

GHANA



GAZETTE

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CONTENTS

	Page
Notice of Publication of Financial Statement—Controller & Accountant General's Department, November 2014	06

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

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

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

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

1.1.2 Components of the Financial Statements

The financial statements comprise:

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

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND**November
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 NOVEMBER, 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

November
2014

A summary report of the appropriation is as below:

	2014 GH¢ M
Annual Appropriation	36,170.98
Appropriation Utilised as at Nov 2014	(20,522.78)
Appropriation Un-utilised	<u>15,482.20</u>

1.0 SUMMARY OF RECEIPTS AND PAYMENTS

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

	Nov-14 Budget	Nov -14 Actual	Nov -14 Variance
	GH¢M	GH¢M	GH¢M
Receipts	1,990.44	1,496.35	(494.09)
Payments	3,014.25	2,012.72	1,001.53
Net Receipts/Payments	(1,023.81)	(516.37)	507.44

In the month of November, total receipts was less than the budget by GH¢494.09 million. Total payment also fell below budget by GH¢1,001.53 million giving rise to a net favourable variance of GH¢507.44 million.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

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

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

	Nov -14 Budget GH¢,M	Nov -14 Actual GH¢,M	Nov -14 Variance GH¢,M
REVENUE	1,554.30	758.05	(796.25)
EXPENDITURE	1,956.08	1,688.12	267.96
SURPLUS/(DEFICIT)	(401.78)	(930.07)	528.29

Actual Revenue was less than the budget by GH¢ 796.25 million for the month of November. Actual expenditure was also less than the budget by GH¢ 267.96 million in the same period, this gave rise to a net unfavourable variance GH¢528.29

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 less than the budget by 51.22% in November.

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¢88.25 million as against the expected amount of GH¢364.78 million indicating an unfavourable variance of GH¢276.53 million or 75.81% below budget. Direct tax contributed 11.64% of total revenue for the period of November, 2014.

3.1.2 Indirect Tax

Indirect tax as indicated in Note 3 was GH¢638.83 million against a budget of GH¢853.83 million. This resulted in an unfavourable variance of GH¢215.00million or 28.36% less than the budget. Indirect Tax contributed 84.27% of total revenue for the period.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND

November
2014**3.1.3 Non - Tax Revenue**

Non - Tax Revenue as detailed in Note 6 for the month was GH¢30.98million as against a budget of GH¢335.69 million resulting in an unfavourable variance of GH¢304.71 million or 90.77%. Non Tax Revenue contributed 4.09% 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¢1,688.12 million as against the budget of GH¢1,956.08 million, resulting in a favourable variance of GH¢267.96million or 13.70% less than budgeted.

3.2.1 Compensation of Employees

Compensation of Employees as detailed in Note eleven (11) for the month was GH¢927.67 million as against a budget of GH¢884.05 million. This resulted in excess expenditure of GH¢43.62million. Compensation of Employees represents 54.95% of total expenditure for the month, also represents 122.37% of consolidated fund revenue as at November 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¢327.02 million as against the budgeted figure of GH¢476.14 million resulting in a favourable variance of GH¢149.12. Goods and Services represent 19.37% of total expenditure for the period.

3.2.3 Interest

Interest Paid for the month as detailed in note twelve (14), was GH¢ 396.35 million as against the budgeted figure of GH¢505.80 million resulting in a favourable variance of GH¢109.45million or 21.64% less than budgeted. This represents 23.47% of total expenditure for the period.

3.2.4 Social Benefits and Other Expenses

An amount of GH¢0.24 million and GH¢36.83 million was incurred on social benefits and other expense for the month of November respectively. The sum represented 2.19% of total expenditure for the period under review.

PUBLIC ACCOUNTS ON THE CONSOLIDATED FUND**November
2014****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 November was GH¢272.31 million as against a budget of GH¢98.63 million.

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 November, 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 November 31, 2014.



Grace Francisca Adzroe

Controller and Accountant-General

Date:

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

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
RECEIPTS					
DIRECT TAX	2	695,089,484	418,560,716	28	(276,528,768)
INDIRECT TAX	3	882,448,610	667,447,766	45	(215,000,844)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	30,975,424	2	(304,712,469)
NHIL	7	77,217,542	63,300,915	4	(13,916,627)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	313,301,051	21	313,301,051
RECOVERIES	10	0	2,760,441	0	2,760,441
TOTAL RECEIPTS		1,990,443,530	1,496,346,313	100	(494,097,217)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	663,166,221	33	220,882,088
GOODS AND SERVICES	12	476,137,350	327,016,502	16	149,120,848
NON-FINANCIAL ASSETS	13	687,659,707	30,825,027	2	656,834,679
INTEREST	14	505,804,832	396,352,344	20	109,452,488
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	241,503	0	2,942,055
OTHER EXPENSES	17	72,024,633	36,834,481	2	35,190,153
LOAN REPAYMENTS	18	98,633,000	272,305,530	14	(173,672,530)
OTHER PAYMENTS	19	271,879,610	285,976,297	14	(14,096,686)
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0	6,666,667
TOTAL PAYMENTS		3,014,248,639	2,012,717,906	100	1,001,530,733

NET CHANGE IN STOCK OF CASH

(516,371,593)

CASH/BANK BALANCE AS AT BEGINNING

(2,731,720,011)

CASH/BANK BALANCE AS AT END

(3,248,091,604)

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

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL NOVEMBER D	% %	YTD VARIANCE E=(D-B)
RECEIPTS						
DIRECT TAX	8,341,073,810	5,560,715,873	418,560,716	6,240,761,474	33	680,045,601
INDIRECT TAX	10,589,383,325	7,059,588,883	667,447,766	7,449,244,446	39	389,655,563
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	30,975,424	1,831,875,149	10	(803,627,997)
NHIL	926,610,508	617,740,339	63,300,915	840,148,050	4	222,407,711
LOANS RECEIVED	0	0	0	208,621,940	1	208,621,940
NET TREASURY OPERATIONS	0	0	313,301,051	2,304,591,827	12	2,304,591,827
RECOVERIES	0	0	2,760,441	12,414,229	0	12,414,229
TOTAL RECEIPTS	23,885,322,362	15,923,548,241	1,496,346,313	18,978,479,273	100	3,054,931,032

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	663,166,221	7,657,210,493	40	(584,824,019)
GOODS AND SERVICES	5,713,648,204	3,809,098,803	327,016,502	1,396,172,575	7	2,412,926,228
NON-FINANCIAL ASSETS	8,251,916,482	5,501,277,655	30,825,027	814,104,344	4	4,687,173,311
INTEREST	6,069,657,987	4,046,438,658	396,352,344	5,489,833,762	28	(1,443,395,104)
GOVERNMENT SUBSIDIES	98,531,656	65,687,771	0	82,680,000	0	(16,992,229)
SOCIAL BENEFITS	38,202,700	25,468,467	241,503	2,150,932	0	23,317,534
OTHER EXPENSES	864,295,600	576,197,067	36,834,481	270,977,696	1	305,219,370
LOAN REPAYMENTS	1,183,596,000	789,064,000	272,305,530	1,952,216,622	10	(1,163,152,622)
OTHER PAYMENTS	3,262,555,325	2,175,036,883	285,976,297	1,640,856,786	8	534,180,097
FINANCIAL ASSETS	0	0	0	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	2,012,717,906	19,330,820,087	100	4,783,169,024
NET CHANGE IN STOCK OF CASH	(12,285,661,304)	(8,190,440,869)	(516,371,593)	(352,340,814)		(1,728,237,992)

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

		BUDGET	ACTUAL CURRENT	ACTUAL PREVIOUS
	NOTES	GH¢	GH¢	GH¢
REVENUE				
DIRECT TAX	2	364,780,491	88,251,723	465,536,928
INDIRECT TAX	3	853,827,493	638,826,649	543,453,711
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	30,975,424	28,968,944
TOTAL REVENUE		1,554,295,877	758,053,795	1,037,959,583
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	884,048,309	927,672,375	964,464,036
GOODS AND SERVICES	12	476,137,350	327,016,502	90,780,266
INTEREST	14	505,804,832	396,352,344	349,679,241
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	241,503	145,140
OTHER EXPENSES	17	72,024,633	36,834,481	84,510,586
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
TOTAL EXPENDITURE		1,956,076,321	1,688,117,206	1,489,579,268
SURPLUS/(DEFICIT)		(401,780,444)	(930,063,410)	(451,619,685)

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

	ANNUAL BUDGET	YTD BUDGET	ACTUAL MONTH	YTD ACTUAL NOVEMBER	%	YTD VARIANCE
	A	B	C	D		E=A-D
REVENUE						
DIRECT TAX	4,377,365,891	2,918,243,927	88,251,723	5,910,452,480	39	2,992,208,553
INDIRECT TAX	10,245,929,915	6,830,619,943	638,826,649	7,186,706,540	48	356,086,596
GRANTS	0	0	0	40,822,158	0	40,822,158
NON-TAX REVENUE	4,028,254,719	2,685,503,146	30,975,424	1,881,875,149	13	(803,627,997)
TOTAL	18,651,550,525	12,434,367,017	758,053,795	15,019,856,328	100	2,585,489,311

0

EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	7,072,386,474	927,672,375	10,512,910,042	59	(3,440,523,568)
GOODS AND SERVICES	5,713,648,204	3,809,098,803	327,016,502	1,397,912,364	8	2,411,186,439
INTEREST	5,713,648,204	3,809,098,803	396,352,344	5,489,833,762	31	(1,680,734,959)
GOVERNMENT SUBSIDIES	6,069,657,987	4,046,438,658	0	82,680,000	0	3,963,758,658
SOCIAL BENEFITS	38,202,700	25,468,467	241,503	2,150,932	0	23,317,534
OTHER EXPENSES	864,295,600	576,197,067	36,834,481	270,977,696	2	305,219,370
FOREIGN FINANCED INVESTMEN	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	1,688,117,206	17,756,464,796	100	1,635,556,808
SURPLUS/(DEFICIT)	(10,436,481,881)	(6,957,654,587)	(930,063,410)	(2,736,608,468)		949,932,503

BALANCE SHEET AS AT NOVEMBER 30, 2014

	NOTES	CURRENT GH¢	PREVIOUS GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	24	(3,248,091,604)	(1,382,846,244)
Receivables	25	6,828,983	25,460,046
Prepayments	26	16,983,964	1,397,853
TOTAL CURRENT ASSET		(3,224,278,658)	(1,355,988,345)
NON CURRENT ASSETS			
Receivables	27	1,413,133,259	1,417,254,983
Equity Investments	28	1,843,618,931	1,809,876,560
Infrastructure, plant and Equipment	29	3,306,960,099	1,724,040,571
Work In-Progress	30	1,063,863,139	1,799,394,905
Intangible Assets	31	6,745,558	0
TOTAL NON-CURRENT ASSET		7,634,320,986	6,750,567,019
TOTAL ASSET		4,410,042,328	5,394,578,674
LIABILITIES			
CURRENT LIABILITIES			
Payables	32	2,208,936,864	3,171,726,945
Deposits and Other Trust Monies	33	3,169,180,188	1,608,662,052
TOTAL CURRENT LIABILITIES		5,378,117,052	4,780,388,997
NON- CURRENT LIABILITIES			
Domestic	34	26,846,225,691	21,474,272,387
External	35	24,116,458,561	16,035,996,353
TOTAL NON-CURRENT LIABILITIES		50,962,684,253	37,510,268,740
TOTAL LIABILITIES		56,340,801,304	42,290,657,737
NET ASSETS		(51,930,758,976)	(36,896,079,063)
CONTRIBUTED BY			
Surpluses / (Deficits)		(930,063,410)	(451,619,685)
Accumulated Surpluses / (Deficits)	36	(51,000,695,566)	(36,444,459,379)
NETWORTH		(51,930,758,976)	(36,896,079,064)



GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED NOVEMBER 30, 2014

		2014 GH¢	2013 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	1,086,008,482	1,025,618,063
Grants	5	0	0
Non-Tax Revenue	6	30,975,424	28,968,944
NHIL	7	63,300,915	36,875,874
Total Receipt		1,180,284,821	1,091,462,881
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(663,166,221)	(964,464,036)
Goods and Services	12	(327,016,502)	(90,780,266)
Interest	14	(396,352,344)	(349,679,241)
Government Subsidies	15	0	0
Social Benefit	16	(241,503)	(145,140)
Other Expenses	17	(36,834,481)	(84,510,586)
Other Payments	19	(285,976,297)	156,419,476
Foreign Financed Investment	21	0	0
Total Payment		(1,709,587,349)	(1,333,159,792)
NET CASHFLOW FROM OPERATING ACTIVITIES		(529,302,528)	(241,696,911)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(30,825,027)	(170,343,680)
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		(30,825,027)	(170,343,680)

STATEMENT OF CASHFLOW FOR THE MONTH ENDED NOVEMBER 30, 2014

		2014 GH¢	2013 GH¢
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	22		
Loans		0	1,053,018
Shares and other equity		0	0
Advances		0	555,836
Total Acquisition Financial Assets		0	1,608,854
Disposal/Recovery of Financial Asset			
	23		
Securities other than shares		0	0
Loans		2,335,592	0
Shares and other equity		0	0
Advances		424,849	0
Total Disposal/Recovery of Financial assets		2,760,441	0
Net cashflow from investment in financial assets		2,760,441	1,608,854
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	2,930,011,859	1,606,655,550
Outflow	9	(2,616,710,808)	(1,384,915,636)
Net Incurrence of Domestic Liability		313,301,051	221,739,914
EXTERNAL			
Inflow	8	0	0
Outflow	18	(272,305,530)	0
Net Incurrence of Foreign Liability		(272,305,530)	0
NET CASHFLOW FROM FINANCING ACTIVITY		40,995,521	221,739,914
NET CHANGE IN STOCK OF CASH		(516,371,593)	(188,691,823)
CASH AND CASH EQUIVALENT AT BEGINNING		(2,731,720,011)	(1,194,154,424)
CASH AND CASH EQUIVALENT AT CLOSE		(3,248,091,604)	(1,382,846,247)

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

	2014 GH¢	2013 GH¢
2 DIRECT TAX		
Paid by Individuals	244,935,080.36	320,440,290
Paid by Corporations	163,387,829.62	125,731,264
Miscellaneous	10,237,805.84	19,365,374
Total	418,560,716	465,536,928
Less		
DACF	330,308,993	0
Total Revenue	88,251,723	465,536,928
3 INDIRECT TAX		
General Taxes on Goods and Services	135,339,737	134,062,892
Excises	39,276,658	61,089,921
Customs and Other Import Duties	464,210,254	364,928,322
Taxes on Exports	0	0
Levies	28,621,118	0
Total Receipt	667,447,766	560,081,135
Less:		
GETFund	0	0
Petroleum Fund	28,621,118	16,627,424
Total	28,621,118	16,627,424
Total Revenue	638,826,649	543,453,711
4 Taxes		
Directs Taxes	418,560,716	465,536,928
Indirect Taxes	667,447,766	560,081,135
Total	1,086,008,482	1,025,618,063
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	1,883,182	6,317,204
Sales of goods and services	26,444,450	14,029,531
Fines, penalties, and forfeiture	2,647,044	1,278,443
Voluntary transfers other th	0	0
Miscellaneous and unidentified	747	7,343,766
Total	30,975,424	28,968,944
7 NHIL		
SSNIT	0	0
Domestic	0	0
Import	63,300,915.07	36,875,874
Total	63,300,915	36,875,874
8 LOANS RECEIVED		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
Total External Borrowings	0	0
9 NET TREASURY OPERATIONS		
Short Term Borrowing	2,761,998,528	1,408,599,545
Medium Term Borrowings	90,672,201	101,581,314
Stocks and Bonds (long Term)	77,341,130	96,474,691
Treasury Bills Issued	2,930,011,859	1,606,655,550
Short Term Borrowing	2,456,759,144	1,191,091,305
Medium Term Borrowings	101,581,314	117,520,391
Long Term Borrowing	58,370,350	76,303,940
Treasury Bills Redeemed	2,616,710,808	1,384,915,636
Net Treasury Operations	313,301,051	2,991,571,186
10 RECOVERIES		
Loans	2,335,592	1,053,018
Advances	424,849	555,836
Equity Investment	0	0
Total	2,760,441	1,608,854

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
11 COMPENSATION OF EMPLOYEES		
Established Position	826,477,204	774,920,503
Non Established Post	128,400	225,272
Allowances	24,204,492	13,896,470
*National Pension Contribution	76,862,279	175,421,790
Total	927,672,375	964,464,036
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	22,597,312	0
13% SSF Accrued for the year	53,424,453	0
PAYE	80,756,113	0
Deposits	106,702,006	0
STAFF ADVANCE RECOVERY	381,463	0
SALARY ADVANCE RECOVERY	28,249	0
Rent % Rates Deduction	532,720	0
10% SAL CUT	83,837	0
Total Payments	663,166,221	964,464,036
National Pension Contribution*		
13.5% SSF Contribution	43,709	100,890,387
Gratuity	53,424,453	18,127,459
Pension	23,394,116	56,403,945
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	76,862,279	175,421,790
12 GOODS AND SERVICES		
Materials and Office Consumables	154,731,402	40,799,021
Utilities	53,046,916	2,369,749
General Cleaning	83,601	216,997
Rentals	2,807,111	1,202,533
Travel and Transport	15,528,138	26,229,186
Repairs and Maintenance	589,421	2,028,246
Training, Seminar and Confer	22,623,688	13,206,285
Consultancy Expenses	998,794	2,595,862
Special Services	1,039,688	1,362,572
Other Charges and Fees	22,701	650,539
Emergency Services	76,362	119,276
Insurance	0	0
Statutory transfers	75,468,680	
Total	327,016,502	90,780,266
Total Payments	327,016,502	90,780,266

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
13 NON-FINANCIAL ASSETS		
Fixed asset	21,475,491	27,403,802
Work In Progress	8,867,317	142,939,878
Intangible Asset	482,220	0
Total	30,825,027	170,343,680
Less:		
Unpaid Non-Financial Asset		0
Total Payments	30,825,027	170,343,680
14 INTEREST		
Non Residents	60,985,031	101,761,663
Residents	335,367,313	247,917,577
Total	396,352,344	349,679,241
Less:		
Unpaid Interest		
Total Payments	396,352,344	349,679,241
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	241,503	145,140
Total	241,503	145,140
Less:		
Unpaid Social Benefits	0	0
Total Payment	241,503	145,140

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
17 OTHER EXPENDITURE		
Insurance and compensation	0	266,827
Professional fees	0	21,969,324
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	47,000,911
Awards & Rewards	0	0
Donations	500	261
Contributions	9,710,330	12,106,297
Tuition Fees	0	15,000
Special Operations	26,678,675	2,773,775
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	30,000	378,191
Refuse Lifting Expenses	262,225	0
Duty Refund (GRA)	0	0
Grants to Households	0	0
Rent	152,751	0
Total	36,834,481	84,510,586
Less:		
Unpaid Other Expenditure	0	0
Total Payments	36,834,481	84,510,586
18 LOAN REPAYMENTS		
Bilateral Loans	41,505,150	0
Multilateral Loans	19,375,362	0
External Commercial Institution	167,765,211	0
Domestic Commercial Institution	23,001,767	0
Export Credit Institutions	20,658,041	0
Total	272,305,530	0
19 OTHER PAYMENTS		
Advances	0	0
Prepayments	(504,487)	175,817
GET Fund	152,739,346	0
District Assembly Common Fund	110,000,000	0
Road Fund	18,556,601	0
Energy Fund	128,254	0
Petroluem Fund	256,508	0
Deposits	0	0
P.A.Y.E	233,272,620	0
NHIL	47,000,000	17,496,000
SSNIT 13%	0	61,254,705
STAFF ADVANCE	1,314,268	0
SALARY ADVANCE	79,772	0
Special funds	0	0
Rates and Rent Deduction	1,304,679	0
Total	564,147,560	78,926,522
Less:		
Accounts Payable	(278,171,263)	(235,345,998)
Deposits		
Total	285,976,297	(156,419,476)

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	0	0
Total	0	0
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	1,053,018
Shares and other equity	0	0
Advances	0	555,836
Total	0	1,608,854
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	2,335,592	
Shares and other equity		
Advances	424,849	
Total	2,760,441	0
24 Cash and Cash Equivalents		
Treasury Main Account	(7,047,014,912)	781,677,121
MDA Sub-CF Accounts	(433,808,063)	3,391,753,874
Regional Sub-CF Accounts	5,603,927	41,762,350
MMDA Sub-CF Accounts	38,780,877	160,073,841
Tax Revenue Accounts	9,652,281,128	2,593,252,821
NTR Revenue Accounts	1,213,107,593	91,121,153
Special Accounts	(6,677,042,155)	(8,442,487,404)
Total	(3,248,091,604)	(1,382,846,244)
25 Current Receivables		
Vehicle Advances	5,707,867	9,402,656
Special Advances	339,860	814,916
Salary Advances	(50,529)	598,246
Departmental Revolving Fund	990,852	990,852
Other Receivables	(159,067)	13,653,376
Total	6,828,983	25,460,046

