

GHANA



GAZETTE

Republic of Ghana

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## ACRONYMS

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

## ACRONYMS

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

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

**OCTOBER  
2013**

## 4.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of October 2013 in millions is as follows:

	Oct-13 Budget GH¢,M	Oct-13 Actual GH¢,M	Oct-13 Variance GH¢,M
<b>Receipts</b>	1,976.79	2,670.07	(693.28)
<b>Payments</b>	2,498.76	3,424.05	(925.28)
<b>Net Receipts/Payments</b>	(521.97)	(753.98)	(232.00)

In the month of October the payment budget exceeded that of receipt by GH 521.97m. However, actual receipt exceeded the receipt budget by GH¢ 693.28 while actual payment also exceeded the payment budget by GH¢ 925.28m

## 5.0 SUMMARY OF REVENUE AND EXPENDITURE

The summary of Revenue and Expenditure for the month of October 2013 in millions is as follows:

	Oct-13 BUDGET GH¢,M	Oct-13 ACTUAL GH¢,M	Oct-13 VARIANCE GH¢,M
<b>REVENUE</b>	1,498.26	1,190.90	(307.36)
<b>EXPENDITURE</b>	1,710.14	2,402.88	(692.74)
<b>SURPLUS/(DEFICIT)</b>	(211.88)	(1,211.98)	(1,000.10)

The actual revenue for the month of October fell short of the budget by GH¢ 307.36million while that of expenditure exceeded the budget by GH¢ 692.74million giving rise to a deficit of GH¢ 1,211.98million

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND      OCTOBER 2013

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

### 1.0 INTRODUCTION

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

The financial statements comprise:

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

### 2.0 THE SCOPE OF THE FINANCIAL STATEMENTS:

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

### 3.0 CLASSIFICATION OF ACCOUNTS

A new harmonize Chart of Accounts (CoA) which adopts the International Monetary Fund's Government Finance Statistics (GFS) classification forms the bases upon which Government of Ghana and all other Public Sector Institutions uses for budget preparation, execution, accounting and reporting.

The reporting format of the Financial Statements is based on the requirements of the financial laws governing Public sector finances in Ghana.

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PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | OCTOBER  
2013

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**6.2.1 Compensation of Employees**

Compensation of Employees as detailed in Note nine (9) for the month was GH¢ 935.13 million as against a budget of GH¢ 757.51 million. This resulted in excess expenditure of GH¢ 177.62 million. This was predominantly driven by continues implementation of the single spine salary structure. Compensation of Employees cost which represents 41.58% of total Expenditure for the month, also represents 78.52% of consolidated fund revenue for October.

**6.2.2 Use of Goods and Services**

Goods and Services incurred for the month as detailed in note ten (10), was GH¢ 809.57 million as against the budgeted figure of GH¢590.98 million resulting in an unfavourable variance of GH¢218.58 or 36.99%. GH¢ 700.12million was used to redeem promissory notes for lifting of light crude oil due to the increase in tariff by the PURC. This represents 35.99% of total expenditure for the period.

**6.2.3 Interest**

Interest for the period which is 18.85% of total expenditure and which amounts to GH¢423.86million was GH¢ 157.66million in excess of the budgeted figure of GH¢266.20million.

**6.2.4 Social Benefits and Other Expenses**

Expenditure on Social Benefits for the month as detailed in Note 13 gave a favourable variance of GH¢ 17.35million. Other Expenses as detailed in Note 14, was GH¢ 80.39 million as against a budget of GH¢ 77.93million giving rise to an unfavourable variance of GH¢2.47million.

**6.3 PUBLIC DEBT REPAYMENTS**

Public Debt is made up of Domestic and External Debts as detailed in Note 15. Total payments was GH¢ 1,116.57 million as against a budgeted figure of GH¢507.95million, giving rise to an unfavourable variance of GH¢ 608.62million or 54.51%.

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PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | OCTOBER  
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## 6.0 ADDITIONAL STATISTICS

### 6.1 REVENUE

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue fell short of the budget by 20.51%. 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¢546.04 million as against the expected amount of GH¢ 537.82 million indicating favourable variance of GH¢ 8.22million or 1.5%. Direct tax contributed 45.85% of total revenue for the period.

#### 6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢410.94 million against a budget of GH¢658.47 million. This resulted in an unfavourable variance of GH¢ 247.52 million or 37.59%. Indirect Tax contributed 34.51%of total revenue for the period

#### 6.1.3 Grants

Grant of GH¢ 73.33 million was received during the month of October 2013 as against a zero (0) budget. Grants contributed 6.16% of total revenue for the period

#### 6.1.4 Non - Tax Revenue

Non - Tax Revenue as detailed in Note 5 for the month was GH¢160.59 million as against a budgeted figure of GH¢ 301.97 million giving rise to an unfavourable variance of GH¢ 141.38 million or 46.82%%. Non Tax Revenue contributed 13.48% 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¢ 2,249.12 million as against the budget of GH¢1,710.14million, resulting in an unfavourable variance of GH¢538.98million or 31.52%.

# STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED OCTOBER 31, 2013

	NOTES	MONTHLY	ACTUAL	%	VARIANCE
		BUDGET	OCTOBER		
		GH¢	GH¢		GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	537,820,000	546,041,219	20	8,221,219
INDIRECT TAX	3	673,404,167	669,731,328	25	(3,672,839)
NHIL	4	62,836,667	67,413,608	3	4,576,941
NON-TAX REVENUE	5	301,973,670	160,589,271	6	(141,384,399)
GRANTS	6	0	73,326,943	3	73,326,943
LOANS RECEIVED	7	400,754,965	1,152,370,000	43	751,615,035
RECOVERIES	8	0	595,852	0	595,852
<b>TOTAL RECEIPTS</b>		<b>1,976,789,469</b>	<b>2,670,068,221</b>	<b>100</b>	<b>693,278,752</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	9	757,508,023	854,970,134	25	(97,462,111)
GOODS AND SERVICES	10	590,984,445	809,565,607	24	(218,581,162)
NON-FINANCIAL ASSETS	11	680,549,022	331,675,123	10	348,873,899
INTEREST	12	266,195,880	423,856,594	12	(157,660,714)
SOCIAL BENEFITS	13	17,524,489	173,569	0	17,350,920
OTHER EXPENSES	14	77,926,091	80,394,926	2	(2,468,835)
LOAN REPAYMENTS	15	107,945,812	1,116,570,319	33	(1,008,624,507)
OTHER PAYMENTS	16	130,060	(193,160,273)	(6)	193,290,333
<b>TOTAL PAYMENTS</b>		<b>2,498,763,822</b>	<b>3,424,046,000</b>	<b>100</b>	<b>(925,282,178)</b>

NET CHANGE IN STOCK OF CASH

(753,977,779)

CASH/BANK BALANCE AS AT BEGINNING

(405,096,650)

CASH/BANK BALANCE AS AT END

(1,159,074,429)

**PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | OCTOBER  
2013**

**7.0 APPROPRIATION**

	GH¢ Million
ANNUAL APPROPRIATION	31,845.66
UTILISED APPROPRIATION AS AT OCTOBER 2013	(29,992.45)
<b>UNUTILISED APPROPRIATION</b>	<b>1,853.21</b>

**8.0 CONCLUSION**

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

In compliance therefore with Section 40 of the FAA, 2003 (Act 654) and Regulation 188 of the FAR, 2004 (LI 1802), the Report and the Public Accounts on the Consolidated Fund for the month of October, 2013 are hereby presented.

**GRACE FRANCISCA ADZROE**  
**Ag CONTROLLER AND ACCOUNTANT - GENERAL**

# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED OCTOBER 31, 2013

	NOTES	MONTHLY BUDGET GH¢	ACTUAL OCTOBER 2013 GH¢	ACTUAL OCTOBER 2012 GH¢
<b>REVENUE</b>				
DIRECT TAX	2	537,820,000	546,041,219	628,835,211
INDIRECT TAX	3	658,466,586	410,944,756	451,834,831
NON-TAX REVENUE	5	301,973,670	160,589,271	15,018,629
GRANTS	6	0	73,326,943	0
<b>TOTAL REVENUE</b>		<b>1,498,260,256</b>	<b>1,190,902,189</b>	<b>1,095,688,671</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	9	757,508,023	935,127,449	850,944,104
GOODS AND SERVICES	10	590,984,445	809,565,607	121,629,067
INTEREST	12	266,195,880	423,856,594	394,948,377
SOCIAL BENEFITS	13	17,524,489	173,569	3,738,956
OTHER EXPENSES	14	77,926,091	80,394,926	120,834,870
<b>TOTAL EXPENDITURE</b>		<b>1,710,138,928</b>	<b>2,249,118,145</b>	<b>1,492,095,374</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(211,878,672)</b>	<b>(1,058,215,956)</b>	<b>(396,406,703)</b>

## SUMMARY RECEIPTS AND PAYMENTS FOR THE TEN (10) MONTHS PERIOD ENDED OCTOBER 31, 2013

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL OCTOBER D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	7,824,961,440	6,076,496,197	546,041,219	4,834,643,248	17	(1,241,852,949)
INDIRECT TAX	8,512,237,896	5,958,392,044	669,731,328	5,270,283,731	18	(688,108,313)
NHIL	917,858,412	607,056,667	67,413,608	463,814,749	2	(143,241,918)
NON-TAX REVENUE	4,019,904,399	3,342,833,446	160,589,271	608,444,810	2	(2,734,388,636)
GRANTS	1,258,471,704	456,715,200	73,326,943	87,382,764	0	(369,332,436)
LOANS RECEIVED	4,809,059,580	4,007,549,650	1,152,370,000	17,980,064,061	61	13,972,514,411
RECOVERIES	0	0	595,852	5,492,967	0	5,492,967
<b>TOTAL RECEIPTS</b>	<b>27,342,493,431</b>	<b>20,449,043,204</b>	<b>2,670,068,221</b>	<b>29,250,126,330</b>	<b>100</b>	<b>8,801,083,126</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	9,090,096,279	7,575,080,232	854,970,134	8,531,969,388	28	(956,889,156)
GOODS AND SERVICES	7,091,813,341	5,909,844,450	809,565,607	1,466,572,350	5	4,443,272,100
NON-FINANCIAL ASSETS	8,166,588,267	6,805,490,223	331,675,123	1,470,955,700	5	5,334,534,523
INTEREST	3,194,350,557	2,661,958,798	423,856,594	3,925,450,876	13	(1,263,492,079)
SOCIAL BENEFITS	210,293,866	175,244,889	173,569	907,166	0	174,337,723
OTHER EXPENSES	935,113,089	779,260,907	80,394,926	309,866,821	1	469,394,086
LOAN REPAYMENTS	1,295,349,743	1,079,458,119	1,116,570,319	14,684,123,190	49	(13,604,665,071)
OTHER PAYMENTS	1,860,498,954	1,550,415,795	(193,160,273)	(397,391,382)	(1)	1,947,807,177
CONSUMPTION OF FIXED ASSETS	1,560,723	1,300,603	0	0	0	1,300,603
<b>TOTAL PAYMENTS</b>	<b>31,845,664,819</b>	<b>26,538,054,016</b>	<b>3,424,046,000</b>	<b>29,992,454,109</b>	<b>100</b>	<b>(3,454,400,093)</b>
<b>NET CHANGE IN STOCK OF CASH</b>			<b>(753,977,779)</b>	<b>(742,327,779)</b>		

**BALANCE SHEET AS AT OCTOBER 31 2013**

ASSETS	NOTES	2013 GHc	2012 GHc
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	17	(1,159,074,429)	2,588,736,344
Receivables	18	25,343,035	7,708,807
Inventories	19	672,848	266,715
Prepayments	20	1,222,736	29,316,837
<b>TOTAL CURRENT ASSET</b>		<b>(1,131,835,810)</b>	<b>2,626,028,703</b>
<b>NON CURRENT ASSETS</b>			
Receivables	21	1,418,308,002	1,495,838,963
Equity Investments	22	1,809,876,560	1,696,884,372
Infrastructure, plant and Equipment	23	1,696,908,787	528,924,501
Work In-Progress	24	1,656,455,026	65,837,206
<b>TOTAL NON-CURRENT ASSET</b>		<b>6,581,548,376</b>	<b>3,787,485,042</b>
<b>TOTAL ASSET</b>		<b>5,449,712,566</b>	<b>6,413,513,745</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	26	2,836,523,853	552,210,615
Deposits and Other Trust Monies	27	1,500,757,800	676,458,002
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,337,281,653</b>	<b>1,228,668,617</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	28	21,252,532,473	16,062,342,857
External	29	15,882,231,896	11,858,904,659
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>37,134,764,369</b>	<b>27,921,247,515</b>
<b>TOTAL LIABILITIES</b>		<b>41,472,046,022</b>	<b>29,149,916,132</b>
<b>NET ASSETS</b>		<b>(36,022,333,456)</b>	<b>(22,736,402,387)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(1,058,215,956)	(1,248,358,489)
Accumulated Surpluses / (Deficits)		(34,964,117,501)	(21,488,043,898)
<b>NETWORTH</b>		<b>(36,022,333,457)</b>	<b>(22,736,402,387)</b>

GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL

## SUMMARY REVENUE AND EXPENDITURE FOR THE TEN (10) PERIOD ENDED OCTOBER 31, 2013

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL OCTOBER D	%	YTD VARIANCE E=A-D
<b>RECEIPTS</b>						
DIRECT TAX	7,824,961,440	6,076,496,197	546,041,219	4,422,032,013	45	(1,654,464,184)
INDIRECT TAX	8,512,237,896	5,901,070,667	410,944,756	4,771,134,784	48	(1,129,935,883)
NON-TAX REVENUE	1,155,701,424	3,342,833,446	160,589,271	608,444,810	6	(2,734,388,636)
GRANTS	1,258,471,704	456,715,200	73,326,943	87,382,764	1	(369,332,436)
<b>TOTAL RECEIPTS</b>	<b>18,751,372,464</b>	<b>15,777,115,510</b>	<b>1,190,902,189</b>	<b>9,888,994,372</b>	<b>100</b>	<b>(5,888,121,138)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	9,090,096,279	7,575,080,232	935,127,449	8,686,307,189	60	(1,111,226,957)
GOODS AND SERVICES	7,091,813,341	5,909,844,450	809,565,607	1,466,572,350	10	4,443,272,100
INTEREST	3,194,350,557	2,661,958,798	423,856,594	3,925,450,876	27	(1,263,492,079)
SOCIAL BENEFITS	210,293,866	175,244,889	173,569	907,166	0	174,337,723
OTHER EXPENSES	935,113,089	779,260,907	80,394,926	309,866,821	2	469,394,086
CONSUMPTION OF FIXED ASSETS	1,560,723	1,300,603	0	0	0	1,300,603
<b>TOTAL PAYMENTS</b>	<b>20,523,227,854</b>	<b>17,102,689,879</b>	<b>2,249,118,145</b>	<b>14,389,104,402</b>	<b>100</b>	<b>2,713,585,477</b>

**SURPLUS/(DEFICIT)**

**(1,058,215,956)**

**(4,500,110,030)**

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2013

	2013 GHc	2012 GHc
Loans	0	0
Shares and other equity	0	0
Advances	(5,800)	(38,565)
<b>Total Acquisition Financial Assets</b>	<b>(5,800)</b>	<b>0</b>
<b>Disposal/Recovery of Financial Asset</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	595,852	19,874
<b>Total Disposal/Recovery of Financial assets</b>	<b>595,852</b>	<b>19,874</b>
<b>Net cashflow from investment in financial assets</b>	<b>590,052</b>	<b>(18,691)</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>		
<b>DOMESTIC</b>		
Inflow	1,152,370,000	3,182,934,947
Outflow	(925,304,840)	(1,447,478,442)
<b>Net Incurrence of Domestic Liability</b>	<b>227,065,160</b>	<b>1,735,456,505</b>
<b>EXTERNAL</b>		
Inflow	0	0
Outflow	(191,265,479)	(38,096,930)
<b>Net Incurrence of Foreign Liability</b>	<b>(191,265,479)</b>	<b>(38,096,930)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>	<b>35,799,681</b>	<b>1,697,359,574</b>
<b>NET CHANGE IN STOCK OF CASH</b>	<b>(753,977,779)</b>	<b>1,443,354,341</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>	<b>(405,096,650)</b>	<b>1,110,707,389</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>	<b>(1,159,074,429)</b>	<b>2,554,061,729</b>

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2013

	2013	2012
	GH¢	GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>		
Taxes	1,197,280,872	1,080,670,042
Grants	73,326,943	0
Non-Tax Revenue	160,589,271	15,018,629
Other Receipts	85,905,282	45,128,620
<b>Total Receipt</b>	<b>1,517,102,369</b>	<b>1,140,817,292</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>		
Compensation of Employees	(854,970,134)	(850,944,104)
Goods and Services	(809,565,607)	(121,629,067)
Interest	(423,856,594)	(394,948,377)
Other Expenses	(80,394,926)	(120,834,870)
Social Benefit	(173,569)	(3,738,956)
Other Payments	193,166,073	290,777,727
<b>Total Payment</b>	<b>(1,975,794,758)</b>	<b>(1,201,317,646)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>(458,692,389)</b>	<b>(60,500,355)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>		
<b>Purchase/Granting of Nonfinancial assets</b>		
Fixed Asset	(10,886,621)	(193,229,484)
Inventory	0	(256,704)
Work-In-Progress	(320,788,502)	0.00
<b>Total Acquisition of Asset</b>	<b>(331,675,123)</b>	<b>(193,486,188)</b>
<b>Disposal of Non Current Asset</b>		
Fixed Asset	0	0
Inventory	0	0
Work-In Progress	0	0
<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>(331,675,123)</b>	<b>(193,486,188)</b>
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>		
<b>Acquisition of Financial assets</b>		

## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	346,450,062	288,867,209
Paid by Corporations and Other Companies	133,046,360	265,195,353
Miscellaneous	66,544,797	74,772,649
<b>Total Reciept</b>	<b>546,041,219</b>	<b>628,835,211</b>
<b>Less:</b>		
DACF	0	0
<b>Actual Revenue</b>	<b>546,041,219</b>	<b>628,835,211</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	115,099,226	123,216,314
Excises	64,789,882	40,516,744
Customs and Other Import Duties	389,842,220	288,101,773
Taxes on Exports	100,000,000	0
<b>Total Receipts</b>	<b>669,731,328</b>	<b>451,834,831</b>
<b>Less:</b>		
<b>LEVIES</b>		
Energy Fund	153,524	116,963
Exploration	301,754	233,925
Road Fund	18,036,397	13,871,369
<b>Total</b>	<b>18,491,675</b>	<b>14,222,256</b>
<b>TRUST MONIES</b>		
GETFund	240,294,898	0
Petroleum	0	0
<b>Total</b>	<b>240,294,898</b>	<b>0</b>
<b>Total Revenue</b>	<b>410,944,756</b>	<b>0</b>
<b>4 NATIONAL HEALTH INSUARANCE LEVIES</b>		
SSNIT	30,968,127	0
Domestic	0	0
Import	36,445,481	30,906,364
<b>Total</b>	<b>67,413,608</b>	<b>30,906,364</b>
<b>5 NON-TAX REVENUE</b>		
Property income	139,713,999	8,850,979
Sales of goods and services	14,374,133	5,471,813
Fines, penalties, and forfei	1,078,554	695,837
Voluntary transfers other th	0	0
Miscellaneous and unidentifi	5,422,585	0
<b>Total</b>	<b>160,589,271</b>	<b>15,018,629</b>

## **NOTES TO THE ACCOUNTS**

### **1. ACCOUNTING POLICIES**

#### **1.1 Accounting Basis**

The Financial Statements are prepared on a modified accrual basis

#### **REVENUE**

Government reports revenue in the period in which they are received and lodged into the Treasury Main Accounts with Bank of Ghana.

#### **EXPENDITURE**

Expenditure is recognized when liabilities on goods and services are incurred. However, Interests are recorded only when they are paid.

#### **ASSETS**

Fixed asset acquired during the year is capitalised in line with standard practice and depreciation is not charged in the year of acquisition

#### **LOANS AND INVESTMENTS**

Loans and investments are recorded on a Cash Basis

#### **FOREIGN CURRENCY TRANSLATION**

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

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

#### **GRANTS**

Grants are recognised as and when they are received

## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
Superannuation	0	0
<b>Total</b>	<b>170,325,602</b>	<b>222,363,557</b>
<b>10 GOODS AND SERVICES</b>		
Materials and Office Consuma	29,452,944	28,062,328
Utilities	1,697,168	4,397,328
General Cleaning	526,481	330,227
Rentals	1,392,541	1,058,475
Travel and Transport	19,162,093	7,338,117
Repairs and Maintenance	1,730,477	1,652,933
Training, Seminar and Confer	17,104,101	32,568,864
Consultancy Expenses	35,201,897	41,253,798
Special Services	1,404,230	171,343
Other Charges and Fees	1,346,259	889,958
Emergency Services	425,239	3,905,697
Utility Subsidies	<b>700,122,179</b>	
<b>Total</b>	<b>809,565,607</b>	<b>121,629,067</b>
<b>11 NON-FINANCIAL ASSETS</b>		
Fixed asset	10,886,621	(193,229,484)
Work In Progress	320,788,502	0
Inventory	0	(256,704)
<b>Total</b>	<b>331,675,123</b>	<b>(193,486,188)</b>
<b>12 INTEREST</b>		
External	28,788,061	82,711,827
Domestic	395,068,533	312,236,550
<b>Total</b>	<b>423,856,594</b>	<b>394,948,377</b>
<b>13 SOCIAL BENEFITS</b>		
Social security benefits in cash	0	1,590,584
Employer social benefits in cash	173,569	2,148,373
<b>Total</b>	<b>173,569</b>	<b>3,738,956</b>
<b>14 OTHER EXPENSES</b>		
Insurance and compensation	5,005	
Professional fees	5,146,784	
Customs Duties	0	
Court Expenses	37,450	
Other Charges	59,012,664	
Awards & Rewards	0	
Donations	1,900	
Contributions	120,178	
Tuition Fees	6,520	
Special Operations	16,063,870	
Scholarship & Bursaries	0	
Grants to Employees	0	

## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>6 GRANT</b>		
Program	73,326,943	0
Project Grant	0	0
Counterpart Fund	0	0
<b>Total</b>	<b>73,326,943</b>	<b>0</b>
<b>7 LOANS RECEIVED</b>		
Short Term Borrowing / Payable	895,092,113	1,322,519,140
Medium Term Borrowings / Payable	106,844,751	101,692,284
Stocks and Bonds (long Term borrowings)	150,433,136	1,758,723,523
<b>Total Domestic Borrowing</b>	<b>1,152,370,000</b>	<b>3,182,934,947</b>
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institut	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>Total Loans Recieved</b>	<b>1,152,370,000</b>	<b>3,182,934,947</b>
<b>8 RECOVERIES</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	595,852	19,874
<b>Total</b>	<b>595,852</b>	<b>19,874</b>
<b>9 COMPENSATION OF EMPLOYEES</b>		
Established Position	754,653,221	666,266,153
Non Established Post	209,300	28,045
Allowances	9,939,325	20,920,056
National Pension Contribution*	170,325,602	163,729,851
<b>Total</b>	<b>935,127,449</b>	<b>850,944,104</b>
<b>Less</b>		
13% SSnit Accrued for the Period	80,157,314	0
<b>Total Payments</b>	<b>854,970,134</b>	<b>850,944,104</b>
<b>*National Pension Contribution</b>		
13.5% SSF Contribution	81,579,654	58,633,706
Gratuity	15,908,478	17,775,222
Pension	72,837,469	145,954,629
End of Service Benefit (ESB)	0	0

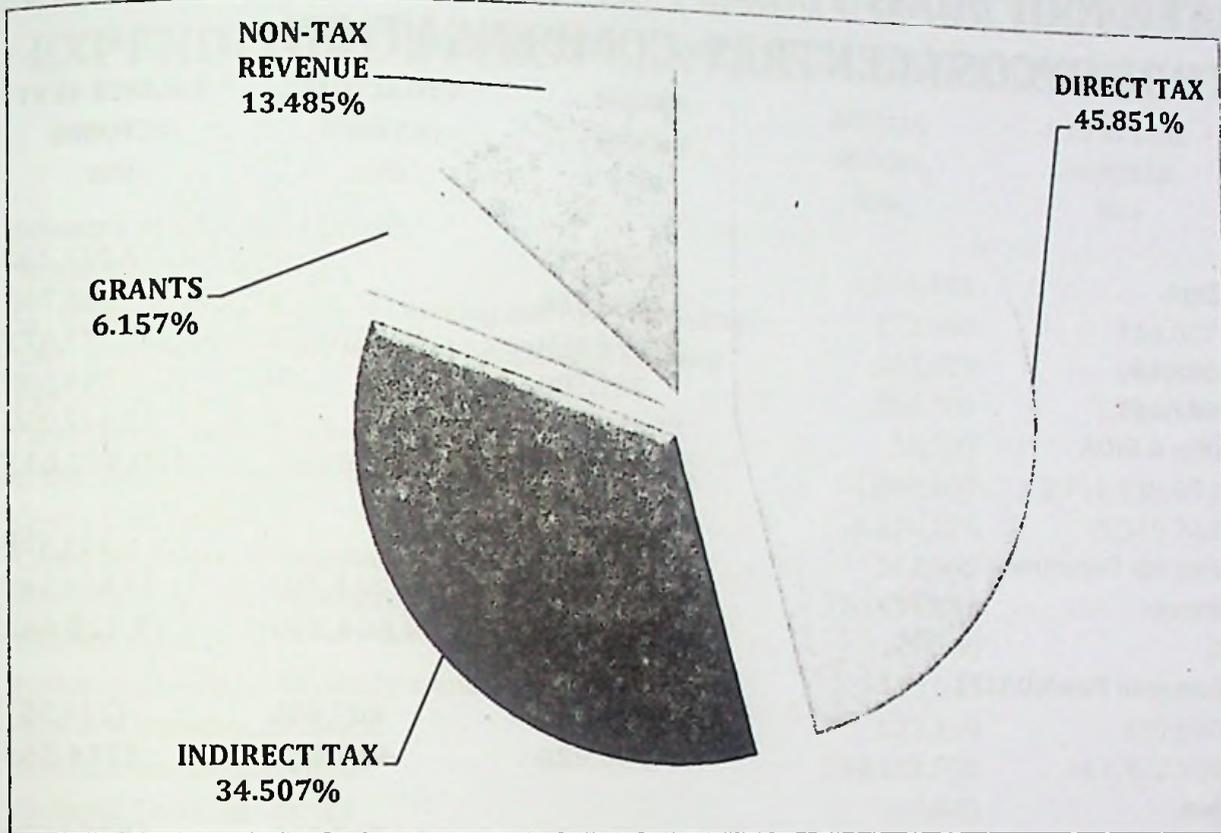
## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>Total</b>	(1,159,074,429)	2,588,736,344
<b>18 Receivables</b>		
Vehicle Advances	9,938,737	
Special Advances	161,824	
Salary Advances	598,246	
Departmental Revolving Fund	990,852	
Other Receivables	13,653,376	
<b>Total</b>	25,343,035	7,708,807
<b>19 Inventories</b>		
Printed Materials and Stationery	0	0
Office Facilities, Supplies and Accessories	0	266,715
Electrical Accessories	412,145	0
Specialised Stock	260,703	0
<b>Total</b>	672,848	266,715
<b>20 Prepayments</b>	1,222,736	29,316,837
<b>21 Receivables</b>		
Statutory Boards & Corporations	921,980	617,898,278
Companies	638,504,348	625,246,647
Foreign Governments / Agencies	626,546,622	8,482,555
General	243,954,183	921,980
Miscellaneous	8,482,555	247,334,236
<b>Total</b>	1,518,409,688	1,499,883,696
Provisions	(100,101,686)	(4,044,733)
<b>Total</b>	1,418,308,002	1,495,838,963
<b>22 Equity Investment</b>		
Companies & Public Corporations	5,172,472	1,687,116,771
Trust	4,983,761	4,783,840
International Agencies	1,802,678,563	4,983,761
<b>Total</b>	1,812,834,796	1,696,884,372
Write-off	(2,958,236)	(2,958,236)
<b>Total</b>	1,809,876,560	1,693,926,136
<b>23 Infrastructure, Pant and Equipment</b>		
Dwellings	20,698,379	7,927,266
Non Residential Buildings	151,647,746	69,066,435
Other structures	559,159,386	350,183,641
Transport Equipment	130,359,630	9,629,537
Other machinery and equipment	821,994,412	91,699,416
Infrastructure Assets	13,049,234	418,206

