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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
MCTA	Ministry of Chieftaincy and Traditional Affairs

## ACRONYMS

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 JANUARY 31, 2015

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	935,717,293	643,147,619	39	(292,569,674)
INDIRECT TAX	3	1,085,088,985	741,945,938	45	(343,143,047)
GRANTS	5	129,231,167	0	0	(129,231,167)
NON-TAX REVENUE	6	438,898,622	171,019,916	10	(267,878,706)
NHIL	7	98,806,243	33,275,900	2	(65,530,343)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	52,505,400	3	52,505,400
RECOVERIES	10	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>2,687,742,310</b>	<b>1,641,894,773</b>	<b>100</b>	<b>(1,045,847,536)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	1,049,808,066	645,994,250	53	403,813,816
GOODS AND SERVICES	12	483,018,023	22,104,051	2	460,913,971
NON-FINANCIAL ASSETS	13	666,959,523	1,619	0	666,957,905
INTEREST	14	798,098,039	451,885,441	37	346,212,597
GOVERNMENT SUBSIDIES	15	0	0	0	0
SOCIAL BENEFITS	16	100,468,696	0	0	100,468,696
OTHER EXPENSES	17	133,165,997	16,429,100	1	116,736,897
LOAN REPAYMENTS	18	233,269,042	2,586,291	0	230,682,750
OTHER PAYMENTS	19	203,651,524	89,472,361	7	114,179,164
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMEN'	21	0	0	0	0
<b>TOTAL PAYMENTS</b>		<b>3,668,438,910</b>	<b>1,228,473,114</b>	<b>100</b>	<b>2,439,965,796</b>

NET CHANGE IN STOCK OF CASH

**413,421,659**

CASH/BANK BALANCE AS AT BEGINNING

**90,532,711**

CASH/BANK BALANCE AS AT END

**503,954,370**

## SUMMARY YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE PERIOD ENDED JANUARY 31, 2015

	ANNUAL	MONTHLY	ACTUAL	YTD ACTUAL		YTD
	BUDGET	BUDGET	MONTH	JANUARY	%	VARIANCE
	A	B	C	D		E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	11,228,607,519	935,717,293	643,147,619	643,147,619	39	(292,569,674)
INDIRECT TAX	13,021,067,817	1,085,088,985	741,945,938	741,945,938	45	(343,143,047)
GRANTS	1,550,774,000	129,231,167	0	0	0	(129,231,167)
NON-TAX REVENUE	5,266,783,466	438,898,622	171,019,916	171,019,916	10	(267,878,706)
NHIL	1,185,674,914	98,806,243	33,275,900	33,275,900	2	(65,530,343)
LOANS RECEIVED	0	0	0	0	0	0
NET TREASURY OPERATIONS	0	0	52,505,400	52,505,400	3	52,505,400
RECOVERIES	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>32,252,907,716</b>	<b>2,687,742,310</b>	<b>1,641,894,773</b>	<b>1,641,894,773</b>	<b>100</b>	<b>(1,045,847,536)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	1,049,808,066	645,994,250	645,994,250	53	403,813,816
GOODS AND SERVICES	5,796,216,275	483,018,023	22,104,051	22,104,051	2	460,913,971
NON-FINANCIAL ASSETS	8,003,514,281	666,959,523	1,619	1,619	0	666,957,905
INTEREST	9,577,176,464	798,098,039	451,885,441	451,885,441	37	346,212,597
GOVERNMENT SUBSIDIES	0	0	0	0	0	0
SOCIAL BENEFITS	1,205,624,350	100,468,696	0	0	0	100,468,696
OTHER EXPENSES	1,597,991,959	133,165,997	16,429,100	16,429,100	1	116,736,897
LOAN REPAYMENTS	2,799,228,500	233,269,042	2,586,291	2,586,291	0	230,682,750
OTHER PAYMENTS	2,443,818,293	203,651,524	89,472,361	89,472,361	7	114,179,164
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	0	0	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>44,021,266,919</b>	<b>3,668,438,910</b>	<b>1,228,473,114</b>	<b>1,228,473,114</b>	<b>100</b>	<b>2,439,965,796</b>
<b>NET CHANGE IN STOCK OF CASH</b>	<b>(11,768,359,203)</b>	<b>(980,696,600)</b>	<b>413,421,659</b>	<b>413,421,659</b>		<b>(3,485,813,332)</b>

# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED JANUARY 31, 2015

		BUDGET	ACTUAL	ACTUAL
	NOTES	GH¢	CURRENT	PREVIOUS
			GH¢	GH¢
<b>REVENUE</b>				
DIRECT TAX	2	935,717,293	643,147,619	513,909,621
INDIRECT TAX	3	1,083,540,890	740,397,843	596,977,432
GRANTS	5	129,231,167	0	0
NON-TAX REVENUE	6	438,898,622	171,019,916	189,476,732
<b>TOTAL REVENUE</b>		<b>2,587,387,972</b>	<b>1,554,565,379</b>	<b>1,300,363,785</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	1,049,808,066	935,099,451	901,764,631
GOODS AND SERVICES	12	483,018,023	22,104,051	4,204,299
INTEREST	14	798,098,039	451,885,441	0
GOVERNMENT SUBSIDIES	15	0	0	0
SOCIAL BENEFITS	16	100,468,696	0	0
OTHER EXPENSES	17	133,165,997	16,429,100	0
FOREIGN FINANCED INVESTMENT	21	0	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
<b>TOTAL EXPENDITURE</b>		<b>2,564,558,820</b>	<b>1,425,518,044</b>	<b>905,968,931</b>
<b>SURPLUS/(DEFICIT)</b>		<b>22,829,152</b>	<b>129,047,334</b>	<b>394,394,854</b>

## SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED JANUARY 31, 2015

	ANNUAL	YTD	ACTUAL	YTD ACTUAL		YTD
	BUDGET	BUDGET	MONTH	NOVEMBER	%	VARIANCE
	A	B	C	D		E=A-D
<b>REVENUE</b>						
DIRECT TAX	11,228,607,519	935,717,293	643,147,619	643,147,619	41	(292,569,674)
INDIRECT TAX	13,002,490,683	1,083,540,890	740,397,843	740,397,843	48	(343,143,047)
GRANTS	0	0	0	0	0	0
NON-TAX REVENUE	5,266,783,466	438,898,622	171,019,916	171,019,916	11	(267,878,706)
<b>TOTAL</b>	<b>29,497,881,668</b>	<b>2,458,156,806</b>	<b>1,554,565,379</b>	<b>1,554,565,379</b>	<b>100</b>	<b>(903,591,427)</b>
					0	
<b>EXPENDITURE</b>						
	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	1,049,808,066	935,099,451	935,099,451	66	114,708,615
GOODS AND SERVICES	5,796,216,275	483,018,023	22,104,051	22,104,051	2	460,913,971
INTEREST	5,796,216,275	483,018,023	451,885,441	451,885,441	32	31,132,582
GOVERNMENT SUBSIDIES	9,577,176,464	798,098,039	0	0	0	798,098,039
SOCIAL BENEFITS	1,205,624,350	100,468,696	0	0	0	100,468,696
OTHER EXPENSES	1,597,991,959	133,165,997	16,429,100	16,429,100	1	116,736,897
FOREIGN FINANCED INVESTMEN	0	0	0	0	0	0
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
<b>TOTAL</b>	<b>36,570,922,121</b>	<b>3,047,576,843</b>	<b>1,425,518,044</b>	<b>1,425,518,044</b>	<b>100</b>	<b>1,622,058,799</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(7,073,040,453)</b>	<b>(589,420,038)</b>	<b>129,047,334</b>	<b>129,047,334</b>		<b>(2,525,650,226)</b>

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JANUARY 31, 2015

		2015 GH¢	2014 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	1,385,093,557	1,126,641,304
Grants	5	0	0
Non-Tax Revenue	6	171,019,916	189,476,732
NHIL	7	33,275,900	90,516,103
<b>Total Receipt</b>		<b>1,589,389,373</b>	<b>1,406,634,139</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(645,994,250)	(648,875,199)
Goods and Services	12	(22,104,051)	(4,204,299)
Interest	14	(451,885,441)	0
Government Subsidies	15	0	0
Social Benefit	16	0	0
Other Expenses	17	(16,429,100)	0
Other Payments	19	(89,472,361)	(48,210,776)
Foreign Financed Investment	21	0	0
<b>Total Payment</b>		<b>(1,225,885,204)</b>	<b>(701,290,275)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>363,504,169</b>	<b>705,343,864</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
<b>Acquisition</b>	13	(1,619)	0
<b>Disposal of Non Current Asset</b>			
Fixed Asset		0	0
Inventory		0	0
Work-In Progress			
<b>TOTAL DISPOSAL OF NON-CURRENT ASSET</b>		<b>0</b>	<b>0</b>
<b>Net cashflow from investment in Non Current Assets</b>		<b>(1,619)</b>	<b>0</b>



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED JANUARY 31, 2015

		2015 GH¢	2014 GH¢
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>			
<b>Acquisition of Financial assets</b>	<b>22</b>		
Loans		0	0
Shares and other equity		0	0
Advances		0	(7,373)
<b>Total Acquisition Financial Assets</b>		<b>0</b>	<b>(7,373)</b>
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares		0	0
Loans		-	0
Shares and other equity		0	0
Advances		0	507,873
<b>Total Disposal/Recovery of Financial assets</b>		<b>0</b>	<b>507,873</b>
<b>Net cashflow from investment in financial assets</b>		<b>0</b>	<b>500,499</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	3,449,644,405	1,847,754,650
Outflow	9	(3,397,139,004)	(1,715,036,405)
<b>Net Incurrence of Domestic Liability</b>		<b>52,505,400</b>	<b>132,718,245</b>
<b>EXTERNAL</b>			
Inflow	8	0	0
Outflow	18	(2,586,291)	0
<b>Net Incurrence of Foreign Liability</b>		<b>(2,586,291)</b>	<b>0</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>49,919,109</b>	<b>132,718,245</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>413,421,659</b>	<b>838,562,608</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>90,532,711</b>	<b>(2,895,750,794)</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>503,954,370</b>	<b>(2,057,188,186)</b>

# BALANCE SHEET AS AT JANUARY 31, 2015

	NOTES	2,015 GH¢	2,014 GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	503,954,371	(2,057,188,186)
Receivables	25	5,976,745	10,178,604
Prepayments	26	1,350	15,294,756
<b>TOTAL CURRENT ASSET</b>		<b>509,932,466</b>	<b>(2,031,714,826)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,466,075,461	1,420,714,545
Equity Investments	28	1,894,989,418	1,819,876,561
Infrastructure, plant and Equipment	29	3,523,000,508	2,652,966,259
Work In-Progress	30	1,353,179,741	1,819,972,930
Intangible Assets	31	6,745,558	0
<b>TOTAL NON-CURRENT ASSET</b>		<b>8,243,990,686</b>	<b>7,713,530,294</b>
<b>TOTAL ASSET</b>		<b>8,753,923,152</b>	<b>5,681,815,469</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	732,846,333	1,563,391,812
Deposits and Other Trust Monies	33	1,346,653,202	2,285,788,754
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,079,499,536</b>	<b>3,849,180,565</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	33,149,582,776	25,185,166,351
External	35	40,895,115,901	25,349,239,002
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>74,044,698,677</b>	<b>50,534,405,353</b>
<b>TOTAL LIABILITIES</b>		<b>76,124,198,212</b>	<b>54,383,585,918</b>
<b>NET ASSETS</b>		<b>(67,370,275,060)</b>	<b>(48,701,770,450)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		129,047,334	394,394,854
Accumulated Surpluses / (Deficits)		(67,499,322,394)	(49,096,165,304)
<b>NETWORTH</b>		<b>(67,370,275,060)</b>	<b>(48,701,770,450)</b>

GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

# 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

In preparing the Financial Statements, the Controller and Accountant General (CAG) who is the Chief Accounting Officer of Government of Ghana takes cognizance of the 1992 Constitution and the Financial Administration Act 2003, Act 654 and its accompanying Regulation 2004. These statutes form the legal framework governing financial management of the Government of Ghana and also **define** the scope of the financial statements to be prepared by the CAG which covers only the Consolidated Fund