NOTES TO THE ACCOUNTS

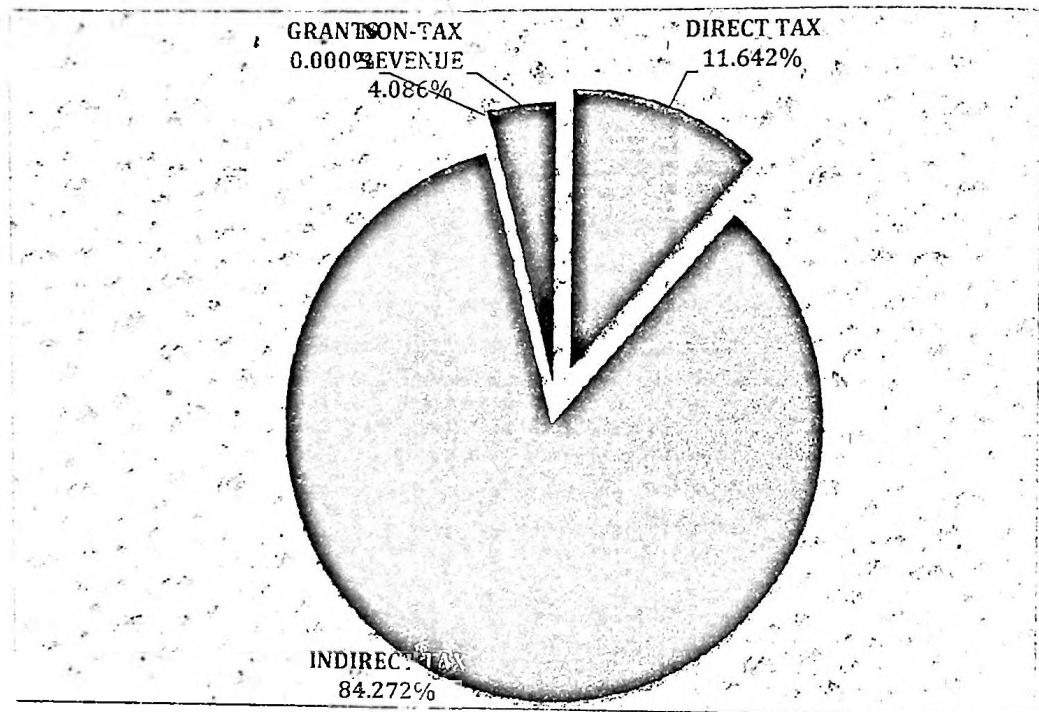
	2014 GH¢	2013 GH¢
26 Prepayments	16,983,964	1,397,853
27 Non Current Receivables		
Statutory Boards & Corporations	636,732,385	638,006,678
Companies	623,237,727	625,991,273
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
Total	1,513,328,831	1,517,356,669
Provisions	(100,195,572)	(100,101,686)
Total	1,413,133,259	1,417,254,983
28 Equity Investment		
Companies & Public Corporations	1,836,420,934	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
Total	1,846,577,167	1,812,834,796
Provisions	(2,958,236)	(2,958,236)
Total	1,843,618,931	1,809,876,560
29 Infrastructure, Plant and Equipment		
Dwellings	42,760,993	21,049,835
Non Residential Buildings	141,881,077	151,860,016
Other structures	997,096,848	559,159,386
Transport Equipment	227,379,025	132,131,440
Other machinery and equipment	1,238,811,143	840,116,747
Infrastructure Assets	822,743,744	19,723,147
Total	3,470,672,830	1,724,040,571
Less:		
Depreciation for September	0	
Accumulated Depreciation	(163,712,731)	0
Net Book Value	3,306,960,099	1,724,040,571
30 Work - In - Progress		
Dwellings	124,574,561	108,744,324
Non Residential Buildings	173,161,364	101,205,104
Other structures	711,401,891	601,864,134
Transport Equipment	0	15,264,999
Other machinery and equipment	0	283,869,861
Infrastructure Assets	54,725,324	688,446,483
Total	1,063,863,139	1,799,394,905

NOTES TO THE ACCOUNTS

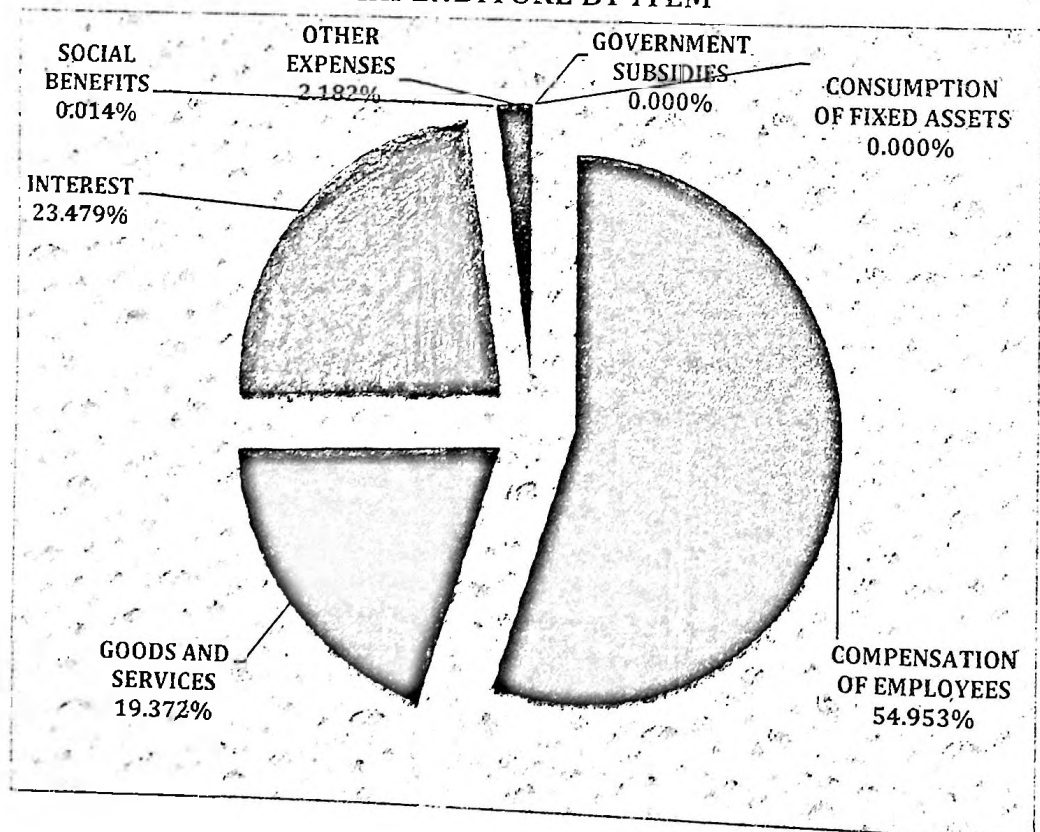
	2014 GH¢	2013 GH¢
31 Intangible Asset		
Computer Software	6,745,558	0
Total	6,745,558	0
32 Payables		
Supplier	1,928,053,823	2,968,722,303
Withholding	40,143,652	64,158,968
P.A.Y.E	240,739,390	138,845,674
Total	2,208,936,864	3,171,726,945
33 Deposits and Other Trust Monies		
GETFund	0	258,685,745
NHIL	419,633,896	380,757,317
SSNIT 13%	1,298,269,056	759,951,230
DACF	220,308,994	99,531,305
Petroleum Fund & Road Fund	16,719,953	107,883,975
Deposits	1,102,128,244	812,703
STAFF ADVANCE RECOVERY	44,113,662	0
SALARY ADVANCE RECOVERY	920,270	0
SSNIT 5.5%	65,811,199	0
Rent and Rates	1,008,556	0
Special funds	182,520	1,039,777
10% SAL CUT	83,837	
Total	3,169,180,188	1,608,662,052
34 Domestic Borrowing	26,846,225,691	21,474,272,387
35 External Borrowing	24,116,458,561	16,035,996,353

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	NOVEMBER	
	GH¢	GH¢	GH¢
DEFENCE			
Defence N.E.C	7,553,178	516,626,233	524,179,412
Foreign Military Aid	26,566	11,177	37,743
Military Defence	580,661,813	28,599,851	609,261,664
Total	588,241,558	545,237,262	1,133,478,819
ECONOMIC AFFAIRS	44		
Agriculture	427,695,351	138,935,862	566,631,212
Communication	52	21,457,759	106,057,201
Construction	29,481,413	14,404,345	43,885,759
Distributive trades, storage and warehousing	56	0	39,058,819
Economic Affairs N.E.C	36,472,065	14,056,709	50,528,774
Electricity	911,471,378	54,535,920	966,007,298
Fishing and Hunting	128,615,836	7,498,291	136,114,127
Forestry	31,822,193	35,998,874	67,821,067
General Economic and Commercial	181,390,183	31,412,981	212,803,163
General Labor Affairs	13,018,208	7,577,598	20,595,807
Manufacturing	111,222,566	6,757,509	117,980,075
Mining of Mineral Resources other than mineral f	39,898,836	368,100	40,266,936
Multipurpose Development projects	21,634,445	4,623,518	26,257,963
Nuclear fuels	15,268,891	1,746,282	17,015,173
Other Fuels	1,137,201	132,062	1,269,263
Petroleum and Natural Gas	406,246,810	48,666,104	454,912,914
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	1,038,945	96,008,607
R&D Mining Manufacturing and construction	47,386,093	15,605,113	62,991,206
Railway Transport	16,964,918	11,863,779	28,828,696
Road Transport	780,184,086	485,358,366	1,265,542,452
Tourism	11,750,223	5,350,868	17,101,091
Total	3,430,288,618	907,388,984	4,337,677,603
EDUCATION			
Education N.E.C	528,623,344	3,754,642,330	4,283,265,675
Education not definable by Level	321,861,141	62,334,473	384,195,614
First Stage of Tertiary Education	10,581,332	6,639,691	17,221,023
Lower-Secondary Education	806,114,131	0	806,114,131
Post-Secondary Nontertiary Education	228,651,277	130,422,950	359,074,226
Pre-primary Education	313,370,829	0	313,370,829
Primary Education	1,119,673,360	16,719,702	1,136,393,062
Second Stage of Tertiary Education	2,656,687	343,905	3,000,593
Subsidiary services to Education	7,555,330	4,757,397	12,312,727
Tertiary Education - University of Ghana Legon	1,427,436,680	533,310,829	1,960,747,509
Upper-Secondary Education	963,406,452	114,726,259	1,076,671,447
Total	5,729,930,563	4,622,436,273	10,352,366,836

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
ENVIRONMENTAL PROTECTION			
Environmental Protection N.E.C	39,313,291	2,125,977	41,439,268
Protection of Biodiversity and Landscape	15,866,424	426,875	16,293,299
R&D Environment Protection	43,773,661	6,738,011	50,511,673
Waste management	3,020,156	0	3,020,156
Waste Water Management	20,100,664	25,920	20,126,584
Total	122,074,196	9,316,783	131,390,979
GENERAL PUBLIC SERVICES			
Basic Research	6,690,984	3,131,465	9,822,449
Economic Aid to Develop Countries and Countries	9,224,996	324,198	9,549,194
Executive and Legislative Organs	692,870,259	489,767,997	1,182,638,255
External affairs	157,383,595	117,760,651	275,144,246
Financial and fiscal Affairs	867,488,180	3,579,394,876	4,446,883,056
General Personnel Services	392,187,641	564,619,079	956,806,720
General Public Services N.E.C.	173,372,372	92,237,128	264,148,236
Other General Services	33,652,394	5,511,775	39,164,169
Overall Planning and Statistical Services	24,763,313	11,803,520	36,566,833
Public Debt Transaction-External	7,253,253,987	2,942,816,415	10,196,070,402
Public Debt Transactions	0	767,131,082	767,131,082
R & D General Public Services	6,452,343	1,488,233	7,940,576
Unspecified	11,086,839,187	1,001,720,090	12,088,559,278
Total	20,704,179,251	9,576,245,244	30,280,424,495
HEALTH			
General Hospital Services	1,168,702,177	565,450,249	1,734,152,426
General Medical Services	53,205,050	0	53,205,050
Health N.E.C	1,728,986,977	641,930,857	2,369,456,569
Public health Services	347,547,825	401,466	347,949,291
R & D Health	7,456,971	96,539,557	103,996,528
Specialised Medical Services	27,661,332	71,774,058	99,435,390
Total	3,333,560,331	1,374,634,922	4,708,195,254
HOUSING & COMMUNITY AMENITIES			
Community Development	15,958,947	24,391,702	40,350,649
Housing and Development	174,385,783	74,929,594	249,315,376
R&D Housing and Community Amenities	7,637,074	0	7,637,074
Water Supply	380,733,286	4,462,418	385,195,703
Total	578,715,090	103,783,713	682,498,803

