

GHANA



GAZETTE

REPUBLIC OF GHANA

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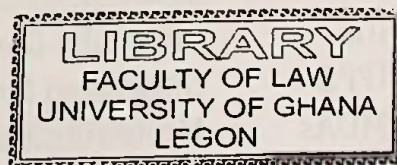
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MONDAY, 8TH DECEMBER

2014

**CONTENTS**

	Page
Notice of Publication of Financial Statement—Controller & Accountant General's Department September & October, 2014 .. .. .	2070



## 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****SEPT  
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF  
SEPTEMBER 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 statements are 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 Statements are 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

SEPT  
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. By this, revenues are recognized when lodged into the treasury accounts and with a few exceptions expenditure is recognized when incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

## 4 HIGHLIGHTS OF SEPTEMBER, 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

SEPT  
2014

A summary report of the appropriation is as below:

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Sep 2014	(15,636.56)
Appropriation Un-utilised	<u>20,534.42</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	Sept-14 Budget	Sept-14 Actual	Sept-14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,026.89	(963.55)
Payments	3,014.25	1,682.78	1,331.47
Net Receipts/Payments	(1,023.81)	(655.89)	367.92

In the month of September, total receipts fell short of the budget by GH¢963.55 million. Total payment also fell below budget by GH¢1,331.47 million giving rise to a net favourable variance of GH¢367.92 million.



## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

	Sept-14 Budget GH¢,M	Sept-14 Actual GH¢,M	Sept-14 Variance GH¢,M
REVENUE	1,911.25	853.70	(1,057.55)
EXPENDITURE	1,956.08	1,583.16	372.92
SURPLUS/(DEFICIT)	(44.83)	(729.46)	(684.63)

Actual Revenue fell short of the budget by GH¢ 1,057.55 million for the month of September. Actual expenditure also fell short of the budget by GH¢ 372.92 million in the same period, this gave rise to a net unfavourable variance GH¢684.63

**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 44.67%. 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¢276.01million as against the expected amount of GH¢695.09million indicating an unfavourable variance of GH¢419.08 million or 60.29% below budget. Direct tax contributed 32.33% of total revenue for the period of September.

**6.1.2 Indirect Tax**

Indirect tax as indicated in Note 3 was GH¢541.18 million against a budget of GH¢880.47 million. This resulted in an unfavourable variance of GH¢339.29million or 38.54% less than the budget. Indirect Tax contributed 63.39% of total revenue for the period.

**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****SEPT  
2014****6.1.3 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢36.516million as against a budgeted of GH¢335.69 million resulting in a favourable variance of GH¢299.18 million or 89.12%. Non Tax Revenue contributed 49.09% 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¢1,583.17 million as against the budget of GH¢1,956.08 million, resulting in a favourable variance of GH¢372.91million or 19.06% less than budgeted.

**6.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢919.17 million as against a budget of GH¢884.05 million. This resulted in excess expenditure of GH¢35.12million. Compensation of Employees cost which represents 58.06% of total expenditure for the month, also represents 107.67% of consolidated fund revenue for September.

**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¢122.25 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢353.89. Goods and Services represent 7.72% of total expenditure for the period.

**6.2.3 Interest**

Interest Paid for the month as detailed in note fourteen (14) was GH¢ 507.52 million as against the budgeted figure of GH¢505.80 million resulting in an unfavourable variance of GH¢1.7million or 0.34% more than budgeted. This represents 32.06% of total expenditure for the period.

**6.2.4 Social Benefits and Other Expenses**

An amount of GH¢0.055 million and GH¢34.17 million was incurred on social benefits and other expense for the month of September respectively. The sum represented 2.16% of total expenditure for the period under review.



**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****SEPT  
2014****6.1 PUBLIC DEBT REPAYMENTS**

Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of September was GH¢164.67 million as against a budget of GH¢98.63 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 September, 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 September 30, 2014.



**Grace Francisca Adzroc**

**Controller and Accountant-General**

Date: 24<sup>th</sup> Oct. 2014

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

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	695,089,484	276,014,637	27	(419,074,848)
INDIRECT TAX	3	882,448,610	695,893,873	68	(186,554,737)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	36,509,289	4	(299,178,604)
NHIL	7	77,217,542	78,822,027	8	1,604,484
LOANS RECEIVED	8	0	29,086,567	3	29,086,567
NET TREASURY OPERATIONS	9	0	(91,538,270)	(9)	(91,538,270)
RECOVERIES	10	0	2,103,934	0	2,103,934
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>1,026,892,056</b>	<b>100</b>	<b>(963,551,474)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	658,453,878	39	225,594,432
GOODS AND SERVICES	12	476,137,350	122,249,396	7	353,887,954
NON-FINANCIAL ASSETS	13	687,659,707	103,969,561	6	583,690,146
INTEREST	14	505,804,832	507,517,430	30	(1,712,598)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	55,082	0	3,128,477
OTHER EXPENSES	17	72,024,633	34,170,228	2	37,854,405
LOAN REPAYMENTS	18	98,633,000	164,670,102	10	(66,037,102)
OTHER PAYMENTS	19	271,879,610	91,692,115	5	180,187,496
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>1,682,777,792</b>	<b>100</b>	<b>1,331,470,847</b>

NET CHANGE IN STOCK OF CASH

**(655,885,735)**

CASH/BANK BALANCE AS AT BEGINNING

**(4,140,390,541)**

CASH/BANK BALANCE AS AT END

**(4,796,276,277)**



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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL SEPTEMBER D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	5,560,715,873	276,014,637	4,444,540,514	33	(1,116,175,359)
INDIRECT TAX	10,589,383,325	7,059,588,883	695,893,873	5,437,650,468	40	(1,621,938,415)
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	36,509,289	1,564,137,267	12	(1,121,365,879)
NHIL	926,610,508	617,740,339	78,822,027	714,644,002	5	96,903,664
LOANS RECEIVED	0	0	29,086,567	206,134,594	2	206,134,594
NET TREASURY OPERATIONS	0	0	(91,538,270)	1,059,120,050	8	1,059,120,050
RECOVERIES	0	0	2,103,934	8,268,198	0	8,268,198
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>15,923,548,241</b>	<b>1,026,892,056</b>	<b>13,475,317,253</b>	<b>100</b>	<b>(2,448,230,988)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	658,453,878	6,192,793,363	40	879,593,111
GOODS AND SERVICES	5,713,648,204	3,809,098,803	122,249,396	798,341,806	5	3,010,756,997
NON-FINANCIAL ASSETS	8,251,916,482	5,501,277,655	103,969,561	698,666,149	5	4,802,611,506
INTEREST	6,069,657,987	4,046,438,658	507,517,430	4,470,636,892	29	(424,198,234)
GOVERNMENT SUBSIDIES	98,531,656	65,687,771	0	82,680,000	1	(16,992,229)
SOCIAL BENEFITS	38,202,700	25,468,467	55,082	1,647,124	0	23,821,343
OTHER EXPENSES	864,295,600	576,197,067	34,170,228	201,077,151	1	375,119,916
LOAN REPAYMENTS	1,183,596,000	789,064,000	164,670,102	1,457,998,153	9	(668,934,153)
OTHER PAYMENTS	3,262,555,325	2,175,036,883	91,692,115	1,447,531,287	9	727,505,596
FINANCIAL ASSETS	0	0	0	24,470,814	0	(24,470,814)
FOREIGN FINANCED INVESTMENT	80,000,000	53,333,333	0	0	0	53,333,333
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>24,113,989,110</b>	<b>1,682,777,792</b>	<b>15,375,842,739</b>	<b>100</b>	<b>8,738,146,371</b>

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

		BUDGET	ACTUAL	ACTUAL
			CURRENT	PREVIOUS
	NOTES	GH¢	GH¢	GH¢
<b>REVENUE</b>				
DIRECT TAX	2	695,089,484	276,014,637	161,803,295
INDIRECT TAX	3	880,473,166	541,179,082	416,988,029
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	36,509,289	31,283,858
<b>TOTAL REVENUE</b>		<b>1,911,250,543</b>	<b>853,703,008</b>	<b>610,075,182</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	919,173,479	905,237,672
GOODS AND SERVICES	12	476,137,350	122,249,396	71,629,657
INTEREST	14	505,804,832	507,517,430	473,153,285
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	55,082	32,555
OTHER EXPENSES	17	72,024,633	34,170,228	27,506,814
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>1,956,076,321</b>	<b>1,583,165,615</b>	<b>1,477,559,983</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(44,825,778)</b>	<b>(729,462,607)</b>	<b>(867,484,801)</b>



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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL SEPTEMBER D	% %	YTD VARIANCE E=A-D
<b>REVENUE</b>						
DIRECT TAX	8,341,073,810	5,560,715,873	276,014,637	4,444,540,514	39	(1,116,175,359)
INDIRECT TAX	10,565,677,991	7,043,785,327	541,179,082	5,221,262,705	46	(1,822,522,623)
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	36,509,289	1,564,137,267	14	(1,121,365,879)
<b>TOTAL</b>	<b>22,935,006,520</b>	<b>15,290,004,347</b>	<b>853,703,008</b>	<b>11,270,762,645</b>	<b>100</b>	<b>(4,019,241,702)</b>

0

## EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	919,173,479	8,536,669,657	61	(1,464,283,183)
GOODS AND SERVICES	5,713,648,204	3,809,098,803	122,249,396	798,341,806	6	3,010,756,997
INTEREST	5,713,648,204	3,809,098,803	507,517,430	4,470,636,892	32	(661,538,090)
GOVERNMENT SUBSIDIES	6,069,657,987	4,046,438,658	0	82,680,000	1	3,963,758,658
SOCIAL BENEFITS	38,202,700	25,468,467	55,082	1,647,124	0	23,821,343
OTHER EXPENSES	864,295,600	576,197,067	34,170,228	201,077,151	1	375,119,916
FOREIGN FINANCED INVESTMENT	80,000,000	53,333,333	0	0	0	53,333,333
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL</b>	<b>29,088,032,406</b>	<b>19,392,021,604</b>	<b>1,583,165,615</b>	<b>14,091,052,630</b>	<b>100</b>	<b>5,300,968,974</b>

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

	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(4,796,276,277)	(345,817,973)
Receivables	25	7,901,299	25,948,395
Prepayments	26	17,444,820	1,168,823
<b>TOTAL CURRENT ASSET</b>		<b>(4,770,930,158)</b>	<b>(318,700,755)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,415,497,282	1,418,308,002
Equity Investments	28	1,844,182,560	1,809,876,560
Infrastructure, plant and Equipment	29	3,206,480,326	1,685,727,114
Work In-Progress	30	1,050,654,090	1,336,634,424
Intangible Assets	31	4,996,185	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>7,521,810,443</b>	<b>6,250,546,101</b>
<b>TOTAL ASSET</b>		<b>2,750,880,285</b>	<b>5,931,845,346</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	1,726,678,261	2,141,648,423
Deposits and Other Trust Monies	33	2,829,698,919	1,729,337,403
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,556,377,179</b>	<b>3,870,985,827</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	25,728,473,380	21,025,467,313
External	35	24,480,470,219	16,073,497,375
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,208,943,600</b>	<b>37,098,964,688</b>
<b>TOTAL LIABILITIES</b>		<b>54,765,320,779</b>	<b>40,969,950,514</b>
<b>NET ASSETS</b>		<b>(52,014,440,494)</b>	<b>(35,038,105,168)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(729,462,607)	(867,484,801)
Accumulated Surpluses / (Deficits)	36	(51,284,977,887)	(34,170,620,367)
<b>NETWORTH</b>		<b>(52,014,440,494)</b>	<b>(35,038,105,168)</b>

  
 GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL



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

		2014 GH¢	2013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	971,908,510	1,095,063,332
Grants	5	0	0
Non-Tax Revenue	6	36,509,289	31,283,858
NHIL	7	78,822,027	45,774,336
<b>Total Receipt</b>		<b>1,087,239,826</b>	<b>1,172,121,527</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(658,453,878)	(831,057,186)
Goods and Services	12	(122,249,396)	(71,629,657)
Interest	14	(507,517,430)	(473,153,285)
Government Subsidies	15	0	0
Social Benefit	16	(55,082)	(32,555)
Other Expenses	17	(34,170,228)	(27,506,814)
Other Payments	19	(91,692,115)	(561,633,201)
Foreign Financed Investment	21	0	0
<b>Total Payment</b>		<b>(1,414,138,129)</b>	<b>(1,965,012,697)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>(326,898,303)</b>	<b>(792,891,170)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(103,969,561)	(180,933,440)
Disposal of Non Current Asset		0	0
Fixed Asset		0	0
Inventory			
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>(103,969,561)</b>	<b>(180,933,440)</b>

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED SEPTEMBER 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>		<u>0</u>	<u>0</u>
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares		0	0
Loans		2,103,934	0
Shares and other equity		0	0
Advances		0	541,538
<b>Total Disposal/Recovery of Financial assets</b>		<u>2,103,934</u>	<u>541,538</u>
<b>Net cashflow from investment in financial assets</b>		<b>2,103,934</b>	<b>541,538</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	2,987,439,929	2,565,717,627
Outflow	9	(3,078,978,199)	(2,337,747,772)
<b>Net Incurrence of Domestic Liability</b>		<u>(91,538,270)</u>	<u>227,969,855</u>
<b>EXTERNAL</b>			
Inflow	8	29,086,567	0
Outflow	18	(164,670,102)	(43,649,607)
<b>Net Incurrence of Foreign Liability</b>		<u>(135,583,535)</u>	<u>(43,649,607)</u>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<u>(227,121,805)</u>	<u>184,320,248</u>
<b>NET CHANGE IN STOCK OF CASH</b>		<u>(655,885,735)</u>	<u>(788,962,824)</u>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<u>(4,140,390,541)</u>	<u>443,144,851</u>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<u>(4,796,276,277)</u>	<u>(345,817,973)</u>



# 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	214,014,278	421,354,324
Paid by Corporations	52,812,542	109,194,110
Miscellaneous	9,187,816	43,866,095
<b>Total</b>	<b>276,014,637</b>	<b>574,414,529</b>
<b>Less</b>		
DACF	0	412,611,234
<b>Total Revenue</b>	<b>276,014,637</b>	<b>161,803,295</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	185,650,911	117,698,039
Excises	14,442,833	55,961,540
Customs and Other Import Duties	488,588,017	346,989,225
Taxes on Exports	5,236,667	0
Levies	1,975,444	0
<b>Total Receipt</b>	<b>695,893,873</b>	<b>520,648,803</b>
<b>Less:</b>		
GETFund	152,739,346	88,723,193
Petroleum Fund	1,975,444	14,937,581
<b>Total</b>	<b>154,714,791</b>	<b>103,660,775</b>
<b>Total Revenue</b>	<b>541,179,082</b>	<b>416,988,029</b>
<b>4 Taxes</b>		
Directs Taxes	276,014,637	574,414,529
Indirect Taxes	695,893,873	520,648,803
<b>Total</b>	<b>971,908,510</b>	<b>1,095,063,332</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

	2014 GH¢	2013 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	3,507,050	4,491,682
Sales of goods and services	27,851,402	25,516,932
Fines, penalties, and forfeiture	2,874,649	1,268,938
Voluntary transfers other th	-	0
Miscellaneous and unidentified	2,276,188	6,307
<b>Total</b>	<b>36,509,289</b>	<b>31,283,858</b>
<b>7 NHIL</b>		
SSNIT	12,370,309	11,695,908
Domestic	0	0
Import	66,451,718	34,078,428
<b>Total</b>	<b>78,822,027</b>	<b>45,774,336</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	503,297	0
Multilateral Loans	13,962,002	0
External Commercial Institution	14,621,268	0
Domestic Commercial Institution	-	0
Export Credit Institutions	-	0
<b>Total External Borrowings</b>	<b>29,086,567</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	2,825,731,605	1,531,857,811
Medium Term Borrowings	131,109,966	266,258,357
Stocks and Bonds (long Term)	30,598,358	767,601,459
<b>Treasury Bills Issued</b>	<b>2,987,439,929</b>	<b>2,565,717,627</b>
Short Term Borrowing	2,603,033,128	1,589,363,574
Medium Term Borrowings	266,258,357	170,384,670
Long Term Borrowing	209,686,714	577,999,528
<b>Treasury Bills Redeemed</b>	<b>3,078,978,199</b>	<b>2,337,747,772</b>
<b>Net Treasury Operations</b>	<b>(91,538,270)</b>	<b>4,903,465,399</b>
<b>10 RECOVERIES</b>		
Loans	2,103,934	0
Advances	-	541,538
Equity Investment	-	-
<b>Total</b>	<b>2,103,934</b>	<b>541,538</b>

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	791,616,347	738,140,548
Non Established Post	83,400	3,244,857
Allowances	9,535,887	12,600,073
*National Pension Contribution	117,937,845	151,252,194
<b>Total</b>	<b>919,173,479</b>	<b>905,237,672</b>
Less		
<b>Unpaid Compensation of Employees</b>		
5.5% SSF Accrued for the year	22,197,807	0
13% SSF Accrued for the year	52,489,428	74,180,487
PAYE 2013 Accrued	78,831,862	0
Deposits	106,289,795	0
STAFF ADVANCE RECOVERY	424,849	0
SALARY ADVANCE RECOVERY	28,691	0
Rent % Rates Deduction	457,168	0
<b>Total Payments</b>	<b>658,453,878</b>	<b>831,057,186</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	52,489,428	75,608,057
Gratuity	17,292,872	21,173,530
Pension	48,074,144	54,470,607
End of Service Benefit (ESB)	81,400	0
Superannuation	-	0
<b>Total</b>	<b>117,937,845</b>	<b>151,252,194</b>
<b>12 GOODS AND SERVICES</b>		
Materials and Office Consumables	33,224,744	29,305,326
Utilities	1,207,835	4,789,852
General Cleaning	24,657	542,202
Rentals	2,988,647	3,448,409
Travel and Transport	7,168,395	13,150,246
Repairs and Maintenance	715,718	516,473
Training, Seminar and Confer	53,149,527	10,628,530
Consultancy Expenses	23,352,680	5,705,370
Special Services	407,194	3,434,348
Other Charges and Fees	-	3,575
Emergency Services	10,000	105,325
Insurance	-	0
<b>Total</b>	<b>122,249,396</b>	<b>71,629,657</b>
Less:		
Unpaid Goods and Services		
<b>Total Payments</b>	<b>122,249,396</b>	<b>71,629,657</b>



## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	76,788,125	64,327,840
Work In Progress	27,181,436	116,605,600
Intangible Asset	-	0
<b>Total</b>	<b>103,969,561</b>	<b>180,933,440</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>103,969,561</b>	<b>180,933,440</b>
<b>14 INTEREST</b>		
Non Residents	28,582,287	116,732,510
Residents	478,935,143	356,420,775
<b>Total</b>	<b>507,517,430</b>	<b>473,153,285</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>507,517,430</b>	<b>473,153,285</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	0
Employer social benefits in Cash	55,082	32,555
<b>Total</b>	<b>55,082</b>	<b>32,555</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payment</b>	<b>55,082</b>	<b>32,555</b>

# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	14,236,759	0
Professional fees	500	2,835
Customs Duties	0	0
Court Expenses	0	115,483
Other Charges	0	16,428,592
Awards & Rewards	0	1,808
Donations	0	0
Contributions	8,657,275	76,197
Tuition Fees	309,554	0
Special Operations	0	10,881,899
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	4,136,140	0
Duty Refund (GRA)	0	0
Grants to Households	6,500,000	
Rent	330,000	
<b>Total</b>	<b>34,170,228</b>	<b>27,506,814</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>34,170,228</b>	<b>27,506,814</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	7,585,025	9,985,080
Multilateral Loans	52,992,225	4,048,971
External Commercial Institution	72,789,628	29,615,556
Domestic Commercial Institution	31,303,225	0
Export Credit Institutions		0
<b>Total</b>	<b>164,670,102</b>	<b>43,649,607</b>
<b>19 OTHER PAYMENTS</b>		
Advances	0	0
Prepayments	1,425,813	92,558
GET Fund	101,140,119	0
District Assembly Common Fund	32,707,189	126,195,335
Road Fund	16,535,267	0
Energy Fund	113,589	0
Petroleum Fund	227,178	0
Deposits	0	0
P.A.Y.E	0	0
NHIL	71,500,000	0
SSNIT 13%	0	0
STAFF ADVANCE RECOVERY	184,333	
SALARY ADVANCE RECOVERY		
Special funds	0	0
Rates and Rent Deduction	0	0
<b>Total</b>	<b>223,833,487</b>	<b>126,287,893</b>
Less:		
Accounts Payable	132,141,373	435,345,307
Deposits	0	0
<b>Total</b>	<b>91,692,115</b>	<b>561,633,201</b>



# NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
Advances 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	0
<b>Total</b>	<u>0</u>	<u>0</u>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	2,103,934	0
Shares and other equity	-	0
Advances	0	541,538
<b>Total</b>	<u>2,103,934</u>	<u>541,538</u>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(6,700,669,748)	(1,002,361,895)
MDA Sub-CF Accounts	(10,711,712)	4,313,225,069
Regional Sub-CF Accounts	6,879,159	41,786,721
MMDA Sub-CF Accounts	10,659,748	160,073,841
Tax Revenue Accounts	6,064,041,843	1,968,190,469
NTR Revenue Accounts	661,234,181	94,176,115
Special Accounts	(4,827,709,748)	(5,920,908,294)
<b>Total</b>	<u>(4,796,276,277)</u>	<u>(345,817,973)</u>
<b>25 Current Receivables</b>		
Vehicle Advances	6,428,819	10,499,049
Special Advances	347,455	171,475
Salary Advances	293,239	633,643
Departmental Revolving Fund	990,852	990,852
Other Receivables	(159,067)	13,653,376
<b>Total</b>	<u>7,901,299</u>	<u>25,948,395</u>

## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>26 Prepayments</b>	17,444,820	1,168,823
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	638,504,348	921,980
Companies	623,829,788	638,504,348
Foreign Governments / Agencies	8,482,555	626,546,622
General	921,980	243,954,183
Miscellaneous	243,954,183	8,482,555
<b>Total</b>	<b>1,515,692,854</b>	<b>1,518,409,688</b>
Provisions	(100,195,572)	(100,101,686)
<b>Total</b>	<b>1,415,497,282</b>	<b>1,418,308,002</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,836,984,563	5,172,472
Trust	5,172,472	4,983,761
International Agencies	4,983,761	1,802,678,563
<b>Total</b>	<b>1,847,140,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,844,182,560</b>	<b>1,809,876,560</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	42,760,993	20,698,379
Non Residential Buildings	140,628,759	150,248,396
Other structures	946,959,375	560,207,516
Transport Equipment	192,304,445	128,429,076
Other machinery and equipment	1,231,095,147	810,000,952
Infrastructure Assets	816,444,338	161,427,948.5
<b>Total</b>	<b>3,370,193,057</b>	<b>1,685,727,114</b>
Less:		
Depreciation for September	0	
Accumulated Depreciation	(163,712,731)	0
<b>Net Book Value</b>	<b>3,206,480,326</b>	<b>1,685,727,114</b>
<b>30 Work - In - Progress</b>		
Dwellings	122,853,481	62,173,556
Non Residential Buildings	167,553,263	88,173,425
Other structures	709,368,862	326,690,446
Transport Equipment	-	12,337,248
Other machinery and equipment	-	280,253,485
Infrastructure Assets	50,878,484	567,006,265
<b>Total</b>	<b>1,050,654,090</b>	<b>1,336,634,424</b>