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

#### 1.2 Basis of Preparation

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

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

#### 1.3 Transactions denominated in foreign currency

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

#### 1.4 Comparative Figures

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

## 1.5 Assets and services received in kind

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

## 1.5 Revenue

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

## 1.6 Expenditure

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

## 1.7 Assets

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

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

## 1.8 Loans Received.

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

## 1.9 Investments

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

### **1.10 Provisions**

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

### **1.11 Cash and Cash equivalent.**

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

### **1.12 Project loans and grants**

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

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	639,465,746	163,318,544
Paid by Corporations	0	328,881,344
Miscellaneous	3,681,873	21,709,733
<b>Total</b>	<b>643,147,619</b>	<b>513,909,621</b>
<b>Less</b>		
DACF	0	0
<b>Total Revenue</b>	<b>643,147,619</b>	<b>513,909,621</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	223,608,486	126,472,491
Excises	31,790,307	40,399,685
Customs and Other Import Duties	484,999,050	430,105,256
Taxes on Exports	0	0
Levies	1,548,095	15,754,251
<b>Total Receipts</b>	<b>741,945,938</b>	<b>612,731,683</b>
<b>Less:</b>		
GETFund	0	0
Petroleum Fund	1,548,095	15,754,251
<b>Total</b>	<b>1,548,095</b>	<b>15,754,251</b>
<b>Total Tax Revenue</b>	<b>740,397,843</b>	<b>596,977,432</b>
<b>4 Taxes</b>		
Directs Taxes	643,147,619	513,909,621
Indirect Taxes	741,945,938	612,731,683
<b>Total</b>	<b>1,385,093,557</b>	<b>1,126,641,304</b>
<b>5 GRANT</b>		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Non Project Type	0	0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>

# NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	144,701,156	127,542,131
Sales of goods and services	22,588,903	54,711,517
Fines, penalties, and forfeiture	3,722,883	887,801
Miscellaneous and unidentified	6,974	6,335,283
<b>Total</b>	<b>171,019,916</b>	<b>189,476,732</b>
<b>7 NHIL</b>		
SSNIT	0	36,905,825
Domestic	33,257,382	21,601,134
Import	18,518	32,009,145
<b>Total</b>	<b>33,275,900</b>	<b>90,516,103</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total External Borrowings</b>	<b>0</b>	<b>0</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	3,320,921,324	1,748,106,599
Medium Term Borrowings	41,332,119	93,992,428
Stocks and Bonds (long Term)	87,390,962	5,655,623
<b>Treasury Bills Issued</b>	<b>3,449,644,405</b>	<b>1,847,754,650</b>
Short Term Borrowing	2,747,483,505	1,486,036,214
Medium Term Borrowings	93,992,428	221,591,785
Long Term Borrowing	555,663,071	7,408,406
<b>Treasury Bills Redeemed</b>	<b>3,397,139,004</b>	<b>1,715,036,405</b>
<b>Net Treasury Operations</b>	<b>52,505,400</b>	<b>132,718,245</b>
<b>10 RECOVERIES</b>		
Loans	0	0
Advances	0	507,873
Equity Investment	0	0
<b>Total</b>	<b>0</b>	<b>507,873</b>
<b>11 COMPENSATION OF EMPLOYEES</b>		

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
Established Position	816,384,811	752,693,965
Non Established Post	129	0
Allowances	7,132	0
*National Pension Contribution	118,707,379	149,070,666
<b>Total</b>	<b>935,099,451</b>	<b>901,764,631</b>
Less		
<b>Unpaid Compensation of Employees</b>		
5.5% SSF Accrued for the year	22,159,574	22,165,958
13.5% SSF Accrued for the year	60,903,563	54,842,032
PAYE	87,900,545	75,725,233
Deposits	117,107,892	99,725,230
Staff Advances	346,756	0
Salary Advances	22,578	0
Rent % Rates Deduction	580,763	430,978
10% SAL CUT	83,531	
<b>Total Payments</b>	<b>645,994,250</b>	<b>648,875,199</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	60,904,237	54,842,032
Gratuity	10,662,226	11,973,329
Pension	47,140,917	60,089,347
<b>Total</b>	<b>118,707,379</b>	<b>126,904,708</b>

### 12 GOODS AND SERVICES

Materials and Office Consumables	21,865,543	156,405
Utilities	232,309	0
General Cleaning	158	0
Rentals	616	0
Travel and Transport	2,981	0
Repairs and Maintenance	674	0
Training, Seminar and Confer	15	1,041,462
Consultancy Expenses	420	3,006,432
Special Services	446	0
Other Charges and Fees	889	0
Emergency Services	0	0
Insurance	0	0
Statutory transfers	0	0
<b>Total</b>	<b>22,104,051</b>	<b>4,204,299</b>

### 13 NON-FINANCIAL ASSETS



## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
Fixed asset	1,619	0
Work In Progress	0	0
Intangible Asset	0	0
<b>Total</b>	<b>1,619</b>	<b>0</b>
<b>Less:</b>		
Unpaid Non-Financial Asset		0
<b>Total Payments</b>	<b>1,619</b>	<b>0</b>
<b>14 INTEREST</b>		
Non Residents	0	0
Residents	451,885,441	0
<b>Total</b>	<b>451,885,441</b>	<b>0</b>
<b>Less:</b>		
Unpaid Interest		
<b>Total Payments</b>	<b>451,885,441</b>	<b>0</b>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Subsidies	0	0
<b>Total Payments</b>	<b>0</b>	<b>0</b>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	0
Employer social benefits in Cash	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Less:</b>		
Unpaid Social Benefits	0	0
<b>Total Payment</b>	<b>0</b>	<b>0</b>
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	0	0