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
PUBLIC ORDER & SAFETY			
Fire Protection Services	136,280,704	142,151,301	278,432,005
Law Courts	218,594,834	107,386,956	325,981,791
Prisons	102,990,544	7,316,124	110,306,669
Public Order and Safety N. E. C	198,859,820	280,639,588	479,499,408
Public order and safety n.e.c (CS)	41,544,256	11,742,937	53,287,193
Public Services	649,609,490	678,625,739	1,328,235,229
Total	1,347,879,650	1,227,862,645	2,575,742,295
RECREATION, CULTURE, AND RELIGION			
Broadcasting and Publishing Services	96,294,858	44,179,209	140,474,067
Cultural Services	50,732,701	35,172,179	85,904,880
Recreational and Sporting Services	24,195,948	17,781,527	41,977,474
Total	171,223,507	97,132,915	268,356,421
SOCIAL PROTECTION			
Disability	884,920	131,857	1,016,777
Family and Children	36,788,767	21,678,220	57,005,722
R&D Social Protection	3,680,822	754,150	4,434,972
Social Exclusion N.E.C.	169,958	0	169,958
Social Protection N.E.C.	63,347,721	59,976,833	123,324,554
Unemployment	60,018,713	18,144,281	78,162,994
Total	164,890,901	99,224,076	264,114,978
Grand Total	36,170,983,665	18,570,569,139	54,734,246,482

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ADA							
Audit Service(AS)	13,178,654	0	0	0	0	956,775	14,135,428
CHRAJ (CHRAJ)	1,053,025	0	0	0	0	43,400	1,096,425
District Assembly Common Fund(DACF)	83,188	0	0	0	0	0	83,188
Electoral Commission	1,515,198	0	0	0	0	475,000	1,990,198
General Government Services	0	0	0	0	0	46,603,786	46,603,786
Judicial Service (JS)	9,252,221	0	0	0	0	181,743	9,433,964
Ministry of Communications (MoC)	693,439	0	0	0	0	855	694,294
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,482,245	0	0	0	0	1,593	1,483,838
Ministry of Defence (MoD)	54,288,288	0	588,354	0	100,800	494,501	55,471,943
Ministry of Education (MOE)	411,297,618	0	525,365	0	0	277,659	409,665,201
Ministry of Employment and Labour Relations (MELR)	2,188,547	0	0	0	0	642,196	2,830,743
Ministry of Energy and Petroleum (MENP)	314,814	0	4,412,535	0	0	504,373	5,231,722
Ministry of Environment Science, Technology and Innovation	11,589,946	0	0	0	0	2,471,285	14,061,231
Ministry of Finance (MoF)	62,367,774	0	796,489	0	130,498	5,007,876	68,302,636
Ministry of Fisheries and Aquaculture Development	3,058,574	0	320,760	0	0	29,497	3,408,831
Ministry of Food and Agriculture (MOFA)	2,731,666	0	91,884	30,000	0	376,466	3,230,016
Ministry of Foreign Affairs and Regional Integration(MFA)	9,055,410	0	133,230	0	0	2,515,760	11,704,400
Ministry of Gender, Children and Social Protection (MGCS)	1,570,224	0	0	0	0	383,987	1,954,212
Ministry of Health (MoH)	130,634,934	0	2,167,997	0	0	1,333,928	131,701,419
Ministry of Information and Media Relations (MIMR)	4,229,341	0	107,063	0	0	98,067	4,434,471
Ministry of Interior (MINT)	101,917,710	0	0	0	0	1,933,298	103,851,008
Ministry of Justice (MoJ)	3,124,927	0	0	0	5,585	118,211	3,248,724
Ministry of Lands and Natural Resources (MLNR)	6,045,908	0	2,575,771	0	0	1,796,808	10,418,487
Ministry of Local Govt and Rural Development (MLGRD)	48,606,547	0	0	262,225	0	665,884	49,534,657
Ministry of Roads and Highways	2,461,686	0	10,693,990	0	0	24,909	13,180,585
Ministry of Tourism, Culture and Creative Arts	952,629	0	615,666	0	0	152,563	1,720,858
Ministry of Trade and Industry (MoTI)	2,117,604	0	0	0	0	10,965	2,128,570
Ministry of Transport (MRT)	1,031,492	0	322,920	0	0	633,256	1,987,668

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Ministry of Water Resources, Works and Housing (MWRW)	1,752,597	0	1,091,859	0	0	181,043	3,025,498
Ministry of Youth and Sports (MoYS)	1,025,308	0	0	0	4,620	631,704	1,661,632
MMDA	0	0	0	500	0	51,653	52,153
National Commission for Civic Education (NCCE)	2,247,270	0	0	0	0	28,730	2,276,000
National Development Planning Commission (NDPC)	422,230	0	0	0	0	193,729	615,960
National Media Commission	15,199	0	0	0	0	182,078	197,277
National Labour Commission (NLC)	53,182	0	0	0	0	79,678	132,860
Office of Government Machinery (OGM)	18,897,919	0	155,856	0	0	3,982,578	23,036,353
Parliament of Ghana	10,704,664	0	0	0	0	10,516,540	21,221,204
Public Services Commission	136,646	0	0	0	0	67,144	203,790
Virtual Ministries for Centralised Transactions	5,573,749	396,352,344	6,225,289	36,541,756	0	243,366,985	685,624,682
Grand Total	927,672,375	396,352,344	30,825,027	36,834,481	241,503	327,016,502	1,711,635,912

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	EMPLOYEES	COMPENSATION	INTEREST	NON-FINANCIAL	OTHER	SOCIAL	GOODS	TOTAL
	GH¢	OF	ASSETS	EXPENDITURE	BENEFITS	AND	SERVICES	GH¢
MDA								
Audit Service(AS)	13,178,654		0	0	0		956,775	14,135,428
CHRAJ (CHRAJ)	1,053,025		0	0	0		43,400	1,096,425
District Assembly Common Fund(DACF)	83,188		0	0	0		0	83,188
Electoral Commission	1,515,198		0	0	0		475,000	1,990,198
General Government Services	0		0	0	0		46,603,786	46,603,786
Judicial Service (JS)	9,252,221		0	0	0		181,743	9,433,964
Ministry of Communications (MoC)	693,439		0	0	0		855	694,294
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,482,245		0	0	0		1,593	1,483,838
Ministry of Defence (MoD)	54,288,288		588,354	0	100,800		494,501	55,471,943
Ministry of Education (MOE)	411,297,618		525,365	0	0		277,659	409,665,201
Ministry of Employment and Labour Relations (MELR)	2,188,547		0	0	0		642,196	2,830,743
Ministry of Energy and Petroleum (MENP)	314,814		4,412,535	0	0		504,373	5,231,722
Ministry of Environment Science, Technology and Innovation	11,589,946		0	0	0		2,471,285	14,061,231
Ministry of Finance (MoF)	62,367,774		796,489	0	130,498		5,007,876	68,302,636
Ministry of Fisheries and Aquaculture Development	3,058,574		320,760	0	0		29,497	3,408,831
Ministry of Food and Agriculture (MOFA)	2,731,666		91,884	30,000	0		376,466	3,230,016
Ministry of Foreign Affairs and Regional Integration(MFA)	9,055,410		133,230	0	0		2,515,760	11,704,400
Ministry of Gender, Children and Social Protection (MGCS)	1,570,224		0	0	0		383,987	1,954,212
Ministry of Health (MoH)	130,634,934		2,167,997	0	0		1,333,928	131,701,419
Ministry of Information and Media Relations (MIMR)	4,229,341		107,063	0	0		98,067	4,434,471
Ministry of Interior (MINT)	101,917,710		0	0	0		1,933,298	103,851,008
Ministry of Justice (MoJ)	3,124,927		0	0	5,585		118,211	3,248,724
Ministry of Lands and Natural Resources (MLNR)	6,045,908		2,575,771	0	0		1,796,808	10,418,487
Ministry of Local Govt and Rural Development (MLGRD)	48,606,547		0	262,225	0		665,884	49,534,657
Ministry of Roads and Highways	2,461,686		10,693,990	0	0		24,909	13,180,585
Ministry of Tourism, Culture and Creative Arts	952,629		615,666	0	0		152,563	1,720,858
Ministry of Trade and Industry (MoTI)	2,117,604		0	0	0		10,965	2,128,570
Ministry of Transport (MRT)	1,031,492		322,920	0	0		633,256	1,987,668

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Ministry of Water Resources, Works and Housing (MWRW)	1,752,597	0	1,091,859	0	0	181,043	3,025,498
Ministry of Youth and Sports (MoYS)	1,025,308	0	0	0	4,620	631,704	1,661,632
MMDA	0	0	0	500	0	51,653	52,153
National Commission for Civic Education (NCCE)	2,247,270	0	0	0	0	28,730	2,276,000
National Development Planning Commission (NDPC)	422,230	0	0	0	0	193,729	615,960
National Media Commission	15,199	0	0	0	0	182,078	197,277
National Labour Commission (NLC)	53,182	0	0	0	0	79,678	132,860
Office of Government Machinery (OGM)	18,897,919	0	155,856	0	0	3,982,578	23,036,353
Parliament of Ghana	10,704,664	0	0	0	0	10,516,540	21,221,204
Public Services Commission	136,646	0	0	0	0	67,144	203,790
Virtual Ministries for Centralised Transactions	5,573,749	396,352,344	6,225,289	36,541,756	0	243,366,985	685,624,682
Grand Total	927,672,375	396,352,344	30,825,027	36,834,481	241,503	327,016,502	1,711,635,912

