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ACRONYMS

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

ACRONYMS

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

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

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

PAYMENTS

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

NET CHANGE IN STOCK OF CASH

(667,636,461)

CASH/BANK BALANCE AS AT BEGINNING

(1,854,203,388)

CASH/BANK BALANCE AS AT END

(2,521,839,849)

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

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

PAYMENTS

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

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

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

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

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

0

EXPENDITURE

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

BALANCE SHEET AS AT MAY 31, 2014

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

GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2014

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

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2014

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

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	276,022,473	307,131,397
Paid by Corporations	139,819,455	148,048,296
Miscellaneous	28,366,970	36,359,993
Total	444,208,898	491,539,686
Less		
DACF	0	0
Total Revenue	444,208,898	491,539,686
3 INDIRECT TAX		
General Taxes on Goods and Services	174,664,638	120,798,279
Excises	43,778,668	49,463,165
Customs and Other Import Duties	407,233,462	296,895,960
Taxes on Exports	0	0
Levies	21,592,042	19,028,286.26
Total Receipt	647,268,809	486,185,691
Less:		
GETFund	0	0
Petroleum Fund	21,592,042	19,028,286.26
Total	21,592,042	19,028,286
Total Revenue	625,676,767	467,157,405
4 Taxes		
Directs Taxes	444,208,898	491,539,686
Indirect Taxes	647,268,809	486,185,691
Total	1,091,477,707	977,725,377
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	207,818,444	1,547,762
Sales of goods and services	16,371,912	20,994,515
Fines, penalties, and forfeiture	2,438,474	307,109
Voluntary transfers other th	0	0
Miscellaneous and unidentified	5,979,611	3,371,864
Total	232,608,441	26,221,250
7 NHIL		
SSNIT	22,744,126	0
Domestic	0	(20,477,671)
Import	61,888,853	31,352,323
Total	84,632,979	10,874,652
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	2,164,561,571	1,154,286,739
Medium Term Borrowings	60,740,171	139,689,489
Stocks and Bonds (long Term)	132,296,080	277,941,017
Treasury Bills Issued	2,357,597,822	1,571,917,245
Short Term Borrowing	1,978,626,198	1,042,705,483
Medium Term Borrowings	139,689,489	47,315,910
Long Term Borrowing	195,201,707	25,686,129
Treasury Bills Redeemed	2,313,517,394	1,115,707,522
Net Treasury Operations	44,080,428	2,687,624,767
10 RECOVERIES		
Loans	0	0
Advances	465,658	(616,778)
Total	465,658	(616,778)

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
11 COMPENSATION OF EMPLOYEES		
Established Position	790,759,560	744,028,135.2
Non Established Post	100,233	0
Allowances	13,642,551	55,062.16
*National Pension Contribution	106,463,137	59,259,338
Total	910,965,482	803,342,535
Less	857,669,972	
Unpaid Compensation of Employees	53,295,509	
5.5% SSF Accrued for the year	22,523,470	0
13% SSF Accrued for the year	53,295,509	0
PAYE 2013 Accrued	80,950,612	0
Deposits	96,691,550	0
Rent % Rates Deduction	386,047	0
Total Payments	657,118,293	803,342,535
National Pension Contribution*		
13.5% SSF Contribution	53,311,611	0
Gratuity	7,183,747	21,710,755
Pension	45,967,778	37,548,583
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	106,463,137	59,259,338
12 GOODS AND SERVICES		
Materials and Office Consumables	46,048,720	54,877,998
Utilities	1,299,005	43,877,053
General Cleaning	35,791	102,843
Rentals	80,550	4,947,351
Travel and Transport	30,561,050	5,068,757
Repairs and Maintenance	166,597	334,406
Training, Seminar and Confer	4,839,002	27,313,408
Consultancy Expenses	36,970,930	1,175,519
Special Services	3,335	1,324,603
Other Charges and Fees	20,072	0
Emergency Services	0	97,860
Total	120,025,052	139,119,797
Less:		
Unpaid Goods and Services	0	0
Total Payments	120,025,052	139,119,797

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
13 NON-FINANCIAL ASSETS		
Fixed asset	49,295,044	63,046,577
Work In Progress	8,185,887	59,662,890
Intangible Asset	0	60,703
Total	57,480,931	122,770,170
Less:		
Unpaid Non-Financial Asset		0
Total Payments	57,480,931	122,770,170
14 INTEREST		
Non Residents	45,582,909	116,777,296
Residents	835,801,005	234,116,046
Total	881,383,913	350,893,342
Less:		
Unpaid Interest		
Total Payments	881,383,913	350,893,342
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	25,000
Employer social benefits in Cash	43,962	50,690
Total	43,962	75,690
Less:		
Unpaid Social Benefits	0	0
Total Payments	43,962	75,690

NOTES TO THE ACCOUNTS

	2014	2013
	GH¢	GH¢
17 OTHER EXPENDITURE		
Insurance and compensation	155,247	0
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	2,850
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	14,160	0
Special Operations	47,264	2,011,225
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
Total	216,671	2,014,075
Less:		
Unpaid Other Expenditure	0	0
Total Payments	216,671	2,014,075
18 LOAN REPAYMENTS		
Bilateral Loans	19,725,657	0
Multilateral Loans	8,466,836	0
External Commercial Institution	118,244,026	0
Domestic Commercial Institution	5,560,792	0
Export Credit Institutions	31,728,376	0
Total	183,725,687	0
19 OTHER PAYMENTS		
Advances	0	75,224
Prepayments	(95,659)	47,422
GET Fund	0	0
District Assembly Common Fund	0	0
Road Fund	68,030,975	0
Energy Fund	554,982	44,748,329
Petroluem Fund	1,111,047	0
Deposits	0	
P.A.Y.E	253,199,164	
NHIL	47,700,000	(323,625,563)
SSNIT 13%	0	0
Special funds	2,081,338	0
Total	372,581,847	(278,754,588)
Less:		
Accounts Payable	(152,586,367)	(81,682,369)
Deposits	911,684	0
Total	220,907,164	(360,436,957)
Less:		
Advances	0	75,224
Cash flow	220,907,164	(360,512,181)

NOTES TO THE ACCOUNTS

	2014 GH¢	2013 GH¢
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan 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	0
Shares and other equity	0	0
Advances	0	51,033
Total	0	51,033
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		53,295,509
Loans	0	0
Shares and other equity	0	0
Advances	465,658	0
Total	465,658	0
24 Cash and Cash Equivalents		
Treasury Main Account	(2,381,531,053)	(410,342,286)
MDA Sub-CF Accounts	(529,144,702)	461,251,691
Regional Sub-CF Accounts	7,633,523	996,273
MMDA Sub-CF Accounts	9,713,380	3,394,024
Tax Revenue Accounts	1,399,436,028	141,594,252
NTR Revenue Accounts	428,893,240	44,732,090
Special Accounts	(1,456,840,265)	(546,295,634)
Total	(2,521,839,849)	(304,669,589)

