

GHANA



GAZETTE

REPUBLIC OF GHANA

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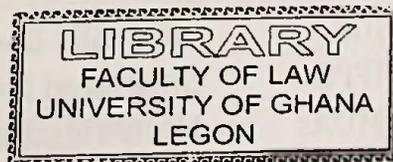
No. 111

MONDAY, 8TH DECEMBER

2014

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ACRONYMS

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

ACRONYMS

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

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

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

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

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

1.1.2 Components of the Financial Statements

The financial statements comprise:

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND**SEPT
2014****1.1.3 Scope of financial statements**

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

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

1.1.4 Basis of Accounting

The financial statements are prepared on modified accrual basis. By this, revenues are recognized when lodged into the treasury accounts and with a few exceptions expenditure is recognized when incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

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

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

SEPT
2014

A summary report of the appropriation is as below:

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

1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

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

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

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

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

3.0 ADDITIONAL STATISTICS**3.1 REVENUE**

Total Revenue which is made up of Direct and Indirect Taxes, Grants and other Non-tax revenue fell short of the budget by 44.67%. Below is the contribution of the various components to this unfavourable variance.

6.1.1 Direct Tax

Consolidated Fund Direct tax revenue as detailed in Note 2 for the month was GH¢276.01million as against the expected amount of GH¢695.09million indicating an unfavourable variance of GH¢419.08 million or 60.29% below budget. Direct tax contributed 32.33% of total revenue for the period of September.

6.1.2 Indirect Tax

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

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

Non - Tax Revenue as detailed in Note 6 for the month was GH¢36.516million as against a budgeted of GH¢335.69 million resulting in a favourable variance of GH¢299.18 million or 89.12%. Non Tax Revenue contributed 49.09% of total revenue for the period.

6.2 EXPENDITURE

Expenditure is made up of Compensation of Employees, Use of Goods and Services, Consumption of Fixed Capital, Interest, Subsidies, Grants, Social Benefits and Other Expenses. The total for the month amounted to GH¢1,583.17 million as against the budget of GH¢1,956.08 million, resulting in a favourable variance of GH¢372.91million or 19.06% less than budgeted.

6.2.1 Compensation of Employees

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

6.2.2 Use of Goods and Services

Expenditure on Goods and Services incurred for the month as detailed in note twelve (12), was GH¢122.25 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢353.89. Goods and Services represent 7.72% of total expenditure for the period.

6.2.3 Interest

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

6.2.4 Social Benefits and Other Expenses

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

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

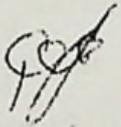
Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of September was GH¢164.67 million as against a budget of GH¢98.63 million.

4.0 CONCLUSION

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

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

In compliance with Section 41(1) (b) of the Financial Administration Act, 2003 (Act 654) and Regulation 191 of the Financial Administration Regulation, 2004 (LI 1802), I hereby present the Report and the Public Accounts on the Consolidated Fund for the month ended September 30, 2014.



Grace Francisca Adzroc
Controller and Accountant-General

Date: 24th Oct. 2014

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

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

PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	658,453,878	39	225,594,432
GOODS AND SERVICES	12	476,137,350	122,249,396	7	353,887,954
NON-FINANCIAL ASSETS	13	687,659,707	103,969,561	6	583,690,146
INTEREST	14	505,804,832	507,517,430	30	(1,712,598)
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	55,082	0	3,128,477
OTHER EXPENSES	17	72,024,633	34,170,228	2	37,854,405
LOAN REPAYMENTS	18	98,633,000	164,670,102	10	(66,037,102)
OTHER PAYMENTS	19	271,879,610	91,692,115	5	180,187,496
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
TOTAL PAYMENTS		3,014,248,639	1,682,777,792	100	1,331,470,847

NET CHANGE IN STOCK OF CASH

(655,885,735)

CASH/BANK BALANCE AS AT BEGINNING

(4,140,390,541)

CASH/BANK BALANCE AS AT END

(4,796,276,277)

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

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

PAYMENTS

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

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

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

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

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

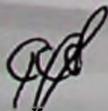
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EXPENDITURE

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

BALANCE SHEET AS AT SEPTEMBER 30, 2014

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



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED SEPTEMBER 30, 2014

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

STATEMENT OF CASHFLOW FOR THE MONTH ENDED SEPTEMBER 30, 2014

		2014	2013
		GH¢	GH¢
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	22		
Loans		0	0
Shares and other equity		0	0
Advances		0	0
Total Acquisition Financial Assets		0	0
Disposal/Recovery of Financial Asset	23		
Securities other than shares		0	0
Loans		2,103,934	0
Shares and other equity		0	0
Advances		0	541,538
Total Disposal/Recovery of Financial assets		2,103,934	541,538
Net cashflow from investment in financial assets		2,103,934	541,538
 CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	2,987,439,929	2,565,717,627
Outflow	9	(3,078,978,199)	(2,337,747,772)
Net Incurrence of Domestic Liability		(91,538,270)	227,969,855
 EXTERNAL			
Inflow	8	29,086,567	0
Outflow	18	(164,670,102)	(43,649,607)
Net Incurrence of Foreign Liability		(135,583,535)	(43,649,607)
NET CASHFLOW FROM FINANCING ACTIVITY		(227,121,805)	184,320,248
NET CHANGE IN STOCK OF CASH		(655,885,735)	(788,962,824)
CASH AND CASH EQUIVALENT AT BEGINNING		(4,140,390,541)	443,144,851
CASH AND CASH EQUIVALENT AT CLOSE		(4,796,276,277)	(345,817,973)

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 General Statement

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

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

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

1.2 Basis of Preparation

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

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

1.3 Transactions denominated in foreign currency

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

1.4 Comparative Figures

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

1.5 Assets and services received in kind

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

1.5 Revenue

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

1.6 Expenditure

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

1.7 Assets

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

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

1.8 Loans Received.

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

1.9 Investments

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

1.10 Provisions

Government does not make provision for irrecoverable investment until they are highly probable where a request will be made to Parliament for write-off. The provision for equity investment of GH c2,958,236 and noncurrent receivables of GHc 100,101,686 in the accounts are investments the recovery of which is highly improbable and a request to Parliament for a write-off is awaiting approval.

1.11 Cash and Cash equivalent.

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

1.12 Project loans and grants

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

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
2 DIRECT TAX		
Paid by Individuals	214,014,278	421,354,324
Paid by Corporations	52,812,542	109,194,110
Miscellaneous	9,187,816	43,866,095
Total	276,014,637	574,414,529
Less		
DACF	0	412,611,234
Total Revenue	276,014,637	161,803,295
3 INDIRECT TAX		
General Taxes on Goods and Services	185,650,911	117,698,039
Excises	14,442,833	55,961,540
Customs and Other Import Duties	488,588,017	346,989,225
Taxes on Exports	5,236,667	0
Levies	1,975,444	0
Total Receipt	695,893,873	520,648,803
Less:		
GETFund	152,739,346	88,723,193
Petroleum Fund	1,975,444	14,937,581
Total	154,714,791	103,660,775
Total Revenue	541,179,082	416,988,029
4 Taxes		
Directs Taxes	276,014,637	574,414,529
Indirect Taxes	695,893,873	520,648,803
Total	971,908,510	1,095,063,332
5 GRANT		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
Total Revenue	0	0
Less:		
Non Project Type	0	0
Total Receipt	0	0

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

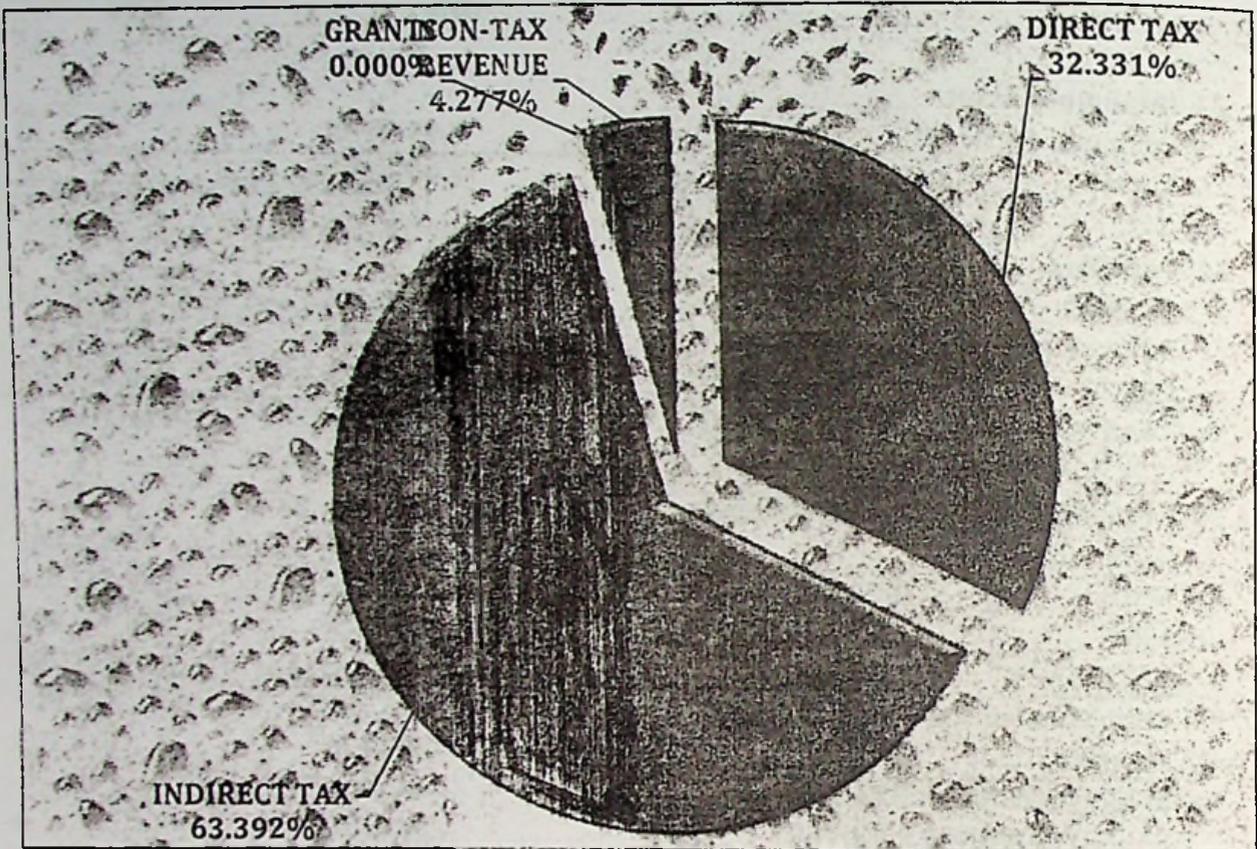
	2014 GH¢	2013 GH¢
26 Prepayments	17,444,820	1,168,823
27 Non Current Receivables		
Statutory Boards & Corporations	638,504,348	921,980
Companies	623,829,788	638,504,348
Foreign Governments / Agencies	8,482,555	626,546,622
General	921,980	243,954,183
Miscellaneous	243,954,183	8,482,555
Total	1,515,692,854	1,518,409,688
Provisions	(100,195,572)	(100,101,686)
Total	1,415,497,282	1,418,308,002
28 Equity Investment		
Companies & Public Corporations	1,836,984,563	5,172,472
Trust	5,172,472	4,983,761
International Agencies	4,983,761	1,802,678,563
Total	1,847,140,796	1,812,834,796
Provisions	(2,958,236)	(2,958,236)
Total	1,844,182,560	1,809,876,560
29 Infrastructure, Plant and Equipment		
Dwellings	42,760,993	20,698,379
Non Residential Buildings	140,628,759	150,248,396
Other structures	946,959,375	560,207,516
Transport Equipment	192,304,445	128,429,076
Other machinery and equipment	1,231,095,147	810,000,952
Infrastructure Assets	816,444,338	161,427,948.85
Total	3,370,193,057	1,685,727,114
Less:		
Depreciation for September	0	
Accumulated Depreciation	(163,712,731)	0
Net Book Value	3,206,480,326	1,685,727,114
30 Work - In - Progress		
Dwellings	122,853,481	62,173,556
Non Residential Buildings	167,553,263	88,173,425
Other structures	709,368,862	326,690,446
Transport Equipment	-	12,337,248
Other machinery and equipment	-	280,253,485
Infrastructure Assets	50,878,484	567,006,265
Total	1,050,654,090	1,336,634,424

NOTES TO THE ACCOUNTS

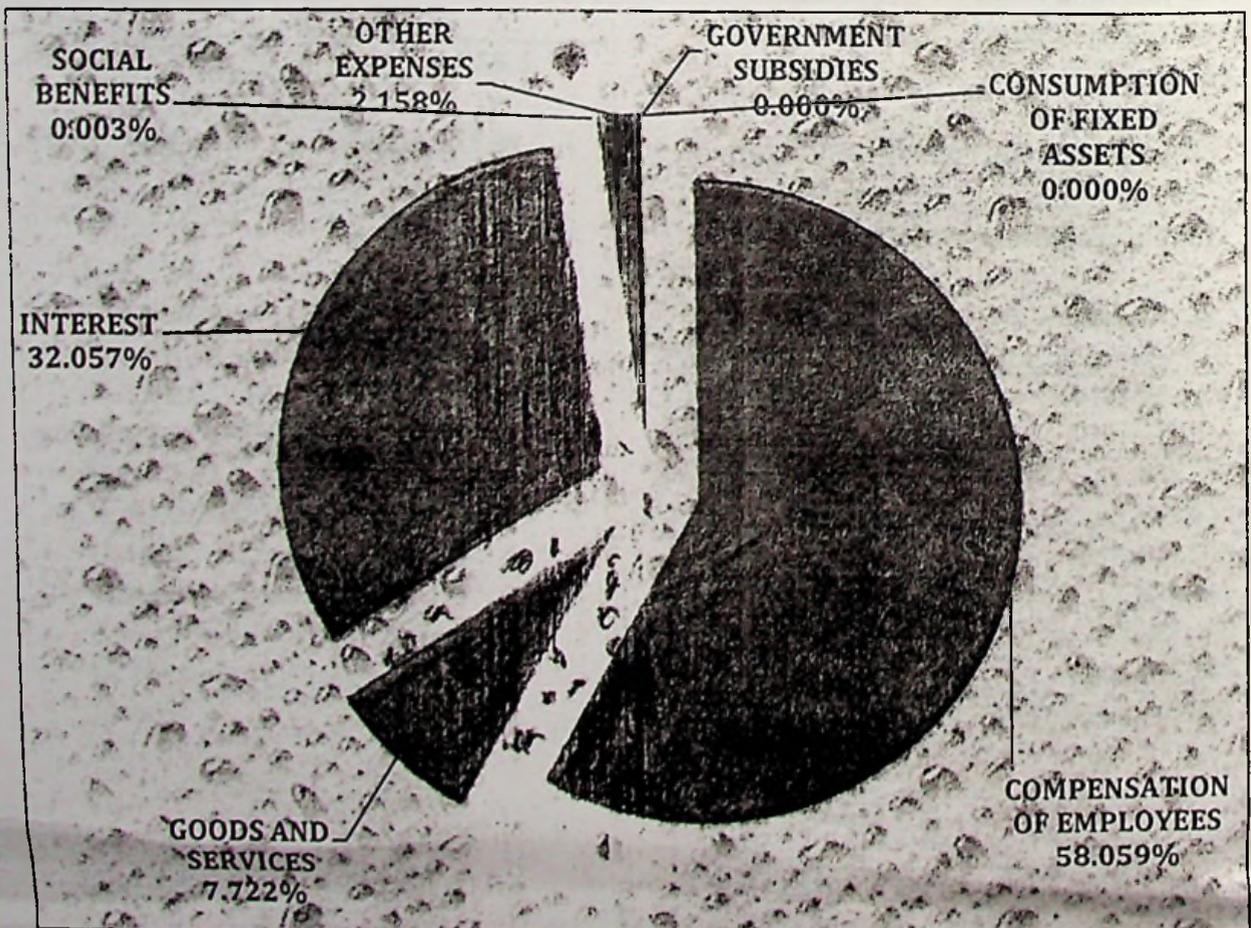
	2014 GH¢	2013 GH¢
31 Intangible Asset		
Computer Software	4,996,185	0
Total	<u>4,996,185</u>	<u>0</u>
32 Payables		
Supplier	1,377,358,283	1,946,646,612
Withholding	31,653,089	56,156,137
P.A.Y.E	317,666,889	138,845,674
Total	<u>1,726,678,261</u>	<u>2,141,648,423</u>
33 Deposits and Other Trust Monies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