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	0
Awards & Rewards	0	0
Donations	15,700	0
Contributions	0	0
Tuition Fees	0	0
Special Operations	16,413,400	0
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
Duty Refund (GRA)	0	0
Grants to Households	0	0
Rent	0	0
<b>Total</b>	<b>16,429,100</b>	<b>0</b>
Less:		
Unpaid Other Expenditure	0	0
<b>Total Payments</b>	<b>16,429,100</b>	<b>0</b>
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	0	0
Multilateral Loans	2,586,291	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
<b>Total</b>	<b>2,586,291</b>	<b>0</b>
<b>19 OTHER PAYMENTS</b>		
Prepayments	1,350	7,373
GET Fund	0	52,049,166
District Assembly Common Fund	26,844,842	0
Road Fund	0	0
Energy Fund	0	0
Petroluem Fund	0	0
Deposits	0	0
P.A.Y.E	0	0
NHIL	35,000,000	0
SSNIT	0	431,187
Staff Advances	0	0
Salary Advances	0	0
Special funds	0	0
Rates and Rent Deduction	0	0
<b>Total</b>	<b>61,846,192</b>	<b>52,487,726</b>
Less:		
Accounts Payable	(27,626,169)	(4,269,576)
<b>Total</b>	<b>89,472,361</b>	<b>48,218,150</b>

# NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>20 FINANCIAL ASSET</b>		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>21 FOREIGN FINANCED INVESTMENT</b>		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	0	7,373
<b>Total</b>	<b>0</b>	<b>7,373</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	0
Shares and other equity	0	0
Advances	0	507,873
<b>Total</b>	<b>0</b>	<b>507,873</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(8,348,941,688)	41,500,291
MDA Sub-CF Accounts	982,677,048	(1,766,393)
Regional Sub-CF Accounts	(812,329)	7,726,616
MMDA Sub-CF Accounts	121,780,803	9,688,357
Tax Revenue Accounts	2,958,643,020	(757,802,745)
NTR Revenue Accounts	11,928,993	153,268,540
Special Accounts	4,776,248,151	(1,509,802,852)
Domestic Commercial Institution	2,430,373	0
<b>Total</b>	<b>503,954,371</b>	<b>(2,057,188,186)</b>
<b>25 Current Receivables</b>		
Vehicle Advances	4,401,433	8,552,334
Special Advances	327,584	374,638
Salary Advances	256,877	260,780
Departmental Revolving Fund	990,852	990,852
<b>Total</b>	<b>5,976,745</b>	<b>10,178,604</b>

# NOTES TO THE ACCOUNTS

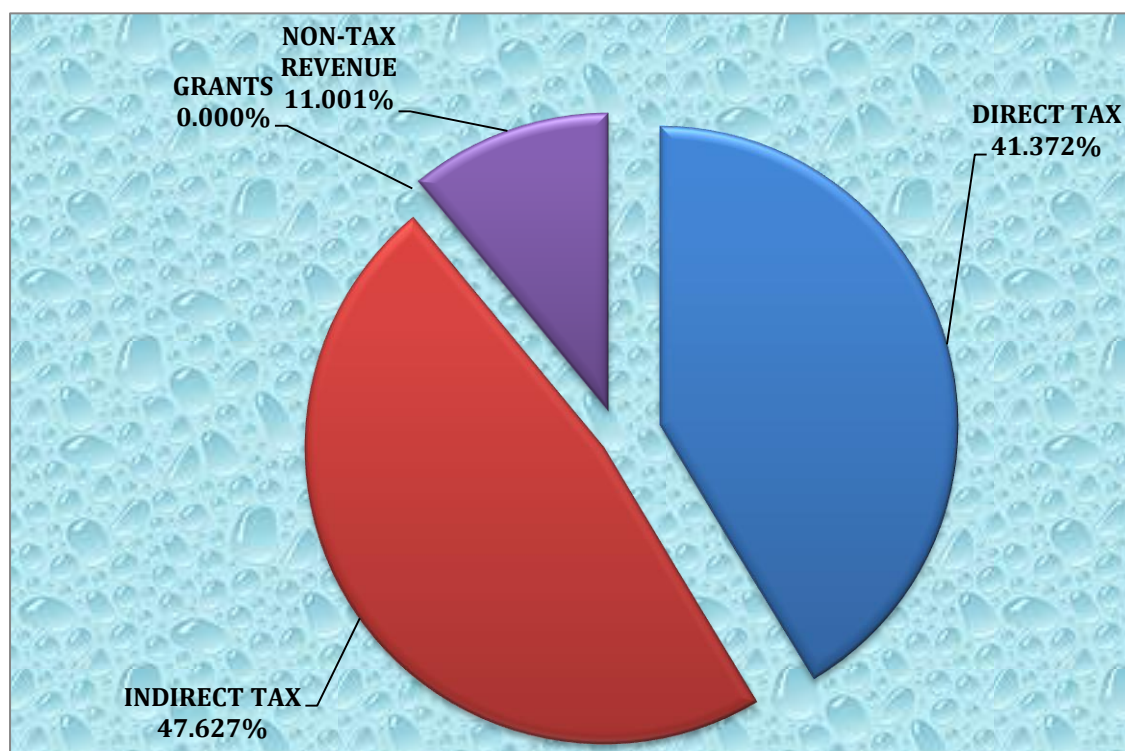
	2015 GH¢	2014 GH¢
<b>26 Prepayments</b>	<b>1,350</b>	<b>15,294,756</b>
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	645,215,222	638,504,348
Companies	921,980	921,980
Foreign Governments / Agencies	664,670,502	629,047,051
General	246,980,775	243,954,183
Miscellaneous	8,482,555	8,482,555
<b>Total</b>	<b>1,566,271,034</b>	<b>1,520,910,117</b>
Provisions	(100,195,572)	(100,195,572)
<b>Total</b>	<b>1,466,075,461</b>	<b>1,420,714,545</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	6,985,408	1,812,678,563
Trust	57,015,828	5,172,472
International Agencies	1,833,946,418	4,983,761
<b>Total</b>	<b>1,897,947,654</b>	<b>1,822,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,894,989,418</b>	<b>1,819,876,561</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	33,712,515	42,642,907
Non Residential Buildings	171,869,401	137,639,673
Other structures	1,315,448,021	559,236,114
Transport Equipment	342,970,928	163,999,327
Other machinery and equipment	1,218,116,337	1,164,455,444
Infrastructure Assets	872,866,106	748,705,507
<b>Total</b>	<b>3,954,983,309</b>	<b>2,816,678,972</b>
<b>Less:</b>		
Accumulated Depreciation	431,982,801	163,712,713
<b>Net Book Value</b>	<b>3,523,000,508</b>	<b>2,652,966,259</b>
<b>30 Work - In - Progress</b>		
Dwellings	114,102,645	112,931,079
Non Residential Buildings	204,458,121	109,298,651
Other structures	811,986,725	692,104,932
Transport Equipment	2,625,894	29,938,323
Other machinery and equipment	0	260,464,625
Infrastructure Assets	220,006,357	615,235,320
<b>Total</b>	<b>1,353,179,741</b>	<b>1,819,972,930</b>