NOTES TO THE ACCOUNTS

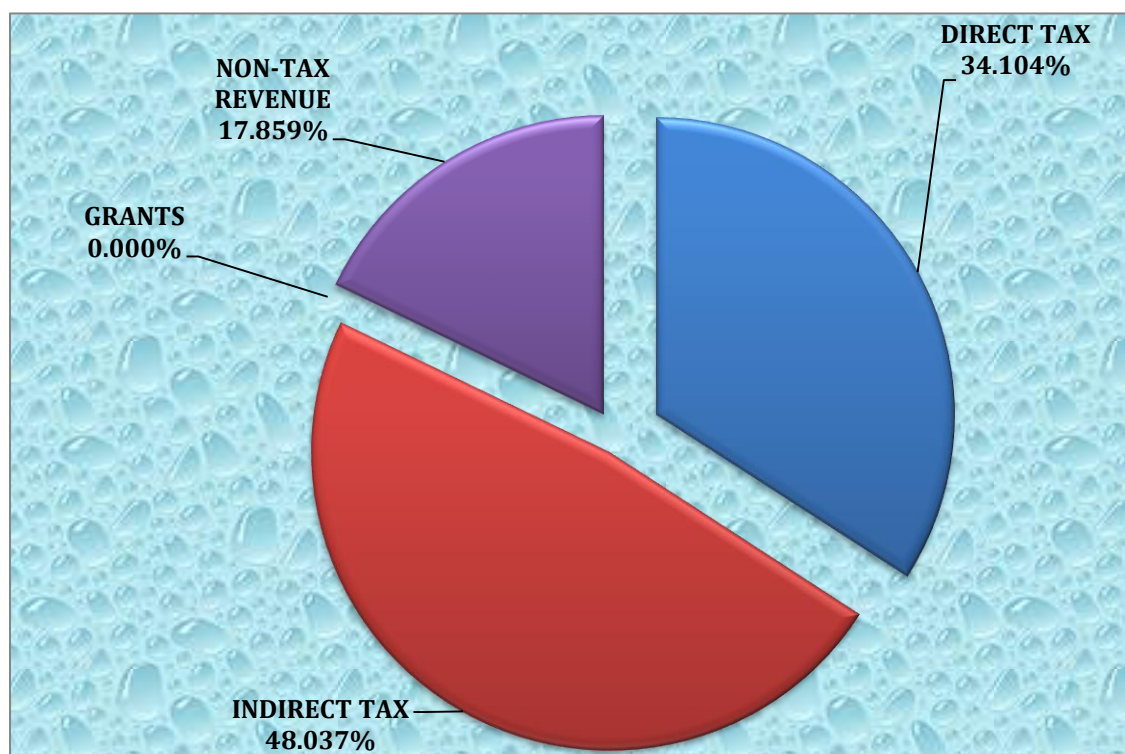
	2014	2013
	GH¢	GH¢
25 Current Receivables		
Vehicle Advances	7,634,950	0
Special Advances	353,820	0
Salary Advances	269,476	14,014,054
Departmental Revolving Fund	990,852	0
Other Receivables	(159,067)	0
Total	9,090,031	14,014,054
26 Prepayments	15,212,597	13,733,798
27 Non Current Receivables		
Statutory Boards & Corporations	638,504,348	638,504,348
Companies	628,721,277	626,546,622
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
Total	1,520,584,343	879,905,340
Provisions	(100,195,572)	(100,101,686)
Total	1,420,388,771	779,803,654
28 Equity Investment		
Companies & Public Corporations	1,812,678,563	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
Total	1,822,834,796	1,812,834,796
Provisions	(2,958,236)	(2,958,236)
Total	1,819,876,560	1,809,876,561
29 Infrastructure, Plant and Equipment		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,817,648	150,248,396
Other structures	762,309,763	559,159,386
Transport Equipment	173,822,020	104,921,718
Other machinery and equipment	1,191,449,820	745,745,347
Infrastructure Assets	759,155,338	105,131,455
Total	3,067,197,496	1,684,271,460
Less:		
Accumulated Depreciation	(163,712,731)	0
Net Book Value	2,903,484,765	1,684,271,460

NOTES TO THE ACCOUNTS

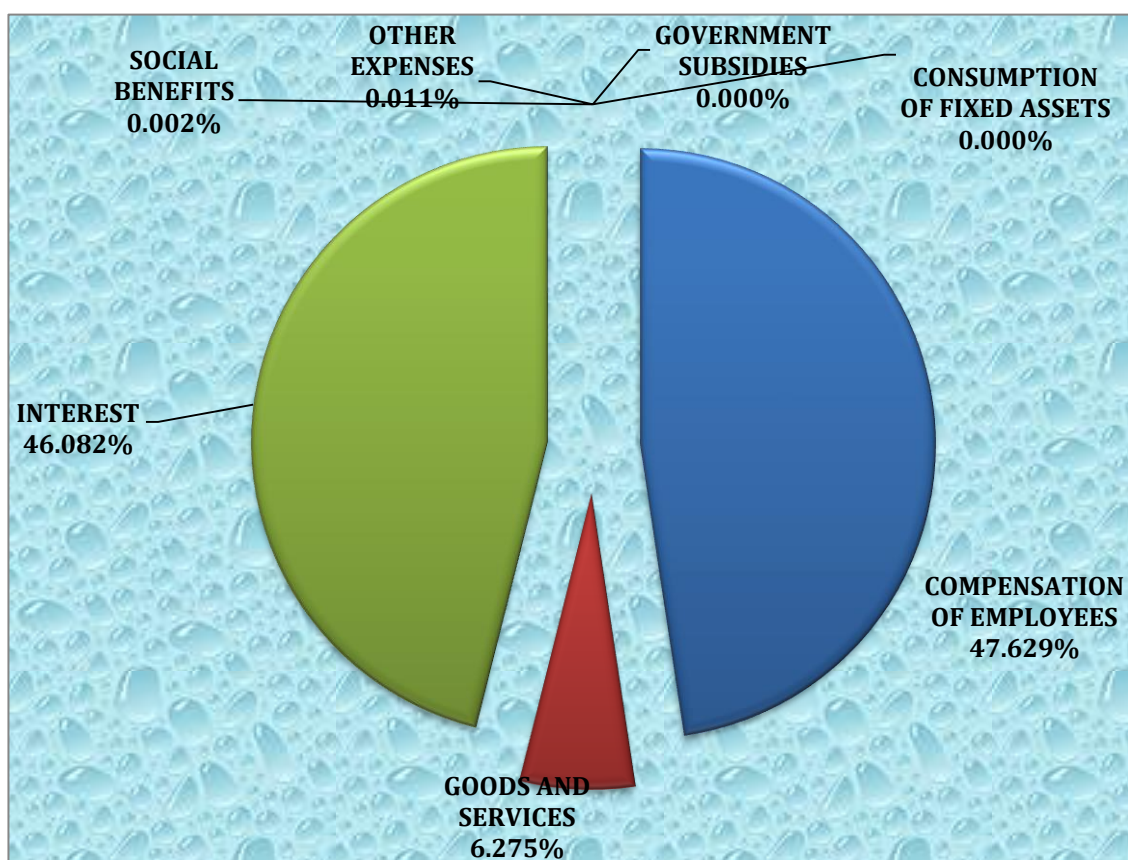
	2014	2013
	GH¢	GH¢
30 Work - In - Progress		
Dwellings	115,544,656	36,252,143
Non Residential Buildings	120,324,295	60,805,994
Other structures	695,428,772	78,603,272
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	11,602,304
Total	931,297,722	417,445,084
31 Intangible Asset		
Computer Software	4,446,185	0
Total	4,446,185	0
32 Payables		
Supplier	1,651,329,640	665,474,399
Withholding	13,709,165	1,989,621
P.A.Y.E	80,950,621	0
Total	1,745,989,426	667,464,020
33 Deposits and Other Trust Monies		
GETFund	361,662,445	193,465,291
NHIL	488,947,418	319,880,870
SSNIT	1,010,335,966	566,759,126
DACF	300,190,716	285,051,692
Petroleum Fund & Road Fund	62,895,177	146,956,649.9
Deposits	487,881,786	80,791,277
Special funds	182,520	1,039,777
Total	2,712,096,027	1,513,961,319
34 Domestic Borrowing	25,806,698,815	19,717,018,744
35 External Borrowing	25,030,112,691	17,370,979,506

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



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CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL MAY	BALANCE GH¢
DEFENCE			
Defence N.E.C	7,553,178	215,184,139	(207,630,961)
Foreign Military Aid	26,566	0	26,566
Military Defence	580,661,813	3,976,993	576,684,820
Total	588,241,558	219,161,132	369,080,426
ECONOMIC AFFAIRS			
Agriculture	443,809,535	54,260,042	389,549,493
Communication	84,599,442	747,421	83,852,021
Construction	29,481,413	6,910,240	22,571,173
Distributive trades, storage and warehousing	39,058,819	0	39,058,819
Economic Affairs N.E.C	36,472,065	4,927,424	31,544,642
Electricity	911,471,378	5,033,807	906,437,571
Fishing and Hunting	128,615,836	1,452,237	127,163,599
Forestry	31,822,193	17,682,093	14,140,100
General Economic and Commercial	181,796,858	8,597,278	173,199,580
General Labor Affairs	13,018,208	2,884,265	10,133,943
Manufacturing	111,222,566	2,929,595	108,292,971
Mining of Mineral Resources other than mineral fuels	39,898,836	0	39,898,836
Multipurpose Development projects	21,634,445	267,421	21,367,024
Nuclear fuels	15,268,891	1,693,681	13,575,210
Other Fuels	1,137,201	47,726	1,089,475
Petroleum and Natural Gas	406,246,810	0	406,246,810
R&D Agriculture, Forestry, Fishing and hunting	94,969,662	995,445	93,974,217
R&D Mining Manufacturing and construction	47,386,093	5,443,291	41,942,801
Railway Transport	16,964,918	17,883	16,947,035
Road Transport	786,051,276	233,883,283	552,167,993
Tourism	11,800,951	1,976,125	9,824,825
Total	3,452,727,397	349,749,258	3,102,978,138
EDUCATION			
Education N.E.C	529,184,737	1,723,130,606	(1,193,945,869)
Education not definable by Level	321,861,141	28,696,887	293,164,254
First Stage of Tertiary Education	10,581,332	2,891,443	7,689,888
Lower-Secondary Education	806,691,918	0	806,691,918
Post-Secondary Nontertiary Education	228,651,277	63,965,317	164,685,959
Pre-primary Education	313,430,594	0	313,430,594
Primary Education	1,120,268,932	0	1,120,268,932
Second Stage of Tertiary Education	2,656,687	142,435	2,514,252
Subsidiary services to Education	7,555,330	1,905,151	5,650,179
Tertiary Education - University of Ghana Legon	1,427,436,680	278,423,111	1,149,013,569
Upper-Secondary Education	963,513,981	15,075,138	948,438,843
Total	5,731,832,608	2,114,230,088	3,617,602,520