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHC	GHC	GHC
ENVIRONMENTAL PROTECTION			
Environmental Protection N.E.C	39,313,291	75,365	39,237,926
Protection of Biodiversity and Landscape	15,866,424	426,875	15,439,549
R&D Environment Protection	43,773,661	4,082,250	39,691,412
Waste management	3,020,156	0	3,020,156
Waste Water Management	20,100,664	25,920	20,074,745
Total	122,074,196	4,610,409	117,463,787
GENERAL PUBLIC SERVICES			
Basic Research	6,690,984	2,343,159	4,347,825
Economic Aid to Develop Countries and Coun	9,224,996	289,898	8,935,099
Executive and Legislative Organs	692,870,259	332,320,236	360,550,023
External affairs	157,383,595	94,729,397	62,654,197
Financial and fiscal Affairs	867,488,180	2,950,104,767	(2,082,616,587)
General Personnel Services	392,187,641	509,235,126	(117,047,486)
General Public Services N.E.C.	173,372,372	84,666,718	88,705,654
Other General Services	33,652,394	3,742,650	29,909,744
Overall Planning and Statistical Services	24,763,313	8,627,564	16,135,749
Public Debt Transaction-External	7,253,253,987	2,543,072,804	4,710,181,183
Public Debt Transactions	0	3,888,005	(3,888,005)
R & D General Public Services	6,452,343	1,276,120	5,176,223
Unspecified	11,086,839,187	850,898,549	10,235,940,638
Total	20,704,179,251	7,385,194,993	13,318,984,258
HEALTH			
General Hospital Services	1,168,702,177	532,962,578	635,739,598
General Medical Services	53,205,050	0	53,205,050
Health N.E.C	1,728,986,977	444,583,798	1,284,403,179
Public health Services	347,547,825	300,566	347,247,259
R & D Health	7,456,971	81,412,142	(73,955,171)
Specialised Medical Services	27,661,332	59,621,528	(31,960,196)
Total	3,333,560,331	1,118,880,612	2,214,679,719
HOUSING & COMMUNITY AMENITIES			
Community Development	15,958,947	21,172,942	(5,213,995)
Housing and Development	174,385,783	65,111,714	109,274,069
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,733,286	3,485,265	377,248,020
Total	578,715,090	89,769,922	488,945,168
PUBLIC ORDER & SAFETY			
Fire Protection Services	136,280,704	116,632,910	19,647,795
Law Courts	218,594,834	87,893,146	130,701,689
Prisons	102,990,544	7,265,156	95,725,389
Public Order and Safety N. E. C	198,859,820	230,313,919	(31,454,099)
Public order and safety n.e.c (CS)	41,544,256	9,230,638	32,313,619
Public Services	649,609,490	546,825,244	102,784,246
Total	1,347,879,650	998,161,012	349,718,638

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION	INTEREST	NON-FINANCIAL	OTHER	SOCIAL	GOODS	TOTAL
	OF EMPLOYEES	ASSETS	EXPENDITURE	BENEFITS	AND SERVICES		
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Ministry of Youth and Sports (MoYS) To	815,823	0	0	0	0	303,458	1,119,281
MMDA Total	0	0	0	0	0	793	793
National Commission for Civic Education	2,287,240	0	0	0	0	6,404	2,293,644
National Development Planning Commi:	92,207	0	0	0	0	0	92,207
National Media Commission Total	16,227	0	0	0	0	0	16,227
National Labour Commission (NLC) Total	78,716	0	0	0	0	0	78,716
Office of Government Machinery (OGM)	17,347,886	0	0	0	12,000	34,012	124,728
Parliament of Ghana Total	3,774,664	0	869,650	0	0	23,751,675	41,969,211
Public Services Commission Total	158,497	0	13,971,930	0	0	849,443	18,596,038
Virtual Ministries for Centralised Trans:	121,937,736	507,615,112	42,824,512	0	0	106,978	265,475
Grand Total	919,173,478	507,615,112	103,969,561	34,170,228	55,082	122,249,396	1,687,232,858

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

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

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHe	GHe	GHe
Ministry of Education (MOE)			
Centre for National Distance Learning and O	187,902	123,729	64,173
Council for Technical & Vocational Educatio	1,158,740	497,499	661,242
Gen. Admin	1,536,842	1,677,485	(140,643)
Ghana Book Development Council	154,073	9,918	144,155
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	3,749,602	2,888,928
Ghana National Commission for UNESCO	423,935	24,700	399,235
Institutions For The Handicapped	17,336,575	0	17,336,575
National Council for Curriculum and Assessi	120,160	23,600	96,560
National Inspectorate Board	521,138	404,697	116,442
National Service Secretariat	344,725,424	228,061,480	116,663,944
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	24,477,483	10,523,695
Regional/District/School Services	3,033,579,691	2,929,521,071	104,058,620
Tertiary	923,374,018	598,571,534	324,802,485
WAEC (INTERNATIONAL)	8,077,180	4,038,590	4,038,590
WAEC (National)	7,054,673	4,462,234	2,592,439
Total	4,387,062,473	3,795,643,622	591,418,851
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4,093,779	3,050,770	1,043,009
Dept. of Factories Inspectorate	1,042,734	558,524	484,210
Fair Wages and Salaries Commission	1,588,647	892,742	695,905
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	886,181	121,083
Integrated Cummunity Centeres For Employ	3,647,467	3,598,821	48,646
Labour Department	2,852,629	2,477,605	375,024
Management Development & Productivity It	1,334,308	974,004	360,304
National Vocational Training Institute (NVT	8,132,917	6,884,416	1,248,501
Opportunity Industrialisation center	969,629	743,975	225,654
Organisation of African Trade Unioin Unity	150,593	107,241	43,352
Total	25,000,000	20,174,279	4,825,721
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2,836,836	954,480	1,882,355
Headquarters.	7,297,961	1,576,441	5,721,519
Total	10,134,796	2,530,921	7,603,875
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research	1,709,690	0	1,709,690
Council for Scientific and Industrial Researc	94,147,875	78,469,700	15,678,175
Environmental Protection Agency	5,158,034	4,082,250	1,075,784
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	20,637,615	9,916,129
Headquaters	1,183,811	2,563,955	(1,380,144)
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.	11,781,587	5,181,391	6,600,196
Total	147,319,619	110,934,911	36,384,708

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHC	GHC	GHC
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111,627,385	119,931,369	(8,303,984)
Finance Headquarters	22,146,955	13,682,501	8,464,454
Financial Intelligence Centre	2,218,544	1,059,266	1,159,278
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	129,893	399,096
Public Procurement Authority	2,727,958	1,847,119	880,840
Securities and Exchange Commission	1,842,473	1,045,416	797,057
Statistical Service	11,026,936	5,794,447	5,232,489
Total	506,985,066	143,490,011	363,495,055
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	60,709,483	(56,297,001)
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Upper East	218,463	0	218,463
Regional Operations Upper West	123,436	0	123,436
Regional Operations Volta	248,339	0	248,339
Regional Operations Western	334,082	0	334,082
Yeji Artisanal Fisheries	141,938	18,172	123,767
Total	8,000,000	60,727,655	(52,727,655)
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985,485	67,592	917,893
Animal Production Directorate	2,729,162	298,954	2,430,208
Crop Services Directorate	1,327,055	1,002,214	324,841
Directorate of Agric. Extension Services.	560,204	776,280	(216,077)
Finance and Administration	917,045	81,916	835,128
Ghana Irrigation Development Authority	3,486,374	3,322,666	163,709
Ghana Permanent Representative in Rome	383,928	287,946	95,982
Grains and Legumes Dev. Board	1,270,972	968,779	302,192
Human Resource Development Management	9,556,368	7,512,283	2,044,085
Irrigation Company of Upper Region	1,661,237	1,004,673	656,564
Plant Protection & Regulatory Services (PPR)	126,108	297,362	(171,254)
Policy Planning Monitoring and Evaluation	1,145,670	384,539	761,130
Regional Agric Development Unit	7,657,183	11,160,891	(3,503,708)
Statistics Research and Information Dept	809,918	54,882	755,036
Veterinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administration)	1,853,960	1,151,636	702,324
Women in Agric. Development Department	441,115	23,124	417,991
Total	35,000,000	28,395,739	6,604,261

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	31,388,673	26,175,551	5,213,122
America Region Missions	12,549,213	12,664,973	(115,759)
Europe Region Missions	30,568,978	24,168,370	6,400,608
Foreign Affairs HQ	6,081,368	4,218,202	1,863,166
Middle East and Asia Region Missions	18,820,095	14,440,419	4,379,675
Subvented Organisation	2,095,367	361,882	1,733,485
Total	101,503,694	82,029,397	19,474,297
Ministry of Gender, Children and Social Protection (MGCSPP)			
Abor Rehabilitation Centre Gen Admin	113,299	212,727	(99,428)
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	530,825	184,667
Department of Women	692,888	604,401	88,487
Dept. of Social Welfare General Administration	14,267,293	15,875,585	(1,608,292)
Gender Desk	38,220	0	38,220
Headquarters	421,041	568,363	(147,322)
Jachie Training College Gen Admin Bosomtve	94,732	146,780	(52,048)
Jirapa Orphanage Gen Admin Jirapa	11,275	201,918	(190,643)
National Commission of Persons with Disabilities	484,920	108,224	376,696
School of Social Work Gen Admin	382,320	0	382,320
Total	17,335,506	18,248,822	(913,317)
Ministry of Health (MoH)			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	161,015,100	(1,041,827)
Ghana Health Service	685,299,332	681,201,711	4,097,621
Health Headquarters	6,754,941	11,903,816	(5,148,875)
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Office of the Minister	119,108	0	119,108
Procurement and Supplies	20,903,625	59,566,806	(38,663,181)
Psychiatry Hospitals (Tertiary Health Services)	14,424,480	25,314,751	(10,890,271)
Regulatory Agencies	17,754,638	3,692,359	14,062,279
Subvented Organisations	147,565,645	89,654,471	57,911,174
Teaching Hospitals	1,458,855	0	1,458,855
Traditional and Alternative Medicine Directorate	65,264,904	96,212,905	(30,948,001)
Training Institutions	1,122,792,776	1,128,561,918	(5,769,142)
Total			
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	1,861,354	0	1,861,354
Ghana Broadcasting Corporation (GBC)	33,049,685	23,707,402	9,342,283
Ghana News Agency	3,757,008	1,630,576	2,126,432
Information Services Department	16,709,501	11,515,219	5,194,282
National Film and Television Institute (NAFTI)	3,001,200	2,086,135	915,065
Total	58,378,748	38,939,333	19,439,415

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHC	GHC	GHC
Ministry of Interior (MINT)			
Gaming Board	148,307	184,933	(36,625)
Ghana Immigration Service	82,102,237	52,631,646	29,470,591
Ghana National Fire Service	124,500,750	114,064,815	10,435,935
Ghana Police Service	528,515,007	478,672,848	49,842,160
Ghana Prisons Service	103,622,035	89,677,131	13,944,905
Ghana Refugee Board	650,000	56,628	593,372
Interior Headquarters	1,270,802	1,213,578	57,224
Nacortc Control Board	16,861,315	10,734,278	6,127,037
National Commission on Small Arms	214,270	9,371	204,899
National Disaster Management Organizatio	50,000,000	29,807,173	20,192,827
National Peace Council	2,218,914	156,389	2,062,525
Total	910,103,638	777,208,789	132,894,849
Ministry of Justice (MoJ)			
Attorney General's Department	21,517,603	13,418,506	8,099,097
CopyRight Office	1,221,672	226,820	994,852
Council for Law Reporting	2,335,250	1,231,124	1,104,126
Economic and Organised Crime Office	12,964,884	8,660,923	4,303,962
Gen. Admin and Finance	5,469,174	1,732,322	3,736,852
General Legal Council	3,068,200	1,546,222	1,521,978
Law Reform Commission	759,049	339,649	419,400
Legal Aid Scheme	3,568,775	1,289,065	2,279,710
Registrar General's Dep't	2,519,416	1,957,510	561,906
Total	53,424,024	30,402,142	23,021,882
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	25,837,404	29,418,155	(3,580,751)
Geological Survey Department	2,956,143	5,944,590	(2,988,447)
Headquarters	2,190,000	4,934,223	(2,744,223)
Lands Commission	33,337,374	10,890,067	22,447,307
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L	2,853,933	0	2,853,933
Total	78,498,215	51,187,035	27,311,180
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	3,095,992	2,498,522	597,470
Community Development	6,253,483	20,950,244	(14,696,760)
Department of Parks and Gardens	6,699,620	4,895,332	1,804,289
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	177,513,857	(176,209,340)
Inspectorate Division	220,741	7,415	213,326
Local Government Service	1,000,376	9,758,479	(8,758,103)
Total	20,184,975	215,623,847	(195,438,872)