## NOTES TO THE ACCOUNTS

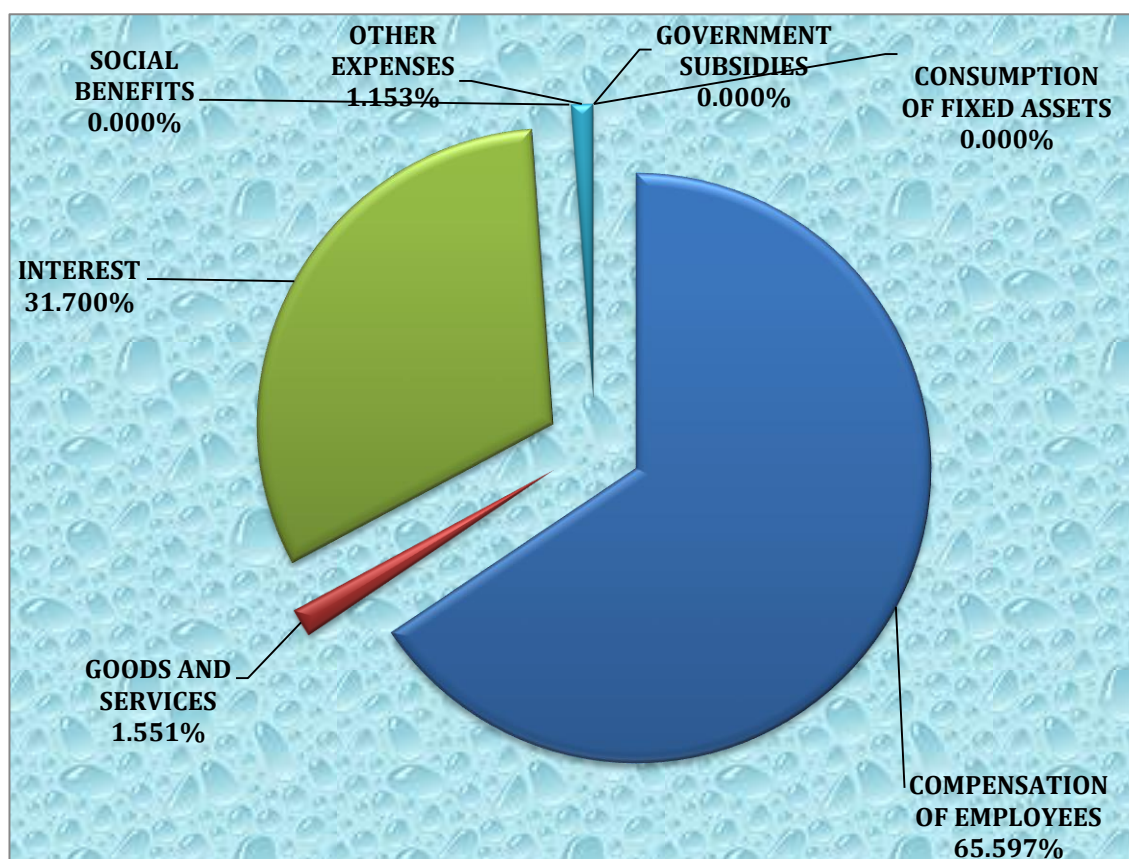
	2015 GH¢	2014 GH¢
<b>31 Intangible Asset</b>		
Computer Software	6,745,558	0
<b>Total</b>	<b>6,745,558</b>	<b>0</b>
<b>32 Payables</b>		
Supplier	44,520,094	484,407,435
Withholding	1,058,490	1,520,811
P.A.Y.E	173,499,699	174,587,387
Staff Advances	346,756	0
Salary Advances	22,578	0
SSNIT	512,734,422	902,876,180
Rent and Rates	580,763	0
10% Political Appointees	83,531	0
<b>Total</b>	<b>732,846,333</b>	<b>1,563,391,812</b>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	402,066,007	407,576,494
NHIL	277,046,653	463,195,949
DACF	675,109,581	410,190,716
Petroleum Fund & Road Fund	(131,490,250)	902,876,180
Deposits	121,984,977	100,909,638
Special funds	1,039,777	1,039,777
10% Political Appointees fund	896,457	1,470,755
<b>Total</b>	<b>1,346,653,202</b>	<b>2,285,788,754</b>
<b>34 Domestic Borrowing</b>	<b>33,149,582,776</b>	<b>25,185,166,351</b>
<b>35 External Borrowing</b>	<b>40,895,115,901</b>	<b>25,349,239,002</b>