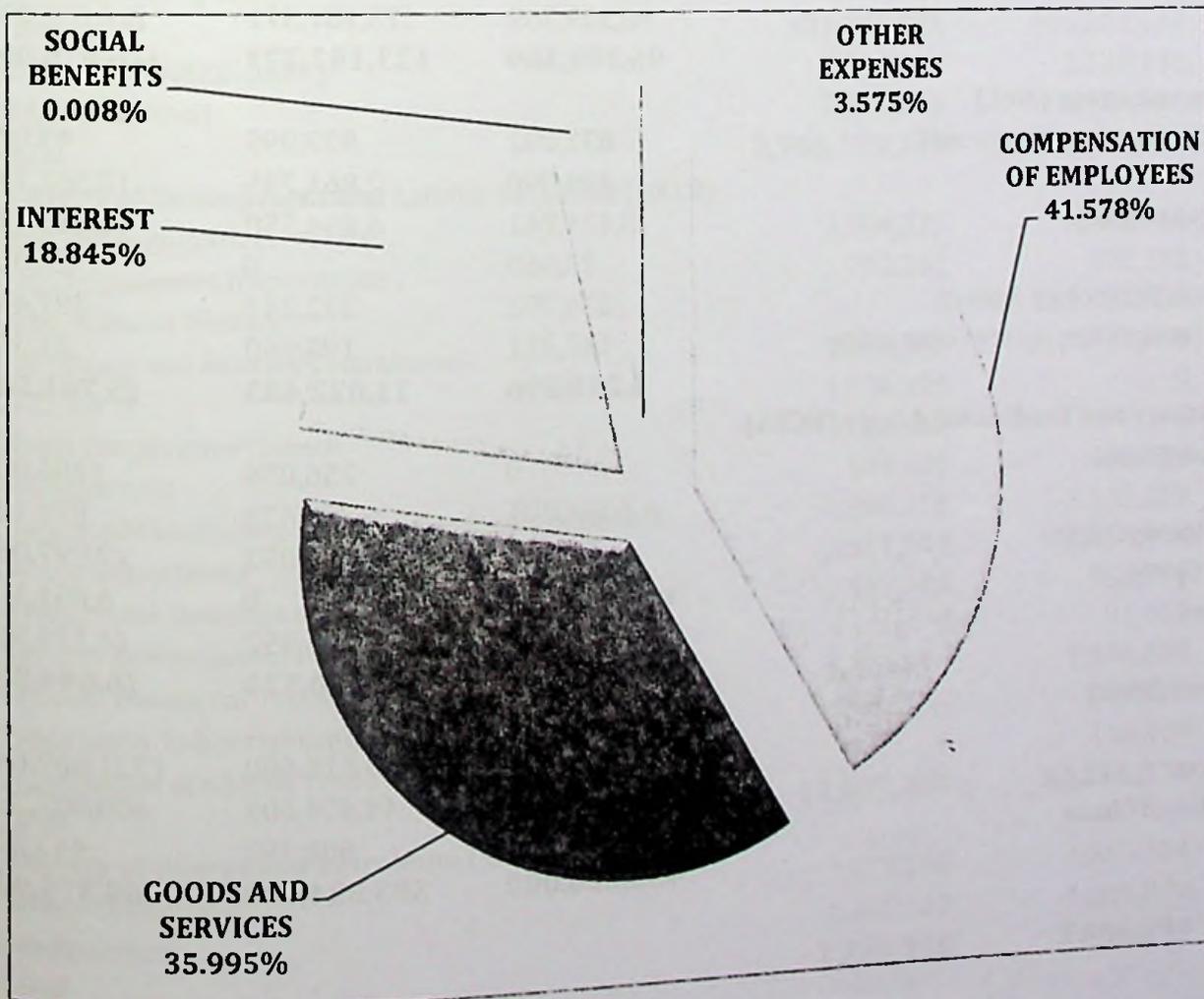
## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
Refuse Lifting Expenses	555	
Project Expenses	0	
<b>Total</b>	<b>80,394,926</b>	<b>88,647,761</b>
<b>15 LOAN REPAYMENTS</b>		
Domestic Repayments:		
Short Term Borrowings /Paya	824,797,155	1,232,090,825
Medium Term Borrowings/ Pay	84,171,041	191,290,470
Stocks and Bonds (Long Term	16,336,644	24,097,147
<b>Total Domestic Repayments</b>	<b>925,304,840</b>	<b>1,447,478,442</b>
Bilateral Loans	11,787,445	22,129,889
Multilateral Loans	3,577,831	447,082
External Commercial Institutions	175,900,203	15,519,960
<b>Total External Loan Repayments</b>	<b>191,265,479</b>	<b>38,096,930</b>
<b>Total Loan Repayments</b>	<b>1,116,570,319</b>	<b>1,485,575,372</b>
<b>16 OTHER PAYMENTS</b>		
Advances	5,800	38,565
TRUST MONIES		
Prepayments	53,913	
GET Fund	40,723,193	
District Assembly Common Fun	186,415,899	
Petroluem Fund	138,458,473	
NHIL	152,553,000	
SSNIT 13%	181,451,720	
<b>Total</b>	<b>699,656,198</b>	<b>118,830,303</b>
Less:		
Accounts Payable	(892,822,271)	(409,608,030)
Deposits	0	0
<b>Total(REPA)</b>	<b>(193,160,273)</b>	<b>(290,739,162)</b>
<b>Total (cashflow)</b>	<b>(193,166,073)</b>	<b>(290,777,727)</b>
<b>17 Cash and Cash Equivalentents</b>		
Treasury Main Account	145,603,364	8,445,208,510
MDA Sub-CF Accounts	3,693,035,870	(742,340,200)
Regional Sub-CF Accounts	41,776,139	702,725
MMDA Sub-CF Accounts	160,073,841	17,176,513
Tax Revenue Accounts	1,930,178,208	3,882,871,726
NTR Revenue Accounts	87,077,066	15,568,057
Special Accounts	(7,216,818,917)	(9,030,450,987)

### REVENUE BY ITEM



### EXPENDITURE BY ITEM



**NOTES TO THE ACCOUNTS**

	<b>2013</b>	<b>2012</b>
	<b>GHC</b>	<b>GHC</b>
<b>Total</b>	<b>1,696,908,787</b>	<b>528,924,501</b>
<b>24 Work - In - Progress</b>		
Dwellings	86,529,622	15,527,890
Non Residential Buildings	91,680,786	1,365,040
Other structures	532,960,080	24,702
Transport Equipment	14,182,416	1,893,752
Other machinery and equipment	283,729,825	24,402,741
Infrastructure Assets	647,372,297	22,623,080
<b>Total</b>	<b>1,656,455,026</b>	<b>65,837,206</b>
<b>25 Intangible Assets</b>		
Computer Software	0	
<b>Total</b>	<b>0</b>	
<b>26 Payables</b>		
Supplier	2,776,597,079	
Withholding	59,926,774	
<b>Total</b>	<b>2,836,523,853</b>	<b>552,210,615</b>
<b>27 Deposits and Other Trust Monies</b>		
GETFund	258,685,745	
NHIL	157,993,030	
SSNIT	752,593,014	
DACF	99,531,305	
P.A.Y.E	138,845,674	
Petroleum Fund & Road Fund	91,256,551	
Deposits	812,703	
Special funds	1,039,777	
<b>Total</b>	<b>1,500,757,800</b>	<b>676,458,002</b>
<b>28 Domestic Borrowing</b>	<b>21,252,532,473</b>	<b>16,062,342,857</b>
<b>29 External Borrowing</b>	<b>15,882,231,896</b>	<b>11,858,904,659</b>

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

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Ministry of Education (MOE)</b>			
Wiaso District Assembly	3,523,406	0	3,523,406
Centre for National Distance Learning and Open Schooling (	172,600	116,627	55,973
Council for Technical & Vocational Education & Training	563,629	601,981	(38,352)
Gen. Admin	850,000	1,914,543	(1,064,543)
Ghana Book Development Council	52,707	0	52,707
Ghana Education Office (GES)	71,063,600	2,711,138,994	(2,640,075,394)
Ghana Library Board	4,170,170	3,548,745	621,425
Ghana National Commission for UNESCO	112,965	17,100	95,865
Institutions For The Handicapped	10,136,834	0	10,136,834
Internal Audit	27,500	0	27,500
National Council for Curriculum and Assessment	40,000	0	40,000
National Inspectorate Board	623,129	130,570	492,559
National Service Secretariat	139,122,500	147,072,160	(7,949,660)
National Teaching Council	40,000	0	40,000
Non Formal Education	20,000,000	24,424,289	(4,424,289)
Regional / District / School Services	1,962,830,835	0	1,962,830,835
Takoradi Metropolitan	3,721,108	0	3,721,108
Tertiary	471,861,824	496,223,424	(24,361,599)
WAEC (INTERNATIONAL)	7,210,000	3,528,146	3,681,854
WAEC (National)	7,216,536	4,905,991	2,310,545
<b>Total</b>	<b>2,703,339,344</b>	<b>3,393,622,571</b>	<b>(690,283,227)</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	3,704,323	3,063,765	640,558
Dept. of Factories Inspectorate	762,262	582,812	179,450
Dept. of Social Welfare	0	13,407,730	(13,407,730)
Fair Wages and Salaries Commission	1,258,982	747,699	511,283
GEEYDA	1,894,196	0	1,894,196
Ghana Cooperative Council	110,062	0	110,062
Headquarters	974,626	904,429	70,197
Integrated Community Centres For Employable Skill	1,996,576	3,145,210	(1,148,634)
Labour Department	2,561,224	2,434,892	126,333
Management Development & Productivity Institute (M	992,506	858,286	134,221
National Commission of Persons with Disability	0	91,402	(91,402)
National Vocational Training Institute (NVTI)	6,825,596	7,146,600	(321,004)
Opportunity Industrialisation center	797,135	717,383	79,752
Organisation of African Trade Union Unity	0	116,109	(116,109)
<b>Total</b>	<b>21,877,489</b>	<b>33,216,316</b>	<b>(11,338,828)</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	1,523,256	1,805,324	(282,068)
Headquarters.	1,201,102	1,801,070	(599,968)
<b>Total</b>	<b>2,724,358</b>	<b>3,606,394</b>	<b>(882,036)</b>

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

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	2,203,730	0	2,203,730
Commercial Audit	838,780	0	838,780
Finance and Administration	12,476,669	48,250,342	(35,773,673)
Performance & Special Audit	791,500	0	791,500
Regional, District Audits & EIDA	11,437,050	0	11,437,050
<b>Total</b>	<b>27,747,729</b>	<b>48,250,342</b>	<b>(20,502,613)</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	6,343,578	0	6,343,578
Human Rights Department	0	9,664,240	(9,664,240)
<b>Total</b>	<b>6,343,578</b>	<b>9,664,240</b>	<b>(3,320,662)</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	194,926	409,480	(214,554)
<b>Total</b>	<b>194,926</b>	<b>409,480</b>	<b>(214,554)</b>
<b>Electoral Commission</b>			
Headquarters	10,582,170	14,787,009	(4,204,839)
<b>Total</b>	<b>10,582,170</b>	<b>14,787,009</b>	<b>(4,204,839)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	96,309,369	123,187,371	(26,878,003)
<b>Total</b>	<b>96,309,369</b>	<b>123,187,371</b>	<b>(26,878,003)</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	871,002	827,995	43,007
Gen. Admin	499,990	2,861,735	(2,361,745)
Ghana Meteorological Agency	3,474,741	6,894,550	(3,419,809)
Internal Audit	23,060	0	23,060
National Information Technology Agency	234,792	332,242	(97,450)
Postal & Courier Services Regulatory Commission	137,311	105,960	31,351
<b>Total</b>	<b>5,240,896</b>	<b>11,022,483</b>	<b>(5,781,586)</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Bureau of Ghana Language	0	256,856	(256,856)
Gen. Admin HQ	7,364,801	6,490,679	874,123
National Commission on Culture	0	7,997,053	(7,997,053)
National House of Chiefs	6,851,171	0	6,851,171
Subvented Agencies	0	6,115,952	(6,115,952)
<b>Total</b>	<b>14,215,973</b>	<b>20,860,539</b>	<b>(6,644,566)</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,749,000	333,618,680	(331,869,680)
Ghana Armed Forces	450,207,000	49,404,607	400,802,393
Veterans Association of Ghana	1,244,000	800,792	443,208
<b>Total</b>	<b>453,200,000</b>	<b>383,824,080</b>	<b>69,375,920</b>

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

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
Irrigation Company of Upper Region	1,520,149	1,291,129	229,020
NORRIP	0	180,869	(180,869)
Plant Protection & Regulatory Services (PPRS)	740,657	45,920	694,736
Policy Planning Monitoring and Evaluation	1,728,402	278,580	1,449,821
Regional Agric Development Unit	9,017,110	16,360	9,000,750
Statistics Research and Information Dept	212,583	0	212,583
Vertirinary Council	52,679	0	52,679
Veterinary Services Dept. (Central Administration)	1,761,806	346,207	1,415,599
Women in Agric. Development Department (WIAD)	276,221	0	276,221
<b>Total</b>	<b>80,338,604</b>	<b>87,705,786</b>	<b>(7,367,183)</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	24,523,888	22,814,041	1,709,847
America Region Missions	11,092,083	11,936,127	(844,044)
Europe Region Missions	21,539,249	19,493,250	2,045,999
Foreign Affairs HQ	1,357,410	4,195,172	(2,837,763)
Middle East and Asia Region Missions	14,334,967	12,359,926	1,975,041
Subvented Organisation	778,306	295,976	482,330
<b>Total</b>	<b>73,625,903</b>	<b>71,094,492</b>	<b>2,531,410</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Adminstration	611,962	539,147	72,815
Department of Children	505,833	534,617	(28,784)
Department of Women	454,269	610,912	(156,643)
<b>Total</b>	<b>1,572,064</b>	<b>1,684,676</b>	<b>(112,612)</b>
<b>Ministry of Health (MoH)</b>			
Centre for Scientific Research into Plant Medicine	1,446,740	4,623,721	(3,176,981)
Christian Health Association of Ghana	149,521,854	160,766,431	(11,244,577)
Finance Division	1,088,642	0	1,088,642
Gen. Admin	1,235,021	9,638,756	(8,403,734)
Ghana College of Physicians and Surgeons	719,219	435,944	283,275
Ghana Health Service	136,734,474	664,516,674	(527,782,199)
Ghana Institute of Clinical Genetics	138,542	0	138,542
Ghana Institute of Clinical Genetics	35,970	0	35,970
Ghana Red Cross Society	11,597,334	0	11,597,334
Human Resource Development	18,290,797	0	18,290,797
Human Resource Division	210,454	0	210,454
Internal Audit	1,998,485	0	1,998,485
National Ambulance Service	526,120	0	526,120
National Blood Service	1,143,691	0	1,143,691
Office of the Chief Director	1,908,620	0	1,908,620
Office of the Minister	264,756	0	264,756
Policy, Planning, Monitoring & Evaluation	118,038	0	118,038
Procurement and Supplies	9,920,251	112,656,664	(102,736,413)
Psychiatry Hospitals (Tertiary Health Services)	0	50,542,111	(50,542,111)
Public Health Division	15,810,932	28,994,911	(13,183,979)
Regulatory Agencies	296,941	0	296,941
Research, Statistics and Information Management	210,054	457,247	(247,193)
St. John's Ambulance Brigade	96,468,895	47,840,662	48,628,233
Teaching Hospitals	1,428,629	0	1,428,629
Traditional and Alternative Medicine Directorate	89,721,434	181,063,839	(91,342,406)
Training Institutions	164,819	0	164,819
West Africa Health Community	541,000,708	1,261,536,959	(720,536,251)
<b>Total</b>			

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research	588,785	262,217	326,568
Council for Scientific and Industrial Research (C.	39,872,751	99,756,857	(59,884,106)
Environmental Protection Agency	3,861,405	4,097,892	(236,487)
Finance and Administration	980,405	4,095,456	(3,115,051)
Ghana Atomic Energy Commission (G.A.E.C)	12,239,791	26,528,786	(14,288,995)
Town and Country Planning Department (T.C.P.D)	5,683,032	3,672,803	2,010,229
<b>Total</b>	<b>63,226,169</b>	<b>138,414,012</b>	<b>(75,187,843)</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	103,097,704	51,048,486	52,049,218
Finance Headquarters	28,056,740	10,732,807	17,323,933
Financial Intelligence Centre	2,601,232	1,547,420	1,053,812
Ghana Revenue Authority	289,750,000	252,701,260	37,048,740
Institute of Accountancy Training	411,356	86,261	325,095
Public Procurement Authority	2,968,254	1,716,848	1,251,406
Securities and Exchange Commission	1,914,839	1,133,149	781,690
Statistical Service	12,243,063	6,229,970	6,013,093
<b>Total</b>	<b>441,043,188</b>	<b>325,196,202</b>	<b>115,846,987</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	546,925	0	546,925
General Administration	1,065,568	0	1,065,568
General Administration and Operations	982,997	0	982,997
Monitoring, Control and Surveillance Division	139,236	0	139,236
Regional Operations Ashanti	256,278	0	256,278
Regional Operations Brong Ahafo	125,386	0	125,386
Regional Operations Central	309,775	0	309,775
Regional Operations Eastern	176,669	0	176,669
Regional Operations Greater Accra	200,627	0	200,627
Regional Operations Northern	159,117	0	159,117
Regional Operations Upper East	214,899	0	214,899
Regional Operations Upper West	140,082	0	140,082
Regional Operations Volta	235,329	0	235,329
Regional Operations Western	320,090	0	320,090
Yeji Artersnal Fisheries	127,024	0	127,024
<b>Total</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	868,411	0	868,411
Animal Production Directorate	4,682,301	122,128	4,560,173
Crop Services Directorate	572,073	529,206	42,867
Directorate of Agric. Extention Services.	513,300	978,162	(464,861)
Finance and Administration	1,541,251	74,738,050	(73,196,799)
Fisheries Commission	0	1,111,286	(1,111,286)
Ghana Irrigation Development Authority	3,838,820	3,356,588	482,232
Ghana Permanent Representative in Rome	453,984	211,329	242,655
Grains and Legumes Dev. Board	1,122,343	1,426,386	(304,043)
Human Resource Development Management	51,436,513	3,073,586	48,362,927

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death			
Community Development	2,296,957	2,495,431	(198,474)
Department of Parks and Gardens	1,378,744	13,739,135	(12,360,391)
Development Planning Unit	3,634,075	4,778,673	(1,144,598)
Environmental Health & Sanitation	411,149	0	411,149
Gen. Admin	3,834,734	0	3,834,734
Inspectorate Division	1,414,367	161,237,983	(159,823,615)
Local Government Service	216,219	9,068	207,151
<b>Total</b>	<b>102,934,957</b>	<b>901,608</b>	<b>102,033,349</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	116,121,203	183,161,898	(67,040,695)
Department of Urban Roads	4,200,639	5,533,242	(1,332,603)
Ghana Highway Authority	3,726,746	3,300,066	426,680
Headquarters	10,890,391	14,883,028	(3,992,637)
<b>Total</b>	<b>833,995</b>	<b>0</b>	<b>833,995</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	70,404	0	70,404
Centre for National Culture	677,510	0	677,510
Finance and Administration	301,993	673,495	(371,502)
Gen. Admin	1,091,149	3,490,043	(2,398,894)
General Administration	30,857	0	30,857
HOTCATT	29,284	43,033	(13,749)
Subvented Agencies	461,037	0	461,037
<b>Total</b>	<b>2,662,235</b>	<b>4,206,570</b>	<b>(1,544,335)</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	320,574	506,793	(186,219)
Foreign Missions	2,054,914	1,750,173	304,741
Gen. Admin	2,214,064	2,346,650	(132,586)
Ghana Export Promotion Authority	1,031,412	956,770	74,642
Ghana Standards Board	2,174,325	3,705,704	(1,531,379)
GRATIS	1,191,700	2,033,795	(842,095)
Industrial Development Division	449,000	0	449,000
NBSSI	1,735,281	3,584,625	(1,849,344)
PPME	420,000	0	420,000
Regional Trade Offices	0	1,000	(1,000)
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>11,899,270</b>	<b>14,885,511</b>	<b>(2,986,241)</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	3,284,383	5,936,652	(2,652,269)
Gen. Admin	422,449	10,314,240	(9,891,791)
Ghana Railway Development Authority	1,300,000	12,391	1,287,609
Government Technical Training Centret	267,799	0	267,799
National Road Safety Commission	413,086	750,267	(337,181)
<b>Total</b>	<b>5,687,717</b>	<b>17,013,549</b>	<b>(11,325,832)</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	31,408	30,994	414
Community Water & Sanitation Agency	2,373,116	2,842,402	(469,286)
Department of Rural Housing	430,084	0	430,084
Engineers Council	35,322	0	35,322
Gen. Admin (GA)	4,080,063	2,632,893	1,447,170
Hydrological Services Department	318,124	65,959	252,165
Public Servants Housing Loan Scheme Board	38,048	8,865	29,183
Public Works Department	7,980,424	12,553,993	(4,573,570)
Rent Control Department	533,830	614,234	(80,404)
Water Resources Commission	138,363	448,951	(310,588)
<b>Total</b>	<b>15,958,782</b>	<b>19,198,292</b>	<b>(3,239,510)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	504,925	0	504,925
Ghana Broadcasting Corporation (GBC)	5,017,692	36,159,787	(31,142,095)
Ghana News Agency	1,214,976	1,823,444	(608,468)
Information Services Department	8,220,809	11,231,586	(3,010,777)
National Film and Television Institute (NAFTI)	820,503	2,708,775	(1,888,272)
<b>Total</b>	<b>15,778,904</b>	<b>51,923,591</b>	<b>(36,144,687)</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	200,000	121,460	78,540
Ghana Immigration Service	36,000,000	91,110,751	(55,110,751)
Ghana National Fire Service	85,000,000	190,933,274	(105,933,274)
Ghana Police Service	420,000,000	443,318,237	(23,318,237)
Ghana Prisons Service	65,000,000	149,266,803	(84,266,803)
Ghana Refugee Board	320,000	25,260	294,740
Interior Headquarters	1,048,963	944,323	104,640
Nacortc Control Board	10,000,000	5,457,284	4,542,716
National Commission on Small Arms	300,000	0	300,000
National Disaster Management Organization	20,000,000	25,849,281	(5,849,281)
National Peace Council	1,249,590	78,400	1,171,190
<b>Total</b>	<b>639,118,553</b>	<b>907,105,074</b>	<b>(267,986,521)</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	3,403,223	14,332,881	(10,929,658)
CopyRight Office	400,264	170,802	229,462
Council for Law Reporting	868,588	1,142,479	(273,891)
Economic and Organised Crime Office	2,729,787	8,437,710	(5,707,923)
Gen. Admin and Finance	1,148,184	1,033,010	115,174
General Legal Council	732,931	2,219,316	(1,486,385)
Internal Audit	120,595	0	120,595
Law Reform Commission	269,649	516,973	(247,325)
Legal Aid Scheme	1,015,977	1,564,394	(548,417)
PPME	326,186	0	326,186
Registrar General's Dep't	422,102	1,988,387	(1,566,285)
<b>Total</b>	<b>11,437,485</b>	<b>31,405,952</b>	<b>(19,968,467)</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	15,415,000	32,255,568	(16,840,568)
Geological Survey Department	1,080,329	5,876,048	(4,795,719)
Headquarters	720,474	8,065,676	(7,345,202)
Lands Commission	10,211,783	11,967,455	(1,755,672)
Minerals Commission	10,147,835	0	10,147,835
O.A.S.L	3,663,255	0	3,663,255
<b>Total</b>	<b>41,238,676</b>	<b>58,164,747</b>	<b>(16,926,071)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	1,649,900	1,586,031	63,869
Commercial Audit	52,915	209,271	(156,356)
Finance and Administration	5,161,834	2,207,965	2,953,869
Performance & Special Audit	93,235	33,973	59,262
Regional, District Audits & EIDA	1,196,630	1,166,659	29,971
<b>Total</b>	<b>8,154,514</b>	<b>5,203,899</b>	<b>2,950,615</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	926,479	366,309	560,170
Administrative Justice Department	160,000	50,428	109,572
Anti Corruption Department	160,000	63,480	96,520
Human Rights Department	160,000	3,348,684	(3,188,684)
<b>Total</b>	<b>1,406,479</b>	<b>3,828,901</b>	<b>(2,422,422)</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	28,572	0	28,572
<b>Total</b>	<b>28,572</b>	<b>0</b>	<b>28,572</b>
<b>Electoral Commission</b>			
Headquarters	8,672,887	33,277,807	(24,604,920)
<b>Total</b>	<b>8,672,887</b>	<b>33,277,807</b>	<b>(24,604,920)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	20,036,943	8,344,247	11,692,696
<b>Total</b>	<b>20,036,943</b>	<b>8,344,247</b>	<b>11,692,696</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	218,945	0	218,945
Gen. Admin	9,575,127	70,711	9,504,416
Ghana Meteorological Agency	252,987	0	252,987
Internal Audit	5,209	1,525	3,684
National Information Technology Agency	684,879	0	684,879
Poastal & Courier Services Regulatory Commission	101,372	0	101,372
<b>Total</b>	<b>10,838,520</b>	<b>72,236</b>	<b>10,766,284</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	1,130,397	275,479	854,918
Internal Audit	32,625	2,158	30,467
National House of Chiefs	458,029	14,000	444,029
<b>Total</b>	<b>1,621,050</b>	<b>291,636</b>	<b>1,329,414</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,333,827	342,808	991,019
Ghana Armed Forces	51,242,982	15,917,301	35,325,681
Veterans Association of Ghana	39,239	8,097	31,142
<b>Total</b>	<b>52,616,048</b>	<b>16,268,206</b>	<b>36,347,842</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	566,926	434,613	132,313
National Sports Authority	2,343,557	3,451,922	(1,108,365)
National Sports Colleague	317,298	315,368	1,930
National Youth Authority	2,835,396	4,874,528	(2,039,133)
<b>Total</b>	<b>6,063,177</b>	<b>9,076,432</b>	<b>(3,013,255)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	14,397,402	19,441,632	(5,044,229)
<b>Total</b>	<b>14,397,402</b>	<b>19,441,632</b>	<b>(5,044,229)</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	2,124,386	1,177,234	947,152
<b>Total</b>	<b>2,124,386</b>	<b>1,177,234</b>	<b>947,152</b>
<b>National Media Commission</b>			
Finance and Administration	286,433	4,505,128	(4,218,695)
<b>Total</b>	<b>286,433</b>	<b>4,505,128</b>	<b>(4,218,695)</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	0	475,440	(475,440)
General Administration HQ	754,043	16,901	737,142
<b>Total</b>	<b>754,043</b>	<b>492,341</b>	<b>261,702</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,110,640	7,333,734	(6,223,094)
Ghana AIDS Commission	810,790	906,066	(95,276)
Ghana Investment Promotion Centre (GIPC)	834,300	735,702	98,598
Internal Audit Agency	1,279,950	1,478,656	(198,706)
Management Services	515,120	183,381	331,739
Microfinance and Small Loans Centre (MASLOC)	2,250,000	226,441	2,023,559
National Identification Authority (NIA)	847,850	2,535,292	(1,687,442)
National Pensions Regulatory Authority (NPRA)	987,400	1,293,715	(306,315)
National Population Council	816,624	1,090,076	(273,452)
Office of Head of Civil Service (OHCS)	1,188,540	6,674,136	(5,485,596)
Office of the Administrator	237,960	7,449	230,511
Office of the National Security	109,111,125	101,288,073	7,823,052
Office of the President	7,303,753	31,270,573	(23,966,820)
Public Records and Archives Administration Department	718,620	504,860	213,760
Regional Co-ordination Council	5,692,807	3,623,290	2,069,517
Savannah Accelerated Development Authority (SADA)	350,000	0	350,000
Scholarship Secretariat	1,516,855	1,030,843	486,012
<b>Total</b>	<b>135,572,334</b>	<b>160,182,288</b>	<b>(24,609,954)</b>
<b>Other Government Obligations</b>			
Contingency	1,946,130,043	60,000	1,946,070,043
Gratuties	211,270,317	233,265,765	(21,995,448)
Pensions	640,529,794	325,705,447	314,824,347
Social Security	686,815,164	603,648,571	83,166,593
<b>Total</b>	<b>3,484,745,318</b>	<b>1,162,679,783</b>	<b>2,322,065,535</b>
<b>Parliament of Ghana</b>			
Finance and Administration	0	34,211,957	(34,211,957)
General Operations	18,227,554	52,728,741	(34,501,187)
<b>Total</b>	<b>18,227,554</b>	<b>86,940,698</b>	<b>(68,713,144)</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	788,569	2,947,182	(2,158,613)
<b>Total</b>	<b>788,569</b>	<b>2,947,182</b>	<b>(2,158,613)</b>
<b>Grand Total</b>	<b>9,090,096,279</b>	<b>8,686,307,189</b>	<b>403,789,090</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.			
Finance Headquarters	20,832,411	107,704,269	(86,871,858)
Financial Intelligence Centre	51,154,528	32,619,750	18,534,779
Ghana Revenue Authority	1,108,800	254,902	853,898
Institute of Accountancy Training	74,184,571	60,070,572	14,113,999
Public Procurement Authority	532,000	297,272	234,728
Securities and Exchange Commission	9,618,806	1,105,178	8,513,628
Statistical Service	1,374,911	114,491	1,260,420
<b>Total</b>	<b>4,058,180</b>	<b>1,252,203</b>	<b>2,805,977</b>
<b>Ministry of Fisheries and Aquaculture Development</b>	<b>162,864,207</b>	<b>203,418,636</b>	<b>(40,554,429)</b>
Anumabo Fisheries College	750,000	0	750,000
Fisheries Scientific Survey Division	20,000	0	20,000
General Administration	8,313,542	83,717	8,229,825
General Administration and Operations	5,217,680	112,529	5,105,151
Inland and Aquaculture Management Division	12,000	5,000	7,000
Marine Fisheries Management Division	12,000	5,000	7,000
Monitoring, Control and Surveillance Division	12,000	7,000	5,000
Office of the Minister	140,000	0	140,000
Regional Operations Ashanti	73,600	0	73,600
Regional Operations Brong Ahafo	72,330	5,690	66,640
Regional Operations Central	74,880	0	74,880
Regional Operations Eastern	73,080	0	73,080
Regional Operations Greater Accra	74,050	2,022	72,029
Regional Operations Northern	75,780	0	75,780
Regional Operations Upper East	72,780	0	72,780
Regional Operations Upper West	72,180	0	72,180
Regional Operations Volta	74,730	0	74,730
Regional Operations Western	74,430	0	74,430
Yeji Artersnal Fisheries	25,480	0	25,480
<b>Total</b>	<b>15,240,542</b>	<b>220,957</b>	<b>15,019,585</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
ONCHO General Administration	150,000	38,502	111,498
Agric. Engineering Services Dept.	320,093	76,369	243,724
Animal Production Directorate	1,417,747	297,770	1,119,977
Crop Services Directorate	2,939,879	146,079	2,793,799
Directorate of Agric. Extention Services.	2,320,000	79,966	2,240,034
Finance and Administration	3,952,497	490,859	3,461,638
Fisheries Commission	0	266,146	(266,146)
Ghana Irrigation Development Authority	400,000	0	400,000
Ghana Permanent Representative in Rome	200,000	51,500	148,500
Grains and Legumes Dev. Board	442,985	0	442,985
Human Resource Development Management	1,289,760	287,593	1,002,167
Irrigation Company of Upper Region	311,360	40,000	271,360
Plant Protection & Regulatory Services (PPRS)	1,111,600	82,210	1,029,390
Policy Planning Monitoring and Evaluation	5,486,805	226,347	5,260,458
Regional Agric Development Unit	5,445,174	240,264	5,204,909
Statistics Research and Information Dept	320,000	146,126	173,874
Vertirinary Council	100,000	17,155	82,845
Veterinary Services Dept. (Central Administration)	996,254	114,657	881,597
Veterinary Services Dept.- Savelugu	480,000	186,963	293,037
Women in Agric. Development Department (WIAD)	200,006	48,191	151,814
<b>Total</b>	<b>27,884,160</b>	<b>2,836,698</b>	<b>25,047,462</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

### EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling	1,121,000	101,944	1,019,056
Council for Technical & Vocational Education & Training	202,650	30,617	172,033
Gen. Admin	4,998,000	15,360,228	(10,362,228)
Ghana Book Development Council	95,500	27,018	68,482
Ghana Education Office (GES)	452,052,979	51,586,258	400,466,722
Ghana Library Board	697,000	315,000	382,000
Ghana National Commission for UNESCO	186,500	129,733	56,767
Human Resource and Development	220,000	11,100	208,900
Institutions For The Handicapped	394,000	9,888	384,112
Internal Audit	30,000	0	30,000
National Council for Curriculum and Assessment	150,000	9,570	140,430
National Inspectorate Board	260,800	65,742	195,058
National Service Secretariat	4,510,725	0	4,510,725
National Teaching Council	150,000	0	150,000
Non Formal Education	1,102,340	253,411	848,929
Office of the Chief Director	266,000	60,722	205,278
Office of the Minister	379,000	0	379,000
Planning Budgeting, Monitoring & Evaluation	444,200	180,960	263,240
Regional / District / School Services	20,145,006	0	20,145,006
Statistics, Research, Information & Public Relation	300,000	41,013	258,987
Tertiary	387,465,661	10,700	387,454,961
WAEC (INTERNATIONAL)	34,000	34,000	0
WAEC (National)	1,720,388	50,000	1,670,388
<b>Total</b>	<b>876,925,749</b>	<b>68,277,905</b>	<b>808,647,844</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	227,077	68,045	159,032
Dept. of Factories Inspectorate	252,549	39,501	213,049
Dept. of Factories Inspectorate	3,300	0	3,300
Fair Wages and Salaries Commission	167,553	61,315	106,238
GEEYDA	28,900,000	0	28,900,000
Ghana Cooperative Council	48,250	19,686	28,564
Headquarters	1,952,047	282,550	1,669,497
Integrated Community Centres For Employable Skill	155,231	63,350	91,881
Labour Department	305,341	55,475	249,866
Management Development & Productivity Institute (M	1,093,109	71,897	1,021,211
National Vocational Training Institute (NVTI)	2,705,219	70,893	2,634,326
Opportunity Industrialisation center	369,328	40,880	328,448
<b>Total</b>	<b>36,179,003</b>	<b>773,593</b>	<b>35,405,410</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	225,674	131,318	94,355
Headquarters.	127,453,300	764,040,157	(636,586,857)
<b>Total</b>	<b>127,678,973</b>	<b>764,171,475</b>	<b>(636,492,502)</b>
<b>Ministry of Environment Science, Tech &amp; Innovation</b>			
Council for Scientific and Industrial Research (C.	1,885,665	169,337	1,716,328
Environmental Protection Agency	47,693,820	31,636,765	16,057,055
Finance and Administration	1,338,560	453,763	884,797
Ghana Atomic Energy Commission (G.A.E.C)	1,931,252	137,500	1,793,752
Human Resource Directorate	85,223	27,768	57,455
Policy, Planning, Monitoring and Evaluation	233,279	40,494	192,785
RSIM Directorate	53,287	41,328	11,959
School of Nuclear and Allied Sciences	35,755	7,200	28,555
Science and Technology Directorate	227,742	0	227,742
Town and Country Planning Department (T.C.P.D)	571,213	92,256	478,957
<b>Total</b>	<b>54,055,796</b>	<b>32,606,410</b>	<b>21,449,386</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
National Blood Service	2,615,775	0	2,615,775
Office of the Chief Director	778,087,339	115,029	777,972,309
Office of the Director General	16,273,712	168,837	16,104,875
Office of the Minister	131,956	111,516	20,440
Policy Planning, Monitoring and Evaluation Division	71,408	0	71,408
Policy, Planning, Monitoring & Evaluation	3,275,407	31,523	3,243,884
Procurement and Supplies	1,245,726	0	1,245,726
Psychiatry Hospitals (Tertiary Health Services)	7,172,485	167,541	7,004,944
Public Health Division	35,263	3,907	31,356
Regulatory Agencies	28,357,184	42,857	28,314,326
Research, Statistics and Information Management	92,857	0	92,857
St. John's Ambulance Brigade	128,945	0	128,945
Store, Supplies and Drug Management	78,413	0	78,413
Teaching Hospitals	103,853,509	0	103,853,509
Traditional and Alternative Medicine Directorate	118,979	0	118,979
Training Institutions	34,367,471	12,958	34,354,513
West Africa Health Community	273,590	0	273,590
<b>Total</b>	<b>2,477,072,909</b>	<b>763,508</b>	<b>2,476,309,401</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	2,237,712	134,915	2,102,796
Ghana Broadcasting Corporation (GBC)	10,646,915	66,134	10,580,781
Ghana News Agency	368,741	136,575	232,166
Human Resource	55,832	0	55,832
Information Services Department	752,437	581,412	171,024
National Film and Television Institute (NAFTI)	481,740	169,535	312,205
P.P.M.E.	357,729	185,363	172,365
Research Statistics	17,731	13,625	4,106
<b>Total</b>	<b>14,918,836</b>	<b>1,287,559</b>	<b>13,631,277</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	481,694	62,870	418,824
Ghana Immigration Service	6,857,825	1,046,060	5,811,765
Ghana National Fire Service	12,589,592	4,647,804	7,941,788
Ghana Police Service	25,935,327	35,204,829	(9,269,502)
Ghana Prisons Service	16,363,961	8,581,107	7,782,854
Ghana Prisons Service	600,000	40,393	559,607
Ghana Refugee Board	3,600,000	5,637,214	(2,037,214)
Interior Headquarters	348,649	11,100	337,549
Migration Unit	948,500	925,531	22,969
Nacortic Control Board	805,821	305,411	500,410
National Commission on Small Arms	14,696,030	16,750,690	(2,054,660)
National Disaster Management Organization	1,000,000	296,798	703,202
National Peace Council	84,227,399	73,509,807	10,717,593
<b>Total</b>			(58,281)
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	455,167	513,448	40,771
CopyRight Office	93,036	52,265	150,670
Council for Law Reporting	223,911	73,241	260,941
Economic and Organised Crime Office	314,101	53,160	130,002
Gen. Admin and Finance	260,499	130,496	108,549
General Legal Council	133,737	25,188	39,561
Law Reform Commission	69,203	29,642	153,176
Legal Aid Scheme	197,176	44,000	89,175
PPME	89,175	0	4,024,705
Registrar General's Dep't	4,024,705	0	4,939,270
<b>Total</b>	<b>5,860,710</b>	<b>921,440</b>	

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Foreign Affairs &amp; Regional Integration</b>			
Africa Region Missions	4,202,100	4,369,529	(167,429)
America Region Missions	1,175,505	950,817	224,688
Europe Region Missions	2,571,012	4,856,785	(2,285,773)
Foreign Affairs HQ	9,846,829	1,771,538	8,075,291
Middle East and Asia Region Missions	2,014,100	3,899,505	(1,885,405)
Subvented Organisation	405,630	408,744	(3,114)
<b>Total</b>	<b>20,215,176</b>	<b>16,256,918</b>	<b>3,958,259</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Adminstration	195,808	42,424	153,385
Ashanti Mampong Babies Home Gen Admin	3,100	0	3,100
Department of Children	254,760	11,116	243,644
Department of Women	533,011	60,474	472,537
Dept. of Social Welfare Ashanti Region	20,658	0	20,658
Dept. of Social Welfare Brong Ahafo Region	16,660	467	16,193
Dept. of Social Welfare Central Region	20,560	0	20,560
Dept. of Social Welfare Eastern Region	19,000	2,000	17,000
Dept. of Social Welfare General Administration	30,210,261	17,508,753	12,701,508
Dept. of Social Welfare Greater Accra	20,658	2,327	18,331
Dept. of Social Welfare Northern Region	16,660	0	16,660
Dept. of Social Welfare Upper East Region	11,662	0	11,662
Dept. of Social Welfare Upper West Region	11,662	0	11,662
Dept. of Social Welfare Volta Region	20,560	0	20,560
Dept. of Social Welfare Western Region	16,660	0	16,660
Gender Desk	142,612	0	142,612
Jachie Training College Gen Admin Bosomtwe	3,500	0	3,500
Jirapa Orphanage Gen Admin Jirapa	3,500	0	3,500
National Commision of Persons with Disability Gen. Admin.	169,841	44,655	125,186
PPME	171,101	145,152	25,949
School of Social Work Gen Admin	15,500	0	15,500
<b>Total</b>	<b>31,880,234</b>	<b>17,817,367</b>	<b>14,062,867</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	483,456	0	483,456
Biomedical Engineering Unit	379,403	0	379,403
Capital Investment Management Unit	31,734	0	31,734
Centre for Scientific Research into Plant Medicine	4,910,529	0	4,910,529
Christian Health Association of Ghana	60,851,282	0	60,851,282
College of Pharmacist	681,042	0	681,042
Family Health Division	95,323	0	95,323
Finance Division	203,580	9,708	193,871
Gen. Admin	617,255	10,120	607,135
Ghana College of Physicians and Surgeons	1,359,641	0	1,359,641
Ghana Health Service	1,425,010,004	70,487	1,424,939,516
Ghana Institute of Clinical Genetics	202,419	0	202,419
Ghana Red Cross Society	131,963	0	131,963
Health Administration Support Service	74,315	0	74,315
Health Research Development Division	119,379	1,813	117,566
Human Resource Development	4,571,919	5,974	4,565,944
Human Resource Division	75,903	2,174	73,730
Institutional Care Division	83,103	0	83,103
Internal Audit	114,292	9,062	105,230
Internal Audit Division	66,228	0	66,228
National Ambulance Service	830,121	0	830,121

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Water Resources, Works and Housing</b>			
Architect Registration Council	41,997	4,822	37,175
Community Water & Sanitation Agency	10,093,059	70,655	10,022,404
Department of Rural Housing	356,155	0	356,155
Engineers Council	24,156	0	24,156
Gen. Admin (GA)	371,686	146,926	224,760
Ghana Water Company Ltd (GWCL)	73,215,429	0	73,215,429
Housing	1,049,822	0	1,049,822
Human Resource Development and Management (HRDM)	62,912	0	62,912
Hydrological Services Department	11,646,581	0	11,646,581
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	48,911	0	48,911
Public Servants Housing Loan Scheme Board	5,020,838	4,755	5,016,083
Public Works Department	809,149	12,524	796,625
Rent Control Department	348,973	68,534	280,439
Research Statistics and Information Management (RSIM)	10,190	0	10,190
Water Resources Commission	1,388,280	25,000	1,363,280
<b>Total</b>	<b>104,488,138</b>	<b>333,215</b>	<b>104,154,923</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	22,361,838	21,628,284	733,554
National Sports Authority	9,755,331	596,296	9,159,035
National Sports Colleague	1,939,583	382,785	1,556,798
National Youth Authority	9,970,354	1,683,229	8,287,125
<b>Total</b>	<b>44,027,106</b>	<b>24,290,594</b>	<b>19,736,512</b>
<b>MMDA TRANSFER</b>			
Agriculture	0	31,536	(31,536)
<b>Total</b>	<b>0</b>	<b>31,536</b>	<b>(31,536)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,139,897	731,607	1,408,290
<b>Total</b>	<b>2,139,897</b>	<b>731,607</b>	<b>1,408,290</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,557,559	1,630,448	1,927,111
<b>Total</b>	<b>3,557,559</b>	<b>1,630,448</b>	<b>1,927,111</b>
<b>National Media Commission</b>			
Finance and Administration	563,889	137,492	426,397
<b>Total</b>	<b>563,889</b>	<b>137,492</b>	<b>426,397</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	880,830	172,009	708,821
<b>Total</b>	<b>880,830</b>	<b>172,009</b>	<b>708,821</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

### EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	32,631,442	5,091,757	27,539,685
Geological Survey Department	3,522,634	688,897	2,833,737
Headquarters	32,447,211	1,190,000	31,257,211
Lands Commission	36,630,370	421,463	36,208,907
Minerals Commission	19,791,037	0	19,791,037
O.A.S.L	49,460,794	60,000	49,400,794
<b>Total</b>	<b>174,483,489</b>	<b>7,452,118</b>	<b>167,031,371</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,000,000	72,920	927,080
Community Development	1,000,000	48,242	951,758
Department of Parks and Gardens	1,000,000	182,086	817,914
Development Planning Unit	500,000	0	500,000
Environmental Health & Sanitation	381,160	179,830	201,330
Gen. Admin	123,759,660	91,538,387	32,221,273
Inspectorate Division	500,000	54,414	445,586
Internal Audit	130,000	19,058	110,942
Local Government Project Support Unit	17,774,859	72,934	17,701,925
Local Government Service	1,491,400	928,379	563,021
<b>Total</b>	<b>147,537,079</b>	<b>93,096,249</b>	<b>54,440,830</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	175,116	0	175,116
Department of Urban Roads	111,980	34,946	77,034
Ghana Highway Authority	351,727	39,900	311,827
Headquarters	19,550,254	2,349	19,547,905
<b>Total</b>	<b>20,189,077</b>	<b>77,195</b>	<b>20,111,883</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	516,893	0	516,893
Centre for National Culture	352,245	36,667	315,577
Finance and Administration	1,646,196	189,386	1,456,811
Gen. Admin	1,957,690	81,940	1,875,751
General Administration	3,271,149	1,063,747	2,207,402
HOTCATT	138,038	79,140	58,898
Subvented Agencies	2,398,647	103,255	2,295,392
<b>Total</b>	<b>10,280,858</b>	<b>1,554,134</b>	<b>8,726,723</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	530,000	0	530,000
Foreign Missions	528,760	39,840	488,920
Gen. Admin	1,297,396	31,223	1,266,173
Ghana Export Promotion Authority	238,600	17,954	220,646
Ghana Standards Board	7,194,277	0	7,194,277
GRATIS	346,800	104,903	241,897
Industrial Development Division	473,319	246,328	226,991
NBSSI	457,500	125,000	332,500
PPME	360,000	14,606	345,394
Regional Trade Offices	516,000	11,541	504,459
Trade Development Division	59,125,871	0	59,125,871
<b>Total</b>	<b>71,068,523</b>	<b>591,394</b>	<b>70,477,129</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	3,444,390	3,040	3,441,350
Gen. Admin	48,738,940	1,608,989	47,129,951
Ghana Railway Development Authority	1,612,347	913,248	699,099
Government Technical Training Centret	259,167	24,194	234,973
National Road Safety Commission	575,468	50,600	524,868
<b>Total</b>	<b>54,630,313</b>	<b>2,600,072</b>	<b>52,030,241</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- INTEREST

MDA	ANNUAL	YTD ACTUAL	BALANCE AS AT
	BUDGET	OCTOBER	OCTOBER
	GH¢	GH¢	GH¢
Ministry of Communications (MoC)	0	12,678,659	(12,678,659)
Ministry of Defence (MoD)	0	87,977,519	(87,977,519)
Ministry of Education (MOE)	0	24,560,316	(24,560,316)
Ministry of Energy and Petroleum (MENP)	0	197,698,185	(197,698,185)
Ministry of Environment Science, Technology and Innovation (MES)	0	15,656	(15,656)
Ministry of Finance (MoF)	0	13,556,669	(13,556,669)
Ministry of Fisheries and Aquaculture Development	0	460,160	(460,160)
Ministry of Food and Agriculture (MOFA)	0	4,945,425	(4,945,425)
Ministry of Gender, Children and Social Protection (MGCSP)	0	48,085	(48,085)
Ministry of Health (MoH)	0	118,592,260	(118,592,260)
Ministry of Interior (MINT)	0	12,145,615	(12,145,615)
Ministry of Lands and Natural Resources (MLNR)	0	108,360	(108,360)
Ministry of Local Govt and Rural Development (MLGRD)	0	6,973,061	(6,973,061)
Ministry of Roads and Highways	0	24,105,400	(24,105,400)
Ministry of Transport (MRT)	0	3,372,376	(3,372,376)
Ministry of Water Resources, Works and Housing (MWRWH)	0	111,979,695	(111,979,695)
Ministry of Youth and Sports (MoYS)	0	2,358,930	(2,358,930)
Other Government Obligations	4,489,700,300	3,302,709,168	1,186,991,132
Parliament of Ghana	0	1,165,337	(1,165,337)
Grand Total	4,489,700,300	3,925,450,876	564,249,424

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,385,200	335,627	1,049,573
Ghana AIDS Commission	935,060	17,602,523	(16,667,463)
Ghana Investment Promotion Centre (GIPC)	10,921,116	0	10,921,116
Internal Audit Agency	1,151,300	743,926	407,375
Management Services	238,500	82,368	156,132
Microfinance and Small Loans Centre (MASLOC)	425,300	85,000	340,300
National Identification Authority (NIA)	1,557,780	1,557,663	117
National Pensions Regulatory Authority (NPRA)	1,763,500	219,573	1,543,927
National Population Council	769,100	177,232	591,868
Office of Head of Civil Service (OHCS)	5,415,780	695,038	4,720,742
Office of the Administrator	189,200	55,991	133,209
Office of the National Security	6,243,875	4,056,165	2,187,710
Office of the President	23,922,872	33,468,417	(9,545,545)
Public Records and Archives Administration Department	308,420	59,461	248,959
Regional Co-ordination Council	9,122,663	1,995,840	7,126,823
Savannah Accelerated Development Authority (SADA)	123,000	0	123,000
Scholarship Secretariat	448,450	31,950	416,500
<b>Total</b>	<b>64,921,116</b>	<b>61,166,772</b>	<b>3,754,344</b>
<b>Other Government Obligations</b>			
Contingency	99,241,404	0	99,241,404
Reserve Fund	369,431,592	0	369,431,592
Intra Sectorial	466,696,665	6,658,322	460,038,343
Lifeline Consumers of Electricity	20,000,000	0	20,000,000
Petroleum Related Fund	794,590,650	0	794,590,650
Petroleum Subsidy	157,621,770	0	157,621,770
Tax Exemption Vote	50,000,000	0	50,000,000
Transfer to the Ghana National Petroleum Company	38,795,134	0	38,795,134
Utility	9,793,719	0	9,793,719
Utility Subsidies	2,757,014,830	0	2,757,014,830
<b>Total</b>	<b>4,763,185,764</b>	<b>6,658,322</b>	<b>4,756,527,442</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	1,147,267	416,823	730,444
Corporate Services	455,105	1,325,553	(870,449)
Finance and Administration	638,840	2,012,993	(1,374,153)
General Operations	24,547,533	9,704,119	14,843,414
Library, Research and Information Services	863,872	446,896	416,976
Parliamentary Committees	3,724,511	1,760,225	1,964,286
<b>Total</b>	<b>31,377,128</b>	<b>15,666,611</b>	<b>15,710,517</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,279,714	233,375	1,046,339
<b>Total</b>	<b>1,279,714</b>	<b>233,375</b>	<b>1,046,339</b>
<b>Grand Total</b>	<b>9,532,989,187</b>	<b>1,466,572,351</b>	<b>8,066,416,836</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Finance (MoF)</b>			
Finance Headquarters	170,819	201,877	(31,058)
Ghana Revenue Authority	1,987,930	0	1,987,930
Institute of Accountancy Training	8,000	0	8,000
Public Procurement Authority	239,600	0	239,600
Securities and Exchange Commission	41,084	2,084	39,000
Statistical Service	412,000	50,090	361,910
<b>Total</b>	<b>2,859,433</b>	<b>254,050</b>	<b>2,605,383</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	210,703	45,805	164,898
America Region Missions	45,805	9,161	36,644
Europe Region Missions	119,093	45,805	73,288
Middle East and Asia Region Missions	91,610	45,805	45,805
Subvented Organisation	8,000	0	8,000
<b>Total</b>	<b>475,211</b>	<b>146,576</b>	<b>328,635</b>
<b>Ministry of Health (MoH)</b>			
Centre for Scientific Research into Plant Medicine	23,681	0	23,681
Christian Health Association of Ghana	597,712	0	597,712
Ghana Institute of Clinical Genetics	2,600	0	2,600
National Blood Service	10,500	0	10,500
Office of the Minister	196,462,070	0	196,462,070
Psychiatry Hospitals (Tertiary Health Services)	32,937	0	32,937
Regulatory Agencies	37,845	0	37,845
Teaching Hospitals	1,873,148	0	1,873,148
Training Institutions	41,262	0	41,262
<b>Total</b>	<b>199,081,754</b>	<b>0</b>	<b>199,081,754</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	35,108	0	35,108
Information Services Department	2,400	0	2,400
National Film and Television Institute (NAFTI)	3,156	0	3,156
<b>Total</b>	<b>40,664</b>	<b>0</b>	<b>40,664</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	15,000	1,418	13,582
Ghana Immigration Service	289,275	0	289,275
Ghana National Fire Service	170,000	0	170,000
Ghana National Fire Service	100,000	0	100,000
Ghana Police Service	620,000	0	620,000
Ghana Prisons Service	55,000	55,000	0
Nacortc Control Board	100,000	0	100,000
National Disaster Management Organization	1,349,275	56,418	1,292,857
<b>Total</b>			
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	5,838	0	5,838
Council for Law Reporting	5,000	0	5,000
Economic and Organised Crime Office	500	0	500
Gen. Admin and Finance	13,499	0	13,499
Legal Aid Scheme	3,000	0	3,000
<b>Total</b>	<b>27,837</b>	<b>0</b>	<b>27,837</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	377,600	7,870	369,730
Performance & Special Audit	18,500	0	18,500
Regional, District Audits & EIDA	60,000	60,000	0
<b>Total</b>	<b>456,100</b>	<b>67,870</b>	<b>388,230</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	54,938	0	54,938
<b>Total</b>	<b>54,938</b>	<b>0</b>	<b>54,938</b>
<b>Electoral Commission</b>			
Headquarters	20,000	0	20,000
<b>Total</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	2,880,000	325,080	2,554,920
<b>Total</b>	<b>2,880,000</b>	<b>325,080</b>	<b>2,554,920</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	83,000	1,304	81,696
<b>Total</b>	<b>83,000</b>	<b>1,304</b>	<b>81,696</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	30,000	12,639	17,361
Ghana Armed Forces	670,466	23,700	646,766
Veterans Association of Ghana	17,527	4,390	13,137
<b>Total</b>	<b>717,993</b>	<b>40,729</b>	<b>677,264</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (CEN)	2,600	0	2,600
Council for Technical & Vocational Education & Training	1,000	0	1,000
Gen. Admin	15,000	0	15,000
Ghana Book Development Council	500	0	500
Ghana Library Board	20,000	0	20,000
Ghana National Commission for UNESCO	500	0	500
Non Formal Education	18,000	0	18,000
Tertiary	1,100	0	1,100
WAEC (National)	37,561	0	37,561
<b>Total</b>	<b>96,261</b>	<b>0</b>	<b>96,261</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.	113,753	0	113,753
Environmental Protection Agency	704,473	0	704,473
Ghana Atomic Energy Commission (G.A.E.C)	48,800	0	48,800
Human Resource Directorate	18,728	0	18,728
<b>Total</b>	<b>885,755</b>	<b>0</b>	<b>885,755</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	38,565	0	38,565
<b>Total</b>	<b>38,565</b>	<b>0</b>	<b>38,565</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	75,624	6,460	69,164
<b>Total</b>	<b>75,624</b>	<b>6,460</b>	<b>69,164</b>
<b>Electoral Commission</b>			
Headquarters	150,600	148,933	1,667
<b>Total</b>	<b>150,600</b>	<b>148,933</b>	<b>1,667</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	4,557,687	1,860,013	2,697,674
<b>Total</b>	<b>4,557,687</b>	<b>1,860,013</b>	<b>2,697,674</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,000	0	1,000
Gen. Admin	43,002	0	43,002
Internal Audit	800	0	800
National Information Technology Agency	2,079	0	2,079
Postal & Courier Services Regulatory Commission	2,000	0	2,000
<b>Total</b>	<b>48,881</b>	<b>0</b>	<b>48,881</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	48,500	0	48,500
Internal Audit	3,500	0	3,500
National House of Chiefs	2,400	0	2,400
<b>Total</b>	<b>54,400</b>	<b>0</b>	<b>54,400</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	131,000	0	131,000
Ghana Armed Forces	895,396	91,640	803,756
<b>Total</b>	<b>1,026,396</b>	<b>91,640</b>	<b>934,756</b>
<b>Ministry of Education (MOE)</b>			
Ghana Library Board	30,340	0	30,340
Ghana National Commission for UNESCO	115,000	135,873	(20,873)
National Inspectorate Board	4,000	0	4,000
Non Formal Education	1,200	0	1,200
Planning Budgeting, Monitoring & Evaluation	320,000	0	320,000
Tertiary	377,563	0	377,563
WAEC (National)	4,531	0	4,531
<b>Total</b>	<b>852,633</b>	<b>135,873</b>	<b>716,761</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	24,326	0	24,326
Headquarters.	82,333	159,000,000	(158,917,667)
<b>Total</b>	<b>106,659</b>	<b>159,000,000</b>	<b>(158,893,341)</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Environmental Protection Agency	853,994	0	853,994
Finance and Administration	23,410	0	23,410
Ghana Atomic Energy Commission (G.A.E.C)	25,000	0	25,000
Human Resource Directorate	50,000	0	50,000
Policy, Planning, Monitoring and Evaluation	4,949	0	4,949
Science and Technology Directorate	300,000	0	300,000
<b>Total</b>	<b>1,257,353</b>	<b>0</b>	<b>1,257,353</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	46,000	0	46,000
Finance Headquarters	25,430,000	210,071	25,219,929
Ghana Revenue Authority	9,187,499	5,143,808	4,043,691
Public Procurement Authority	268,000	0	268,000
Securities and Exchange Commission	76,529	37,507	39,022
<b>Total</b>	<b>35,008,028</b>	<b>5,391,386</b>	<b>29,616,642</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Finance and Administration	3,490,328	0	3,490,328
<b>Total</b>	<b>3,490,328</b>	<b>0</b>	<b>3,490,328</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

## EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Headquarters	7,600	0	7,600
Lands Commission	15,000	0	15,000
O.A.S.L	58,500	0	58,500
<b>Total</b>	<b>81,100</b>	<b>0</b>	<b>81,100</b>
<b>Ministry of Roads and Highways</b>			
Ghana Highway Authority	48,293	0	48,293
<b>Total</b>	<b>48,293</b>	<b>0</b>	<b>48,293</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Export Promotion Authority	10,250	0	10,250
Ghana Standards Board	178,695	0	178,695
GRATIS	4,200	0	4,200
NBSSI	102,500	0	102,500
<b>Total</b>	<b>295,645</b>	<b>0</b>	<b>295,645</b>
<b>Ministry of Transport (MRT)</b>			
Gen. Admin	103,000	0	103,000
Ghana Railway Development Authority	25,000	0	25,000
Government Technical Training Centret	5,700	0	5,700
<b>Total</b>	<b>133,700</b>	<b>0</b>	<b>133,700</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	11,462	0	11,462
Gen. Admin (GA)	10,676	0	10,676
Public Servants Housing Loan Scheme Board	720	0	720
Water Resources Commission	54,550	0	54,550
<b>Total</b>	<b>77,408</b>	<b>0</b>	<b>77,408</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	35,000	0	35,000
National Sports Authority	250,000	0	250,000
<b>Total</b>	<b>285,000</b>	<b>0</b>	<b>285,000</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	100,000	0	100,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	95,280	0	95,280
<b>Total</b>	<b>95,280</b>	<b>0</b>	<b>95,280</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	9,000	8,000	1,000
<b>Total</b>	<b>9,000</b>	<b>8,000</b>	<b>1,000</b>
<b>Parliament of Ghana</b>			
Finance and Administration	71,005	7,139	63,866
<b>Total</b>	<b>71,005</b>	<b>7,139</b>	<b>63,866</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	69,215	0	69,215
<b>Total</b>	<b>69,215</b>	<b>0</b>	<b>69,215</b>
<b>Grand Total</b>	<b>210,293,866</b>	<b>907,166</b>	<b>209,386,701</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,204	0	5,204
Ghana Highway Authority	22,550	0	22,550
<b>Total</b>	<b>27,754</b>	<b>0</b>	<b>27,754</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Finance and Administration	101,562	12,785	88,777
Gen. Admin	27,019	0	27,019
HOTCATT	6,962	6,000	962
<b>Total</b>	<b>135,543</b>	<b>18,785</b>	<b>116,758</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Export Promotion Authority	1,150	0	1,150
Ghana Standards Board	250,000	0	250,000
GRATIS	9,000	0	9,000
NBSSI	20,000	0	20,000
<b>Total</b>	<b>280,150</b>	<b>0</b>	<b>280,150</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	12,236	0	12,236
Gen. Admin	39,347	0	39,347
Ghana Railway Development Authority	155,000	0	155,000
Government Technical Training Centret	240	0	240
National Road Safety Commission	41,600	0	41,600
<b>Total</b>	<b>248,423</b>	<b>0</b>	<b>248,423</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	12,181	0	12,181
Gen. Admin (GA)	144,248	0	144,248
Public Works Department	28,685	0	28,685
Water Resources Commission	218,641	0	218,641
<b>Total</b>	<b>403,755</b>	<b>0</b>	<b>403,755</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	30,000	0	30,000
National Sports Authority	50,000	0	50,000
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	11,160	0	11,160
<b>Total</b>	<b>11,160</b>	<b>0</b>	<b>11,160</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	18,000	3,000	15,000
<b>Total</b>	<b>18,000</b>	<b>3,000</b>	<b>15,000</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the National Security	15,231,302	16,827,271	(1,595,969)
Office of the President	23,568,347	76,264,648	(52,696,301)
Regional Co-ordination Council	1,658	0	1,658
Scholarship Secretariat	30,000,000	29,239,636	760,364
<b>Total</b>	<b>68,801,307</b>	<b>122,331,555</b>	<b>(53,530,248)</b>
<b>Other Government Obligations</b>			
Reserve Fund	105,000,000	35,000	104,965,000
Subscription	0	14,770,096	(14,770,096)
Tax Refund	310,674,000	0	310,674,000
Subscriptions	369,478,143	70,178	369,407,965
<b>Total</b>	<b>785,152,143</b>	<b>14,875,274</b>	<b>770,276,869</b>
<b>Parliament of Ghana</b>			
General Operations	119,936	0	119,936
Library, Research and Information Services	171	17	154
<b>Total</b>	<b>120,107</b>	<b>17</b>	<b>120,090</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	5,000	0	5,000
<b>Total</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Grand Total</b>	<b>935,113,089</b>	<b>309,866,821</b>	<b>625,246,268</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

### EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE AS AT OCTOBER GHc
<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	181,363	0	181,363
Foreign Affairs HQ	0	181,895	(181,895)
Middle East and Asia Region Missions	139,510	0	139,510
Subvented Organisation	353	0	353
<b>Total</b>	<b>711,854</b>	<b>181,895</b>	<b>529,959</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Dept. of Social Welfare General Administration, Budget and Planning	11,500	0	11,500
<b>Total</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	1,200	0	1,200
Christian Health Association of Ghana	1,031,815	0	1,031,815
Finance Division	10,000	0	10,000
Ghana College of Physicians and Surgeons	13,000	0	13,000
Human Resource Development	368,742	0	368,742
National Blood Service	78,099	0	78,099
Office of the Chief Director	3,406,246	0	3,406,246
Procurement and Supplies	45,000	0	45,000
Psychiatry Hospitals (Tertiary Health Services)	2,890	0	2,890
Regulatory Agencies	116,749	0	116,749
Teaching Hospitals	5,109,858	0	5,109,858
Training Institutions	274,233	0	274,233
West Africa Health Community	37,155	0	37,155
World Health Organisation	161,467	0	161,467
<b>Total</b>	<b>10,656,452</b>	<b>0</b>	<b>10,656,452</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	11,821	0	11,821
Ghana Broadcasting Corporation (GBC)	151,532	0	151,532
Information Services Department	1,800	0	1,800
National Film and Television Institute (NAFTI)	34,972	32,774	2,199
<b>Total</b>	<b>200,125</b>	<b>32,774</b>	<b>167,351</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	12,000	1,135	10,865
Ghana Immigration Service	10,000	0	10,000
Ghana National Fire Service	3,000	0	3,000
Ghana Police Service	90,000	0	90,000
Ghana Prisons Service	250,000	0	250,000
Nacortc Control Board	230,000	180,000	50,000
National Disaster Management Organization	300,000	0	300,000
<b>Total</b>	<b>895,000</b>	<b>181,135</b>	<b>713,865</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	68,954	0	68,954
Economic and Organised Crime Office	183,500	0	183,500
Gen. Admin and Finance	10,471	5,607,782	(5,597,311)
PPME	8,619	0	8,619
<b>Total</b>	<b>271,544</b>	<b>5,607,782</b>	<b>(5,336,238)</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Geological Survey Department	69,177	0	69,177
Headquarters	235,100	0	235,100
Lands Commission	40,000	0	40,000
Minerals Commission	3,426,330	0	3,426,330
O.A.S.L	188,220	0	188,220
<b>Total</b>	<b>3,958,827</b>	<b>0</b>	<b>3,958,827</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Environmental Health & Sanitation	118,840	0	118,840
Gen. Admin	10,330,000	300	10,329,700
Local Government Project Support Unit	5,999,850	0	5,999,850
Local Government Service	8,600	0	8,600
<b>Total</b>	<b>16,457,290</b>	<b>300</b>	<b>16,456,990</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.	2,562,999	0	2,562,999
Environmental Protection Agency	8,086,737	0	8,086,737
Finance and Administration	15,930,945	0	15,930,945
Ghana Atomic Energy Commission (G.A.E.C)	509,000	0	509,000
Town and Country Planning Department (T.C.P.D)	386,186	0	386,186
<b>Total</b>	<b>27,475,867</b>	<b>0</b>	<b>27,475,867</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	15,522,576	7,418,314	8,104,262
Finance Headquarters	12,922,280	5,080,164	7,842,116
Financial Intelligence Centre	3,000,000	0	3,000,000
Ghana Revenue Authority	58,396,300	20,830,770	37,565,530
Institute of Accountancy Training	400,000	102,550	297,450
Public Procurement Authority	837,920	0	837,920
Securities and Exchange Commission	705,346	0	705,346
Statistical Service	1,820,000	0	1,820,000
<b>Total</b>	<b>93,604,422</b>	<b>33,431,797</b>	<b>60,172,625</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
General Administration	28,095,688	6,249,891	21,845,797
<b>Total</b>	<b>28,095,688</b>	<b>6,249,891</b>	<b>21,845,797</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	10,000,000	0	10,000,000
Crop Services Directorate	137,194,253	0	137,194,253
Directorate of Agric. Extention Services.	1,313,533	0	1,313,533
Finance and Administration	5,939,814	0	5,939,814
Fisheries Commission	0	76,018	(76,018)
Ghana Irrigation Development Authority	11,597,302	6,747,723	4,849,579
Ghana Permanent Representative in Rome	80,880	0	80,880
Irrigation Company of Upper Region	451,000	0	451,000
Policy Planning Monitoring and Evaluation	6,445,136	888,106	5,557,030
Regional Agric Development Unit	6,546,640	0	6,546,640
Veterinary Services Dept. (Central Administration)	500,896	0	500,896
Veterinary Services Dept. (Central Administration) Disease Invest	445,894	0	445,894
Women in Agric. Development Department (WIAD)	251,327	0	251,327
<b>Total</b>	<b>180,766,675</b>	<b>7,711,847</b>	<b>173,054,828</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Europe Region Missions	0	356,491	(356,491)
Foreign Affairs HQ	14,800,904	0	14,800,904
Subvented Organisation	400,000	0	400,000
<b>Total</b>	<b>15,200,904</b>	<b>356,491</b>	<b>14,844,413</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Adminstration	4,041,764	0	4,041,764
Department of Children	25,000	0	25,000
Department of Women	953,320	0	953,320
Dept. of Social Welfare General Administration, Budget and Planni	112,588	0	112,588
<b>Total</b>	<b>5,132,672</b>	<b>0</b>	<b>5,132,672</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

### EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSET

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	15,156,010	0	15,156,010
<b>Total</b>	<b>15,156,010</b>	<b>0</b>	<b>15,156,010</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	2,019,584	0	2,019,584
<b>Total</b>	<b>2,019,584</b>	<b>0</b>	<b>2,019,584</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	63,278	0	63,278
<b>Total</b>	<b>63,278</b>	<b>0</b>	<b>63,278</b>
<b>Electoral Commission</b>			
Headquarters	1,803,100	6,381,039	(4,577,939)
<b>Total</b>	<b>1,803,100</b>	<b>6,381,039</b>	<b>(4,577,939)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	32,557,880	579,526	31,978,353
<b>Total</b>	<b>32,557,880</b>	<b>579,526</b>	<b>31,978,353</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	323,467	0	323,467
Gen. Admin	39,202,517	20,193,406	19,009,111
Ghana Meteorological Agency	647,333	0	647,333
Internal Audit	60,000	0	60,000
National Information Technology Agency	514,280	0	514,280
Poastal & Courier Services Regulatory Commission	92,419	0	92,419
<b>Total</b>	<b>40,840,016</b>	<b>20,193,406</b>	<b>20,646,610</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	1,452,456	631,862	820,594
National House of Chiefs	1,460,137	0	1,460,137
Traditional Affairs Division	363,137	0	363,137
<b>Total</b>	<b>3,275,730</b>	<b>631,862</b>	<b>2,643,868</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	492,000	48,904	443,096
Ghana Armed Forces	67,556,585	13,006,924	54,549,661
<b>Total</b>	<b>68,048,585</b>	<b>13,055,828</b>	<b>54,992,757</b>
<b>Ministry of Education (MOE)</b>			
Council for Technical & Vocational Education & Training	19,195,397	0	19,195,397
Gen. Admin	55,451,555	37,455,029	17,996,526
Ghana Education Office (GES)	26,466,865	50,000	26,416,865
Ghana Library Board	50,000	0	50,000
National Council for Curriculum and Assessment	30,000	0	30,000
National Inspectorate Board	30,000	0	30,000
National Service Secretariat	2,632,875	0	2,632,875
National Teaching Council	30,000	0	30,000
Planning Budgeting, Monitoring & Evaluation	944,655	0	944,655
Regional / District / School Services	23,914,320	0	23,914,320
Tertiary	10,764,700	1,396,864	9,367,836
WAEC (National)	513,831	0	513,831
<b>Total</b>	<b>140,024,197</b>	<b>38,901,893</b>	<b>101,122,304</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Factories Inspectorate			
Headquarters	1,190,632	0	1,190,632
Labour Department	625,732	0	625,732
National Vocational Training Institute (NVTI)	180,707	0	180,707
<b>Total</b>	<b>1,176,317</b>	<b>0</b>	<b>1,176,317</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	3,173,389	0	3,173,389
<b>Total</b>	<b>561,959,131</b>	<b>613,582,689</b>	<b>(51,623,557)</b>
<b>Total</b>	<b>561,959,131</b>	<b>613,582,689</b>	<b>(51,623,557)</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSET

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission			
Geological Survey Department	14,582,011	0	14,582,011
Headquarters	25,010,177	781,579	24,228,598
Lands Commission	44,734,307	1,341,085	43,393,222
Minerals Commission	27,506,952	112,454	27,394,498
O.A.S.L	1,285,000	0	1,285,000
<b>Total</b>	<b>18,506,742</b>	<b>0</b>	<b>18,506,742</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	500,000	0	500,000
Community Development	1,000,000	0	1,000,000
Department of Parks and Gardens	750,000	0	750,000
Development Planning Unit	500,000	0	500,000
Environmental Health & Sanitation	500,000	0	500,000
Gen. Admin	89,878,640	2,043,486	87,835,154
Inspectorate Division	531,212	0	531,212
Local Government Project Support Unit	72,970,475	0	72,970,475
Local Government Service	750,000	0	750,000
<b>Total</b>	<b>167,380,327</b>	<b>2,043,486</b>	<b>165,336,841</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	120,949,501	140,486,888	(19,537,387)
Department of Urban Roads	261,307,013	63,659,122	197,647,891
Ghana Highway Authority	267,186,538	298,500,949	(31,314,411)
Headquarters	17,361,990	255,468	17,106,522
<b>Total</b>	<b>666,805,042</b>	<b>502,902,426</b>	<b>163,902,615</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	430,500	0	430,500
Finance and Administration	1,668,320	0	1,668,320
Gen. Admin	589,920	0	589,920
General Administration	160,000	0	160,000
HOTCATT	50,000	0	50,000
Subvented Agencies	2,608,000	0	2,608,000
<b>Total</b>	<b>5,506,740</b>	<b>0</b>	<b>5,506,740</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	5,670,000	898,185	4,771,815
Foreign Missions	850,000	0	850,000
Gen. Admin	3,396,115	0	3,396,115
Ghana Export Promotion Authority	400,000	0	400,000
Ghana Standards Board	11,322,377	0	11,322,377
GRATIS	300,000	200,000	100,000
Industrial Development Division	100,000	0	100,000
NBSSI	1,000,000	0	1,000,000
PPME	300,000	0	300,000
Trade Development Division	17,986,360	0	17,986,360
<b>Total</b>	<b>41,324,852</b>	<b>1,098,185</b>	<b>40,226,667</b>
<b>Ministry of Transport (MRT)</b>			
Regional Maritime University	1,500,000	0	1,500,000
Gen. Admin	90,148,293	110,085	90,038,208
Ghana Railway Development Authority	33,085,710	26,360,787	6,724,922
Government Technical Training Centret	1,230,000	83,960	1,146,040
National Road Safety Commission	422,380	0	422,380
<b>Total</b>	<b>126,386,383</b>	<b>26,554,832</b>	<b>99,831,550</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)

### EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	75,000	0	75,000
Centre for Scientific Research into Plant Medicine	333,063	0	333,063
Christian Health Association of Ghana	31,000,570	0	31,000,570
College of Pharmacist	222,870	0	222,870
Ghana College of Physicians and Surgeons	194,000	0	194,000
Ghana Health Service	1,100,000	0	1,100,000
Ghana Institute of Clinical Genetics	161,100	0	161,100
Human Resource Development	320,000	0	320,000
Office of the Chief Director	194,713,964	31,700,173	163,013,791
Office of the Minister	0	0	0
Policy Planning, Monitoring and Evaluation Division	8,000,000	0	8,000,000
Policy, Planning, Monitoring & Evaluation	550,000	0	550,000
Procurement and Supplies	8,000	0	8,000
Regulatory Agencies	20,872,087	0	20,872,087
Teaching Hospitals	21,937,525	0	21,937,525
Training Institutions	20,583,331	0	20,583,331
<b>Total</b>	<b>300,071,509</b>	<b>31,700,173</b>	<b>268,371,337</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	581,438	0	581,438
Ghana Broadcasting Corporation (GBC)	8,621,121	0	8,621,121
Ghana News Agency	304,652	0	304,652
Information Services Department	642,740	0	642,740
National Film and Television Institute (NAFTI)	582,345	0	582,345
<b>Total</b>	<b>10,732,297</b>	<b>0</b>	<b>10,732,297</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	300,000	0	300,000
Ghana Immigration Service	8,164,000	57,704	8,106,296
Ghana National Fire Service	4,000,000	3,198,804	801,196
Ghana Police Service	53,172,520	659,642	52,512,878
Ghana Prisons Service	25,670,422	16,903,694	8,766,728
Ghana Refugee Board	350,000	0	350,000
Interior Headquarters	1,000,000	94,080	905,920
Migration Unit	220,000	0	220,000
Nacortic Control Board	1,200,000	0	1,200,000
National Commission on Small Arms	350,000	81,004	268,996
National Disaster Management Organization	5,000,000	1,505,068	3,494,932
National Peace Council	800,000	0	800,000
<b>Total</b>	<b>100,226,942</b>	<b>22,499,996</b>	<b>77,726,946</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	778,141	0	778,141
CopyRight Office	185,412	98,670	86,742
Council for Law Reporting	402,353	0	402,353
Economic and Organised Crime Office	1,264,511	0	1,264,511
Gen. Admin and Finance	1,051,144	0	1,051,144
General Legal Council	462,100	0	462,100
Law Reform Commission	124,909	0	124,909
Legal Aid Scheme	470,628	0	470,628
PPME	19,300	0	19,300
Registrar General's Dep't	4,542,337	0	4,542,337
<b>Total</b>	<b>9,300,835</b>	<b>98,670</b>	<b>9,202,165</b>

**CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER)  
EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST**

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
Management Services			
Microfinance and Small Loans Centre (MASLOC)	70,000	0	70,000
National Pensions Regulatory Authority (NPRA)	5,000,000	0	5,000,000
National Population Council	266,300	0	266,300
Office of Head of Civil Service(OHCS)	568,820	21,240	547,580
Office of the Administrator	500,000	0	500,000
Office of the National Security	299,200	0	299,200
Office of the President	3,700,289	16,070,106	(12,369,817)
Regional Co-ordination Council	8,322,775	26,106,891	(17,784,116)
Savannah Accelerated Development Authority (SADA)	2,182,421	0	2,182,421
Scholarship Secretariat	20,000,000	0	20,000,000
<b>Total</b>	<b>43,050,764</b>	<b>42,198,238</b>	<b>852,526</b>
<b>Other Government Obligations</b>			
Contingency	151,366,951	0	151,366,951
Non Road Arrears	211,270,317	0	211,270,317
Reserve Fund	252,143,864	0	252,143,864
Road Arrears	640,529,794	0	640,529,794
Intra Sectorial	1,883,009,526	0	1,883,009,526
<b>Total</b>	<b>3,138,320,452</b>	<b>0</b>	<b>3,138,320,452</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	257,095	0	257,095
Corporate Services	444,469	0	444,469
Finance and Administration	354,199	0	354,199
General Operations	57,710,675	2,503,183	55,207,493
Library, Research and Information Services	730,869	0	730,869
<b>Total</b>	<b>59,497,308</b>	<b>2,503,183</b>	<b>56,994,125</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	2,910,061	136,070	2,773,991
<b>Total</b>	<b>2,910,061</b>	<b>136,070</b>	<b>2,773,991</b>
<b>Grand Total</b>	<b>6,541,121,537</b>	<b>1,470,955,700</b>	<b>5,070,165,837</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (OCTOBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE AS AT OCTOBER GH¢
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	72,004	0	72,004
Community Water & Sanitation Agency	50,854,091	0	50,854,091
Department of Rural Housing	154,102	0	154,102
Engineers Council	147,981	0	147,981
Gen. Admin (GA)	193,844	5,501,577	(5,307,733)
Ghana Water Company Ltd (GWCL)	293,729,289	0	293,729,289
Housing	7,583,807	1,102,326	6,481,481
Hydrological Services Department	51,895,605	39,195,510	12,700,094
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	189,166	0	189,166
Public Servants Housing Loan Scheme Board	296,158	20,553	275,605
Public Works Department	71,259,271	46,106,610	25,152,661
Rent Control Department	121,483	0	121,483
Research Statistics and Information Management (RSIM)	130,571	0	130,571
Water Resources Commission	1,347,332	0	1,347,332
<b>Total</b>	<b>477,974,703</b>	<b>91,926,575</b>	<b>386,048,127</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	969,000	3,602,918	(2,633,918)
National Sports Authority	1,067,201	233,151	834,050
National Sports Colleague	410,387	0	410,387
National Youth Authority	971,000	146,409	824,591
<b>Total</b>	<b>3,417,588</b>	<b>3,982,478</b>	<b>(564,890)</b>
<b>MMDA TRANSFER</b>			
Feeder Roads	7,652,590	0	7,652,590
Physical Planning	80,280	0	80,280
Urban Roads	22,855,598	0	22,855,598
<b>Total</b>	<b>30,588,468</b>	<b>0</b>	<b>30,588,468</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	1,465,850	0	1,465,850
<b>Total</b>	<b>1,465,850</b>	<b>0</b>	<b>1,465,850</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,206,350	0	3,206,350
<b>Total</b>	<b>3,206,350</b>	<b>0</b>	<b>3,206,350</b>
<b>National Media Commission</b>			
Finance and Administration	1,710,000	0	1,710,000
<b>Total</b>	<b>1,710,000</b>	<b>0</b>	<b>1,710,000</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	422,750	0	422,750
<b>Total</b>	<b>422,750</b>	<b>0</b>	<b>422,750</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	365,200	0	365,200
Ghana AIDS Commission	222,000	0	222,000
Ghana Investment Promotion Centre (GIPC)	853,759	0	853,759
Internal Audit Agency	200,000	0	200,000

## CLASSIFICATION OF MDAS EXPENDITURE BY HEAD

## ACTUALS FOR THE MONTH OF OCTOBER

	USE OF GOODS						Grand Total
	COMPENSATION GH¢	& SERVICES GH¢	INTEREST GH¢	SOCIAL BENEFITS GH¢	OTHER EXPENSES GH¢	NON-FINANCIAL ASSETS GH¢	
MDA							
Ministry of Justice (MoJ)	2,430,265	173,497			5,146,767	98,670	7,849,198
Ministry of Lands and Natural Resources (MLNR)	8,493,803	3,390,120					11,883,923
Ministry of Local Govt and Rural Development (MLGRD)	21,523,830	29,313,303	1,393,639			189,493	52,420,264
Ministry of Roads and Highways	2,785,996	6,830	2,494,675			209,794,301	215,081,802
Ministry of Tourism, Culture and Creative Arts	392,665	209,857			6,520		609,042
Ministry of Trade and Industry (MoTI)	1,530,432	47,280				371,729	1,949,441
Ministry of Transport (MRT)	3,260,777	186,999	42,433			19,173,098	22,663,307
Ministry of Water Resources, Works and Housing (MWRWH)	2,128,802	73,608	10,773,597			4,790,091	17,766,099
Ministry of Youth and Sports (MoYS)	861,864	9,305,222				2,658,131	12,825,217
MMDA TRANSFER				31,536			31,536
National Commission for Civic Education (NCCF)	2,194,382					33,866	2,228,248
National Development Planning Commission (NDPC)	68,285						68,285
National Media Commission	17,920	24,226					42,146
National Labour Commission (NLC)	49,436	74,051		8,000		3,000	134,487
Office of Government Machinery (OGM)	14,600,780	4,125,007			16,040,910		41,922,327
Other Government Obligations	227,155,158		372,123,812			70,178	599,349,149
Parliament of Ghana	3,299,806	2,705,658	3,268	7,139		17	6,371,176
Public Services Commission	149,520	25,495					175,015
<b>Grand Total</b>	<b>993,761,155</b>	<b>809,565,608</b>	<b>423,856,594</b>	<b>173,569</b>	<b>80,394,926</b>	<b>331,675,123</b>	<b>2,639,426,974</b>

## CLASSIFICATION OF MDAS EXPENDITURE BY HEAD

## ACTUALS FOR THE MONTH OF OCTOBER

	USE OF GOODS							Grand Total
	COMPENSATION & SERVICES	INTEREST	BENEFITS	OTHER EXPENSES	ASSETS	NON-FINANCIAL	Grand Total	
	GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
MDA								
Audit Service(AS)	3,742,582	730,252						4,472,834
CHRAJ (CHRAJ)	1,039,619	12,462		2,455				1,054,536
District Assembly Common Fund(DACF)	20,579							20,579
Electoral Commission	1,721,647	143,707		33,450				1,898,804
Judicial Service (JS)	6,455,790							6,455,790
Ministry of Communications (MoC)	944,480	504	29,892					974,876
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,945,568	32,994			631,862			2,610,424
Ministry of Defence (MoD)	41,021,369	966,886	14,261,486	7,500	33,522			56,290,762
Ministry of Education (MOE)	376,691,618	140,544	1,153,565		50,000	3,237,365		381,273,091
Ministry of Employment and Labour Relations (MELR)	3,537,978	102,497						3,640,476
Ministry of Energy and Petroleum (MENP)	337,474	700,143,767	7,318,042		59,000,000	75,209,956		842,009,240
Ministry of Environment Science, Technology and Innovation (MESTI)	10,732,932	3,465,072						14,198,004
Ministry of Finance (MoF)	29,481,652	14,159,556	1,758,003	4,354	8,107	2,624,850		48,036,522
Ministry of Fisheries and Aquaculture Development		24,711						24,711
Ministry of Food and Agriculture (MOFA)	10,054,569	223,181	912,318			5,156,076		16,346,144
Ministry of Foreign Affairs and Regional Integration(MFARI)	7,670,443	3,144,449		146,576				10,961,468
Ministry of Gender, Children and Social Protection (MGCCSP)	176,995	9,631,007						9,808,001
Ministry of Health (MoH)	122,290,509	115,856	10,853,051			228,584		133,488,000
Ministry of Information and Media Relations (MIMR)	4,789,409	100,604						4,890,013
Ministry of Interior (MINT)	80,162,222	26,701,005	738,812					107,602,039

## ACRONYMS

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

## ACRONYMS

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

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND | NOVEMBER 2013

## 4.0 SUMMARY OF RECEIPTS AND PAYMENTS

The summary of Receipts and Payments for the month of November 2013 in millions is as follows:

	Nov-13 Budget GH¢M	Nov-13 Actual GH¢M	Nov-13 Variance GH¢M
Receipts	2,165.86	1,314.81	851.05
Payments	2,498.76	1,503.50	995.26
Net Receipts/Payments	(332.91)	(188.69)	(144.22)

In the month of November total receipts fell short of the budget by GH¢851.05 million, total payment also below budget by GH¢ 995.26 million giving rise to actual deficit being lower than the planned deficit by GH¢ 144.22

## 5.0 SUMMARY OF REVENUE AND EXPENDITURE

The summary of Revenue and Expenditure for the month of November 2013 in millions is as follows:

	Nov-13 BUDGET GH¢,M	Nov-13 ACTUAL GH¢,M	Nov-13 VARIANCE GH¢,M
REVENUE	1,682.54	1,037.96	644.58
EXPENDITURE	1,710.14	1,489.58	220.56
SURPLUS/(DEFICIT)	(27.60)	(451.62)	424.02

Actual Revenue fell short of the budget by GH¢ 644.58 for the month of November. Though actual expenditure also fell short of the budget by GH¢ 220.56 in the same period, this was enough to absorb the revenue deficit giving rise to actual deficit exceeding plan deficit by GH¢ 424.02.