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Audit Service(AS)			
Direct Audit	3,438,968	214,470	3,653,437
Central Gov't Audit Dept.	15,164,160	1,713,033	16,877,193
Finance and Administration	17,929,629	77,665,778	95,595,407
Performance & Special Audit	3,995,177	416,206	4,411,384
Regional, District Audits & EIDA	58,984,496	12,478,318	71,462,814
Total	99,512,430	92,487,805	192,000,235
CHRAJ (CHRAJ)			
Administration and Finance Department	11,363,277	11,621,020	22,984,297
Total	11,363,277	11,621,020	22,984,297
District Assembly Common Fund(DACF)			
Gen. Admin	311,833	669,509	981,342
Total	311,833	669,509	981,342
Electoral Commission			
Headquarters	20,051,612	17,573,976	37,625,588
Total	20,051,612	17,573,976	37,625,588
Judicial Service (JS)			
Gen. Admin	124,936,722	87,993,196	212,929,918
Total	124,936,722	87,993,196	212,929,918
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	1,411,985	1,166,120	2,578,105
Gen. Admin	1,133,674	1,258,082	2,391,756
Ghana Meteorological Agency	5,980,781	5,097,402	11,078,183
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	158,161	559,778
Postal & Courier Services Regulatory Com	276,540	116,328	392,868
Total	9,241,597	7,796,093	17,037,690
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	10,590,948	10,848,187	21,439,135
National House of Chiefs	6,933,919	9,730,352	16,664,272
Total	17,524,868	20,578,539	38,103,407
Ministry of Defence (MoD)			
Gen. Admin	1,821,840	480,787,556	482,609,396
Ghana Armed Forces	509,743,334	16,192,108	525,934,442
Veterans Association of Ghana	1,258,407	33,868,523	35,126,930
Total	512,823,581	530,847,187	1,043,670,768

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Education (MOE)			
Centre for National Distance Learning and (187,902	144,851	332,753
Council for Technical & Vocational Educatio	1,158,740	591,673	1,750,413
Gen. Admin	1,536,842	1,986,447	3,523,289
Ghana Book Development Council	154,073	10,494	164,567
Ghana Education Service (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	4,543,897	11,182,427
Ghana National Commission for UNESCO	423,935	24,700	448,635
Institutions For The Handicapped	17,336,575	0	17,336,575
National Council for Curriculum and Assess	120,160	23,600	143,760
National Inspectorate Board	521,138	471,560	992,698
National Service Secretariat	344,725,424	281,495,901	626,221 225
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	29,374,929	5,626,249
Regional/District/School Services	3,033,579,691	3,566,750,448	6,600,330,139
Tertiary	923,374,018	708,234,337	1,631,608,355
WAEC (INTERNATIONAL)	8,077,180	6,057,885	14,135,065
WAEC (National)	7,054,673	5,511,82	12,617,255
Total	4,387,062,473	4,605,271,305	8,992,335,778
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4,093,779	3,677,295	7,771,074
Dept. of Factories Inspectorate	1,042,734	679,792	1,722,526
Fair Wages and Salaries Commission	1,588,647	1,080,089	2,668,736
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	1,080,308	2,087,571
Integrated Community Centres For Emplo	3,647,467	4,317,150	7,964,617
Labour Department	2,852,629	2,999,718	5,852,347
Management Development & Productivity I	1,334,308	1,173,789	2,508,097
National Vocational Training Institute (NVI)	8,132,917	8,443,564	16,576,481
Opportunity Industrialisation center	969,629	904,253	1,873,882
Organisation of African Trade Unioin Unity	150,593	128,588	279,181
Total	25,000,000	24,484,545	49,484,545
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2,836,836	1,406,397	4,243,232
Headquarters.	7,297,961	1,923,100	9,221,061
Total	10,134,796	3,329,497	13,464,293

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

MDA and COST CENTERS	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	NOVEMBER	
	GH¢	GH¢	GH¢
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 Research	94,147,875	92,928,243	187,076,118
Environmental Protection Agency	5,158,034	4,991,011	10,149,045
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	26,624,984	57,178,728
Headquarters	1,183,811	2,816,199	4,000,010
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T/C)	11,781,587	6,446,757	18,228,344
Total	147,319,619	133,807,194	281,126,813
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111,627,385	234,272,251	345,899,637
Finance Headquarters	22,146,955	15,812,505	37,959,461
Financial Intelligence Centre	2,218,544	2,024,340	4,242,884
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	158,708	687,697
Public Procurement Authority	2,727,958	2,274,838	5,002,796
Securities and Exchange Commission	1,842,473	1,274,596	3,117,069
Statistical Service	11,026,936	7,091,744	18,118,680
Total	506,985,066	262,908,982	769,894,048
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	66,683,357	71,095,839
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Upper East	218,463	0	218,463
Regional Operations Upper West	123,436	0	123,436
Regional Operations Volta	248,339	0	248,339
Regional Operations Western	334,082	0	334,082
Yeji Artesian Fisheries	141,938	18,905	160,843
Total	8,000,000	66,702,262	74,702,262

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985,485	198,450	1,183,936
Animal Production Directorate	2,729,162	680,848	3,410,010
Crop Services Directorate	1,327,055	1,287,118	2,614,173
Directorate of Agric. Extention Services.	560,204	803,402	1,363,606
Finance and Administration	917,045	236,071	1,153,116
Ghana Irrigation Development Authority	3,486,374	4,024,466	7,510,840
Ghana Permanent Representative in Rome	383,928	351,934	735,862
Grains and Legumes Dev. Board	1,270,972	1,198,842	2,469,814
Human Resource Development Management	9,556,368	8,597,164	18,153,532
Irrigation Company of Upper Region	1,661,237	1,219,216	2,880,453
Plant Protection & Regulatory Services (PP)	126,108	643,727	769,835
Policy Planning Monitoring and Evaluation	1,145,670	557,778	1,703,448
Regional Agric Development Unit	7,657,183	11,345,604	19,002,788
Statistics Research and Information Dept	809,918	163,547	973,465
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Adminis	1,853,960	2,505,169	4,359,129
Women in Agric. Development Department	441,115	72,117	513,231
Total	35,000,000	33,885,453	68,885,453
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	31,388,673	31,973,997	63,362,670
America Region Missions	12,549,213	15,477,705	28,026,918
Europe Region Missions	30,568,978	29,539,119	60,108,096
Foreign Affairs HQ	6,081,368	5,075,314	11,156,683
Middle East and Asia Region Missions	18,820,095	17,635,729	36,455,823
Subvented Organisation	2,095,367	484,363	2,579,730
Total	101,503,694	100,186,226	201,689,921
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	113,299	265,682	378,982
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	663,182	1,378,674
Department of Women	692,888	729,212	1,422,100
Dept. of Social Welfare General Administration	14,267,293	18,496,073	32,763,367
Gender Desk	38,220	0	38,220
Headquarters	421,041	685,541	1,106,582
Jachie Training College Gen Admin Bosomt	94,732	178,491	273,223
Jirapa Orphanage Gen Admin Jirapa	11,275	212,255	223,530
National Commision of Persons with Disabi	484,920	70,074	554,994
School of Social Work Gen Admin	382,320	0	382,320
Total	17,335,506	21,300,511	38,636,016

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Health (MoH)			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	196,265,859	356,239,132
Ghana Health Service	685,299,332	837,377,443	1,522,676,775
Health Headquarters	6,754,941	14,969,300	21,724,241
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 Servi	20,903,625	71,107,612	92,011,237
Regulatory Agencies	14,424,480	31,310,058	45,734,538
Subvented Organisations	17,754,638	4,512,068	22,266,706
Teaching Hospitals	147,565,645	114,096,253	261,661,898
Traditional and Alternative Medicine Direc	1,458,855	0	1,458,855
Training Institutions	65,264,904	111,017,364	176,282,268
Total	1,122,792,776	1,380,655,958	2,503,448,733
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	28,921,367	61,971,052
Ghana News Agency	3,757,008	1,982,248	5,739,256
Information Services Department	16,709,501	13,982,409	30,691,910
National Film and Television Institute (NAF	3,001,200	2,551,179	5,552,379
Total	58,378,748	47,437,203	105,815,951
Ministry of Interior (MINT)			
Gaming Board	148,307	226,916	375,223
Ghana Immigration Service	82,102,237	75,241,442	157,343,679
Ghana National Fire Service	124,500,750	138,760,199	263,260,950
Ghana Police Service	528,515,007	586,446,154	1,114,961,161
Ghana Prisons Service	103,622,035	108,531,499	212,153,534
Ghana Refugee Board	650,000	65,628	715,628
Interior Headquarters	1,270,802	1,384,697	2,655,499
Nacortic Control Board	16,861,315	12,041,670	28,902,985
National Commission on Small Arms	214,270	36,556	250,826
National Disaster Management Organizatio	50,000,000	41,756,614	91,756,614
National Peace Council	2,218,914	1,289,195	3,508,109
Total	910,103,638	965,780,571	1,875,884,208

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Ministry of Justice (MoJ)			
Attorney General's Department	21,517,603	16,549,401	38,067,004
CopyRight Office	1,221,672	263,206	1,484,879
Council for Law Reporting	2,335,250	1,359,415	3,694,665
Economic and Organised Crime Office	12,964,884	10,467,628	23,432,512
Gen. Admin and Finance	5,469,174	2,020,211	7,489,385
General Legal Council	3,068,200	1,777,591	4,845,791
Law Reform Commission	759,049	393,170	1,152,219
Legal Aid Scheme	3,568,775	1,491,752	5,060,526
Registrar General's Dep't	2,519,416	2,362,734	4,882,150
Total	53,424,024	36,685,106	90,109,131
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	25,837,404	36,569,230	62,406,634
Geological Survey Department	2,956,143	7,255,427	10,211,570
Headquarters	2,190,000	5,498,526	7,688,526
Lands Commission	33,337,374	15,518,691	48,856,065
Minerals Commission	11,323,361	0	11,323,361
O.A.S.L	2,853,933	0	2,853,933
Total	78,498,215	64,841,875	143,340,089
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	3,095,992	3,017,814	6,113,806
Community Development	6,253,483	24,169,003	30,422,487
Department of Parks and Gardens	6,699,620	5,693,328	12,392,949
Development Planning Unit	744,366	0	744,366
Environmental Health & Sanitation	865,880	0	865,880
Gen. Admin	1,304,517	229,858,300	231,162,816
Inspectorate Division	220,741	7,415	228,156
Local Government Service	1,000,376	26,956,073	27,956,449
Total	20,184,975	289,701,933	309,886,908
Ministry of Roads and Highways			
Department of Feeder Roads	5,484,751	6,508,256	11,993,007
Department of Urban Roads	5,803,695	4,237,981	10,041,676
Ghana Highway Authority	17,802,430	17,853,422	35,655,852
Headquarters	1,188,680	0	1,188,680
Total	30,279,556	28,599,659	58,879,214
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	327,513	569,210	896,723
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	709,307	1,355,194
Ghana Tourist Board	3,740,732	3,571,571	7,312,303
Headquarters	254,207	0	254,207
HOTCATT	111,951	67,705	179,656
Subvented Agencies	6,229,231	5,527,387	11,756,618
Total	21,591,436	10,445,180	32,036,616