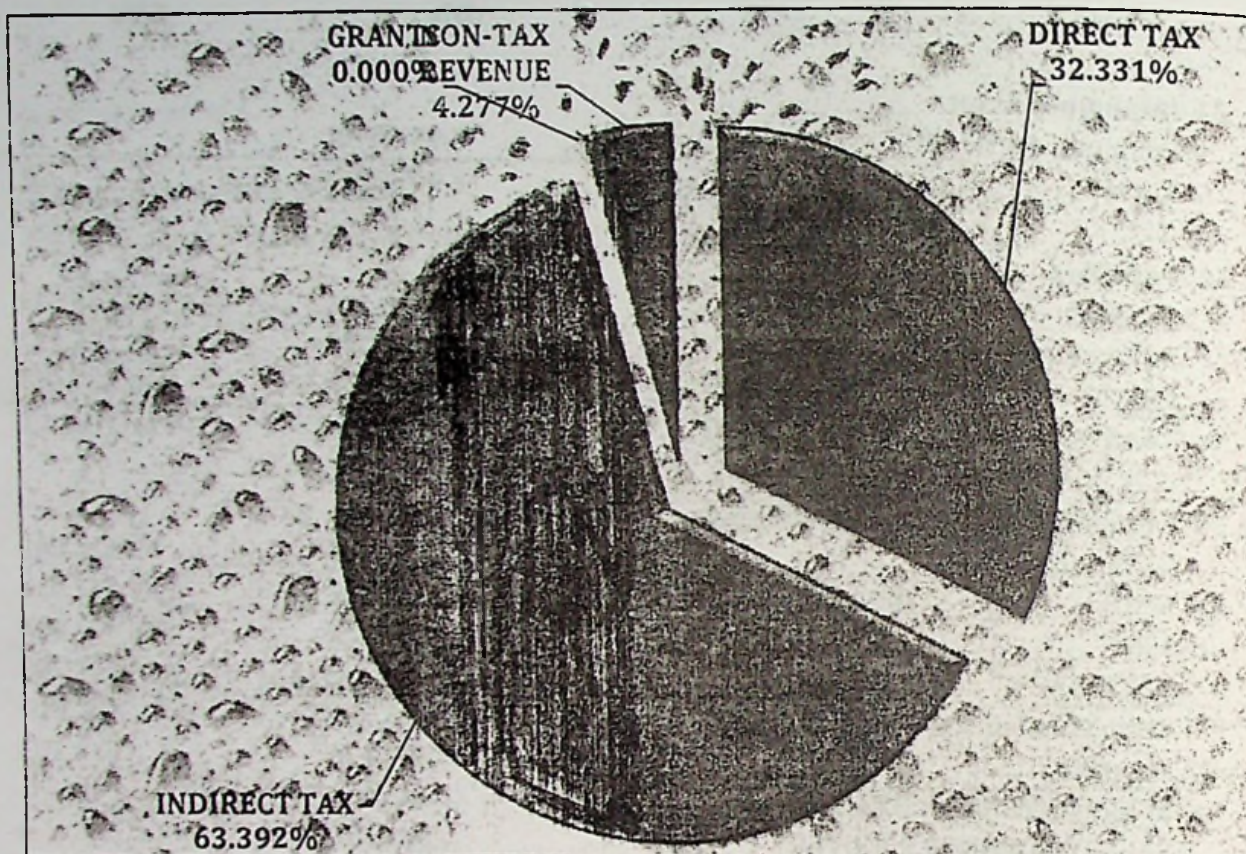
## NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
<b>31 Intangible Asset</b>		
Computer Software	4,996,185	0
<b>Total</b>	<u>4,996,185</u>	<u>0</u>
<b>32 Payables</b>		
Supplier	1,377,358,283	1,946,646,612
Withholding	31,653,089	56,156,137
P.A.Y.E	317,666,889	138,845,674
<b>Total</b>	<u>1,726,678,261</u>	<u>2,141,648,423</u>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	152,739,346	59,114,041
NHIL	507,212,849	243,132,422
SSNIT	1,195,630,824	928,067,907
DACF	0	285,947,205
Petroleum Fund & Road Fund	10,008,795	211,223,349
Deposits	894,661,370	812,703
STAFF ADVANCE RECOVERY	44,648,868	0
SALARY ADVANCE RECOVERY	944,706	0
SSNIT - EMPLOYEE	22,395,260	0
Rent and Rates	1,274,382	0
Special funds	182,520	1,039,777
<b>Total</b>	<u>2,829,698,919</u>	<u>1,729,337,403</u>
<b>34 Domestic Borrowing</b>	25,728,473,380	21,025,467,313
<b>35 External Borrowing</b>	24,480,470,219	16,073,497,375
<b>36 Accumulated Surplus bf 2013</b>	49,082,947,999	
Bal as at Jan-Aug 2014	(2,202,029,888)	
<b>Total</b>	<u>(51,284,977,887)</u>	

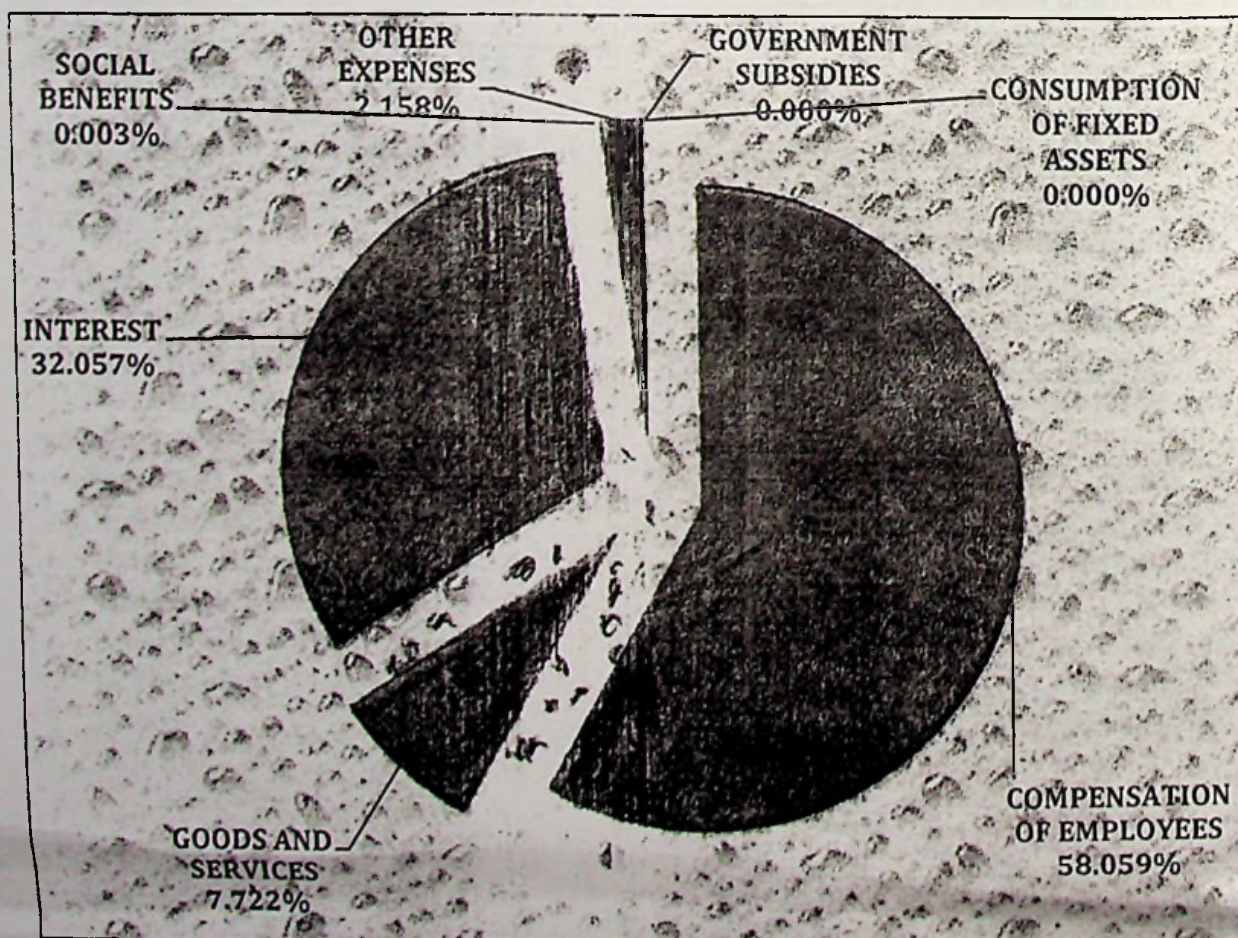


## ANALYSIS OF REVENUE AND EXPENDITURE

### REVENUE BY ITEM



### EXPENDITURE BY ITEM





# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>DEFENCE</b>			
Defence N.E.C			
Foreign Military Aid	7,553,178	411,349,110	(403,795,931)
Military Defence	26,566	11,177	15,389
<b>Total</b>	580,661,813	22,565,770	558,096,043
<b>ECONOMIC AFFAIRS</b>	433,926,057	1,022,167,614	(588,241,558)
Agriculture	427,695,351	125,961,368	301,733,982
Communication	84,599,442	21,197,891	63,401,551
Construction	29,481,413	12,300,684	17,180,730
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	9,803,975	26,668,090
Electricity	911,471,378	50,960,936	860,510,442
Fishing and Hunting	128,615,836	4,367,463	124,248,373
Forestry	31,822,193	28,858,775	2,963,418
General Economic and Commercial	181,390,183	21,406,221	159,983,962
General Labor Affairs	13,018,208	5,954,463	7,063,745
Manufacturing	111,222,566	5,497,064	105,725,502
Mining of Mineral Resources other than mine	39,898,836	175,000	39,723,836
Multipurpose Development projects	21,634,445	3,760,246	17,874,199
Nuclear fuels	15,268,891	1,725,687	13,543,204
Other Fuels	1,137,201	107,107	1,030,094
Petroleum and Natural Gas	406,246,810	44,782,391	361,464,418
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	1,020,045	93,949,617
R&D Mining Manufacturing and construction	47,386,093	10,871,491	36,514,602
Railway Transport	16,964,918	9,459,733	7,505,185
Road Transport	780,184,086	424,337,900	355,846,187
Tourism	11,750,223	3,660,653	8,089,570
<b>Total</b>	3,430,288,618	786,209,093	2,644,079,525
<b>EDUCATION</b>			
Education N.E.C	528,623,344	3,087,909,743	(2,559,286,399)
Education not definable by Level	321,861,141	52,049,678	269,811,463
First Stage of Tertiary Education	10,581,332	5,479,055	5,102,277
Lower-Secondary Education	806,114,131	0	806,114,131
Post-Secondary Nontertiary Education	228,651,277	107,063,781	121,587,496
Pre-primary Education	313,370,829	0	313,370,829
Primary Education	1,119,673,360	16,719,702	1,102,953,658
Second Stage of Tertiary Education	2,656,687	263,869	2,392,819
Subsidiary services to Education	7,555,330	3,963,102	3,592,228
Tertiary Education - University of Ghana Legc	1,427,436,680	456,736,206	970,700,474
Upper-Secondary Education	963,406,452	97,251,826	866,154,626
<b>Total</b>	5,729,930,563	3,827,436,962	1,902,493,601



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER 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	15,866,424	426,875	15,439,549
R&D Environment Protection	43,773,661	4,082,250	39,691,412
Waste management	3,020,156	0	3,020,156
Waste Water Management	20,100,664	25,920	20,074,745
<b>Total</b>	<b>122,074,196</b>	<b>4,610,409</b>	<b>117,463,787</b>
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	2,343,159	4,347,825
Economic Aid to Develop Countries and Coun	9,224,996	289,898	8,935,099
Executive and Legislative Organs	692,870,259	332,320,236	360,550,023
External affairs	157,383,595	94,729,397	62,654,197
Financial and fiscal Affairs	867,488,180	2,950,104,767	(2,082,616,587)
General Personnel Services	392,187,641	509,235,126	(117,047,486)
General Public Services N.E.C.	173,372,372	84,666,718	88,705,654
Other General Services	33,652,394	3,742,650	29,909,744
Overall Planning and Statistical Services	24,763,313	8,627,564	16,135,749
Public Debt Transaction-External	7,253,253,987	2,543,072,804	4,710,181,183
Public Debt Transactions	0	3,888,005	(3,888,005)
R & D General Public Services	6,452,343	1,276,120	5,176,223
Unspecified	11,086,839,187	850,898,549	10,235,940,638
<b>Total</b>	<b>20,704,179,251</b>	<b>7,385,194,993</b>	<b>13,318,984,258</b>
<b>HEALTH</b>			
General Hospital Services	1,168,702,177	532,962,578	635,739,598
General Medical Services	53,205,050	0	53,205,050
Health N.E.C	1,728,986,977	444,583,798	1,284,403,179
Public health Services	347,547,825	300,566	347,247,259
R & D Health	7,456,971	81,412,142	(73,955,171)
Specialised Medical Services	27,661,332	59,621,528	(31,960,196)
<b>Total</b>	<b>3,333,560,331</b>	<b>1,118,880,612</b>	<b>2,214,679,719</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	15,958,947	21,172,942	(5,213,995)
Housing and Development	174,385,783	65,111,714	109,274,069
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,733,286	3,485,265	377,248,020
<b>Total</b>	<b>578,715,090</b>	<b>89,769,922</b>	<b>488,945,168</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	116,632,910	19,647,795
Law Courts	218,594,834	87,893,146	130,701,689
Prisons	102,990,544	7,265,156	95,725,389
Public Order and Safety N. E. C	198,859,820	230,313,919	(31,454,099)
Public order and safety n.e.c (CS)	41,544,256	9,230,638	32,313,619
Public Services	649,609,490	546,825,244	102,784,246
<b>Total</b>	<b>1,347,879,650</b>	<b>998,161,012</b>	<b>349,718,638</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	36,176,102	60,118,756
Cultural Services	50,732,701	29,933,553	20,799,148
Recreational and Sporting Services	24,195,948	5,276,084	18,919,863
<b>Total</b>	<b>171,223,507</b>	<b>71,385,740</b>	<b>99,837,767</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	116,990	767,930
Family and Children	36,788,767	17,052,761	19,736,006
R&D Social Protection	3,680,822	602,205	3,078,616
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,347,721	46,277,608	17,070,114
Unemployment	60,018,713	10,192,096	49,826,618
<b>Total</b>	<b>164,890,901</b>	<b>74,241,660</b>	<b>90,649,242</b>
<b>Grand Total</b>	<b>36,170,983,665</b>	<b>14,789,816,459</b>	<b>21,381,167,206</b>

## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Audit Service(AS)	11,222,147	0	0	0	0	2,371,084	13,593,231
CHRAJ (CHRAJ)	1,041,325	0	0	0	0	48,761	1,090,086
District Assembly Common Fund(DACF)	112,214	0	0	0	0	0	112,214
Electoral Commission Total	1,555,428	0	0	0	0	3,584	1,559,012
General Government Services Total	0	0	0	14,236,759	0	11,373,585	25,610,344
Judicial Service (JS) Total	6,550,098	0	625,034	0	0	335,650	7,510,782
Ministry of Communications (MoC) Tot	742,112	0	0	0	0	0	742,112
Ministry of Chieftaincy and Traditional	3,570,641	0	0	500	0	121,624	3,692,766
Ministry of Defence (MoD) Total	53,631,224	0	912,037	0	9,548	2,775,296	57,328,105
Ministry of Education (MOE) Total	398,509,156	0	3,600,000	0	0	27,294,845	429,404,001
Ministry of Employment and Labour Rel	2,239,503	0	0	0	0	194,583	2,434,086
Ministry of Energy and Petroleum (MEN	316,906	0	12,553,266	0	0	169,989	13,040,162
Ministry of Environment Science, Techn	11,257,966	0	0	0	0	1,000	11,258,966
Ministry of Finance (MoF) Total	8,225,311	0	748,758	0	8,533	2,768,186	11,750,789
Ministry of Fisheries and Aquaculture D	2,987,074	0	0	0	0	351,168	3,338,242
Ministry of Food and Agriculture (MOFA	2,770,016	0	0	0	0	235,996	3,006,012
Ministry of Foreign Affairs and Regional	9,111,850	0	0	0	0	0	9,111,850
Ministry of Gender, Children and Social	1,639,504	0	0	6,500,000	0	79,880	8,219,385
Ministry of Health (MoH) Total	121,595,940	0	0	0	0	451,348	122,047,288
Ministry of Information and Media Relat	4,319,509	0	0	0	0	121,877	4,441,386
Ministry of Interior (MINT) Total	87,184,015	0	0	0	0	3,695,061	90,879,077
Ministry of Justice (MoJ) Total	2,868,105	0	816,421	0	5,000	51,762	3,741,288
Ministry of Lands and Natural Resource	6,259,268	0	0	0	0	1,177,836	7,437,104
Ministry of Local Govt and Rural Develo	26,650,388	0	0	4,136,140	0	465,810	31,252,338
Ministry of Roads and Highways Total	2,459,370	0	22,159,788	0	0	125,591	24,744,749
Ministry of Tourism, Culture and Creativ	926,965	0	0	0	0	190,195	1,117,160
Ministry of Trade and Industry (MoTI) T	2,108,724	0	4,539,063	0	0	2,766	6,650,553
Ministry of Transport (MRT) Total	1,037,674	0	122,760	0	20,000	231,335	1,411,769
Ministry of Water Resources, Works and	1,772,046	0	226,342	0	0	114,626	2,113,014



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Ministry of Youth and Sports (MoYS) To	815,823	0	0	0	0	0	815,823
MMDA Total	0	0	0	0	0	0	0
National Commission for Civic Education	2,287,240	0	0	0	0	303,458	2,590,690
National Development Planning Commi:	92,207	0	0	0	0	793	92,999
National Media Commission Total	16,227	0	0	0	0	6,404	22,631
National Labour Commission (NLC) Total	78,716	0	0	0	0	0	78,716
Office of Government Machinery (OGM)	17,347,886	0	0	0	0	0	17,347,886
Parliament of Ghana Total	3,774,664	0	869,650	0	12,000	34,012	3,876,326
Public Services Commission Total	158,497	0	13,971,930	0	0	23,751,675	14,120,922
Virtual Ministries for Centralised Trans:	121,937,736	507,615,112	42,824,512	0	0	849,443	672,286,793
Grand Total	919,173,478	507,615,112	103,969,561	9,296,829	55,082	106,978	1,687,232,858

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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Audit Service(AS)</b>			
Direct Audit	3,438,968	97,813	3,341,155
Central Gov't Audit Dept.	15,164,160	795,125	14,369,035
Finance and Administration	17,929,629	66,320,032	(48,390,403)
Performance & Special Audit	3,995,177	309,575	3,685,602
Regional, District Audits & EIDA	58,984,496	4,116,029	54,868,468
<b>Total</b>	<b>99,512,430</b>	<b>71,638,574</b>	<b>27,873,856</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277	9,515,140	1,848,137
<b>Total</b>	<b>11,363,277</b>	<b>9,515,140</b>	<b>1,848,137</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833	502,705	(190,872)
<b>Total</b>	<b>311,833</b>	<b>502,705</b>	<b>(190,872)</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612	14,496,956	5,554,656
<b>Total</b>	<b>20,051,612</b>	<b>14,496,956</b>	<b>5,554,656</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,722	72,196,708	52,740,014
<b>Total</b>	<b>124,936,722</b>	<b>72,196,708</b>	<b>52,740,014</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,411,985	956,243	455,742
Gen. Admin	1,133,674	1,046,685	86,989
Ghana Meteorological Agency	5,980,781	4,176,349	1,804,431
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	133,079	268,539
Poastal & Courier Services Regulatory Comr	276,540	95,115	181,425
<b>Total</b>	<b>9,241,597</b>	<b>6,407,471</b>	<b>2,834,126</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948	9,674,185	916,763
National House of Chiefs	6,933,919	7,964,092	(1,030,173)
<b>Total</b>	<b>17,524,868</b>	<b>17,638,277</b>	<b>(113,409)</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840	392,232,503	(390,410,663)
Ghana Armed Forces	509,743,334	13,402,183	496,341,151
Veterans Association of Ghana	1,258,407	17,226,273	(15,967,866)
<b>Total</b>	<b>512,823,581</b>	<b>422,860,959</b>	<b>89,962,622</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and O	187,902	123,729	64,173
Council for Technical & Vocational Educatio	1,158,740	497,499	661,242
Gen. Admin	1,536,842	1,677,485	(140,643)
Ghana Book Development Council	154,073	9,918	144,155
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	3,749,602	2,888,928
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 Assessi	120,160	23,600	96,560
National Inspectorate Board	521,138	404,697	116,442
National Service Secretariat	344,725,424	228,061,480	116,663,944
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	24,477,483	10,523,695
Regional/District/School Services	3,033,579,691	2,929,521,071	104,058,620
Tertiary	923,374,018	598,571,534	324,802,485
WAEC (INTERNATIONAL)	8,077,180	4,038,590	4,038,590
WAEC (National)	7,054,673	4,462,234	2,592,439
<b>Total</b>	<b>4,387,062,473</b>	<b>3,795,643,622</b>	<b>591,418,851</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	4,093,779	3,050,770	1,043,009
Dept. of Factories Inspectorate	1,042,734	558,524	484,210
Fair Wages and Salaries Commission	1,588,647	892,742	695,905
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	886,181	121,083
Integrated Cummunity Centeres For Employ	3,647,467	3,598,821	48,646
Labour Department	2,852,629	2,477,605	375,024
Management Development & Productivity Ii	1,334,308	974,004	360,304
National Vocational Training Institute (NVT	8,132,917	6,884,416	1,248,501
Opportunity Industrialisation center	969,629	743,975	225,654
Organisation of African Trade Unioin Unity	150,593	107,241	43,352
<b>Total</b>	<b>25,000,000</b>	<b>20,174,279</b>	<b>4,825,721</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	2,836,836	954,480	1,882,355
Headquarters.	7,297,961	1,576,441	5,721,519
<b>Total</b>	<b>10,134,796</b>	<b>2,530,921</b>	<b>7,603,875</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research	1,709,690	0	1,709,690
Council for Scientific and Industrial Researc	94,147,875	78,469,700	15,678,175
Environmental Protection Agency	5,158,034	4,082,250	1,075,784
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	20,637,615	9,916,129
Headquaters	1,183,811	2,563,955	(1,380,144)
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.	11,781,587	5,181,391	6,600,196
<b>Total</b>	<b>147,319,619</b>	<b>110,934,911</b>	<b>36,384,708</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385	119,931,369	(8,303,984)
Finance Headquarters	22,146,955	13,682,501	8,464,454
Financial Intelligence Centre	2,218,544	1,059,266	1,159,278
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	129,893	399,096
Public Procurement Authority	2,727,958	1,847,119	880,840
Securities and Exchange Commission	1,842,473	1,045,416	797,057
Statistical Service	11,026,936	5,794,447	5,232,489
<b>Total</b>	<b>506,985,066</b>	<b>143,490,011</b>	<b>363,495,055</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	60,709,483	(56,297,001)
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	18,172	123,767
<b>Total</b>	<b>8,000,000</b>	<b>60,727,655</b>	<b>(52,727,655)</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485	67,592	917,893
Animal Production Directorate	2,729,162	298,954	2,430,208
Crop Services Directorate	1,327,055	1,002,214	324,841
Directorate of Agric. Extension Services.	560,204	776,280	(216,077)
Finance and Administration	917,045	81,916	835,128
Ghana Irrigation Development Authority	3,486,374	3,322,666	163,709
Ghana Permanent Representative in Rome	383,928	287,946	95,982
Grains and Legumes Dev. Board	1,270,972	968,779	302,192
Human Resource Development Management	9,556,368	7,512,283	2,044,085
Irrigation Company of Upper Region	1,661,237	1,004,673	656,564
Plant Protection & Regulatory Services (PPR)	126,108	297,362	(171,254)
Policy Planning Monitoring and Evaluation	1,145,670	384,539	761,130
Regional Agric Development Unit	7,657,183	11,160,891	(3,503,708)
Statistics Research and Information Dept	809,918	54,882	755,036
Veterinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administration)	1,853,960	1,151,636	702,324
Women in Agric. Development Department	441,115	23,124	417,991
<b>Total</b>	<b>35,000,000</b>	<b>28,395,739</b>	<b>6,604,261</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
Africa Region Missions	31,388,673	26,175,551	5,213,122
America Region Missions	12,549,213	12,664,973	(115,759)
Europe Region Missions	30,568,978	24,168,370	6,400,608
Foreign Affairs HQ	6,081,368	4,218,202	1,863,166
Middle East and Asia Region Missions	18,820,095	14,440,419	4,379,675
Subvented Organisation	2,095,367	361,882	1,733,485
<b>Total</b>	<b>101,503,694</b>	<b>82,029,397</b>	<b>19,474,297</b>
<b>Ministry of Gender, Children and Social Protection (MGCSPP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299	212,727	(99,428)
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	530,825	184,667
Department of Women	692,888	604,401	88,487
Dept. of Social Welfare General Administration	14,267,293	15,875,585	(1,608,292)
Gender Desk	38,220	0	38,220
Headquarters	421,041	568,363	(147,322)
Jachie Training College Gen Admin Bosomtve	94,732	146,780	(52,048)
Jirapa Orphanage Gen Admin Jirapa	11,275	201,918	(190,643)
National Commission of Persons with Disabilities	484,920	108,224	376,696
School of Social Work Gen Admin	382,320	0	382,320
<b>Total</b>	<b>17,335,506</b>	<b>18,248,822</b>	<b>(913,317)</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	161,015,100	(1,041,827)
Ghana Health Service	685,299,332	681,201,711	4,097,621
Health Headquarters	6,754,941	11,903,816	(5,148,875)
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Office of the Minister	119,108	0	119,108
Procurement and Supplies	20,903,625	59,566,806	(38,663,181)
Psychiatry Hospitals (Tertiary Health Services)	14,424,480	25,314,751	(10,890,271)
Regulatory Agencies	17,754,638	3,692,359	14,062,279
Subvented Organisations	147,565,645	89,654,471	57,911,174
Teaching Hospitals	1,458,855	0	1,458,855
Traditional and Alternative Medicine Directorate	65,264,904	96,212,905	(30,948,001)
Training Institutions	1,122,792,776	1,128,561,918	(5,769,142)
<b>Total</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	23,707,402	9,342,283
Ghana News Agency	3,757,008	1,630,576	2,126,432
Information Services Department	16,709,501	11,515,219	5,194,282
National Film and Television Institute (NAFTI)	3,001,200	2,086,135	915,065
<b>Total</b>	<b>58,378,748</b>	<b>38,939,333</b>	<b>19,439,415</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Interior (MINT)</b>			
Gaming Board	148,307	184,933	(36,625)
Ghana Immigration Service	82,102,237	52,631,646	29,470,591
Ghana National Fire Service	124,500,750	114,064,815	10,435,935
Ghana Police Service	528,515,007	478,672,848	49,842,160
Ghana Prisons Service	103,622,035	89,677,131	13,944,905
Ghana Refugee Board	650,000	56,628	593,372
Interior Headquarters	1,270,802	1,213,578	57,224
Nacortc Control Board	16,861,315	10,734,278	6,127,037
National Commission on Small Arms	214,270	9,371	204,899
National Disaster Management Organizatio	50,000,000	29,807,173	20,192,827
National Peace Council	2,218,914	156,389	2,062,525
<b>Total</b>	<b>910,103,638</b>	<b>777,208,789</b>	<b>132,894,849</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	21,517,603	13,418,506	8,099,097
CopyRight Office	1,221,672	226,820	994,852
Council for Law Reporting	2,335,250	1,231,124	1,104,126
Economic and Organised Crime Office	12,964,884	8,660,923	4,303,962
Gen. Admin and Finance	5,469,174	1,732,322	3,736,852
General Legal Council	3,068,200	1,546,222	1,521,978
Law Reform Commission	759,049	339,649	419,400
Legal Aid Scheme	3,568,775	1,289,065	2,279,710
Registrar General's Dep't	2,519,416	1,957,510	561,906
<b>Total</b>	<b>53,424,024</b>	<b>30,402,142</b>	<b>23,021,882</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	25,837,404	29,418,155	(3,580,751)
Geological Survey Department	2,956,143	5,944,590	(2,988,447)
Headquarters	2,190,000	4,934,223	(2,744,223)
Lands Commission	33,337,374	10,890,067	22,447,307
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>51,187,035</b>	<b>27,311,180</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	3,095,992	2,498,522	597,470
Community Development	6,253,483	20,950,244	(14,696,760)
Department of Parks and Gardens	6,699,620	4,895,332	1,804,289
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	177,513,857	(176,209,340)
Inspectorate Division	220,741	7,415	213,326
Local Government Service	1,000,376	9,758,479	(8,758,103)
<b>Total</b>	<b>20,184,975</b>	<b>215,623,847</b>	<b>(195,438,872)</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,751	5,448,920	35,830
Department of Urban Roads	5,803,695	3,504,464	2,299,231
Ghana Highway Authority	17,802,430	14,735,561	3,066,870
Headquarters	1,188,680	0	1,188,680
<b>Total</b>	<b>30,279,556</b>	<b>23,688,945</b>	<b>6,590,611</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	327,513	464,327	(136,814)
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	587,935	57,952
Ghana Tourist Board	3,740,732	2,890,943	849,789
Headquarters	254,207	0	254,207
HOTCATT	111,951	57,233	54,718
Subvented Agencies	6,229,231	4,547,853	1,681,378
<b>Total</b>	<b>21,591,436</b>	<b>8,548,292</b>	<b>13,043,144</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855	605,923	568,932
Foreign Missions	2,284,914	2,284,697	217
Gen. Admin	161,097	2,527,787	(2,366,690)
Ghana Export Promotion Authority	1,744,674	854,636	890,039
Ghana Standards Board	7,484,086	3,828,377	3,655,708
GRATIS	2,045,885	1,705,409	340,476
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	3,619,879	990,828
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>20,683,218</b>	<b>15,426,708</b>	<b>5,256,510</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,141,220	2,719,988	(1,578,768)
Driver and Vehicle Licensing Authority	7,628,966	7,463,716	165,250
Ghana Railway Development Authority	1,034,770	103,295	931,475
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	567,546	475,448
<b>Total</b>	<b>11,210,933</b>	<b>10,854,545</b>	<b>356,388</b>