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

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

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

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

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Audit Service(AS)			
Direct Audit	3,438,968	0	3,438,968
Central Gov't Audit Dept.	15,164,160	0	15,164,160
Finance and Administration	17,929,629	36,543,972	(18,614,343)
Performance & Special Audit	3,995,177	0	3,995,177
Regional, District Audits & EIDA	58,984,496	0	58,984,496
Total	99,512,430	36,543,972	62,968,459
CHRAJ (CHRAJ)			
Administration and Finance Department	11,363,277	5,267,047	6,096,230
Total	11,363,277	5,267,047	6,096,230
District Assembly Common Fund(DACF)			
Gen. Admin	311,833	108,924	202,909
Total	311,833	108,924	202,909
Electoral Commission			
Headquarters	20,051,612	8,255,020	11,796,592
Total	20,051,612	8,255,020	11,796,592
Judicial Service (JS)			
Gen. Admin	124,936,722	40,121,612	84,815,110
Total	124,936,722	40,121,612	84,815,110
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	1,411,985	418,841	993,144
Gen. Admin	1,133,674	613,552	520,122
Ghana Meteorological Agency	5,980,781	2,352,173	3,628,608
Internal Audit	37,000	0	37,000
National Information Technology Agency	401,618	81,165	320,453
Poastal & Courier Services Regulatory Commission	276,540	52,705	223,835
Total	9,241,597	3,518,436	5,723,162
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	10,590,948	5,233,080	5,357,868
National House of Chiefs	6,933,919	4,320,060	2,613,860
Total	17,524,868	9,553,140	7,971,728
Ministry of Defence (MoD)			
Gen. Admin	1,821,840	213,237,168	(211,415,328)
Ghana Armed Forces	509,743,334	3,248,971	506,494,363
Veterans Association of Ghana	1,258,407	338,736	919,671
Total	512,823,581	216,824,876	295,998,705
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CENDLO)	187,902	16,804	171,098
Council for Technical & Vocational Education & Training	1,158,740	242,787	915,953
Gen. Admin	1,536,842	1,020,129	516,713
Ghana Book Development Council	154,073	0	154,073
Ghana Education Office (GES)	7,069,053	0	7,069,053
Ghana Library Board	6,638,530	1,905,151	4,733,379
Ghana National Commission for UNESCO	423,935	24,700	399,235
Institutions For The Handicapped	17,336,575	0	17,336,575
National Council for Curriculum and Assessment	120,160	0	120,160
National Inspectorate Board	521,138	202,917	318,222
National Service Secretariat	344,725,424	142,238,416	202,487,008
National Teaching Council	103,360	0	103,360
Non Formal Education	35,001,178	13,750,656	21,250,523
Regional/District/School Services	3,033,579,691	1,635,234,851	1,398,344,840
Tertiary	923,374,018	353,792,297	569,581,721
WAEC (INTERNATIONAL)	8,077,180	2,019,295	6,057,885
WAEC (National)	7,054,673	2,231,401	4,823,272
Total	4,387,062,473	2,152,679,404	2,234,383,069

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	4,093,779	1,730,578	2,363,201
Dept. of Factories Inspectorate	1,042,734	315,892	726,842
Fair Wages and Salaries Commission	1,588,647	545,993	1,042,654
Ghana Cooperative Council	180,034	0	180,034
Headquarters	1,007,263	510,427	496,836
Integrated Cummunity Centeres For Employable Skill	3,647,467	2,105,187	1,542,280
Labour Department	2,852,629	1,345,461	1,507,168
Management Development & Productivity Institute (M	1,334,308	565,370	768,938
National Vocational Training Institute (NVTI)	8,132,917	3,823,793	4,309,124
Opportunity Industrialisation center	969,629	425,764	543,865
Organisation of African Trade Unioin Unity	150,593	54,049	96,544
Total	25,000,000	11,422,513	13,577,487
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2,836,836	541,192	2,295,643
Headquarters.	7,297,961	913,535	6,384,425
Total	10,134,796	1,454,728	8,680,069
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Research (C.Roots and Tuber Pr	1,709,690	0	1,709,690
Council for Scientific and Industrial Research (C.	94,147,875	48,313,135	45,834,740
Environmental Protection Agency	5,158,034	2,276,884	2,881,150
Ghana Atomic Energy Commission (G.A.E.C)	30,553,744	12,778,664	17,775,080
Headquaters	1,183,811	1,952,353	(768,542)
School of Nuclear and Allied Sciences	2,784,878	0	2,784,878
Town and Country Planning Department (T.C.P.D)	11,781,587	2,407,337	9,374,250
Total	147,319,619	67,728,372	79,591,247
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	111,627,385	102,159,644	9,467,741
Finance Headquarters	22,146,955	8,901,273	13,245,683
Financial Intelligence Centre	2,218,544	369,757	1,848,787
Ghana Revenue Authority	354,865,825	0	354,865,825
Institute of Accountancy Training	528,989	73,827	455,162
Public Procurement Authority	2,727,958	1,089,497	1,638,461
Securities and Exchange Commission	1,842,473	589,107	1,253,366
Statistical Service	11,026,936	3,171,232	7,855,704
Total	506,985,066	116,354,337	390,630,729
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	33,709,054	(29,296,571)
Regional Operations Ashanti	274,298	0	274,298
Regional Operations Brong Ahafo	152,088	0	152,088
Regional Operations Central	294,901	0	294,901
Regional Operations Eastern	191,601	0	191,601
Regional Operations Greater Accra	276,266	0	276,266
Regional Operations Northern	173,686	0	173,686
Regional Operations Upper East	218,463	0	218,463
Regional Operations Upper West	123,436	0	123,436
Regional Operations Volta	248,339	0	248,339
Regional Operations Western	334,082	0	334,082
Yeji Artersnal Fisheries	141,938	15,237	126,701
Total	8,000,000	33,724,291	(25,724,291)

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	985,485	0	985,485
Animal Production Directorate	2,729,162	82,304	2,646,858
Crop Services Directorate	1,327,055	539,457	787,599
Directorate of Agric. Extension Services.	560,204	602,920	(42,716)
Finance and Administration	917,045	0	917,045
Ghana Irrigation Development Authority	3,486,374	1,882,065	1,604,310
Ghana Permanent Representative in Rome	383,928	159,970	223,958
Grains and Legumes Dev. Board	1,270,972	538,771	732,200
Human Resource Development Management	9,556,368	5,337,194	4,219,174
Irrigation Company of Upper Region	1,661,237	562,606	1,098,631
Plant Protection & Regulatory Services (PPRS)	126,108	59,362	66,746
Policy Planning Monitoring and Evaluation	1,145,670	163,277	982,393
Regional Agric Development Unit	7,657,183	9,868,173	(2,210,990)
Statistics Research and Information Dept	809,918	0	809,918
Vertirinary Council	88,217	0	88,217
Veterinary Services Dept. (Central Administration)	1,853,960	237,024	1,616,936
Women in Agric. Development Department (WIAD)	441,115	0	441,115
Total	35,000,000	20,033,122	14,966,878
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	31,388,673	14,565,260	16,823,413
America Region Missions	12,549,213	7,045,962	5,503,252
Europe Region Missions	30,568,978	13,426,872	17,142,106
Foreign Affairs HQ	6,081,368	2,421,669	3,659,699
Middle East and Asia Region Missions	18,820,095	8,050,077	10,770,018
Subvented Organisation	2,095,367	176,856	1,918,511
Total	101,503,694	45,686,695	55,816,999
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	113,299	108,634	4,666
Ashanti Mampong Babies Home Gen Admin	114,025	0	114,025
Department of Children	715,492	296,236	419,255
Department of Women	692,888	338,002	354,886
Dept. of Social Welfare General Administration, Budget and Planning	14,267,293	9,048,477	5,218,817
Gender Desk	38,220	0	38,220
Headquarters	421,041	341,121	79,920
Jachie Training College Gen Admin Bosomtwe	94,732	81,499	13,234
Jirapa Orphanage Gen Admin Jirapa	11,275	181,244	(169,969)
National Commision of Persons with Disability General Administrat	484,920	235	484,685
School of Social Work Gen Admin	382,320	0	382,320
Total	17,335,506	10,395,446	6,940,060
Ministry of Health (MoH)			
Allied Health Professions Council	177,332	0	177,332
Christian Health Association of Ghana	159,973,273	89,769,392	70,203,881
Ghana Health Service	685,299,332	380,256,807	305,042,525
Health Headquarters	6,754,941	5,387,430	1,367,511
Office of the Chief Director	1,138,484	0	1,138,484
Office of the Minister	1,958,159	0	1,958,159
Procurement and Supplies	119,108	0	119,108
Psychiatry Hospitals (Tertiary Health Services)	20,903,625	40,640,154	(19,736,530)
Regulatory Agencies	14,424,480	12,964,928	1,459,552
Subvented Organisations	17,754,638	2,054,195	15,700,443
Teaching Hospitals	147,565,645	40,923,585	106,642,060
Traditional and Alternative Medicine Directorate	1,458,855	0	1,458,855
Training Institutions	65,264,904	58,174,412	7,090,492
Total	1,122,792,776	630,170,903	492,621,872

