000	0	408,000
Regional, District Audits & EIDA	455,000	33,000	422,000
Review Audit	24,500	0	24,500
<b>Total</b>	<b>887,500</b>	<b>33,000</b>	<b>854,500</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	59,000	0	59,000
<b>Total</b>	<b>59,000</b>	<b>0</b>	<b>59,000</b>
<b>Electoral Commission</b>			
Headquarters	16,800	0	16,800
<b>Total</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	1,440,000	0	1,440,000
<b>Total</b>	<b>1,440,000</b>	<b>0</b>	<b>1,440,000</b>
<b>Ministry of Communications (MoC)</b>			
Postal & Courier Services Regulatory Commission	3,204	0	3,204
<b>Total</b>	<b>3,204</b>	<b>0</b>	<b>3,204</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	18,000	10,000	8,000
<b>Total</b>	<b>18,000</b>	<b>10,000</b>	<b>8,000</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	18,834	9,112	9,722
Ghana Armed Forces	497,770	85,161	412,609
Veterans Association of Ghana	4,824	0	4,824
<b>Total</b>	<b>521,428</b>	<b>94,273</b>	<b>427,155</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CENL)	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
<b>Total</b>	<b>1,237,561</b>	<b>0</b>	<b>1,237,561</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Fair Wages and Salaries Commission	35,506	0	35,506
Management Development & Productivity Institute (MDPI)	248,065	0	248,065
<b>Total</b>	<b>283,571</b>	<b>0</b>	<b>283,571</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	8,637	0	8,637
Headquarters.	1,500	0	1,500
<b>Total</b>	<b>10,137</b>	<b>0</b>	<b>10,137</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (CSIR)	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
<b>Total</b>	<b>1,505,395</b>	<b>0</b>	<b>1,505,395</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	189,000	0	189,000
<b>Total</b>	<b>189,000</b>	<b>0</b>	<b>189,000</b>
<b>Electoral Commission</b>			
Headquarters	45,000	0	45,000
<b>Total</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>
<b>General Government Services</b>			
Reserve Fund	0	6,602,409	(6,602,409)
<b>Total</b>	<b>0</b>	<b>6,602,409</b>	<b>(6,602,409)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	351,667	0	351,667
<b>Total</b>	<b>351,667</b>	<b>0</b>	<b>351,667</b>
<b>Ministry of Communications (MoC)</b>			
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
<b>Total</b>	<b>145,677</b>	<b>0</b>	<b>145,677</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	0	500
National House of Chiefs	600	0	600
<b>Total</b>	<b>28,600</b>	<b>0</b>	<b>28,600</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	3,536	264,874
Veterans Association of Ghana	666	0	666
<b>Total</b>	<b>307,041</b>	<b>3,536</b>	<b>303,504</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Scho.	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	100,000	0
Planning Budgeting, Monitoring & Evaluation	400,000	0	400,000
Tertiary	6,102,261	0	6,102,261
<b>Total</b>	<b>6,636,700</b>	<b>100,000</b>	<b>6,536,700</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	88,222	0	88,222
<b>Total</b>	<b>88,222</b>	<b>0</b>	<b>88,222</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	34,000	0	34,000
Headquarters.	100,402	0	100,402
<b>Total</b>	<b>134,402</b>	<b>0</b>	<b>134,402</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL JUNE GHc	BALANCE GHc
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
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
<b>Total</b>	<b>739,119</b>	<b>0</b>	<b>739,119</b>
<b>Ministry of Finance (MoF)</b>			
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
<b>Total</b>	<b>10,067,873</b>	<b>0</b>	<b>10,067,873</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
<b>Total</b>	<b>13,500</b>	<b>0</b>	<b>13,500</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Finance and Administration	2,195,558	35,360	2,160,198
<b>Total</b>	<b>2,195,558</b>	<b>35,360</b>	<b>2,160,198</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
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