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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625	158,735	(108,110)
Community Water & Sanitation Agency	4,266,519	2,835,344	1,431,176
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	2,699,515	(2,116,129)
Housing	107,878	622,643	(514,765)
Human Resource Development and Manag	109,527	0	109,527
Hydrological Services Department	775,510	25,920	749,591
Policy Planning, Budgeting, Monitoring and	102,129	0	102,129
Public Servants Housing Loan Scheme Boar	84,045	1,894	82,151
Public Works Department	8,251,295	12,048,312	(3,797,016)
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Ressearch Statistics and Information Manag	77,019	0	77,019
Water Resources Commission	566,231	352,725	213,506
Works	6,735,698	0	6,735,698
<b>Total</b>	<b>23,926,331</b>	<b>18,745,087</b>	<b>5,181,244</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	989,796	538,420	451,376
National Sports Authority	4,242,336	3,275,023	967,313
National Sports Colleague	372,071	305,230	66,841
National Youth Authority	4,283,734	3,466,730	817,004
<b>Total</b>	<b>9,887,937</b>	<b>7,585,403</b>	<b>2,302,534</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<b>MMDA</b>			
Administration	2,038,112	0	2,038,112
Agriculture	38,239,389	0	38,239,389
Birth and Death	225,270	0	225,270
Budget and Rating	1,720,144	0	1,720,144
Central Administration	106,273,633	0	106,273,633
Disaster Prevention	3,421,946	0	3,421,946
Disaster PreventionMetro. Fire Service Unit	16,174	0	16,174
Education, Youth and Sports	724,411	0	724,411
Finance	3,405,419	0	3,405,419
GAMADA	12,616	0	12,616
Head Office	35,233,711	0	35,233,711
Health	18,396,583	0	18,396,583
Logistics and Procurement Unit	12,616	0	12,616
Management Information System Unit	13,392	0	13,392
Metro. Internal Audit Department	49,743	0	49,743
Metro. Planning Coordinating Unit	269,618	0	269,618
Metro. Public Relations Department	30,407	0	30,407
Metro. Security Department	276,104	0	276,104
National Commission For Civic Education	15,689	0	15,689
Physical Planning	8,039,193	0	8,039,193
Physical PlanningOffice of Departmental He:	668,129	0	668,129
Rapid Responds Unit	12,616	0	12,616
Records	23,905	0	23,905
Social Welfare & Community	12,285,012	0	12,285,012
Social Welfare & Community Development	121,196	0	121,196
Social Welfare & Community Development0	983,343	0	983,343
Social Welfare & Community Development0	29,429	0	29,429
Trade, Industry and Tourism	1,202,041	0	1,202,041
Trade, Industry and TourismMetro Co-oper:	197,742	0	197,742
Transport	312,276	0	312,276
Urban Roads	1,036,679	0	1,036,679
Urban RoadsUrban Passenger Transport Un	865,473	0	865,473
Waste Managemen	188,037	0	188,037
Waste Management	2,518,809	0	2,518,809
Works	11,355,770	0	11,355,770
<b>Total</b>	<b>250,214,624</b>	<b>0</b>	<b>250,214,624</b>
<b>MMDA TRANSFER</b>	<b>0</b>	<b>0</b>	<b>0</b>
Administration	0	0	0
<b>Total</b>			
National Commission for Civic Education (NCCE)	24,003,989	19,925,661	4,078,328
Gen. Admin HQ	24,003,989	19,925,661	4,078,328
<b>Total</b>			



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,420,534	1,089,277	2,331,257
<b>Total</b>	<b>3,420,534</b>	<b>1,089,277</b>	<b>2,331,257</b>
<b>National Media Commission</b>			
Gen. Admin	1,812,444	763,308	1,049,135
<b>Total</b>	<b>1,812,444</b>	<b>763,308</b>	<b>1,049,135</b>
<b>National Labour Commission (NLC)</b>			
Headquarters		62,934	62,934
General Administration HQ	1,000,572	577,013	423,559
<b>Total</b>	<b>1,000,572</b>	<b>639,947</b>	<b>360,625</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587	3,206,696	1,096,891
Ghana AIDS Commission	1,169,765	983,222	186,543
Ghana Investment Promotion Centre (GIPC)	1,221,374	718,313	503,061
Internal Audit Agency	2,499,124	1,885,509	613,615
Management Services	761,089	36,827	724,262
Microfinance and Small Loans Centre (MASI)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	3,515,485	(472,361)
National Pensions Regulatory Authority (NPRA)	4,155,294	789,583	3,365,711
National Population Council	1,880,467	917,943	962,524
Office of Head of Civil Service (OHCS)	2,825,506	6,432,309	(3,606,803)
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	105,231,461	31,975,298
Office of the President	20,841,303	25,322,130	(4,480,827)
Public Records and Archives Administration	2,053,990	1,352,249	701,741
Regional Co-ordination Council	12,004,634	3,932,880	8,071,754
Savannah Accelerated Development Authority	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	632,739	322,075
<b>Total</b>	<b>201,826,963</b>	<b>154,957,348</b>	<b>46,869,615</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,239	57,829,780	7,269,459
<b>Total</b>	<b>65,099,239</b>	<b>57,829,780</b>	<b>7,269,459</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485	1,368,982	588,504
<b>Total</b>	<b>1,957,485</b>	<b>1,368,982</b>	<b>588,504</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuities	224,195,150	126,021,959	98,173,191
Non Road Arrears-Ghana Statistical Service		1,137,321	1,137,321
Non Road Arrears-Ministry of Tourism, Culture and Creative Arts		7,519	7,519
Non Road Arrears-MINT		16,576,390	16,576,390
Non Road Arrears-MoF		253,061	253,061
Non Road Arrears-MoT		4,670,543	4,670,543
Non Road Arrears-OGM		5,219,852	5,219,852
Pensions	678,862,914	491,065,936	187,796,978
Social Security	726,392,286	450,938,580	275,453,706
<b>Total</b>	<b>1,629,450,350</b>	<b>1,095,891,161</b>	<b>533,559,189</b>
<b>Grand Total</b>	<b>10,573,855,060</b>	<b>8,536,669,656</b>	<b>2,037,185,404</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	877,000	212,429	664,571
Finance and Administration	8,545,662	5,254,131	3,291,531
Performance & Special Audit	1,210,000	152,823	1,057,177
Regional, District Audits & EIDA	2,648,700	1,383,200	1,265,500
Review Audit	534,000	119,432	414,568
<b>Total</b>	<b>13,815,362</b>	<b>7,122,015</b>	<b>6,693,347</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	1,714,646	1,907,338	(192,692)
Administrative Justice Department	693,031	0	693,031
Anti Corruption Department	712,809	0	712,809
Human Rights Department	741,686	0	741,686
<b>Total</b>	<b>3,862,172</b>	<b>1,907,338</b>	<b>1,954,835</b>
<b>Electoral Commission</b>			
Headquarters	118,148,689	60,999,229	57,149,460
<b>Total</b>	<b>118,148,689</b>	<b>60,999,229</b>	<b>57,149,460</b>
<b>General Government Services</b>			
Reserve Fund	476,191,125	92,719,805	383,471,319
Reserve Fund-Book and Research Facility-Mc	0	11,250,000	(11,250,000)
<b>Total</b>	<b>476,191,125</b>	<b>103,969,805</b>	<b>372,221,319</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	26,813,700	3,442,743	23,370,957
<b>Total</b>	<b>26,813,700</b>	<b>3,442,743</b>	<b>23,370,957</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	43,236	304,389
Ghana Meteorological Agency	728,400	0	728,400
Internal Audit	21,554	1,113	20,441
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>52,975</b>	<b>1,537,610</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772	214,008	455,764
Headquarters	19,625	9,600	10,025
National House of Chiefs	604,852	121,592	483,261
<b>Total</b>	<b>1,294,249</b>	<b>345,200</b>	<b>949,049</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780	360,881	281,899
Ghana Armed Forces	50,566,598	9,866,495	40,700,103
Veterans Association of Ghana	3,542,527	1,907	3,540,620
<b>Total</b>	<b>54,751,906</b>	<b>10,229,283</b>	<b>44,522,622</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Of	695,010	140,943	554,067
Council for Technical & Vocational Education	15,110,985	63,640	15,047,345
Gen. Admin	3,623,000	585,623	3,037,377
Ghana Book Development Council	188,800	41,677	147,123
Ghana Education Office (GES)	343,608,253	71,471,600	272,136,653
Ghana Library Board	810,999	213,500	597,499
Ghana National Commission for UNESCO	214,000	45,648	168,352
Human Resource and Development	1,823,000	355,807	1,467,193
Institutions For The Handicapped	259,998	0	259,998
Internal Audit	200,000	59,030	140,970
National Council for Curriculum and Assessr	150,000	21,842	128,158
National Inspectorate Board	545,000	166,163	378,837
National Service Secretariat	2,884,224	0	2,884,224
National Teaching Council	150,000	22,150	127,850
Non Formal Education	1,895,568	319,533	1,576,035
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	120,700	17,146,070
Regional/District/School Services	147,328,838	31,049	147,297,790
Statistics, Research, Information & Public Rel	1,670,000	100,469	1,569,531
Tertiary	655,528,459	15,531,264	639,997,195
WAEC (National)	4,755,658	51,000	4,704,658
<b>Total</b>	<b>1,199,108,562</b>	<b>89,341,637</b>	<b>1,109,766,925</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	663,302	57,961	605,340
Dept. of Factories Inspectorate	533,023	237,375	295,647
Fair Wages and Salaries Commission	3,362,936	669,048	2,693,888
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	1,232,277	521,947
Integrated Community Centres For Employe	244,324	0	244,324
Labour Department	812,196	42,967	769,230
Management Development & Productivity In:	719,937	0	719,937
National Vocational Training Institute (NVTI)	2,180,473	92,687	2,087,786
Opportunity Industrialisation center	555,274	62,233	493,041
<b>Total</b>	<b>11,115,770</b>	<b>2,394,548</b>	<b>8,721,222</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	331,200	190,434	140,766
Headquarters.	169,640,821	496,239	169,144,582
<b>Total</b>	<b>169,972,021</b>	<b>686,673</b>	<b>169,285,348</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GHc	GHc	GHc
<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	41,200	3,063,318
Headquarters	3,741,884	642,786	3,099,098
MESTI Headquarters	526,000	72,800	453,200
School of Nuclear and Allied Sciences	201,005	3,800	197,205
Town and Country Planning Department (T.C	1,252,517	186,501	1,066,016
<b>Total</b>	<b>38,497,271</b>	<b>967,087</b>	<b>37,530,184</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,313	31,523,636	(14,392,323)
Finance Headquarters	21,043,434	7,278,196	13,765,238
Financial Intelligence Centre	874,456	377,801	496,655
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	198,375	314,511
Public Procurement Authority	3,519,308	567,014	2,952,294
Securities and Exchange Commission	2,126,943	202,965	1,923,977
Statistical Service	2,958,015	497,607	2,460,408
<b>Total</b>	<b>142,071,333</b>	<b>40,645,594</b>	<b>101,425,739</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000	7,860	192,140
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	129,262	2,076,821
General Administration and Operations	2,914,061	253,539	2,660,522
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	12,661	872,972
Regional Operations Ashanti	226,763	0	226,763
Regional Operations Brong Ahafo	224,407	147,743	76,665
Regional Operations Central	249,557	1,828	247,729
Regional Operations Eastern	234,269	2,876	231,393
Regional Operations Greater Accra	254,008	2,931	251,077
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	5,000	237,749
Regional Operations Western	241,356	4,094	237,262
Yeji Artersnal Fisheries	102,539	0	102,539
<b>Total</b>	<b>12,721,271</b>	<b>567,794</b>	<b>12,153,477</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,821	37,922	216,898
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	55,680	9,169,713
Directorate of Agric. Extension Services.	1,567,514	49,900	1,517,614
Finance and Administration	1,150,000	81,272	1,068,728
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	39,987	206,814
Human Resource Development Management	1,162,150	42,244	1,119,906
Irrigation Company of Upper Region	421,918	14,000	407,918
ONCHO	50,000	6,095	43,905
Plant Protection & Regulatory Services (PPRS)	564,990	0	564,990
Policy Planning Monitoring and Evaluation	14,017,429	52,259	13,965,170
Regional Agric Development Unit	12,690,063	410,828	12,279,235
Statistics Research and Information Dept	250,000	53,000	197,000
Vertirinary Council	40,000	863	39,137
Veterinary Services Dept	450,000	50,329	399,671
Veterinary Services Dept. (Central Administr	1,036,268	38,382	997,886
Women in Agric. Development Department (	120,000	0	120,000
<b>Total</b>	<b>46,107,164</b>	<b>932,761</b>	<b>45,174,402</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	2,947,842	(203,307)
Middle East and Asia Region Missions	3,659,303	1,747,606	1,911,697
Subvented Organisation	675,411	172,371	503,039
<b>Total</b>	<b>30,641,801</b>	<b>10,891,772</b>	<b>19,750,028</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	71,381	1,482,049
Department of Women	1,638,774	6,500	1,632,274
Dept. of Social Welfare General Administratic	5,353,400	0	5,353,400
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	61,750	41,318,317
Jachie Training College Gen Admin Bosomtwa	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabill	250,000	8,766	241,234
School of Social Work Gen Admin	11,000	0	11,000
<b>Total</b>	<b>50,353,045</b>	<b>148,397</b>	<b>50,204,648</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	685,014	11,378	673,636
Christian Health Association of Ghana	168,257,560	0	168,257,560
College of Pharmacist	742,377	8,995	733,381
Ghana Health Service	888,987,586	533,044	888,454,542
Health Headquarters	16,319,240	345,110	15,974,130
Office of the Chief Director	47,004,522	5,343,195	41,661,327
Office of the Minister	169,600	113,368	56,232
Procurement and Supplies	45,620,834	1,496,414	44,124,420
Psychiatry Hospitals (Tertiary Health Service	5,945,189	54,723	5,890,467
Regulatory Agencies	25,342,734	65,050	25,277,684
Subvented Organisations	6,309,469	60,529	6,248,940
Teaching Hospitals	107,592,585	0	107,592,585
Traditional and Alternative Medicine Directo	158,439	0	158,439
Training Institutions	85,543,861	6,690	85,537,171
<b>Total</b>	<b>1,398,679,009</b>	<b>8,038,497</b>	<b>1,390,640,513</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111	89,324	512,787
Ghana Broadcasting Corporation (GBC)	20,412,165	0	20,412,165
Ghana News Agency	288,302	32,301	256,001
Information Services Department	626,151	91,689	534,462
National Film and Television Institute (NAFT	695,903	106,775	589,129
<b>Total</b>	<b>22,624,633</b>	<b>320,089</b>	<b>22,304,544</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083	123,300	359,783
Ghana Immigration Service	2,534,020	0	2,534,020
Ghana National Fire Service	8,950,991	2,544,094	6,406,897
Ghana Police Service	16,698,388	3,657,770	13,040,618
Ghana Prisons Service	13,700,000	8,948,862	4,751,138
Ghana Refugee Board	390,000	58,981	331,019
Interior Headquarters	2,400,000	450,262	1,949,738
Migration Unit	281,758	0	281,758
Nacortc Control Board	790,000	577,200	212,800
National Commission on Small Arms	700,000	251,449	448,551
National Disaster Management Organization	8,920,000	4,314,343	4,605,657
National Peace Council	700,000	25,000	675,000
<b>Total</b>	<b>56,548,240</b>	<b>20,951,261</b>	<b>35,596,980</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	587,806	216,437	371,369
CopyRight Office	150,776	87,246	63,530
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	174,861	288,000
Gen. Admin and Finance	736,340	180,326	556,014
General Legal Council	2,672,039	16,176	2,655,863
Law Reform Commission	108,205	64,908	43,297
Legal Aid Scheme	225,816	15,000	210,816
Registrar General's Dep't	500,320	0	500,320
<b>Total</b>	<b>6,067,096</b>	<b>754,954</b>	<b>5,312,142</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	1,098,523	(798,523)
Headquarters	23,006,823	1,664,563	21,342,261
Lands Commission	20,660,203	1,027,197	19,633,006
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	14,056,193	26,956,370
<b>Total</b>	<b>128,537,927</b>	<b>17,996,476</b>	<b>110,541,451</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000	138,188	1,061,812
Community Development	1,200,000	222,698	977,302
Department of Parks and Gardens	1,200,000	266,688	933,312
Development Planning Unit	500,000	213,925	286,075
Environmental Health & Sanitation	1,000,000	300,566	699,434
Gen. Admin	15,600,292	2,414,242	13,186,050
Headquarters	300,000	31,737	268,263
Inspectorate Division	15,234,319	112,103	15,122,216
Local Government Service	2,979,700	288,723	2,690,977
<b>Total</b>	<b>39,214,311</b>	<b>3,988,870</b>	<b>35,225,441</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	67,472	461,397
Ghana Highway Authority	513,239	119,041	394,198
Headquarters	155,420	0	155,420
<b>Total</b>	<b>5,168,106</b>	<b>186,513</b>	<b>4,981,594</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	5,000	216,640
Finance and Administration	1,432,884	161,469	1,271,415
Ghana Tourist Board	2,907,004	20,306	2,886,698
Headquarters	100,470	1,760,376	(1,659,906)
HOTCATT	69,200	17,620	51,580
Subvented Agencies	1,325,069	0	1,325,069
<b>Total</b>	<b>6,089,073</b>	<b>1,964,772</b>	<b>4,124,302</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590	15,375	444,215
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	72,776	2,349,853
Industrial Development Division	7,830,922	0	7,830,922
NBSSI	633,973	99,000	534,973
PPME	577,536	75,125	502,411
Regional Trade Offices	402,304	5,557	396,747
Trade Development Division	10,412,856	0	10,412,856
<b>Total</b>	<b>77,161,533</b>	<b>267,832</b>	<b>76,893,700</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	4,386,456	518,396	3,868,060
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	115,491	1,364,092
Government Technical Training Centret	23,493	3,158	20,335
National Road Safety Commission	87,831	0	87,831
<b>Total</b>	<b>11,775,487</b>	<b>637,046</b>	<b>11,138,441</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	30,097	615,503
Housing	47,310	0	47,310
Human Resource Development and Managemel	112,348	71,039	41,308
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and E	265,153	43,359	221,794
Public Servants Housing Loan Scheme Board	2,008,602	0	2,008,602
Public Works Department	13,341,287	13,489	13,327,798
Rent Control Department	106,318	47,843	58,475
Ressearch 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>254,863</b>	<b>93,279,636</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000	847,145	8,133,855
National Sports Authority	4,883,647	615,496	4,268,151
National Sports Colleage	1,445,402	0	1,445,402
National Youth Authority	4,140,000	293,500	3,846,500
<b>Total</b>	<b>19,450,049</b>	<b>1,756,141</b>	<b>17,693,908</b>



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

MDA and COST CENTERS	ANNUAL BUDGET -GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<b>MMDA</b>			
Agriculture	0	13,858	(13,858)
Urban Roads	0	6,133	(6,133)
<b>Total</b>	<b>0</b>	<b>19,991</b>	<b>(19,991)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308	602,412	1,683,896
<b>Total</b>	<b>2,286,308</b>	<b>602,412</b>	<b>1,683,896</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393	602,324	1,342,069
<b>Total</b>	<b>1,944,393</b>	<b>602,324</b>	<b>1,342,069</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	317,014	599,835
<b>Total</b>	<b>916,849</b>	<b>317,014</b>	<b>599,835</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	905,000	236,050	668,950
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	120,909	679,091
Management Services	100,000	22,834	77,166
Microfinance and Small Loans Centre (MASLC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	183,783	576,216
National Pensions Regulatory Authority (NPA)	1,353,270	0	1,353,270
National Population Council	600,000	358,177	241,823
Office of Government Business in Parliament	5,000,000	0	5,000,000
Office of Head of Civil Service(OHCS)	4,055,460	533,183	3,522,277
Office of the Administrator	200,000	22,124	177,876
Office of the National Security	11,289,630	5,144,170	6,145,460
Office of the President	11,409,428	30,096,806	(18,687,378)
Public Records and Archives Administration	262,460	39,888	222,571
Regional Co-ordination Council	7,986,612	1,157,173	6,829,439
Savannah Accelerated Development Authority	103,000	0	103,000
Scholarship Secretariat	320,000	21,000	299,000
<b>Total</b>	<b>83,840,658</b>	<b>37,936,097</b>	<b>45,904,561</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>Parliament of Ghana</b>			
Bills and Procedural Services	20,023,816	8,874,126	11,149,690
Corporate Services	6,272,403	845,949	5,426,454
Finance and Administration	2,414,549	1,973,285	441,264
General Operations	22,734,064	800,706	21,933,358
Library, Research and Information Services	2,396,458	778,754	1,617,703
Parliamentary Committees	38,702,190	1,222,350	37,479,840
<b>Total</b>	<b>92,543,479</b>	<b>14,495,170</b>	<b>78,048,309</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927	628,766	559,161
<b>Total</b>	<b>1,187,927</b>	<b>628,766</b>	<b>559,161</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,319	41,337,470	9,246,848
Non Road Arrears-CAGD	0	68,641,672	(68,641,672)
Non Road Arrears-MENP	0	120,000,000	(120,000,000)
Non Road Arrears-MINT	0	26,996,097	(26,996,097)
Non Road Arrears-MLGRD	0	17,325,000	(17,325,000)
Non Road Arrears-MoD	0	7,852,576	(7,852,576)
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	10,081,387	(10,081,387)
Other Government Obligation	0	1,312,251	(1,312,251)
Other Government Obligation-Non Road Ar	0	2,656,305	(2,656,305)
Road Arrears-MRH	0	1,728,312	(1,728,312)
Subscription	137,000,000	0	137,000,000
Subsidies on Petroleum Products	0	82,672,000	(82,672,000)
Utility	57,000,000	0	57,000,000
<b>Total</b>	<b>244,584,319</b>	<b>434,586,153</b>	<b>(190,001,835)</b>
<b>Grand Total</b>	<b>4,689,815,425</b>	<b>881,021,807</b>	<b>3,808,793,619</b>