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

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

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Roads and Highways			
Department of Feeder Roads	5,484,751	3,058,066	2,426,684
Department of Urban Roads	5,803,695	1,891,750	3,911,945
Ghana Highway Authority	17,802,430	8,318,007	9,484,423
Headquarters	1,188,680	0	1,188,680
Total	30,279,556	13,267,824	17,011,732
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	327,513	260,287	67,226
Centre for National Culture	10,281,915	0	10,281,915
Finance and Administration	645,887	349,446	296,441
Ghana Tourist Board	3,740,732	1,626,679	2,114,053
Headquarters	254,207	0	254,207
HOTCATT	111,951	24,100	87,851
Subvented Agencies	6,229,231	2,540,381	3,688,850
Total	21,591,436	4,800,894	16,790,542
Ministry of Trade and Industry (MoTI)			
CEDECOM	1,174,855	267,421	907,434
Foreign Missions	2,284,914	860,533	1,424,382
Gen. Admin	161,097	1,342,034	(1,180,937)
Ghana Export Promotion Authority	1,744,674	474,180	1,270,494
Ghana Standards Board	7,484,086	2,121,429	5,362,657
GRATIS	2,045,885	969,066	1,076,819
Industrial Development Division	449,000	0	449,000
NBSSI	4,610,707	1,960,529	2,650,178
PPME	420,000	0	420,000
Trade Development Division	308,000	0	308,000
Total	20,683,218	7,995,190	12,688,028
Ministry of Transport (MRT)			
Headquarters	1,141,220	1,573,914	(432,694)
Driver and Vehicle Licensing Authority	7,628,966	2,936,771	4,692,194
Ghana Railway Development Authority	1,034,770	17,883	1,016,887
Government Technical Training Centret	362,983	0	362,983
National Road Safety Commission	1,042,995	298,132	744,863
Total	11,210,933	4,826,700	6,384,234
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	50,625	69,066	(18,441)
Community Water & Sanitation Agency	4,266,519	1,569,235	2,697,284
Department of Rural Housing	801,775	0	801,775
Engineers Council	73,647	0	73,647
Gen. Admin (GA)	583,386	1,529,374	(945,987)
Housing	107,878	336,690	(228,812)
Human Resource Development and Management (HRDM)	109,527	0	109,527
Hydrological Services Department	775,510	25,920	749,591
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	102,129	0	102,129
Public Servants Housing Loan Scheme Board	84,045	1,894	82,151
Public Works Department	8,251,295	6,910,240	1,341,056
Regional/DRH	424,586	0	424,586
Rent Control Department	916,459	0	916,459
Research Statistics and Information Management (RSIM)	77,019	0	77,019
Water Resources Commission	566,231	190,873	375,358
Works	6,735,698	0	6,735,698
Total	23,926,331	10,633,291	13,293,040

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Youth and Sports (MoYS)			
Headquarters	989,796	292,743	697,053
National Sports Authority	4,242,336	1,819,959	2,422,377
National Sports Colleage	372,071	173,824	198,247
National Youth Authority	4,283,734	1,929,891	2,353,843
Total	9,887,937	4,216,418	5,671,519
MMDA			
Administration	2,520,259	0	2,520,259
Agriculture	47,285,500	0	47,285,500
Birth and Death	278,561	0	278,561
Budget and Rating	2,127,070	0	2,127,070
Central Administration	131,414,283	0	131,414,283
Disaster Prevention	4,231,459	0	4,231,459
Disaster PreventionMetro. Fire Service Unit	20,000	0	20,000
Education, Youth and Sports	895,781	0	895,781
Finance	4,211,023	0	4,211,023
GAMADA	15,600	0	15,600
Head Office	43,568,783	0	43,568,783
Health	22,748,575	0	22,748,575
Logistics and Procurement Unit	15,600	0	15,600
Management Information System Unit	16,560	0	16,560
Metro. Internal Audit Department	61,510	0	61,510
Metro. Planning Coordinating Unit	333,400	0	333,400
Metro. Public Relations Department	37,600	0	37,600
Metro. Security Department	341,420	0	341,420
National Commission For Civic Education	19,400	0	19,400
Physical Planning	9,940,987	0	9,940,987
Physical PlanningOffice of Departmental Head	826,185	0	826,185
Rapid Responds Unit	15,600	0	15,600
Records	29,560	0	29,560
Social Welfare & Community	15,191,220	0	15,191,220
Social Welfare & Community Development	149,867	0	149,867
Social Welfare & Community DevelopmentOffice of Departmental	1,215,968	0	1,215,968
Social Welfare & Community DevelopmentOffice of Departmental Hc	36,390	0	36,390
Trade, Industry and Tourism	1,486,402	0	1,486,402
Trade, Industry and TourismMetro Co-operative Department	244,520	0	244,520
Transport	386,149	0	386,149
Urban Roads	1,281,921	0	1,281,921
Urban RoadsUrban Passenger Transport Unit	1,070,214	0	1,070,214
Waste Managemen	232,520	0	232,520
Waste Management	3,114,671	0	3,114,671
Works	14,042,151	0	14,042,151
Total	309,406,711	0	309,406,711
MMDA TRANSFER			
Administration	284,939,275	0	284,939,275
Total	284,939,275	0	284,939,275
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	24,003,989	10,907,724	13,096,265
Total	24,003,989	10,907,724	13,096,265

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GHC	GHC	GHC
National Development Planning Commission (NDPC)			
Headquarters	3,420,534	644,577	2,775,957
Total	3,420,534	644,577	2,775,957
National Media Commission			
Gen. Admin	1,812,444	698,400	1,114,043
Total	1,812,444	698,400	1,114,043
National Labour Commission (NLC)			
General Administration HQ	1,000,572	270,597	729,975
Total	1,000,572	270,597	729,975
Office of Government Machinery (OGM)			
Commissions and Councils	4,303,587	1,753,612	2,549,975
Ghana AIDS Commission	1,169,765	561,354	608,411
Ghana Investment Promotion Centre (GIPC)	1,221,374	410,267	811,107
Internal Audit Agency	2,499,124	1,294,177	1,204,947
Management Services	761,089	36,827	724,262
Microfinance and Small Loans Centre (MASLOC)	4,582,117	0	4,582,117
National Identification Authority (NIA)	3,043,124	1,093,254	1,949,870
National Pensions Regulatory Authority (NPRA)	4,155,294	435,252	3,720,042
National Population Council	1,880,467	511,017	1,369,450
Office of Head of Civil Service(OHCS)	2,825,506	3,670,914	(845,408)
Office of the Administrator	936,783	0	936,783
Office of the National Security	137,206,759	58,098,625	79,108,134
Office of the President	20,841,303	12,410,223	8,431,080
Public Records and Archives Administration Departm	2,053,990	715,384	1,338,606
Regional Co-ordination Council	12,004,634	2,113,823	9,890,812
Savannah Accelerated Development Authority (SADA)	1,387,233	0	1,387,233
Scholarship Secretariat	954,814	341,945	612,869
Total	201,826,963	83,446,675	118,380,288
Parliament of Ghana			
Finance and Administration	65,099,239	27,570,924	37,528,315
Total	65,099,239	27,570,924	37,528,315
Public Services Commission			
Office of the Executive Secretary	1,957,485	640,705	1,316,781
Total	1,957,485	640,705	1,316,781
Virtual Ministries for Centralised Transactions			
Gratuties	224,195,150	69,292,850	154,902,300
Non Road Arrears-Ghana Statistical Service	0	1,137,321	(1,137,321)
Non Road Arrears-MINT	0	16,576,390	(16,576,390)
Non Road Arrears-MoF	0	253,061	(253,061)
Non Road Arrears-MoT	0	3,113,695	(3,113,695)
Non Road Arrears-OGM	0	1,146,080	(1,146,080)
Pensions	678,862,914	257,398,909	421,464,005
Social Security	726,392,286	233,026,128	493,366,158
Total	1,629,450,350	581,944,435	1,047,505,915
Grand Total	10,917,986,423	4,772,695,172	6,145,291,251