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

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

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

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

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

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

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

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

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Audit Service(AS)			
Central Gov't Audit Dept.	877,000	212,429	664,571
Finance and Administration	8,545,662	5,254,131	3,291,531
Performance & Special Audit	1,210,000	152,823	1,057,177
Regional, District Audits & EIDA	2,648,700	1,383,200	1,265,500
Review Audit	534,000	119,432	414,568
Total	13,815,362	7,122,015	6,693,347
CHRAJ (CHRAJ)			
Administration and Finance Department	1,714,646	1,907,338	(192,692)
Administrative Justice Department	693,031	0	693,031
Anti Corruption Departmen	712,809	0	712,809
Human Rights Department	741,686	0	741,686
Total	3,862,172	1,907,338	1,954,835
Electoral Commission			
Headquarters	118,148,689	60,999,229	57,149,460
Total	118,148,689	60,999,229	57,149,460
General Government Services			
Reserve Fund	476,191,125	92,719,805	383,471,319
Reserve Fund-Book and Research Facility-Mc	0	11,250,000	(11,250,000)
Total	476,191,125	103,969,805	372,221,319
Judicial Service (JS)			
Gen. Admin	26,813,700	3,442,743	23,370,957
Total	26,813,700	3,442,743	23,370,957
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	57,007	8,626	48,381
Gen. Admin	347,625	43,236	304,389
Ghana Meteorological Agency	728,400	0	728,400
Internal Audit	21,554	1,113	20,441
National Information Technology Agency	37,480	0	37,480
Poastal & Courier Services Regulatory Comm	398,519	0	398,519
Total	1,590,585	52,975	1,537,610
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	669,772	214,008	455,764
Headquarters	19,625	9,600	10,025
National House of Chiefs	604,852	121,592	483,261
Total	1,294,249	345,200	949,049
Ministry of Defence (MoD)			
Gen. Admin	642,780	360,881	281,899
Ghana Armed Forces	50,566,598	9,866,495	40,700,103
Veterans Association of Ghana	3,542,527	1,907	3,540,620
Total	54,751,906	10,229,283	44,522,622

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and Of	695,010	140,943	554,067
Council for Technical & Vocational Education	15,110,985	63,640	15,047,345
Gen. Admin	3,623,000	585,623	3,037,377
Ghana Book Development Council	188,800	41,677	147,123
Ghana Education Office (GES)	343,608,253	71,471,600	272,136,653
Ghana Library Board	810,999	213,500	597,499
Ghana National Commission for UNESCO	214,000	45,648	168,352
Human Resource and Development	1,823,000	355,807	1,467,193
Institutions For The Handicapped	259,998	0	259,998
Internal Audit	200,000	59,030	140,970
National Council for Curriculum and Assessr	150,000	21,842	128,158
National Inspectorate Board	545,000	166,163	378,837
National Service Secretariat	2,884,224	0	2,884,224
National Teaching Council	150,000	22,150	127,850
Non Formal Education	1,895,568	319,533	1,576,035
Office of the Chief Director	200,000	0	200,000
Office of the Minister	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	17,266,770	120,700	17,146,070
Regional/District/School Services	147,328,838	31,049	147,297,790
Statistics, Research, Information & Public Rel	1,670,000	100,469	1,569,531
Tertiary	655,528,459	15,531,264	639,997,195
WAEC (National)	4,755,658	51,000	4,704,658
Total	1,199,108,562	89,341,637	1,109,766,925
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	663,302	57,961	605,340
Dept. of Factories Inspectorate	533,023	237,375	295,647
Fair Wages and Salaries Commission	3,362,936	669,048	2,693,888
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	1,232,277	521,947
Integrated Cummunity Centeres For Employe	244,324	0	244,324
Labour Department	812,196	42,967	769,230
Management Development & Productivity In:	719,937	0	719,937
National Vocational Training Institute (NVTI	2,180,473	92,687	2,087,786
Opportunity Industrialisation center	555,274	62,233	493,041
Total	11,115,770	2,394,548	8,721,222
Ministry of Energy and Petroleum (MENP)			
Energy Commision	331,200	190,434	140,766
Headquarters.	169,640,821	496,239	169,144,582
Total	169,972,021	686,673	169,285,348

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHC	GHC	GHC
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	9,592,227	20,000	9,572,227
Council for Scientific and Industrial Research	6,371,649	0	6,371,649
Environmental Protection Agency	13,707,471	0	13,707,471
Ghana Atomic Energy Commission (G.A.E.C)	3,104,518	41,200	3,063,318
Headquarters	3,741,884	642,786	3,099,098
MESTI Headquarters	526,000	72,800	453,200
School of Nuclear and Allied Sciences	201,005	3,800	197,205
Town and Country Planning Department (T.C)	1,252,517	186,501	1,066,016
Total	38,497,271	967,087	37,530,184
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	17,131,313	31,523,636	(14,392,323)
Finance Headquarters	21,043,434	7,278,196	13,765,238
Financial Intelligence Centre	874,456	377,801	496,655
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	198,375	314,511
Public Procurement Authority	3,519,308	567,014	2,952,294
Securities and Exchange Commission	2,126,943	202,965	1,923,977
Statistical Service	2,958,015	497,607	2,460,408
Total	142,071,333	40,645,594	101,425,739
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	200,000	7,860	192,140
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	129,262	2,076,821
General Administration and Operations	2,914,061	253,539	2,660,522
Inland and Aquaculture Management Division	513,202	0	513,202
Marine Fisheries Management Division	3,287,204	0	3,287,204
Monitoring, Control and Surveillance Division	125,799	0	125,799
Office of the Minister	885,633	12,661	872,972
Regional Operations Ashanti	226,763	0	226,763
Regional Operations Brong Ahafo	224,407	147,743	76,665
Regional Operations Central	249,557	1,828	247,729
Regional Operations Eastern	234,269	2,876	231,393
Regional Operations Greater Accra	254,008	2,931	251,077
Regional Operations Northern	220,480	0	220,480
Regional Operations Upper East	236,189	0	236,189
Regional Operations Upper West	221,265	0	221,265
Regional Operations Volta	242,749	5,000	237,749
Yeji Artersnal Fisheries	241,356	4,094	237,262
Total	102,539	0	102,539
Total	12,721,271	567,794	12,153,477

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

	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	254,821	37,922	216,898
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	55,680	9,169,713
Directorate of Agric. Extension Services.	1,567,514	49,900	1,517,614
Finance and Administration	1,150,000	81,272	1,068,728
Ghana Irrigation Development Authority	1,989,818	0	1,989,818
Ghana Permanent Representative in Rome	150,000	0	150,000
Grains and Legumes Dev. Board	246,800	39,987	206,814
Human Resource Development Management	1,162,150	42,244	1,119,906
Irrigation Company of Upper Region	421,918	14,000	407,918
ONCHO	50,000	6,095	43,905
Plant Protection & Regulatory Services (PPRS)	564,990	0	564,990
Policy Planning Monitoring and Evaluation	14,017,429	52,259	13,965,170
Regional Agric Development Unit	12,690,063	410,828	12,279,235
Statistics Research and Information Dept	250,000	53,000	197,000
Vertirinary Council	40,000	863	39,137
Veterinary Services Dept	450,000	50,329	399,671
Veterinary Services Dept. (Central Administr	1,036,268	38,382	997,886
Women in Agric. Development Department (120,000	0	120,000
Total	46,107,164	932,761	45,174,402
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	8,406,776	2,518,389	5,888,387
America Region Missions	2,323,385	909,737	1,413,649
Europe Region Missions	12,832,391	2,595,828	10,236,563
Foreign Affairs HQ	2,744,535	2,947,842	(203,307)
Middle East and Asia Region Missions	3,659,303	1,747,606	1,911,697
Subvented Organisation	675,411	172,371	503,039
Total	30,641,801	10,891,772	19,750,028
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	2,500	0	2,500
Ashanti Mampong Babies Home Gen Admin	2,600	0	2,600
Department of Children	1,553,430	71,381	1,482,049
Department of Women	1,638,774	6,500	1,632,274
Dept. of Social Welfare General Administratic	5,353,400	0	5,353,400
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	61,750	41,318,317
Jachie Training College Gen Admin Bosomtwa	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabill	250,000	8,766	241,234
School of Social Work Gen Admin	11,000	0	11,000
Total	50,353,045	148,397	50,204,648

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

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

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Justice (MoJ)			
Attorney General's Department	587,806	216,437	371,369
CopyRight Office	150,776	87,246	63,530
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	174,861	288,000
Gen. Admin and Finance	736,340	180,326	556,014
General Legal Council	2,672,039	16,176	2,655,863
Law Reform Commission	108,205	64,908	43,297
Legal Aid Scheme	225,816	15,000	210,816
Registrar General's Dep't	500,320	0	500,320
Total	6,067,096	754,954	5,312,142
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	35,711,836	150,000	35,561,836
Geological Survey Department	300,000	1,098,523	(798,523)
Headquarters	23,006,823	1,664,563	21,342,261
Lands Commission	20,660,203	1,027,197	19,633,006
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	14,056,193	26,956,370
Total	128,537,927	17,996,476	110,541,451
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1,200,000	138,188	1,061,812
Community Development	1,200,000	222,698	977,302
Department of Parks and Gardens	1,200,000	266,688	933,312
Development Planning Unit	500,000	213,925	286,075
Environmental Health & Sanitation	1,000,000	300,566	699,434
Gen. Admin	15,600,292	2,414,242	13,186,050
Headquarters	300,000	31,737	268,263
Inspectorate Division	15,234,319	112,103	15,122,216
Local Government Service	2,979,700	288,723	2,690,977
Total	39,214,311	3,988,870	35,225,441
Ministry of Roads and Highways			
Department of Feeder Roads	3,970,578	0	3,970,578
Department of Urban Roads	528,869	67,472	461,397
Ghana Highway Authority	513,239	119,041	394,198
Headquarters	155,420	0	155,420
Total	5,168,106	186,513	4,981,594
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	32,807	0	32,807
Centre for National Culture	221,640	5,000	216,640
Finance and Administration	1,432,884	161,469	1,271,415
Ghana Tourist Board	2,907,004	20,306	2,886,698
Headquarters	100,470	1,760,376	(1,659,906)
HOTCATT	69,200	17,620	51,580
Subvented Agencies	1,325,069	0	1,325,069
Total	6,089,073	1,964,772	4,124,302

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Trade and Industry (MoTI)			
CEDECOM	459,590	15,375	444,215
Foreign Missions	2,542,814	0	2,542,814
Gen. Admin	41,227,884	0	41,227,884
Ghana Export Promotion Authority	318,981	0	318,981
Ghana Standards Board	10,332,044	0	10,332,044
GRATIS	2,422,629	72,776	2,349,853
Industrial Development Division	7,830,922	0	7,830,922
NBSSI	633,973	99,000	534,973
PPME	577,536	75,125	502,411
Regional Trade Offices	402,304	5,557	396,747
Trade Development Division	10,412,856	0	10,412,856
Total	77,161,533	267,832	76,893,700
Ministry of Transport (MRT)			
Headquarters	4,386,456	518,396	3,868,060
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	115,491	1,364,092
Government Technical Training Centret	23,493	3,158	20,335
National Road Safety Commission	87,831	0	87,831
Total	11,775,487	637,046	11,138,441
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	49,036	10,688,629
Department of Rural Housing	122,067	0	122,067
Engineers Council	27,779	0	27,779
Gen. Admin (GA)	645,600	30,097	615,503
Housing	47,310	0	47,310
Human Resource Development and Managei	112,348	71,039	41,308
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and E	265,153	43,359	221,794
Public Servants Housing Loan Scheme Board	2,008,602	0	2,008,602
Public Works Department	13,341,287	13,489	13,327,798
Rent Control Department	106,318	47,843	58,475
Ressearch Statistics and Information Manage	41,719	0	41,719
State Owned Enterprise	60,291,667	0	60,291,667
Water Resources Commission	2,353,800	0	2,353,800
Total	93,534,499	254,863	93,279,636
Ministry of Youth and Sports (MoYS)			
Headquarters	8,981,000	847,145	8,133,855
National Sports Authority	4,883,647	615,496	4,268,151
National Sports Colleague	1,445,402	0	1,445,402
National Youth Authority	4,140,000	293,500	3,846,500
Total	19,450,049	1,756,141	17,693,908

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

MDA and COST CENTERS	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
	-GHc	GHc	GHc
MMDA			
Agriculture	0	13,858	(13,858)
Urban Roads	0	6,133	(6,133)
Total	0	19,991	(19,991)
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	2,286,308	602,412	1,683,896
Total	2,286,308	602,412	1,683,896
National Development Planning Commission (NDPC)			
Headquarters	1,944,393	602,324	1,342,069
Total	1,944,393	602,324	1,342,069
National Media Commission			
Gen. Admin	605,504	71,713	533,791
Total	605,504	71,713	533,791
National Labour Commission (NLC)			
Headquarters	916,849	317,014	599,835
Total	916,849	317,014	599,835
Office of Government Machinery (OGM)			
Commissions and Councils	905,000	236,050	668,950
Ghana AIDS Commission	30,027,743	0	30,027,743
Ghana Investment Promotion Centre (GIPC)	8,343,057	0	8,343,057
Internal Audit Agency	800,000	120,909	679,091
Management Services	100,000	22,834	77,166
Microfinance and Small Loans Centre (MASLC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	183,783	576,216
National Pensions Regulatory Authority (NPA)	1,353,270	0	1,353,270
National Population Council	600,000	358,177	241,823
Office of Government Business in Parliament	5,000,000	0	5,000,000
Office of Head of Civil Service(OHCS)	4,055,460	533,183	3,522,277
Office of the Administrator	200,000	22,124	177,876
Office of the National Security	11,289,630	5,144,170	6,145,460
Office of the President	11,409,428	30,096,806	(18,687,378)
Public Records and Archives Administration	262,460	39,888	222,571
Regional Co-ordination Council	7,986,612	1,157,173	6,829,439
Savannah Accelerated Development Authority	103,000	0	103,000
Scholarship Secretariat	320,000	21,000	299,000
Total	83,840,658	37,936,097	45,904,561

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

MDA and COST CENTERS	ANNUAL BUDGET	YTD ACTUAL SEPTEMBER	BALANCE
	GH¢	GH¢	GH¢
Parliament of Ghana			
Bills and Procedural Services	20,023,816	8,874,126	11,149,690
Corporate Services	6,272,403	845,949	5,426,454
Finance and Administration	2,414,549	1,973,285	441,264
General Operations	22,734,064	800,706	21,933,358
Library, Research and Information Services	2,396,458	778,754	1,617,703
Parliamentary Committees	38,702,190	1,222,350	37,479,840
Total	92,543,479	14,495,170	78,048,309
Public Services Commission			
Office of the Executive Secretary	1,187,927	628,766	559,161
Total	1,187,927	628,766	559,161
Virtual Ministries for Centralised Transactions			
Contingency	50,584,319	41,337,470	9,246,848
Non Road Arrears-CAGD	0	68,641,672	(68,641,672)
Non Road Arrears-MENP	0	120,000,000	(120,000,000)
Non Road Arrears-MINT	0	26,996,097	(26,996,097)
Non Road Arrears-MLGRD	0	17,325,000	(17,325,000)
Non Road Arrears-MoD	0	7,852,576	(7,852,576)
Non Road Arrears-MoFA	0	20,575,083	(20,575,083)
Non Road Arrears-MoH	0	33,408,000	(33,408,000)
Non Road Arrears-OGM	0	10,081,387	(10,081,387)
Other Government Obligation	0	1,312,251	(1,312,251)
Other Government Obligation-Non Road Ar	0	2,656,305	(2,656,305)
Road Arrears-MRH	0	1,728,312	(1,728,312)
Subscription	137,000,000	0	137,000,000
Subsidies on Petroleum Products	0	82,672,000	(82,672,000)
Utility	57,000,000	0	57,000,000
Total	244,584,319	434,586,153	(190,001,835)
Grand Total	4,689,815,425	881,021,807	3,808,793,619