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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>DEFENCE</b>			
Defence N.E.C	23,658	10,112	13,546
Military Defence	497,770	132,210	365,561
<b>Total</b>	<b>521,428</b>	<b>142,321</b>	<b>379,107</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	48,500	0	48,500
Communication	3,204	0	3,204
Distributive trades, storage and warehousing	67,783	0	67,783
Economic Affairs N.E.C	174,000	0	174,000
Electricity	8,637	0	8,637
Fishing and Hunting	28,800	0	28,800
Forestry	288,000	0	288,000
General Economic and Commercial	62,192	2,502	59,690
General Labor Affairs	49,506	12,000	37,506
Manufacturing	126,250	0	126,250
Mining of Mineral Resources other than mineral fuels	11,000	0	11,000
Nuclear fuels	216,753	0	216,753
R&D Agriculture, Forestry, Fishing and hunting	174,520	0	174,520
R&D Mining Manufacturing and construction	146,202	0	146,202
Road Transport	138,935	20,000	118,935
<b>Total</b>	<b>1,544,282</b>	<b>34,502</b>	<b>1,509,780</b>
<b>EDUCATION</b>			
Education N.E.C	1,164,760	0	1,164,760
Education not definable by Level	268,065	0	268,065
First Stage of Tertiary Education	10,000	9,568	432
Post-Secondary Nontertiary Education	625,612	0	625,612
Subsidiary services to Education	17,801	0	17,801
Tertiary Education - University of Ghana Legon	40,000	0	40,000
Upper-Secondary Education	10,000	3,582	6,418
<b>Total</b>	<b>2,136,238</b>	<b>13,150</b>	<b>2,123,088</b>
<b>ENVIRONMENTAL PROTECTION</b>			
R&D Environment Protection	1,070,000	0	1,070,000
<b>Total</b>	<b>1,070,000</b>	<b>0</b>	<b>1,070,000</b>
<b>GENERAL PUBLIC SERVICES</b>			
Executive and Legislative Organs	85,860	944,762	(858,901)
External affairs	492,372	0	492,372
Financial and fiscal Affairs	7,754,325	239,516	7,514,809
General Personnel Services	38,500	0	38,500
General Public Services N.E.C.	46,800	0	46,800
Overall Planning and Statistical Services	330,100	15,307	314,793
R & D General Public Services	3,346	0	3,346
<b>Total</b>	<b>8,751,303</b>	<b>1,199,585</b>	<b>7,551,718</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<b>HEALTH</b>			
General Hospital Services	17,738,013	0	17,738,013
General Medical Services	39,969	0	39,969
Health N.E.C	62,344	0	62,344
R & D Health	35,369	0	35,369
Specialised Medical Services	44,601	0	44,601
<b>Total</b>	<b>17,920,295</b>	<b>0</b>	<b>17,920,295</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Housing and Development	16,000	0	16,000
R&D Housing and Community Amenities	7,807	0	7,807
Water Supply	91,947	0	91,947
<b>Total</b>	<b>115,753</b>	<b>0</b>	<b>115,753</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	202,000	24,000	178,000
Law Courts	1,499,000	0	1,499,000
Prisons	500,000	0	500,000
Public Order and Safety N. E. C	280,850	204,159	76,691
Public Services	321,125	0	321,125
<b>Total</b>	<b>2,802,975</b>	<b>228,159</b>	<b>2,574,816</b>
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	3,242,425	9,998	3,232,427
Cultural Services	18,000	10,000	8,000
Recreational and Sporting Services	60,000	0	60,000
<b>Total</b>	<b>3,320,425</b>	<b>19,998</b>	<b>3,300,427</b>
<b>SOCIAL PROTECTION</b>			
Social Protection N.E.C.	20,000	9,409	10,591
<b>Total</b>	<b>20,000</b>	<b>9,409</b>	<b>10,591</b>
<b>Grand Total</b>	<b>38,202,700</b>	<b>1,647,124</b>	<b>36,555,576</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER 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	31,768,529	(31,768,529)
<b>Total</b>	<b>0</b>	<b>31,768,529</b>	<b>(31,768,529)</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 Commissio	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	500	0
National House of Chiefs	600	0	600
<b>Total</b>	<b>28,600</b>	<b>500</b>	<b>28,100</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	54,314	214,097
Veterans Association of Ghana	666	0	666
<b>Total</b>	<b>307,041</b>	<b>54,314</b>	<b>252,727</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open S	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	139,000	261,000
Tertiary	6,102,261	0	6,102,261
<b>Total</b>	<b>6,636,700</b>	<b>239,000</b>	<b>6,397,700</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 SEPTEMBER 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	20,000	680,000
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>20,000</b>	<b>10,047,873</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	65,360	2,130,198
<b>Total</b>	<b>2,195,558</b>	<b>65,360</b>	<b>2,130,198</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, B	3,500	0	3,500
Headquarters	4,365	6,500,000	(6,495,635)
<b>Total</b>	<b>131,765</b>	<b>6,500,000</b>	<b>(6,368,235)</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

	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</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	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	4,781,104	26,318,897
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>4,781,104</b>	<b>34,329,197</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>
<b>Ministry of Transport (MRT)</b>			
Headquarters	32,500	0	32,500



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
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 Colleague	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	15,000,000	0
<b>Total</b>	<b>21,121,518</b>	<b>19,826,577</b>	<b>1,294,941</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>			
Contingency	0	1,188,109	(1,188,109)
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	31,258,654	(31,258,654)
Subscription	0	34,667,596	(34,667,596)
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>137,793,542</b>	<b>1,133,524,626</b>
<b>Grand Total</b>	<b>1,383,924,634</b>	<b>201,077,150</b>	<b>1,182,847,484</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
	GH¢	GH¢	GH¢
<b>MDA and COST CENTERS</b>			
<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	4,996,185	757,949,540
<b>Total</b>	<b>762,945,726</b>	<b>4,996,185</b>	<b>757,949,540</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	38,655,895	831,216	37,824,678
<b>Total</b>	<b>38,655,895</b>	<b>831,216</b>	<b>37,824,678</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	19,877,364	61,616,933
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Postal & Courier Services Regulatory Comn	103,881	0	103,881
<b>Total</b>	<b>83,007,835</b>	<b>19,877,364</b>	<b>63,130,471</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	912,037	117,715,229
<b>Total</b>	<b>118,852,602</b>	<b>912,037</b>	<b>117,940,565</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Education	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,032,153	96,294,372
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>4,153,263</b>	<b>218,116,475</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<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 Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir.	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	94,598,413	1,066,058,746
<b>Total</b>	<b>1,160,657,159</b>	<b>94,598,413</b>	<b>1,066,058,746</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	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	1,705,392	8,424,774
Finance Headquarters	10,166,182	778,533	9,387,649
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>2,483,924</b>	<b>85,813,130</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
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>472,974</b>	<b>107,379,292</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 SEPTEMBER 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	4,996,185	757,949,540
<b>Total</b>	<b>762,945,726</b>	<b>4,996,185</b>	<b>757,949,540</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	38,655,895	831,216	37,824,678
<b>Total</b>	<b>38,655,895</b>	<b>831,216</b>	<b>37,824,678</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	19,877,364	61,616,933
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 Comn	103,881	0	103,881
<b>Total</b>	<b>83,007,835</b>	<b>19,877,364</b>	<b>63,130,471</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	912,037	117,715,229
<b>Total</b>	<b>118,852,602</b>	<b>912,037</b>	<b>117,940,565</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Education	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,032,153	96,294,372
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>4,153,263</b>	<b>218,116,475</b>



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

MDA and COST CENTERS	ANNUAL BUDGET Ghc	YTD ACTUAL SEPTEMBER Ghc	BALANCE Ghc
<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 Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir	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	94,598,413	1,066,058,746
<b>Total</b>	<b>1,160,657,159</b>	<b>94,598,413</b>	<b>1,066,058,746</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	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	1,705,392	8,424,774
Finance Headquarters	10,166,182	778,533	9,387,649
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>2,483,924</b>	<b>85,813,130</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
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>472,974</b>	<b>107,379,292</b>



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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	5,855,800	12,250,000	(6,394,200)
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	31,494	8,492,690
Ghana Irrigation Development Authority	57,842,259	13,144,928	44,697,331
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 Administ	304,776	0	304,776
<b>Total</b>	<b>223,589,265</b>	<b>25,426,422</b>	<b>198,162,843</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 Administrati	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commision of Persons with Disabil	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	993,838	49,414,310
Psychiatry Hospitals (Tertiary Health Servic	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>993,838</b>	<b>798,704,595</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAFI	719,958	0	719,958
<b>Total</b>	<b>12,545,328</b>	<b>0</b>	<b>12,545,328</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<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	300,054	28,727,668
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
Nacortic 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
<b>Total</b>	<b>44,518,822</b>	<b>300,054</b>	<b>44,218,768</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	816,421	502,939
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>816,421</b>	<b>3,903,431</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	715,606	52,318,665
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>715,606</b>	<b>126,273,469</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>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	78,335,432	30,613,706	47,721,726
Department of Urban Roads	201,639,395	31,919,277	169,720,119
Ghana Highway Authority	381,790,475	90,217,113	291,573,361
Headquarters	436,193	0	436,193
<b>Total</b>	<b>662,201,495</b>	<b>152,750,096</b>	<b>509,451,398</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
Gen. Admin	1,562,693	4,539,063	(2,976,369)
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>4,539,063</b>	<b>153,498,144</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	9,240,946	3,169,618
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	122,760	(12,760)
Regional Maritime University	2,000,000	0	2,000,000
<b>Total</b>	<b>66,345,401</b>	<b>15,865,336</b>	<b>50,480,065</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
<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	195,169	59,873,431
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	9,999,997	3
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and I	150,000	0	150,000
Public Servants Housing Loan Scheme Boarc	57,911	0	57,911
Public Works Department	89,855,258	26,226,342	63,628,916
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Manag:	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>36,421,508</b>	<b>376,621,047</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	404,971	0	404,971
Budget and Rating	53,374	0	53,374
Central Administration	23,894,660	0	23,894,660
Disaster Prevention	56,608	0	56,608
Education, Youth and Sports	8,038,317	0	8,038,317
Health	6,299,649	0	6,299,649
Legal	64,695	0	64,695
Physical Planning	661,160	0	661,160
Social Welfare & Community	395,196	0	395,196
Trade, Industry and Tourism	533,736	0	533,736
Transport	202,173	0	202,173
Urban Roads	75,112	0	75,112
Waste Management	152,034	0	152,034
Works	9,892,965	0	9,892,965
<b>Total</b>	<b>50,724,651</b>	<b>0</b>	<b>50,724,651</b>
<b>MMDA TRANSFER</b>	<b>0</b>	<b>0</b>	<b>0</b>
Urban Roads	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</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>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</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 Commision	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	869,650	12,499,998
Regional Co-ordination Council	446,830	0	446,830
Savannah Accelerated Development Authori	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
<b>Total</b>	<b>35,049,481</b>	<b>2,274,218</b>	<b>32,775,263</b>
<b>Parliament of Ghana</b>			
General Operations	46,301,570	21,148,867	25,152,703
Library, Research and Information Services	1,004,848	132,258	872,590
<b>Total</b>	<b>47,306,418</b>	<b>21,281,125</b>	<b>26,025,293</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	0	132,066	(132,066)
Contingency Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
Contingency-OGM	0	9,799,221	(9,799,221)
GIFMIS-Assets	0	0	0
Non Road Arrears	2,584,465,519	1,887,325	2,582,578,194
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	5,183,041	(5,183,041)
Non Road Arrears-MoD	0	11,902,964	(11,902,964)
Non Road Arrears-MTI	0	3,138,947	(3,138,947)
Non Road Arrears-MWRWH	0	9,949,141	(9,949,141)
Non Road Arrears-NDPC	0	630,050	(630,050)
Non Road Arrears-OGM	0	489,870	(489,870)
Other Governement Obligation-Non Road Ar	0	19,117,810	(19,117,810)
Road Arrears	231,727,496	0	231,727,496
Road Arrears-MRH	0	213,563,750	(213,563,750)
Tax Refund	0	5,986,500	(5,986,500)
<b>Total</b>	<b>2,842,758,475</b>	<b>308,957,086</b>	<b>2,533,801,388</b>
<b>Grand Total</b>	<b>8,351,821,133</b>	<b>698,666,149</b>	<b>7,653,154,984</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****October  
2014****REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL ON THE  
PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND FOR THE MONTH OF  
OCTOBER 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****October  
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. By this, revenues are recognized when lodged into the treasury accounts and with a few exceptions expenditure is recognized when incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

**4 HIGHLIGHTS OF OCTOBER, 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

October  
2014

A summary report of the appropriation is as below:

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Oct 2014	(18,531.53)
Appropriation Un-utilised	<u>17,639.44</u>

## 1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	Oct-14 Budget GH¢M	Oct-14 Actual GH¢M	Oct-14 Variance GH¢M
Receipts	1,990.44	4,006.82	2,016.38
Payments	3,014.25	1,942.23	1,072.02
Net Receipts/Payments	(1,023.81)	2,064.59	944.36

In the month of October, total receipts was more than the budget by GH¢2,016.38 million. Total payment also fell below budget by GH¢1,072.02 million giving rise to a net favourable variance of GH¢944.36 million.

## PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

	<b>Oct-14 Budget GH¢,M</b>	<b>Oct-14 Actual GH¢,M</b>	<b>Oct-14 Variance GH¢,M</b>
<b>REVENUE</b>	1,895.70	2,991.04	1,095.34
<b>EXPENDITURE</b>	1,956.08	1,977.29	( 21.21)
<b>SURPLUS/(DEFICIT)</b>	(60.38)	1,013.75	1,074.13

Actual Revenue was more than the budget by GH¢ 1,095.34 million for the month of October. Actual expenditure was also more than the budget by GH¢ 21.21 million in the same period, this gave rise to a net favourable variance GH¢1,074.13

**3.0 ADDITIONAL STATISTICS****3.1 REVENUE**

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue was more than the budget by 57.78% in October. It could be observed that the September revenue as reported in the Public Accounts fell short of the budget by 44.67%. This was due to an understatement of revenue in that month which has now been recognized in October given rise to the unusual favourable variance:

Below is the contribution of the various components to this favourable variance.

**3.1.1 Direct Tax**

Consolidated Fund Direct tax revenue as detailed in Note 2 for the month was GH¢1,377.66 million as against the expected amount of GH¢695.09million indicating a favourable variance of GH¢682.57 million or 98.20% above budget. Direct tax contributed 46.06% of total revenue for the period of October, 2014.

**3.1.2 Indirect Tax**

Indirect tax as indicated in Note 3 was GH¢1,326.62 million against a budget of GH¢864.92 million. This resulted in a favourable variance of GH¢461.70million or 53.38% more than the budget. Indirect Tax contributed 44.35% of total revenue for the period.



**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****October  
2014****3.1.3 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢286.76million as against a budgeted of GH¢335.69 million resulting in an unfavourable variance of GH¢48.93 million or 14.58%. Non Tax Revenue contributed 9.58% of total revenue for the period.

**3.2 EXPENDITURE**

Expenditure is made up of Compensation of Employees, Use of Goods and Services, Consumption of Fixed Capital, Interest, Subsidies, Grants, Social Benefits and Other Expenses. The total for the month amounted to GH¢1,977.29 million as against the budget of GH¢1,956.08 million, resulting in an unfavourable variance of GH¢21.21million or 1.08% more than budgeted.

**3.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢1,048.57 million as against a budget of GH¢884.05 million. This resulted in excess expenditure of GH¢164.52million. Compensation of Employees represents 53.03% of total expenditure for the month, also represents 35.06% of consolidated fund revenue as at October 2014.

**3.2.2 Use of Goods and Services**

Expenditure on Goods and Services incurred for the month as detailed in note twelve (12), was GH¢272.55 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢203.59. Goods and Services represent 13.78% of total expenditure for the period.

**3.2.3 Interest**

Interest Paid for the month as detailed in note twelve (14), was GH¢ 622.84 million as against the budgeted figure of GH¢505.80 million resulting in an unfavourable variance of GH¢117.04million or 23.14% more than budgeted. This represents 31.50% of total expenditure for the period.

**3.2.4 Social Benefits and Other Expenses**

An amount of GH¢0.26 million and GH¢33.07 million was incurred on social benefits and other expense for the month of October respectively. The sum represented 1.69% of total expenditure for the period under review.

**4.0 PUBLIC DEBT REPAYMENTS**

Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of October was GH¢221.91 million as against a budget of GH¢98.63 million.

**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND****October  
2014****5.0 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 October, 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 October 31, 2014.



**Grace Francisca Adzroe**

**Controller and Accountant-General**

Date: **NOVEMBER 20, 2014**



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

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	695,089,484	1,377,660,244	34	682,570,760
INDIRECT TAX	3	882,448,610	1,344,146,212	34	461,697,601
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	286,762,458	7	(48,925,435)
NHIL	7	77,217,542	62,203,132	2	(15,014,410)
LOANS RECEIVED	8	0	2,487,346	0	2,487,346
NET TREASURY OPERATIONS	9	0	932,170,726	23	932,170,726
RECOVERIES	10	0	1,385,590	0	1,385,590
<b>TOTAL RECEIPTS</b>		<b>1,990,443,530</b>	<b>4,006,815,707</b>	<b>100</b>	<b>2,016,372,177</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	801,250,908	41	82,797,401
GOODS AND SERVICES	12	476,137,350	270,814,266	14	205,323,084
NON-FINANCIAL ASSETS	13	687,659,707	84,613,168	4	603,046,539
INTEREST	14	505,804,832	622,844,525	32	(117,039,693)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	262,305	0	2,921,253
OTHER EXPENSES	17	72,024,633	33,066,064	2	38,958,569
LOAN REPAYMENTS	18	98,633,000	221,912,940	11	(123,279,940)
OTHER PAYMENTS	19	271,879,610	(92,650,798)	(5)	364,530,408
FINANCIAL ASSETS	20	0	146,062	0	(146,062)
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
<b>TOTAL PAYMENTS</b>		<b>3,014,248,639</b>	<b>1,942,259,442</b>	<b>100</b>	<b>1,071,989,197</b>

NET CHANGE IN STOCK OF CASH

**2,064,556,265**

CASH/BANK BALANCE AS AT BEGINNING

**(4,796,276,277)**

CASH/BANK BALANCE AS AT END

**(2,731,720,011)**

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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL OCTOBER D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	5,560,715,873	1,377,660,244	5,822,200,758	33	261,484,885
INDIRECT TAX	10,589,383,325	7,059,588,883	1,344,146,212	6,781,796,680	39	(277,792,203)
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	286,762,458	1,850,899,726	11	(834,603,421)
NHIL	926,610,508	617,740,339	62,203,132	776,847,135	4	159,106,796
LOANS RECEIVED	0	0	2,487,346	208,621,940	1	208,621,940
NET TREASURY OPERATIONS	0	0	932,170,726	1,991,290,776	11	1,991,290,776
RECOVERIES	0	0	1,385,590	9,653,788	0	9,653,788
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>15,923,548,241</b>	<b>4,006,815,707</b>	<b>17,482,132,960</b>	<b>100</b>	<b>1,558,584,719</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	801,250,908	6,994,044,272	40	78,342,203
GOODS AND SERVICES	5,713,648,204	3,809,098,803	270,814,266	1,069,156,072	6	2,739,942,731
NON-FINANCIAL ASSETS	8,251,916,482	5,501,277,655	84,613,168	783,279,317	5	4,717,998,338
INTEREST	6,069,657,987	4,046,438,658	622,844,525	5,093,481,418	29	(1,047,042,760)
GOVERNMENT SUBSIDIES	98,531,656	65,687,771	0	82,680,000	0	(16,992,229)
SOCIAL BENEFITS	38,202,700	25,468,467	262,305	1,909,429	0	23,559,037
OTHER EXPENSES	864,295,600	576,197,067	33,066,064	234,143,216	1	342,053,851
LOAN REPAYMENTS	1,183,596,000	789,064,000	221,912,940	1,679,911,093	10	(890,847,093)
OTHER PAYMENTS	3,262,555,325	2,175,036,883	(92,650,798)	1,354,880,489	8	820,156,394
FINANCIAL ASSETS	0	0	146,062	24,616,876	0	(24,616,876)
FOREIGN FINANCED INVESTMENT	80,000,000	53,333,333	0	0	0	53,333,333
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>24,113,989,110</b>	<b>1,942,259,442</b>	<b>17,318,102,180</b>	<b>100</b>	<b>6,795,886,930</b>



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

REVENUE	NOTES	BUDGET	ACTUAL	ACTUAL
		GH¢	CURRENT GH¢	PREVIOUS GH¢
DIRECT TAX	2	695,089,484	1,377,660,244	546,041,219
INDIRECT TAX	3	864,919,585	1,326,617,186	410,944,756
GRANTS	5	0	0	73,326,943
NON-TAX REVENUE	6	335,687,893	286,762,458	160,589,271
<b>TOTAL REVENUE</b>		<b>1,895,696,962</b>	<b>2,991,039,888</b>	<b>1,190,902,189</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	1,048,568,010	935,127,449
GOODS AND SERVICES	12	476,137,350	272,554,055	809,565,607
INTEREST	14	505,804,832	622,844,525	423,856,594
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	262,305	173,569
OTHER EXPENSES	17	72,024,633	33,066,064	80,394,926
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>1,956,076,321</b>	<b>1,977,294,960</b>	<b>2,249,118,145</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(60,379,359)</b>	<b>1,013,744,928</b>	<b>(1,058,215,956)</b>

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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL OCTOBER D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	8,341,073,810	5,560,715,873	1,377,660,244	5,822,200,758	33	261,484,885
INDIRECT TAX	10,589,383,325	7,059,588,883	1,344,146,212	6,781,796,680	39	(277,792,203)
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	286,762,458	1,850,899,726	11	(834,603,421)
NHIL	926,610,508	617,740,339	62,203,132	776,847,135	4	159,106,796
LOANS RECEIVED	0	0	2,487,346	208,621,940	1	208,621,940
NET TREASURY OPERATIONS	0	0	932,170,726	1,991,290,776	11	1,991,290,776
RECOVERIES	0	0	1,385,590	9,653,788	0	9,653,788
<b>TOTAL RECEIPTS</b>	<b>23,885,322,362</b>	<b>15,923,548,241</b>	<b>4,006,815,707</b>	<b>17,482,132,960</b>	<b>100</b>	<b>1,558,584,719</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	801,250,908	6,994,044,272	40	78,342,203
GOODS AND SERVICES	5,713,648,204	3,809,098,803	270,814,266	1,069,156,072	6	2,739,942,731
NON-FINANCIAL ASSETS	8,251,916,482	5,501,277,655	84,613,168	783,279,317	5	4,717,998,338
INTEREST	6,069,657,987	4,046,438,658	622,844,525	5,093,481,418	29	(1,047,042,760)
GOVERNMENT SUBSIDIES	98,531,656	65,687,771	0	82,680,000	0	(16,992,229)
SOCIAL BENEFITS	38,202,700	25,468,467	262,305	1,909,429	0	23,559,037
OTHER EXPENSES	864,295,600	576,197,067	33,066,064	234,143,216	1	342,053,851
LOAN REPAYMENTS	1,183,596,000	789,064,000	221,912,940	1,679,911,093	10	(890,847,093)
OTHER PAYMENTS	3,262,555,325	2,175,036,883	(92,650,798)	1,354,880,489	8	820,156,394
FINANCIAL ASSETS	0	0	146,062	24,616,876	0	(24,616,876)
FOREIGN FINANCED INVESTMENT	80,000,000	53,333,333	0	0	0	53,333,333
<b>TOTAL PAYMENTS</b>	<b>36,170,983,665</b>	<b>24,113,989,110</b>	<b>1,942,259,442</b>	<b>17,318,102,180</b>	<b>100</b>	<b>6,795,886,930</b>