## ANALYSIS OF REVENUE AND EXPENDITURE

### REVENUE BY ITEM



### EXPENDITURE BY ITEM



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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Audit Service(AS)</b>			
Direct Audit	4,212,476	0	4,212,476
Central Gov't Audit Dept.	15,205,539	0	15,205,539
Finance and Administration	25,373,864	6,917,987	18,455,877
Performance & Special Audit	4,562,956	0	4,562,956
Regional, District Audits & EIDA	56,128,341	0	56,128,341
<b>Total</b>	<b>105,483,176</b>	<b>6,917,987</b>	<b>98,565,189</b>
<b>CHRAJ (CHRAJ)</b>			
Administrative Justice Department	12,954,458	0	12,954,458
<b>Total</b>	<b>12,954,458</b>	<b>0</b>	<b>12,954,458</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	222,850	31,203	191,647
<b>Total</b>	<b>222,850</b>	<b>31,203</b>	<b>191,647</b>
<b>Electoral Commission</b>			
Headquarters	18,476,918	1,567,487	16,909,432
<b>Total</b>	<b>18,476,918</b>	<b>1,567,487</b>	<b>16,909,432</b>
<b>General Government Services</b>			
Reserve Fund	108,840,764	0	108,840,764
<b>Total</b>	<b>108,840,764</b>	<b>0</b>	<b>108,840,764</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	132,432,924	7,098,867	125,334,057
<b>Total</b>	<b>132,432,924</b>	<b>7,098,867</b>	<b>125,334,057</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,361,351	95,891	1,265,461
Gen. Admin	2,124,513	119,836	2,004,677
Gen. Admin & Finance	35,363	0	35,363
Ghana Broadcasting Corporation	8,624,987	2,541,991	6,082,996
Ghana Meteorological Agency	19,209,593	497,951	18,711,642
Human Resource	199,080	0	199,080
Information Service Department	32,118,331	1,279,106	30,839,225
Internal Audit	388,957	0	388,957
National Information Technology Agency	265,198	258,559	6,639
Poastal & Courier Services Regulatory Comm	171,346	10,607	160,739
PPME	184,863	178,067	6,795
<b>Total</b>	<b>64,683,582</b>	<b>4,982,007</b>	<b>59,701,574</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	11,341,812	786,754	10,555,057
National House of Chiefs	6,784,548	864,296	5,920,252
<b>Total</b>	<b>18,126,360</b>	<b>1,651,051</b>	<b>16,475,309</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	611,722,931	44,271,459	567,451,471
Ghana Armed Forces	3,208,915	1,254,925	1,953,989
<b>Total</b>	<b>3,208,915</b>	<b>45,526,385</b>	<b>569,405,461</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Or	223,180	0	223,180
Council for Technical & Vocational Education	612,802	58,780	554,022
Gen. Admin	3,246,042	146,883	3,099,159
Ghana Book Development Council	225,223	0	225,223
Ghana Education Service (GES)	36,130,021	0	36,130,021
Ghana Library Board	5,941,141	399,848	5,541,293
Ghana National Commission for UNESCO	292,090	0	292,090
National Council for Curriculum and Assessm	16,321,880	0	16,321,880
National Inspectorate Board	112,817	28,234	84,583
National Service Secretariat	340,935,423	25,012,519	315,922,904
National Teaching Council	429,778		429,778
Non Formal Education	30,287,588	2,904,834	27,382,754
Regional/District/School Services	3,496,125,616	355,411,126	3,140,714,490
Statistics, Research, Information & Public Rel	119,318		119,318
Tertiary	964,632,691	14,943,315	949,689,376
WAEC (INTERNATIONAL)	11,974,480	0	11,974,480
WAEC (National)	6,756,765	0	6,756,765
<b>Total</b>	<b>4,914,366,857</b>	<b>398,905,539</b>	<b>4,515,461,318</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	3,687,634	317,266	3,370,369
Dept. of Factories Inspectorate	998,545	0	998,545
Dept. of Factories Inspectorate	128,604	75,663	52,941
Fair Wages and Salaries Commission	1,630,367	251,846	1,378,520
Ghana Cooperative Council	1,101,780	0	1,101,780
Headquarters	4,396,594	100,434	4,296,161
Integrated Community Centeres For Employe	3,319,612	389,786	2,929,827
Labour Department	1,594,450	298,536	1,295,914
Management Development & Productivity In	3,645,469	104,723	3,540,746
National Vocational Training Institute (NVTI)	8,604,182	771,724	7,832,458
Opportunity Industrialisation center	1,027,264	79,305	947,959
Organisation of African Trade Unioin Unity	107,691	31,934	75,757
<b>Total</b>	<b>30,242,193</b>	<b>2,421,217</b>	<b>27,820,976</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	2,501,901	151,054	2,350,848
Headquarters.	1,462,189	195,999	1,266,190
Petroleum Commission	6,366,007	0	6,366,007
<b>Total</b>	<b>10,330,097</b>	<b>347,053</b>	<b>9,983,044</b>