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

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

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

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

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
CHRAJ (CHRAJ)			
Administration and Finance Department	189,000	0	189,000
Total	189,000	0	189,000
Electoral Commission			
Headquarters	45,000	0	45,000
Total	45,000	0	45,000
General Government Services			
Reserve Fund	0	31,768,529	(31,768,529)
Total	0	31,768,529	(31,768,529)
Judicial Service (JS)			
Gen. Admin	351,667	0	351,667
Total	351,667	0	351,667
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	500	0	500
Gen. Admin	4,000	0	4,000
Ghana Meteorological Agency	112,000	0	112,000
Internal Audit	1,000	0	1,000
National Information Technology Agency	2,177	0	2,177
Postal & Courier Services Regulatory Commissio	26,000	0	26,000
Total	145,677	0	145,677
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	500	0
National House of Chiefs	600	0	600
Total	28,600	500	28,100
Ministry of Defence (MoD)			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	54,314	214,097
Veterans Association of Ghana	666	0	666
Total	307,041	54,314	252,727
Ministry of Education (MOE)			
Centre for National Distance Learning and Open S	7,239	0	7,239
Ghana Book Development Council	19,200	0	19,200
Ghana Library Board	8,000	0	8,000
Ghana National Commission for UNESCO	100,000	100,000	0
Planning Budgeting, Monitoring & Evaluation	400,000	139,000	261,000
Tertiary	6,102,261	0	6,102,261
Total	6,636,700	239,000	6,397,700
Ministry of Employment and Labour Relations (MELR)			
Headquarters	88,222	0	88,222
Total	88,222	0	88,222
Ministry of Energy and Petroleum (MENP)			
Energy Commision	34,000	0	34,000
Headquarters.	100,402	0	100,402
Total	134,402	0	134,402

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	304,163	0	304,163
Ghana Atomic Energy Commission (G.A.E.C)	424,957	0	424,957
Headquarters	10,000	0	10,000
Total	739,119	0	739,119
Ministry of Finance (MoF)			
Finance Headquarters	700,000	20,000	680,000
Ghana Revenue Authority	9,142,109	0	9,142,109
Public Procurement Authority	134,500	0	134,500
Securities and Exchange Commission	91,265	0	91,265
Total	10,067,873	20,000	10,047,873
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
Total	13,500	0	13,500
Ministry of Food and Agriculture (MOFA)			
Finance and Administration	2,195,558	65,360	2,130,198
Total	2,195,558	65,360	2,130,198
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	320,873	0	320,873
America Region Missions	69,755	0	69,755
Europe Region Missions	195,314	0	195,314
Middle East and Asia Region Missions	139,510	0	139,510
Total	725,452	0	725,452
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration, B	3,500	0	3,500
Headquarters	4,365	6,500,000	(6,495,635)
Total	131,765	6,500,000	(6,368,235)
Ministry of Health (MoH)			
Christian Health Association of Ghana	2,699,604	0	2,699,604
Health Headquarters	486,898	0	486,898
Office of the Chief Director	4,420,556	0	4,420,556
Procurement and Supplies	7,500	0	7,500
Psychiatry Hospitals (Tertiary Health Services)	3,320	0	3,320
Regulatory Agencies	420,000	0	420,000
Subvented Organisations	119,909	0	119,909
Teaching Hospitals	4,979,514	0	4,979,514
Training Institutions	835,690	0	835,690
Total	13,972,991	0	13,972,991
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	10,368	0	10,368
Ghana Broadcasting Corporation (GBC)	3,300,943	0	3,300,943
Ghana News Agency	16,847	0	16,847
Total	3,328,158	0	3,328,158

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
Ministry of Interior (MINT)			
Gaming Board	6,220	0	6,220
Ghana National Fire Service	3,000	0	3,000
Ghana Police Service	318,670	0	318,670
Ghana Refugee Board	10,000	0	10,000
Migration Unit	18,242	0	18,242
Nacortc Control Board	448,000	0	448,000
National Disaster Management Organization	60,000	28,226	31,774
Total	864,132	28,226	835,906
Ministry of Justice (MoJ)			
Attorney General's Department	38,780	0	38,780
Economic and Organised Crime Office	23,000	0	23,000
Gen. Admin and Finance	38,953	0	38,953
General Legal Council	33,000	0	33,000
Legal Aid Scheme	2,000	0	2,000
Registrar General's Dep't	30,000	0	30,000
Total	165,733	0	165,733
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	15,000	0	15,000
Headquarters	229,000	0	229,000
Lands Commission	815,767	0	815,767
Minerals Commission	3,426,330	0	3,426,330
O.A.S.L	123,220	0	123,220
Total	4,609,317	0	4,609,317
Ministry of Local Govt and Rural Development (MLGRD)			
Gen. Admin	31,100,000	4,781,104	26,318,897
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
Total	39,110,300	4,781,104	34,329,197
Ministry of Roads and Highways			
Department of Feeder Roads	16,359	0	16,359
Ghana Highway Authority	1,556,908	0	1,556,908
Total	1,573,267	0	1,573,267
Ministry of Tourism, Culture and Creative Arts			
Finance and Administration	104,000	0	104,000
HOTCATT	10,000	0	10,000
Subvented Agencies	69,197	0	69,197
Total	183,197	0	183,197
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
Total	310,000	0	310,000
Ministry of Transport (MRT)			
Headquarters	32,500	0	32,500

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Driver and Vehicle Licensing Authority	450,000	0	450,000
Ghana Railway Development Authority	40,000	0	40,000
Government Technical Training Centret	200	0	200
National Road Safety Commission	10,000	0	10,000
Total	532,700	0	532,700
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,000	0	11,000
Gen. Admin (GA)	473,999	0	473,999
Public Works Department	17,000	0	17,000
Water Resources Commission	283,500	0	283,500
Total	785,499	0	785,499
Ministry of Youth and Sports (MoYS)			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleague	21,000	0	21,000
National Youth Authority	60,000	0	60,000
Total	152,999	0	152,999
Office of Government Machinery (OGM)			
Office of the National Security	2,627,920	2,627,920	0
Office of the President	3,453,488	2,198,657	1,254,831
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	15,000,000	0
Total	21,121,518	19,826,577	1,294,941
Parliament of Ghana			
Bills and Procedural Services	610,000	0	610,000
Finance and Administration	3,318,943	0	3,318,943
General Operations	119,936	0	119,936
Library, Research and Information Services	17,201	0	17,201
Total	4,066,080	0	4,066,080
Public Services Commission			
Office of the Executive Secretary	31,000	0	31,000
Total	31,000	0	31,000
Virtual Ministries for Centralised Transactions			
Contingency	0	1,188,109	(1,188,109)
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	31,258,654	(31,258,654)
Subscription	0	34,667,596	(34,667,596)
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	57,879,183	349,143,385
Total	1,271,318,168	137,793,542	1,133,524,626
Grand Total	1,383,924,634	201,077,150	1,182,847,484

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
Audit Service(AS)			
Finance and Administration	4,900,500	0	4,900,500
Total	4,900,500	0	4,900,500
CHRAJ (CHRAJ)			
Administration and Finance Department	10,923,402	0	10,923,402
Total	10,923,402	0	10,923,402
Electoral Commission			
Headquarters	2,820,036	0	2,820,036
Total	2,820,036	0	2,820,036
General Government Services			
Reserve Fund	762,945,726	4,996,185	757,949,540
Total	762,945,726	4,996,185	757,949,540
Judicial Service (JS)			
Gen. Admin	38,655,895	831,216	37,824,678
Total	38,655,895	831,216	37,824,678
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213,467	0	213,467
Gen. Admin	81,494,297	19,877,364	61,616,933
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Poastal & Courier Services Regulatory Comn	103,881	0	103,881
Total	83,007,835	19,877,364	63,130,471
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	250,000	0	250,000
National House of Chiefs	1,112,274	0	1,112,274
Total	1,362,274	0	1,362,274
Ministry of Defence (MoD)			
Gen. Admin	225,336	0	225,336
Ghana Armed Forces	118,627,266	912,037	117,715,229
Total	118,852,602	912,037	117,940,565
Ministry of Education (MOE)			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Educatioi	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,032,153	96,294,372
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	121,110	24,445,755
Ghana Library Board	80,000	0	80,000
Ghana National Commission for UNESCO	50,000	0	50,000
National Inspectorate Board	50,000	0	50,000
National Service Secretariat	1,722,816	0	1,722,816
Non Formal Education	200,000	0	200,000
Planning Budgeting,Monitoring & Evaluatior	200,000	0	200,000
Regional/District/School Services	6,231,101	0	6,231,101
Tertiary	1,770,000	0	1,770,000
WAEC (National)	1,518,553	0	1,518,553
Total	222,269,737	4,153,263	218,116,475

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

MDA and COST CENTERS	ANNUAL BUDGET GHe	YTD ACTUAL SEPTEMBER GHe	BALANCE GHe
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	153,828	0	153,828
Dept. of Factories Inspectorate	42,731	0	42,731
Ghana Cooperative Council	65,926	0	65,926
Headquarters	378,468	0	378,468
Integrated Community Centres For Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir	544,597	0	544,597
National Vocational Training Institute (NVTI	611,584	0	611,584
Opportunity Industrialisation center	107,436	0	107,436
Total	2,054,736	0	2,054,736
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1,160,657,159	94,598,413	1,066,058,746
Total	1,160,657,159	94,598,413	1,066,058,746
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	28,916,784	0	28,916,784
Council for Scientific and Industrial Research	498,218	0	498,218
Environmental Protection Agency	23,533,994	0	23,533,994
Ghana Atomic Energy Commission (G.A.E.C)	2,130,926	0	2,130,926
Headquarters	1,693,857	0	1,693,857
School of Nuclear and Allied Sciences	639,463	0	639,463
Town and Country Planning Department (T.C.P.)	480,660	0	480,660
Total	57,893,903	0	57,893,903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10,130,166	1,705,392	8,424,774
Finance Headquarters	10,166,182	778,533	9,387,649
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	66,030,707	0	66,030,707
Institute of Accountancy Training	140,000	0	140,000
Public Procurement Authority	300,000	0	300,000
Securities and Exchange Commission	230,000	0	230,000
Statistical Service	300,000	0	300,000
Total	88,297,054	2,483,924	85,813,130
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
Fisheries Scientific Survey Division	4,000,000	0	4,000,000
General Administration	85,736,101	239,441	85,496,660
General Administration and Operations	4,640,949	0	4,640,949
Inland and Aquaculture Management Divisi	1,099,500	0	1,099,500
Marine Fisheries Management Division	3,675,716	0	3,675,716
Monitoring, Control and Surveillance Divisio	4,200,000	0	4,200,000
Total	107,852,266	472,974	107,379,292

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
Audit Service(AS)			
Finance and Administration	4,900,500	0	4,900,500
Total	4,900,500	0	4,900,500
CHRAJ (CHRAJ)			
Administration and Finance Department	10,923,402	0	10,923,402
Total	10,923,402	0	10,923,402
Electoral Commission			
Headquarters	2,820,036	0	2,820,036
Total	2,820,036	0	2,820,036
General Government Services			
Reserve Fund	762,945,726	4,996,185	757,949,540
Total	762,945,726	4,996,185	757,949,540
Judicial Service (JS)			
Gen. Admin	38,655,895	831,216	37,824,678
Total	38,655,895	831,216	37,824,678
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213,467	0	213,467
Gen. Admin	81,494,297	19,877,364	61,616,933
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Poastal & Courier Services Regulatory Comn	103,881	0	103,881
Total	83,007,835	19,877,364	63,130,471
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	250,000	0	250,000
National House of Chiefs	1,112,274	0	1,112,274
Total	1,362,274	0	1,362,274
Ministry of Defence (MoD)			
Gen. Admin	225,336	0	225,336
Ghana Armed Forces	118,627,266	912,037	117,715,229
Total	118,852,602	912,037	117,940,565
Ministry of Education (MOE)			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Educati	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,032,153	96,294,372
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	121,110	24,445,755
Ghana Library Board	80,000	0	80,000
Ghana National Commission for UNESCO	50,000	0	50,000
National Inspectorate Board	50,000	0	50,000
National Service Secretariat	1,722,816	0	1,722,816
Non Formal Education	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluatior	200,000	0	200,000
Regional/District/School Services	6,231,101	0	6,231,101
Tertiary	1,770,000	0	1,770,000
WAEC (National)	1,518,553	0	1,518,553
Total	222,269,737	4,153,263	218,116,475

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	153,828	0	153,828
Dept. of Factories Inspectorate	42,731	0	42,731
Ghana Cooperative Council	65,926	0	65,926
Headquarters	378,468	0	378,468
Integrated Cummunity Centeres For Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir	544,597	0	544,597
National Vocational Training Institute (NVTI	611,584	0	611,584
Opportunity Industrialisation center	107,436	0	107,436
Total	2,054,736	0	2,054,736
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1,160,657,159	94,598,413	1,066,058,746
Total	1,160,657,159	94,598,413	1,066,058,746
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquaters	28,916,784	0	28,916,784
Council for Scientific and Industrial Researcl	498,218	0	498,218
Environmental Protection Agency	23,533,994	0	23,533,994
Ghana Atomic Energy Commission (G.A.E.C)	2,130,926	0	2,130,926
Headquaters	1,693,857	0	1,693,857
School of Nuclear and Allied Sciences	639,463	0	639,463
Town and Country Planning Department (T.	480,660	0	480,660
Total	57,893,903	0	57,893,903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10,130,166	1,705,392	8,424,774
Finance Headquarters	10,166,182	778,533	9,387,649
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	66,030,707	0	66,030,707
Institute of Accountancy Training	140,000	0	140,000
Public Procurement Authority	300,000	0	300,000
Securities and Exchange Commission	230,000	0	230,000
Statistical Service	300,000	0	300,000
Total	88,297,054	2,483,924	85,813,130
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
Fisheries Scientific Survey Division	4,000,000	0	4,000,000
General Administration	85,736,101	239,441	85,496,660
General Administration and Operations	4,640,949	0	4,640,949
Inland and Acquaculture Management Divisi	1,099,500	0	1,099,500
Marine Fisheries Management Division	3,675,716	0	3,675,716
Monitoring, Control and Surveillance Divisio	4,200,000	0	4,200,000
Total	107,852,266	472,974	107,379,292