<b>Total</b>	<b>725,452</b>	<b>0</b>	<b>725,452</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration, Budget	3,500	0	3,500
Headquarters	4,365	0	4,365
<b>Total</b>	<b>131,765</b>	<b>0</b>	<b>131,765</b>
<b>Ministry of Health (MoH)</b>			
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
<b>Total</b>	<b>13,972,991</b>	<b>0</b>	<b>13,972,991</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
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
<b>Total</b>	<b>3,328,158</b>	<b>0</b>	<b>3,328,158</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	189,000	0	189,000
<b>Total</b>	<b>189,000</b>	<b>0</b>	<b>189,000</b>
<b>Electoral Commission</b>			
Headquarters	45,000	0	45,000
<b>Total</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>
<b>General Government Services</b>			
Reserve Fund	0	6,602,409	(6,602,409)
<b>Total</b>	<b>0</b>	<b>6,602,409</b>	<b>(6,602,409)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	351,667	0	351,667
<b>Total</b>	<b>351,667</b>	<b>0</b>	<b>351,667</b>
<b>Ministry of Communications (MoC)</b>			
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
<b>Total</b>	<b>145,677</b>	<b>0</b>	<b>145,677</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	0	500
National House of Chiefs	600	0	600
<b>Total</b>	<b>28,600</b>	<b>0</b>	<b>28,600</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	3,536	264,874
Veterans Association of Ghana	666	0	666
<b>Total</b>	<b>307,041</b>	<b>3,536</b>	<b>303,504</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Scho	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	100,000	0
Planning Budgeting, Monitoring & Evaluation	400,000	0	400,000
Tertiary	6,102,261	0	6,102,261
<b>Total</b>	<b>6,636,700</b>	<b>100,000</b>	<b>6,536,700</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	88,222	0	88,222
<b>Total</b>	<b>88,222</b>	<b>0</b>	<b>88,222</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	34,000	0	34,000
Headquarters.	100,402	0	100,402
<b>Total</b>	<b>134,402</b>	<b>0</b>	<b>134,402</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL JUNE GHc	BALANCE GHc
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
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
<b>Total</b>	<b>739,119</b>	<b>0</b>	<b>739,119</b>
<b>Ministry of Finance (MoF)</b>			
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
<b>Total</b>	<b>10,067,873</b>	<b>0</b>	<b>10,067,873</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
<b>Total</b>	<b>13,500</b>	<b>0</b>	<b>13,500</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Finance and Administration	2,195,558	35,360	2,160,198
<b>Total</b>	<b>2,195,558</b>	<b>35,360</b>	<b>2,160,198</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
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
<b>Total</b>	<b>725,452</b>	<b>0</b>	<b>725,452</b>
<b>Ministry of Gender, Children and Social Protection (MGCSPP)</b>			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration, Budget	3,500	0	3,500
Headquarters	4,365	0	4,365
<b>Total</b>	<b>131,765</b>	<b>0</b>	<b>131,765</b>
<b>Ministry of Health (MoH)</b>			
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
<b>Total</b>	<b>13,972,991</b>	<b>0</b>	<b>13,972,991</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
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
<b>Total</b>	<b>3,328,158</b>	<b>0</b>	<b>3,328,158</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Ministry of Interior (MINT)</b>			
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	28,226	31,774
<b>Total</b>	<b>864,132</b>	<b>28,226</b>	<b>835,906</b>
<b>Ministry of Justice (MoJ)</b>			
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
<b>Total</b>	<b>165,733</b>	<b>0</b>	<b>165,733</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
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
<b>Total</b>	<b>4,609,317</b>	<b>0</b>	<b>4,609,317</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Gen. Admin	31,100,000	14,160	31,085,840