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

		BUDGET	ACTUAL	ACTUAL
	NOTES	GH¢	CURRENT	PREVIOUS
REVENUE			GH¢	GH¢
DIRECT TAX	2	695,089,484	1,377,660,244	546,041,219
INDIRECT TAX	3	864,919,585	1,326,617,186	410,944,756
GRANTS	5	0	0	73,326,943
NON-TAX REVENUE	6	335,687,893	286,762,458	160,589,271
<b>TOTAL REVENUE</b>		<b>1,895,696,962</b>	<b>2,991,039,888</b>	<b>1,190,902,189</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	884,048,309	1,048,568,010	935,127,449
GOODS AND SERVICES	12	476,137,350	272,554,055	809,565,607
INTEREST	14	505,804,832	622,844,525	423,856,594
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	262,305	173,569
OTHER EXPENSES	17	72,024,633	33,066,064	80,394,926
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>1,956,076,321</b>	<b>1,977,294,960</b>	<b>2,249,118,145</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(60,379,359)</b>	<b>1,013,744,928</b>	<b>(1,058,215,956)</b>

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

	ANNUAL BUDGET	YTD BUDGET	ACTUAL MONTH	YTD ACTUAL OCTOBER	%	YTD VARIANCE
	A	B	C	D		E=A-D
<b>REVENUE</b>						
DIRECT TAX	8,341,073,810	5,560,715,873	1,377,660,244	5,822,200,758	41	261,484,885
INDIRECT TAX	10,379,035,019	6,919,356,679	1,326,617,186	6,547,879,891	46	(371,476,788)
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	286,762,458	1,850,899,726	13	(834,603,421)
<b>TOTAL</b>	<b>22,748,363,548</b>	<b>15,165,575,698</b>	<b>2,991,039,888</b>	<b>14,261,802,533</b>	<b>100</b>	<b>(903,773,166)</b>

0

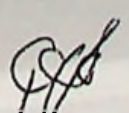
## EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	1,048,568,010	9,585,237,667	60	(2,512,851,192)
GOODS AND SERVICES	5,713,648,204	3,809,098,803	272,554,055	1,070,895,861	7	2,738,202,941
INTEREST	5,713,648,204	3,809,098,803	622,844,525	5,093,481,418	32	(1,284,382,615)
GOVERNMENT SUBSIDIES	6,069,657,987	4,046,438,658	0	82,680,000	1	3,963,758,658
SOCIAL BENEFITS	38,202,700	25,468,467	262,305	1,909,429	0	23,559,037
OTHER EXPENSES	864,295,600	576,197,067	33,066,064	234,143,216	1	342,053,851
FOREIGN FINANCED INVESTMENT	80,000,000	53,333,333	0	0	0	53,333,333
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL</b>	<b>29,088,032,406</b>	<b>19,392,021,604</b>	<b>1,977,294,960</b>	<b>16,068,347,590</b>	<b>100</b>	<b>3,323,674,013</b>



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

ASSETS	NOTES	CURRENT GH¢	PREVIOUS GH¢
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	(2,731,720,011)	(1,159,074,429)
Receivables	25	7,253,832	26,015,883
Prepayments	26	17,488,450	1,222,736
<b>TOTAL CURRENT ASSET</b>		<b>(2,706,977,729)</b>	<b>(1,131,835,810)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,414,905,221	1,418,308,002
Equity Investments	28	1,844,182,560	1,809,876,560
Infrastructure, plant and Equipment	29	3,285,484,609	1,696,908,787
Work In-Progress	30	1,054,995,823	1,656,455,026
Intangible Assets	31	6,263,338	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>7,605,831,550</b>	<b>6,581,548,376</b>
<b>TOTAL ASSET</b>		<b>4,898,853,822</b>	<b>5,449,712,566</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	2,083,282,109	2,975,369,527
Deposits and Other Trust Monies	33	2,894,578,547	1,361,912,126
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,977,860,656</b>	<b>4,337,281,653</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	26,555,926,407	21,252,532,473
External	35	24,365,762,324	15,882,231,896
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,921,688,731</b>	<b>37,134,764,369</b>
<b>TOTAL LIABILITIES</b>		<b>55,899,549,387</b>	<b>41,472,046,022</b>
<b>NET ASSETS</b>		<b>(51,000,695,566)</b>	<b>(36,022,333,456)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		1,013,744,928	(1,058,215,956)
Accumulated Surpluses / (Deficits)	36	(52,014,440,494)	(34,964,117,501)
<b>NETWORTH</b>		<b>(51,000,695,566)</b>	<b>(36,022,333,457)</b>



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

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

		2014 GH¢	2013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	2,721,806,455	1,215,772,547
Grants	5	0	73,326,943
Non-Tax Revenue	6	286,762,458	160,589,271
NHIL	7	62,203,132	67,413,608
<b>Total Receipt</b>		<b>3,070,772,046</b>	<b>1,517,102,369</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(801,250,908)	(854,970,134)
Goods and Services	12	(270,814,266)	(809,565,607)
Interest	14	(622,844,525)	(423,856,594)
Government Subsidies	15	0	0
Social Benefit	16	(262,305)	(173,569)
Other Expenses	17	(33,066,064)	(80,394,926)
Other Payments	19	92,650,798	193,166,073
Foreign Financed Investment	21	0	0
<b>Total Payment</b>		<b>(1,635,587,272)</b>	<b>(1,975,794,758)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>1,435,184,774</b>	<b>(458,692,389)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(84,613,168)	(331,675,123)
<b>Disposal of Non Current Asset</b>			
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>(84,613,168)</b>	<b>(331,675,123)</b>



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

		2014 GH¢	2013 GH¢
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	22		
Loans		0	0
Shares and other equity		0	0
Advances		(146,062)	(5,800)
<b>Total Acquisition Financial Assets</b>		<b>(146,062)</b>	<b>(5,800)</b>
<b>Disposal/Recovery of Financial Asset</b>	23		
Securities other than shares		0	0
Loans		592,061	0
Shares and other equity		0	0
Advances		793,529	595,852
<b>Total Disposal/Recovery of Financial assets</b>		<b>1,385,590</b>	<b>595,852</b>
<b>Net cashflow from investment in financial assets</b>		<b>1,239,527</b>	<b>590,052</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	3,246,018,601	1,152,370,000
Outflow	9	(2,313,847,875)	(925,304,840)
<b>Net Incurrence of Domestic Liability</b>		<b>932,170,726</b>	<b>227,065,160</b>
<b>EXTERNAL</b>			
Inflow	8	2,487,346	0
Outflow	18	(221,912,940)	(191,265,479)
<b>Net Incurrence of Foreign Liability</b>		<b>(219,425,594)</b>	<b>(191,265,479)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>712,745,132</b>	<b>35,799,681</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>2,064,556,265</b>	<b>(753,977,779)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(4,796,276,277)</b>	<b>(405,096,650)</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>(2,731,720,011)</b>	<b>(1,159,074,429)</b>

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

		2014 GH¢	2013 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	2,721,806,455	1,215,772,547
Grants	5	0	73,326,943
Non-Tax Revenue	6	286,762,458	160,589,271
NHIL	7	62,203,132	67,413,608
<b>Total Receipt</b>		<b>3,070,772,046</b>	<b>1,517,102,369</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(801,250,908)	(854,970,134)
Goods and Services	12	(270,814,266)	(809,565,607)
Interest	14	(622,844,525)	(423,856,594)
Government Subsidies	15	0	0
Social Benefit	16	(262,305)	(173,569)
Other Expenses	17	(33,066,064)	(80,394,926)
Other Payments	19	92,650,798	193,166,073
Foreign Financed Investment	21	0	0
<b>Total Payment</b>		<b>(1,635,587,272)</b>	<b>(1,975,794,758)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>1,435,184,774</b>	<b>(458,692,389)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
Acquisition	13	(84,613,168)	(331,675,123)
<b>Disposal of Non Current Asset</b>			
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>(84,613,168)</b>	<b>(331,675,123)</b>



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

		2014 GH¢	2013 GH¢
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	22		
Loans		0	0
Shares and other equity		0	0
Advances		(146,062)	(5,800)
<b>Total Acquisition Financial Assets</b>		<b>(146,062)</b>	<b>(5,800)</b>
<b>Disposal/Recovery of Financial Asset</b>	23		
Securities other than shares		0	0
Loans		592,061	0
Shares and other equity		0	0
Advances		793,529	595,852
<b>Total Disposal/Recovery of Financial assets</b>		<b>1,385,590</b>	<b>595,852</b>
<b>Net cashflow from investment in financial assets</b>		<b>1,239,527</b>	<b>590,052</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	3,246,018,601	1,152,370,000
Outflow	9	(2,313,847,875)	(925,304,840)
<b>Net Incurrence of Domestic Liability</b>		<b>932,170,726</b>	<b>227,065,160</b>
<b>EXTERNAL</b>			
Inflow	8	2,487,346	0
Outflow	18	(221,912,940)	(191,265,479)
<b>Net Incurrence of Foreign Liability</b>		<b>(219,425,594)</b>	<b>(191,265,479)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>712,745,132</b>	<b>35,799,681</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>2,064,556,265</b>	<b>(753,977,779)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>(4,796,276,277)</b>	<b>(405,096,650)</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>(2,731,720,011)</b>	<b>(1,159,074,429)</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

	2,014 GH¢	2,013 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	664,645,484	346,450,062
Paid by Corporations	609,489,643	133,046,360
Miscellaneous	103,525,117	66,544,797
<b>Total</b>	<b>1,377,660,244</b>	<b>546,041,219</b>
<b>Less</b>		
DACF	0	0
<b>Total Revenue</b>	<b>1,377,660,244</b>	<b>546,041,219</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Service:	412,169,494	115,099,226
Excises	54,086,197	64,789,882
Customs and Other Import Duties	545,895,512	389,842,220
Taxes on Exports	314,465,983	100,000,000
Levies	17,529,026	0
<b>Total Receipt</b>	<b>1,344,146,212</b>	<b>669,731,328</b>
<b>Less:</b>		
GETFund	0	240,294,898
Petroleum Fund	17,529,026	18,491,675
<b>Total</b>	<b>17,529,026</b>	<b>258,786,572</b>
<b>Total Revenue</b>	<b>1,326,617,186</b>	<b>410,944,756</b>
<b>4 Taxes</b>		
Directs Taxes	1,377,660,244	546,041,219
Indirect Taxes	1,344,146,212	669,731,328
<b>Total</b>	<b>2,721,806,455</b>	<b>1,215,772,547</b>
<b>5 GRANT</b>		
Program	0	73,326,943
Project Grant	0	0
Non Project Type	0	0
<b>Total Revenue</b>	<b>0</b>	<b>73,326,943</b>
<b>Less:</b>		
Non Project Type	0	0
<b>Total Receipt</b>	<b>0</b>	<b>73,326,943</b>

## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	251,202,190	139,713,999
Sales of goods and services	30,842,956	14,374,133
Fines, penalties, and forfeiture	3,018,474	1,078,554
Voluntary transfers other th	0	0
Miscellaneous and unidentified	1,698,839	5,422,585
<b>Total</b>	<b>286,762,458</b>	<b>160,589,271</b>
<b>7 NHIL</b>		
SSNIT	(15,406,580)	30,968,127
Domestic	(2,920)	0
Import	77,612,632	36,445,481
<b>Total</b>	<b>62,203,132</b>	<b>67,413,608</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	60,325	0
External Commercial Institution	0	0
Domestic Commercial Institution	2,427,021	0
Export Credit Institutions	0	0
<b>Total External Borrowings</b>	<b>2,487,346</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	3,172,854,646	895,092,113
Medium Term Borrowings	20,799,528	106,844,751
Stocks and Bonds (long Term)	52,364,427	150,433,136
<b>Treasury Bills Issued</b>	<b>3,246,018,601</b>	<b>1,152,370,000</b>
Short Term Borrowing	1,776,425,019	824,797,155
Medium Term Borrowings	106,844,751	84,171,041
Long Term Borrowing	430,578,105	16,336,644
<b>Treasury Bills Redeemed</b>	<b>2,313,847,875</b>	<b>925,304,840</b>
<b>Net Treasury Operations</b>	<b>932,170,726</b>	<b>2,077,674,840</b>
<b>10 RECOVERIES</b>		
Loans	592,061	0
Advances	793,529	595,852
Equity Investment	0	
<b>Total</b>	<b>1,385,590</b>	<b>595,852</b>



## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	784,268,237	754,653,221
Non Established Post	91,364	209,300
Allowances	7,114,207	9,939,325
*National Pension Contribution	257,094,201	170,325,602
<b>Total</b>	<b>1,048,568,010</b>	<b>935,127,449</b>
Less		
<b>Unpaid Compensation of Employees</b>		
5.5% SSF Accrued for the year	20,818,627	0
13% SSF Accrued for the year	49,213,778	80,157,314
PAYE 2013 Accrued	75,589,008	0
Deposits	100,764,868	0
STAFF ADVANCE RECOVERY	397,599	0
SALARY ADVANCE RECOVERY	27,087	0
Rent % Rates Deduction	506,134	0
<b>Total Payments</b>	<b>801,250,908</b>	<b>854,970,134</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	49,213,778	81,579,654
Gratuity	159,839,994	15,908,478
Pension	48,040,429	72,837,469
End of Service Benefit (ESB)	0	0
Superannuation	0	0
<b>Total</b>	<b>257,094,201</b>	<b>170,325,602</b>
<b>12 GOODS AND SERVICES</b>		
Materials and Office Consumables	116,331,839	29,452,944
Utilities	2,906,552	1,697,168
General Cleaning	49,173	526,481
Rentals	2,825,803	1,392,541
Travel and Transport	7,044,460	19,162,093
Repairs and Maintenance	566,355	1,730,477
Training, Seminar and Confer	47,059,129	17,104,101
Consultancy Expenses	15,791,780	35,201,897
Special Services	491,061	1,404,230
Other Charges and Fees	6,562	1,346,259
Emergency Services	451,310	425,239
Insurance	0	700,122,179
Transfers to School Feeding	77,290,242	0
Transfers to Student Loan Trust Fun	1,739,789	0
<b>Total</b>	<b>272,554,055</b>	<b>809,565,607</b>

## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	79,004,282	10,886,621
Work In Progress	4,341,733	320,788,502
Intangible Asset	1,267,153	0
<b>Total</b>	<b>84,613,168</b>	<b>331,675,123</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>84,613,168</b>	<b>331,675,123</b>
<b>14 INTEREST</b>		
Non Residents	164,296,087	28,788,061
Residents	458,548,439	395,068,533
<b>Total</b>	<b>622,844,525</b>	<b>423,856,594</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>622,844,525</b>	<b>423,856,594</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	18,334	0
Employer social benefits in Cash	243,971	173,569
<b>Total</b>	<b>262,305</b>	<b>173,569</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payment</b>	<b>262,305</b>	<b>173,569</b>



## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	232,466	5,005
Professional fees	550	5,146,784
Customs Duties	0	0
Court Expenses	0	37,450
Other Charges	3,401	59,012,664
Awards & Rewards	0	0
Donations	0	1,900
Contributions	4,095,946	120,178
Tuition Fees	21,392,190	6,520
Special Operations	18,084	16,063,870
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	555
National Awards	0	0
Refuse Lifting Expenses	176,050	0
Duty Refund (GRA)	0	0
Grants to Households	7,000,000	
Rent	147,378	
<b>Total</b>	<b>33,066,064</b>	<b>80,394,926</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>33,066,064</b>	<b>80,394,926</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	20,015,566	11,787,445
Multilateral Loans	8,442,612	3,577,831
External Commercial Institution	86,310,042	175,900,203
Domestic Commercial Institution	107,144,720	0
Export Credit Institutions	0	0
<b>Total</b>	<b>221,912,940</b>	<b>191,265,479</b>
<b>19 OTHER PAYMENTS</b>		
Advances	0	5,800
Prepayments	43,630	53,913
GET Fund	0	40,723,193
District Assembly Common Fund	0	186,415,899
Road Fund	20,084,920	0
Energy Fund	137,567	0
Petroleum Fund	275,135	138,458,473
Deposits	0	0
P.A.Y.E	0	0
NHIL	166,083,000	152,553,000
SSNIT 13%	0	181,451,720
STAFF ADVANCE RECOVERY	0	0
SALARY ADVANCE RECOVERY	0	0
Special funds	0	0
Rates and Rent Deduction	0	0
<b>Total</b>	<b>188,364,042</b>	<b>699,661,998</b>
Less:		
Accounts Payable	281,014,840	(892,822,271)
Deposits	0	0
<b>Total</b>	<b>(92,650,798)</b>	<b>(193,160,273)</b>

## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	146,062	0
<b>Total</b>	<b>146,062</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	146,062	5,800
<b>Total</b>	<b>146,062</b>	<b>5,800</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	592,061	0
Shares and other equity	0	0
Advances	793,529	595,852
<b>Total</b>	<b>1,385,590</b>	<b>595,852</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(6,833,572,379)	145,603,364
MDA Sub-CF Accounts	(331,702,874)	3,693,035,870
Regional Sub-CF Accounts	5,997,492	41,776,139
MMDA Sub-CF Accounts	10,659,748	160,073,841
Tax Revenue Accounts	8,495,700,853	1,930,178,208
NTR Revenue Accounts	1,189,814,937	87,077,066
Special Accounts	(5,268,617,789)	(7,216,818,917)
<b>Total</b>	<b>(2,731,720,011)</b>	<b>(1,159,074,429)</b>
<b>25 Current Receivables</b>		
Vehicle Advances	5,707,867	9,938,737
Special Advances	339,860	161,824
Salary Advances	374,320	598,246
Departmental Revolving Fund	990,852	990,852
Other Receivables	(159,067)	14,326,224
<b>Total</b>	<b>7,253,832</b>	<b>26,015,883</b>



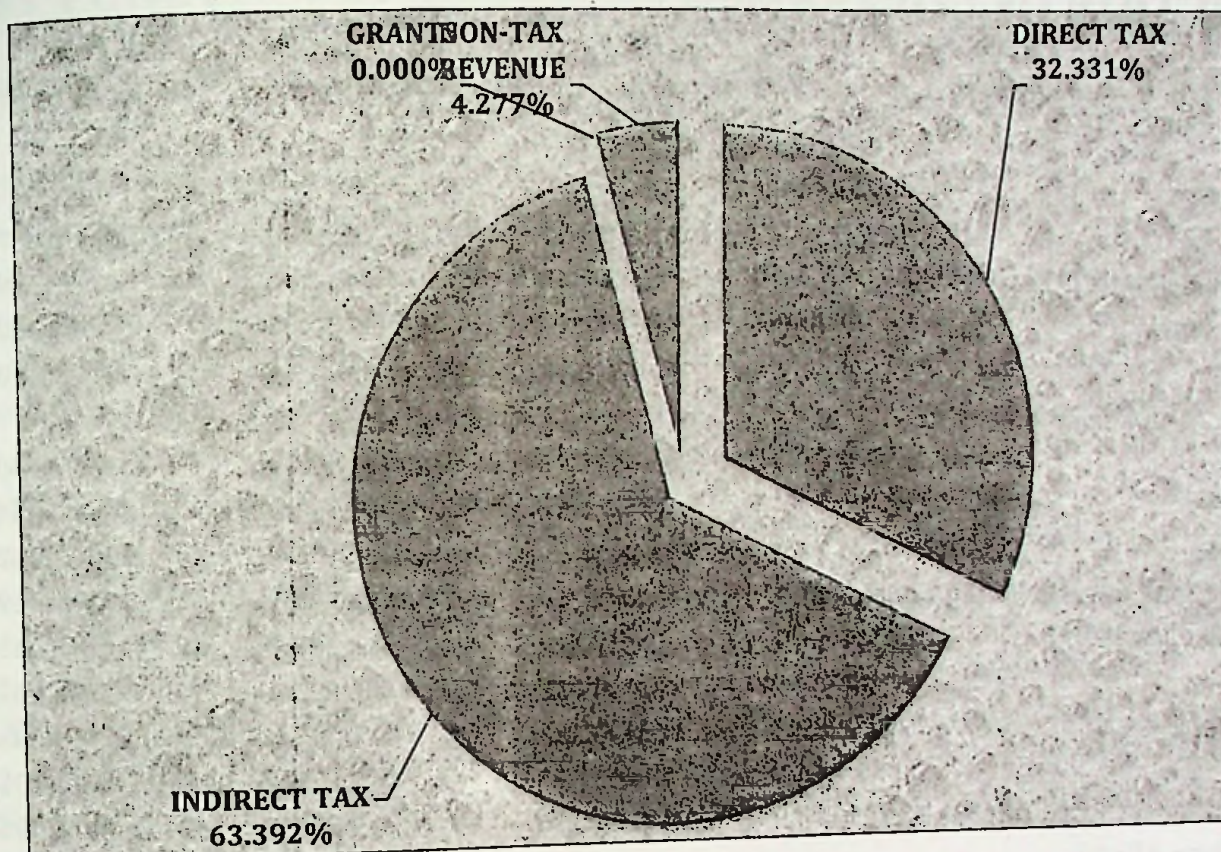
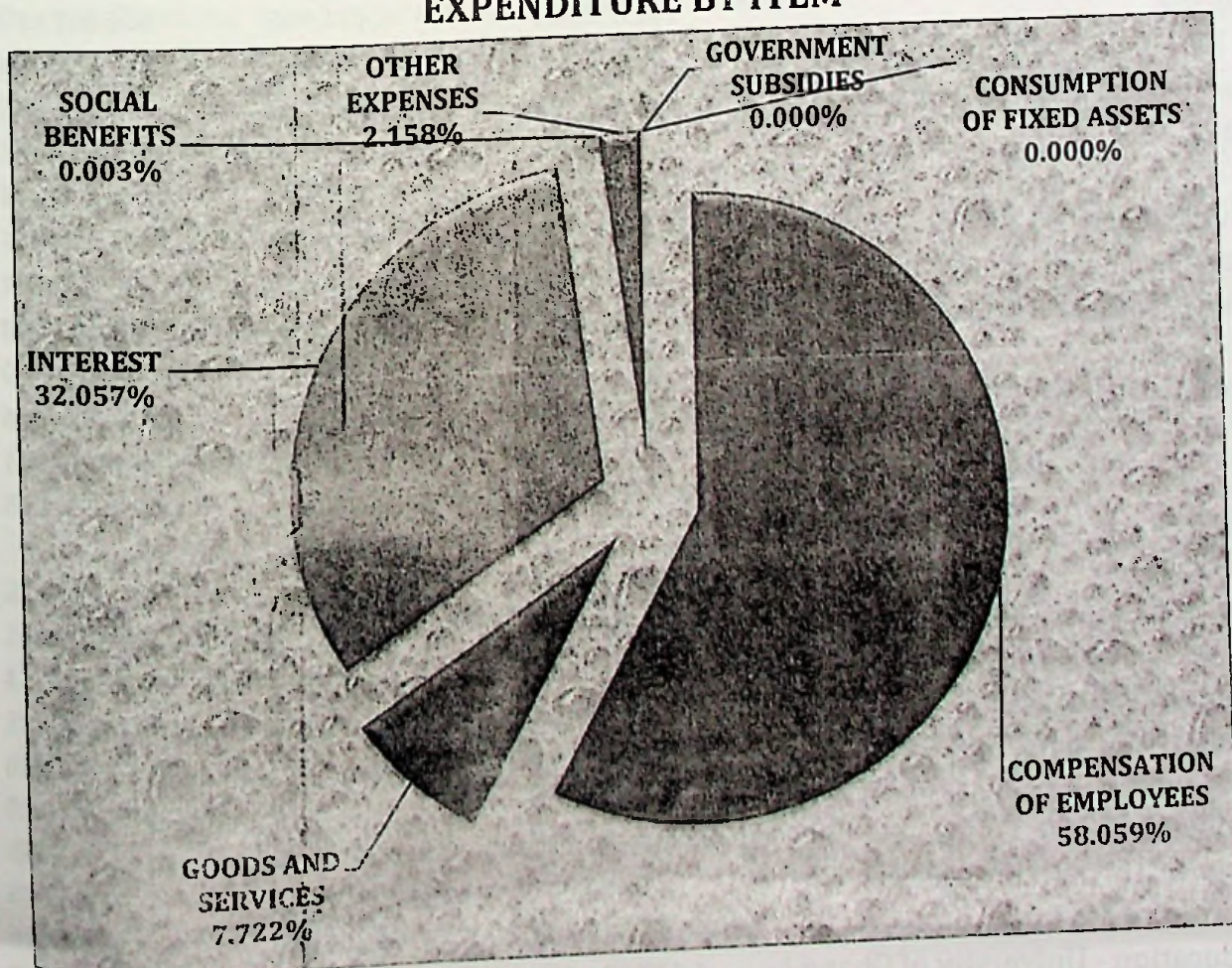
## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>26 Prepayments</b>	17,488,450	1,222,736
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	638,504,348	921,980
Companies	623,237,727	638,504,348
Foreign Governments / Agencies	8,482,555	626,546,622
General	921,980	243,954,183
Miscellaneous	243,954,183	8,482,555
<b>Total</b>	<b>1,515,100,793</b>	<b>1,518,409,688</b>
Provisions	(100,195,572)	(100,101,686)
<b>Total</b>	<b>1,414,905,221</b>	<b>1,418,308,002</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	1,836,984,563	5,172,472
Trust	5,172,472	4,983,761
International Agencies	4,983,761	1,802,678,563
<b>Total</b>	<b>1,847,140,796</b>	<b>1,812,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,844,182,560</b>	<b>1,809,876,560</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	42,760,993	20,698,379
Non Residential Buildings	140,953,701	151,647,746
Other structures	985,638,892	559,159,386
Transport Equipment	225,340,087	130,359,630
Other machinery and equipment	1,233,873,728	821,994,412
Infrastructure Assets	820,629,939	13,049,234
<b>Total</b>	<b>3,449,197,340</b>	<b>1,696,908,787</b>
<b>Less:</b>		
Depreciation for September	0	0
Accumulated Depreciation	(163,712,731)	0
<b>Net Book Value</b>	<b>3,285,484,609</b>	<b>1,696,908,787</b>
<b>30 Work - In - Progress</b>		
Dwellings	123,661,970	86,529,622
Non Residential Buildings	169,053,478	91,680,786
Other structures	711,401,891	532,960,080
Transport Equipment	0	14,182,416
Other machinery and equipment	0	283,729,825
Infrastructure Assets	50,878,484	647,372,297
<b>Total</b>	<b>1,054,995,823</b>	<b>1,656,455,026</b>

## NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
<b>31 Intangible Asset</b>		
Computer Software	6,263,338	0
<b>Total</b>	<u>6,263,338</u>	<u>0</u>
<b>32 Payables</b>		
Supplier	1,654,672,133	2,776,597,079
Withholding	35,354,078	59,926,774
P.A.Y.E	393,255,897	138,845,674
<b>Total</b>	<u>2,083,282,109</u>	<u>2,975,369,527</u>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	152,739,346	258,685,745
NHIL	403,332,981	157,993,030
SSNIT	1,244,844,602	752,593,014
DACF	0	99,531,305
Petroleum Fund & Road Fund	7,040,198	91,256,551
Deposits	995,426,237	812,703
STAFF ADVANCE RECOVERY	45,046,467	0
SALARY ADVANCE RECOVERY	971,793	0
SSNIT - EMPLOYEE	43,213,888	0
Rent and Rates	1,780,515	0
Special funds	182,520	1,039,777
<b>Total</b>	<u>2,894,578,547</u>	<u>1,361,912,126</u>
<b>34 Domestic Borrowing</b>	<b>26,555,926,407</b>	<b>21,252,532,473</b>
<b>35 External Borrowing</b>	<b>24,365,762,324</b>	<b>15,882,231,896</b>
<b>36 Accumulated Surplus bf 2013</b>	<b>49,082,947,999</b>	
Bal as at Jan-Sept 2014	<u>(101,097,388,493)</u>	
<b>Total</b>	<b>(52,014,440,494)</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 OCTOBER GH¢	BALANCE GH¢
<b>DEFENCE</b>			
Defence N.E.C	7,553,178	464,049,245	(456,496,067)
Foreign Military Aid	26,566	11,177	15,389
Military Defence	580,661,813	25,704,896	554,956,917
<b>Total</b>	<b>588,241,558</b>	<b>489,765,319</b>	<b>98,476,239</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	427,695,351	133,991,780	293,703,570
Communication	84,599,442	21,327,578	63,271,864
Construction	29,481,413	13,359,351	16,122,062
Distributive trades, storage and warehousi	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	12,662,024	23,810,041
Electricity	911,471,378	53,765,111	857,706,267
Fishing and Hunting	128,615,836	5,759,204	122,856,632
Forestry	31,822,193	32,441,898	(619,705)
General Economic and Commercial	181,390,183	25,559,188	155,830,995
General Labor Affairs	13,018,208	6,484,851	6,533,357
Manufacturing	111,222,566	6,134,906	105,087,659
Mining of Mineral Resources other than mi	39,898,836	368,100	39,530,736
Multipurpose Development projects	21,634,445	3,922,769	17,711,676
Nuclear fuels	15,268,891	1,737,229	13,531,662
Other Fuels	1,137,201	107,107	1,030,094
Petroleum and Natural Gas	406,246,810	44,812,064	361,434,745
R&D Agriculture, Forestry, Fishing and hur	94,969,662	1,038,945	93,930,717
R&D Mining Manufacturing and constructi	47,386,093	14,089,425	33,296,668
Railway Transport	16,964,918	11,337,269	5,627,649
Road Transport	780,184,086	468,437,460	311,746,626
Tourism	11,750,223	4,392,682	7,357,541
<b>Total</b>	<b>3,430,288,618</b>	<b>861,728,943</b>	<b>2,568,559,675</b>
<b>EDUCATION</b>			
Education N.E.C	528,623,344	3,410,454,056	(2,881,830,712)
Education not definable by Level	321,861,141	57,073,680	264,787,461
First Stage of Tertiary Education	10,581,332	6,075,577	4,505,754
Lower-Secondary Education	806,114,131	0	806,114,131
Post-Secondary Nontertiary Education	228,651,277	122,202,321	106,448,956
Pre-primary Education	313,370,829	0	313,370,829
Primary Education	1,119,673,360	16,719,702	1,102,953,658
Second Stage of Tertiary Education	2,656,687	295,013	2,361,675
Subsidiary services to Education	7,555,330	4,362,864	3,192,466
Tertiary Education - University of Ghana L	1,427,436,680	499,214,718	928,221,962
Upper-Secondary Education	963,406,452	113,179,597	850,226,855
<b>Total</b>	<b>5,729,930,563</b>	<b>4,229,577,529</b>	<b>1,500,353,034</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

<b>FUNCTION OF GOVERNMENT</b>	<b>ANNUAL BUDGET GH¢</b>	<b>YTD ACTUAL OCTOBER GH¢</b>	<b>BALANCE GH¢</b>
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	39,313,291	1,599,555	37,713,736
Protection of Biodiversity and Landscape	15,866,424	426,875	15,439,549
R&D Environment Protection	43,773,661	4,532,745	39,240,917
Waste management	3,020,156	0	3,020,156
Waste Water Management	20,100,664	25,920	20,074,745
<b>Total</b>	<b>122,074,196</b>	<b>6,585,095</b>	<b>115,489,102</b>
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	6,690,984	2,596,916	4,094,068
Economic Aid to Develop Countries and Co	9,224,996	324,198	8,900,799
Executive and Legislative Organs	692,870,259	412,900,854	279,969,405
External affairs	157,383,595	105,811,328	51,572,267
Financial and fiscal Affairs	867,488,180	3,308,977,365	(2,441,489,185)
General Personnel Services	392,187,641	536,892,251	(144,704,610)
General Public Services N.E.C.	173,372,372	87,513,456	85,858,916
Other General Services	33,652,394	4,522,136	29,130,258
Overall Planning and Statistical Services	24,763,313	10,230,929	14,532,384
Public Debt Transaction-External	7,253,253,987	2,776,412,289	4,476,841,698
Public Debt Transactions	0	457,093,046	(457,093,046)
R & D General Public Services	6,452,343	1,373,593	5,078,750
Unspecified	11,086,839,187	948,295,637	10,138,543,550
<b>Total</b>	<b>20,704,179,251</b>	<b>8,652,943,998</b>	<b>12,051,235,253</b>
<b>HEALTH</b>			
General Hospital Services	1,168,702,177	549,243,233	619,458,944
General Medical Services	53,205,050	0	53,205,050
Health N.E.C	1,728,986,977	538,779,283	1,190,207,694
Public health Services	347,547,825	304,566	347,243,259
R & D Health	7,456,971	89,177,183	(81,720,213)
Specialised Medical Services	27,661,332	65,380,814	(37,719,482)
<b>Total</b>	<b>3,333,560,331</b>	<b>1,242,885,079</b>	<b>2,090,675,253</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	15,958,947	22,792,406	(6,833,459)
Housing and Development	174,385,783	69,096,428	105,289,355
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,733,286	4,032,006	376,701,279
<b>Total</b>	<b>578,715,090</b>	<b>95,920,840</b>	<b>482,794,250</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	136,280,704	130,090,518	6,190,187
Law Courts	218,594,834	96,856,567	121,738,267
Prisons	102,990,544	7,291,589	95,698,956
Public Order and Safety N. E. C	198,859,820	254,218,894	(55,359,074)
Public order and safety n.e.c (CS)	41,544,256	10,836,730	30,707,526
Public Services	649,609,490	608,075,432	41,534,058
<b>Total</b>	<b>1,347,879,650</b>	<b>1,107,369,730</b>	<b>240,509,920</b>
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,294,858	40,026,926	56,267,932
Cultural Services	50,732,701	32,427,251	18,305,451
Recreational and Sporting Services	24,195,948	5,993,920	18,202,028
<b>Total</b>	<b>171,223,507</b>	<b>78,448,096</b>	<b>92,775,411</b>
<b>SOCIAL PROTECTION</b>			
Disability	884,920	128,914	756,006
Family and Children	36,788,767	18,520,046	18,268,721
R&D Social Protection	3,680,822	690,422	2,990,400
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,347,721	49,585,542	13,762,179
Unemployment	60,018,713	17,575,036	42,443,678
<b>Total</b>	<b>164,890,901</b>	<b>86,499,960</b>	<b>78,390,941</b>
<b>Grand Total</b>	<b>36,170,983,665</b>	<b>16,851,724,587</b>	<b>19,319,259,078</b>



## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Audit Service(AS)	7,670,577	0	0	0	0	1,772,300	9,442,877
CHRAJ (CHRAJ)	1,052,855	0	0	0	0	0	1,052,855
District Assembly Common Fund(DACF)	83,615	0	0	0	0	0	83,615
Electoral Commission	1,561,822	0	0	0	0	0	1,561,822
General Government Services	0	0	0	144,580	0	41,095,178	41,239,758
Judicial Service (JS)	6,544,266	0	196,511	0	0	1,169,790	7,910,567
Ministry of Communications (MoC)	695,182	0	0	0	0	1,320	696,502
Ministry of Chieftaincy and Traditional Affairs (MC)	1,458,018	0	0	0	8,000	59,400	1,525,418
Ministry of Defence (MoD)	53,697,940	0	464,649	26,084	151,537	1,499,052	55,839,262
Ministry of Education (MOE)	394,797,602	0	409,219	0	0	16,967,649	412,174,471
Ministry of Employment and Labour Relations (ME)	2,121,719	0	0	0	0	180,946	2,302,666
Ministry of Energy and Petroleum (MENP)	483,762	0	2,642,651	0	0	243,168	3,369,581
Ministry of Environment Science, Technology and I	11,282,337	0	0	0	0	1,580,136	12,862,474
Ministry of Finance (MoF)	56,959,914	0	599,453	221,191	36,084	19,688,202	77,504,844
Ministry of Fisheries and Aquaculture Developmen	2,916,033	0	0	0	0	26,641	2,942,673
Ministry of Food and Agriculture (MOFA)	2,758,048	0	3,274,625	0	0	381,988	6,414,661
Ministry of Foreign Affairs and Regional Integratio	9,101,420	0	0	0	0	1,767,145	10,868,565
Ministry of Gender, Children and Social Protection	1,525,501	0	0	7,000,000	0	110,226	8,635,727
Ministry of Health (MoH)	123,894,546	0	0	0	0	585,958	124,480,505
Ministry of Information and Media Relations (MIM)	4,268,529	0	0	0	0	8,730	4,277,259
Ministry of Interior (MINT)	86,654,072	0	0	0	37,134	849,826	87,541,032
Ministry of Justice (MoJ)	3,158,037	0	0	0	5,173	45,539	3,208,749
Ministry of Lands and Natural Resources (MLNR)	7,608,932	0	3,191,798	0	0	1,791,352	12,592,081
Ministry of Local Govt and Rural Development (ML)	25,471,538	0	514,111	168,050	0	210,157	26,363,856
Ministry of Roads and Highways	2,449,028	0	36,908,666	0	0	0	39,357,694
Ministry of Tourism, Culture and Creative Arts	944,260	0	76,606	0	0	284,789	1,305,654
Ministry of Trade and Industry (MoTI)	2,135,701	0	0	0	0	0	2,135,701
Ministry of Transport (MRT)	1,036,532	0	1,649,322	9,474	14,293	374,089	3,083,709

## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Ministry of Water Resources, Works and Housing (	1,751,906	0	0	5,500	5,795	197,080	1,960,282
Ministry of Youth and Sports (MoYS)	818,564	0	0	0	0	6,320,978	7,139,542
MMDA	0	0	0	3,401	0	76,843	80,244
National Commission for Civic Education (NCCE)	2,388,473	0	0	0	0	100,502	2,488,976
National Development Planning Commission (NDP	97,504	0	0	0	0	323,650	421,154
National Media Commission	16,227	0	0	0	0	0	16,227
National Labour Commission (NLC)	60,279	0	0	0	0	6,429	66,708
Office of Government Machinery (OGM)	15,723,763	0	29,830,517	0	0	17,789,715	63,343,995
Parliament of Ghana	3,774,664	0	0	0	4,290	4,267,623	8,046,577
Public Services Commission	135,712	0	0	0	0	245,619	381,330
Virtual Ministries for Centralised Transactions	211,469,132	622,844,525	4,855,040	25,487,786	0	152,545,495	1,015,462,189
Audit Service (AS)	0	0	0	0	0	-13,461	-13,461
Grand Total	1,048,568,010	622,844,525	84,613,168	33,066,064	262,305	272,554,055	2,060,168,339



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Audit Service(AS)</b>			
Direct Audit	3,438,968	212,670	3,226,298
Central Gov't Audit Dept.	15,164,160	1,206,970	13,957,190
Finance and Administration	17,929,629	72,256,602	(54,326,973)
Performance & Special Audit	3,995,177	412,448	3,582,730
Regional, District Audits & EIDA	58,984,496	5,220,461	53,764,035
<b>Total</b>	<b>99,512,430</b>	<b>79,309,151</b>	<b>20,203,280</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	11,363,277	10,567,995	795,282
<b>Total</b>	<b>11,363,277</b>	<b>10,567,995</b>	<b>795,282</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	311,833	586,321	(274,488)
<b>Total</b>	<b>311,833</b>	<b>586,321</b>	<b>(274,488)</b>
<b>Electoral Commission</b>			
Headquarters	20,051,612	16,058,778	3,992,834
<b>Total</b>	<b>20,051,612</b>	<b>16,058,778</b>	<b>3,992,834</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	124,936,722	78,740,974	46,195,748
<b>Total</b>	<b>124,936,722</b>	<b>78,740,974</b>	<b>46,195,748</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,411,985	1,066,609	345,376
Gen. Admin	1,133,674	1,151,354	(17,680)
Ghana Meteorological Agency	5,980,781	4,632,799	1,347,982
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	146,169	255,448
Postal & Courier Services Regulatory Comm	276,540	105,722	170,818
<b>Total</b>	<b>9,241,597</b>	<b>7,102,653</b>	<b>2,138,944</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	10,590,948	10,267,587	323,362
National House of Chiefs	6,933,919	8,828,708	(1,894,789)
<b>Total</b>	<b>17,524,868</b>	<b>19,096,295</b>	<b>(1,571,427)</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,821,840	436,516,114	(434,694,274)
Ghana Armed Forces	509,743,334	14,479,808	495,263,526
Veterans Association of Ghana	1,258,407	25,562,976	(24,304,569)
<b>Total</b>	<b>512,823,581</b>	<b>476,558,899</b>	<b>36,264,682</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	EALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and O	187,902	134,290	53,612
Council for Technical & Vocational Education	1,158,740	542,791	615,949
Gen. Admin	1,536,842	1,836,616	(299,774)
Ghana Book Development Council	154,073	9,918	144,155
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	4,149,364	2,489,166
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 Assessr	120,160	23,600	96,560
National Inspectorate Board	521,138	437,788	83,350
National Service Secretariat	344,725,424	254,771,669	89,953,755
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	26,965,520	8,035,659
Regional/District/School Services	3,033,579,691	3,233,737,757	(200,158,066)
Tertiary	923,374,018	656,735,742	266,638,276
WAEC (INTERNATIONAL)	8,077,180	6,057,885	2,019,295
WAEC (National)	7,054,673	5,013,584	2,041,089
<b>Total</b>	<b>4,387,062,473</b>	<b>4,190,441,225</b>	<b>196,621,248</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	4,093,779	3,362,654	731,125
Dept. of Factories Inspectorate	1,042,734	618,616	424,118
Fair Wages and Salaries Commission	1,588,647	996,812	591,835
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	982,724	24,539
Integrated Cummunity Centeres For Employ	3,647,467	3,951,932	(304,465)
Labour Department	2,852,629	2,728,059	124,570
Management Development & Productivity Ir	1,334,308	1,065,759	268,549
National Vocational Training Institute (NVTI)	8,132,917	7,649,902	483,015
Opportunity Industrialisation center	969,629	821,625	148,004
Organisation of African Trade Unioin Unity	150,593	117,914	32,679
<b>Total</b>	<b>25,000,000</b>	<b>22,295,998</b>	<b>2,704,002</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	2,836,836	1,261,645	1,575,191
Headquarters.	7,297,961	1,753,038	5,544,922
<b>Total</b>	<b>10,134,796</b>	<b>3,014,683</b>	<b>7,120,113</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Researc	1,709,690	0	1,709,690
Council for Scientific and Industrial Researcl	94,147,875	85,905,663	8,242,212
Environmental Protection Agency	5,158,034	4,532,745	625,289
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	23,267,259	7,286,485
Headquaters	1,183,811	2,703,285	(1,519,474)
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.	11,781,587	5,808,296	5,973,291
<b>Total</b>	<b>147,319,619</b>	<b>122,217,248</b>	<b>25,102,371</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	111,627,385	174,799,668	(63,172,283)
Finance Headquarters	22,146,955	14,813,410	7,333,545
Financial Intelligence Centre	2,218,544	1,059,266	1,159,278
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	158,708	370,281
Public Procurement Authority	2,727,958	2,015,336	712,622
Securities and Exchange Commission	1,842,473	1,165,300	677,173
Statistical Service	11,026,936	6,438,235	4,588,701
<b>Total</b>	<b>506,985,066</b>	<b>200,449,925</b>	<b>306,535,141</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	63,624,783	(59,212,300)
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 Artersnal Fisheries	141,938	18,905	123,033
<b>Total</b>	<b>8,000,000</b>	<b>63,643,688</b>	<b>(55,643,688)</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	985,485	134,536	850,950
Animal Production Directorate	2,729,162	491,999	2,237,163
Crop Services Directorate	1,327,055	1,144,512	182,543
Directorate of Agric. Extention Services.	560,204	792,470	(232,266)
Finance and Administration	917,045	161,085	755,959
Ghana Irrigation Development Authority	3,486,374	3,679,528	(193,154)
Ghana Permanent Representative in Rome	383,928	319,940	63,988
Grains and Legumes Dev. Board	1,270,972	1,076,528	194,444
Human Resource Development Management	9,556,368	8,065,447	1,490,922
Irrigation Company of Upper Region	1,661,237	1,112,278	548,960
Plant Protection & Regulatory Services (PPR)	126,108	466,116	(340,008)
Policy Planning Monitoring and Evaluation	1,145,670	470,247	675,422
Regional Agric Development Unit	7,657,183	11,263,678	(3,606,494)
Statistics Research and Information Dept	809,918	109,764	700,153
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administi	1,853,960	1,817,123	36,837
Women in Agric. Development Department (	441,115	48,535	392,579
<b>Total</b>	<b>35,000,000</b>	<b>31,153,786</b>	<b>3,846,214</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	31,388,673	29,079,810	2,308,864
America Region Missions	12,549,213	14,076,109	(1,526,895)
Europe Region Missions	30,568,978	26,853,744	3,715,234
Foreign Affairs HQ	6,081,368	4,622,480	1,458,888
Middle East and Asia Region Missions	18,820,095	16,038,416	2,781,679
Subvented Organisation	2,095,367	460,259	1,635,109
<b>Total</b>	<b>101,503,694</b>	<b>91,130,817</b>	<b>10,372,878</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	113,299	242,954	(129,655)
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	599,954	115,538
Department of Women	692,888	667,629	25,259
Dept. of Social Welfare General Administrati	14,267,293	17,151,477	(2,884,184)
Gender Desk	38,220	0	38,220
Headquarters	421,041	631,419	(210,379)
Jachie Training College Gen Admin Bosomtw	94,732	162,635	(67,903)
Jirapa Orphanage Gen Admin Jirapa	11,275	207,087	(195,811)
National Commision of Persons with Disabil	484,920	111,167	373,753
School of Social Work Gen Admin	382,320	0	382,320
<b>Total</b>	<b>17,335,506</b>	<b>19,774,323</b>	<b>(2,438,817)</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	178,355,494	(18,382,220)
Ghana Health Service	685,299,332	756,955,388	(71,656,056)
Health Headquarters	6,754,941	13,466,978	(6,712,037)
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Procurement and Supplies	119,108	0	119,108
Psychiatry Hospitals (Tertiary Health Servic	20,903,625	65,326,091	(44,422,466)
Regulatory Agencies	14,424,480	28,245,229	(13,820,749)
Subvented Organisations	17,754,638	4,103,690	13,650,948
Teaching Hospitals	147,565,645	101,861,241	45,704,403
Traditional and Alternative Medicine Directr	1,458,855	0	1,458,855
Training Institutions	65,264,904	104,142,353	(38,877,449)
<b>Total</b>	<b>1,122,792,776</b>	<b>1,252,456,464</b>	<b>(129,663,688)</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	26,324,435	6,725,250
Ghana News Agency	3,757,008	1,814,467	1,942,541
Information Services Department	16,709,501	12,753,527	3,955,974
National Film and Television Institute (NAFI)	3,001,200	2,315,432	685,768
<b>Total</b>	<b>58,378,748</b>	<b>43,207,862</b>	<b>15,170,887</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Interior (MINT)</b>			
Gaming Board	148,307	205,924	(57,617)
Ghana Immigration Service	82,102,237	58,748,912	23,353,325
Ghana National Fire Service	124,500,750	126,699,416	(2,198,666)
Ghana Police Service	528,515,007	532,559,501	(4,044,494)
Ghana Prisons Service	103,622,035	99,063,135	4,558,900
Ghana Refugee Board	650,000	65,628	584,372
Interior Headquarters	1,270,802	1,301,031	(30,229)
Nacortic Control Board	16,861,315	11,980,547	4,880,768
National Commission on Small Arms	214,270	20,079	194,191
National Disaster Management Organization	50,000,000	32,958,387	17,041,613
National Peace Council	2,218,914	260,300	1,958,614
<b>Total</b>	<b>910,103,638</b>	<b>863,862,861</b>	<b>46,240,777</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	21,517,603	15,020,873	6,496,730
CopyRight Office	1,221,672	245,013	976,659
Council for Law Reporting	2,335,250	1,312,310	1,022,940
Economic and Organised Crime Office	12,964,884	9,561,420	3,403,464
Gen. Admin and Finance	5,469,174	1,832,637	3,636,537
General Legal Council	3,068,200	1,666,216	1,401,984
Law Reform Commission	759,049	366,410	392,639
Legal Aid Scheme	3,568,775	1,391,667	2,177,108
Registrar General's Dep't	2,519,416	2,163,634	355,782
<b>Total</b>	<b>53,424,024</b>	<b>33,560,180</b>	<b>19,863,845</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	25,837,404	33,001,278	(7,163,874)
Geological Survey Department	2,956,143	6,609,901	(3,653,758)
Headquarters	2,190,000	5,246,246	(3,056,246)
Lands Commission	33,337,374	13,938,542	19,398,832
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>58,795,967</b>	<b>19,702,248</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	3,095,992	2,761,632	334,360
Community Development	6,253,483	22,569,708	(16,316,224)
Department of Parks and Gardens	6,699,620	5,293,222	1,406,399
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	192,091,220	(190,786,704)
Inspectorate Division	220,741	7,415	213,326
Local Government Service	1,000,376	18,372,189	(17,371,813)
<b>Total</b>	<b>20,184,975</b>	<b>241,095,385</b>	<b>(220,910,410)</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,484,751	5,985,514	(500,764)
Department of Urban Roads	5,803,695	3,856,375	1,947,320
Ghana Highway Authority	17,802,430	16,296,083	1,506,347
Headquarters	1,188,680	0	1,188,680
<b>Total</b>	<b>30,279,556</b>	<b>26,137,973</b>	<b>4,141,583</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	327,513	516,068	(188,555)
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	648,621	(2,734)
Ghana Tourist Board	3,740,732	3,223,616	517,115
Headquarters	254,207	0	254,207
HOTCATT	111,951	62,469	49,482
Subvented Agencies	6,229,231	5,041,777	1,187,454
<b>Total</b>	<b>21,591,436</b>	<b>9,492,551</b>	<b>12,098,884</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	1,174,855	662,979	511,876
Foreign Missions	2,284,914	2,934,697	(649,783)
Gen. Admin	161,097	2,796,239	(2,635,142)
Ghana Export Promotion Authority	1,744,674	953,892	790,782
Ghana Standards Board	7,484,086	4,251,472	3,232,614
GRATIS	2,045,885	1,885,623	160,262
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	4,077,508	533,199
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>20,683,218</b>	<b>17,562,409</b>	<b>3,120,809</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,141,220	2,969,518	(1,828,298)
Driver and Vehicle Licensing Authority	7,628,966	8,126,623	(497,658)
Ghana Railway Development Authority	1,034,770	161,432	873,338
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	633,504	409,491
<b>Total</b>	<b>11,210,933</b>	<b>11,391,077</b>	<b>(680,144)</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	50,625	164,198	(113,572)
Community Water & Sanitation Agency	4,266,519	3,142,216	1,124,303
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	2,974,850	(2,391,464)
Housing	107,878	692,464	(584,586)
Human Resource Development and Mamage	109,527	0	109,527
Hydrological Services Department	775,510	25,920	749,591
Policy Planning, Budgeting, Monitoring and I	102,129	0	102,129
Public Servants Housing Loan Scheme Boarc	84,045	1,894	82,151
Public Works Department	8,251,295	13,060,362	(4,809,067)
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Ressearch Statistics and Information Manag	77,019	0	77,019
Water Resources Commission	566,231	435,090	131,140
Works	6,735,698	0	6,735,698
<b>Total</b>	<b>23,926,331</b>	<b>20,496,993</b>	<b>3,429,337</b>