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Audit Service(AS)			
Central Gov't Audit Dept.	877,000	0	877,000
Finance and Administration	8,545,662	50,000	8,495,662
Performance & Special Audit	1,210,000	0	1,210,000
Regional, District Audits & EIDA	2,648,700	0	2,648,700
Review Audit	534,000	0	534,000
Total	13,815,362	50,000	13,765,362
CHRAJ (CHRAJ)			
Administration and Finance Department	1,714,646	0	1,714,646
Administrative Justice Department	693,031	0	693,031
Anti Corruption Departmen	712,809	0	712,809
Human Rights Department	741,686	0	741,686
Total	3,862,172	0	3,862,172
Electoral Commission			
Headquarters	118,148,689	20,930,577	97,218,113
Total	118,148,689	20,930,577	97,218,113
General Government Services			
Reserve Fund	476,191,125	21,657,912	454,533,212
Total	476,191,125	21,657,912	454,533,212
Judicial Service (JS)			
Gen. Admin	26,813,700	697,509	26,116,191
Total	26,813,700	697,509	26,116,191
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	57,007	0	57,007
Gen. Admin	347,625	0	347,625
Ghana Meteorological Agency	728,400	0	728,400
Internal Audit	21,554	0	21,554
National Information Technology Agency	37,480	0	37,480
Postal & Courier Services Regulatory Commission	398,519	0	398,519
Total	1,590,585	0	1,590,585
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	669,772	94,000	575,772
Headquarters	19,625	0	19,625
National House of Chiefs	604,852	31,745	573,107
Total	1,294,249	125,745	1,168,504
Ministry of Defence (MoD)			
Gen. Admin	642,780	90,801	551,980
Ghana Armed Forces	50,566,598	2,245,455	48,321,143
Veterans Association of Ghana	3,542,527	0	3,542,527
Total	54,751,906	2,336,256	52,415,650

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CEND)	695,010	0	695,010
Council for Technical & Vocational Education & Training	15,110,985	0	15,110,985
Gen. Admin	3,623,000	46,676	3,576,324
Ghana Book Development Council	188,800	0	188,800
Ghana Education Office (GES)	343,608,253	1,421,266	342,186,987
Ghana Library Board	810,999	0	810,999
Ghana National Commission for UNESCO	214,000	20,340	193,660
Human Resource and Development	1,823,000	0	1,823,000
Institutions For The Handicapped	259,998	0	259,998
Internal Audit	200,000	0	200,000
National Council for Curriculum and Assessment	150,000	0	150,000
National Inspectorate Board	545,000	0	545,000
National Service Secretariat	2,884,224	0	2,884,224
National Teaching Council	150,000	0	150,000
Non Formal Education	1,895,568	7,124	1,888,444
Office of the Chief Director	200,000	0	200,000
Office of the Minister	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	17,266,770	0	17,266,770
Regional/District/School Services	147,328,838	0	147,328,838
Statistics, Research, Information & Public Relation	1,670,000	0	1,670,000
Tertiary	655,528,459	15,531,264	639,997,195
WAEC (National)	4,755,658	0	4,755,658
Total	1,199,108,562	17,026,670	1,182,081,892
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	663,302	13,121	650,181
Dept. of Factories Inspectorate	533,023	119,107	413,916
Fair Wages and Salaries Commission	3,362,936	0	3,362,936
GEEYDA	176,309	0	176,309
Ghana Cooperative Council	113,771	0	113,771
Headquarters	1,754,224	366,884	1,387,340
Integrated Community Centeres For Employable Skill	244,324	0	244,324
Labour Department	812,196	0	812,196
Management Development & Productivity Institute (M	719,937	0	719,937
National Vocational Training Institute (NVTI)	2,180,473	0	2,180,473
Opportunity Industrialisation center	555,274	0	555,274
Total	11,115,770	499,112	10,616,658
Ministry of Energy and Petroleum (MENP)			
Energy Commision	331,200	73,657	257,543
Headquarters.	169,640,821	99,297	169,541,524
Total	169,972,021	172,954	169,799,067

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	9,592,227	0	9,592,227
Council for Scientific and Industrial Research (C.	6,371,649	0	6,371,649
Environmental Protection Agency	13,707,471	0	13,707,471
Ghana Atomic Energy Commission (G.A.E.C)	3,104,518	0	3,104,518
Headquarters	3,741,884	209,845	3,532,039
MESTI Headquarters	526,000	4,030	521,970
School of Nuclear and Allied Sciences	201,005	0	201,005
Town and Country Planning Department (T.C.P.D)	1,252,517	30,000	1,222,517
Total	38,497,271	243,875	38,253,396
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	17,131,313	24,852,302	(7,720,989)
Finance Headquarters	21,043,434	616,914	20,426,520
Financial Intelligence Centre	874,456	0	874,456
Ghana Revenue Authority	93,904,979	0	93,904,979
Institute of Accountancy Training	512,886	46,602	466,284
Public Procurement Authority	3,519,308	432,728	3,086,580
Securities and Exchange Commission	2,126,943	0	2,126,943
Statistical Service	2,958,015	41,699	2,916,316
Total	142,071,333	25,990,245	116,081,088
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	200,000	0	200,000
Fisheries Scientific Survey Division	135,705	0	135,705
General Administration	2,206,083	0	2,206,083
General Administration and Operations	2,914,061	0	2,914,061
Inland and Acquaculture Management Division	513,202	0	513,202
Marine Fisheries Management Division	3,287,204	0	3,287,204
Monitoring, Control and Surveillance Division	125,799	0	125,799
Office of the Minister	885,633	0	885,633
Regional Operations Ashanti	226,763	0	226,763
Regional Operations Brong Ahafo	224,407	0	224,407
Regional Operations Central	249,557	0	249,557
Regional Operations Eastern	234,269	0	234,269
Regional Operations Greater Accra	254,008	0	254,008
Regional Operations Northern	220,480	0	220,480
Regional Operations Upper East	236,189	0	236,189
Regional Operations Upper West	221,265	0	221,265
Regional Operations Volta	242,749	0	242,749
Regional Operations Western	241,356	0	241,356
Yeji Artersnal Fisheries	102,539	0	102,539
Total	12,721,271	0	12,721,271

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	254,821	0	254,821
Animal Production Directorate	720,000	0	720,000
Crop Services Directorate	9,225,393	0	9,225,393
Directorate of Agric. Extention Services.	1,567,514	0	1,567,514
Finance and Administration	1,150,000	0	1,150,000
Ghana Irrigation Development Authority	1,989,818	0	1,989,818
Ghana Permanent Representative in Rome	150,000	0	150,000
Grains and Legumes Dev. Board	246,800	0	246,800
Human Resource Development Management	1,162,150	0	1,162,150
Irrigation Company of Upper Region	421,918	0	421,918
ONCHO	50,000	0	50,000
Plant Protection & Regulatory Services (PPRS)	564,990	0	564,990
Policy Planning Monitoring and Evaluation	14,017,429	0	14,017,429
Regional Agric Development Unit	12,690,063	0	12,690,063
Statistics Research and Information Dept	250,000	0	250,000
Vertirinary Council	40,000	0	40,000
Veterinary Services Dept	450,000	0	450,000
Veterinary Services Dept. (Central Administration)	1,036,268	0	1,036,268
Women in Agric. Development Department (WIAD)	120,000	0	120,000
Total	46,107,164	0	46,107,164
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Africa Region Missions	8,406,776	0	8,406,776
America Region Missions	2,323,385	0	2,323,385
Europe Region Missions	12,832,391	0	12,832,391
Foreign Affairs HQ	2,744,535	220,163	2,524,373
Middle East and Asia Region Missions	3,659,303	0	3,659,303
Subvented Organisation	675,411	35,539	639,872
Total	30,641,801	255,701	30,386,099
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	0	1,553,430
Department of Women	1,638,774	0	1,638,774
Dept. of Social Welfare General Administration, Budget and Plann	5,353,400	0	5,353,400
Gender Desk	155,774	0	155,774
Headquarters	41,380,067	0	41,380,067
Jachie Training College Gen Admin Bosomtwe	3,000	0	3,000
Jirapa Orphanage Gen Admin Jirapa	2,500	0	2,500
National Commision of Persons with Disabillity General Administ	250,000	0	250,000
School of Social Work Gen Admin	11,000	0	11,000
Total	50,353,045	0	50,353,045