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
<b>Total</b>	<b>39,110,300</b>	<b>14,160</b>	<b>39,096,140</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	16,359	0	16,359
Ghana Highway Authority	1,556,908	0	1,556,908
<b>Total</b>	<b>1,573,267</b>	<b>0</b>	<b>1,573,267</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Finance and Administration	104,000	0	104,000
HOTCATT	10,000	0	10,000
Subvented Agencies	69,197	0	69,197
<b>Total</b>	<b>183,197</b>	<b>0</b>	<b>183,197</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
<b>Total</b>	<b>310,000</b>	<b>0</b>	<b>310,000</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Ministry of Transport (MRT)</b>			
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
<b>Total</b>	<b>532,700</b>	<b>0</b>	<b>532,700</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
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
<b>Total</b>	<b>785,499</b>	<b>0</b>	<b>785,499</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleage	21,000	0	21,000
National Youth Authority	60,000	0	60,000
<b>Total</b>	<b>152,999</b>	<b>0</b>	<b>152,999</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the National Security	2,627,920	2,627,920	0
Office of the President	3,453,488	2,198,657	1,254,831
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	0	15,000,000
<b>Total</b>	<b>21,121,518</b>	<b>4,826,577</b>	<b>16,294,941</b>
<b>Parliament of Ghana</b>			
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
<b>Total</b>	<b>4,066,080</b>	<b>0</b>	<b>4,066,080</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	31,000	0	31,000
<b>Total</b>	<b>31,000</b>	<b>0</b>	<b>31,000</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	19,584,750	(19,584,750)
Subscription	0	15,178,363	(15,178,363)
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	57,879,183	349,143,385
<b>Total</b>	<b>1,271,318,168</b>	<b>105,442,296</b>	<b>1,165,875,872</b>
<b>Grand Total</b>	<b>1,383,924,634</b>	<b>117,052,564</b>	<b>1,266,872,070</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	4,900,500.00	0.00	4,900,500.00
<b>Total</b>	<b>4,900,500.00</b>	<b>0.00</b>	<b>4,900,500.00</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	10,923,401.80	0.00	10,923,401.80
<b>Total</b>	<b>10,923,401.80</b>	<b>0.00</b>	<b>10,923,401.80</b>
<b>Electoral Commission</b>			
Headquarters	2,820,036.00	0.00	2,820,036.00
<b>Total</b>	<b>2,820,036.00</b>	<b>0.00</b>	<b>2,820,036.00</b>
<b>General Government Services</b>			
Reserve Fund	762,945,725.66	4,996,185.20	757,949,540.46
<b>Total</b>	<b>762,945,725.66</b>	<b>4,996,185.20</b>	<b>757,949,540.46</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	38,655,894.94	0.00	38,655,894.94
<b>Total</b>	<b>38,655,894.94</b>	<b>0.00</b>	<b>38,655,894.94</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence	213,467.00	0.00	213,467.00
Gen. Admin	81,494,297.00	0.00	81,494,297.00
Ghana Meteorological Agency	885,317.00	0.00	885,317.00
Internal Audit	65,000.00	0.00	65,000.00
National Information Technology Agency	245,873.00	0.00	245,873.00
Postal & Courier Services Regulatory	103,881.00	0.00	103,881.00
<b>Total</b>	<b>83,007,835.00</b>	<b>0.00</b>	<b>83,007,835.00</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	250,000.00	0.00	250,000.00
National House of Chiefs	1,112,273.88	0.00	1,112,273.88
<b>Total</b>	<b>1,362,273.88</b>	<b>0.00</b>	<b>1,362,273.88</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	225,336.00	0.00	225,336.00
Ghana Armed Forces	118,627,266.00	0.00	118,627,266.00
<b>Total</b>	<b>118,852,602.00</b>	<b>0.00</b>	<b>118,852,602.00</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning	55,000.00	0.00	55,000.00
Council for Technical & Vocational Ed	85,448,877.00	0.00	85,448,877.00
Gen. Admin	100,326,525.00	397,678.47	99,928,846.53
Ghana Book Development Council	50,000.00	0.00	50,000.00
Ghana Education Office (GES)	24,566,865.00	121,109.65	24,445,755.35