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

MDA and COST CENTERS	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	989,796	601,165	388,631
National Sports Authority	4,242,336	3,609,134	633,202
National Sports Colleage	372,071	335,355	36,716
National Youth Authority	4,283,734	3,858,312	425,422
<b>Total</b>	<b>9,887,937</b>	<b>8,403,967</b>	<b>1,483,970</b>
<b>MMDA</b>			
Administration	2,038,112	0	2,038,112
Agriculture	38,239,389	0	38,239,389
Birth and Death	225,270	0	225,270
Budget and Rating	1,720,144	0	1,720,144
Central Administration	106,273,633	0	106,273,633
Disaster Prevention	3,421,946	0	3,421,946
Disaster PreventionMetro. Fire Service Unit	16,174	0	16,174
Education, Youth and Sports	724,411	0	724,411
Finance	3,405,419	0	3,405,419
GAMADA	12,616	0	12,616
Head Office	35,233,711	0	35,233,711
Health	18,396,583	0	18,396,583
Logistics and Procurement Unit	12,616	0	12,616
Management Information System Unit	13,392	0	13,392
Metro. Internal Audit Department	49,743	0	49,743
Metro. Planning Coordinating Unit	269,618	0	269,618
Metro. Public Relations Department	30,407	0	30,407
Metro. Security Department	276,104	0	276,104
National Commission For Civic Education	15,689	0	15,689
Physical Planning	8,039,193	0	8,039,193
Rapid Responds Unit	12,616	0	12,616
Records	23,905	0	23,905
Social Welfare & Community	12,285,012	0	12,285,012
Social Welfare & Community Development	121,196	0	121,196
Social Welfare & Community DevelopmentO	983,343	0	983,343
Social Welfare & Community DevelopmentO	29,429	0	29,429
Trade, Industry and Tourism	1,202,041	0	1,202,041
Trade, Industry and TourismMetro Co-oper:	197,742	0	197,742
Transport	312,276	0	312,276
Urban Roads	1,036,679	0	1,036,679
Urban RoadsUrban Passenger Transport Uni	865,473	0	865,473
Waste Managemen	188,037	0	188,037
Waste Management	2,518,809	0	2,518,809
Works	11,355,770	0	11,355,770
Physical Planning town & Country Planning	668,129	0	668,129
<b>Total</b>	<b>250,214,624</b>	<b>0</b>	<b>250,214,624</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>MMDA TRANSFER</b>			
Administration	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	24,003,989	22,314,134	1,689,855
<b>Total</b>	<b>24,003,989</b>	<b>22,314,134</b>	<b>1,689,855</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,420,534	1,186,781	2,233,753
<b>Total</b>	<b>3,420,534</b>	<b>1,186,781</b>	<b>2,233,753</b>
<b>National Media Commission</b>			
Gen. Admin	1,812,444	779,535	1,032,908
<b>Total</b>	<b>1,812,444</b>	<b>779,535</b>	<b>1,032,908</b>
<b>National Labour Commission (NLC)</b>			
Headquarters		62,934	62,934
General Administration HQ	1,000,572	637,293	363,279
<b>Total</b>	<b>1,000,572</b>	<b>700,226</b>	<b>300,346</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,303,587	3,564,999	738,588
Ghana AIDS Commission	1,169,765	1,093,902	75,863
Ghana Investment Promotion Centre (GIPC)	1,221,374	791,668	429,706
Internal Audit Agency	2,499,124	2,384,441	114,683
Management Services	761,089	36,827	724,262
Microfinance and Small Loans Centre (MASL)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	3,753,463	(710,339)
National Pensions Regulatory Authority (NP)	4,155,294	904,574	3,250,720
National Population Council	1,880,467	1,015,417	865,050
Office of Head of Civil Service(OHCS)	2,825,506	6,966,000	(4,140,494)
Office of the Administrator	936,783	10,260	926,523
Office of the National Security	137,206,759	115,214,012	21,992,747
Office of the President	20,841,303	28,458,698	(7,617,395)
Public Records and Archives Administration	2,053,990	1,491,394	562,596
Regional Co-ordination Council	12,004,634	4,290,881	7,713,753
Savannah Accelerated Development Authority	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	704,575	250,239
<b>Total</b>	<b>201,826,963</b>	<b>170,681,111</b>	<b>31,145,852</b>
<b>Parliament of Ghana</b>			
Finance and Administration	65,099,239	61,604,444	3,494,795
<b>Total</b>	<b>65,099,239</b>	<b>61,604,444</b>	<b>3,494,795</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,957,485	1,504,694	452,792
<b>Total</b>	<b>1,957,485</b>	<b>1,504,694</b>	<b>452,792</b>



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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	0	27,750	27,750
Gratuties	0	159,828,929	159,828,929
Non Road Arrears-Ghana Statistical Service	0	1,137,321	1,137,321
Non Road Arrears-Ministry of Tourism, Cult	0	7,519	7,519
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	4,670,543	4,670,543
Non Road Arrears-OGM	0	5,230,917	5,230,917
Pensions	678,862,914	539,106,365	139,756,549
Social Security	726,392,286	450,938,580	275,453,706
OGO-Gratuties	224,195,150	126,021,959	98,173,191
Non Road Arrears-MoJ	0	574,099	574,099
Other Governement Obligation-Non Road Ar	0	2,986,860	2,986,860
<b>Total</b>	<b>1,629,450,350</b>	<b>1,307,360,293</b>	<b>322,090,057</b>
<b>Grand Total</b>	<b>10,573,855,060</b>	<b>9,585,237,666</b>	<b>988,617,394</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	877,000.00	654,791.78	222,208.22
Finance and Administration	8,545,661.73	6,387,011.43	2,158,650.30
Performance & Special Audit	1,210,000.00	157,593.87	1,052,406.13
Regional, District Audits & EIDA	2,648,700.00	1,560,199.00	1,088,501.00
Review Audit	534,000.00	134,719.01	399,280.99
<b>Total</b>	<b>13,815,361.73</b>	<b>8,894,315.09</b>	<b>4,921,046.64</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	1,714,645.94	1,907,337.83	(192,691.89)
Administrative Justice Department	693,031.00	0.00	693,031.00
Anti Corruption Department	712,809.40	0.00	712,809.40
Human Rights Department	741,686.00	0.00	741,686.00
<b>Total</b>	<b>3,862,172.34</b>	<b>1,907,337.83</b>	<b>1,954,834.51</b>
<b>Electoral Commission</b>			
Headquarters	118,148,689.34	60,999,229.46	57,149,459.88
<b>Total</b>	<b>118,148,689.34</b>	<b>60,999,229.46</b>	<b>57,149,459.88</b>
<b>General Government Services</b>			
Reserve Fund	476,191,124.55	133,814,983.74	342,376,140.81
Reserve Fund-Book and Research Fund	0.00	11,250,000.00	(11,250,000.00)
<b>Total</b>	<b>476,191,124.55</b>	<b>145,064,983.74</b>	<b>331,126,140.81</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	26,813,699.74	4,612,532.54	22,201,167.20
<b>Total</b>	<b>26,813,699.74</b>	<b>4,612,532.54</b>	<b>22,201,167.20</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence	57,006.89	8,626.04	48,380.85
Gen. Admin	347,625.00	44,555.92	303,069.08
Ghana Meteorological Agency	728,400.00	0.00	728,400.00
Internal Audit	21,554.44	1,113.43	20,441.01
National Information Technology Agency	37,480.00	0.00	37,480.00
Postal & Courier Services Regulator	398,519.00	0.00	398,519.00
<b>Total</b>	<b>1,590,585.33</b>	<b>54,295.39</b>	<b>1,536,289.94</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	669,772.00	250,752.42	419,019.58
Headquarters	19,625.00	9,600.00	10,025.00
National House of Chiefs	604,852.40	144,247.81	460,604.59
<b>Total</b>	<b>1,294,249.40</b>	<b>404,600.23</b>	<b>889,649.17</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	642,780.47	440,701.95	202,078.52
Ghana Armed Forces	50,566,598.48	11,285,726.52	39,280,871.96
Veterans Association of Ghana	3,542,526.60	1,907.00	3,540,619.60
<b>Total</b>	<b>54,751,905.55</b>	<b>11,728,335.47</b>	<b>43,023,570.08</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning	695,010.00	140,943.14	554,066.86
Council for Technical & Vocational Ed	15,110,985.00	63,639.66	15,047,345.34
Gen. Admin	3,623,000.00	598,801.84	3,024,198.16
Ghana Book Development Council	188,800.00	52,683.29	136,116.71
Ghana Education Office (GES)	343,608,253.00	88,326,723.48	255,281,529.52
Ghana Library Board	810,999.00	213,500.00	597,499.00
Ghana National Commission for UNE.	214,000.00	45,647.82	168,352.18
Human Resource and Development	1,823,000.00	421,331.72	1,401,668.28
Institutions For The Handicapped	259,998.00	0.00	259,998.00
Internal Audit	200,000.00	59,030.00	140,970.00
National Council for Curriculum and .	150,000.00	21,842.00	128,158.00
National Inspectorate Board	545,000.00	176,396.65	368,603.35
National Service Secretariat	2,884,224.00	0.00	2,884,224.00
National Teaching Council	150,000.00	22,150.00	127,850.00
Non Formal Education	1,895,568.00	319,532.74	1,576,035.26
Office of the Chief Director	200,000.00	0.00	200,000.00
Office of the Minister	200,000.00	0.00	200,000.00
Planning Budgeting, Monitoring & Ev	17,266,770.00	133,282.48	17,133,487.52
Regional/District/School Services -	147,328,838.00	31,048.50	147,297,789.50
Statistics, Research, Information & Pt	1,670,000.00	100,469.25	1,569,530.75
Tertiary	655,528,459.28	15,531,264.00	639,997,195.28
WAEC (National)	4,755,658.00	51,000.00	4,704,658.00
<b>Total</b>	<b>1,199,108,562.28</b>	<b>106,309,286.57</b>	<b>1,092,799,275.71</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	663,301.86	65,961.46	597,340.40
Dept. of Factories Inspectorate	533,022.84	237,375.36	295,647.48
Fair Wages and Salaries Commission	3,362,936.10	669,047.80	2,693,888.30
GEEYDA	176,309.00	0.00	176,309.00
Ghana Cooperative Council	113,770.90	0.00	113,770.90
Headquarters	1,754,223.72	1,292,453.41	461,770.31
Integrated Community Centeres For	244,324.25	0.00	244,324.25
Labour Department	812,196.21	81,356.53	730,839.68
Management Development & Produc	719,937.40	27,592.26	692,345.14
National Vocational Training Institut	2,180,473.27	139,474.66	2,040,998.61
Opportunity Industrialisation center	555,274.21	62,232.85	493,041.36
<b>Total</b>	<b>11,115,769.76</b>	<b>2,575,494.33</b>	<b>8,540,275.43</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	331,200.00	201,134.35	130,065.65
Headquarters.	169,640,821.08	728,706.64	168,912,114.44
<b>Total</b>	<b>169,972,021.08</b>	<b>929,840.99</b>	<b>169,042,180.09</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	9,592,227.00	1,544,190.47	8,048,036.53
Council for Scientific and Industrial R	6,371,649.23	0.00	6,371,649.23
Environmental Protection Agency	13,707,471.00	0.00	13,707,471.00
Ghana Atomic Energy Commission (C	3,104,517.71	80,600.00	3,023,917.71
Headquarters	3,741,884.00	659,331.46	3,082,552.54
MESTI Headquarters	526,000.00	72,800.00	453,200.00
School of Nuclear and Allied Sciences	201,004.84	3,800.00	197,204.84
Town and Country Planning Departm	1,252,517.00	186,500.98	1,066,016.02
<b>Total</b>	<b>38,497,270.78</b>	<b>2,547,222.91</b>	<b>35,950,047.87</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	17,131,312.97	39,612,088.69	(22,480,775.72)
Finance Headquarters	21,043,434.38	18,150,432.04	2,893,002.34
Financial Intelligence Centre	874,456.00	377,801.36	496,654.64
Ghana Revenue Authority	93,904,978.82	0.00	93,904,978.82
Institute of Accountancy Training	512,886.00	199,267.43	313,618.57
Public Procurement Authority	3,519,307.73	1,217,013.87	2,302,293.86
Securities and Exchange Commission	2,126,942.50	202,965.34	1,923,977.16
Statistical Service	2,958,015.00	574,227.72	2,383,787.28
<b>Total</b>	<b>142,071,333.40</b>	<b>60,333,796.45</b>	<b>81,737,536.95</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	200,000.00	7,860.00	192,140.00
Fisheries Scientific Survey Division	135,704.89	0.00	135,704.89
General Administration	2,206,083.00	129,262.04	2,076,820.96
General Administration and Operatio	2,914,061.46	253,539.32	2,660,522.14
Inland and Acquaculture Managemer	513,201.50	0.00	513,201.50
Marine Fisheries Management Divisi	3,287,203.83	0.00	3,287,203.83
Monitoring, Control and Surveillance	125,799.03	0.00	125,799.03
Office of the Minister	885,633.00	12,661.16	872,971.84
Regional Operations Ashanti	226,763.20	399.30	226,363.90
Regional Operations Brong Ahafo	224,407.20	154,199.13	70,208.07
Regional Operations Central	249,557.20	1,828.00	247,729.20
Regional Operations Eastern	234,269.20	6,555.75	227,713.45
Regional Operations Greater Accra	254,008.20	2,930.76	251,077.44
Regional Operations Northern	220,479.86	961.14	219,518.72
Regional Operations Upper East	236,189.34	7,199.86	228,989.48
Regional Operations Upper West	221,265.34	0.00	221,265.34
Regional Operations Volta	242,749.20	5,000.00	237,749.20
Regional Operations Western	241,356.20	9,196.13	232,160.07
Yeji Artersnal Fisheries	102,538.92	2,841.66	99,697.26
<b>Total</b>	<b>12,721,270.57</b>	<b>594,434.25</b>	<b>12,126,836.32</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	254,820.73	42,122.40	212,698.33
Animal Production Directorate	720,000.00	0.00	720,000.00
Crop Services Directorate	9,225,393.00	334,524.08	8,890,868.92
Directorate of Agric. Extension Service	1,567,514.00	49,899.81	1,517,614.19
Finance and Administration	1,150,000.00	122,450.55	1,027,549.45
Ghana Irrigation Development Authority	1,989,818.00	0.00	1,989,818.00
Ghana Permanent Representative in	150,000.00	29,999.00	120,001.00
Grains and Legumes Dev. Board	246,800.00	39,986.50	206,813.50
Human Resource Development Mana	1,162,150.00	49,999.33	1,112,150.67
Irrigation Company of Upper Region	421,918.00	14,000.00	407,918.00
ONCHO	50,000.00	7,985.46	42,014.54
Plant Protection & Regulatory Service	564,989.50	0.00	564,989.50
Policy Planning Monitoring and Eval	14,017,429.00	52,259.42	13,965,169.58
Regional Agric Development Unit	12,690,063.46	415,100.02	12,274,963.44
Statistics Research and Information I	250,000.00	53,000.00	197,000.00
Veterinary Council	40,000.00	1,862.98	38,137.02
Veterinary Services Dept	450,000.00	63,177.82	386,822.18
Veterinary Services Dept. (Central Ac	1,036,268.00	38,382.10	997,885.90
Women in Agric. Development Depar	120,000.00	0.00	120,000.00
<b>Total</b>	<b>46,107,163.69</b>	<b>1,314,749.47</b>	<b>44,792,414.22</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
Africa Region Missions	8,406,776.00	2,518,388.65	5,888,387.35
America Region Missions	2,323,385.34	909,736.50	1,413,648.84
Europe Region Missions	12,832,391.00	2,595,828.00	10,236,563.00
Foreign Affairs HQ	2,744,535.00	3,192,561.74	(448,026.74)
Middle East and Asia Region Mission	3,659,302.67	3,270,031.12	389,271.55
Subvented Organisation	675,410.51	172,371.39	503,039.12
<b>Total</b>	<b>30,641,800.52</b>	<b>12,658,917.40</b>	<b>17,982,883.12</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admi	2,500.00	0.00	2,500.00
Ashanti Mampong Babies Home Gen.	2,600.00	0.00	2,600.00
Department of Children	1,553,430.00	90,467.88	1,462,962.12
Department of Women	1,638,774.00	66,498.63	1,572,275.37
Dept. of Social Welfare General Admi	5,353,400.04	1,500.00	5,351,900.04
Gender Desk	155,774.00	0.00	155,774.00
Headquarters	41,380,066.82	82,409.28	41,297,657.54
Jachie Training College Gen Admin B	3,000.00	0.00	3,000.00
Jirapa Orphanage Gen Admin Jirapa	2,500.00	0.00	2,500.00
National Commission of Persons with	250,000.00	17,747.15	232,252.85
School of Social Work Gen Admin	11,000.00	0.00	11,000.00
<b>Total</b>	<b>50,353,044.86</b>	<b>258,622.94</b>	<b>50,094,421.92</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	685,014.19	11,378.47	673,635.72
Christian Health Association of Ghana	168,257,559.58	0.00	168,257,559.58
College of Pharmacist	742,376.82	8,995.38	733,381.44
Ghana Health Service	888,987,586.42	704,576.89	888,283,009.53
Health Headquarters	16,319,239.78	418,902.14	15,900,337.64
Office of the Chief Director	47,004,522.20	5,653,025.82	41,351,496.38
Office of the Minister	169,599.50	113,368.00	56,231.50
Procurement and Supplies	45,620,834.27	1,496,414.46	44,124,419.81
Psychiatry Hospitals (Tertiary Health)	5,945,189.28	54,722.67	5,890,466.61
Regulatory Agencies	25,342,733.93	65,050.00	25,277,683.93
Subvented Organisations	6,309,468.87	91,331.34	6,218,137.53
Teaching Hospitals	107,592,584.75	0.00	107,592,584.75
Traditional and Alternative Medicine	158,438.88	0.00	158,438.88
Training Institutions	85,543,860.94	6,690.00	85,537,170.94
<b>Total</b>	<b>1,398,679,009.41</b>	<b>8,624,455.17</b>	<b>1,390,054,554.24</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	602,111.47	89,324.16	512,787.31
Ghana Broadcasting Corporation (GB)	20,412,165.36	0.00	20,412,165.36
Ghana News Agency	288,302.00	32,301.30	256,000.70
Information Services Department	626,150.51	100,418.63	525,731.88
National Film and Television Institute	695,903.45	106,774.69	589,128.76
<b>Total</b>	<b>22,624,632.79</b>	<b>328,818.78</b>	<b>22,295,814.01</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	483,083.00	123,300.00	359,783.00
Ghana Immigration Service	2,534,020.00	0.00	2,534,020.00
Ghana National Fire Service	8,950,991.00	3,329,967.25	5,621,023.75
Ghana Police Service	16,698,387.64	3,657,769.89	13,040,617.75
Ghana Prisons Service	13,700,000.00	8,975,294.49	4,724,705.51
Ghana Refugee Board	390,000.36	96,501.51	293,498.85
Interior Headquarters	2,399,999.92	450,261.60	1,949,738.32
Migration Unit	281,758.37	0.00	281,758.37
Nacortec Control Board	790,000.00	577,200.00	212,800.00
National Commission on Small Arms	700,000.00	251,448.57	448,551.43
National Disaster Management Organisation	8,920,000.00	4,314,343.32	4,605,656.68
National Peace Council	700,000.00	25,000.00	675,000.00
<b>Total</b>	<b>56,548,240.29</b>	<b>21,801,086.63</b>	<b>34,747,153.66</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	587,806.29	220,457.76	367,348.53
CopyRight Office	150,776.00	89,923.16	60,852.84
Council for Law Reporting	622,934.00	2,781.58	620,152.42
Economic and Organised Crime Office	462,861.00	174,861.00	288,000.00
Gen. Admin and Finance	736,339.70	180,326.07	556,013.63
General Legal Council	2,672,038.69	16,176.00	2,655,862.69
Law Reform Commission	108,204.62	64,908.00	43,296.62
Legal Aid Scheme	225,816.00	51,060.00	174,756.00
Registrar General's Dep't	500,320.00	0.00	500,320.00
<b>Total</b>	<b>6,067,096.30</b>	<b>800,493.57</b>	<b>5,266,602.73</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	35,711,835.56	150,000.00	35,561,835.56
Geological Survey Department	300,000.00	1,727,612.23	(1,427,612.23)
Headquarters	23,006,823.00	2,449,562.50	20,557,260.50
Lands Commission	20,660,203.05	1,404,459.55	19,255,743.50
Minerals Commission	7,846,502.00	0.00	7,846,502.00
O.A.S.L	41,012,563.00	14,056,193.41	26,956,369.59
<b>Total</b>	<b>128,537,926.61</b>	<b>19,787,827.69</b>	<b>108,750,098.92</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000.00	149,224.81	1,050,775.19
Community Development	1,200,000.00	222,698.29	977,301.71
Department of Parks and Gardens	1,200,000.00	268,688.22	931,311.78
Development Planning Unit	500,000.00	234,884.69	265,115.31
Environmental Health & Sanitation	1,000,000.00	304,565.62	695,434.38
Gen. Admin	15,600,292.00	2,572,897.94	13,027,394.06
Headquarters	300,000.00	31,737.00	268,263.00
Inspectorate Division	15,234,318.58	125,606.61	15,108,711.97
Local Government Service	2,979,700.00	298,723.29	2,690,976.71
<b>Total</b>	<b>39,214,310.58</b>	<b>4,199,026.47</b>	<b>35,015,284.11</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	3,970,578.40	0.00	3,970,578.40
Department of Urban Roads	528,869.23	67,472.00	461,397.23
Ghana Highway Authority	513,239.05	119,040.91	394,198.14
Headquarters	155,419.75	0.00	155,419.75
<b>Total</b>	<b>5,168,106.43</b>	<b>186,512.91</b>	<b>4,981,593.52</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	32,806.75	0.00	32,806.75
Centre for National Culture	221,640.00	5,000.00	216,640.00
Finance and Administration	1,432,883.71	338,096.52	1,094,787.19
Ghana Tourist Board	2,907,004.00	105,742.13	2,801,261.87
Headquarters	100,470.00	1,760,376.21	(1,659,906.21)
HOTCATT	69,200.00	17,620.46	51,579.54
Subvented Agencies	1,325,068.88	22,725.03	1,302,343.85
<b>Total</b>	<b>6,089,073.34</b>	<b>2,249,560.35</b>	<b>3,839,512.99</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	459,590.00	15,375.00	444,215.00
Foreign Missions	2,542,814.00	0.00	2,542,814.00
Gen. Admin	41,227,884.49	0.00	41,227,884.49
Ghana Export Promotion Authority	318,980.98	0.00	318,980.98
Ghana Standards Board	10,332,044.07	0.00	10,332,044.07
GRATIS	2,422,628.86	72,775.76	2,349,853.10
Industrial Development Division	7,830,922.00	0.00	7,830,922.00
NBSSI	633,972.50	99,000.00	534,972.50
PPME	577,535.76	75,124.80	502,410.96
Regional Trade Offices	402,304.00	5,556.75	396,747.25
Trade Development Division	10,412,856.00	0.00	10,412,856.00
<b>Total</b>	<b>77,161,532.66</b>	<b>267,832.31</b>	<b>76,893,700.35</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	4,386,456.20	717,481.95	3,668,974.25
Driver and Vehicle Licensing Authority	5,798,124.40	0.00	5,798,124.40
Ghana Railway Development Authority	1,479,583.00	272,744.71	1,206,838.29
Government Technical Training Centre	23,493.00	3,158.29	20,334.71
National Road Safety Commission	87,830.65	17,750.00	70,080.65
<b>Total</b>	<b>11,775,487.25</b>	<b>1,011,134.95</b>	<b>10,764,352.30</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	88,296.50	0.00	88,296.50
Community Water & Sanitation Agency	10,737,665.41	189,999.59	10,547,665.82
Department of Rural Housing	122,067.05	22,175.25	99,891.80
Engineers Council	27,779.38	0.00	27,779.38
Gen. Admin (GA)	645,600.00	30,097.19	615,502.81
Housing	47,309.81	0.00	47,309.81
Human Resource Development and Training	112,347.71	71,039.25	41,308.46
Hydrological Services Department	3,344,888.00	0.00	3,344,888.00
Policy Planning, Budgeting, Monitoring and Evaluation	265,152.59	43,358.60	221,793.99
Public Servants Housing Loan Scheme	2,008,601.67	0.00	2,008,601.67
Public Works Department	13,341,286.80	37,931.56	13,303,355.24
Rent Control Department	106,317.75	57,341.69	48,976.06
Research Statistics and Information	41,718.69	0.00	41,718.69
State Owned Enterprise	60,291,667.40	0.00	60,291,667.40
Water Resources Commission	2,353,799.96	0.00	2,353,799.96
<b>Total</b>	<b>93,534,498.72</b>	<b>451,943.13</b>	<b>93,082,555.59</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	8,981,000.00	934,972.76	8,046,027.24
National Sports Authority	4,883,647.00	848,646.97	4,035,000.03
National Sports College	1,445,402.00	0.00	1,445,402.00
National Youth Authority	4,140,000.00	6,293,500.00	(2,153,500.00)
<b>Total</b>	<b>19,450,049.00</b>	<b>8,077,119.73</b>	<b>11,372,929.27</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
<b>MDA</b>			
Agriculture	0.00	78,677.17	(78,677.17)
Urban Roads	0.00	13,283.10	(13,283.10)
Feeder Roads	0.00	4,873.69	(4,873.69)
<b>Total</b>	<b>0.00</b>	<b>96,833.96</b>	<b>(96,833.96)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,286,308.00	702,914.63	1,583,393.37
<b>Total</b>	<b>2,286,308.00</b>	<b>702,914.63</b>	<b>1,583,393.37</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,944,393.00	925,974.05	1,018,418.95
<b>Total</b>	<b>1,944,393.00</b>	<b>925,974.05</b>	<b>1,018,418.95</b>
<b>National Media Commission</b>			
Gen. Admin	605,504.00	71,712.66	533,791.34
<b>Total</b>	<b>605,504.00</b>	<b>71,712.66</b>	<b>533,791.34</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	916,849.00	323,443.19	593,405.81
<b>Total</b>	<b>916,849.00</b>	<b>323,443.19</b>	<b>593,405.81</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	905,000.00	351,272.28	553,727.72
Ghana AIDS Commission	30,027,742.68	189,920.83	29,837,821.85
Ghana Investment Promotion Centre	8,343,057.00	0.00	8,343,057.00
Internal Audit Agency	800,000.00	120,909.26	679,090.74
Management Services	100,000.00	22,834.25	77,165.75
Microfinance and Small Loans Centre	325,000.00	0.00	325,000.00
National Identification Authority (NL)	759,999.30	185,393.84	574,605.46
National Pensions Regulatory Authority	1,353,269.52	0.00	1,353,269.52
National Population Council	599,999.97	358,176.57	241,823.40
Office of Government Business in Par	5,000,000.00	0.00	5,000,000.00
Office of Head of Civil Service (OHCS)	4,055,460.00	657,972.10	3,397,487.90
Office of the Administrator	200,000.00	30,029.59	169,970.41
Office of the National Security	11,289,630.00	8,000,652.67	3,288,977.33
Office of the President	11,409,428.00	44,338,762.76	(32,929,334.76)
Public Records and Archives Adminis	262,459.60	53,486.89	208,972.71
Regional Co-ordination Council	7,986,612.02	1,393,400.80	6,593,211.22
Savannah Accelerated Development	103,000.00	0.00	103,000.00
Scholarship Secretariat	320,000.00	23,000.00	297,000.00
<b>Total</b>	<b>83,840,658.09</b>	<b>55,725,811.84</b>	<b>28,114,846.25</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	20,023,816.00	9,008,869.47	11,014,946.53
Corporate Services	6,272,403.01	3,998,842.79	2,273,560.22
Finance and Administration	2,414,548.76	2,503,260.64	(88,711.88)
General Operations	22,734,063.77	915,755.06	21,818,308.71
Library, Research and Information Sc	2,396,457.63	1,055,272.42	1,341,185.21
Parliamentary Committees	38,702,190.00	1,280,792.84	37,421,397.16
<b>Total</b>	<b>92,543,479.17</b>	<b>18,762,793.22</b>	<b>73,780,685.95</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,187,927.00	874,384.28	313,542.72
<b>Total</b>	<b>1,187,927.00</b>	<b>874,384.28</b>	<b>313,542.72</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	50,584,318.50	47,889,016.85	2,695,301.65
Non Road Arrears-CAGD	0.00	68,988,058.20	(68,988,058.20)
Non Road Arrears-MENP	0.00	120,000,000.00	(120,000,000.00)
Non Road Arrears-MINT	0.00	26,996,096.50	(26,996,096.50)
Non Road Arrears-MLGRD	0.00	17,325,000.00	(17,325,000.00)
Non Road Arrears-MoD	0.00	7,852,575.96	(7,852,575.96)
Non Road Arrears-MoFA	0.00	20,575,083.00	(20,575,083.00)
Non Road Arrears-MoH	0.00	33,408,000.00	(33,408,000.00)
Non Road Arrears-MTI	0.00	11,164.55	(11,164.55)
Non Road Arrears-OGM	0.00	14,727,543.24	(14,727,543.24)
Other Government Obligation	0.00	1,312,251.40	(1,312,251.40)
Other Government Obligation-Non I	0.00	2,656,304.56	(2,656,304.56)
Road Arrears-MRH	0.00	1,728,312.23	(1,728,312.23)
Subscription	137,000,000.00	0.00	137,000,000.00
Subsidies on Petroleum Products	0.00	146,372,000.00	(146,372,000.00)
Utility	57,000,000.00	0.00	57,000,000.00
DACF-OGO	0.00	77,290,241.82	(77,290,241.82)
<b>Total</b>	<b>244,584,318.50</b>	<b>587,131,648.31</b>	<b>(342,547,329.81)</b>
<b>Audit Service (AS)</b>			
Control Organisation	0.00	(13,461.00)	13,461.00
<b>Total</b>	<b>0.00</b>	<b>(13,461.00)</b>	<b>13,461.00</b>
<b>Grand Total</b>	<b>4,689,815,425.06</b>	<b>1,153,575,861.89</b>	<b>3,536,239,563.17</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<b>Audit Service(AS)</b>			
Finance and Administration	408,000.00	0.00	408,000.00
Regional, District Audits & EIDA	455,000.00	33,000.00	422,000.00
Review Audit	24,500.00	0.00	24,500.00
<b>Total</b>	<b>887,500.00</b>	<b>33,000.00</b>	<b>854,500.00</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	59,000.00	0.00	59,000.00
<b>Total</b>	<b>59,000.00</b>	<b>0.00</b>	<b>59,000.00</b>
<b>Electoral Commission</b>			
Headquarters	16,800.00	0.00	16,800.00
<b>Total</b>	<b>16,800.00</b>	<b>0.00</b>	<b>16,800.00</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	1,440,000.00	0.00	1,440,000.00
<b>Total</b>	<b>1,440,000.00</b>	<b>0.00</b>	<b>1,440,000.00</b>
<b>Ministry of Communications (MoC)</b>			
Poastal & Courier Services Regulatory Comi	3,204.00	0.00	3,204.00
<b>Total</b>	<b>3,204.00</b>	<b>0.00</b>	<b>3,204.00</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	18,000.00	18,000.00	0.00
<b>Total</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	18,834.00	9,111.67	9,722.33
Ghana Armed Forces	497,770.28	283,746.17	214,024.11
Veterans Association of Ghana	4,824.00	1,000.00	3,824.00
<b>Total</b>	<b>521,428.28</b>	<b>293,857.84</b>	<b>227,570.44</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and C	10,000.00	3,582.04	6,417.96
Council for Technical & Vocational Educatio	20,000.00	0.00	20,000.00
Gen. Admin	27,000.00	0.00	27,000.00
Ghana Book Development Council	12,000.00	0.00	12,000.00
Ghana Library Board	17,801.00	0.00	17,801.00
Ghana National Commission for UNESCO	6,000.00	0.00	6,000.00
Human Resource and Development	70,000.00	0.00	70,000.00
National Inspectorate Board	5,000.00	0.00	5,000.00
Tertiary	1,069,760.00	0.00	1,069,760.00
<b>Total</b>	<b>1,237,561.00</b>	<b>3,582.04</b>	<b>1,233,978.96</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Fair Wages and Salaries Commission	35,506.08	0.00	35,506.08
Management Development & Productivity I	248,065.00	0.00	248,065.00
<b>Total</b>	<b>283,571.08</b>	<b>0.00</b>	<b>283,571.08</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	8,637.24	0.00	8,637.24
Headquarters.	1,500.00	0.00	1,500.00
<b>Total</b>	<b>10,137.24</b>	<b>0.00</b>	<b>10,137.24</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research	113,753.27	0.00	113,753.27
Environmental Protection Agency	1,070,000.00	0.00	1,070,000.00
Ghana Atomic Energy Commission (G.A.E.C)	296,727.65	0.00	296,727.65
School of Nuclear and Allied Sciences	24,914.16	0.00	24,914.16
<b>Total</b>	<b>1,505,395.08</b>	<b>0.00</b>	<b>1,505,395.08</b>
<b>Ministry of Finance (MoF)</b>			
Finance Headquarters	220,819.00	242,600.30	(21,781.30)
Ghana Revenue Authority	6,500,805.70	0.00	6,500,805.70
Institute of Accountancy Training	10,000.00	9,567.96	432.04
Public Procurement Authority	145,200.00	0.00	145,200.00
Securities and Exchange Commission	62,192.00	2,502.26	59,689.74
Statistical Service	330,100.00	15,307.30	314,792.70
<b>Total</b>	<b>7,269,116.70</b>	<b>269,977.82</b>	<b>6,999,138.88</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
General Administration	28,800.00	0.00	28,800.00
<b>Total</b>	<b>28,800.00</b>	<b>0.00</b>	<b>28,800.00</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
Africa Region Missions	210,703.00	0.00	210,703.00
America Region Missions	45,805.00	0.00	45,805.00
Europe Region Missions	128,254.00	0.00	128,254.00
Middle East and Asia Region Missions	91,610.00	0.00	91,610.00
Subvented Organisation	16,000.00	0.00	16,000.00
<b>Total</b>	<b>492,372.00</b>	<b>0.00</b>	<b>492,372.00</b>
<b>Ministry of Health (MoH)</b>			
Christian Health Association of Ghana	16,120,571.86	0.00	16,120,571.86
Health Headquarters	50,930.47	0.00	50,930.47
Procurement and Supplies	1,413.25	0.00	1,413.25
Psychiatry Hospitals (Tertiary Health Service)	32,937.20	0.00	32,937.20
Regulatory Agencies	10,000.00	0.00	10,000.00
Subvented Organisations	47,032.56	0.00	47,032.56
Teaching Hospitals	1,657,410.00	0.00	1,657,410.00
Training Institutions	625,611.72	0.00	625,611.72
<b>Total</b>	<b>18,545,907.06</b>	<b>0.00</b>	<b>18,545,907.06</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Ghana Broadcasting Corporation (GBC)	3,242,425.46	0.00	3,242,425.46
<b>Total</b>	<b>3,242,425.46</b>	<b>0.00</b>	<b>3,242,425.46</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	10,697.00	0.00	10,697.00
Ghana Immigration Service	100,000.00	0.00	100,000.00
Ghana National Fire Service	202,000.00	61,134.00	140,866.00
Ghana Police Service	221,125.30	0.00	221,125.30
Ghana Prisons Service	662,560.00	199,159.00	463,401.00
National Disaster Management Organization	20,000.00	9,408.53	10,591.47
<b>Total</b>	<b>1,216,382.30</b>	<b>269,701.53</b>	<b>946,680.77</b>