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Trade and Industry (MoTI)			
CEDECOM	1,174,855	717,722	1,892,577
Foreign Missions	2,284,914	3,584,697	5,869,611
Gen. Admin	161,097	3,061,653	3,222,751
Ghana Export Promotion Authority	1,744,674	1,057,820	2,802,494
Ghana Standards Board	7,484,086	4,672,389	12,156,475
GRATIS	2,045,885	2,068,622	4,114,507
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	4,517,111	9,127,819
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
Total	20,683,218	19,680,013	40,363,232
Ministry of Transport (MRT)			
Headquarters	1,141,220	3,224,438	4,365,658
Driver and Vehicle Licensing Authority	7,628,966	9,388,275	17,017,241
Ghana Railway Development Authority	1,034,770	180,395	1,215,165
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	697,997	1,740,991
Total	11,210,933	13,491,105	24,702,038
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	50,625	169,660	220,286
Community Water & Sanitation Agency	4,266,519	3,470,008	7,736,527
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	3,253,380	3,836,766
Housing	107,878	762,482	870,360
Human Resource Development and Mamag	109,527	0	109,527
Hydrological Services Department	775,510	25,920	801,430
Policy Planning, Budgeting, Monitoring and	102,129	0	102,129
Public Servants Housing Loan Scheme Boar	84,045	1,894	85,938
Public Works Department	8,251,295	14,083,912	22,335,207
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Research Statistics and Information Mana	77,019	0	77,019
Water Resources Commission	566,231	482,335	1,048,566
Works	6,735,698	0	6,735,698
Total	23,926,331	22,249,590	46,175,920
Ministry of Youth and Sports (MoYS)			
Headquarters	989,796	697,512	1,687,308
National Sports Authority	4,242,336	3,976,389	8,218,725
National Sports Colleage	372,071	365,786	737,857
National Youth Authority	4,283,734	4,389,589	8,673,323
Total	9,887,937	9,429,276	19,317,213

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
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 PreventionMetro. Fire Service Unit	16,174	0	16,174
Education, Youth and Sports	724,411	0	724,411
Finance	3,405,419	0	3,405,419
GAMADA	12,616	0	12,616
Head Office	35,233,711	0	35,233,711
Health	18,396,583	0	18,396,583
Logistics and Procurement Unit	12,616	0	12,616
Management Information System Unit	13,392	0	13,392
Metro. Internal Audit Department	49,743	0	49,743
Metro. Planning Coordinating Unit	269,618	0	269,618
Metro. Public Relations Department	30,407	0	30,407
Metro. Security Department	276,104	0	276,104
National Commission For Civic Education	15,689	0	15,689
Physical Planning	8,039,193	0	8,039,193
Physical Planning town & Country Planning	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 Development	983,343	0	983,343
Social Welfare & Community Development	29,429	0	29,429
Trade, Industry and Tourism	1,202,041	0	1,202,041
Trade, Industry and TourismMetro Co-oper	197,742	0	197,742
Transport	312,276	0	312,276
Urban Roads	1,036,679	0	1,036,679
Urban RoadsUrban Passenger Transport U	865,473	0	865,473
Waste Managemen	188,037	0	188,037
Waste Management	2,518,809	0	2,518,809
Works	11,355,770	0	11,355,770
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	24,561,405	48,565,394
Total	24,003,989	24,561,405	48,565,394
National Development Planning Commission (NDPC)			
Headquarters	3,420,534	1,609,012	5,029,546
Total	3,420,534	1,609,012	5,029,546
National Media Commission			
Gen. Admin	1,812,444	794,735	2,607,178
Total	1,812,444	794,735	2,607,178

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
National Labour Commission (NLC)			
Headquarters	0	62,934	62,934
General Administration HQ	1,000,572	690,474	1,691,046
Total	1,000,572	753,408	1,753,980
Office of Government Machinery (OGM)			
Commissions and Councils	4,303,587	3,988,175	8,291,762
Ghana AIDS Commission	1,169,765	1,198,382	2,368,147
Ghana Investment Promotion Centre (GIPC)	1,221,374	864,743	2,086,117
Internal Audit Agency	2,499,124	2,536,919	5,036,043
Management Services	761,089	36,827	797,916
Microfinance and Small Loans Centre (MAS)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	4,712,867	7,755,991
National Pensions Regulatory Authority (N)	4,155,294	981,503	5,136,797
National Population Council	1,880,467	1,113,255	2,993,722
Office of Head of Civil Service(OHCS)	2,825,506	7,514,464	10,339,970
Office of the Administrator	936,783	22,996	959,779
Office of the National Security	137,206,759	128,729,144	265,935,903
Office of the President	20,841,303	31,431,492	52,272,794
Public Records and Archives Administration	2,053,990	1,722,526	3,776,516
Regional Co-ordination Council	12,004,634	4,669,962	16,674,596
Savannah Accelerated Development Authority	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	776,411	1,731,225
Total	201,826,963	190,299,666	392,126,629
Parliament of Ghana			
Finance and Administration	65,099,239	72,309,108	137,408,347
Total	65,099,239	72,309,108	137,408,347
Public Services Commission			
Office of the Executive Secretary	1,957,485	1,641,340	3,598,825
Total	1,957,485	1,641,340	3,598,825
Virtual Ministries for Centralised Transactions			
Contingency	0	2,289,762	2,289,762
Gratuities	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, Cul	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-MoJ	0	574,099	574,099
Non Road Arrears-MoT	0	4,670,543	4,670,543
Non Road Arrears-OGM	0	6,107,214	6,107,214
OGO-Gratuities	224,195,150	126,021,959	350,217,109
Other Government Obligation-Non Road A	0	2,986,860	2,986,860
Pensions	678,862,914	539,106,365	1,217,969,279
Social Security	726,392,286	450,938,580	1,177,330,866
Total	1,629,450,350	1,310,498,602	2,939,948,952
Grand Total	10,573,855,060	10,512,910,041	21,086,765,101

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Audit Service(AS)			
Central Gov't Audit Dept.	877,000	1,046,954	(169,954)
Finance and Administration	8,545,662	6,927,760	1,617,902
Performance & Special Audit	1,210,000	160,844	1,049,156
Regional, District Audits & EIDA	2,648,700	1,568,593	1,080,107
Review Audit	534,000	146,939	387,061
Total	13,815,362	9,851,090	3,964,272
CHRAJ (CHRAJ)			
Administration and Finance Department	1,714,646	1,950,738	(236,092)
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	1,950,738	1,911,435
Electoral Commission			
Headquarters	118,148,689	61,474,229	56,674,460
Total	118,148,689	61,474,229	56,674,460
General Government Services			
Reserve Fund	476,191,125	165,824,090	310,367,035
Reserve Fund-Book and Research Facility-MoE	0	25,844,680	(25,844,680)
Total	476,191,125	191,668,770	284,522,354
Judicial Service (JS)			
Gen. Admin	26,813,700	4,794,276	22,019,424
Total	26,813,700	4,794,276	22,019,424
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	57,007	8,626	48,381
Gen. Admin	347,625	45,411	302,214
Ghana Meteorological Agency	728,400	0	728,400
Internal Audit	21,554	1,113	20,441
National Information Technology Agency	37,480	0	37,480
Postal & Courier Services Regulatory Commissior	398,519	0	398,519
Total	1,590,585	55,150	1,535,435
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	669,772	250,752	419,020
Headquarters	19,625	9,600	10,025
National House of Chiefs	604,852	145,841	459,012
Total	1,294,249	406,193	888,056
Ministry of Defence (MoD)			
Gen. Admin	642,780	440,702	202,079
Ghana Armed Forces	50,566,598	11,780,227	38,786,371
Veterans Association of Ghana	3,542,527	1,907	3,540,620
Total	54,751,906	12,222,836	42,529,069

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Sc	695,010	140,943	554,067
Council for Technical & Vocational Education & Tr	15,110,985	63,640	15,047,345
Gen. Admin	3,623,000	633,843	2,989,157
Ghana Book Development Council	188,800	54,413	134,387
Ghana Education Service (GES)	343,608,253	88,364,829	255,243,424
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	491,160	1,331,840
Institutions For The Handicapped	259,998	0	259,998
Internal Audit	200,000	59,550	140,450
National Council for Curriculum and Assessment	150,000	21,842	128,158
National Inspectorate Board	545,000	198,831	346,169
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	45,000	155,000
Office of the Minister	200,000	65,000	135,000
Planning Budgeting, Monitoring & Evaluation	17,266,770	133,282	17,133,488
Regional/District/School Services	147,328,838	31,049	147,297,790
Statistics, Research, Information & Public Relation	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	106,586,945	1,092,521,617
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	663,302	129,934	533,367
Dept. of Factories Inspectorate	533,023	237,375	295,647
Fair Wages and Salaries Commission	3,362,936	1,147,152	2,215,784
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	1,307,933	446,291
Integrated Community Centres For Employable S	244,324	29,639	214,685
Labour Department	812,196	136,357	675,840
Management Development & Productivity Institut	719,937	27,592	692,345
National Vocational Training Institute (NVTI)	2,180,473	139,475	2,040,999
Opportunity Industrialisation center	555,274	62,233	493,041
Total	11,115,770	3,217,690	7,898,079
Ministry of Energy and Petroleum (MENP)			
Energy Commission	331,200	261,496	69,704
Headquarters.	169,640,821	1,172,718	168,468,104
Total	169,972,021	1,434,214	168,537,807

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	9,592,227	2,060,462	7,531,765
Council for Scientific and Industrial Research (C.	6,371,649	0	6,371,649
Environmental Protection Agency	13,707,471	1,747,000	11,960,471
Ghana Atomic Energy Commission (G.A.E.C)	3,104,518	80,600	3,023,918
Headquarters	3,741,884	861,464	2,880,420
MESTI Headquarters	526,000	74,005	451,995
School of Nuclear and Allied Sciences	201,005	3,800	197,205
Town and Country Planning Department (T.C.P.D)	1,252,517	191,177	1,061,340
Total	38,497,271	5,018,508	33,478,763
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	17,131,313	41,616,018	(24,484,705)
Finance Headquarters	21,043,434	20,224,581	818,853
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	199,267	313,619
Public Procurement Authority	3,519,308	1,400,313	2,118,995
Securities and Exchange Commission	2,126,943	516,758	1,610,185
Statistical Service	2,958,015	1,006,935	1,951,080
Total	142,071,333	65,341,673	76,729,661
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	9,883	216,880
Regional Operations Brong Ahafo	224,407	154,199	70,208
Regional Operations Central	249,557	1,828	247,729
Regional Operations Eastern	234,269	6,556	227,713
Regional Operations Greater Accra	254,008	5,172	248,837
Regional Operations Northern	220,480	5,121	215,359
Regional Operations Upper East	236,189	7,200	228,989
Regional Operations Upper West	221,265	8,612	212,653
Regional Operations Volta	242,749	10,000	232,749
Regional Operations Western	241,356	9,196	232,160
Yeji Arttersnal Fisheries	102,539	2,842	99,697
Total	12,721,271	623,931	12,097,339