Ghana Library Board	80,000.00	0.00	80,000.00
Ghana National Commission for UNES	50,000.00	0.00	50,000.00
National Inspectorate Board	50,000.00	0.00	50,000.00
National Service Secretariat	1,722,816.00	0.00	1,722,816.00
Non Formal Education	200,000.00	0.00	200,000.00
Planning Budgeting, Monitoring & Evaluation	200,000.00	0.00	200,000.00
Regional/District/School Services	6,231,101.00	0.00	6,231,101.00
Tertiary	1,770,000.00	0.00	1,770,000.00
WAEC (National)	1,518,553.00	0.00	1,518,553.00
<b>Total</b>	<b>222,269,737.00</b>	<b>518,788.12</b>	<b>221,750,948.88</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	153,828.29	0.00	153,828.29
Dept. of Factories Inspectorate	42,730.71	0.00	42,730.71
Ghana Cooperative Council	65,926.15	0.00	65,926.15
Headquarters	378,467.53	0.00	378,467.53
Integrated Community Centres For E	107,435.94	0.00	107,435.94
Labour Department	42,730.21	0.00	42,730.21
Management Development & Product	544,596.84	0.00	544,596.84
National Vocational Training Institute	611,583.92	0.00	611,583.92
Opportunity Industrialisation center	107,435.94	0.00	107,435.94
<b>Total</b>	<b>2,054,735.53</b>	<b>0.00</b>	<b>2,054,735.53</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	1,160,657,159.00	32,962,363.86	1,127,694,795.14
<b>Total</b>	<b>1,160,657,159.00</b>	<b>32,962,363.86</b>	<b>1,127,694,795.14</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	28,916,784.00	0.00	28,916,784.00
Council for Scientific and Industrial R	498,218.00	0.00	498,218.00
Environmental Protection Agency	23,533,994.00	0.00	23,533,994.00
Ghana Atomic Energy Commission (G	2,130,926.10	0.00	2,130,926.10
Headquarters	1,693,857.00	0.00	1,693,857.00
School of Nuclear and Allied Sciences	639,463.47	0.00	639,463.47
Town and Country Planning Departm	480,660.00	0.00	480,660.00
<b>Total</b>	<b>57,893,902.57</b>	<b>0.00</b>	<b>57,893,902.57</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	10,130,166.00	1,342,689.65	8,787,476.35
Finance Headquarters	10,166,181.91	0.00	10,166,181.91
Financial Intelligence Centre	1,000,000.00	0.00	1,000,000.00
Ghana Revenue Authority	66,030,706.50	0.00	66,030,706.50
Institute of Accountancy Training	140,000.00	0.00	140,000.00
Public Procurement Authority	300,000.00	0.00	300,000.00
Securities and Exchange Commission	230,000.00	0.00	230,000.00
Statistical Service	300,000.00	0.00	300,000.00
<b>Total</b>	<b>88,297,054.41</b>	<b>1,342,689.65</b>	<b>86,954,364.76</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	4,500,000.00	0.00	4,500,000.00
Fisheries Scientific Survey Division	4,000,000.00	0.00	4,000,000.00
General Administration	85,736,101.00	239,441.11	85,496,659.89
General Administration and Operatio	4,640,949.00	0.00	4,640,949.00
Inland and Acquaculture Managemen	1,099,500.15	0.00	1,099,500.15
Marine Fisheries Management Divisio	3,675,716.00	0.00	3,675,716.00
Monitoring, Control and Surveillance	4,200,000.00	0.00	4,200,000.00
<b>Total</b>	<b>107,852,266.15</b>	<b>239,441.11</b>	<b>107,612,825.04</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	5,855,800.00	12,250,000.00	(6,394,200.00)
Animal Production Directorate	1,500,000.00	0.00	1,500,000.00
Crop Services Directorate	40,724,970.00	0.00	40,724,970.00
Directorate of Agric. Extension Services	8,200,052.00	0.00	8,200,052.00
Finance and Administration	8,524,184.00	0.00	8,524,184.00
Ghana Irrigation Development Authority	57,842,259.00	4,013,218.42	53,829,040.58
Grains and Legumes Dev. Board	70,200.00	0.00	70,200.00
Irrigation Company of Upper Region	186,802.00	0.00	186,802.00
Policy Planning Monitoring and Evaluation	61,245,788.00	0.00	61,245,788.00
Regional Agric Development Unit	39,134,434.00	0.00	39,134,434.00
Veterinary Services Dept. (Central Ad)	304,776.00	0.00	304,776.00
<b>Total</b>	<b>223,589,265.00</b>	<b>16,263,218.42</b>	<b>207,326,046.58</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
America Region Missions	5,582,831.00	0.00	5,582,831.00