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	SEPTEMBER	
	GHC	GHC	GHC
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	5,855,800	12,250,000	(6,394,200)
Animal Production Directorate	1,500,000	0	1,500,000
Crop Services Directorate	40,724,970	0	40,724,970
Directorate of Agric. Extension Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	31,494	8,492,690
Ghana Irrigation Development Authority	57,842,259	13,144,928	44,697,331
Grains and Legumes Dev. Board	70,200	0	70,200
Irrigation Company of Upper Region	186,802	0	186,802
Policy Planning Monitoring and Evaluation	61,245,788	0	61,245,788
Regional Agric Development Unit	39,134,434	0	39,134,434
Veterinary Services Dept. (Central Administ	304,776	0	304,776
Total	223,589,265	25,426,422	198,162,843
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5,582,831	0	5,582,831
Foreign Affairs HQ	15,006,879	0	15,006,879
Total	20,589,710	0	20,589,710
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	1,288,000	0	1,288,000
Department of Women	5,367,094	0	5,367,094
Dept. of Social Welfare General Administrati	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commission of Persons with Disabil	150,000	0	150,000
Total	23,218,392	0	23,218,392
Ministry of Health (MoH)			
Allied Health Professions Council	1,241,450	0	1,241,450
Christian Health Association of Ghana	18,274,319	0	18,274,319
College of Pharmacist	2,127,460	0	2,127,460
Ghana Health Service	447,844,009	0	447,844,009
Health Headquarters	50,408,148	993,838	49,414,310
Psychiatry Hospitals (Tertiary Health Servic	200,000	0	200,000
Regulatory Agencies	25,169,504	0	25,169,504
Subvented Organisations	1,534,380	0	1,534,380
Teaching Hospitals	212,946,790	0	212,946,790
Training Institutions	39,952,374	0	39,952,374
Total	799,698,434	993,838	798,704,595
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAFI	719,958	0	719,958
Total	12,545,328	0	12,545,328

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
Ministry of Interior (MINT)			
Gaming Board	140,000	0	140,000
Ghana Immigration Service	8,854,888	0	8,854,888
Ghana National Fire Service	2,623,963	0	2,623,963
Ghana Police Service	29,027,722	300,054	28,727,668
Ghana Prisons Service	1,072,249	0	1,072,249
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	1,300,000	0	1,300,000
Nacortic Control Board	200,000	0	200,000
National Commission on Small Arms	350,000	0	350,000
National Disaster Management Organization	500,000	0	500,000
National Peace Council	250,000	0	250,000
Total	44,518,822	300,054	44,218,768
Ministry of Justice (MoJ)			
Attorney General's Department	159,416	0	159,416
CopyRight Office	38,008	0	38,008
Council for Law Reporting	82,531	0	82,531
Economic and Organised Crime Office	259,105	0	259,105
Gen. Admin and Finance	1,319,360	816,421	502,939
General Legal Council	94,694	0	94,694
Law Reform Commission	25,846	0	25,846
Legal Aid Scheme	96,431	0	96,431
Registrar General's Dep't	2,644,461	0	2,644,461
Total	4,719,852	816,421	3,903,431
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	7,366,061	0	7,366,061
Geological Survey Department	25,000,000	0	25,000,000
Headquarters	53,034,271	715,606	52,318,665
Lands Commission	17,854,735	0	17,854,735
Minerals Commission	6,133,602	0	6,133,602
O.A.S.L	17,600,407	0	17,600,407
Total	126,989,076	715,606	126,273,469
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	700,000	0	700,000
Community Development	952,648	0	952,648
Department of Parks and Gardens	700,000	0	700,000
Development Planning Unit	465,000	0	465,000
Environmental Health & Sanitation	600,000	0	600,000
Gen. Admin	55,676,654	0	55,676,654
Inspectorate Division	81,437,272	0	81,437,272
Local Government Service	800,000	0	800,000
Total	141,331,574	0	141,331,574

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL SEPTEMBER GH¢	BALANCE GH¢
Ministry of Roads and Highways			
Department of Feeder Roads	78,335,432	30,613,706	47,721,726
Department of Urban Roads	201,639,395	31,919,277	169,720,119
Ghana Highway Authority	381,790,475	90,217,113	291,573,361
Headquarters	436,193	0	436,193
Total	662,201,495	152,750,096	509,451,398
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	265,317	0	265,317
Centre for National Culture	254,594	0	254,594
Finance and Administration	1,315,546	0	1,315,546
Ghana Tourist Board	1,389,736	0	1,389,736
Headquarters	102,230	0	102,230
HOTCATT	73,495	0	73,495
Subvented Agencies	2,440,900	0	2,440,900
Total	5,841,818	0	5,841,818
Ministry of Trade and Industry (MoTI)			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290
Gen. Admin	1,562,693	4,539,063	(2,976,369)
Ghana Export Promotion Authority	344,126	0	344,126
Ghana Standards Board	4,773,476	0	4,773,476
GRATIS	653,840	0	653,840
Industrial Development Division	31,864,059	0	31,864,059
NBSSI	60,642,302	0	60,642,302
Trade Development Division	37,683,421	0	37,683,421
Total	158,037,207	4,539,063	153,498,144
Ministry of Transport (MRT)			
Headquarters	41,269,100	6,501,630	34,767,471
Driver and Vehicle Licensing Authority	9,335,736	0	9,335,736
Ghana Railway Development Authority	12,410,565	9,240,946	3,169,618
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	122,760	(12,760)
Regional Maritime University	2,000,000	0	2,000,000
Total	66,345,401	15,865,336	50,480,065

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

MDA and COST CENTERS	ANNUAL BUDGET Ghc	YTD ACTUAL SEPTEMBER Ghc	BALANCE Ghc
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	37,000	0	37,000
Community Water & Sanitation Agency	60,068,599	195,169	59,873,431
Department of Rural Housing	60,134	0	60,134
Engineers Council	28,938	0	28,938
Gen. Admin (GA)	801,904	0	801,904
Housing	10,000,000	9,999,997	3
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and I	150,000	0	150,000
Public Servants Housing Loan Scheme Boarc	57,911	0	57,911
Public Works Department	89,855,258	26,226,342	63,628,916
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Manag:	45,000	0	45,000
State Owned Enterprise	234,560,894	0	234,560,894
Water Resources Commission	1,141,650	0	1,141,650
Total	413,042,555	36,421,508	376,621,047
Ministry of Youth and Sports (MoYS)			
Headquarters	2,400,000	0	2,400,000
National Sports Authority	2,101,803	0	2,101,803
National Sports Colleague	366,328	0	366,328
National Youth Authority	1,700,000	0	1,700,000
Total	6,568,131	0	6,568,131
MMDA			
Agriculture	404,971	0	404,971
Budget and Rating	53,374	0	53,374
Central Administration	23,894,660	0	23,894,660
Disaster Prevention	56,608	0	56,608
Education, Youth and Sports	8,038,317	0	8,038,317
Health	6,299,649	0	6,299,649
Legal	64,695	0	64,695
Physical Planning	661,160	0	661,160
Social Welfare & Community	395,196	0	395,196
Trade, Industry and Tourism	533,736	0	533,736
Transport	202,173	0	202,173
Urban Roads	75,112	0	75,112
Waste Management	152,034	0	152,034
Works	9,892,965	0	9,892,965
Total	50,724,651	0	50,724,651
MMDA TRANSFER	0	0	0
Urban Roads	0	0	0
Total			
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	662,113	0	662,113
Total	662,113	0	662,113
National Development Planning Commission (NDPC)			
Headquarters	1,183,552	0	1,183,552
Total	1,183,552	0	1,183,552

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL SEPTEMBER GHc	BALANCE GHc
National Media Commission			
Gen. Admin	1,689,114	0	1,689,114
Total	1,689,114	0	1,689,114
National Labour Commission (NLC)			
Headquarters	446,753	0	446,753
Total	446,753	0	446,753
Office of Government Machinery (OGM)			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commission	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	869,650	12,499,998
Regional Co-ordination Council	446,830	0	446,830
Savannah Accelerated Development Authority	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
Total	35,049,481	2,274,218	32,775,263
Parliament of Ghana			
General Operations	46,301,570	21,148,867	25,152,703
Library, Research and Information Services	1,004,848	132,258	872,590
Total	47,306,418	21,281,125	26,025,293
Public Services Commission			
Office of the Executive Secretary	270,393	0	270,393
Total	270,393	0	270,393
Virtual Ministries for Centralised Transactions			
Contingency	0	132,066	(132,066)
Contingency Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
Contingency-OGM	0	9,799,221	(9,799,221)
GIFMIS-Assets	0	0	0
Non Road Arrears	2,584,465,519	1,887,325	2,582,578,194
Non Road Arrears-CAGD	0	3,818,505	(3,818,505)
Non Road Arrears-MENP	0	17,347,896	(17,347,896)
Non Road Arrears-MINT	0	6,010,000	(6,010,000)
Non Road Arrears-MLGRD	0	5,183,041	(5,183,041)
Non Road Arrears-MoD	0	11,902,964	(11,902,964)
Non Road Arrears-MTI	0	3,138,947	(3,138,947)
Non Road Arrears-MWRWH	0	9,949,141	(9,949,141)
Non Road Arrears-NDPC	0	630,050	(630,050)
Non Road Arrears-OGM	0	489,870	(489,870)
Other Government Obligation-Non Road Ar	0	19,117,810	(19,117,810)
Road Arrears	231,727,496	0	231,727,496
Road Arrears-MRH	0	213,563,750	(213,563,750)
Tax Refund	0	5,986,500	(5,986,500)
Total	2,842,758,475	308,957,086	2,533,801,388
Grand Total	8,351,821,133	698,666,149	7,653,154,984

ACRONYMS

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

ACRONYMS

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

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

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

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

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

1.1.2 Components of the Financial Statements

The financial statements comprise:

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUNDOctober
2014**1.1.3 Scope of financial statements**

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

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

1.1.4 Basis of Accounting

The financial statements are prepared on modified accrual basis. By this, revenues are recognized when lodged into the treasury accounts and with a few exceptions expenditure is recognized when incurred. Fixed Assets are capitalized in order to be written off over the expected life of the asset.

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

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

October
2014

A summary report of the appropriation is as below:

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

1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

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

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

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

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

3.0 ADDITIONAL STATISTICS**3.1 REVENUE**

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

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

3.1.1 Direct Tax

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

3.1.2 Indirect Tax

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

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

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

3.2 EXPENDITURE

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

3.2.1 Compensation of Employees

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

3.2.2 Use of Goods and Services

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

3.2.3 Interest

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

3.2.4 Social Benefits and Other Expenses

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

4.0 PUBLIC DEBT REPAYMENTS

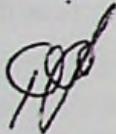
Public Debt is made up of Domestic and External Debts as detailed in Note 18. The amount repaid for month of October was GH¢221.91 million as against a budget of GH¢98.63 million.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUNDOctober
2014**5.0 CONCLUSION**

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

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

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



Grace Francisca Adzroe
Controller and Accountant-General

Date: **NOVEMBER 20, 2014**

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

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

PAYMENTS

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

NET CHANGE IN STOCK OF CASH

2,064,556,265

CASH/BANK BALANCE AS AT BEGINNING

(4,796,276,277)

CASH/BANK BALANCE AS AT END

(2,731,720,011)

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

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

PAYMENTS

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

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

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

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

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

PAYMENTS

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

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

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

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

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

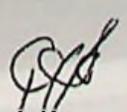
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EXPENDITURE