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND NOVEMBER 2013

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

### 1.0 INTRODUCTION

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

The financial statements comprise:

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

### 2.0 THE SCOPE OF THE FINANCIAL STATEMENTS:

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

### 3.0 CLASSIFICATION OF ACCOUNTS

A new harmonize Chart of Accounts (CoA) which adopts the International Monetary Fund's Government Finance Statistics (GFS) classification forms the bases upon which Government of Ghana and all other Public Sector Institutions uses for budget preparation, execution, accounting and reporting.

The reporting format of the Financial Statements is based on the requirements of the financial laws governing Public sector finances in Ghana.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND NOVEMBER 2013

### 6.2.1 Compensation of Employees

Compensation of Employees as detailed in Note nine (9) for the month was GH¢ 964.46 million as against a budget of GH¢ 757.51 million. This resulted in excess expenditure of GH¢ 206.96 million. This was predominantly driven by continues implementation of the single spine salary structure. Compensation of Employees cost which represents 64.75% of total Expenditure for the month, also represents 92.92% of consolidated fund revenue for November.

### 6.2.2 Use of Goods and Services

Expenditure on Goods and Services incurred for the month as detailed in note ten (10), was GH¢ 90.78 million as against the budgeted figure of GH¢590.98 million resulting in a favourable variance of GH¢ 500.20 or 84.64%. This represents 6.09% of total expenditure for the period.

### 6.2.3 Interest

Interest for the period which is 23.48% of total expenditure and which amounts to GH¢ 349.68 million was GH¢83.48 million in excess of the budgeted figure of GH¢266.20million.

### 6.2.4 Social Benefits and Other Expenses

Expenditure on Social Benefits for the month as detailed in Note 13 gave a favourable variance of GH¢17.38 million. Other Expenses as detailed in Note 14, was GH¢ 84.51 million as against a budget of GH¢ 77.93 giving rise to an unfavourable variance of GH¢ 6.58 million.

## 6.3 PUBLIC DEBT REPAYMENTS

Public Debt is made up of Domestic and External Debts as detailed in Note 15. Total payments was GH¢ 1,384.92 million as against a budgeted figure of GH¢ 107.95 million, giving rise to an unfavourable variance of GH¢ 1,276.97 million or 1183%.

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND NOVEMBER 2013

## 6.0 ADDITIONAL STATISTICS

### 6.1 REVENUE

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue fell short of the budget by 38.31%. 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¢ 465.54 million as against the expected amount of GH¢ 580.53 million indicating an unfavourable variance of GH¢ 114.99 million or 19.81%. Direct tax contributed 44.85% of total revenue for the period.

#### 6.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢ 543.45 million against a budget of GH¢ 696.98 million. This resulted in an unfavourable variance of GH¢ 153.53 million or 22.03%. Indirect Tax contributed 52.36% of total revenue for the period.

#### 6.1.3 Grants

No grant was received in the month of November 2013.

#### 6.1.4 Non - Tax Revenue

Non - Tax Revenue as detailed in Note 5 for the month was GH¢ 28.97 million as against a budgeted figure of GH¢405.03 million giving rise to an unfavourable variance of GH¢ 376.06 million or 92.85%. Non Tax Revenue contributed 2.79% 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¢ 1,489.58 million as against the budget of GH¢1,710.14million, resulting in favourable variance of GH¢ 220.56million or 13%.

# STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED NOVEMBER 30, 2013

	NOTES	MONTHLY	ACTUAL	%	VARIANCE
		BUDGET	NOVEMBER		GH¢
RECEIPTS		GH¢	GH¢		GH¢
DIRECT TAX	2	580,528,535	465,536,929	35	(114,991,606)
INDIRECT TAX	3	710,864,166	560,081,135	43	(150,783,031)
GRANTS	4	0	0	0	0
NON-TAX REVENUE	5	405,032,512	28,968,944	2	(376,063,568)
NHIL	6	68,676,667	36,875,874	3	(31,800,793)
LOANS RECEIVED	7	400,754,965	221,739,914	17	(179,015,051)
RECOVERIES	8	0	1,608,854	0	1,608,854
<b>TOTAL RECEIPTS</b>		<b>2,165,856,845</b>	<b>1,314,811,650</b>	<b>100</b>	<b>(851,045,195)</b>
<b>PAYMENTS</b>					
COMPENSATION OF EMPLOYEES	9	757,508,023	964,464,036	64	(206,956,012)
GOODS AND SERVICES	10	590,984,445	90,780,264	6	500,204,181
NON-FINANCIAL ASSETS	11	680,549,022	170,343,680	11	510,205,342
INTEREST	12	266,195,880	349,679,241	23	(83,483,361)
SOCIAL BENEFITS	13	17,524,489	145,140	0	17,379,349
OTHER EXPENSES	14	77,926,091	84,510,586	6	(6,584,495)
LOAN REPAYMENTS	15	107,945,812	0	0	107,945,812
OTHER PAYMENTS	16	130,060	(156,419,476)	(10)	156,549,537
<b>TOTAL PAYMENTS</b>		<b>2,498,763,822</b>	<b>1,503,503,470</b>	<b>100</b>	<b>995,260,352</b>
<b>NET CHANGE IN STOCK OF CASH</b>			<b>(188,691,819)</b>		
<b>CASH/BANK BALANCE AS AT BEGINNING</b>			<b>(1,194,154,424)</b>		
<b>CASH/BANK BALANCE AS AT END</b>			<b>(1,382,846,244)</b>		

# PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

## NOVEMBER 2013

### 7.0 APPROPRIATION

		GH¢ Million
ANNUAL APPROPRIATION		31,845.66
UTILISED APPROPRIATION INCL. DOMESTIC TRADING.	32,880.87	
**LESS: COMPENSATION UNDERSTATED	154.34	
OTHER PAYMENTS UNDERSTAED	1,529.16	
DOMESTIC REPAYMENT WRONGLY CLASSIFIED	(15,636.41)	
UTILISED APPROPRIATION AS AT November 2013		(18,927.96)
UNUTILISED APPROPRIATION		12,917.70

\*\* The above adjustment is as result of wrong classifications in previous months.

### 8.0 CONCLUSION

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

In compliance therefore with Section 40 of the FAA, 2003 (Act 654) and Regulation 188 of the FAR, 2004 (LI 1802), the Report and the Public Accounts on the Consolidated Fund for the month of November, 2013 are hereby presented.



**GRACE FRANCISCA ADZROE**  
**Ag CONTROLLER AND ACCOUNTANT - GENERAL**

# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED NOVEMBER 30, 2013

	NOTES	MONTHLY BUDGET GH¢	ACTUAL NOVEMBER 2013 GH¢	ACTUAL NOVEMBER 2012 GH¢
<b>REVENUE</b>				
DIRECT TAX	2	580,528,535	465,536,929	628,835,211
INDIRECT TAX	3	696,982,157	543,453,711	451,834,831
GRANTS	4	0	0	0
NON-TAX REVENUE	5	405,032,512	28,968,944	15,018,629
<b>TOTAL REVENUE</b>		<b>1,682,543,204</b>	<b>1,037,959,584</b>	<b>1,095,688,671</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	9	757,508,023	964,464,036	850,944,104
GOODS AND SERVICES	10	590,984,445	90,780,264	121,629,067
INTEREST	12	266,195,880	349,679,241	394,948,377
SOCIAL BENEFITS	13	17,524,489	145,140	3,738,956
OTHER EXPENSES	14	77,926,091	84,510,586	120,834,870
<b>TOTAL EXPENDITURE</b>		<b>1,710,138,928</b>	<b>1,489,579,266</b>	<b>1,492,095,374</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(27,595,724)</b>	<b>(451,619,682)</b>	<b>(396,406,703)</b>

## SUMMARY YEAR TO DATE RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED NOVEMBER 30, 2013

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL NOVEMBER D	%	YTD VARIANCE E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	7,824,961,440	6,585,024,732	465,536,929	5,300,180,176	33	(1,284,844,556)
INDIRECT TAX	8,512,237,896	6,669,256,210	560,081,135	5,830,364,866	36	(838,891,344)
GRANTS	1,258,471,704	456,715,200	0	87,382,764	1	(369,332,436)
NON-TAX REVENUE	4,019,904,399	3,747,865,959	28,968,944	637,413,754	4	(3,110,452,205)
NHIL	917,858,412	675,733,333	36,875,874	500,690,623	3	(175,042,710)
LOANS RECEIVED	4,809,059,580	4,408,304,615	221,739,914	3,707,028,950	23	(701,275,665)
RECOVERIES	0	0	1,608,854	7,101,821	0	7,101,821
<b>TOTAL RECEIPTS</b>	<b>27,342,493,431</b>	<b>22,542,900,049</b>	<b>1,314,811,650</b>	<b>16,070,162,955</b>	<b>100</b>	<b>(6,472,737,094)</b>
<b>PAYMENTS</b>						
	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	9,090,096,279	8,332,588,256	964,464,036	9,496,433,424	55	(1,163,845,168)
GOODS AND SERVICES	7,091,813,341	590,984,445	90,780,264	1,557,352,615	9	(966,368,170)
NON-FINANCIAL ASSETS	8,166,588,267	680,549,022	170,343,680	1,641,299,380	10	(960,750,358)
INTEREST	3,194,350,557	2,928,154,677	349,679,241	4,275,130,117	25	(1,346,975,439)
SOCIAL BENEFITS	210,293,866	192,769,377	145,140	1,052,305	0	191,717,072
OTHER EXPENSES	935,113,089	857,186,998	84,510,586	394,377,407	2	462,809,591
LOAN REPAYMENTS	1,295,349,743	1,187,403,931	0	432,629,791	3	754,774,140
OTHER PAYMENTS	1,860,498,954	1,705,457,375	(156,419,476)	(553,810,858)	(3)	2,259,268,233
CONSUMPTION OF FIXED ASSETS	1,560,723	1,430,663	0	0	0	1,430,663
<b>TOTAL PAYMENTS</b>	<b>31,845,664,819</b>	<b>16,476,524,744</b>	<b>1,503,503,470</b>	<b>17,244,464,179</b>	<b>100</b>	<b>(767,939,435)</b>
<b>NET CHANGE IN STOCK OF CASH</b>			<b>(188,691,819)</b>	<b>(1,174,301,225)</b>		

**BALANCE SHEET AS AT NOVEMBER 30 2013**

ASSETS	NOTES	2013 GH¢	2012 GH¢
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	17	(1,382,846,244)	2,008,588,316
Receivables	18	24,787,199	7,689,771
Inventories	19	672,848	266,715
Prepayments	20	1,397,853	43,978,474
<b>TOTAL CURRENT ASSET</b>		<b>(1,355,988,344)</b>	<b>2,060,523,276</b>
<b>NON CURRENT ASSETS</b>			
Receivables	21	1,417,254,984	1,495,838,963
Equity Investments	22	1,809,876,560	1,696,884,372
Infrastructure, plant and Equipment	23	1,724,040,571	927,551,888
Work In-Progress	24	1,799,394,905	99,212,013
<b>TOTAL NON-CURRENT ASSET</b>		<b>6,750,567,020</b>	<b>4,219,487,236</b>
<b>TOTAL ASSET</b>		<b>5,394,578,676</b>	<b>6,280,010,512</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	26	3,032,881,271	1,480,658,662
Deposits and Other Trust Monies	27	1,747,507,726	451,650,178
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,780,388,997</b>	<b>1,932,308,840</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	28	21,474,272,387	16,145,731,643
External	29	16,035,996,353	11,858,904,659
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>37,510,268,740</b>	<b>28,004,636,302</b>
<b>TOTAL LIABILITIES</b>		<b>42,290,657,738</b>	<b>29,936,945,142</b>
<b>NET ASSETS</b>		<b>(36,896,079,061)</b>	<b>(23,656,934,629)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(451,619,682)	(2,169,095,555)
Accumulated Surpluses / (Deficits)		(36,444,459,379)	(21,487,839,074)
<b>NETWORTH</b>		<b>(36,896,079,061)</b>	<b>(23,656,934,629)</b>

GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL

## SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED NOVEMBER 30, 2013

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL NOVEMBER D	%	YTD VARIANCE E=A-D
<b>RECEIPTS</b>						
DIRECT TAX	7,824,961,440	6,585,024,732	465,536,929	4,887,568,942	45	(1,697,455,790)
INDIRECT TAX	8,512,237,896	6,598,052,823	543,453,711	5,314,588,495	49	(1,283,464,328)
GRANTS	1,258,471,704	456,715,200	0	87,382,764	1	(369,332,436)
NON-TAX REVENUE	1,155,701,424	3,747,865,959	28,968,944	637,413,754	6	(3,110,452,205)
<b>TOTAL RECEIPTS</b>	<b>18,751,372,464</b>	<b>17,387,658,714</b>	<b>1,037,959,584</b>	<b>10,926,953,956</b>	<b>100</b>	<b>(6,460,704,758)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	9,090,096,279	7,575,080,232	964,464,036	9,650,771,225	61	(2,075,690,992)
GOODS AND SERVICES	7,091,813,341	5,909,844,450	90,780,264	1,557,352,615	10	4,352,491,836
INTEREST	3,194,350,557	2,661,958,798	349,679,241	4,275,130,117	27	(1,613,171,319)
SOCIAL BENEFITS	210,293,866	175,244,889	145,140	1,052,305	0	174,192,583
OTHER EXPENSES	935,113,089	779,260,907	84,510,586	394,377,407	2	384,883,501
CONSUMPTION OF FIXED ASSETS	1,560,723	1,300,603	0	0	0	1,300,603
<b>TOTAL PAYMENTS</b>	<b>20,523,227,854</b>	<b>17,102,689,879</b>	<b>1,489,579,266</b>	<b>15,878,683,668</b>	<b>100</b>	<b>1,224,006,211</b>

**SURPLUS/(DEFICIT)**

<b>(451,619,682)</b>	<b>(4,951,729,712)</b>
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# STATEMENT OF CASHFLOW FOR THE MONTH ENDED NOVEMBER 30, 2013

	2013 GHc	2012 GHc
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>		
Acquisition of Financial assets		
Loans	1,053,018	0
Shares and other equity	0	0
Advances	555,836	(19,036)
<b>Total Acquisition Financial Assets</b>	<b>1,608,854</b>	<b>(19,036)</b>
<b>Disposal/Recovery of Financial Asset</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	0	19,874
<b>Total Disposal/Recovery of Financial assets</b>	<b>0</b>	<b>19,874</b>
<b>Net cashflow from investment in financial assets</b>	<b>1,608,854</b>	<b>(18,691)</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>		
<b>DOMESTIC</b>		
Inflow	1,606,655,550	1,223,122,033
Outflow	(1,384,915,636)	(1,139,733,246)
<b>Net Incurrence of Domestic Liability</b>	<b>221,739,914</b>	<b>83,388,787</b>
<b>EXTERNAL</b>		
Inflow	0	0
Outflow	0	0
<b>Net Incurrence of Foreign Liability</b>	<b>0</b>	<b>0</b>
	<b>221,739,914</b>	<b>83,388,787</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>	<b>(188,691,819)</b>	<b>(810,882,789)</b>
<b>NET CHANGE IN STOCK OF CASH</b>	<b>(1,194,154,424)</b>	<b>2,575,665,343</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>	<b>(1,382,846,244)</b>	<b>1,764,782,554</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED NOVEMBER 30, 2013

	2013	2012
	GH¢	GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>		
Taxes	1,008,990,640	848,815,827
Grants	0	0
Non-Tax Revenue	28,968,944	130,015,278
Other Receipts	53,503,298	84,458,988
<b>Total Receipt</b>	<b>1,091,462,881</b>	<b>1,063,290,092</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>		
Compensation of Employees	(964,464,036)	(818,060,801)
Goods and Services	(90,780,264)	(523,565,569)
Interest	(349,679,241)	(249,391,857)
Other Expenses	(84,510,586)	(308,042,787)
Social Benefit	(145,140)	(507,157)
Other Payments	156,419,476	373,989,661
<b>Total Payment</b>	<b>(1,333,159,790)</b>	<b>(1,525,578,509)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>(241,696,908)</b>	<b>(462,288,417)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>		
<b>Purchase/Granting of Nonfinancial assets</b>		
Fixed Asset	(27,403,802)	(432,002,194)
Inventory	0	0
Work-In-Progress	(142,939,878)	0
<b>Total Acquisition of Asset</b>	<b>(170,343,680)</b>	<b>(432,002,194)</b>
<b>Disposal of Non Current Asset</b>		
Fixed Asset	0	0
Inventory	0	0
Work-In Progress	0	0
<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>(170,343,680)</b>	<b>(193,486,188)</b>

## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	320,440,290	237,634,754
Paid by Corporations and Other Companies	125,731,264	45,626,368
Miscellaneous	19,365,374	81,443,440
<b>Total Reciept</b>	<b>465,536,929</b>	<b>364,704,562</b>
<b>Less:</b>		
DACF	0	0
<b>Actual Revenue</b>	<b>465,536,929</b>	<b>364,704,562</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	134,062,892	114,242,326
Excises	61,089,921	51,833,572
Customs and Other Import Duties	364,928,322	318,035,367
Taxes on Exports	0	0
<b>Total Receipts</b>	<b>560,081,135</b>	<b>484,111,264</b>
<b>Less:</b>		
<b>LEVIES</b>		
Energy Fund	137,098.07	166,171
Exploration	273,244.05	332,342
Road Fund	16,217,081.90	19,770,192
<b>Total</b>	<b>16,627,424</b>	<b>20,268,706</b>
<b>TRUST MONIES</b>		
GETFund	0	0
Petroleum	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>543,453,711</b>	<b>0</b>
<b>4 GRANT</b>		
Program	0	0
Project Grant	0	0
Counterpart Fund	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>5 NON-TAX REVENUE</b>		
Property income	6,317,203.87	121,581,541
Sales of goods and services	14,029,530.97	5,456,913
Fines, penalties, and forfei	1,278,443.04	823,685
Voluntary transfers other th	0	0
Miscellaneous and unidentifi	7,343,765.83	2,153,139
<b>Total</b>	<b>28,968,944</b>	<b>130,015,278</b>

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### 1.1 Accounting Basis

The Financial Statements are prepared on a modified accrual basis

#### REVENUE

Government reports revenue in the period in which they are received and lodged into the Treasury Main Accounts with Bank of Ghana.

#### EXPENDITURE

Expenditure is recognized when liabilities on goods and services are incurred. However, Interests are recorded only when they are paid.

#### ASSETS

Fixed asset acquired during the year is capitalised in line with standard practice and depreciation is not charged in the year of acquisition

#### LOANS AND INVESTMENTS

Loans and investments are recorded on a Cash Basis

#### FOREIGN CURRENCY TRANSLATION

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

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

#### GRANTS

Grants are recognised as and when they are received

## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>10 GOODS AND SERVICES</b>		
Materials and Office Consuma	40,799,021	138,952,723
Utilities	2,369,749	50,135,932
General Cleaning	216,997	230,347
Rentals	1,202,533	1,455,530
Travel and Transport	26,229,186	30,335,007
Repairs and Maintenance	2,028,246	1,795,445
Training, Seminar and Confer	13,206,285	78,189,807
Consultancy Expenses	2,595,862	222,205,680
Special Services	1,362,572	197,786
Other Charges and Fees	650,539	64,492
Emergency Services	119,276	2,819
<b>Total</b>	<b>90,780,264</b>	<b>523,565,569</b>
<b>11 NON-FINANCIAL ASSETS</b>		
Fixed asset	27,403,801.59	398,627,387
Work In Progress	142,939,878.44	33,374,807
Inventory	0	0
<b>Total</b>	<b>170,343,680</b>	<b>432,002,194</b>
<b>12 INTEREST</b>		
External	101,761,663.30	96,942,267
Domestic	247,917,577.23	152,449,589
<b>Total</b>	<b>349,679,241</b>	<b>249,391,857</b>
<b>13 SOCIAL BENEFITS</b>		
Social security benefits in cash	0	340,068
Employer social benefits in cash	145,139.58	167,090
<b>Total</b>	<b>145,140</b>	<b>507,157</b>
<b>14 OTHER EXPENSES</b>		
Insurance and compensation	266,827.09	
Professional fees	21,969,324.00	
Customs Duties	0	
Court Expenses	0	
Other Charges	47,000,910.55	
Awards & Rewards	0	
Donations	260.52	
Contributions	12,106,297.15	
Tuition Fees	15,000.00	
Special Operations	2,773,775.00	
Scholarship & Bursaries	0	
Grants to Employees	0	
Refuse Lifting Expenses	0	
National Awards	378,191.49	
Project Expenses	0	
<b>Total</b>	<b>84,510,586</b>	<b>308,042,787</b>

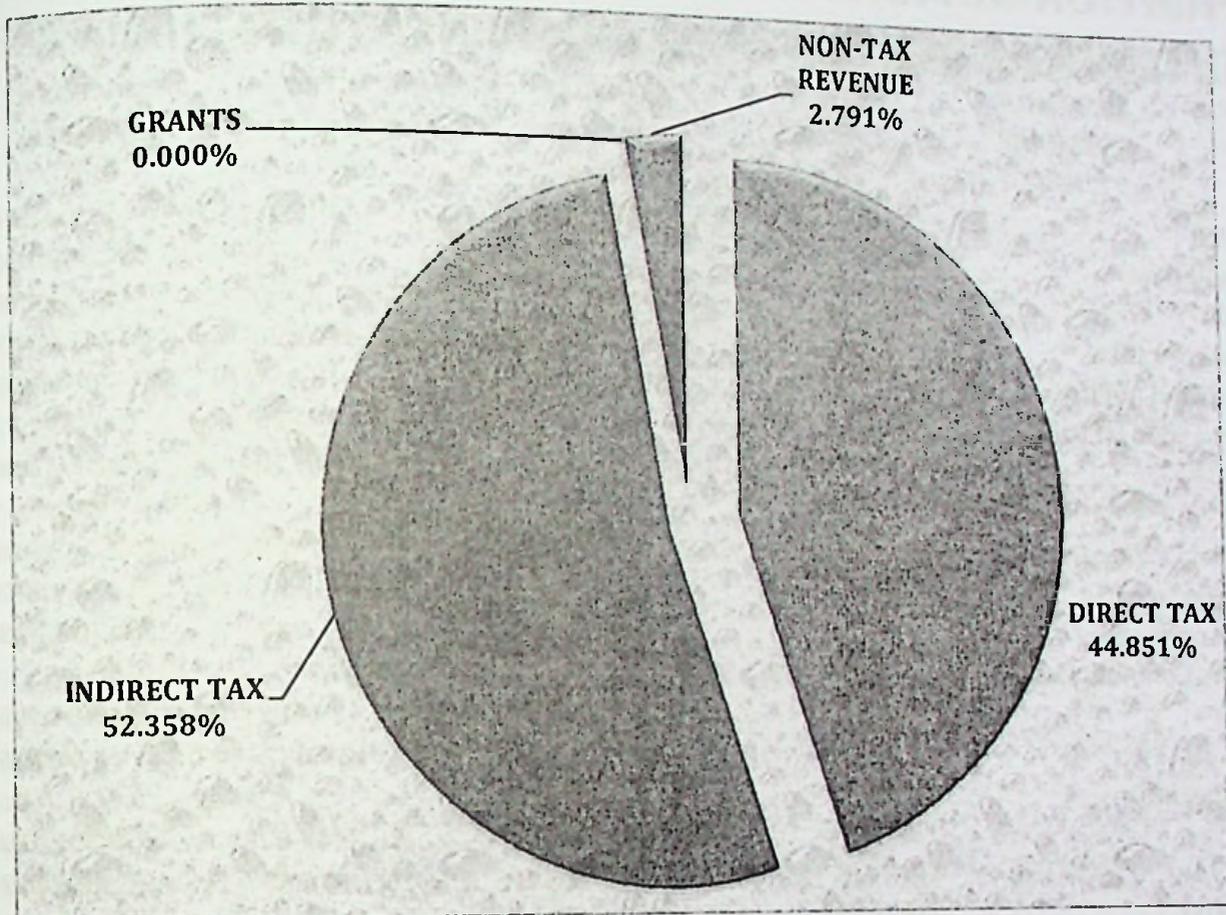
NOTES TO THE ACCOUNTS	2013 GH¢	2012 GH¢
<b>6 NATIONAL HEALTH INSUARANCE LEVIES</b>		
SSNIT	0	30,068,317
Domestic	0	0
Import	36,875,873.81	34,121,965
<b>Total</b>	<b>36,875,874</b>	<b>64,190,282</b>
<b>7 LOANS RECEIVED</b>		
Short Term Borrowing / Payable	1,408,599,545	1,047,231,292
Medium Term Borrowings / Payable	101,581,314	117,520,391
Stocks and Bonds (long Term borrowings)	96,474,691	58,370,350
<b>Total Domestic Borrowing</b>	<b>1,606,655,550</b>	<b>1,223,122,033</b>
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institut	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>Total Loans Recieved</b>	<b>1,606,655,550</b>	<b>1,223,122,033</b>
<b>8 RECOVERIES</b>		
Securities other than shares	0	0
Loans	1,053,018	0
Shares and other equity	0	0
Advances	555,836	19,036
<b>Total</b>	<b>1,608,854</b>	<b>19,036</b>
<b>9 COMPENSATION OF EMPLOYEES</b>		
Established Position	774,920,503.42	696,880,880
Non Established Post	225,271.55	31,766
Allowances	13,896,470.23	12,218,260
National Pension Contribution*	175,421,790.43	108,929,895
<b>Total</b>	<b>964,464,036</b>	<b>818,060,801</b>
<b>Less</b>		
13% SSnit Accrued for the Period		0
<b>Total Payments</b>	<b>964,464,036</b>	<b>818,060,801</b>
<b>*National Pension Contribution</b>		
13.5% SSF Contribution	100,890,386.88	0
Gratuity	18,127,458.83	12,282,671
Pension	56,403,944.72	96,647,223
End of Service Benefit (ESB)	0	0
Superannuation	0	0
<b>Total</b>	<b>175,421,790</b>	<b>108,929,895</b>