Foreign Affairs HQ	15,006,879.20	0.00	15,006,879.20
<b>Total</b>	<b>20,589,710.20</b>	<b>0.00</b>	<b>20,589,710.20</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Department of Children	1,288,000.00	0.00	1,288,000.00
Department of Women	5,367,094.00	0.00	5,367,094.00
Dept. of Social Welfare General Admin.	200,000.00	0.00	200,000.00
Headquarters	16,213,298.00	0.00	16,213,298.00
National Commission of Persons with Disabilities	150,000.00	0.00	150,000.00
<b>Total</b>	<b>23,218,392.00</b>	<b>0.00</b>	<b>23,218,392.00</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	1,241,449.80	0.00	1,241,449.80
Christian Health Association of Ghana	18,274,319.33	0.00	18,274,319.33
College of Pharmacists	2,127,459.60	0.00	2,127,459.60
Ghana Health Service	447,844,008.92	0.00	447,844,008.92
Health Headquarters	50,408,148.49	993,838.27	49,414,310.22
Psychiatry Hospitals (Tertiary Health)	200,000.00	0.00	200,000.00
Regulatory Agencies	25,169,503.92	0.00	25,169,503.92
Subvented Organisations	1,534,379.80	0.00	1,534,379.80
Teaching Hospitals	212,946,789.75	0.00	212,946,789.75
Training Institutions	39,952,373.97	0.00	39,952,373.97
<b>Total</b>	<b>799,698,433.58</b>	<b>993,838.27</b>	<b>798,704,595.31</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	627,703.39	0.00	627,703.39
Ghana Broadcasting Corporation (GB)	10,174,891.63	0.00	10,174,891.63
Ghana News Agency	328,892.00	0.00	328,892.00
Information Services Department	693,882.99	0.00	693,882.99
National Film and Television Institute	719,958.06	0.00	719,958.06
<b>Total</b>	<b>12,545,328.07</b>	<b>0.00</b>	<b>12,545,328.07</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Ministry of Interior (MINT)</b>			
Gaming Board	140,000.00	0.00	140,000.00
Ghana Immigration Service	8,854,888.00	0.00	8,854,888.00
Ghana National Fire Service	2,623,963.00	0.00	2,623,963.00
Ghana Police Service	29,027,722.00	0.00	29,027,722.00
Ghana Prisons Service	1,072,249.00	0.00	1,072,249.00
Ghana Refugee Board	200,000.00	0.00	200,000.00
Interior Headquarters	1,300,000.00	0.00	1,300,000.00
Nacortc Control Board	200,000.00	0.00	200,000.00
National Commission on Small Arms	350,000.00	0.00	350,000.00
National Disaster Management Organ	500,000.00	0.00	500,000.00
National Peace Council	250,000.00	0.00	250,000.00
<b>Total</b>	<b>44,518,822.00</b>	<b>0.00</b>	<b>44,518,822.00</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	159,416.00	0.00	159,416.00
CopyRight Office	38,008.00	0.00	38,008.00
Council for Law Reporting	82,531.00	0.00	82,531.00
Economic and Organised Crime Office	259,105.00	0.00	259,105.00
Gen. Admin and Finance	1,319,360.00	0.00	1,319,360.00
General Legal Council	94,694.00	0.00	94,694.00
Law Reform Commission	25,846.00	0.00	25,846.00
Legal Aid Scheme	96,431.00	0.00	96,431.00
Registrar General's Dep't	2,644,461.00	0.00	2,644,461.00
<b>Total</b>	<b>4,719,852.00</b>	<b>0.00</b>	<b>4,719,852.00</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	7,366,060.80	0.00	7,366,060.80
Geological Survey Department	25,000,000.00	0.00	25,000,000.00
Headquarters	53,034,271.10	715,606.47	52,318,664.63
Lands Commission	17,854,735.00	0.00	17,854,735.00
Minerals Commission	6,133,602.00	0.00	6,133,602.00
O.A.S.L	17,600,407.00	0.00	17,600,407.00
<b>Total</b>	<b>126,989,075.90</b>	<b>715,606.47</b>	<b>126,273,469.43</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	700,000.00	0.00	700,000.00
Community Development	952,648.00	0.00	952,648.00
Department of Parks and Gardens	700,000.00	0.00	700,000.00
Development Planning Unit	465,000.00	0.00	465,000.00
Environmental Health & Sanitation	600,000.00	0.00	600,000.00
Gen. Admin	55,676,654.00	0.00	55,676,654.00
Inspectorate Division	81,437,272.30	0.00	81,437,272.30
Local Government Service	800,000.00	0.00	800,000.00
<b>Total</b>	<b>141,331,574.30</b>	<b>0.00</b>	<b>141,331,574.30</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	78,335,431.92	23,380,722.66	54,954,709.26