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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Council for Scientific and Industrial Research	1,890,494	0	1,890,494
MESTI Headquarters	5,390,000		5,390,000
Council for Scientific and Industrial Research	88,228,507	6,912,666	81,315,840
Environmental Protection Agency	28,427,131	473,245	27,953,887
Ghana Atomic Energy Commission (G.A.E.C)	12,340,000	2,638,453	9,701,547
Headquarters	2,521,869	123,098	2,398,771
MESTI Headquarters	1,202,000		1,202,000
<b>Total</b>	<b>138,798,000</b>	<b>10,147,462</b>	<b>128,650,538</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	109,329,341	6,101,974	103,227,366
Finance Headquarters	15,105,661	1,693,580	13,412,081
Financial Intelligence Centre	2,262,634	0	2,262,634
Ghana Revenue Authority	389,455,825	9,620	389,446,206
Institute of Accountancy Training	562,268	0	562,268
Public Procurement Authority	2,229,268	168,218	2,061,050
Securities and Exchange Commission	1,877,864	110,211	1,767,653
Statistical Service	11,116,322	682,053	10,434,269
<b>Total</b>	<b>531,939,183</b>	<b>8,765,655</b>	<b>523,173,527</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	606,275	0	606,275
General Administration	234,620	0	234,620
General Administration and Operations	3,524,481	3,178,088	346,393
Inland and Aquaculture Management Division	306,849	0	306,849
Marine Fisheries Management Division	169,396	0	169,396
Monitoring, Control and Surveillance Division	333,629	0	333,629
Regional Operations Ashanti	209,681	0	209,681
Regional Operations Brong Ahafo	335,543	0	335,543
Regional Operations Central	194,959	0	194,959
Regional Operations Eastern	229,060	0	229,060
Regional Operations Greater Accra	117,862	0	117,862
Regional Operations Northern	241,021	0	241,021
Regional Operations Upper East	397,924	0	397,924
Regional Operations Upper West	146,361	0	146,361
<b>Total</b>	<b>7,047,661</b>	<b>3,178,088</b>	<b>3,869,573</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	740,394	83,243	657,151
Animal Production Directorate	2,351,175	198,353	2,152,822
Crop Services Directorate	1,535,966	167,171	1,368,795
Directorate of Agric. Extension Services.	46,381	33,591	12,789
Finance and Administration	717,590	75,713	641,876
Ghana Irrigation Development Authority	4,550,865	345,991	4,204,874
Ghana Permanent Representative in Rome	1,388,062	31,994	1,356,068
Grains and Legumes Dev. Board	12,890,325	107,449	12,782,875
Human Resource Development Management	1,204,755	618,687	586,067
Irrigation Company of Upper Region	874,032	105,559	768,474
ONCHO	48,278		48,278
Plant Protection & Regulatory Services (PPRS)	1,091,487	429,036	662,451
Policy Planning Monitoring and Evaluation	9,046,557	88,068	8,958,490
Regional Agric Development Unit	630,925	98,705	532,220
Statistics Research and Information Dept	764,737	52,402	712,335
Vertirinary Council	14,933,645	0	14,933,645
Veterinary Services Dept	347,331	0	347,331
<b>Total</b>	<b>53,162,504</b>	<b>2,435,963</b>	<b>50,726,542</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	43,727,222	2,895,280	40,831,942
America Region Missions	27,777,010	1,378,803	26,398,207
Europe Region Missions	56,353,769	2,685,374	53,668,394
Foreign Affairs HQ	8,172,329	687,546	7,484,783
Middle East and Asia Region Missions	34,991,841	1,580,473	33,411,368
Subvented Organisation	2,321,310	35,067	2,286,243
<b>Total</b>	<b>173,343,480</b>	<b>9,262,543</b>	<b>164,080,937</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	380,084	22,728	357,356
Ashanti Mampong Babies Home Gen Admin	170,502	0	170,502
Department of Children	994,084	64,434	929,650
Department of Women	1,058,093	60,568	997,525
Dept. of Social Welfare	787,610	0	787,610
Dept. of Social Welfare General Administratic	8,337,189	1,393,877	6,943,312
Headquarters	938,749	58,888	879,861
Jachie Training College Gen Admin Bosomtwa	176,714	14,812	161,903
Jirapa Orphanage Gen Admin Jirapa	20,711	5,169	15,543
National Commision of Persons with Disabill	437,237	2,943	434,293
School of Social Work Gen Admin	424,800	0	424,800
<b>Total</b>	<b>13,725,775</b>	<b>1,623,419</b>	<b>12,102,356</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	275,608	0	275,608
Christian Health Association of Ghana	338,840,952	20,975,698	317,865,253
College of Pharmacist	137,669	0	137,669
Ghana Health Service	664,817,021	94,676,203	570,140,818
Health Headquarters	6,811,242	1,528,099	5,283,143
Office of the Chief Director	8,898	0	8,898
Office of the Minister	570,893	0	570,893
Procurement and Supplies	20,401,953	0	20,401,953
Psychiatry Hospitals (Tertiary Health Service	41,123,171	5,343,899	35,779,271
Regulatory Agencies	27,017,899	3,182,855	23,835,043
Subvented Organisations	33,715	440,612	391,767,940
Teaching Hospitals	392,208,552	12,520,951	28,086,009
Training Institutions	40,606,960	5,963,391	34,643,569
<b>Total</b>	<b>1,532,854,532</b>	<b>144,631,709</b>	<b>1,428,796,069</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	360,582	23,122	337,460
Ghana Immigration Service	93,824,876	6,244,544	87,580,332
Ghana National Fire Service	147,369,641	13,117,629	134,252,012
Ghana Police Service	657,368,912	53,886,653	603,482,258
Ghana Prisons Service	112,027,535	9,821,364	102,206,172
Ghana Refugee Board	657,000	0	657,000
Interior Headquarters	1,401,059	83,786	1,317,273
Nacortc Control Board	18,160,000	1,023,670	17,136,330
National Commission on Small Arms	500,000	25,543	474,456
National Disaster Management Organization	50,436,442	8,617,348	41,819,094
National Peace Council	2,907,292	83,246	2,824,046
<b>Total</b>	<b>1,085,013,340</b>	<b>92,926,907</b>	<b>992,086,433</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	29,574,069	771,986	28,802,083
CopyRight Office	579,975	18,193	561,782
Council for Law Reporting	2,004,912	57,386	1,947,526
Economic and Organised Crime Office	13,164,884	893,303	12,271,581
Gen. Admin and Finance	2,662,027	80,469	2,581,558
General Legal Council	4,388,550	110,293	4,278,257
Law Reform Commission	685,820	26,760	659,060
Legal Aid Scheme	3,209,412	142,025	3,067,387
Registrar General's Dep't	3,933,358	197,752	3,735,606
<b>Total</b>	<b>60,203,007</b>	<b>2,298,167</b>	<b>57,904,840</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	41,560,364	4,084,185	37,476,180
Geological Survey Department	3,259,401	656,772	2,602,629
Headquarters	2,728,476	262,513	2,465,963
Lands Commission	37,629,196	1,448,408	36,180,788
Minerals Commission	14,515,797	0	14,515,797
O.A.S.L	6,186,874	0	6,186,874
<b>Total</b>	<b>105,880,108</b>	<b>6,451,877</b>	<b>99,428,231</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	2,980,713	271,705	2,709,008
Community Development	3,673,550	1,691,804	1,981,746
Department of Parks and Gardens	7,129,182	436,559	6,692,623
Development Planning Unit	748,918	0	748,918
Environmental Health & Sanitation	2,110,391	0	2,110,391
Gen. Admin	30,739,027	17,441,462	13,297,565
Inspectorate Division	424,542	0	424,542
Local Government Service	11,158,516	9,749,266	1,409,250
<b>Total</b>	<b>58,964,838</b>	<b>29,590,796</b>	<b>29,374,042</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,348,371	541,575	4,806,796
Department of Urban Roads	2,567,795	373,254	2,194,541
Ghana Highway Authority	18,417,738	1,661,682	16,756,056
Headquarters	1,273,676	0	1,273,676
<b>Total</b>	<b>27,607,579</b>	<b>2,576,510</b>	<b>25,031,069</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	339,109	51,952	287,158
Centre for National Culture	9,968,560	0	9,968,560
Finance and Administration	2,822,886	63,583	2,759,304
Ghana Tourist Board	3,566,036	339,741	3,226,295
Headquarters	463,804	0	463,804
HOTCATT	59,308	5,236	54,072
Subvented Agencies	5,817,327	489,956	5,327,372
<b>Total</b>	<b>23,037,031</b>	<b>950,467</b>	<b>22,086,564</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	924,870	50,808	874,062
Foreign Missions	10,987,656	650,000	10,337,656
Gen. Admin	5,036,182	268,410	4,767,772
Ghana Export Promotion Authority	1,832,976	110,296	1,722,680
Ghana Freezone Board	196,502	0	196,502
Ghana Standards Board	4,299,952	424,147	3,875,805
GRATIS	4,268,359	178,091	4,090,268
Industrial Development Division	7,900,807	0	7,900,807
NBSSI	855,392	428,352	427,040
<b>Total</b>	<b>36,302,697</b>	<b>2,110,105</b>	<b>34,192,592</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,076,002	270,817	805,185
Driver and Vehicle Licensing Authority	7,213,517	698,671	6,514,846
Ghana Railway Development Authority	1,189,779	30,897	1,158,882
Government Technical Training Centret	399,511	0	399,511
National Road Safety Commission	997,231	69,835	927,397
<b>Total</b>	<b>10,876,040</b>	<b>1,070,219</b>	<b>9,805,820</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	59,791	5,462	54,329
Community Water & Sanitation Agency	3,633,582	322,708	3,310,874
Department of Rural Housing	199,579	0	199,579
Engineers Council	688,713	0	688,713
Gen. Admin (GA)	1,109,035	276,586	832,449
Housing	128,310	69,922	58,388
Human Resource Development and Manager	802,217	0	802,217
Hydrological Services Department	147,684	0	147,684
Policy Planning, Budgeting, Monitoring and E	59,987	0	59,987
Public Servants Housing Loan Scheme Board	1,495,325	0	1,495,325
Public Works Department	9,321,370	1,101,585	8,219,784
Regional/DRH	905,779	0	905,779
Rent Control Department	78,798	0	78,798
Water Resources Commission	82,773	55,136	27,637
<b>Total</b>	<b>18,712,942</b>	<b>1,831,400</b>	<b>16,881,542</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	909,795	61,440	848,355
National Sports Authority	4,494,708	347,840	4,146,868
National Sports Colleage	382,464	30,125	352,340
National Youth Authority	4,403,735	384,554	4,019,181
<b>Total</b>	<b>10,190,702</b>	<b>823,958</b>	<b>9,366,743</b>
<b>MMDA TRANSFER</b>			
Administration	174,646,105	0	174,646,105
Agriculture	79,892,801	0	79,892,801
Physical Planning	9,837,039	0	9,837,039
Social Welfare & Community Development	26,708,825	0	26,708,825
Urban Roads	3,069,773	0	3,069,773
Works	19,278,658	0	19,278,658
<b>Total</b>	<b>313,433,202</b>	<b>0</b>	<b>313,433,202</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	27,498,349	2,189,169	25,309,180
<b>Total</b>	<b>27,498,349</b>	<b>2,189,169</b>	<b>25,309,180</b>