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	254,821	42,122	212,698
Animal Production Directorate	720,000	10,000	710,000
Crop Services Directorate	9,225,393	334,524	8,890,869
Directorate of Agric. Extension Services.	1,567,514	49,900	1,517,614
Finance and Administration	1,150,000	163,471	986,529
Ghana Irrigation Development Authority	1,989,818	0	1,989,818
Ghana Permanent Representative in Rome	150,000	29,999	120,001
Grains and Legumes Dev. Board	246,800	39,987	206,814
Human Resource Development Management	1,162,150	49,999	1,112,151
Irrigation Company of Upper Region	421,918	14,000	407,918
ONCHO	50,000	7,985	42,015
Plant Protection & Regulatory Services (PPRS)	564,990	22,763	542,227
Policy Planning Monitoring and Evaluation	14,017,429	75,496	13,941,933
Regional Agric Development Unit	12,690,063	638,089	12,051,974
Statistics Research and Information Dept	250,000	53,000	197,000
Vertirinary Council	40,000	8,863	31,137
Veterinary Services Dept	450,000	66,082	383,918
Veterinary Services Dept. (Central Administration)	1,036,268	84,935	951,333
Women in Agric. Development Department (WIAD)	120,000	0	120,000
Total	46,107,164	1,691,216	44,415,948
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	4,691,958	8,140,433
Foreign Affairs HQ	2,744,535	3,612,192	(867,657)
Middle East and Asia Region Missions	3,659,303	3,270,031	389,272
Subvented Organisation	675,411	172,371	503,039
Total	30,641,801	15,174,678	15,467,123
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	90,968	1,462,462
Department of Women	1,638,774	75,997	1,562,777
Dept. of Social Welfare General Administration, Bu	5,353,400	238,980	5,114,420
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	218,918	41,161,149
Jachie Training College Gen Admin Bosomtwe	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabillity Ge	250,000	17,747	232,253
School of Social Work Gen Admin	11,000	0	11,000
Total	50,353,045	642,610	49,710,435

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 NOVEMBER 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	858,994	888,128,593
Health Headquarters	16,319,240	647,321	15,671,919
Office of the Chief Director	47,004,522	5,828,205	41,176,317
Office of the Minister	169,600	167,784	1,816
Procurement and Supplies	45,620,834	1,496,414	44,124,420
Psychiatry Hospitals (Tertiary Health Services)	5,945,189	666,446	5,278,743
Regulatory Agencies	25,342,734	139,380	25,203,354
Subvented Organisations	6,309,469	111,331	6,198,138
Teaching Hospitals	107,592,585	0	107,592,585
Traditional and Alternative Medicine Directorate	158,439	0	158,439
Training Institutions	85,543,861	22,134	85,521,727
Total	1,398,679,009	9,958,383	1,388,720,626
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	198,486	427,665
National Film and Television Institute (NAFTI)	695,903	106,775	589,129
Total	22,624,633	426,886	22,197,747
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	3,329,967	5,621,024
Ghana Police Service	16,698,388	3,657,770	13,040,618
Ghana Prisons Service	13,700,000	8,999,830	4,700,170
Ghana Refugee Board	390,000	175,498	214,502
Interior Headquarters	2,400,000	690,028	1,709,972
Migration Unit	281,758	0	281,758
Nacortic Control Board	790,000	577,200	212,800
National Commission on Small Arms	700,000	361,449	338,551
National Disaster Management Organization	8,920,000	5,794,343	3,125,657
National Peace Council	700,000	25,000	675,000
Total	56,548,240	23,734,384	32,813,856

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Justice (MoJ)			
Attorney General's Department	587,806	221,457	366,349
CopyRight Office	150,776	89,923	60,853
Council for Law Reporting	622,934	2,782	620,152
Economic and Organised Crime Office	462,861	274,073	188,788
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	69,060	156,756
Registrar General's Dep't	500,320	0	500,320
Total	6,067,096	918,705	5,148,391
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	35,711,836	150,000	35,561,836
Geological Survey Department	300,000	2,176,857	(1,876,857)
Headquarters	23,006,823	3,717,251	19,289,572
Lands Commission	20,660,203	1,484,334	19,175,869
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	21,584,636	106,953,291
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1,200,000	321,262	878,738
Community Development	1,200,000	222,698	977,302
Department of Parks and Gardens	1,200,000	372,236	827,764
Development Planning Unit	500,000	256,958	243,042
Environmental Health & Sanitation	1,000,000	401,466	598,534
Gen. Admin	15,600,292	2,790,224	12,810,068
Headquarters	300,000	31,737	268,263
Inspectorate Division	15,234,319	125,607	15,108,712
Local Government Service	2,979,700	342,723	2,636,977
Total	39,214,311	4,864,911	34,349,400
Ministry of Roads and Highways			
Department of Feeder Roads	3,970,578	11,712	3,958,866
Department of Urban Roads	528,869	80,669	448,201
Ghana Highway Authority	513,239	119,041	394,198
Headquarters	155,420	0	155,420
Total	5,168,106	211,422	4,956,685
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	32,807	3,779	29,027
Centre for National Culture	221,640	5,999	215,641
Finance and Administration	1,432,884	431,165	1,001,719
Ghana Tourist Board	2,907,004	105,742	2,801,262
Headquarters	100,470	1,809,376	(1,708,906)
HOTCATT	69,200	17,620	51,580
Subvented Agencies	1,325,069	28,441	1,296,628
Total	6,089,073	2,402,123	3,686,950

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 NOVEMBER GH¢	BALANCE GH¢
Ministry of Trade and Industry (MoTI)			
CEDECOM	459,590	24,525	435,065
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	7,372	394,932
Trade Development Division	10,412,856	0	10,412,856
Total	77,161,533	278,798	76,882,735
Ministry of Transport (MRT)			
Headquarters	4,386,456	1,147,011	3,239,445
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	457,372	1,022,211
Government Technical Training Centret	23,493	3,158	20,335
National Road Safety Commission	87,831	36,850	50,981
Total	11,775,487	1,644,391	10,131,096
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	190,000	10,547,666
Department of Rural Housing	122,067	22,175	99,892
Engineers Council	27,779	0	27,779
Gen. Admin (GA)	645,600	125,176	520,424
Housing	47,310	0	47,310
Human Resource Development and Management	112,348	114,159	(1,812)
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and Evalua	265,153	43,359	221,794
Public Servants Housing Loan Scheme Board	2,008,602	15,900	1,992,702
Public Works Department	13,341,287	59,376	13,281,911
Rent Control Department	106,318	62,841	43,476
Ressearch Statistics and Information Management	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	632,986	92,901,513
Ministry of Youth and Sports (MoYS)			
Headquarters	8,981,000	934,973	8,046,027
National Sports Authority	4,883,647	1,331,727	3,551,920
National Sports Colleague	1,445,402	148,624	1,296,778
National Youth Authority	4,140,000	6,293,500	(2,153,500)
Total	19,450,049	8,708,824	10,741,225

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 NOVEMBER GH¢	BALANCE GH¢
MMDA			
Agriculture	0	88,183	(88,183)
Cape Coast Municipal	0	34,815	(34,815)
Central Administration	0	7,332	(7,332)
Feeder Roads	0	4,874	(4,874)
Urban Roads	0	13,283	(13,283)
Total	0	148,486	(148,486)
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	2,286,308	731,645	1,554,663
Total	2,286,308	731,645	1,554,663
National Development Planning Commission (NDPC)			
Headquarters	1,944,393	1,119,703	824,690
Total	1,944,393	1,119,703	824,690
National Media Commission			
Gen. Admin	605,504	253,791	351,713
Total	605,504	253,791	351,713
National Labour Commission (NLC)			
Headquarters	916,849	403,121	513,728
Total	916,849	403,121	513,728
Office of Government Machinery (OGM)			
Commissions and Councils	905,000	393,454	511,546
Ghana AIDS Commission	30,027,743	189,921	29,837,822
Ghana Investment Promotion Centre (GIPC)	8,343,057	79,700	8,263,357
Internal Audit Agency	800,000	365,877	434,123
Management Services	100,000	22,834	77,166
Microfinance and Small Loans Centre (MASLOC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	185,394	574,605
National Pensions Regulatory Authority (NPRA)	1,353,270	119,307	1,233,962
National Population Council	600,000	374,978	225,022
Office of Government Business in Parliament	5,000,000	0	5,000,000
Office of Head of Civil Service (OHCS)	4,055,460	702,459	3,353,001
Office of the Administrator	200,000	46,430	153,570
Office of the National Security	11,289,630	8,000,653	3,288,977
Office of the President	11,409,428	47,613,344	(36,203,916)
Public Records and Archives Administration Depar	262,460	95,355	167,104
Regional Co-ordination Council	7,986,612	1,492,684	6,493,928
Savannah Accelerated Development Authority (SA	103,000	0	103,000
Scholarship Secretariat	320,000	26,000	294,000
Total	83,840,658	59,708,390	24,132,268
Parliament of Ghana			
Bills and Procedural Services	20,023,816	9,299,845	10,723,971
Corporate Services	6,272,403	4,095,833	2,176,570
Finance and Administration	2,414,549	2,534,464	(119,915)
General Operations	22,734,064	10,829,499	11,904,564
Library, Research and Information Services	2,396,458	1,233,414	1,163,044
Parliamentary Committees	38,702,190	1,286,279	37,415,911
Total	92,543,479	29,279,333	63,264,146

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Public Services Commission			
Office of the Executive Secretary	1,187,927	941,528	246,399
Total	1,187,927	941,528	246,399
Virtual Ministries for Centralised Transactions			
Contingency	50,584,319	49,825,243	759,075
DACF-OGO	0	138,164,242	(138,164,242)
Non Road Arrears-CAGD	0	68,988,058	(68,988,058)
Non Road Arrears-MENP	0	120,000,000	(120,000,000)
Non Road Arrears-MINT	0	51,758,023	(51,758,023)
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-MTI	0	320,722	(320,722)
Non Road Arrears-OGM	0	14,727,543	(14,727,543)
Other Government Obligation	0	1,312,251	(1,312,251)
Other Government Obligation-Non Road Arrears	0	2,656,305	(2,656,305)
Other Government Obligation-Non Road Arrears-	0	10,836,306	(10,836,306)
Road Arrears-MRH	0	1,728,312	(1,728,312)
Subscription	137,000,000	0	137,000,000
Subsidies on Petroleum Products	0	226,559,500	(226,559,500)
Tax Refund	0	13,670,000	(13,670,000)
Tax Refund-MLGRD	0	50,791,469	(50,791,469)
Utility	57,000,000	0	57,000,000
Total	244,584,319	830,498,633	(585,914,315)
Grand Total	4,689,815,425	1,480,592,364	3,209,223,061

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Audit Service(AS)			
Finance and Administration	408,000	0	408,000
Regional, District Audits & EIDA	455,000	33,000	422,000
Review Audit	24,500	0	24,500
Total	887,500	33,000	854,500
CHRAJ (CHRAJ)			
Administration and Finance Department	59,000	0	59,000
Total	59,000	0	59,000
Electoral Commission			
Headquarters	16,800	0	16,800
Total	16,800	0	16,800
Judicial Service (JS)			
Gen. Admin	1,440,000	0	1,440,000
Total	1,440,000	0	1,440,000
Ministry of Communications (MoC)			
Postal & Courier Services Regulatory Commission	3,204	0	3,204
Total	3,204	0	3,204
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	18,000	18,000	0
Total	18,000	18,000	0
Ministry of Defence (MoD)			
Gen. Admin	18,834	9,112	9,722
Ghana Armed Forces	497,770	384,546	113,224
Veterans Association of Ghana	4,824	1,000	3,824
Total	521,428	394,658	126,770
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (10,000	3,582	6,418
Council for Technical & Vocational Education & Training	20,000	0	20,000
Gen. Admin	27,000	0	27,000
Ghana Book Development Council	12,000	0	12,000
Ghana Library Board	17,801	0	17,801
Ghana National Commission for UNESCO	6,000	0	6,000
Human Resource and Development	70,000	0	70,000
National Inspectorate Board	5,000	0	5,000
Tertiary	1,069,760	0	1,069,760
Total	1,237,561	3,582	1,233,979
Ministry of Employment and Labour Relations (MELR)			
Fair Wages and Salaries Commission	35,506	0	35,506
Management Development & Productivity Institute (M	248,065	0	248,065
Total	283,571	0	283,571
Ministry of Energy and Petroleum (MENP)			
Energy Commision	8,637	0	8,637
Headquarters.	1,500	0	1,500
Total	10,137	0	10,137