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

BALANCE SHEET AS AT OCTOBER 31, 2014

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



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2014

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

STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2014

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

STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2014

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

STATEMENT OF CASHFLOW FOR THE MONTH ENDED OCTOBER 31, 2014

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

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 General Statement

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

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

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

1.2 Basis of Preparation

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

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

1.3 Transactions denominated in foreign currency

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

1.4 Comparative Figures

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

1.5 Assets and services received in kind

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

1.5 Revenue

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

1.6 Expenditure

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

1.7 Assets

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

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

1.8 Loans Received.

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

1.9 Investments

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

1.10 Provisions

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

1.11 Cash and Cash equivalent.

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

1.12 Project loans and grants

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

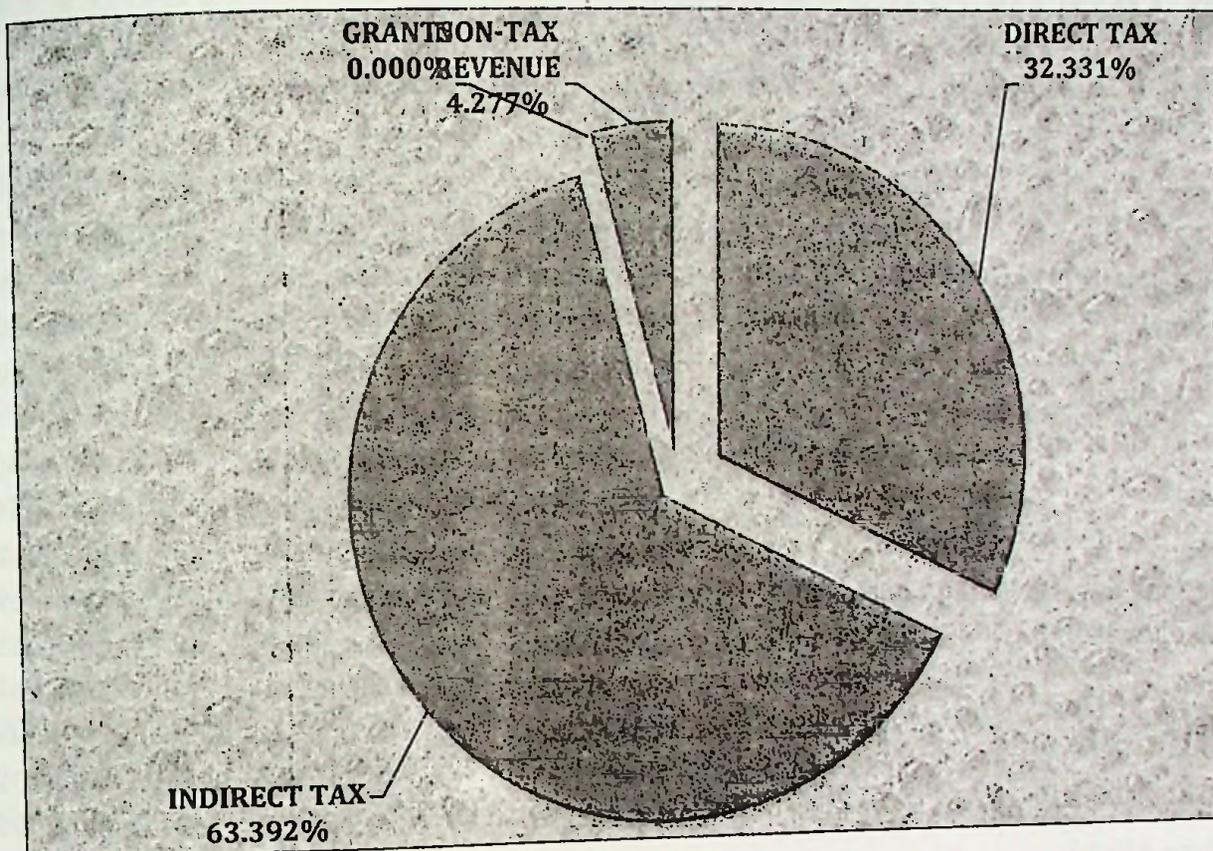
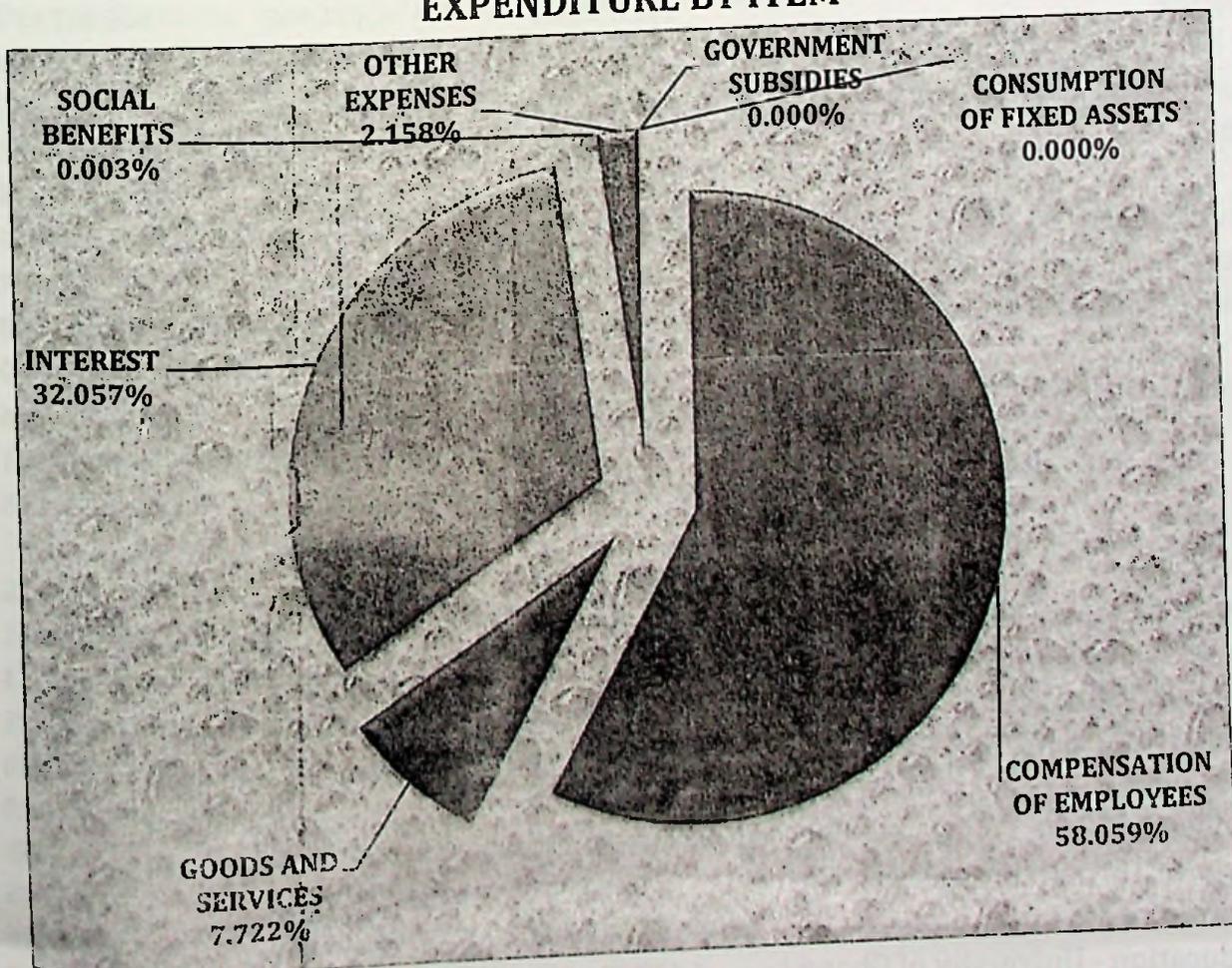
	2,014 GH¢	2,013 GH¢
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	146,062	0
Total	146,062	0
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash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

NOTES TO THE ACCOUNTS

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

NOTES TO THE ACCOUNTS

	2,014 GH¢	2,013 GH¢
31 Intangible Asset		
Computer Software	6,263,338	0
Total	6,263,338	0
32 Payables		
Supplier	1,654,672,133	2,776,597,079
Withholding	35,354,078	59,926,774
P.A.Y.E	393,255,897	138,845,674
Total	2,083,282,109	2,975,369,527
33 Deposits and Other Trust Monies		
GETFund	152,739,346	258,685,745
NHIL	403,332,981	157,993,030
SSNIT	1,244,844,602	752,593,014
DACF	0	99,531,305
Petroleum Fund & Road Fund	7,040,198	91,256,551
Deposits	995,426,237	812,703
STAFF ADVANCE RECOVERY	45,046,467	0
SALARY ADVANCE RECOVERY	971,793	0
SSNIT - EMPLOYEE	43,213,888	0
Rent and Rates	1,780,515	0
Special funds	182,520	1,039,777
Total	2,894,578,547	1,361,912,126
34 Domestic Borrowing	26,555,926,407	21,252,532,473
35 External Borrowing	24,365,762,324	15,882,231,896
36 Accumulated Surplus bf 2013	49,082,947,999	
Bal as at Jan-Sept 2014	(101,097,388,493)	
Total	(52,014,440,494)	

ANALYSIS OF REVENUE AND EXPENDITURE**REVENUE BY ITEM****EXPENDITURE BY ITEM**

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
DEFENCE			
Defence N.E.C	7,553,178	464,049,245	(456,496,067)
Foreign Military Aid	26,566	11,177	15,389
Military Defence	580,661,813	25,704,896	554,956,917
Total	588,241,558	489,765,319	98,476,239
ECONOMIC AFFAIRS			
Agriculture	427,695,351	133,991,780	293,703,570
Communication	84,599,442	21,327,578	63,271,864
Construction	29,481,413	13,359,351	16,122,062
Distributive trades, storage and warehousi	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	12,662,024	23,810,041
Electricity	911,471,378	53,765,111	857,706,267
Fishing and Hunting	128,615,836	5,759,204	122,856,632
Forestry	31,822,193	32,441,898	(619,705)
General Economic and Commercial	181,390,183	25,559,188	155,830,995
General Labor Affairs	13,018,208	6,484,851	6,533,357
Manufacturing	111,222,566	6,134,906	105,087,659
Mining of Mineral Resources other than mi	39,898,836	368,100	39,530,736
Multipurpose Development projects	21,634,445	3,922,769	17,711,676
Nuclear fuels	15,268,891	1,737,229	13,531,662
Other Fuels	1,137,201	107,107	1,030,094
Petroleum and Natural Gas	406,246,810	44,812,064	361,434,745
R&D Agriculture, Forestry, Fishing and hur	94,969,662	1,038,945	93,930,717
R&D Mining Manufacturing and constructi	47,386,093	14,089,425	33,296,668
Railway Transport	16,964,918	11,337,269	5,627,649
Road Transport	780,184,086	468,437,460	311,746,626
Tourism	11,750,223	4,392,682	7,357,541
Total	3,430,288,618	861,728,943	2,568,559,675
EDUCATION			
Education N.E.C	528,623,344	3,410,454,056	(2,881,830,712)
Education not definable by Level	321,861,141	57,073,680	264,787,461
First Stage of Tertiary Education	10,581,332	6,075,577	4,505,754
Lower-Secondary Education	806,114,131	0	806,114,131
Post-Secondary Nontertiary Education	228,651,277	122,202,321	106,448,956
Pre-primary Education	313,370,829	0	313,370,829
Primary Education	1,119,673,360	16,719,702	1,102,953,658
Second Stage of Tertiary Education	2,656,687	295,013	2,361,675
Subsidiary services to Education	7,555,330	4,362,864	3,192,466
Tertiary Education - University of Ghana L	1,427,436,680	499,214,718	928,221,962
Upper-Secondary Education	963,406,452	113,179,597	850,226,855
Total	5,729,930,563	4,229,577,529	1,500,353,034

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

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

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

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

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

	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
MDA and COST CENTERS			
Ministry of Education (MOE)			
Centre for National Distance Learning and O	187,902	134,290	53,612
Council for Technical & Vocational Education	1,158,740	542,791	615,949
Gen. Admin	1,536,842	1,836,616	(299,774)
Ghana Book Development Council	154,073	9,918	144,155
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	4,149,364	2,489,166
Ghana National Commission for UNESCO	423,935	24,700	399,235
Institutions For The Handicapped	17,336,575	0	17,336,575
National Council for Curriculum and Assessr	120,160	23,600	96,560
National Inspectorate Board	521,138	437,788	83,350
National Service Secretariat	344,725,424	254,771,669	89,953,755
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	26,965,520	8,035,659
Regional/District/School Services	3,033,579,691	3,233,737,757	(200,158,066)
Tertiary	923,374,018	656,735,742	266,638,276
WAEC (INTERNATIONAL)	8,077,180	6,057,885	2,019,295
WAEC (National)	7,054,673	5,013,584	2,041,089
Total	4,387,062,473	4,190,441,225	196,621,248
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4,093,779	3,362,654	731,125
Dept. of Factories Inspectorate	1,042,734	618,616	424,118
Fair Wages and Salaries Commission	1,588,647	996,812	591,835
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	982,724	24,539
Integrated Cummunity Centeres For Employ	3,647,467	3,951,932	(304,465)
Labour Department	2,852,629	2,728,059	124,570
Management Development & Productivity Ir	1,334,308	1,065,759	268,549
National Vocational Training Institute (NVTI)	8,132,917	7,649,902	483,015
Opportunity Industrialisation center	969,629	821,625	148,004
Organisation of African Trade Unioin Unity	150,593	117,914	32,679
Total	25,000,000	22,295,998	2,704,002
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2,836,836	1,261,645	1,575,191
Headquarters.	7,297,961	1,753,038	5,544,922
Total	10,134,796	3,014,683	7,120,113
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Researc	1,709,690	0	1,709,690
Council for Scientific and Industrial Researcl	94,147,875	85,905,663	8,242,212
Environmental Protection Agency	5,158,034	4,532,745	625,289
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	23,267,259	7,286,485
Headquaters	1,183,811	2,703,285	(1,519,474)
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.	11,781,587	5,808,296	5,973,291
Total	147,319,619	122,217,248	25,102,371

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111,627,385	174,799,668	(63,172,283)
Finance Headquarters	22,146,955	14,813,410	7,333,545
Financial Intelligence Centre	2,218,544	1,059,266	1,159,278
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	158,708	370,281
Public Procurement Authority	2,727,958	2,015,336	712,622
Securities and Exchange Commission	1,842,473	1,165,300	677,173
Statistical Service	11,026,936	6,438,235	4,588,701
Total	506,985,066	200,449,925	306,535,141
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	608,988	0	608,988
General Administration	549,430	0	549,430
General Administration and Operations	4,412,482	63,624,783	(59,212,300)
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Northern	218,463	0	218,463
Regional Operations Upper East	123,436	0	123,436
Regional Operations Upper West	248,339	0	248,339
Regional Operations Volta	334,082	0	334,082
Regional Operations Western	141,938	18,905	123,033
Yeji Artesnal Fisheries	8,000,000	63,643,688	(55,643,688)
Total			
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985,485	134,536	850,950
Animal Production Directorate	2,729,162	491,999	2,237,163
Crop Services Directorate	1,327,055	1,144,512	182,543
Directorate of Agric. Extension Services.	560,204	792,470	(232,266)
Finance and Administration	917,045	161,085	755,959
Ghana Irrigation Development Authority	3,486,374	3,679,528	(193,154)
Ghana Permanent Representative in Rome	383,928	319,940	63,988
Grains and Legumes Dev. Board	1,270,972	1,076,528	194,444
Human Resource Development Management	9,556,368	8,065,447	1,490,922
Irrigation Company of Upper Region	1,661,237	1,112,278	548,960
Plant Protection & Regulatory Services (PPR)	126,108	466,116	(340,008)
Policy Planning Monitoring and Evaluation	1,145,670	470,247	675,422
Regional Agric Development Unit	7,657,183	11,263,678	(3,606,494)
Statistics Research and Information Dept	809,918	109,764	700,153
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administi	1,853,960	1,817,123	36,837
Women in Agric. Development Department (441,115	48,535	392,579
Total	35,000,000	31,153,786	3,846,214

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	31,388,673	29,079,810	2,308,864
America Region Missions	12,549,213	14,076,109	(1,526,895)
Europe Region Missions	30,568,978	26,853,744	3,715,234
Foreign Affairs HQ	6,081,368	4,622,480	1,458,888
Middle East and Asia Region Missions	18,820,095	16,038,416	2,781,679
Subvented Organisation	2,095,367	460,259	1,635,109
Total	101,503,694	91,130,817	10,372,878
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	113,299	242,954	(129,655)
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	599,954	115,538
Department of Women	692,888	667,629	25,259
Dept. of Social Welfare General Administrati	14,267,293	17,151,477	(2,884,184)
Gender Desk	38,220	0	38,220
Headquarters	421,041	631,419	(210,379)
Jachie Training College Gen Admin Bosomtw	94,732	162,635	(67,903)
Jirapa Orphanage Gen Admin Jirapa	11,275	207,087	(195,811)
National Commision of Persons with Disabil	484,920	111,167	373,753
School of Social Work Gen Admin	382,320	0	382,320
Total	17,335,506	19,774,323	(2,438,817)
Ministry of Health (MoH)			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	178,355,494	(18,382,220)
Ghana Health Service	685,299,332	756,955,388	(71,656,056)
Health Headquarters	6,754,941	13,466,978	(6,712,037)
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Procurement and Supplies	119,108	0	119,108
Psychiatry Hospitals (Tertiary Health Servic	20,903,625	65,326,091	(44,422,466)
Regulatory Agencies	14,424,480	28,245,229	(13,820,749)
Subvented Organisations	17,754,638	4,103,690	13,650,948
Teaching Hospitals	147,565,645	101,861,241	45,704,403
Traditional and Alternative Medicine Direct	1,458,855	0	1,458,855
Training Institutions	65,264,904	104,142,353	(38,877,449)
Total	1,122,792,776	1,252,456,464	(129,663,688)
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	1,861,354	0	1,861,354
Ghana Broadcasting Corporation (GBC)	33,049,685	26,324,435	6,725,250
Ghana News Agency	3,757,008	1,814,467	1,942,541
Information Services Department	16,709,501	12,753,527	3,955,974
National Film and Television Institute (NAFI)	3,001,200	2,315,432	685,768
Total	58,378,748	43,207,862	15,170,887