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Health (MoH)			
Allied Health Professions Council	685,014	0	685,014
Christian Health Association of Ghana	168,257,560	0	168,257,560
College of Pharmacist	742,377	0	742,377
Ghana Health Service	888,987,586	0	888,987,586
Health Headquarters	16,319,240	4,417	16,314,823
Office of the Chief Director	47,004,522	0	47,004,522
Office of the Minister	169,600	0	169,600
Procurement and Supplies	45,620,834	1,143,112	44,477,722
Psychiatry Hospitals (Tertiary Health Services)	5,945,189	0	5,945,189
Regulatory Agencies	25,342,734	0	25,342,734
Subvented Organisations	6,309,469	39,821	6,269,648
Teaching Hospitals	107,592,585	0	107,592,585
Traditional and Alternative Medicine Directorate	158,439	0	158,439
Training Institutions	85,543,861	0	85,543,861
Total	1,398,679,009	1,187,350	1,397,491,660
Ministry of Information and Media Relations (MIMR)			
Gen. Admin and Finance	602,111	0	602,111
Ghana Broadcasting Corporation (GBC)	20,412,165	0	20,412,165
Ghana News Agency	288,302	0	288,302
Information Services Department	626,151	0	626,151
National Film and Television Institute (NAFTI)	695,903	0	695,903
Total	22,624,633	0	22,624,633
Ministry of Interior (MINT)			
Gaming Board	483,083	0	483,083
Ghana Immigration Service	2,534,020	0	2,534,020
Ghana National Fire Service	8,950,991	700,000	8,250,991
Ghana Police Service	16,698,388	0	16,698,388
Ghana Prisons Service	13,700,000	0	13,700,000
Ghana Refugee Board	390,000	0	390,000
Interior Headquarters	2,400,000	0	2,400,000
Migration Unit	281,758	0	281,758
Nacortc Control Board	790,000	0	790,000
National Commission on Small Arms	700,000	141,449	558,551
National Disaster Management Organization	8,920,000	1,000,000	7,920,000
National Peace Council	700,000	0	700,000
Total	56,548,240	1,841,449	54,706,792
Ministry of Justice (MoJ)			
Attorney General's Department	587,806	0	587,806
CopyRight Office	150,776	0	150,776
Council for Law Reporting	622,934	0	622,934
Economic and Organised Crime Office	462,861	0	462,861
Gen. Admin and Finance	736,340	0	736,340
General Legal Council	2,672,039	0	2,672,039
Law Reform Commission	108,205	0	108,205
Legal Aid Scheme	225,816	0	225,816
Registrar General's Dep't	500,320	0	500,320
Total	6,067,096	0	6,067,096

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	35,711,836	0	35,711,836
Geological Survey Department	300,000	0	300,000
Headquarters	23,006,823	679,200	22,327,623
Lands Commission	20,660,203	0	20,660,203
Minerals Commission	7,846,502	0	7,846,502
O.A.S.L	41,012,563	0	41,012,563
Total	128,537,927	679,200	127,858,727
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1,200,000	8,286	1,191,714
Community Development	1,200,000	113,674	1,086,326
Department of Parks and Gardens	1,200,000	0	1,200,000
Development Planning Unit	500,000	0	500,000
Environmental Health & Sanitation	1,000,000	112,733	887,267
Gen. Admin	15,600,292	14,775	15,585,517
Headquarters	300,000	0	300,000
Inspectorate Division	15,234,319	4,000	15,230,319
Local Government Service	2,979,700	152,884	2,826,816
Total	39,214,311	406,352	38,807,959
Ministry of Roads and Highways			
Department of Feeder Roads	3,970,578	0	3,970,578
Department of Urban Roads	528,869	0	528,869
Ghana Highway Authority	513,239	0	513,239
Headquarters	155,420	0	155,420
Total	5,168,106	0	5,168,106
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	32,807	0	32,807
Centre for National Culture	221,640	0	221,640
Finance and Administration	1,432,884	0	1,432,884
Ghana Tourist Board	2,907,004	0	2,907,004
Headquarters	100,470	135,020	(34,550)
HOTCATT	69,200	0	69,200
Subvented Agencies	1,325,069	0	1,325,069
Total	6,089,073	135,020	5,954,053
Ministry of Trade and Industry (MoTI)			
CEDECOM	459,590	0	459,590
Foreign Missions	2,542,814	0	2,542,814
Gen. Admin	41,227,884	0	41,227,884
Ghana Export Promotion Authority	318,981	0	318,981
Ghana Standards Board	10,332,044	0	10,332,044
GRATIS	2,422,629	0	2,422,629
Industrial Development Division	7,830,922	0	7,830,922
NBSSI	633,973	0	633,973
PPME	577,536	0	577,536
Regional Trade Offices	402,304	0	402,304
Trade Development Division	10,412,856	0	10,412,856
Total	77,161,533	0	77,161,533

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Transport (MRT)			
Headquarters	4,386,456	87,898	4,298,558
Driver and Vehicle Licensing Authority	5,798,124	0	5,798,124
Ghana Railway Development Authority	1,479,583	0	1,479,583
Government Technical Training Centret	23,493	0	23,493
National Road Safety Commission	87,831	0	87,831
Total	11,775,487	87,898	11,687,589
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	88,297	0	88,297
Community Water & Sanitation Agency	10,737,665	0	10,737,665
Department of Rural Housing	122,067	0	122,067
Engineers Council	27,779	0	27,779
Gen. Admin (GA)	645,600	0	645,600
Housing	47,310	0	47,310
Human Resource Development and Mamagement (HRDM)	112,348	0	112,348
Hydrological Services Department	3,344,888	0	3,344,888
Policy Planning, Budgeting, Monitoring and Evaluation (PPMBE)	265,153	0	265,153
Public Servants Housing Loan Scheme Board	2,008,602	0	2,008,602
Public Works Department	13,341,287	0	13,341,287
Rent Control Department	106,318	0	106,318
Ressearch Statistics and Information Management (RSIM)	41,719	0	41,719
State Owned Enterprise	60,291,667	0	60,291,667
Water Resources Commission	2,353,800	0	2,353,800
Total	93,534,499	0	93,534,499
Ministry of Youth and Sports (MoYS)			
Headquarters	8,981,000	0	8,981,000
National Sports Authority	4,883,647	0	4,883,647
National Sports Colleague	1,445,402	0	1,445,402
National Youth Authority	4,140,000	0	4,140,000
Total	19,450,049	0	19,450,049
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	2,286,308	20,522	2,265,786
Total	2,286,308	20,522	2,265,786
National Development Planning Commission (NDPC)			
Headquarters	1,944,393	387,000	1,557,393
Total	1,944,393	387,000	1,557,393
National Media Commission			
Gen. Admin	605,504	66,713	538,791
Total	605,504	66,713	538,791
National Labour Commission (NLC)			
Headquarters	916,849	233,167	683,682
Total	916,849	233,167	683,682

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Office of Government Machinery (OGM)			
Commissions and Councils	905,000	21,854	883,146
Ghana AIDS Commision	30,027,743	0	30,027,743
Ghana Investment Promotion Centre (GIPC)	8,343,057	0	8,343,057
Internal Audit Agency	800,000	26,342	773,658
Management Services	100,000	0	100,000
Microfinance and Small Loans Centre (MASLOC)	325,000	0	325,000
National Identification Authority (NIA)	759,999	0	759,999
National Pensions Regulatory Authority (NPRA)	1,353,270	0	1,353,270
National Population Council	600,000	0	600,000
Office of Government Business in Parliament	5,000,000	0	5,000,000
Office of Head of Civil Service(OHCS)	4,055,460	0	4,055,460
Office of the Administrator	200,000	0	200,000
Office of the National Security	11,289,630	4,574,455	6,715,175
Office of the President	11,409,428	5,982,641	5,426,787
Public Records and Archives Administration Departm	262,460	0	262,460
Regional Co-ordination Council	7,986,612	14,655	7,971,957
Savannah Accelerated Development Authority (SADA)	103,000	0	103,000
Scholarship Secretariat	320,000	0	320,000
Total	83,840,658	10,619,947	73,220,711
Parliament of Ghana			
Bills and Procedural Services	20,023,816	258,321	19,765,495
Corporate Services	6,272,403	202,268	6,070,135
Finance and Administration	2,414,549	12,214	2,402,335
General Operations	22,734,064	338,540	22,395,524
Library, Research and Information Services	2,396,458	50,521	2,345,937
Parliamentary Committees	38,702,190	947,740	37,754,450
Total	92,543,479	1,809,604	90,733,875
Public Services Commission			
Office of the Executive Secretary	1,187,927	274,396	913,531
Total	1,187,927	274,396	913,531
Virtual Ministries for Centralised Transactions			
Contingency	50,584,319	27,831,195	22,753,123
Non Road Arrears-CAGD		10,208,607	(10,208,607)
Non Road Arrears-MENP		120,000,000	(120,000,000)
Non Road Arrears-MINT		16,086,097	(16,086,097)
Non Road Arrears-MoD		2,337,019	(2,337,019)
Non Road Arrears-MoFA		20,575,083	(20,575,083)
Non Road Arrears-MoH		33,408,000	(33,408,000)
Non Road Arrears-OGM		5,080,468	(5,080,468)
Subscription	137,000,000	0	137,000,000
Utility	57,000,000	0	57,000,000
Total	244,584,319	235,526,469	9,057,849
Grand Total	4,689,815,425	343,261,644	4,346,553,782

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Audit Service(AS)			
Finance and Administration	408,000	0	408,000
Regional, District Audits & EIDA	455,000	0	455,000
Review Audit	24,500	0	24,500
Total	887,500	0	887,500
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	10,000	8,000
Total	18,000	10,000	8,000
Ministry of Defence (MoD)			
Gen. Admin	18,834	0	18,834
Ghana Armed Forces	497,770	0	497,770
Veterans Association of Ghana	4,824	0	4,824
Total	521,428	0	521,428
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CENDLOS)	10,000	0	10,000
Council for Technical & Vocational Education & Training	20,000	0	20,000
Gen. Admin	27,000	0	27,000
Ghana Book Development Council	12,000	0	12,000
Ghana Library Board	17,801	0	17,801
Ghana National Commission for UNESCO	6,000	0	6,000
Human Resource and Development	70,000	0	70,000
National Inspectorate Board	5,000	0	5,000
Tertiary	1,069,760	0	1,069,760
Total	1,237,561	0	1,237,561
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 BENEFITS