## NOTES TO THE ACCOUNTS

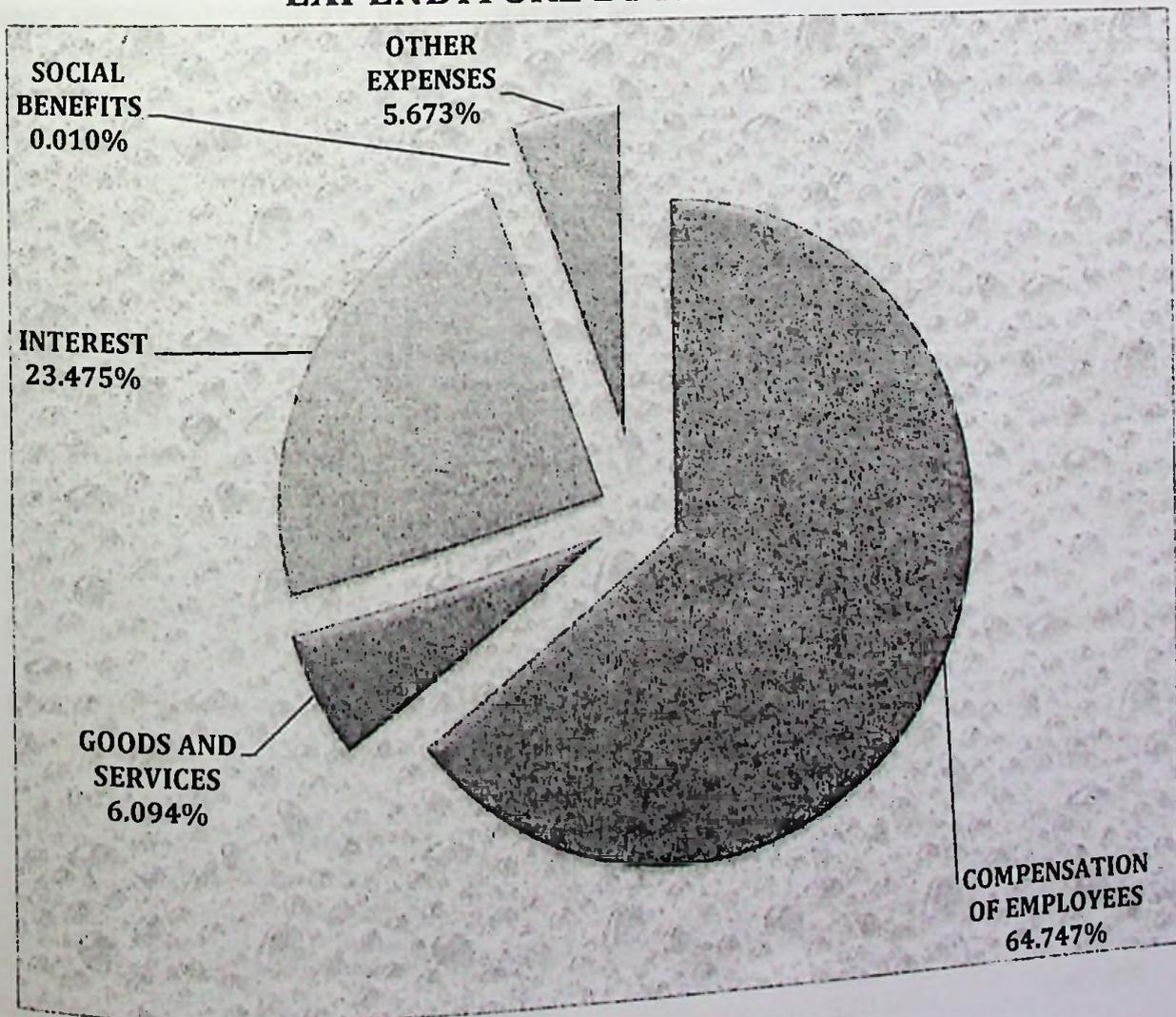
	2013 GH¢	2012 GH¢
<b>18 Receivables</b>		
Vehicle Advances	9,402,656	
Special Advances	142,068	
Salary Advances	598,246	
Departmental Revolving Fund	990,852	
Other Receivables	13,653,376	
<b>Total</b>	<b>24,787,199</b>	<b>7,689,771</b>
<b>19 Inventories</b>		
Printed Materials and Stationery	0	0
Office Facilities, Supplies and Accessories	0	266,715
Electrical Accessories	412,144.57	0
Specialised Stock	260,703.25	0
<b>Total</b>	<b>672,848</b>	<b>266,715</b>
<b>20 Prepayments</b>	<b>1,397,853.24</b>	<b>43,978,474</b>
<b>21 Receivables</b>		
Statutory Boards & Corporations	638,006,678	617,898,278
Companies	625,991,273	625,246,647
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	247,334,236
<b>Total</b>	<b>1,517,356,670</b>	<b>1,499,883,696</b>
Provisions	(100,101,686)	(4,044,733)
<b>Total</b>	<b>1,417,254,984</b>	<b>1,495,838,963</b>
<b>22 Equity Investment</b>		
Companies & Public Corporations	1,802,678,563	1,687,116,771
Trust	5,172,472	4,783,840
International Agencies	4,983,761	4,983,761
<b>Total</b>	<b>1,812,834,796</b>	<b>1,696,884,372</b>
Provisions	(2,958,236)	0
<b>Total</b>	<b>1,809,876,560</b>	<b>1,696,884,372</b>
<b>23 Infrastructure, Plant and Equipment</b>		
Dwellings	21,049,835	18,268,137
Non Residential Buildings	151,860,016	85,628,845
Other structures	559,159,386	446,480,740
Transport Equipment	132,131,440	153,117,741
Other machinery and equipment	840,116,747	223,039,769
Infrastructure Assets	19,723,147	1,016,656
<b>Total</b>	<b>1,724,040,571</b>	<b>927,551,888</b>

NOTES TO THE ACCOUNTS	2013 GH¢	2012 GH¢
<b>15 LOAN REPAYMENTS</b>		
Domestic Repayments:		
Short Term Borrowings /Paya	1,191,091,305	1,027,662,263
Medium Term Borrowings/ Pay	117,520,391	111,859,404
Stocks and Bonds (Long Term	76,303,940	211,579
<b>Total Domestic Repayments</b>	<b>1,384,915,636</b>	<b>1,139,733,246</b>
Bilateral Loans		0
Multilateral Loans		0
External Commercial Institutions		0
<b>Total External Loan Repayments</b>	<b>0</b>	<b>0</b>
<b>Total Loan Repayments</b>	<b>1,384,915,636</b>	<b>1,139,733,246</b>
<b>16 OTHER PAYMENTS</b>		
Advances	0	0
<b>TRUST MONIES</b>		
Prepayments	175,817.38	
GET Fund	0	
District Assembly Common Fun	0	
Petroluem Fund	0	
NHIL	17,496,000.00	
SSNIT 13%	61,254,704.71	
<b>Total</b>	<b>78,926,522</b>	<b>309,266,812</b>
Less:		
Accounts Payable	(235,345,998)	(928,450,742)
Deposits	0	0
<b>Total(REPA)</b>	<b>(156,419,476)</b>	<b>(619,183,930)</b>
<b>Total (cashflow)</b>	<b>(156,419,476)</b>	<b>(619,183,930)</b>
<b>17 Cash and Cash Equivalentents</b>		
Treasury Main Account	781,677,121	6,452,853,123
MDA Sub-CF Accounts	3,391,753,874	(1,460,440,759)
Regional Sub-CF Accounts	41,762,350	702,725
MMDA Sub-CF Accounts	160,073,841	17,176,513
Tax Revenue Accounts	2,593,252,821	4,946,161,818
NTR Revenue Accounts	91,121,153	15,568,057
Special Accounts	(8,442,487,404)	(7,963,433,162)
<b>Total</b>	<b>(1,382,846,244)</b>	<b>2,008,588,316</b>

### REVENUE BY ITEM



### EXPENDITURE BY ITEM



## NOTES TO THE ACCOUNTS

	2013 GH¢	2012 GH¢
<b>24 Work - In - Progress</b>		
Dwellings	108,744,324.31	17,182,034
Non Residential Buildings	101,205,103.62	2,770,840
Other structures	601,864,134.13	24,702
Transport Equipment	15,264,998.77	1,915,597
Other machinery and equipment	283,869,861.20	24,446,327
Infrastructure Assets	688,446,482.83	52,872,512
<b>Total</b>	<b>1,799,394,905</b>	<b>99,212,013</b>
<b>25 Intangible Assets</b>		
Computer Software	0	
<b>Total</b>	<b>0</b>	
<b>26 Payables</b>		
Supplier	2,968,722,303	
Withholding	64,158,968	
<b>Total</b>	<b>3,032,881,271</b>	<b>1,480,658,662</b>
<b>27 Deposits and Other Trust Monies</b>		
GETFund	258,685,745	
NHIL	380,757,317	
SSNIT	759,951,230	
DACF	99,531,305	
P.A.Y.E	138,845,674	
Petroleum Fund & Road Fund	107,883,975	
Deposits	812,703	
Special funds	1,039,777	
<b>Total</b>	<b>1,747,507,726</b>	<b>451,650,178</b>
<b>28 Domestic Borrowing</b>	<b>21,474,272,387</b>	<b>16,145,731,643</b>
<b>29 External Borrowing</b>	<b>16,035,996,353</b>	<b>11,858,904,659</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Education (MOE)</b>			
Wiaso District Assembly	3,523,406	0	3,523,406
Centre for National Distance Learning and Open Schooling (C	172,600	126,201	46,399
Council for Technical & Vocational Education & Training	563,629	661,851	(98,222)
Gen. Admin	850,000	2,130,574	(1,280,574)
Ghana Book Development Council	52,707	9,710	42,997
Ghana Education Office (GES)	71,063,600	0	71,063,600
Ghana Library Board	4,170,170	3,941,978	228,192
Ghana National Commission for UNESCO	112,965	17,100	95,865
Institutions For The Handicapped	10,136,834	0	10,136,834
Internal Audit	27,500	0	27,500
National Council for Curriculum and Assessment	40,000	0	40,000
National Inspectorate Board	623,129	297,193	325,936
National Service Secretariat	139,122,500	147,524,258	(8,401,758)
National Teaching Council	40,000	0	40,000
Non Formal Education	20,000,000	27,149,237	(7,149,237)
Regional / District / School Services	1,962,830,835	3,049,481,453	(1,086,650,619)
Takoradi Metropolitan	3,721,108	0	3,721,108
Tertiary	471,861,824	537,268,443	(65,406,619)
WAEC (INTERNATIONAL)	7,210,000	5,331,292	1,878,708
WAEC (National)	7,216,536	4,905,991	2,310,545
<b>Total</b>	<b>2,703,339,344</b>	<b>3,778,845,282</b>	<b>(1,075,505,938)</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	3,704,323	3,447,774	256,549
Dept. of Factories Inspectorate	762,262	646,348	115,915
Dept. of Social Welfare	0	14,929,026	(14,929,026)
Fair Wages and Salaries Commission	1,258,982	854,147	404,835
GEEYDA	1,894,196	0	1,894,196
Ghana Cooperative Council	110,062	0	110,062
Headquarters	974,626	997,205	(22,579)
Integrated Cummunity Centeres For Employable Skill	1,996,576	3,461,682	(1,465,106)
Labour Department	2,561,224	2,706,602	(145,378)
Management Development & Productivity Institute (M	992,506	955,507	36,999
National Commision of Persons with Disability	0	96,609	(96,609)
National Vocational Training Institute (NVTI)	6,825,596	7,959,744	(1,134,148)
Opportunity Industrialisation center	797,135	796,951	184
Organisation of African Trade Unioin Unity	0	128,346	(128,346)
<b>Total</b>	<b>21,877,489</b>	<b>36,979,942</b>	<b>(15,102,453)</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	1,523,256	1,950,988	(427,732)
Headquarters.	1,201,102	1,994,433	(793,331)
<b>Total</b>	<b>2,724,358</b>	<b>3,945,421</b>	<b>(1,221,063)</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.Roots and T	588,785	262,217	326,568
Council for Scientific and Industrial Research (C.	39,872,751	115,668,755	(75,796,003)
Environmental Protection Agency	3,861,405	4,561,846	(700,440)
Finance and Administration	980,405	4,552,463	(3,572,058)
Ghana Atomic Energy Commission (G.A.E.C)	12,239,791	29,128,948	(16,889,157)
Town and Country Planning Department (T.C.P.D)	5,683,032	4,087,800	1,595,231

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	2,203,730	78,574	2,125,156
Commercial Audit	838,780	7,665	831,115
Finance and Administration	12,476,669	53,431,236	(40,954,567)
Performance & Special Audit	791,500	12,650	778,850
Regional, District Audits & EIDA	11,437,050	53,873	11,383,177
<b>Total</b>	<b>27,747,729</b>	<b>53,583,998</b>	<b>(25,836,269)</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	6,343,578	0	6,343,578
Human Rights Department	0	10,671,867	(10,671,867)
<b>Total</b>	<b>6,343,578</b>	<b>10,671,867</b>	<b>(4,328,289)</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	194,926	429,832	(234,906)
<b>Total</b>	<b>194,926</b>	<b>429,832</b>	<b>(234,906)</b>
<b>Electoral Commission</b>			
Headquarters	10,582,170	16,244,582	(5,662,412)
<b>Total</b>	<b>10,582,170</b>	<b>16,244,582</b>	<b>(5,662,412)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	96,309,369	129,275,982	(32,966,614)
<b>Total</b>	<b>96,309,369</b>	<b>129,275,982</b>	<b>(32,966,614)</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	871,002	907,562	(36,560)
Gen. Admin	499,990	3,147,039	(2,647,049)
Ghana Meteorological Agency	3,474,741	7,381,126	(3,906,385)
Internal Audit	23,060	0	23,060
National Information Technology Agency	234,792	360,024	(125,232)
Postal & Courier Services Regulatory Commission	137,311	116,474	20,837
<b>Total</b>	<b>5,240,896</b>	<b>11,912,225</b>	<b>(6,671,329)</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Bureau of Ghana Language	0	285,622	(285,622)
Gen. Admin HQ	7,364,801	7,039,624	325,177
National Commission on Culture	0	8,890,355	(8,890,355)
National House of Chiefs	6,851,171	0	6,851,171
Subvented Agencies	0	6,606,609	(6,606,609)
<b>Total</b>	<b>14,215,973</b>	<b>22,822,209</b>	<b>(8,606,236)</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,749,000	374,754,369	(373,005,369)
Ghana Armed Forces	450,207,000	60,175,133	390,031,867
Veterans Association of Ghana	1,244,000	800,792	443,208
<b>Total</b>	<b>453,200,000</b>	<b>435,730,295</b>	<b>17,469,705</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	24,523,888	25,228,601	(704,713)
America Region Missions	11,092,083	13,268,510	(2,176,427)
Europe Region Missions	21,539,249	21,518,505	20,744
Foreign Affairs HQ	1,357,410	4,706,282	(3,348,873)
Middle East and Asia Region Missions	14,334,967	13,707,481	627,486
Subvented Organisation	778,306	361,014	417,292
<b>Total</b>	<b>73,625,903</b>	<b>78,790,394</b>	<b>(5,164,492)</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Adminstration	611,962	588,105	23,856
Department of Children	505,833	591,163	(85,330)
Department of Women	454,269	675,788	(221,519)
<b>Total</b>	<b>1,572,064</b>	<b>1,855,057</b>	<b>(282,993)</b>
<b>Ministry of Health (MoH)</b>			
Centre for Scientific Research into Plant Medicine	1,446,740	4,960,515	(3,513,775)
Christian Health Association of Ghana	149,521,854	177,655,885	(28,134,031)
Finance Division	1,088,642	0	1,088,642
Gen. Admin	1,235,021	10,547,341	(9,312,320)
Ghana College of Physicians and Surgeons	719,219	462,024	257,195
Ghana Health Service	136,734,474	732,273,760	(595,539,286)
Ghana Institute of Clinical Genetics	138,542	0	138,542
Ghana Red Cross Society	35,970	0	35,970
Human Resource Development	11,597,334	0	11,597,334
Human Resource Division	18,290,797	0	18,290,797
Internal Audit	210,454	0	210,454
National Ambulance Service	1,998,485	0	1,998,485
National Blood Service	526,120	0	526,120
Office of the Chief Director	1,143,691	0	1,143,691
Office of the Minister	1,908,620	0	1,908,620
Policy, Planning, Monitoring & Evaluation	264,756	0	264,756
Procurement and Supplies	118,038	0	118,038
Psychiatry Hospitals (Tertiary Health Services)	9,920,251	123,412,106	(113,491,855)
Public Health Division	0	55,386,485	(55,386,485)
Regulatory Agencies	15,810,932	31,831,353	(16,020,421)
Research, Statistics and Information Management	296,941	0	296,941
St. John's Ambulance Brigade	210,054	514,002	(303,948)
Teaching Hospitals	96,468,895	52,570,549	43,898,346
Traditional and Alternative Medicine Directorate	1,428,629	0	1,428,629
Training Institutions	89,721,434	194,838,040	(105,116,607)
West Africa Health Community	164,819	0	164,819
<b>Total</b>	<b>541,000,708</b>	<b>1,384,452,061</b>	<b>(843,451,353)</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	504,925	0	504,925
Ghana Broadcasting Corporation (GBC)	5,017,692	38,918,456	(33,900,765)
Ghana News Agency	1,214,976	2,008,379	(793,403)
Information Services Department	8,220,809	12,478,451	(4,257,642)
National Film and Television Institute (NAFTI)	820,503	2,944,228	(2,123,725)
<b>Total</b>	<b>15,778,904</b>	<b>56,349,515</b>	<b>(40,570,610)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Total</b>	<b>63,226,169</b>	<b>158,262,029</b>	<b>(95,035,859)</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	103,097,704	157,384,470	(54,286,766)
Finance Headquarters	28,056,740	11,871,759	16,184,982
Financial Intelligence Centre	2,601,232	1,547,420	1,053,812
Ghana Revenue Authority	289,750,000	276,593,480	13,156,520
Institute of Accountancy Training	411,356	86,261	325,095
Public Procurement Authority	2,968,254	1,874,247	1,094,007
Securities and Exchange Commission	1,914,839	1,246,969	667,870
Statistical Service	12,243,063	6,927,117	5,315,946
<b>Total</b>	<b>441,043,188</b>	<b>457,531,722</b>	<b>(16,488,534)</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	546,925	0	546,925
General Administration	1,065,568	0	1,065,568
General Administration and Operations	982,997	0	982,997
Monitoring, Control and Surveillance Division	139,236	0	139,236
Regional Operations Ashanti	256,278	0	256,278
Regional Operations Brong Ahafo	125,386	0	125,386
Regional Operations Central	309,775	0	309,775
Regional Operations Eastern	176,669	0	176,669
Regional Operations Greater Accra	200,627	0	200,627
Regional Operations Northern	159,117	0	159,117
Regional Operations Upper East	214,899	0	214,899
Regional Operations Upper West	140,082	0	140,082
Regional Operations Volta	235,329	0	235,329
Regional Operations Western	320,090	0	320,090
Yeji Artesian Fisheries	127,024	0	127,024
<b>Total</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	868,411	0	868,411
Animal Production Directorate	4,682,301	137,157	4,545,144
Crop Services Directorate	572,073	600,688	(28,615)
Directorate of Agric. Extension Services.	513,300	1,105,361	(592,061)
Finance and Administration	1,541,251	83,146,903	(81,605,652)
Fisheries Commission	0	1,257,863	(1,257,863)
Ghana Irrigation Development Authority	3,838,820	3,690,316	148,504
Ghana Permanent Representative in Rome	453,984	264,161	189,823
Grains and Legumes Dev. Board	1,122,343	1,530,499	(408,156)
Human Resource Development Management	51,436,513	3,311,357	48,125,156
Irrigation Company of Upper Region	1,520,149	1,414,788	105,361
NORRIP	0	200,415	(200,415)
Plant Protection & Regulatory Services (PPRS)	740,657	55,174	685,483
Policy Planning Monitoring and Evaluation	1,728,402	308,500	1,419,901
Regional Agric Development Unit	9,017,110	18,312	8,998,798
Statistics Research and Information Dept	212,583	0	212,583
Veterinary Council	52,679	0	52,679
Veterinary Services Dept. (Central Administration)	1,761,806	376,194	1,385,612
Women in Agric. Development Department (WIAD)	276,221	0	276,221
<b>Total</b>	<b>80,338,604</b>	<b>97,417,689</b>	<b>(17,079,085)</b>

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

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	4,200,639	6,153,894	(1,953,255)
Department of Urban Roads	3,726,746	3,662,899	63,847
Ghana Highway Authority	10,890,391	16,560,670	(5,670,279)
Headquarters	833,995	0	833,995
<b>Total</b>	<b>19,651,771</b>	<b>26,377,462</b>	<b>(6,725,692)</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	70,404	0	70,404
Centre for National Culture	677,510	0	677,510
Finance and Administration	301,993	753,307	(451,314)
Gen. Admin	1,091,149	3,791,571	(2,700,422)
General Administration	30,857	0	30,857
HOTCATT	29,284	47,845	(18,561)
Subvented Agencies	461,037	0	461,037
<b>Total</b>	<b>2,662,235</b>	<b>4,592,724</b>	<b>(1,930,489)</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	320,574	564,933	(244,359)
Foreign Missions	2,054,914	1,883,399	171,515
Gen. Admin	2,214,064	2,585,278	(371,214)
Ghana Export Promotion Authority	1,031,412	1,054,537	(23,125)
Ghana Standards Board	2,174,325	4,117,266	(1,942,942)
GRATIS	1,191,700	2,201,684	(1,009,984)
Industrial Development Division	449,000	0	449,000
NBSSI	1,735,281	3,984,955	(2,249,674)
PPME	420,000	0	420,000
Regional Trade Offices	0	1,000	(1,000)
Trade Development Division	308,000	0	308,000
<b>Total</b>	<b>11,899,270</b>	<b>16,393,052</b>	<b>(4,493,783)</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	3,284,383	6,523,774	(3,239,391)
Gen. Admin	422,449	10,611,596	(10,189,147)
Ghana Railway Development Authority	1,300,000	12,391	1,287,609
Government Technical Training Centret	267,799	0	267,799
National Road Safety Commission	413,086	805,833	(392,747)
<b>Total</b>	<b>5,687,717</b>	<b>17,953,594</b>	<b>(12,265,877)</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	31,408	34,422	(3,014)
Community Water & Sanitation Agency	2,373,116	3,156,544	(783,428)
Department of Rural Housing	430,084	0	430,084
Engineers Council	35,322	0	35,322
Gen. Admin (GA)	4,080,063	2,953,304	1,126,759
Hydrological Services Department	318,124	73,763	244,361
Public Servants Housing Loan Scheme Board	38,048	9,898	28,150
Public Works Department	7,980,424	13,983,653	(6,003,229)
Rent Control Department	533,830	666,849	(133,019)
Water Resources Commission	138,363	487,823	(349,460)

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

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Interior (MINT)</b>			
Gaming Board	200,000	135,610	64,390
Ghana Immigration Service	36,000,000	97,205,314	(61,205,314)
Ghana National Fire Service	85,000,000	204,423,223	(119,423,223)
Ghana Police Service	420,000,000	492,318,237	(72,318,237)
Ghana Prisons Service	65,000,000	159,392,902	(94,392,902)
Ghana Refugee Board	320,000	45,960	274,040
Interior Headquarters	1,048,963	1,055,530	(6,567)
Narcotic Control Board	10,000,000	6,094,439	3,905,561
National Commission on Small Arms	300,000	0	300,000
National Disaster Management Organization	20,000,000	28,748,776	(8,748,776)
National Peace Council	1,249,590	78,400	1,171,190
<b>Total</b>	<b>639,118,553</b>	<b>989,498,391</b>	<b>(350,379,838)</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	3,403,223	15,301,576	(11,898,353)
CopyRight Office	400,264	187,120	213,144
Council for Law Reporting	868,588	1,535,868	(667,280)
Economic and Organised Crime Office	2,729,787	9,496,085	(6,766,298)
Gen. Admin and Finance	1,148,184	1,104,655	43,530
General Legal Council	732,931	2,576,847	(1,843,915)
Internal Audit	120,595	0	120,595
Law Reform Commission	269,649	543,592	(273,944)
Legal Aid Scheme	1,015,977	1,682,867	(666,890)
PPME	326,186	0	326,186
Registrar General's Dep't	422,102	2,213,117	(1,791,015)
<b>Total</b>	<b>11,437,485</b>	<b>34,641,726</b>	<b>(23,204,241)</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	15,415,000	35,861,782	(20,446,782)
Geological Survey Department	1,080,329	6,523,810	(5,443,481)
Headquarters	720,474	8,905,569	(8,185,095)
Lands Commission	10,211,783	12,970,867	(2,759,084)
Minerals Commission	10,147,835	0	10,147,835
O.A.S.L	3,663,255	0	3,663,255
<b>Total</b>	<b>41,238,676</b>	<b>64,262,027</b>	<b>(23,023,351)</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	2,296,957	2,790,392	(493,435)
Community Development	1,378,744	15,363,416	(13,984,672)
Department of Parks and Gardens	3,634,075	5,312,753	(1,678,678)
Development Planning Unit	411,149	0	411,149
Environmental Health & Sanitation	3,834,734	0	3,834,734
Gen. Admin	1,414,367	179,992,970	(178,578,603)
Inspectorate Division	216,219	10,159	206,061
Local Government Service	102,934,957	995,739	101,939,218
<b>Total</b>	<b>116,121,203</b>	<b>204,465,428</b>	<b>(88,344,226)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
Central Gov't Audit Dept.	1,649,900	1,589,053	60,847
Commercial Audit	52,915	228,971	(176,056)
Finance and Administration	5,161,834	2,757,028	2,404,806
Performance & Special Audit	93,235	34,213	59,022
Regional, District Audits & EIDA	1,196,630	1,167,439	29,191
<b>Total</b>	<b>8,154,514</b>	<b>5,776,704</b>	<b>2,377,810</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	926,479	445,634	480,845
Administrative Justice Department	160,000	50,428	109,572
Anti Corruption Department	160,000	63,480	96,520
Human Rights Department	160,000	3,349,207	(3,189,207)
<b>Total</b>	<b>1,406,479</b>	<b>3,908,749</b>	<b>(2,502,270)</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	28,572	0	28,572
<b>Total</b>	<b>28,572</b>	<b>0</b>	<b>28,572</b>
<b>Electoral Commission</b>			
Headquarters	8,672,887	34,840,044	(26,167,157)
<b>Total</b>	<b>8,672,887</b>	<b>34,840,044</b>	<b>(26,167,157)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	20,036,943	8,344,247	11,692,696
<b>Total</b>	<b>20,036,943</b>	<b>8,344,247</b>	<b>11,692,696</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	218,945	0	218,945
Gen. Admin	9,575,127	90,711	9,484,416
Ghana Meteorological Agency	252,987	0	252,987
Internal Audit	5,209	5,700	(491)
National Information Technology Agency	684,879	0	684,879
Poastal & Courier Services Regulatory Commission	101,372	0	101,372
<b>Total</b>	<b>10,838,520</b>	<b>96,411</b>	<b>10,742,109</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	1,130,397	320,508	809,889
Internal Audit	32,625	2,587	30,038
National House of Chiefs	458,029	23,222	434,807
<b>Total</b>	<b>1,621,050</b>	<b>346,317</b>	<b>1,274,733</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	1,333,827	10,964,339	(9,630,511)
Ghana Armed Forces	51,242,982	21,704,007	29,538,975
Veterans Association of Ghana	39,239	8,097	31,142
<b>Total</b>	<b>52,616,048</b>	<b>32,676,443</b>	<b>19,939,606</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- COMPENSATION