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
Ministry of Interior (MINT)			
Gaming Board	148,307	205,924	(57,617)
Ghana Immigration Service	82,102,237	58,748,912	23,353,325
Ghana National Fire Service	124,500,750	126,699,416	(2,198,666)
Ghana Police Service	528,515,007	532,559,501	(4,044,494)
Ghana Prisons Service	103,622,035	99,063,135	4,558,900
Ghana Refugee Board	650,000	65,628	584,372
Interior Headquarters	1,270,802	1,301,031	(30,229)
Nacortc Control Board	16,861,315	11,980,547	4,880,768
National Commission on Small Arms	214,270	20,079	194,191
National Disaster Management Organization	50,000,000	32,958,387	17,041,613
National Peace Council	2,218,914	260,300	1,958,614
Total	910,103,638	863,862,861	46,240,777
Ministry of Justice (MoJ)			
Attorney General's Department	21,517,603	15,020,873	6,496,730
CopyRight Office	1,221,672	245,013	976,659
Council for Law Reporting	2,335,250	1,312,310	1,022,940
Economic and Organised Crime Office	12,964,884	9,561,420	3,403,464
Gen. Admin and Finance	5,469,174	1,832,637	3,636,537
General Legal Council	3,068,200	1,666,216	1,401,984
Law Reform Commission	759,049	366,410	392,639
Legal Aid Scheme	3,568,775	1,391,667	2,177,108
Registrar General's Dep't	2,519,416	2,163,634	355,782
Total	53,424,024	33,560,180	19,863,845
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	25,837,404	33,001,278	(7,163,874)
Geological Survey Department	2,956,143	6,609,901	(3,653,758)
Headquarters	2,190,000	5,246,246	(3,056,246)
Lands Commission	33,337,374	13,938,542	19,398,832
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L	2,853,933	0	2,853,933
Total	78,498,215	58,795,967	19,702,248
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	3,095,992	2,761,632	334,360
Community Development	6,253,483	22,569,708	(16,316,224)
Department of Parks and Gardens	6,699,620	5,293,222	1,406,399
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	192,091,220	(190,786,704)
Inspectorate Division	220,741	7,415	213,326
Local Government Service	1,000,376	18,372,189	(17,371,813)
Total	20,184,975	241,095,385	(220,910,410)

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
MDA and COST CENTERS			
Ministry of Roads and Highways			
Department of Feeder Roads	5,484,751	5,985,514	(500,764)
Department of Urban Roads	5,803,695	3,856,375	1,947,320
Ghana Highway Authority	17,802,430	16,296,083	1,506,347
Headquarters	1,188,680	0	1,188,680
Total	30,279,556	26,137,973	4,141,583
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	327,513	516,068	(188,555)
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	-645,887	648,621	(2,734)
Ghana Tourist Board	3,740,732	3,223,616	517,115
Headquarters	254,207	0	254,207
HOTCATT	111,951	62,469	49,482
Subvented Agencies	6,229,231	5,041,777	1,187,454
Total	21,591,436	9,492,551	12,098,884
Ministry of Trade and Industry (MoTI)			
CEDECOM	1,174,855	662,979	511,876
Foreign Missions	2,284,914	2,934,697	(649,783)
Gen. Admin	161,097	2,796,239	(2,635,142)
Ghana Export Promotion Authority	1,744,674	953,892	790,782
Ghana Standards Board	7,484,086	4,251,472	3,232,614
GRATIS	2,045,885	1,885,623	160,262
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	4,077,508	533,199
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
Total	20,683,218	17,562,409	3,120,809
Ministry of Transport (MRT)			
Headquarters	1,141,220	2,969,518	(1,828,298)
Driver and Vehicle Licensing Authority	7,628,966	8,126,623	(497,658)
Ghana Railway Development Authority	1,034,770	161,432	873,338
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	633,504	409,491
Total	11,210,933	11,891,077	(680,144)
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	50,625	164,198	(113,572)
Community Water & Sanitation Agency	4,266,519	3,142,216	1,124,303
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	2,974,850	(2,391,464)
Housing	107,878	692,464	(584,586)
Human Resource Development and Mamage	109,527	0	109,527
Hydrological Services Department	775,510	25,920	749,591
Policy Planning, Budgeting, Monitoring and I	102,129	0	102,129
Public Servants Housing Loan Scheme Boarc	84,045	1,894	82,151
Public Works Department	8,251,295	13,060,362	(4,809,067)
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Ressearch Statistics and Information Manag	77,019	0	77,019
Water Resources Commission	566,231	435,090	131,140
Works	6,735,698	0	6,735,698
Total	23,926,331	20,496,993	3,429,337

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

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

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

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

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	OCTOBER	
	GHC	GHC	GHC
Virtual Ministries for Centralised Transactions			
Contingency	0	27,750	27,750
Gratuties	0	159,828,929	159,828,929
Non Road Arrears-Ghana Statistical Service	0	1,137,321	1,137,321
Non Road Arrears-Ministry of Tourism, Cult	0	7,519	7,519
Non Road Arrears-MINT	0	16,576,390	16,576,390
Non Road Arrears-MoF	0	253,061	253,061
Non Road Arrears-MoT	0	4,670,543	4,670,543
Non Road Arrears-OGM	0	5,230,917	5,230,917
Pensions	678,862,914	539,106,365	139,756,549
Social Security	726,392,286	450,938,580	275,453,706
OGO-Gratuties	224,195,150	126,021,959	98,173,191
Non Road Arrears-MoJ	0	574,099	574,099
Other Governement Obligation-Non Road Ar	0	2,986,860	2,986,860
Total	1,629,450,350	1,307,360,293	322,090,057
Grand Total	10,573,855,060	9,585,237,666	988,617,394

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MDA and COST CENTERS	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research	113,753.27	0.00	113,753.27
Environmental Protection Agency	1,070,000.00	0.00	1,070,000.00
Ghana Atomic Energy Commission (G.A.E.C)	296,727.65	0.00	296,727.65
School of Nuclear and Allied Sciences	24,914.16	0.00	24,914.16
Total	1,505,395.08	0.00	1,505,395.88
Ministry of Finance (MoF)			
Finance Headquarters	220,819.00	242,600.30	(21,781.30)
Ghana Revenue Authority	6,500,805.70	0.00	6,500,805.70
Institute of Accountancy Training	10,000.00	9,567.96	432.04
Public Procurement Authority	145,200.00	0.00	145,200.00
Securities and Exchange Commission	62,192.00	2,502.26	59,689.74
Statistical Service	330,100.00	15,307.30	314,792.70
Total	7,269,116.70	269,977.82	6,999,138.88
Ministry of Fisheries and Aquaculture Development			
General Administration	28,800.00	0.00	28,800.00
Total	28,800.00	0.00	28,800.00
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	210,703.00	0.00	210,703.00
America Region Missions	45,805.00	0.00	45,805.00
Europe Region Missions	128,254.00	0.00	128,254.00
Middle East and Asia Region Missions	91,610.00	0.00	91,610.00
Subvented Organisation	16,000.00	0.00	16,000.00
Total	492,372.00	0.00	492,372.00
Ministry of Health (MoH)			
Christian Health Association of Ghana	16,120,571.86	0.00	16,120,571.86
Health Headquarters	50,930.47	0.00	50,930.47
Procurement and Supplies	1,413.25	0.00	1,413.25
Psychiatry Hospitals (Tertiary Health Service)	32,937.20	0.00	32,937.20
Regulatory Agencies	10,000.00	0.00	10,000.00
Subvented Organisations	47,032.56	0.00	47,032.56
Teaching Hospitals	1,657,410.00	0.00	1,657,410.00
Training Institutions	625,611.72	0.00	625,611.72
Total	18,545,907.06	0.00	18,545,907.06
Ministry of Information and Media Relations (MIMR)			
Ghana Broadcasting Corporation (GBC)	3,242,425.46	0.00	3,242,425.46
Total	3,242,425.46	0.00	3,242,425.46
Ministry of Interior (MINT)			
Gaming Board	10,697.00	0.00	10,697.00
Ghana Immigration Service	100,000.00	0.00	100,000.00
Ghana National Fire Service	202,000.00	61,134.00	140,866.00
Ghana Police Service	221,125.30	0.00	221,125.30
Ghana Prisons Service	662,560.00	199,159.00	463,401.00
National Disaster Management Organization	20,000.00	9,408.53	10,591.47
Total	1,216,382.30	269,701.53	946,680.77

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

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

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
National Media Commission			
Gen. Admin	0.00	9,997.97	(9,997.97)
Total	0.00	9,997.97	(9,997.97)
National Labour Commission (NLC)			
Headquarters	14,000.00	12,000.00	2,000.00
Total	14,000.00	12,000.00	2,000.00
Office of Government Machinery (OGM)			
Office of the President	0.00	944,761.61	(944,761.61)
Total	0.00	944,761.61	(944,761.61)
Parliament of Ghana			
Finance and Administration	40,000.00	4,290.00	35,710.00
Total	40,000.00	4,290.00	35,710.00
Public Services Commission			
Office of the Executive Secretary	37,000.00	0.00	37,000.00
Total	37,000.00	0.00	37,000.00
Grand Total	38,202,699.76	1,909,429.63	36,293,270.13

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
CHRAJ (CHRAJ)			
Administration and Finance Department	189,000	0	189,000
Total	189,000	0	189,000
Electoral Commission			
Headquarters	45,000	0	45,000
Total	45,000	0	45,000
General Government Services			
Reserve Fund	0	31,913,109	(31,913,109)
Total	0	31,913,109	(31,913,109)
Judicial Service (JS)			
Gen. Admin	351,667	0	351,667
Total	351,667	0	351,667
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	500	0	500
Gen. Admin	4,000	0	4,000
Ghana Meteorological Agency	112,000	0	112,000
Internal Audit	1,000	0	1,000
National Information Technology Agency	2,177	0	2,177
Poastal & Courier Services Regulatory Comr	26,000	0	26,000
Total	145,677	0	145,677
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	500	0
National House of Chiefs	600	0	600
Total	28,600	500	28,100
Ministry of Defence (MoD)			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	80,397	188,013
Veterans Association of Ghana	666	0	666
Total	307,041	80,397	226,643
Ministry of Education (MOE)			
Centre for National Distance Learning and C	7,239	0	7,239
Ghana Book Development Council	19,200	0	19,200
Ghana Library Board	8,000	0	8,000
Ghana National Commission for UNESCO	100,000	100,000	0
Planning Budgeting, Monitoring & Evaluation	400,000	139,000	261,000
Tertiary	6,102,261	0	6,102,261
Total	6,636,700	239,000	6,397,700
Ministry of Employment and Labour Relations (MELR)			
Headquarters	88,222	0	88,222
Total	88,222	0	88,222
Ministry of Energy and Petroleum (MENP)			
Energy Commission	34,000	0	34,000
Headquarters.	100,402	0	100,402
Total	134,402	0	134,402

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GHC	GHC	GHC
MDA and COST CENTERS			
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	304,163	0	304,163
Ghana Atomic Energy Commission (G.A.E.C)	424,957	0	424,957
Headquarters	10,000	0	10,000
Total	739,119	0	739,119
Ministry of Finance (MoF)			
Finance Headquarters	700,000	93,813	606,187
Ghana Revenue Authority	9,142,109	0	9,142,109
Public Procurement Authority	134,500	147,378	(12,878)
Securities and Exchange Commission	91,265	0	91,265
Total	10,067,873	241,191	9,826,682
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
Total	13,500	0	13,500
Ministry of Food and Agriculture (MOFA)			
Finance and Administration	2,195,558	65,360	2,130,198
Total	2,195,558	65,360	2,130,198
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	320,873	0	320,873
America Region Missions	69,755	0	69,755
Europe Region Missions	195,314	0	195,314
Middle East and Asia Region Missions	139,510	0	139,510
Total	725,452	0	725,452
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	123,900	0	123,900
Dept. of Social Welfare General Administration	3,500	0	3,500
Headquarters	4,365	13,500,000	(13,495,635)
Total	131,765	13,500,000	(13,368,235)
Ministry of Health (MoH)			
Christian Health Association of Ghana	2,699,604	0	2,699,604
Health Headquarters	486,898	0	486,898
Office of the Chief Director	4,420,556	0	4,420,556
Procurement and Supplies	7,500	0	7,500
Psychiatry Hospitals (Tertiary Health Services)	3,320	0	3,320
Regulatory Agencies	420,000	0	420,000
Subvented Organisations	119,909	0	119,909
Teaching Hospitals	4,979,514	0	4,979,514
Training Institutions	835,690	0	835,690
Total	13,972,991	0	13,972,991
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	10,368	0	10,368
Ghana Broadcasting Corporation (GBC)	3,300,943	0	3,300,943
Ghana News Agency	16,847	0	16,847
Total	3,328,158	0	3,328,158

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
Ministry of Interior (MINT)			
Gaming Board	6,220	0	6,220
Ghana National Fire Service	3,000	0	3,000
Ghana Police Service	318,670	0	318,670
Ghana Refugee Board	10,000	0	10,000
Migration Unit	18,242	0	18,242
Nacortc Control Board	448,000	0	448,000
National Disaster Management Organization	60,000	28,226	31,774
Total	864,132	28,226	835,906
Ministry of Justice (MoJ)			
Attorney General's Department	38,780	0	38,780
Economic and Organised Crime Office	23,000	0	23,000
Gen. Admin and Finance	38,953	0	38,953
General Legal Council	33,000	0	33,000
Legal Aid Scheme	2,000	0	2,000
Registrar General's Dep't	30,000	0	30,000
Total	165,733	0	165,733
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	15,000	0	15,000
Headquarters	229,000	0	229,000
Lands Commission	815,767	0	815,767
Minerals Commission	3,426,330	0	3,426,330
O.A.S.L	123,220	0	123,220
Total	4,609,317	0	4,609,317
Ministry of Local Govt and Rural Development (MLGRD)			
Gen. Admin	31,100,000	4,949,153	26,150,847
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
Total	39,110,300	4,949,153	34,161,147
Ministry of Roads and Highways			
Department of Feeder Roads	16,359	0	16,359
Ghana Highway Authority	1,556,908	0	1,556,908
Total	1,573,267	0	1,573,267
Ministry of Tourism, Culture and Creative Arts			
Finance and Administration	104,000	0	104,000
HOTCATT	10,000	0	10,000
Subvented Agencies	69,197	0	69,197
Total	183,197	0	183,197
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
Total	310,000	0	310,000