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GHC	GHC	GHC
MDA and COST CENTERS			
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.	113,753	0	113,753
Environmental Protection Agency	1,070,000	0	1,070,000
Ghana Atomic Energy Commission (G.A.E.C)	296,728	0	296,728
School of Nuclear and Allied Sciences	24,914	0	24,914
Total	1,505,395	0	1,505,395
Ministry of Finance (MoF)			
Finance Headquarters	220,819	267,790	(46,971)
Ghana Revenue Authority	6,500,806	0	6,500,806
Institute of Accountancy Training	10,000	9,568	432
Public Procurement Authority	145,200	0	145,200
Securities and Exchange Commission	62,192	88,041	(25,849)
Statistical Service	330,100	35,077	295,023
Total	7,269,117	400,475	6,868,641
Ministry of Fisheries and Aquaculture Development			
General Administration	28,800	0	28,800
Total	28,800	0	28,800
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	210,703	0	210,703
America Region Missions	45,805	0	45,805
Europe Region Missions	128,254	0	128,254
Middle East and Asia Region Missions	91,610	0	91,610
Subvented Organisation	16,000	0	16,000
Total	492,372	0	492,372
Ministry of Health (MoH)			
Christian Health Association of Ghana	16,120,572	0	16,120,572
Health Headquarters	50,930	0	50,930
Procurement and Supplies	1,413	0	1,413
Psychiatry Hospitals (Tertiary Health Services)	32,937	0	32,937
Regulatory Agencies	10,000	0	10,000
Subvented Organisations	47,033	0	47,033
Teaching Hospitals	1,657,410	0	1,657,410
Training Institutions	625,612	0	625,612
Total	18,545,907	0	18,545,907
Ministry of Information and Media Relations (MIMR)			
Ghana Broadcasting Corporation (GBC)	3,242,425	0	3,242,425
Total	3,242,425	0	3,242,425
Ministry of Interior (MINT)			
Gaming Board	10,697	0	10,697
Ghana Immigration Service	100,000	0	100,000
Ghana National Fire Service	202,000	61,134	140,866
Ghana Police Service	221,125	0	221,125
Ghana Prisons Service	662,560	199,159	463,401
National Disaster Management Organization	20,000	9,409	10,591
Total	1,216,382	269,702	946,681

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Ministry of Justice (MoJ)			
Attorney General's Department	6,390	0	6,390
Council for Law Reporting	2,000	0	2,000
Economic and Organised Crime Office	6,000	5,585	415
Gen. Admin and Finance	2,000	0	2,000
General Legal Council	81,900	0	81,900
Legal Aid Scheme	20,000	10,173	9,827
Total	118,290	15,758	102,532
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	288,000	0	288,000
Lands Commission	185,000	0	185,000
O.A.S.L	48,500	0	48,500
Total	521,500	0	521,500
Ministry of Local Govt and Rural Development (MLGRD)			
Local Government Service	10,000	0	10,000
Total	10,000	0	10,000
Ministry of Roads and Highways			
Department of Urban Roads	2,000	0	2,000
Ghana Highway Authority	47,758	0	47,758
Headquarters	4,569	0	4,569
Total	54,328	0	54,328
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	213,985	0	213,985
GRATIS	10,000	0	10,000
NBSSI	116,250	0	116,250
Total	340,235	0	340,235
Ministry of Transport (MRT)			
Headquarters	84,000	25,243	58,757
Ghana Railway Development Authority	0	3,350	(3,350)
Government Technical Training Centret	607	5,700	(5,093)
Total	84,607	34,293	50,314
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,590	5,795	5,795
Gen. Admin (GA)	16,000	0	16,000
Water Resources Commission	72,550	0	72,550
Total	100,140	5,795	94,345
Ministry of Youth and Sports (MoYS)			
Headquarters	25,000	0	25,000
National Sports Authority	35,000	4,620	30,380
National Sports Colleague	15,000	0	15,000
Total	75,000	4,620	70,380
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	30,000	0	30,000
Total	30,000	0	30,000

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

	ANNUAL BUDGET	YTD ACTUAL NOVEMBER	BALANCE
	GHC	GHC	GHC
MDA and COST CENTERS			
National Media Commission			
Gen. Admin	0	9,998	(9,998)
Total	0	9,998	(9,998)
Nationl Labour Commission (NLC)			
Headquarters	14,000	12,000	2,000
Total	14,000	12,000	2,000
Office of Government Machinery (OGM)			
Office of the President	0	944,762	(944,762)
Total	0	944,762	(944,762)
Parliament of Ghana			
Finance and Administration	40,000	4,290	35,710
Total	40,000	4,290	35,710
Public Services Commission			
Office of the Executive Secretary	37,000	0	37,000
Total	37,000	0	37,000
Grand Total	38,202,700	2,150,933	36,051,767

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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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 Commission	26,000	0	26,000
Total	145,677	0	145,677
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	27,500	0	27,500
Headquarters	500	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 Open Schc	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 NOVEMBER	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
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	95,360	2,100,198
Total	2,195,558	95,360	2,100,198
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, Budg	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

	ANNUAL BUDGET GH¢	YTD ACTUAL NOVEMBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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	5,211,378	25,888,622
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
Total	39,110,300	5,211,378	33,898,922
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 NOVEMBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
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			
Central Administration	0	500	(500)
Physical Planning Office of Departmental Head	0	3,401	(3,401)
Total	0	3,901	(3,901)
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	1,476,849	(1,476,849)
Non Road Arrears	0	12,800,000	(12,800,000)
Non Road Arrears-OGM	0	52,640,844	(52,640,844)
Subscription	0	38,758,932	(38,758,932)
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	67,467,783	339,554,785
Tax Refund-OGM	0	26,678,675	(26,678,675)
Total	1,271,318,168	199,823,083	1,071,495,085
Grand Total	1,383,924,634	270,977,695	1,112,946,939

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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
Total	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
Postal & Courier Services Regulatory Commi:	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	1,965,040	116,662,226
Total	118,852,602	1,965,040	116,887,562
Ministry of Education (MOE)			
Centre for National Distance Learning and Op	55,000	0	55,000
Council for Technical & Vocational Education	85,448,877	0	85,448,877
Gen. Admin	100,326,525	4,966,737	95,359,788
Ghana Book Development Council	50,000	0	50,000
Ghana Education Service (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	5,087,847	217,181,890

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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 Employal	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Inst	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	101,653,599	1,059,003,560
Total	1,160,657,159	101,653,599	1,059,003,560
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.	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	2,589,392	7,540,774
Finance Headquarters	10,166,182	1,290,474	8,875,708
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	3,879,866	84,417,189
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	554,292	3,945,708
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	793,733	107,058,533

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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	37,838,012
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	13,529,856	44,312,403
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 Administra	304,776	0	304,776
Total	223,589,265	28,792,931	194,796,334
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5,582,831	0	5,582,831
Foreign Affairs HQ	15,006,879	133,230	14,873,649
Total	20,589,710	133,230	20,456,480
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 Administration	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commission of Persons with Disabilities	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	456,742	447,387,267
Health Headquarters	50,408,148	2,705,093	47,703,055
Psychiatry Hospitals (Tertiary Health Services	200,000	0	200,000
Regulatory Agencies	25,169,504	0	25,169,504
Subvented Organisations	1,534,380	0	1,534,380
Teaching Hospitals	212,946,790	0	212,946,790
Training Institutions	39,952,374	0	39,952,374
Total	799,698,434	3,161,836	796,536,598
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	107,063	586,820
National Film and Television Institute (NAFTI)	719,958	0	719,958
Total	12,545,328	107,063	12,438,265
Ministry of Interior (MINT)			

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

	ANNUAL BUDGET	YTD ACTUAL OCTOBER	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Gaming Board	140,000	0	140,000
Ghana Immigration Service	8,854,888	0	8,854,888
Ghana National Fire Service	2,623,963	0	2,623,963
Ghana Police Service	29,027,722	300,054	28,727,668
Ghana Prisons Service	1,072,249	0	1,072,249
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	1,300,000	0	1,300,000
Nacortc Control Board	200,000	0	200,000
National Commission on Small Arms	350,000	0	350,000
National Disaster Management Organization	500,000	0	500,000
National Peace Council	250,000	0	250,000
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	4,982,735	48,051,536
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	6,483,175	120,505,901
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
Ministry of Roads and Highways			
Department of Feeder Roads	78,335,432	31,412,331	46,923,101
Department of Urban Roads	201,639,395	55,780,193	145,859,203
Ghana Highway Authority	381,790,475	113,160,229	268,630,246
Headquarters	436,193	0	436,193
Total	662,201,495	200,352,752	461,848,743

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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	533,082	782,464
Ghana Tourist Board	1,389,736	0	1,389,736
Headquarters	102,230	159,190	(56,960)
HOTCATT	73,495	0	73,495
Subvented Agencies	2,440,900	0	2,440,900
Total	5,841,818	692,272	5,149,546
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	322,920	1,677,080
Total	66,345,401	17,837,578	48,507,823
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 Ev	150,000	0	150,000
Public Servants Housing Loan Scheme Board	57,911	14,767	43,144
Public Works Department	89,855,258	27,303,434	62,551,824
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Manager	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	37,513,367	375,529,188

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
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
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

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

	ANNUAL BUDGET GH¢	YTD ACTUAL OCTOBER GH¢	BALANCE GH¢
MDA and COST CENTERS			
Office of Government Machinery (OGM)			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commision	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	30,717,089	(17,347,441)
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	32,260,591	2,788,890
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	2,305,507	(2,305,507)
Contingency Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
Contingency-OGM	0	11,327,653	(11,327,653)
GFMIS-Assets	0	0	0
Non Road Arrears	2,584,465,519	3,223,761	2,581,241,758
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-MoEMPLOYMENT	0	3,881,271	(3,881,271)
Non Road Arrears-MWRWH	0	9,949,141	(9,949,141)
Non Road Arrears-NDPC	0	630,050	(630,050)
Non Road Arrears-OGM	0	489,870	(489,870)
Other Governement Obligation-Non Road Arre	0	383,706	(383,706)
Other Governement Obligation-Non Road Arre	0	19,117,810	(19,117,810)
Road Arrears	231,727,496	0	231,727,496
Road Arrears-MRH	0	216,289,564	(216,289,564)
Tax Refund	0	6,154,500	(6,154,500)
Tax Refund-OGM	0	2,022,175	(2,022,175)
Total	2,842,758,475	320,037,415	2,522,721,060
Grand Total	8,351,821,133	814,104,345	7,537,716,789