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
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	164,351	56,468
Ghana Revenue Authority	6,500,806	0	6,500,806
Institute of Accountancy Training	10,000	0	10,000
Public Procurement Authority	145,200	0	145,200
Securities and Exchange Commission	62,192	0	62,192
Statistical Service	330,100	2,000	328,100
Total	7,269,117	166,351	7,102,766
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	0	202,000
Ghana Police Service	221,125	0	221,125
Ghana Prisons Service	662,560	0	662,560
National Disaster Management Organization	20,000	0	20,000
Total	1,216,382	0	1,216,382

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE 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	0	6,000
Gen. Admin and Finance	2,000	0	2,000
General Legal Council	81,900	0	81,900
Legal Aid Scheme	20,000	0	20,000
Total	118,290	0	118,290
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	0	84,000
Government Technical Training Centret	607	0	607
Total	84,607	0	84,607
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,590	0	11,590
Gen. Admin (GA)	16,000	0	16,000
Water Resources Commission	72,550	0	72,550
Total	100,140	0	100,140
Ministry of Youth and Sports (MoYS)			
Headquarters	25,000	0	25,000
National Sports Authority	35,000	0	35,000
National Sports Collage	15,000	0	15,000
Total	75,000	0	75,000
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 BENEFITS

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

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY 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	5,736,201	(5,736,201)
Total	0	5,736,201	(5,736,201)
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	0	500
National House of Chiefs	600	0	600
Total	28,600	0	28,600
Ministry of Defence (MoD)			
Gen. Admin	37,965	0	37,965
Ghana Armed Forces	268,411	0	268,411
Veterans Association of Ghana	666	0	666
Total	307,041	0	307,041
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (CENDLOS)	7,239	0	7,239
Ghana Book Development Council	19,200	0	19,200
Ghana Library Board	8,000	0	8,000
Ghana National Commission for UNESCO	100,000	0	100,000
Planning Budgeting, Monitoring & Evaluation	400,000	0	400,000
Tertiary	6,102,261	0	6,102,261
Total	6,636,700	0	6,636,700
Ministry of Employment and Labour Relations (MELR)			
Headquarters	88,222	0	88,222
Total	88,222	0	88,222

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Energy and Petroleum (MENP)			
Energy Commision	34,000	0	34,000
Headquarters.	100,402	0	100,402
Total	134,402	0	134,402
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
Headquaters	10,000	0	10,000
Total	739,119	0	739,119
Ministry of Finance (MoF)			
Finance Headquarters	700,000	0	700,000
Ghana Revenue Authority	9,142,109	0	9,142,109
Public Procurement Authority	134,500	0	134,500
Securities and Exchange Commission	91,265	0	91,265
Total	10,067,873	0	10,067,873
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	12,000	0	12,000
Monitoring, Control and Surveillance Division	1,500	0	1,500
Total	13,500	0	13,500
Ministry of Food and Agriculture (MOFA)			
Finance and Administration	2,195,558	0	2,195,558
Total	2,195,558	0	2,195,558
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, Budget and Planning	3,500	0	3,500
Headquarters	4,365	0	4,365
Total	131,765	0	131,765
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

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
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
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
Nacortic Control Board	448,000	0	448,000
National Disaster Management Organization	60,000	0	60,000
Total	864,132	0	864,132
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	14,160	31,085,840
Inspectorate Division	8,000,000	0	8,000,000
Local Government Service	10,300	0	10,300
Total	39,110,300	14,160	39,096,140
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

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Trade and Industry (MoTI)			
Ghana Standards Board	250,000	0	250,000
GRATIS	12,000	0	12,000
NBSSI	48,000	0	48,000
Total	310,000	0	310,000
Ministry of Transport (MRT)			
Headquarters	32,500	0	32,500
Driver and Vehicle Licensing Authority	450,000	0	450,000
Ghana Railway Development Authority	40,000	0	40,000
Government Technical Training Centret	200	0	200
National Road Safety Commission	10,000	0	10,000
Total	532,700	0	532,700
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	11,000	0	11,000
Gen. Admin (GA)	473,999	0	473,999
Public Works Department	17,000	0	17,000
Water Resources Commission	283,500	0	283,500
Total	785,499	0	785,499
Ministry of Youth and Sports (MoYS)			
Headquarters	44,000	0	44,000
National Sports Authority	27,999	0	27,999
National Sports Colleague	21,000	0	21,000
National Youth Authority	60,000	0	60,000
Total	152,999	0	152,999
Office of Government Machinery (OGM)			
Office of the National Security	2,627,920	2,627,920	0
Office of the President	3,453,488	2,198,657	1,254,831
Regional Co-ordination Council	40,110	0	40,110
Scholarship Secretariat	15,000,000	0	15,000,000
Total	21,121,518	4,826,577	16,294,941
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

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Virtual Ministries for Centralised Transactions			
Non Road Arrears	0	12,000,000	(12,000,000)
Non Road Arrears-OGM	0	9,535,500	(9,535,500)
Subscription	0	244,329	(244,329)
Tax Expenditure (Exemptions)	864,295,600	0	864,295,600
Tax Refund	407,022,568	49,649,095	357,373,473
Total	1,271,318,168	71,428,924	1,199,889,244
 Grand Total	 1,383,924,634	 82,005,862	 1,301,918,772

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY 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	4,446,185	758,499,540
Total	762,945,726	4,446,185	758,499,540
Judicial Service (JS)			
Gen. Admin	38,655,895	0	38,655,895
Total	38,655,895	0	38,655,895
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in IC	213,467	0	213,467
Gen. Admin	81,494,297	0	81,494,297
Ghana Meteorological Agency	885,317	0	885,317
Internal Audit	65,000	0	65,000
National Information Technology Agency	245,873	0	245,873
Postal & Courier Services Regulatory Commission	103,881	0	103,881
Total	83,007,835	0	83,007,835
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	0	118,627,266
Total	118,852,602	0	118,852,602
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Schooling (C	55,000	0	55,000
Council for Technical & Vocational Education & Training	85,448,877	0	85,448,877
Gen. Admin	100,326,525	160,664	100,165,861
Ghana Book Development Council	50,000	0	50,000
Ghana Education Office (GES)	24,566,865	121,110	24,445,755
Ghana Library Board	80,000	0	80,000
Ghana National Commission for UNESCO	50,000	0	50,000
National Inspectorate Board	50,000	0	50,000
National Service Secretariat	1,722,816	0	1,722,816
Non Formal Education	200,000	0	200,000
Planning Budgeting, Monitoring & Evaluation	200,000	0	200,000
Regional/District/School Services	6,231,101	0	6,231,101
Tertiary	1,770,000	0	1,770,000
WAEC (National)	1,518,553	0	1,518,553
Total	222,269,737	281,774	221,987,963

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY 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 Employable Skill	107,436	0	107,436
Labour Department	42,730	0	42,730
Management Development & Productivity Institute (M	544,597	0	544,597
National Vocational Training Institute (NVTI)	611,584	0	611,584
Opportunity Industrialisation center	107,436	0	107,436
Total	2,054,736	0	2,054,736
Ministry of Energy and Petroleum (MENP)			
Headquarters.	1,160,657,159	4,418,958	1,156,238,201
Total	1,160,657,159	4,418,958	1,156,238,201
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	28,916,784	0	28,916,784
Council for Scientific and Industrial Research (C.	498,218	0	498,218
Environmental Protection Agency	23,533,994	0	23,533,994
Ghana Atomic Energy Commission (G.A.E.C)	2,130,926	0	2,130,926
Headquarters	1,693,857	0	1,693,857
School of Nuclear and Allied Sciences	639,463	0	639,463
Town and Country Planning Department (T.C.P.D)	480,660	0	480,660
Total	57,893,903	0	57,893,903
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	10,130,166	1,342,690	8,787,476
Finance Headquarters	10,166,182	0	10,166,182
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	66,030,707	0	66,030,707
Institute of Accountancy Training	140,000	0	140,000
Public Procurement Authority	300,000	0	300,000
Securities and Exchange Commission	230,000	0	230,000
Statistical Service	300,000	0	300,000
Total	88,297,054	1,342,690	86,954,365
Ministry of Fisheries and Aquaculture Development			
Anumabo Fisheries College	4,500,000	0	4,500,000
Fisheries Scientific Survey Division	4,000,000	0	4,000,000
General Administration	85,736,101	239,441	85,496,660
General Administration and Operations	4,640,949	0	4,640,949
Inland and Aquaculture Management Division	1,099,500	0	1,099,500
Marine Fisheries Management Division	3,675,716	0	3,675,716
Monitoring, Control and Surveillance Division	4,200,000	0	4,200,000
Total	107,852,266	239,441	107,612,825