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Transport (MRT)			
Headquarters	32,500	0	32,500
Driver and Vehicle Licensing Authority	450,000	0	450,000
Ghana Railway Development Authority	40,000	9,474	30,526
Government Technical Training Centret	200	0	200
National Road Safety Commission	10,000	0	10,000
Total	532,700	9,474	523,226
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,000	5,500	5,500
Gen. Admin (GA)	473,999	0	473,999
Public Works Department	17,000	0	17,000
Water Resources Commission	283,500	0	283,500
Total	785,499	5,500	779,999
Ministry of Youth and Sports (MoYS)			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleague	21,000	0	21,000
National Youth Authority	60,000	0	60,000
Total	152,999	0	152,999
MMDA			
Physical Planning Office of Departmental He	0	3,401	(3,401)
Total	0	3,401	(3,401)
Office of Government Machinery (OGM)			
Office of the National Security	2,627,920	2,627,920	0
Office of the President	3,453,488	2,198,657	1,254,831
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	15,000,000	0
Total	21,121,518	19,826,577	1,294,941
Parliament of Ghana			
Bills and Procedural Services	610,000	0	610,000
Finance and Administration	3,318,943	0	3,318,943
General Operations	119,936	0	119,936
Library, Research and Information Services	17,201	0	17,201
Total	4,066,080	0	4,066,080
Public Services Commission			
Office of the Executive Secretary	31,000	0	31,000
Total	31,000	0	31,000
Virtual Ministries for Centralised Transactions			
Contingency	0	1,324,098	(1,324,098)
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	52,640,844	(52,640,844)
Subscription	0	38,637,202	(38,637,202)
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	57,879,183	349,143,385
Total	1,271,318,168	163,281,328	1,108,036,840
Grand Total	1,383,924,634	234,143,214	1,149,781,420

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
Audit Service(AS)			
Finance and Administration	4,900,500	0	4,900,500
Total	4,900,500	0	4,900,500
CHRAJ (CHRAJ)			
Administration and Finance Department	10,923,402	0	10,923,402
Total	10,923,402	0	10,923,402
Electoral Commission			
Headquarters	2,820,036	0	2,820,036
Total	2,820,036	0	2,820,036
General Government Services			
Reserve Fund	762,945,726	4,996,185	757,949,540
Total	762,945,726	4,996,185	757,949,540
Judicial Service (JS)			
Gen. Admin	38,655,895	1,027,728	37,628,167
P	38,655,895	1,027,728	37,628,167
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213,467	0	213,467
Gen. Admin	81,494,297	19,877,364	61,616,933
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Poastal & Courier Services Regulatory Comm	103,881	0	103,881
Total	83,007,835	19,877,364	63,130,471
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	250,000	0	250,000
National House of Chiefs	1,112,274	0	1,112,274
Total	1,362,274	0	1,362,274
Ministry of Defence (MoD)			
Gen. Admin	225,336	0	225,336
Ghana Armed Forces	118,627,266	1,376,686	117,250,580
Total	118,852,602	1,376,686	117,475,916
Ministry of Education (MOE)			
Centre for National Distance Learning and O	55,000	0	55,000
Council for Technical & Vocational Education	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,441,372	95,885,153
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	121,110	24,445,755
Ghana Library Board	80,000	0	80,000
Ghana National Commission for UNESCO	50,000	0	50,000
National Inspectorate Board	50,000	0	50,000
National Service Secretariat	1,722,816	0	1,722,816
Non Formal Education	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	200,000	0	200,000
Regional/District/School Services	6,231,101	0	6,231,101
Tertiary	1,770,000	0	1,770,000
WAEC (National)	1,518,553	0	1,518,553
Total	222,269,737	4,562,481	217,707,256

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	153,828	0	153,828
Dept. of Factories Inspectorate	42,731	0	42,731
Ghana Cooperative Council	65,926	0	65,926
Headquarters	378,468	0	378,468
Integrated Community Centres For Employ	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Ir	544,597	0	544,597
National Vocational Training Institute (NVTI)	611,584	0	611,584
Opportunity Industrialisation center	107,436	0	107,436
Total	2,054,736	0	2,054,736
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1,160,657,159	97,241,064	1,063,416,095
Total	1,160,657,159	97,241,064	1,063,416,095
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	28,916,784	0	28,916,784
Council for Scientific and Industrial Research	498,218	0	498,218
Environmental Protection Agency	23,533,994	0	23,533,994
Ghana Atomic Energy Commission (G.A.E.C)	2,130,926	0	2,130,926
Headquarters	1,693,857	0	1,693,857
School of Nuclear and Allied Sciences	639,463	0	639,463
Town and Country Planning Department (T.C.P.D)	480,660	0	480,660
Total	57,893,903	0	57,893,903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10,130,166	2,297,392	7,832,774
Finance Headquarters	10,166,182	785,986	9,380,196
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	66,030,707	0	66,030,707
Institute of Accountancy Training	140,000	0	140,000
Public Procurement Authority	300,000	0	300,000
Securities and Exchange Commission	230,000	0	230,000
Statistical Service	300,000	0	300,000
Total	88,297,054	3,083,377	85,213,677
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	233,533	4,266,467
Fisheries Scientific Survey Division	4,000,000	0	4,000,000
General Administration	85,736,101	239,441	85,496,660
General Administration and Operations	4,640,949	0	4,640,949
Inland and Aquaculture Management Division	1,099,500	0	1,099,500
Marine Fisheries Management Division	3,675,716	0	3,675,716
Monitoring, Control and Surveillance Division	4,200,000	0	4,200,000
Total	107,852,266	472,974	107,379,292

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	5,855,800	12,250,000	(6,394,200)
Animal Production Directorate	1,500,000	0	1,500,000
Crop Services Directorate	40,724,970	2,886,958	37,838,013
Directorate of Agric. Extension Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	126,117	8,398,067
Ghana Irrigation Development Authority	57,842,259	13,437,973	44,404,286
Grains and Legumes Dev. Board	70,200	0	70,200
Irrigation Company of Upper Region	186,802	0	186,802
Policy Planning Monitoring and Evaluation	61,245,788	0	61,245,788
Regional Agric Development Unit	39,134,434	0	39,134,434
Veterinary Services Dept. (Central Administ	304,776	0	304,776
Total	223,589,265	28,701,047	194,888,218
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5,582,831	0	5,582,831
Foreign Affairs HQ	15,006,879	0	15,006,879
Total	20,589,710	0	20,589,710
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	1,288,000	0	1,288,000
Department of Women	5,367,094	0	5,367,094
Dept. of Social Welfare General Administrati	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commision of Persons with Disabil	150,000	0	150,000
Total	23,218,392	0	23,218,392
Ministry of Health (MoH)			
Allied Health Professions Council	1,241,450	0	1,241,450
Christian Health Association of Ghana	18,274,319	0	18,274,319
College of Pharmacist	2,127,460	0	2,127,460
Ghana Health Service	447,844,009	0	447,844,009
Health Headquarters	50,408,148	993,838	49,414,310
Psychiatry Hospitals (Tertiary Health Servic	200,000	0	200,000
Regulatory Agencies	25,169,504	0	25,169,504
Subvented Organisations	1,534,380	0	1,534,380
Teaching Hospitals	212,946,790	0	212,946,790
Training Institutions	39,952,374	0	39,952,374
Total	799,698,434	993,838	798,704,595
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAF	719,958	0	719,958
Total	12,545,328	0	12,545,328

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
Ministry of Interior (MINT)			
Gaming Board	140,000	0	140,000
Ghana Immigration Service	8,854,888	0	8,854,888
Ghana National Fire Service	2,623,963	0	2,623,963
Ghana Police Service	29,027,722	300,054	28,727,668
Ghana Prisons Service	1,072,249	0	1,072,249
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	1,300,000	0	1,300,000
Nacortic Control Board	200,000	0	200,000
National Commission on Small Arms	350,000	0	350,000
National Disaster Management Organization	500,000	0	500,000
National Peace Council	250,000	0	250,000
Total	44,518,822	300,054	44,218,768
Ministry of Justice (MoJ)			
Attorney General's Department	159,416	0	159,416
CopyRight Office	38,008	0	38,008
Council for Law Reporting	82,531	0	82,531
Economic and Organised Crime Office	259,105	0	259,105
Gen. Admin and Finance	1,319,360	816,421	502,939
General Legal Council	94,694	0	94,694
Law Reform Commission	25,846	0	25,846
Legal Aid Scheme	96,431	0	96,431
Registrar General's Dep't	2,644,461	0	2,644,461
Total	4,719,852	816,421	3,903,431
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	7,366,061	0	7,366,061
Geological Survey Department	25,000,000	1,500,440	23,499,560
Headquarters	53,034,271	2,406,964	50,627,307
Lands Commission	17,854,735	0	17,854,735
Minerals Commission	6,133,602	0	6,133,602
O.A.S.L	17,600,407	0	17,600,407
Total	126,989,076	3,907,404	123,081,672
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	700,000	0	700,000
Community Development	952,648	0	952,648
Department of Parks and Gardens	700,000	0	700,000
Development Planning Unit	465,000	0	465,000
Environmental Health & Sanitation	600,000	0	600,000
Gen. Admin	55,676,654	514,111	55,162,543
Inspectorate Division	81,437,272	0	81,437,272
Local Government Service	800,000	0	800,000
Total	141,331,574	514,111	140,817,463

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
Ministry of Roads and Highways			
Department of Feeder Roads	78,335,432	31,029,174	47,306,258
Department of Urban Roads	201,639,395	45,469,359	156,170,036
Ghana Highway Authority	381,790,475	113,160,229	268,630,246
Headquarters	436,193	0	436,193
Total	662,201,495	189,658,762	472,542,733
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	265,317	0	265,317
Centre for National Culture	254,594	0	254,594
Finance and Administration	1,315,546	76,606	1,238,940
Ghana Tourist Board	1,389,736	0	1,389,736
Headquarters	102,230	0	102,230
HOTCATT	73,495	0	73,495
Subvented Agencies	2,440,900	0	2,440,900
Total	5,841,818	76,606	5,765,212
Ministry of Trade and Industry (MoTI)			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290
Gen. Admin	1,562,693	4,539,063	(2,976,369)
Ghana Export Promotion Authority	344,126	0	344,126
Ghana Standards Board	4,773,476	0	4,773,476
GRATIS	653,840	0	653,840
Industrial Development Division	31,864,059	0	31,864,059
NBSSI	60,642,302	0	60,642,302
Trade Development Division	37,683,421	0	37,683,421
Total	158,037,207	4,539,063	153,498,144
Ministry of Transport (MRT)			
Headquarters	41,269,100	6,501,630	34,767,471
Driver and Vehicle Licensing Authority	9,335,736	0	9,335,736
Ghana Railway Development Authority	12,410,565	10,890,268	1,520,296
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	122,760	(12,760)
Regional Maritime University	2,000,000	0	2,000,000
Total	66,345,401	17,514,658	48,830,743

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	37,000	0	37,000
Community Water & Sanitation Agency	60,068,599	195,169	59,873,431
Department of Rural Housing	60,134	0	60,134
Engineers Council	28,938	0	28,938
Gen. Admin (GA)	801,904	0	801,904
Housing	10,000,000	9,999,997	3
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and I	150,000	0	150,000
Public Servants Housing Loan Scheme Boarc	57,911	0	57,911
Public Works Department	89,855,258	26,226,342	63,628,916
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Manag	45,000	0	45,000
State Owned Enterprise	234,560,894	0	234,560,894
Water Resources Commission	1,141,650	0	1,141,650
Total	413,042,555	36,421,508	376,621,047
Ministry of Youth and Sports (MoYS)			
Headquarters	2,400,000	0	2,400,000
National Sports Authority	2,101,803	0	2,101,803
National Sports Colleague	366,328	0	366,328
National Youth Authority	1,700,000	0	1,700,000
Total	6,568,131	0	6,568,131
MMDA			
Agriculture	404,971	0	404,971
Budget and Rating	53,374	0	53,374
Central Administration	23,894,660	0	23,894,660
Disaster Prevention	56,608	0	56,608
Education, Youth and Sports	8,038,317	0	8,038,317
Health	6,299,649	0	6,299,649
Legal	64,695	0	64,695
Physical Planning	661,160	0	661,160
Social Welfare & Community	395,196	0	395,196
Trade, Industry and Tourism	533,736	0	533,736
Transport	202,173	0	202,173
Urban Roads	75,112	0	75,112
Waste Management	152,034	0	152,034
Works	9,892,965	0	9,892,965
Total	50,724,651	0	50,724,651
MMDA TRANSFER			
Urban Roads	0	0	0
Total	0	0	0
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	662,113	0	662,113
Total	662,113	0	662,113

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

MDA and COST CENTERS	ANNUAL BUDGET GHc	YTD ACTUAL OCTOBER GHc	BALANCE GHc
National Development Planning Commission (NDPC)			
Headquarters	1,183,552	0	1,183,552
Total	1,183,552	0	1,183,552
National Media Commission			
Gen. Admin	1,689,114	0	1,689,114
Total	1,689,114	0	1,689,114
National Labour Commission (NLC)			
Headquarters	446,753	0	446,753
Total	446,753	0	446,753
Office of Government Machinery (OGM)			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commission	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	30,561,232	(17,191,584)
Regional Co-ordination Council	446,830	138,935	307,895
Savannah Accelerated Development Authority	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
Total	35,049,481	32,104,735	2,944,746
Parliament of Ghana			
General Operations	46,301,570	21,148,867	25,152,703
Library, Research and Information Services	1,004,848	132,258	872,590
Total	47,306,418	21,281,125	26,025,293
Public Services Commission			
Office of the Executive Secretary	270,393	0	270,393
Total	270,393	0	270,393
Virtual Ministries for Centralised Transactions			
Contingency	0	1,823,287	(1,823,287)
Contingency Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
Contingency-OGM	0	9,799,221	(9,799,221)
GIFMIS-Assets	0	0	0
Non Road Arrears	2,584,465,519	2,432,122	2,582,033,397
Non Road Arrears-CAGD	0	3,818,505	(3,818,505)
Non Road Arrears-CAGD	0	17,347,896	(17,347,896)
Non Road Arrears-MENP	0	6,010,000	(6,010,000)
Non Road Arrears-MINT	0	5,183,041	(5,183,041)
Non Road Arrears-MLGRD	0	11,902,964	(11,902,964)
Non Road Arrears-MoD	0	9,949,141	(9,949,141)
Non Road Arrears-MWRWH	0	630,050	(630,050)
Non Road Arrears-NDPC	0	489,870	(489,870)
Non Road Arrears-OGM	0	19,117,810	(19,117,810)
Other Government Obligation-Non Road Ar	231,727,496	0	231,727,496
Road Arrears	0	215,525,598	(215,525,598)
Road Arrears-MRH	0	6,154,500	(6,154,500)
Tax Refund	0	3,244,415	(3,244,415)
Non Road Arrears-MoEMPLOYMENT	0	383,706	(383,706)
Other Government Obligation-Non Road Ar	2,842,758,475	313,812,126	2,528,946,348
Total	8,351,821,133	783,279,317	7,568,541,816
Grand Total			

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