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

	ANNUAL BUDGET	YTD ACTUAL JANUARY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,401,475	115,024	3,286,450
<b>Total</b>	<b>3,401,475</b>	<b>115,024</b>	<b>3,286,450</b>
<b>National Media Commission</b>			
Gen. Admin	1,646,896	13,920	1,632,977
<b>Total</b>	<b>1,646,896</b>	<b>13,920</b>	<b>1,632,977</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	591,011	0	591,011
General Administration HQ	394,040	53,182	340,858
<b>Total</b>	<b>985,051</b>	<b>53,182</b>	<b>931,869</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,401,250	327,701	4,073,549
Ghana AIDS Commission	912,997	106,734	806,263
Ghana Investment Promotion Centre (GIPC)	1,506,364	67,334	1,439,030
Internal Audit Agency	3,287,200	133,161	3,154,040
National Identification Authority (NIA)	5,579,700	369,245	5,210,455
National Pensions Regulatory Authority (NPI)	2,743,500	87,401	2,656,099
National Population Council	499,085	96,271	402,815
Office of Head of Civil Service(OHCS)	1,912,500	545,568	1,366,931
Office of the National Security	150,565,496	12,349,943	138,215,552
Office of the President	20,360,704	2,453,022	17,907,682
Public Records and Archives Administration	232,397	219,278	13,119
Regional Co-ordination Council	17,353,591	400,556	16,953,035
Scholarship Secretariat	1,085,218	71,836	1,013,382
<b>Total</b>	<b>210,440,000</b>	<b>17,228,049</b>	<b>193,211,951</b>
<b>Office Of Head of Civil Service (OHCS)</b>			
Carreer, Management Directorate	3,133,361	0	3,133,361
Finance and Administration	1,293,241	0	1,293,241
General Administration	695,907	0	695,907
<b>Total</b>	<b>5,122,510</b>	<b>0</b>	<b>5,122,510</b>
<b>Parliament of Ghana</b>			
General Operations	133,898,701	3,867,783	130,030,918
<b>Total</b>	<b>133,898,701</b>	<b>3,867,783</b>	<b>130,030,918</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,950,655	143,532	1,807,123
<b>Total</b>	<b>1,950,655</b>	<b>143,532</b>	<b>1,807,123</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuties	216,015,954	10,662,226	205,353,728
Pensions	750,912,602	47,140,917	703,771,685
Other Governement Obligation	1,059,506,822	60,904,237	998,602,585
<b>Total</b>	<b>2,026,435,378</b>	<b>118,707,379</b>	<b>1,907,727,999</b>
<b>Grand Total</b>	<b>12,597,696,797</b>	<b>935,099,451</b>	<b>11,662,597,346</b>