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

MDA and COST CENTERS	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	6,390.00	0.00	6,390.00
Council for Law Reporting	2,000.00	0.00	2,000.00
Economic and Organised Crime Office	6,000.00	0.00	6,000.00
Gen. Admin and Finance	2,000.00	0.00	2,000.00
General Legal Council	81,900.00	0.00	81,900.00
Legal Aid Scheme	20,000.00	10,172.78	9,827.22
<b>Total</b>	<b>118,290.00</b>	<b>10,172.78</b>	<b>108,117.22</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	288,000.00	0.00	288,000.00
Lands Commission	185,000.00	0.00	185,000.00
O.A.S.L	48,500.00	0.00	48,500.00
<b>Total</b>	<b>521,500.00</b>	<b>0.00</b>	<b>521,500.00</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Local Government Service	10,000.00	0.00	10,000.00
<b>Total</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>
<b>Ministry of Roads and Highways</b>			
Department of Urban Roads	2,000.00	0.00	2,000.00
Ghana Highway Authority	47,758.29	0.00	47,758.29
Headquarters	4,569.27	0.00	4,569.27
<b>Total</b>	<b>54,327.56</b>	<b>0.00</b>	<b>54,327.56</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Standards Board	213,985.00	0.00	213,985.00
GRATIS	10,000.00	0.00	10,000.00
NBSSI	116,250.00	0.00	116,250.00
<b>Total</b>	<b>340,235.00</b>	<b>0.00</b>	<b>340,235.00</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	84,000.00	25,243.04	58,756.96
Ghana Railway Development Authority	0.00	3,350.00	(3,350.00)
Government Technical Training Centret	607.00	5,700.00	(5,093.00)
<b>Total</b>	<b>84,607.00</b>	<b>34,293.04</b>	<b>50,313.96</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	11,590.00	5,795.00	5,795.00
Gen. Admin (GA)	16,000.00	0.00	16,000.00
Water Resources Commission	72,550.00	0.00	72,550.00
<b>Total</b>	<b>100,140.00</b>	<b>5,795.00</b>	<b>94,345.00</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	25,000.00	0.00	25,000.00
National Sports Authority	35,000.00	0.00	35,000.00
National Sports Colleage	15,000.00	0.00	15,000.00
<b>Total</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	30,000.00	0.00	30,000.00
<b>Total</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>



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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHc	GHc	GHc
<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>National Labour Commission (NLC)</b>			
Headquarters	14,000.00	12,000.00	2,000.00
<b>Total</b>	<b>14,000.00</b>	<b>12,000.00</b>	<b>2,000.00</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the President	0.00	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	40,000.00	4,290.00	35,710.00
<b>Total</b>	<b>40,000.00</b>	<b>4,290.00</b>	<b>35,710.00</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	37,000.00	0.00	37,000.00
<b>Total</b>	<b>37,000.00</b>	<b>0.00</b>	<b>37,000.00</b>
<b>Grand Total</b>	<b>38,202,699.76</b>	<b>1,909,429.63</b>	<b>36,293,270.13</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER 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	31,913,109	(31,913,109)
<b>Total</b>	<b>0</b>	<b>31,913,109</b>	<b>(31,913,109)</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 Comr	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	500	0
National House of Chiefs	600	0	600
<b>Total</b>	<b>28,600</b>	<b>500</b>	<b>28,100</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	80,397	188,013
Veterans Association of Ghana	666	0	666
<b>Total</b>	<b>307,041</b>	<b>80,397</b>	<b>226,643</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and C	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	139,000	261,000
Tertiary	6,102,261	0	6,102,261
<b>Total</b>	<b>6,636,700</b>	<b>239,000</b>	<b>6,397,700</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 Commission	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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
<b>MDA and COST CENTERS</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
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	93,813	606,187
Ghana Revenue Authority	9,142,109	0	9,142,109
Public Procurement Authority	134,500	147,378	(12,878)
Securities and Exchange Commission	91,265	0	91,265
<b>Total</b>	<b>10,067,873</b>	<b>241,191</b>	<b>9,826,682</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	65,360	2,130,198
<b>Total</b>	<b>2,195,558</b>	<b>65,360</b>	<b>2,130,198</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	3,500	0	3,500
Headquarters	4,365	13,500,000	(13,495,635)
<b>Total</b>	<b>131,765</b>	<b>13,500,000</b>	<b>(13,368,235)</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**

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<b>MDA and COST CENTERS</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	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	4,949,153	26,150,847
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>4,949,153</b>	<b>34,161,147</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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	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	9,474	30,526
Government Technical Training Centret	200	0	200
National Road Safety Commission	10,000	0	10,000
<b>Total</b>	<b>532,700</b>	<b>9,474</b>	<b>523,226</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	11,000	5,500	5,500
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>5,500</b>	<b>779,999</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 Colleague	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>MMDA</b>			
Physical PlanningOffice of Departmental He	0	3,401	(3,401)
<b>Total</b>	<b>0</b>	<b>3,401</b>	<b>(3,401)</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	15,000,000	0
<b>Total</b>	<b>21,121,518</b>	<b>19,826,577</b>	<b>1,294,941</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>			
Contingency	0	1,324,098	(1,324,098)
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	52,640,844	(52,640,844)
Subscription	0	38,637,202	(38,637,202)
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>163,281,328</b>	<b>1,108,036,840</b>
<b>Grand Total</b>	<b>1,383,924,634</b>	<b>234,143,214</b>	<b>1,149,781,420</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<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	4,996,185	757,949,540
<b>Total</b>	<b>762,945,726</b>	<b>4,996,185</b>	<b>757,949,540</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	38,655,895	1,027,728	37,628,167
<b>P</b>	<b>38,655,895</b>	<b>1,027,728</b>	<b>37,628,167</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	19,877,364	61,616,933
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 Comm	103,881	0	103,881
<b>Total</b>	<b>83,007,835</b>	<b>19,877,364</b>	<b>63,130,471</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	1,376,686	117,250,580
<b>Total</b>	<b>118,852,602</b>	<b>1,376,686</b>	<b>117,475,916</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Education	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,441,372	95,885,153
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>4,562,481</b>	<b>217,707,256</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER 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 Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir	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	97,241,064	1,063,416,095
<b>Total</b>	<b>1,160,657,159</b>	<b>97,241,064</b>	<b>1,063,416,095</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	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	2,297,392	7,832,774
Finance Headquarters	10,166,182	785,986	9,380,196
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>3,083,377</b>	<b>85,213,677</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
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>472,974</b>	<b>107,379,292</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 OCTOBER GH¢	BALANCE GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	5,855,800	12,250,000	(6,394,200)
Animal Production Directorate	1,500,000	0	1,500,000
Crop Services Directorate	40,724,970	2,886,958	37,838,013
Directorate of Agric. Extension Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	126,117	8,398,067
Ghana Irrigation Development Authority	57,842,259	13,437,973	44,404,286
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 Administ	304,776	0	304,776
<b>Total</b>	<b>223,589,265</b>	<b>28,701,047</b>	<b>194,888,218</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 Administrati	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commision of Persons with Disabil	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	993,838	49,414,310
Psychiatry Hospitals (Tertiary Health Servic	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>993,838</b>	<b>798,704,595</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAF	719,958	0	719,958
<b>Total</b>	<b>12,545,328</b>	<b>0</b>	<b>12,545,328</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 OCTOBER GH¢	BALANCE GH¢
<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	300,054	28,727,668
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
<b>Total</b>	<b>44,518,822</b>	<b>300,054</b>	<b>44,218,768</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	816,421	502,939
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>816,421</b>	<b>3,903,431</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	1,500,440	23,499,560
Headquarters	53,034,271	2,406,964	50,627,307
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>3,907,404</b>	<b>123,081,672</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	514,111	55,162,543
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>514,111</b>	<b>140,817,463</b>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	78,335,432	31,029,174	47,306,258
Department of Urban Roads	201,639,395	45,469,359	156,170,036
Ghana Highway Authority	381,790,475	113,160,229	268,630,246
Headquarters	436,193	0	436,193
<b>Total</b>	<b>662,201,495</b>	<b>189,658,762</b>	<b>472,542,733</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	76,606	1,238,940
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>76,606</b>	<b>5,765,212</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290
Gen. Admin	1,562,693	4,539,063	(2,976,369)
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>153,037,207</b>	<b>4,539,063</b>	<b>153,498,144</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	10,890,268	1,520,296
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	122,760	(12,760)
Regional Maritime University	2,000,000	0	2,000,000
<b>Total</b>	<b>66,345,401</b>	<b>17,514,658</b>	<b>48,830,743</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 OCTOBER GH¢	BALANCE GH¢
<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	195,169	59,873,431
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	9,999,997	3
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and I	150,000	0	150,000
Public Servants Housing Loan Scheme Boarc	57,911	0	57,911
Public Works Department	89,855,258	26,226,342	63,628,916
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Manag	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>36,421,508</b>	<b>376,621,047</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	404,971	0	404,971
Budget and Rating	53,374	0	53,374
Central Administration	23,894,660	0	23,894,660
Disaster Prevention	56,608	0	56,608
Education, Youth and Sports	8,038,317	0	8,038,317
Health	6,299,649	0	6,299,649
Legal	64,695	0	64,695
Physical Planning	661,160	0	661,160
Social Welfare & Community	395,196	0	395,196
Trade, Industry and Tourism	533,736	0	533,736
Transport	202,173	0	202,173
Urban Roads	75,112	0	75,112
Waste Management	152,034	0	152,034
Works	9,892,965	0	9,892,965
<b>Total</b>	<b>50,724,651</b>	<b>0</b>	<b>50,724,651</b>
<b>MMDA TRANSFER</b>			
Urban Roads	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</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>



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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
<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	30,561,232	(17,191,584)
Regional Co-ordination Council	446,830	138,935	307,895
Savannah Accelerated Development Authority	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
<b>Total</b>	<b>35,049,481</b>	<b>32,104,735</b>	<b>2,944,746</b>
<b>Parliament of Ghana</b>			
General Operations	46,301,570	21,148,867	25,152,703
Library, Research and Information Services	1,004,848	132,258	872,590
<b>Total</b>	<b>47,306,418</b>	<b>21,281,125</b>	<b>26,025,293</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>			
	0	1,823,287	(1,823,287)
Contingency	641,435	0	641,435
Contingency Vote-02	25,924,025	0	25,924,025
Contingency Vote-03	0	9,799,221	(9,799,221)
Contingency-OGM	0	0	0
GIFMIS-Assets	2,584,465,519	2,432,122	2,582,033,397
Non Road Arrears	0	3,818,505	(3,818,505)
Non Road Arrears-CAGD	0	17,347,896	(17,347,896)
Non Road Arrears-MENP	0	6,010,000	(6,010,000)
Non Road Arrears-MINT	0	5,183,041	(5,183,041)
Non Road Arrears-MLGRD	0	11,902,964	(11,902,964)
Non Road Arrears-MoD	0	9,949,141	(9,949,141)
Non Road Arrears-MWRWH	0	630,050	(630,050)
Non Road Arrears-NDPC	0	489,870	(489,870)
Non Road Arrears-OGM	0	19,117,810	(19,117,810)
Other Government Obligation-Non Road Ar	231,727,496	0	231,727,496
Road Arrears	0	215,525,598	(215,525,598)
Road Arrears-MRH	0	6,154,500	(6,154,500)
Tax Refund	0	3,244,415	(3,244,415)
Non Road Arrears-MoEMPLOYMENT	0	383,706	(383,706)
Other Government Obligation-Non Road Ar	2,842,758,475	313,812,126	2,528,946,348
<b>Total</b>	<b>8,351,821,133</b>	<b>783,279,317</b>	<b>7,568,541,816</b>
<b>Grand Total</b>			

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