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Total</b>	<b>15,958,782</b>	<b>21,366,257</b>	<b>(5,407,475)</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	566,926	483,190	83,736
National Sports Authority	2,343,557	3,845,676	(1,502,118)
National Sports Colleague	317,298	346,526	(29,228)
National Youth Authority	2,835,396	5,271,911	(2,436,516)
<b>Total</b>	<b>6,063,177</b>	<b>9,947,303</b>	<b>(3,884,126)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	14,397,402	21,706,898	(7,309,496)
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	2,124,386	1,546,203	578,183
<b>National Media Commission</b>			
Finance and Administration	286,433	4,523,048	(4,236,615)
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	0	550,978	(550,978)
General Administration HQ	754,043	16,901	737,142
<b>Total</b>	<b>754,043</b>	<b>567,879</b>	<b>186,164</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,110,640	7,750,095	(6,639,455)
Ghana AIDS Commission	810,790	999,794	(189,004)
Ghana Investment Promotion Centre (GIPC)	834,300	817,235	17,065
Internal Audit Agency	1,279,950	1,706,940	(426,990)
Management Services	515,120	215,261	299,859
Microfinance and Small Loans Centre (MASLOC)	2,250,000	226,441	2,023,559
National Identification Authority (NIA)	847,850	2,791,015	(1,943,165)
National Pensions Regulatory Authority (NPRO)	987,400	1,489,591	(502,191)
National Population Council	816,624	1,200,442	(383,818)
Office of Head of Civil Service(OHCS)	1,188,540	7,415,115	(6,226,575)
Office of the Administrator	237,960	8,500	229,460
Office of the National Security	109,111,125	111,442,880	(2,331,755)
Office of the President	7,303,753	33,383,192	(26,079,439)
Public Records and Archives Administration Department	718,620	610,800	107,820
Regional Co-ordination Council	5,692,807	4,030,653	1,662,154
Savannah Accelerated Development Authority (SADA)	350,000	0	350,000
Scholarship Secretariat	1,516,855	1,161,621	355,234
<b>Total</b>	<b>135,572,334</b>	<b>175,249,575</b>	<b>(39,677,241)</b>
<b>Other Government Obligations</b>			
Contingency	1,946,130,043	60,000	1,946,070,043
Gratuties	211,270,317	252,859,572	(41,589,255)
Pensions	640,529,794	372,586,331	267,943,463
Social Security	686,815,164	662,282,277	24,532,887
<b>Total</b>	<b>3,484,745,318</b>	<b>1,287,788,180</b>	<b>2,196,957,138</b>
<b>Parliament of Ghana</b>			
Finance and Administration	0	37,605,641	(37,605,641)
General Operations	18,227,554	52,728,741	(34,501,187)
<b>Total</b>	<b>18,227,554</b>	<b>90,334,382</b>	<b>(72,106,828)</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	788,569	3,090,702	(2,302,133)
<b>Grand Total</b>	<b>9,090,096,279</b>	<b>9,709,404,931</b>	<b>(619,308,652)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research (C.	1,885,665	169,337	1,716,328
Environmental Protection Agency	47,693,820	32,232,631	15,461,189
Finance and Administration	1,338,560	472,577	865,983
Ghana Atomic Energy Commission (G.A.E.C)	1,931,252	137,500	1,793,752
Human Resource Directorate	85,223	27,768	57,455
Policy, Planning, Monitoring and Evaluation	233,279	44,694	188,585
RSIM Directorate	53,287	41,328	11,959
School of Nuclear and Allied Sciences	35,755	7,200	28,555
Science and Technology Directorate	227,742	0	227,742
Town and Country Planning Department (T.C.P.D)	571,213	95,697	475,515
<b>Total</b>	<b>54,055,796</b>	<b>33,228,732</b>	<b>20,827,064</b>
<b>Ministry of Finance (MoF)</b>			
Finance Headquarters	51,154,528	35,248,527	15,906,001
Controller and Acct. General's Dept.	20,832,411	112,025,829	(91,193,418)
Financial Intelligence Centre	1,108,800	254,902	853,898
Ghana Revenue Authority	74,184,571	65,655,742	8,528,829
Institute of Accountancy Training	532,000	297,272	234,728
Public Procurement Authority	9,618,806	1,715,154	7,903,652
Securities and Exchange Commission	1,374,911	114,491	1,260,420
Statistical Service	4,058,180	1,265,071	2,793,109
<b>Total</b>	<b>162,864,207</b>	<b>216,576,987</b>	<b>(53,712,780)</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	750,000	0	750,000
Fisheries Scientific Survey Division	20,000	0	20,000
General Administration	8,313,542	83,717	8,229,825
General Administration and Operations	5,217,680	112,529	5,105,151
Inland and Acquaculture Management Division	12,000	5,000	7,000
Marine Fisheries Management Division	12,000	7,000	5,000
Monitoring, Control and Surveillance Division	140,000	0	140,000
Office of the Minister	73,600	0	73,600
Regional Operations Ashanti	72,330	7,095	65,235
Regional Operations Brong Ahafo	74,880	0	74,880
Regional Operations Central	73,080	7,818	65,262
Regional Operations Eastern	74,050	2,022	72,029
Regional Operations Greater Accra	75,780	8,200	67,580
Regional Operations Northern	72,780	0	72,780
Regional Operations Upper East	72,180	6,991	65,189
Regional Operations Upper West	74,730	0	74,730
Regional Operations Volta	74,430	0	25,480
Regional Operations Western	25,480	0	25,480
Yeji Artersnal Fisheries	15,240,542	245,371	14,995,171
<b>Total</b>			

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling (C	1,121,000	101,944	1,019,056
Council for Technical & Vocational Education & Training	202,650	30,617	172,033
Gen. Admin	4,998,000	15,423,810	(10,425,810)
Ghana Book Development Council	95,500	28,711	66,789
Ghana Education Office (GES)	452,052,979	52,018,258	400,034,722
Ghana Library Board	697,000	315,000	382,000
Ghana National Commission for UNESCO	186,500	132,481	54,019
Human Resource and Development	220,000	11,100	208,900
Institutions For The Handicapped	394,000	14,272	379,728
Internal Audit	30,000	0	30,000
National Council for Curriculum and Assessment	150,000	9,570	140,430
National Inspectorate Board	260,800	85,084	175,716
National Service Secretariat	4,510,725	0	4,510,725
National Teaching Council	150,000	0	150,000
Non Formal Education	1,102,340	311,109	791,231
Office of the Chief Director	266,000	84,931	181,069
Office of the Minister	379,000	1,000	378,000
Planning Budgeting, Monitoring & Evaluation	444,200	180,960	263,240
Regional / District / School Services	20,145,006	0	20,145,006
Statistics, Research, Information & Public Relation	300,000	41,563	258,437
Tertiary	387,465,661	201,621	387,264,040
WAEC (INTERNATIONAL)	34,000	34,000	0
WAEC (National)	1,720,388	50,000	1,670,388
<b>Total</b>	<b>876,925,749</b>	<b>69,076,033</b>	<b>807,849,716</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	227,077	68,045	159,032
Dept. of Factories Inspectorate	252,549	47,572	204,977
Dept. of Factories Inspectorate	3,300	0	3,300
Fair Wages and Salaries Commission	167,553	64,811	102,742
GEEYDA	28,900,000	0	28,900,000
Ghana Cooperative Council	48,250	19,686	28,564
Headquarters	1,952,047	521,986	1,430,060
Integrated Community Centres For Employable Skill	155,231	63,350	91,881
Labour Department	305,341	76,928	228,413
Management Development & Productivity Institute (M	1,093,109	71,897	1,021,211
National Vocational Training Institute (NVTI)	2,705,219	70,893	2,634,326
Opportunity Industrialisation center	369,328	40,880	328,448
<b>Total</b>	<b>36,179,003</b>	<b>1,046,049</b>	<b>35,132,954</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission	225,674	131,318	94,355
Headquarters.	127,453,300	764,040,157	(636,586,857)
<b>Total</b>	<b>127,678,973</b>	<b>764,171,475</b>	<b>(636,492,502)</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	483,456	0	483,456
Biomedical Engineering Unit	379,403	15,930	363,473
Capital Investment Management Unit	31,734	21,009	10,725
Centre for Scientific Research into Plant Medicine	4,910,529	0	4,910,529
Christian Health Association of Ghana	60,851,282	0	60,851,282
College of Pharmacist	681,042	0	681,042
Family Health Division	95,323	0	95,323
Finance Division	203,580	9,708	193,871
Gen. Admin	617,255	10,120	607,135
Ghana College of Physicians and Surgeons	1,359,641	55,173	1,304,468
Ghana Health Service	1,425,010,004	169,107	1,424,840,897
Ghana Institute of Clinical Genetics	202,419	0	202,419
Ghana Red Cross Society	131,963	0	131,963
Health Administration Support Service	74,315	0	74,315
Health Research Development Division	119,379	1,813	117,566
Human Resource Development	4,571,919	5,974	4,565,944
Human Resource Division	75,903	2,174	73,730
Institutional Care Division	83,103	0	83,103
Internal Audit	114,292	14,557	99,735
Internal Audit Division	66,228	0	66,228
National Ambulance Service	830,121	154,820	675,302
National Blood Service	2,615,775	12,449	2,603,326
Office of the Chief Director	778,087,339	24,656,659	753,430,679
Office of the Director General	16,273,712	204,254	16,069,458
Office of the Minister	131,956	111,516	20,440
Policy Planning, Monitoring and Evaluation Division	71,408	0	71,408
Policy, Planning, Monitoring & Evaluation	3,275,407	31,523	3,243,884
Procurement and Supplies	1,245,726	0	1,245,726
Psychiatry Hospitals (Tertiary Health Services)	7,172,485	167,541	7,004,944
Public Health Division	35,263	3,907	31,356
Regulatory Agencies	28,357,184	71,497	28,285,686
Research, Statistics and Information Management	92,857	0	92,857
St. John's Ambulance Brigade	128,945	0	128,945
Store, Supplies and Drug Management	78,413	0	78,413
Teaching Hospitals	103,853,509	0	103,853,509
Traditional and Alternative Medicine Directorate	118,979	0	118,979
Training Institutions	34,367,471	14,980	34,352,492
West Africa Health Community	273,590	0	273,590
<b>Total</b>	<b>2,477,072,909</b>	<b>25,734,714</b>	<b>2,451,338,195</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	2,237,712	147,096	2,090,615
Ghana Broadcasting Corporation (GBC)	10,646,915	66,134	10,580,781
Ghana News Agency	368,741	136,575	232,166
Human Resource	55,832	393,499	(337,667)
Information Services Department	752,437	586,172	166,265
National Film and Television Institute (NAFTI)	481,740	174,273	307,467
P.P.M.E.	357,729	370,386	(12,658)
Research Statistics	17,731	13,625	4,106
<b>Total</b>	<b>14,918,836</b>	<b>1,887,761</b>	<b>13,031,076</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Food and Agriculture (MOFA)</b>			
ONCHO General Administration	150,000	40,131	109,869
Agric. Engineering Services Dept.	320,093	147,660	172,433
Animal Production Directorate	1,417,747	380,127	1,037,620
Crop Services Directorate	2,939,879	282,607	2,657,271
Directorate of Agric. Extension Services.	2,320,000	175,986	2,144,014
Finance and Administration	3,952,497	736,665	3,215,832
Fisheries Commission	0	266,146	(266,146)
Ghana Irrigation Development Authority	400,000	400,000	0
Ghana Permanent Representative in Rome	200,000	151,000	49,000
Grains and Legumes Dev. Board	442,985	0	442,985
Human Resource Development Management	1,289,760	302,901	986,859
Irrigation Company of Upper Region	311,360	120,000	191,360
Plant Protection & Regulatory Services (PPRS)	1,111,600	98,746	1,012,854
Policy Planning Monitoring and Evaluation	5,486,805	620,224	4,866,581
Regional Agric Development Unit	5,445,174	604,137	4,841,036
Statistics Research and Information Dept	320,000	150,209	169,791
Veterinary Council	100,000	77,822	22,178
Veterinary Services Dept. (Central Administration)	996,254	119,921	876,333
Veterinary Services Dept. (Central Administration) Disease Ir	480,000	320,278	159,722
Women in Agric. Development Department (WIAD)	200,006	48,191	151,814
<b>Total</b>	<b>27,884,160</b>	<b>5,042,750</b>	<b>22,841,410</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	4,202,100	4,369,529	(167,429)
America Region Missions	1,175,505	950,817	224,688
Europe Region Missions	2,571,012	4,856,785	(2,285,773)
Foreign Affairs HQ	9,846,829	1,935,473	7,911,357
Middle East and Asia Region Missions	2,014,100	3,899,505	(1,885,405)
Subvented Organisation	405,630	409,543	(3,913)
<b>Total</b>	<b>20,215,176</b>	<b>16,421,651</b>	<b>3,793,526</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Administration	195,808	72,424	123,385
Ashanti Mampong Babies Home Gen Admin	3,100	0	3,100
Department of Children	254,760	69,310	185,450
Department of Women	533,011	60,474	472,537
Dept. of Social Welfare Ashanti Region	20,658	0	20,658
Dept. of Social Welfare Brong Ahafo Region	16,660	467	16,193
Dept. of Social Welfare Central Region	20,560	2,992	17,568
Dept. of Social Welfare Eastern Region	19,000	4,300	14,700
Dept. of Social Welfare General Administration, Budget and Planning	30,210,261	17,523,753	12,686,508
Dept. of Social Welfare Greater Accra	20,658	2,327	18,331
Dept. of Social Welfare Northern Region	16,660	0	16,660
Dept. of Social Welfare Upper East Region	11,662	600	11,062
Dept. of Social Welfare Upper West Region	11,662	2,495	9,167
Dept. of Social Welfare Volta Region	20,560	0	20,560
Gender Desk	16,660	1,800	14,860
Jachie Training College Gen Admin Bosomtwe	142,612	0	142,612
Jirapa Orphanage Gen Admin Jirapa	3,500	0	3,500
National Commission of Persons with Disability General Admi	3,500	0	3,500
PPME	169,841	45,454	124,387
School of Social Work Gen Admin	171,101	145,152	25,949
<b>Total</b>	<b>15,500</b>	<b>0</b>	<b>15,500</b>
	<b>31,880,234</b>	<b>17,931,548</b>	<b>13,948,687</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	175,116	4,733	170,383
Department of Urban Roads	111,980	34,946	77,034
Ghana Highway Authority	351,727	39,900	311,827
Headquarters	19,550,254	2,349	19,547,905
<b>Total</b>	<b>20,189,077</b>	<b>81,928</b>	<b>20,107,150</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	516,893	0	516,893
Centre for National Culture	352,245	41,032	311,212
Finance and Administration	1,646,196	189,386	1,456,811
Gen. Admin	1,957,690	116,973	1,840,717
General Administration	3,271,149	1,360,138	1,911,011
HOTCATT	138,038	79,140	58,898
Subvented Agencies	2,398,647	161,348	2,237,299
<b>Total</b>	<b>10,280,858</b>	<b>1,948,017</b>	<b>8,332,841</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	530,000	0	530,000
Foreign Missions	528,760	39,840	488,920
Gen. Admin	1,297,396	31,223	1,266,173
Ghana Export Promotion Authority	238,600	17,954	220,646
Ghana Standards Board	7,194,277	0	7,194,277
GRATIS	346,800	107,072	239,728
Industrial Development Division	473,319	246,328	226,991
NBSSI	457,500	125,000	332,500
PPME	360,000	14,606	345,394
Regional Trade Offices	516,000	11,814	504,186
Trade Development Division	59,125,871	0	59,125,871
<b>Total</b>	<b>71,068,523</b>	<b>593,837</b>	<b>70,474,686</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	3,444,390	3,040	3,441,350
Gen. Admin	48,738,940	1,642,137	47,096,804
Ghana Railway Development Authority	1,612,347	913,248	699,099
Government Technical Training Centre	259,167	24,194	234,973
National Road Safety Commission	575,468	50,600	524,868
<b>Total</b>	<b>54,630,313</b>	<b>2,633,219</b>	<b>51,997,094</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	41,997	4,822	37,175
Community Water & Sanitation Agency	10,093,059	121,606	9,971,450
Department of Rural Housing	356,155	10,177	345,978
Engineers Council	24,156	0	24,156
Gen. Admin (GA)	371,686	165,204	206,422
Ghana Water Company Ltd (GWCL)	73,215,429	0	73,215,429
Housing	1,049,822	21,400	1,028,422
Human Resource Development and Management (HRDM)	62,912	12,911	50,001
Hydrological Services Department	11,646,581	0	11,646,581
Policy Planning, Budgeting, Monitoring and Evaluation (PPME)	48,911	0	48,911
Public Servants Housing Loan Scheme Board	5,020,838	4,755	5,016,083
Public Works Department	809,149	14,904	794,245
Rent Control Department	348,973	68,534	280,439
Research Statistics and Information Management (RSIM)	10,190	2,500	7,690
Water Resources Commission	1,388,280	25,000	1,363,280
<b>Total</b>	<b>104,488,138</b>	<b>451,876</b>	<b>104,036,262</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Ministry of Interior (MINT)</b>			
Gaming Board	481,694	97,308	384,386
Ghana Immigration Service	6,857,825	1,046,060	5,811,765
Ghana National Fire Service	12,589,592	10,119,355	2,470,237
Ghana Police Service	25,935,327	37,612,340	(11,677,013)
Ghana Prisons Service	16,363,961	9,992,660	6,371,301
Ghana Refugee Board	600,000	59,385	540,615
Interior Headquarters	3,600,000	5,937,558	(2,337,558)
Migration Unit	348,649	12,400	336,249
Nacortc Control Board	948,500	925,531	22,969
National Commission on Small Arms	805,821	305,411	500,410
National Disaster Management Organization	14,696,030	23,697,696	(9,001,666)
National Peace Council	1,000,000	338,581	661,419
<b>Total</b>	<b>84,227,399</b>	<b>90,144,285</b>	<b>(5,916,885)</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	455,167	536,126	(80,959)
CopyRight Office	93,036	52,265	40,771
Council for Law Reporting	223,911	73,241	150,670
Economic and Organised Crime Office	314,101	113,160	200,941
Gen. Admin and Finance	260,499	199,941	60,558
General Legal Council	133,737	25,188	108,549
Law Reform Commission	69,203	29,642	39,561
Legal Aid Scheme	197,176	44,000	153,176
PPME	89,175	0	89,175
Registrar General's Dep't	4,024,705	0	4,024,705
<b>Total</b>	<b>5,860,710</b>	<b>1,073,563</b>	<b>4,787,147</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	32,631,442	5,091,757	27,539,685
Geological Survey Department	3,522,634	856,628	2,666,006
Headquarters	32,447,211	1,208,882	31,238,329
Lands Commission	36,630,370	671,165	35,959,205
Minerals Commission	19,791,037	0	19,791,037
O.A.S.L	49,460,794	60,000	49,400,794
<b>Total</b>	<b>174,483,489</b>	<b>7,888,433</b>	<b>166,595,056</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,000,000	152,917	847,083
Community Development	1,000,000	286,129	713,871
Department of Parks and Gardens	1,000,000	220,525	779,475
Development Planning Unit	500,000	0	500,000
Environmental Health & Sanitation	381,160	205,951	175,209
Gen. Admin	123,759,660	91,800,418	31,959,242
Inspectorate Division	500,000	68,241	431,759
Internal Audit	130,000	39,358	90,642
Local Government Project Support Unit	17,774,859	72,934	17,701,925
Local Government Service	1,491,400	952,592	538,808
<b>Total</b>	<b>147,537,079</b>	<b>93,799,065</b>	<b>53,738,014</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Other Government Obligations</b>			
Contingency	99,241,404	0	99,241,404
Reserve Fund	369,431,592	0	369,431,592
Intra Sectorial	466,696,665	6,658,322	460,038,343
Lifeline Consumers of Electricity	20,000,000	0	20,000,000
Petroleum Related Fund	794,590,650	0	794,590,650
Petroleum Subsidy	157,621,770	0	157,621,770
Tax Exemption Vote	50,000,000	0	50,000,000
Transfer to the Ghana National Petroleum Company	38,795,134	0	38,795,134
Utility	9,793,719	0	9,793,719
Utility Subsidies	2,757,014,830	0	2,757,014,830
<b>Total</b>	<b>4,763,185,764</b>	<b>6,658,322</b>	<b>4,756,527,442</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	1,147,267	416,823	730,444
Corporate Services	455,105	2,969,733	(2,514,629)
Finance and Administration	638,840	2,016,420	(1,377,580)
General Operations	24,547,533	9,704,119	14,843,414
Library, Research and Information Services	863,872	645,036	218,836
Parliamentary Committees	3,724,511	2,478,928	1,245,583
<b>Total</b>	<b>31,377,128</b>	<b>18,231,061</b>	<b>13,146,067</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,279,714	233,375	1,046,339
<b>Total</b>	<b>1,279,714</b>	<b>233,375</b>	<b>1,046,339</b>
<b>Grand Total</b>	<b>9,532,989,187</b>	<b>1,557,352,615</b>	<b>7,975,636,572</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

### EXPENDITURE BY COST CENTRES- USE OF GOODS AND SERVICES

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	22,361,838	27,266,963	(4,905,125)
National Sports Authority	9,755,331	926,047	8,829,284
National Sports Colleague	1,939,583	459,567	1,480,016
National Youth Authority	9,970,354	2,156,783	7,813,571
<b>Total</b>	<b>44,027,106</b>	<b>30,809,361</b>	<b>13,217,745</b>
<b>MMDA TRANSFER</b>			
Agriculture	0	43,005	(43,005)
<b>Total</b>	<b>0</b>	<b>43,005</b>	<b>(43,005)</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	2,139,897	765,109	1,374,788
<b>Total</b>	<b>2,139,897</b>	<b>765,109</b>	<b>1,374,788</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,557,559	1,659,001	1,898,558
<b>Total</b>	<b>3,557,559</b>	<b>1,659,001</b>	<b>1,898,558</b>
<b>National Media Commission</b>			
Finance and Administration	563,889	165,728	398,161
<b>Total</b>	<b>563,889</b>	<b>165,728</b>	<b>398,161</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	880,830	201,316	679,514
<b>Total</b>	<b>880,830</b>	<b>201,316</b>	<b>679,514</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,385,200	525,334	859,866
Ghana AIDS Commission	935,060	17,602,523	(16,667,463)
Ghana Investment Promotion Centre (GIPC)	10,921,116	0	10,921,116
Internal Audit Agency	1,151,300	743,926	407,375
Management Services	238,500	82,368	156,132
Microfinance and Small Loans Centre (MASLOC)	425,300	85,000	340,300
National Identification Authority (NIA)	1,557,780	1,557,663	117
National Pensions Regulatory Authority (NPRA)	1,763,500	273,263	1,490,237
National Population Council	769,100	188,075	581,025
Office of Head of Civil Service(OHCS)	5,415,780	695,038	4,720,742
Office of the Administrator	189,200	57,991	131,209
Office of the National Security	6,243,875	4,056,165	2,187,710
Office of the President	23,922,872	34,308,145	(10,385,273)
Public Records and Archives Administration Departm	308,420	111,666	196,754
Regional Co-ordination Council	9,122,663	2,253,865	6,868,798
Savannah Accelerated Development Authority (SADA)	123,000	0	123,000
Scholarship Secretariat	448,450	79,108	369,343
<b>Total</b>	<b>64,921,116</b>	<b>62,620,129</b>	<b>2,300,987</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET Ghc	YTD ACTUAL NOVEMBER Ghc	BALANCE AS AT NOVEMBER Ghc
<b>Audit Service(AS)</b>			
Finance and Administration	377,600	12,175	365,425
Performance & Special Audit	18,500	0	18,500
Regional, District Audits & EIDA	60,000	60,000	0
<b>Total</b>	<b>456,100</b>	<b>72,175</b>	<b>383,925</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	54,938	18,005	36,933
<b>Total</b>	<b>54,938</b>	<b>18,005</b>	<b>36,933</b>
<b>Electoral Commission</b>			
Headquarters	20,000	0	20,000
<b>Total</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	2,880,000	325,080	2,554,920
<b>Total</b>	<b>2,880,000</b>	<b>325,080</b>	<b>2,554,920</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	83,000	1,304	81,696
<b>Total</b>	<b>83,000</b>	<b>1,304</b>	<b>81,696</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	30,000	12,639	17,361
Ghana Armed Forces	670,466	36,690	633,776
Veterans Association of Ghana	17,527	4,390	13,137
<b>Total</b>	<b>717,993</b>	<b>53,719</b>	<b>664,274</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open Schooling	2,600	0	2,600
Council for Technical & Vocational Education & Training	1,000	0	1,000
Gen. Admin	15,000	0	15,000
Ghana Book Development Council	500	0	500
Ghana Library Board	20,000	0	20,000
Ghana National Commission for UNESCO	500	0	500
Non Formal Education	18,000	0	18,000
Tertiary	1,100	0	1,100
WAEC (National)	37,561	0	37,561
<b>Total</b>	<b>96,261</b>	<b>0</b>	<b>96,261</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
113,753	0	113,753	
Council for Scientific and Industrial Research (C.	704,473	0	704,473
Environmental Protection Agency	48,800	0	48,800
Ghana Atomic Energy Commission (G.A.E.C)	18,728	0	18,728
Human Resource Directorate	885,755	0	885,755
<b>Total</b>			

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- INTEREST

MDA	ANNUAL	YTD ACTUAL	BALANCE AS AT
	BUDGET	NOVEMBER	NOVEMBER
	GHC	GHC	GHC
Ministry of Communications (MoC)		14,783,405	14,783,405
Ministry of Defence (MoD)		101,785,928	101,785,928
Ministry of Education (MOE)		24,848,471	24,848,471
Ministry of Energy and Petroleum (MENP)		234,354,737	234,354,737
Ministry of Environment Science, Technology and Innovation		15,656	15,656
Ministry of Finance (MoF)		16,706,095	16,706,095
Ministry of Fisheries and Aquaculture Development		460,160	460,160
Ministry of Food and Agriculture (MOFA)		7,152,060	7,152,060
Ministry of Gender, Children and Social Protection (MGCSP)		48,085	48,085
Ministry of Health (MoH)		134,156,014	134,156,014
Ministry of Interior (MINT)		27,758,695	27,758,695
Ministry of Lands and Natural Resources (MLNR)		431,803	431,803
Ministry of Local Govt and Rural Development (MLGRD)		10,453,403	10,453,403
Ministry of Roads and Highways		27,418,009	27,418,009
Ministry of Trade and Industry (MoTi)		218,457	218,457
Ministry of Transport (MRT)		3,373,901	3,373,901
Ministry of Water Resources, Works and Housing (MWRWH)		127,158,333	127,158,333
Ministry of Youth and Sports (MoYS)		4,579,260	4,579,260
Other Government Obligations	4,489,700,300	3,538,262,307	8,027,962,607
Parliament of Ghana		1,165,337	1,165,337
Grand Total	4,489,700,300	4,275,130,117	8,764,830,417