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

	ANNUAL BUDGET	YTD ACTUAL JUNE	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Department of Urban Roads	201,639,395.41	11,313,261.58	190,326,133.83
Ghana Highway Authority	381,790,474.54	32,091,268.07	349,699,206.47
Headquarters	436,192.78	0.00	436,192.78
<b>Total</b>	<b>662,201,494.65</b>	<b>66,785,252.31</b>	<b>595,416,242.34</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	265,316.95	0.00	265,316.95
Centre for National Culture	254,594.00	0.00	254,594.00
Finance and Administration	1,315,546.08	0.00	1,315,546.08
Ghana Tourist Board	1,389,736.29	0.00	1,389,736.29
Headquarters	102,230.00	0.00	102,230.00
HOTCATT	73,495.00	0.00	73,495.00
Subvented Agencies	2,440,899.90	0.00	2,440,899.90
<b>Total</b>	<b>5,841,818.22</b>	<b>0.00</b>	<b>5,841,818.22</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	20,000,000.00	0.00	20,000,000.00
Foreign Missions	513,289.99	0.00	513,289.99
Gen. Admin	1,562,693.40	0.00	1,562,693.40
Ghana Export Promotion Authority	344,126.11	0.00	344,126.11
Ghana Standards Board	4,773,476.00	0.00	4,773,476.00
GRATIS	653,839.61	0.00	653,839.61
Industrial Development Division	31,864,059.00	0.00	31,864,059.00
NBSSI	60,642,301.80	0.00	60,642,301.80
Trade Development Division	37,683,421.00	0.00	37,683,421.00
<b>Total</b>	<b>158,037,206.91</b>	<b>0.00</b>	<b>158,037,206.91</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	41,269,100.23	6,501,629.52	34,767,470.71
Driver and Vehicle Licensing Authority	9,335,736.00	0.00	9,335,736.00
Ghana Railway Development Authority	12,410,564.50	5,829,392.53	6,581,171.97
Government Technical Training Centre	1,220,000.00	0.00	1,220,000.00
National Road Safety Commission	110,000.00	0.00	110,000.00
Regional Maritime University	2,000,000.00	0.00	2,000,000.00
<b>Total</b>	<b>66,345,400.73</b>	<b>12,331,022.05</b>	<b>54,014,378.68</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	37,000.00	0.00	37,000.00
Community Water & Sanitation Agency	60,068,599.18	0.00	60,068,599.18
Department of Rural Housing	60,133.88	0.00	60,133.88
Engineers Council	28,938.45	0.00	28,938.45
Gen. Admin (GA)	801,904.08	0.00	801,904.08
Housing	10,000,000.00	9,999,997.17	2.83
Hydrological Services Department	15,980,266.00	0.00	15,980,266.00
Policy Planning, Budgeting, Monitoring	150,000.00	0.00	150,000.00
Public Servants Housing Loan Scheme	57,911.27	0.00	57,911.27
Public Works Department	89,855,257.99	10,295,097.09	79,560,160.90
Rent Control Department	255,000.00	0.00	255,000.00
Research Statistics and Information	45,000.00	0.00	45,000.00



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
State Owned Enterprise	234,560,894.22	0.00	234,560,894.22
Water Resources Commission	1,141,650.00	0.00	1,141,650.00
<b>Total</b>	<b>413,042,555.07</b>	<b>20,295,094.26</b>	<b>392,747,460.81</b>

## Ministry of Youth and Sports (MoYS)

Headquarters	2,400,000.00	0.00	2,400,000.00
National Sports Authority	2,101,803.00	0.00	2,101,803.00
National Sports Colleague	366,328.00	0.00	366,328.00
National Youth Authority	1,700,000.00	0.00	1,700,000.00
<b>Total</b>	<b>6,568,131.00</b>	<b>0.00</b>	<b>6,568,131.00</b>

## MMDA

Agriculture	500,773.41	0.00	500,773.41
Budget and Rating	66,000.00	0.00	66,000.00
Central Administration	29,547,306.02	0.00	29,547,306.02
Disaster Prevention	70,000.00	0.00	70,000.00
Education, Youth and Sports	9,939,903.24	0.00	9,939,903.24
Health	7,789,926.58	0.00	7,789,926.58
Legal	80,000.00	0.00	80,000.00
Physical Planning	817,567.71	0.00	817,567.71
Social Welfare & Community	488,686.00	0.00	488,686.00
Trade, Industry and Tourism	660,000.00	0.00	660,000.00
Transport	250,000.00	0.00	250,000.00
Urban Roads	92,881.36	0.00	92,881.36
Waste Management	188,000.00	0.00	188,000.00
Works	12,233,297.06	0.00	12,233,297.06
<b>Total</b>	<b>62,724,341.38</b>	<b>0.00</b>	<b>62,724,341.38</b>