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	5,855,800	0	5,855,800
Animal Production Directorate	1,500,000	0	1,500,000
Crop Services Directorate	40,724,970	0	40,724,970
Directorate of Agric. Extension Services.	8,200,052	0	8,200,052
Finance and Administration	8,524,184	0	8,524,184
Ghana Irrigation Development Authority	57,842,259	1,715,425	56,126,834
Grains and Legumes Dev. Board	70,200	0	70,200
Irrigation Company of Upper Region	186,802	0	186,802
Policy Planning Monitoring and Evaluation	61,245,788	0	61,245,788
Regional Agric Development Unit	39,134,434	0	39,134,434
Veterinary Services Dept. (Central Administration)	304,776	0	304,776
Total	223,589,265	1,715,425	221,873,840
Ministry of Foreign Affairs and Regional Integration(MFARI)			
America Region Missions	5,582,831	0	5,582,831
Foreign Affairs HQ	15,006,879	0	15,006,879
Total	20,589,710	0	20,589,710
Ministry of Gender, Children and Social Protection (MGCSP)			
Department of Children	1,288,000	0	1,288,000
Department of Women	5,367,094	0	5,367,094
Dept. of Social Welfare General Administration, Budget and P	200,000	0	200,000
Headquarters	16,213,298	0	16,213,298
National Commission of Persons with Disability General Adm	150,000	0	150,000
Total	23,218,392	0	23,218,392
Ministry of Health (MoH)			
Allied Health Professions Council	1,241,450	0	1,241,450
Christian Health Association of Ghana	18,274,319	0	18,274,319
College of Pharmacist	2,127,460	0	2,127,460
Ghana Health Service	447,844,009	0	447,844,009
Health Headquarters	50,408,148	215,187	50,192,961
Psychiatry Hospitals (Tertiary Health Services)	200,000	0	200,000
Regulatory Agencies	25,169,504	0	25,169,504
Subvented Organisations	1,534,380	0	1,534,380
Teaching Hospitals	212,946,790	0	212,946,790
Training Institutions	39,952,374	0	39,952,374
Total	799,698,434	215,187	799,483,246
Ministry of Information and Media Relations (MIMR)			
MAY	627,703	0	627,703
Ghana Broadcasting Corporation (GBC)	10,174,892	0	10,174,892
Ghana News Agency	328,892	0	328,892
Information Services Department	693,883	0	693,883
National Film and Television Institute (NAFTI)	719,958	0	719,958
Total	12,545,328	0	12,545,328

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
Ministry of Interior (MINT)			
Gaming Board	140,000	0	140,000
Ghana Immigration Service	8,854,888	0	8,854,888
Ghana National Fire Service	2,623,963	0	2,623,963
Ghana Police Service	29,027,722	0	29,027,722
Ghana Prisons Service	1,072,249	0	1,072,249
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	1,300,000	0	1,300,000
Nacortc Control Board	200,000	0	200,000
National Commission on Small Arms	350,000	0	350,000
National Disaster Management Organization	500,000	0	500,000
National Peace Council	250,000	0	250,000
Total	44,518,822	0	44,518,822
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	0	1,319,360
General Legal Council	94,694	0	94,694
Law Reform Commission	25,846	0	25,846
Legal Aid Scheme	96,431	0	96,431
Registrar General's Dep't	2,644,461	0	2,644,461
Total	4,719,852	0	4,719,852
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	7,366,061	0	7,366,061
Geological Survey Department	25,000,000	0	25,000,000
Headquarters	53,034,271	0	53,034,271
Lands Commission	17,854,735	0	17,854,735
Minerals Commission	6,133,602	0	6,133,602
O.A.S.L	17,600,407	0	17,600,407
Total	126,989,076	0	126,989,076
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	700,000	0	700,000
Community Development	952,648	0	952,648
Department of Parks and Gardens	700,000	0	700,000
Development Planning Unit	465,000	0	465,000
Environmental Health & Sanitation	600,000	0	600,000
Gen. Admin	55,676,654	0	55,676,654
Inspectorate Division	81,437,272	0	81,437,272
Local Government Service	800,000	0	800,000
Total	141,331,574	0	141,331,574
Ministry of Roads and Highways			
Department of Feeder Roads	78,335,432	19,694,438	58,640,994
Department of Urban Roads	201,639,395	8,247,284	193,392,111
Ghana Highway Authority	381,790,475	15,467,150	366,323,324
Headquarters	436,193	0	436,193
Total	662,201,495	43,408,873	618,792,622

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY 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	0	1,315,546
Ghana Tourist Board	1,389,736	0	1,389,736
Headquarters	102,230	0	102,230
HOTCATT	73,495	0	73,495
Subvented Agencies	2,440,900	0	2,440,900
Total	5,841,818	0	5,841,818
Ministry of Trade and Industry (MoTI)			
CEDECOM	20,000,000	0	20,000,000
Foreign Missions	513,290	0	513,290
Gen. Admin	1,562,693	0	1,562,693
Ghana Export Promotion Authority	344,126	0	344,126
Ghana Standards Board	4,773,476	0	4,773,476
GRATIS	653,840	0	653,840
Industrial Development Division	31,864,059	0	31,864,059
NBSSI	60,642,302	0	60,642,302
Trade Development Division	37,683,421	0	37,683,421
Total	158,037,207	0	158,037,207
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	0	12,410,565
Government Technical Training Centret	1,220,000	0	1,220,000
National Road Safety Commission	110,000	0	110,000
Regional Maritime University	2,000,000	0	2,000,000
Total	66,345,401	6,501,630	59,843,771
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	37,000	0	37,000
Community Water & Sanitation Agency	60,068,599	0	60,068,599
Department of Rural Housing	60,134	0	60,134
Engineers Council	28,938	0	28,938
Gen. Admin (GA)	801,904	0	801,904
Housing	10,000,000	0	10,000,000
Hydrological Services Department	15,980,266	0	15,980,266
Policy Planning, Budgeting, Monitoring and Evaluation (PPM]	150,000	0	150,000
Public Servants Housing Loan Scheme Board	57,911	0	57,911
Public Works Department	89,855,258	9,000,000	80,855,258
Rent Control Department	255,000	0	255,000
Ressearch Statistics and Information Management (RSIM)	45,000	0	45,000
State Owned Enterprise	234,560,894	0	234,560,894
Water Resources Commission	1,141,650	0	1,141,650
Total	413,042,555	9,000,000	404,042,555

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY 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	500,773	0	500,773
Budget and Rating	66,000	0	66,000
Central Administration	29,547,306	0	29,547,306
Disaster Prevention	70,000	0	70,000
Education, Youth and Sports	9,939,903	0	9,939,903
Health	7,789,927	0	7,789,927
Legal	80,000	0	80,000
Physical Planning	817,568	0	817,568
Social Welfare & Community	488,686	0	488,686
Trade, Industry and Tourism	660,000	0	660,000
Transport	250,000	0	250,000
Urban Roads	92,881	0	92,881
Waste Management	188,000	0	188,000
Works	12,233,297	0	12,233,297
Total	62,724,341	0	62,724,341
MMDA TRANSFER			
Urban Roads	2,000,000	0	2,000,000
Total	2,000,000	0	2,000,000
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
Office of Government Machinery (OGM)			
Commissions and Councils	320,000	0	320,000
Ghana AIDS Commission	166,970	0	166,970
Ghana Investment Promotion Centre (GIPC)	246,033	0	246,033
Office of Head of Civil Service(OHCS)	300,000	1,404,568	(1,104,568)
Office of the President	13,369,648	0	13,369,648
Regional Co-ordination Council	446,830	0	446,830
Savannah Accelerated Development Authority (SADA)	20,000,000	0	20,000,000
Scholarship Secretariat	200,000	0	200,000
Total	35,049,481	1,404,568	33,644,913

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Parliament of Ghana			
General Operations	46,301,570	0	46,301,570
Library, Research and Information Services	1,004,848	0	1,004,848
Total	47,306,418	0	47,306,418
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 Vote-02	641,435	0	641,435
Contingency Vote-03	25,924,025	0	25,924,025
GIFMIS-Assets	8,180,166	0	8,180,166
Non Road Arrears	2,584,465,519	0	2,584,465,519
Non Road Arrears-CAGD	0	3,818,505	(3,818,505)
Non Road Arrears-MENP	0	17,347,896	(17,347,896)
Non Road Arrears-MINT	0	6,010,000	(6,010,000)
Non Road Arrears-MLGRD	0	5,174,335	(5,174,335)
Non Road Arrears-MoD	0	11,902,964	(11,902,964)
Non Road Arrears-NDPC	0	276,823	(276,823)
Road Arrears	231,727,496	0	231,727,496
Road Arrears-MRH	0	158,258,968	(158,258,968)
Total	2,850,938,641	202,789,491	2,648,149,150
Grand Total	8,374,000,990	275,764,221	8,098,236,769