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Headquarters			
Lands Commission	7,600	0	7,600
O.A.S.L	15,000	0	15,000
<b>Total</b>	<b>58,500</b>	<b>0</b>	<b>58,500</b>
<b>Ministry of Roads and Highways</b>	<b>81,100</b>	<b>0</b>	<b>81,100</b>
Ghana Highway Authority			
<b>Total</b>	<b>48,293</b>	<b>0</b>	<b>48,293</b>
<b>Ministry of Trade and Industry (MoTI)</b>	<b>48,293</b>	<b>0</b>	<b>48,293</b>
Ghana Export Promotion Authority			
Ghana Standards Board	10,250	0	10,250
GRATIS	178,695	0	178,695
NBSSI	4,200	0	4,200
<b>Total</b>	<b>102,500</b>	<b>0</b>	<b>102,500</b>
<b>Ministry of Transport (MRT)</b>	<b>295,645</b>	<b>0</b>	<b>295,645</b>
Gen. Admin			
Ghana Railway Development Authority	103,000	0	103,000
Government Technical Training Centret	25,000	0	25,000
<b>Total</b>	<b>5,700</b>	<b>0</b>	<b>5,700</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>	<b>133,700</b>	<b>0</b>	<b>133,700</b>
Community Water & Sanitation Agency			
Gen. Admin (GA)	11,462	0	11,462
Public Servants Housing Loan Scheme Board	10,676	0	10,676
Water Resources Commission	720	0	720
<b>Total</b>	<b>54,550</b>	<b>0</b>	<b>54,550</b>
<b>Ministry of Youth and Sports (MoYS)</b>	<b>77,408</b>	<b>0</b>	<b>77,408</b>
Headquarters			
National Sports Authority	35,000	0	35,000
<b>Total</b>	<b>250,000</b>	<b>17,978</b>	<b>232,023</b>
<b>National Commission for Civic Education (NCCE)</b>	<b>285,000</b>	<b>17,978</b>	<b>267,023</b>
Gen. Admin HQ			
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>National Development Planning Commission (NDPC)</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
Headquarters			
<b>Total</b>	<b>95,280</b>	<b>0</b>	<b>95,280</b>
<b>National Labour Commission (NLC)</b>	<b>95,280</b>	<b>0</b>	<b>95,280</b>
Gen. Admin HQ			
<b>Total</b>	<b>9,000</b>	<b>8,000</b>	<b>1,000</b>
<b>Parliament of Ghana</b>	<b>9,000</b>	<b>8,000</b>	<b>1,000</b>
Finance and Administration			
<b>Total</b>	<b>71,005</b>	<b>7,139</b>	<b>63,866</b>
<b>Public Services Commission</b>	<b>71,005</b>	<b>7,139</b>	<b>63,866</b>
Office of the Executive Secretary			
<b>Total</b>	<b>69,215</b>	<b>0</b>	<b>69,215</b>
<b>Total</b>	<b>69,215</b>	<b>0</b>	<b>69,215</b>
<b>Grand Total</b>	<b>210,293,866</b>	<b>1,052,305</b>	<b>209,241,561</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- SOCIAL BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBR GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Finance (MoF)</b>			
Finance Headquarters	170,819	265,024	(94,205)
Ghana Revenue Authority	1,987,930	0	1,987,930
Institute of Accountancy Training	8,000	0	8,000
Public Procurement Authority	239,600	0	239,600
Securities and Exchange Commission	41,084	2,084	39,000
Statistical Service	412,000	54,348	357,652
<b>Total</b>	<b>2,859,433</b>	<b>321,456</b>	<b>2,537,977</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFARI)</b>			
Africa Region Missions	210,703	45,805	164,898
America Region Missions	45,805	9,161	36,644
Europe Region Missions	119,093	45,805	73,288
Middle East and Asia Region Missions	91,610	45,805	45,805
Subvented Organisation	8,000	0	8,000
<b>Total</b>	<b>475,211</b>	<b>146,576</b>	<b>328,635</b>
<b>Ministry of Health (MoH)</b>			
Centre for Scientific Research into Plant Medicine	23,681	0	23,681
Christian Health Association of Ghana	597,712	0	597,712
Ghana Institute of Clinical Genetics	2,600	0	2,600
National Blood Service	10,500	0	10,500
Office of the Minister	196,462,070	0	196,462,070
Psychiatry Hospitals (Tertiary Health Services)	32,937	0	32,937
Regulatory Agencies	37,845	0	37,845
Teaching Hospitals	1,873,148	0	1,873,148
Training Institutions	41,262	0	41,262
<b>Total</b>	<b>199,081,754</b>	<b>0</b>	<b>199,081,754</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	35,108	0	35,108
Information Services Department	2,400	0	2,400
National Film and Television Institute (NAFTI)	3,156	0	3,156
<b>Total</b>	<b>40,664</b>	<b>0</b>	<b>40,664</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	15,000	4,630	10,370
Ghana Immigration Service	289,275	0	289,275
Ghana National Fire Service	170,000	7,997	162,003
Ghana Police Service	100,000	0	100,000
Ghana Prisons Service	620,000	0	620,000
Nacortic Control Board	55,000	55,000	0
National Disaster Management Organization	100,000	13,249	86,751
<b>Total</b>	<b>1,349,275</b>	<b>80,876</b>	<b>1,268,399</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	5,838	0	5,838
Council for Law Reporting	5,000	0	5,000
Economic and Organised Crime Office	500	0	500
Gen. Admin and Finance	13,499	0	13,499
Legal Aid Scheme	3,000	0	3,000
<b>Total</b>	<b>27,837</b>	<b>0</b>	<b>27,837</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Environmental Protection Agency	853,994	0	853,994
Finance and Administration	23,410	0	23,410
Ghana Atomic Energy Commission (G.A.E.C)	25,000	0	25,000
Human Resource Directorate	50,000	0	50,000
Policy, Planning, Monitoring and Evaluation	4,949	0	4,949
Science and Technology Directorate	300,000	0	300,000
<b>Total</b>	<b>1,257,353</b>	<b>0</b>	<b>1,257,353</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	46,000	0	46,000
Finance Headquarters	25,430,000	12,543,450	12,886,550
Ghana Revenue Authority	9,187,499	5,143,808	4,043,691
Public Procurement Authority	268,000	0	268,000
Securities and Exchange Commission	76,529	37,507	39,022
<b>Total</b>	<b>35,008,028</b>	<b>17,724,765</b>	<b>17,283,263</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Finance and Administration	3,490,328	378,191	3,112,137
<b>Total</b>	<b>3,490,328</b>	<b>378,191</b>	<b>3,112,137</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	181,363	0	181,363
Foreign Affairs HQ	0	181,895	(181,895)
Middle East and Asia Region Missions	139,510	0	139,510
Subvented Organisation	353	0	353
<b>Total</b>	<b>711,854</b>	<b>181,895</b>	<b>529,959</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Dept. of Social Welfare General Administration, Budget and I	11,500	0	11,500
<b>Total</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	1,200	0	1,200
Christian Health Association of Ghana	1,031,815	0	1,031,815
Finance Division	10,000	0	10,000
Ghana College of Physicians and Surgeons	13,000	0	13,000
Human Resource Development	368,742	0	368,742
National Blood Service	78,099	0	78,099
Office of the Chief Director	3,406,246	0	3,406,246
Procurement and Supplies	45,000	0	45,000
Psychiatry Hospitals (Tertiary Health Services)	2,890	0	2,890
Regulatory Agencies	116,749	0	116,749

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GHc	YTD ACTUAL NOVEMBER GHc	BALANCE AS AT NOVEMBER GHc
<b>Audit Service(AS)</b>			
Finance and Administration	38,565	0	38,565
<b>Total</b>	<b>38,565</b>	<b>0</b>	<b>38,565</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	75,624	6,720	68,904
<b>Total</b>	<b>75,624</b>	<b>6,720</b>	<b>68,904</b>
<b>Electoral Commission</b>			
Headquarters	150,600	148,933	1,667
<b>Total</b>	<b>150,600</b>	<b>148,933</b>	<b>1,667</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	4,557,687	1,860,013	2,697,674
<b>Total</b>	<b>4,557,687</b>	<b>1,860,013</b>	<b>2,697,674</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,000	0	1,000
Gen. Admin	43,002	0	43,002
Internal Audit	800	0	800
National Information Technology Agency	2,079	0	2,079
Postal & Courier Services Regulatory Commission	2,000	0	2,000
<b>Total</b>	<b>48,881</b>	<b>0</b>	<b>48,881</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	48,500	0	48,500
Internal Audit	3,500	0	3,500
National House of Chiefs	2,400	0	2,400
<b>Total</b>	<b>54,400</b>	<b>0</b>	<b>54,400</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	131,000	0	131,000
Ghana Armed Forces	895,396	237,550	657,846
<b>Total</b>	<b>1,026,396</b>	<b>237,550</b>	<b>788,846</b>
<b>Ministry of Education (MOE)</b>			
Ghana Library Board	30,340	0	30,340
Ghana National Commission for UNESCO	115,000	135,873	(20,873)
National Inspectorate Board	4,000	0	4,000
Non Formal Education	1,200	0	1,200
Planning Budgeting, Monitoring & Evaluation	320,000	0	320,000
Tertiary	377,563	0	377,563
WAEC (National)	4,531	0	4,531
<b>Total</b>	<b>852,633</b>	<b>135,873</b>	<b>716,761</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commission			
Headquarters.	24,326	0	24,326
<b>Total</b>	<b>82,333</b>	<b>205,870,000</b>	<b>(205,787,667)</b>
<b>Total</b>	<b>106,659</b>	<b>205,870,000</b>	<b>(205,763,341)</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,204	0	5,204
Ghana Highway Authority	22,550	0	22,550
<b>Total</b>	<b>27,754</b>	<b>0</b>	<b>27,754</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Finance and Administration	101,562	12,785	88,777
Gen. Admin	27,019	0	27,019
HOTCATT	6,962	6,000	962
<b>Total</b>	<b>135,543</b>	<b>18,785</b>	<b>116,758</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Export Promotion Authority	1,150	0	1,150
Ghana Standards Board	250,000	0	250,000
GRATIS	9,000	0	9,000
NBSSI	20,000	0	20,000
<b>Total</b>	<b>280,150</b>	<b>0</b>	<b>280,150</b>
<b>Ministry of Transport (MRT)</b>			
Driver and Vehicle Licensing Authority	12,236	0	12,236
Gen. Admin	39,347	0	39,347
Ghana Railway Development Authority	155,000	0	155,000
Government Technical Training Centret	240	0	240
National Road Safety Commission	41,600	0	41,600
<b>Total</b>	<b>248,423</b>	<b>0</b>	<b>248,423</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	12,181	0	12,181
Gen. Admin (GA)	144,248	0	144,248
Public Works Department	28,685	0	28,685
Water Resources Commission	218,641	0	218,641
<b>Total</b>	<b>403,755</b>	<b>0</b>	<b>403,755</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	30,000	0	30,000
National Sports Authority	50,000	0	50,000
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	11,160	0	11,160
<b>Total</b>	<b>11,160</b>	<b>0</b>	<b>11,160</b>
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	18,000	3,000	15,000
<b>Total</b>	<b>18,000</b>	<b>3,000</b>	<b>15,000</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
Teaching Hospitals	5,109,858	0	5,109,858
Training Institutions	274,233	0	274,233
West Africa Health Community	37,155	0	37,155
World Health Organisation	161,467	0	161,467
<b>Total</b>	<b>10,656,452</b>	<b>0</b>	<b>10,656,452</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	11,821	0	11,821
Ghana Broadcasting Corporation (GBC)	151,532	0	151,532
Information Services Department	1,800	0	1,800
National Film and Television Institute (NAFTI)	34,972	32,774	2,199
<b>Total</b>	<b>200,125</b>	<b>32,774</b>	<b>167,351</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	12,000	1,135	10,865
Ghana Immigration Service	10,000	0	10,000
Ghana National Fire Service	3,000	0	3,000
Ghana Police Service	90,000	0	90,000
Ghana Prisons Service	250,000	0	250,000
Nacortc Control Board	230,000	180,000	50,000
National Disaster Management Organization	300,000	39,746	260,254
<b>Total</b>	<b>895,000</b>	<b>220,880</b>	<b>674,120</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	68,954	0	68,954
Economic and Organised Crime Office	183,500	0	183,500
Gen. Admin and Finance	10,471	27,577,106	(27,566,635)
PPME	8,619	0	8,619
<b>Total</b>	<b>271,544</b>	<b>27,577,106</b>	<b>(27,305,562)</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Geological Survey Department	69,177	0	69,177
Headquarters	235,100	0	235,100
Lands Commission	40,000	0	40,000
Minerals Commission	3,426,330	0	3,426,330
O.A.S.L	188,220	0	188,220
<b>Total</b>	<b>3,958,827</b>	<b>0</b>	<b>3,958,827</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Environmental Health & Sanitation	118,840	0	118,840
Gen. Admin	10,330,000	300	10,329,700
Local Government Project Support Unit	5,999,850	0	5,999,850
Local Government Service	8,600	0	8,600
<b>Total</b>	<b>16,457,290</b>	<b>300</b>	<b>16,456,990</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
Finance and Administration	15,156,010	121,000	15,035,010
<b>Total</b>	<b>15,156,010</b>	<b>121,000</b>	<b>15,035,010</b>
<b>CHRAJ (CHRAJ)</b>			
Administration and Finance Department	2,019,584	0	2,019,584
<b>Total</b>	<b>2,019,584</b>	<b>0</b>	<b>2,019,584</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	63,278	0	63,278
<b>Total</b>	<b>63,278</b>	<b>0</b>	<b>63,278</b>
<b>Electoral Commission</b>			
Headquarters	1,803,100	6,381,039	(4,577,939)
<b>Total</b>	<b>1,803,100</b>	<b>6,381,039</b>	<b>(4,577,939)</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	32,557,880	893,726	31,664,153
<b>Total</b>	<b>32,557,880</b>	<b>893,726</b>	<b>31,664,153</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	323,467	0	323,467
Gen. Admin	39,202,517	20,193,406	19,009,111
Ghana Meteorological Agency	647,333	0	647,333
Internal Audit	60,000	0	60,000
National Information Technology Agency	514,280	0	514,280
Poastal & Courier Services Regulatory Commission	92,419	0	92,419
<b>Total</b>	<b>40,840,016</b>	<b>20,193,406</b>	<b>20,646,610</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	1,452,456	631,862	820,594
National House of Chiefs	1,460,137	0	1,460,137
Traditional Affairs Division	363,137	0	363,137
<b>Total</b>	<b>3,275,730</b>	<b>631,862</b>	<b>2,643,868</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	492,000	55,513	436,487
Ghana Armed Forces	67,556,585	25,241,227	42,315,358
<b>Total</b>	<b>68,048,585</b>	<b>25,296,740</b>	<b>42,751,845</b>
<b>Ministry of Education (MOE)</b>			
Council for Technical & Vocational Education & Training	19,195,397	0	19,195,397
Gen. Admin	55,451,555	44,261,801	11,189,754
Ghana Education Office (GES)	26,466,865	50,000	26,416,865
Ghana Library Board	50,000	0	50,000
National Council for Curriculum and Assessment	30,000	0	30,000
National Inspectorate Board	30,000	0	2,632,875
National Service Secretariat	2,632,875	0	30,000
National Teaching Council	30,000	0	944,655
Planning Budgeting, Monitoring & Evaluation	944,655	0	23,914,320
Regional / District / School Services	23,914,320	1,396,864	9,367,836
Tertiary	10,764,700	0	513,831
WAEC (National)	513,831	45,708,665	94,315,532
<b>Total</b>	<b>140,024,197</b>		
<b>Ministry of Employment and Labour Relations (MELR)</b>			

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- OTHER EXPENDITURE

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Audit Service(AS)</b>			
<b>Office of Government Machinery (OGM)</b>			
Office of the National Security	15,231,302	19,601,046	(4,369,744)
Office of the President	23,568,347	76,264,648	(52,696,301)
Regional Co-ordination Council	1,658	0	1,658
Scholarship Secretariat	30,000,000	29,239,636	760,364
<b>Total</b>	<b>68,801,307</b>	<b>125,105,330</b>	<b>(56,304,023)</b>
<b>Other Government Obligations</b>			
Reserve Fund	105,000,000	35,000	104,965,000
Subscription	0	14,770,096	(14,770,096)
Tax Refund	310,674,000	0	310,674,000
Subscriptions	369,478,143	70,178	369,407,965
<b>Total</b>	<b>785,152,143</b>	<b>14,875,274</b>	<b>770,276,869</b>
<b>Parliament of Ghana</b>			
General Operations	119,936	0	119,936
Library, Research and Information Services	171	17	154
<b>Total</b>	<b>120,107</b>	<b>17</b>	<b>120,090</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	5,000	0	5,000
<b>Total</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Grand Total</b>	<b>935,113,089</b>	<b>394,377,407</b>	<b>540,735,682</b>

# CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

## EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
Subvented Organisation	400,000	0	400,000
<b>Total</b>	<b>15,200,904</b>	<b>496,527</b>	<b>14,704,377</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Adminstration	4,041,764	0	4,041,764
Department of Children	25,000	0	25,000
Department of Women	953,320	0	953,320
Dept. of Social Welfare General Administration, Budget and P	112,588	0	112,588
<b>Total</b>	<b>5,132,672</b>	<b>0</b>	<b>5,132,672</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	75,000	0	75,000
Centre for Scientific Research into Plant Medicine	333,063	0	333,063
Christian Health Association of Ghana	31,000,570	0	31,000,570
College of Pharmacist	222,870	0	222,870
Ghana College of Physicians and Surgeons	194,000	0	194,000
Ghana Health Service	1,100,000	0	1,100,000
Ghana Institute of Clinical Genetics	161,100	0	161,100
Human Resource Development	320,000	0	320,000
Office of the Chief Director	194,713,964	6,580,000	188,133,964
Office of the Minister	0	33,197,740	(33,197,740)
Policy Planning, Monitoring and Evaluation Division	8,000,000	0	8,000,000
Policy, Planning, Monitoring & Evaluation	550,000	0	550,000
Procurement and Supplies	8,000	0	8,000
Regulatory Agencies	20,872,087	0	20,872,087
Teaching Hospitals	21,937,525	0	21,937,525
Training Institutions	20,583,331	0	20,583,331
<b>Total</b>	<b>300,071,509</b>	<b>39,777,740</b>	<b>260,293,770</b>
<b>Ministry of Information and Media Relations (MIMR)</b>			
Gen. Admin and Finance	581,438	0	581,438
Ghana Broadcasting Corporation (GBC)	8,621,121	0	8,621,121
Ghana News Agency	304,652	0	304,652
Information Services Department	642,740	0	642,740
National Film and Television Institute (NAFTI)	582,345	0	582,345
<b>Total</b>	<b>10,732,297</b>	<b>0</b>	<b>10,732,297</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	300,000	0	300,000
Ghana Immigration Service	8,164,000	75,585	8,088,415
Ghana National Fire Service	4,000,000	3,198,804	801,196
Ghana Police Service	53,172,520	659,642	52,512,878
Ghana Prisons Service	25,670,422	21,890,194	3,780,228
Ghana Refugee Board	350,000	0	350,000
Interior Headquarters	1,000,000	94,080	905,920
Migration Unit	220,000	0	220,000
Nacortic Control Board	1,200,000	0	1,200,000
National Commission on Small Arms	350,000	81,004	268,996
National Disaster Management Organization	5,000,000	1,505,068	3,494,932
National Peace Council	800,000	0	800,000
<b>Total</b>	<b>100,226,942</b>	<b>27,504,378</b>	<b>72,722,564</b>

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
Dept. of Factories Inspectorate	1,190,632	0	1,190,632
Headquarters	625,732	0	625,732
Labour Department	180,707	0	180,707
National Vocational Training Institute (NVTI)	1,176,317	0	1,176,317
<b>Total</b>	<b>3,173,389</b>	<b>0</b>	<b>3,173,389</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	561,959,131	653,562,950	(91,603,819)
<b>Total</b>	<b>561,959,131</b>	<b>653,562,950</b>	<b>(91,603,819)</b>
<b>Ministry of Environment Science, Tech. and Innovation</b>			
Council for Scientific and Industrial Research (C.	2,562,999	0	2,562,999
Environmental Protection Agency	8,086,737	0	8,086,737
Finance and Administration	15,930,945	0	15,930,945
Ghana Atomic Energy Commission (G.A.E.C)	509,000	0	509,000
Town and Country Planning Department (T.C.P.D)	386,186	0	386,186
<b>Total</b>	<b>27,475,867</b>	<b>0</b>	<b>27,475,867</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	15,522,576	9,001,406	6,521,171
Finance Headquarters	12,922,280	5,107,958	7,814,322
Financial Intelligence Centre	3,000,000	0	3,000,000
Ghana Revenue Authority	58,396,300	22,538,020	35,858,280
Institute of Accountancy Training	400,000	102,550	297,450
Public Procurement Authority	837,920	0	837,920
Securities and Exchange Commission	705,346	0	705,346
Statistical Service	1,820,000	0	1,820,000
<b>Total</b>	<b>93,604,422</b>	<b>36,749,934</b>	<b>56,854,488</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
General Administration	28,095,688	6,249,891	21,845,797
<b>Total</b>	<b>28,095,688</b>	<b>6,249,891</b>	<b>21,845,797</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	10,000,000	0	10,000,000
Crop Services Directorate	137,194,253	0	137,194,253
Directorate of Agric. Extension Services.	1,313,533	0	1,313,533
Finance and Administration	5,939,814	0	5,939,814
Fisheries Commission	0	76,018	(76,018)
Ghana Irrigation Development Authority	11,597,302	7,841,647	3,755,655
Ghana Permanent Representative in Rome	80,880	0	80,880
Irrigation Company of Upper Region	451,000	0	451,000
Policy Planning Monitoring and Evaluation	6,445,136	888,106	5,557,030
Regional Agric Development Unit	6,546,640	0	6,546,640
Veterinary Services Dept. (Central Administration)	500,896	0	500,896
Veterinary Services Dept. (Central Administration) Disease In	445,894	0	445,894
Women in Agric. Development Department (WIAD)	251,327	0	251,327
<b>Total</b>	<b>180,766,675</b>	<b>8,805,771</b>	<b>171,960,904</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Europe Region Missions	0	356,491	(356,491)
Foreign Affairs HQ	14,800,904	140,036	14,660,868

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Total</b>	<b>5,506,740</b>	<b>0</b>	<b>5,506,740</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	5,670,000	1,237,871	4,432,129
Foreign Missions	850,000	0	850,000
Gen. Admin.	3,396,115	0	3,396,115
Ghana Export Promotion Authority	400,000	0	400,000
Ghana Standards Board	11,322,377	0	11,322,377
GRATIS	300,000	200,000	100,000
Industrial Development Division	100,000	0	100,000
NBSSI	1,000,000	0	1,000,000
PPME	300,000	0	300,000
Trade Development Division	17,986,360	0	17,986,360
<b>Total</b>	<b>41,324,852</b>	<b>1,437,871</b>	<b>39,886,981</b>
<b>Ministry of Transport (MRT)</b>			
Regional Maritime University	1,500,000	0	1,500,000
Gen. Admin	90,148,293	3,481,682	86,666,611
Ghana Railway Development Authority	33,085,710	35,090,963	(2,005,253)
Government Technical Training Centret	1,230,000	83,960	1,146,040
National Road Safety Commission	422,380	0	422,380
<b>Total</b>	<b>126,386,383</b>	<b>38,656,605</b>	<b>87,729,778</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	72,004	0	72,004
Community Water & Sanitation Agency	50,854,091	0	50,854,091
Department of Rural Housing	154,102	0	154,102
Engineers Council	147,981	0	147,981
Gen. Admin (GA)	193,844	9,659,821	(9,465,977)
Ghana Water Company Ltd (GWCL)	293,729,289	0	293,729,289
Housing	7,583,807	1,130,985	6,452,821
Hydrological Services Department	51,895,605	39,195,510	12,700,094
Policy Planning, Budgeting, Monitoring and Evaluation (PPMI)	189,166	0	189,166
Public Servants Housing Loan Scheme Board	296,158	20,553	275,605
Public Works Department	71,259,271	46,190,657	25,068,614
Rent Control Department	121,483	0	121,483
Ressearch Statistics and Information Management (RSIM)	130,571	0	130,571
Water Resources Commission	1,347,332	11,097	1,336,235
<b>Total</b>	<b>477,974,703</b>	<b>96,208,623</b>	<b>381,766,079</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	969,000	3,602,918	(2,633,918)
National Sports Authority	1,067,201	233,151	834,050
National Sports Colleague	410,387	0	410,387
National Youth Authority	971,000	146,409	824,591
<b>Total</b>	<b>3,417,588</b>	<b>3,982,478</b>	<b>(564,890)</b>
<b>MMDA TRANSFER</b>	<b>7,652,590</b>	<b>0</b>	<b>7,652,590</b>
Feeder Roads	80,280	0	80,280
Physical Planning	22,855,598	0	22,855,598
Urban Roads			

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER) EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	778,141	0	778,141
CopyRight Office	185,412	98,670	86,742
Council for Law Reporting	402,353	0	402,353
Economic and Organised Crime Office	1,264,511	0	1,264,511
Gen. Admin and Finance	1,051,144	0	1,051,144
General Legal Council	462,100	0	462,100
Law Reform Commission	124,909	0	124,909
Legal Aid Scheme	470,628	0	470,628
PPME	19,300	0	19,300
Registrar General's Dep't	4,542,337	0	4,542,337
<b>Total</b>	<b>9,300,835</b>	<b>98,670</b>	<b>9,202,165</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	14,582,011	0	14,582,011
Geological Survey Department	25,010,177	3,228,456	21,781,721
Headquarters	44,734,307	1,341,085	43,393,222
Lands Commission	27,506,952	112,454	27,394,498
Minerals Commission	1,285,000	0	1,285,000
O.A.S.L	18,506,742	0	18,506,742
<b>Total</b>	<b>131,625,190</b>	<b>4,681,996</b>	<b>126,943,194</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	500,000	0	500,000
Community Development	1,000,000	0	1,000,000
Department of Parks and Gardens	750,000	0	750,000
Development Planning Unit	500,000	0	500,000
Environmental Health & Sanitation	500,000	0	500,000
Gen. Admin	89,878,640	2,753,890	87,124,750
Inspectorate Division	531,212	0	531,212
Local Government Project Support Unit	72,970,475	0	72,970,475
Local Government Service	750,000	0	750,000
<b>Total</b>	<b>167,380,327</b>	<b>2,753,890</b>	<b>164,626,437</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	120,949,501	147,737,265	(26,787,764)
Department of Urban Roads	261,307,013	90,928,104	170,378,909
Ghana Highway Authority	267,186,538	332,366,087	(65,179,549)
Headquarters	17,361,990	255,468	17,106,522
<b>Total</b>	<b>666,805,042</b>	<b>571,286,925</b>	<b>95,518,117</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	430,500	0	430,500
Finance and Administration	1,668,320	0	1,668,320
Gen. Admin	589,920	0	589,920
General Administration	160,000	0	160,000
HOTCATT	50,000	0	50,000
Subvented Agencies	2,608,000	0	2,608,000

## CLASSIFICATION OF MDAs YEAR TO DATE (NOVEMBER)

### EXPENDITURE BY COST CENTRES- NON FINANCIAL ASSEST

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE AS AT NOVEMBER GH¢
<b>Total</b>	<b>30,588,468</b>	<b>0</b>	<b>30,588,468</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	1,465,850	0	1,465,850
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,206,350	0	3,206,350
<b>National Media Commission</b>			
Finance and Administration	1,710,000	0	1,710,000
<b>National Labour Commission (NLC)</b>			
Gen. Admin HQ	422,750	0	422,750
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	365,200	0	365,200
Ghana AIDS Commission	222,000	0	222,000
Ghana Investment Promotion Centre (GIPC)	853,759	0	853,759
Internal Audit Agency	200,000	0	200,000
Management Services	70,000	0	70,000
Microfinance and Small Loans Centre (MASLOC)	5,000,000	0	5,000,000
National Pensions Regulatory Authority (NPRA)	266,300	0	266,300
National Population Council	568,820	21,240	547,580
Office of Head of Civil Service(OHCS)	500,000	0	500,000
Office of the Administrator	299,200	0	299,200
Office of the National Security	3,700,289	16,070,106	(12,369,817)
Office of the President	8,322,775	29,433,715	(21,110,940)
Regional Co-ordination Council	2,182,421	0	2,182,421
Savannah Accelerated Development Authority (SADA)	20,000,000	0	20,000,000
Scholarship Secretariat	500,000	0	500,000
<b>Total</b>	<b>43,050,764</b>	<b>45,525,061</b>	<b>(2,474,297)</b>
<b>Other Government Obligations</b>			
Contingency	151,366,951	0	151,366,951
Non Road Arrears	211,270,317	0	211,270,317
Reserve Fund	252,143,864	0	252,143,864
Road Arrears	640,529,794	0	640,529,794
Intra Sectorial	1,883,009,526	0	1,883,009,526
<b>Total</b>	<b>3,138,320,452</b>	<b>0</b>	<b>3,138,320,452</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	257,095	0	257,095
Corporate Services	444,469	0	444,469
Finance and Administration	354,199	0	354,199
General Operations	57,710,675	4,157,563	53,553,113
Library, Research and Information Services	730,869	0	730,869
<b>Total</b>	<b>59,497,308</b>	<b>4,157,563</b>	<b>55,339,745</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	2,910,061	136,070	2,773,991
<b>Total</b>	<b>2,910,061</b>	<b>136,070</b>	<b>2,773,991</b>
<b>Grand Total</b>	<b>6,541,121,537</b>	<b>1,641,299,380</b>	<b>4,899,822,157</b>

CLASSIFICATION OF BDA YEAR TO DATE (NOVEMBER)  
 EXPENDITURE BY COST CENTRES - NON FINANCIAL ASSET

	2014 ESTIMATED	YTD ACTUAL NOVEMBER 2014	PERCENTAGE VARIATION
Total	28,300,000	28,300,000	100%
Public and Commercial for Civil Services (PACS)	1,200,000	1,200,000	100%
Business Development Training Programme (BDTP)	2,000,000	2,000,000	100%
Business Development Programme (BDP)	2,500,000	2,500,000	100%
Business Development Programme (BDP)	4,000,000	4,000,000	100%
Business Development Programme (BDP)	5,000,000	5,000,000	100%
Business Development Programme (BDP)	6,000,000	6,000,000	100%
Business Development Programme (BDP)	7,000,000	7,000,000	100%
Business Development Programme (BDP)	8,000,000	8,000,000	100%
Business Development Programme (BDP)	9,000,000	9,000,000	100%
Business Development Programme (BDP)	10,000,000	10,000,000	100%
Business Development Programme (BDP)	11,000,000	11,000,000	100%
Business Development Programme (BDP)	12,000,000	12,000,000	100%
Business Development Programme (BDP)	13,000,000	13,000,000	100%
Business Development Programme (BDP)	14,000,000	14,000,000	100%
Business Development Programme (BDP)	15,000,000	15,000,000	100%
Business Development Programme (BDP)	16,000,000	16,000,000	100%
Business Development Programme (BDP)	17,000,000	17,000,000	100%
Business Development Programme (BDP)	18,000,000	18,000,000	100%
Business Development Programme (BDP)	19,000,000	19,000,000	100%
Business Development Programme (BDP)	20,000,000	20,000,000	100%
Business Development Programme (BDP)	21,000,000	21,000,000	100%
Business Development Programme (BDP)	22,000,000	22,000,000	100%
Business Development Programme (BDP)	23,000,000	23,000,000	100%
Business Development Programme (BDP)	24,000,000	24,000,000	100%
Business Development Programme (BDP)	25,000,000	25,000,000	100%
Business Development Programme (BDP)	26,000,000	26,000,000	100%
Business Development Programme (BDP)	27,000,000	27,000,000	100%
Business Development Programme (BDP)	28,000,000	28,000,000	100%
Business Development Programme (BDP)	29,000,000	29,000,000	100%
Business Development Programme (BDP)	30,000,000	30,000,000	100%