## MMDA TRANSFER

Urban Roads	2,000,000.30	0.00	2,000,000.30
<b>Total</b>	<b>2,000,000.30</b>	<b>0.00</b>	<b>2,000,000.30</b>

## National Commission for Civic Education (NCCE)

Gen. Admin HQ	662,113.00	0.00	662,113.00
<b>Total</b>	<b>662,113.00</b>	<b>0.00</b>	<b>662,113.00</b>

## National Development Planning Commission (NDPC)

Headquarters	1,183,551.89	0.00	1,183,551.89
<b>Total</b>	<b>1,183,551.89</b>	<b>0.00</b>	<b>1,183,551.89</b>

## National Media Commission

Gen. Admin	1,689,114.00	0.00	1,689,114.00
<b>Total</b>	<b>1,689,114.00</b>	<b>0.00</b>	<b>1,689,114.00</b>

## National Labour Commission (NLC)

Headquarters	446,753.00	0.00	446,753.00
<b>Total</b>	<b>446,753.00</b>	<b>0.00</b>	<b>446,753.00</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL JUNE GH¢	BALANCE GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	320,000.00	0.00	320,000.00
Ghana AIDS Commision	166,970.00	0.00	166,970.00
Ghana Investment Promotion Centre (	246,033.00	0.00	246,033.00
Office of Head of Civil Service(OHCS)	300,000.00	1,404,567.78	(1,104,567.78)
Office of the President	13,369,648.00	0.00	13,369,648.00
Regional Co-ordination Council	446,830.00	0.00	446,830.00
Savannah Accelerated Development A	20,000,000.00	0.00	20,000,000.00
Scholarship Secretariat	200,000.00	0.00	200,000.00
<b>Total</b>	<b>35,049,481.00</b>	<b>1,404,567.78</b>	<b>33,644,913.22</b>
<b>Parliament of Ghana</b>			
General Operations	46,301,570.00	0.00	46,301,570.00
Library, Research and Information Se:	1,004,848.00	0.00	1,004,848.00
<b>Total</b>	<b>47,306,418.00</b>	<b>0.00</b>	<b>47,306,418.00</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	270,393.00	0.00	270,393.00
<b>Total</b>	<b>270,393.00</b>	<b>0.00</b>	<b>270,393.00</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency Vote-02	641,435.00	0.00	641,435.00
Contingency Vote-03	25,924,024.50	0.00	25,924,024.50
Contingency-OGM	0.00	5,173,290.83	(5,173,290.83)
GIFMIS-Assets	8,180,166.00	0.00	8,180,166.00
Non Road Arrears	2,584,465,519.00	0.00	2,584,465,519.00
Non Road Arrears-CAGD	0.00	3,818,504.97	(3,818,504.97)
Non Road Arrears-MENP	0.00	17,347,895.51	(17,347,895.51)
Non Road Arrears-MINT	0.00	6,010,000.00	(6,010,000.00)
Non Road Arrears-MLGRD	0.00	5,183,041.02	(5,183,041.02)
Non Road Arrears-MoD	0.00	11,902,964.42	(11,902,964.42)
Non Road Arrears-MWRWH	0.00	4,623,558.00	(4,623,558.00)
Non Road Arrears-NDPC	0.00	276,823.12	(276,823.12)
Non Road Arrears-OGM	0.00	290,590.29	(290,590.29)
Road Arrears	231,727,496.00	0.00	231,727,496.00
Road Arrears-MRH	0.00	171,287,351.18	(171,287,351.18)
<b>Total</b>	<b>2,850,938,640.50</b>	<b>225,914,019.34</b>	<b>2,625,024,621.16</b>
<b>Grand Total</b>	<b>8,374,000,989.64</b>	<b>384,762,086.84</b>	<b>7,989,238,902.80</b>



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