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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 APRIL 30, 2015

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
<b>RECEIPTS</b>					
DIRECT TAX	2	935,717,293	577,819,411	61	(357,897,882)
INDIRECT TAX	3	1,085,088,985	719,669,827	77	(365,419,157)
GRANTS	5	129,231,167	0	0	(129,231,167)
NON-TAX REVENUE	6	438,898,622	78,644,922	8	(360,253,700)
NHIL	7	98,806,243	76,980,209	8	(21,826,034)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	(513,232,347)	(55)	(513,232,347)
RECOVERIES	10	0	61,866	0	61,866
<b>TOTAL RECEIPTS</b>		<b>2,687,742,310</b>	<b>939,943,889</b>	<b>100</b>	<b>(1,747,798,421)</b>

## PAYMENTS

COMPENSATION OF EMPLOYEES	11	1,049,808,066	865,765,991	27	184,042,075
GOODS AND SERVICES	12	483,018,023	116,775,829	4	366,242,194
NON-FINANCIAL ASSETS	13	666,959,523	39,903,248	1	627,056,275
INTEREST	14	798,098,039	658,113,511	20	139,984,528
GOVERNMENT SUBSIDIES	15	0	0	0	0
SOCIAL BENEFITS	16	100,468,696	50,933	0	100,417,763
OTHER EXPENSES	17	133,165,997	95,859,231	3	37,306,765
LOAN REPAYMENTS	18	233,269,042	62,739,730	2	170,529,311
OTHER PAYMENTS	19	203,651,524	1,416,938,278	43	(1,213,286,753)
FINANCIAL ASSETS	20	0	5,021,244	0	(5,021,244)
FOREIGN FINANCED INVESTMEN'	21	0	0	0	0
<b>TOTAL PAYMENTS</b>		<b>3,668,438,910</b>	<b>3,261,167,995</b>	<b>100</b>	<b>407,270,915</b>

NET CHANGE IN STOCK OF CASH

**(2,321,224,107)**

CASH/BANK BALANCE AS AT BEGINNING

**2,405,980,376**

CASH/BANK BALANCE AS AT END

**84,756,269**

## SUMMARY OF RECIEPTS AND PAYMENTS

### AS AT APRIL 30, 2015

	ANNUAL	YTD	ACTUAL	AS AT		YTD
	BUDGET	BUDGET	MONTH	APRIL	%	VARIANCE
	A	B	C	D		E=(D-B)
<b>RECEIPTS</b>						
DIRECT TAX	11,228,607,519	3,742,869,173	577,819,411	2,410,073,231	32	(1,332,795,942)
INDIRECT TAX	13,021,067,817	4,340,355,939	719,669,827	2,996,736,159	40	(1,343,619,780)
GRANTS	1,550,774,000	516,924,667	0	0	0	(516,924,667)
NON-TAX REVENUE	5,266,783,466	1,755,594,489	78,644,922	532,165,315	7	(1,223,429,174)
NHIL	1,185,674,914	395,224,971	76,980,209	251,498,594	3	(143,726,377)
LOANS RECEIVED	0	0	0	0	0	0
NET TREASURY OPERATIONS	0	0	(513,232,347)	1,270,884,875	17	1,270,884,875
RECOVERIES	0	0	61,866	61,866	0	61,866
<b>TOTAL RECEIPTS</b>	<b>32,252,907,716</b>	<b>10,750,969,239</b>	<b>939,943,889</b>	<b>7,461,420,041</b>	<b>100</b>	<b>(3,289,549,198)</b>

## PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	4,199,232,266	865,765,991	2,942,358,887	39	1,256,873,379
GOODS AND SERVICES	5,796,216,275	1,932,072,092	116,775,829	300,731,433	4	1,631,340,659
NON-FINANCIAL ASSETS	8,003,514,281	2,667,838,094	39,903,248	56,789,529	1	2,611,048,565
INTEREST	9,577,176,464	3,192,392,155	658,113,511	2,157,362,465	29	1,035,029,690
GOVERNMENT SUBSIDIES	0	0	0	116,531,675	2	(116,531,675)
SOCIAL BENEFITS	1,205,624,350	401,874,783	50,933	369,557	0	401,505,226
OTHER EXPENSES	1,597,991,959	532,663,986	95,859,231	157,992,953	2	374,671,033
LOAN REPAYMENTS	2,799,228,500	933,076,167	62,739,730	474,874,894	6	458,201,273
OTHER PAYMENTS	2,443,818,293	814,606,098	1,416,938,278	1,244,637,811	17	(430,031,713)
FINANCIAL ASSETS	0	0	5,021,244	40,221,244	1	(40,221,244)
FOREIGN FINANCED INVESTMENT	0	0	0	0	0	0
<b>TOTAL PAYMENTS</b>	<b>44,021,266,919</b>	<b>14,673,755,640</b>	<b>3,261,167,995</b>	<b>7,491,870,447</b>	<b>100</b>	<b>7,181,885,192</b>
<b>NET CHANGE IN STOCK OF CASH</b>	<b>(11,768,359,203)</b>	<b>(3,922,786,401)</b>	<b>(2,321,224,107)</b>	<b>(30,450,407)</b>		<b>(10,471,434,390)</b>

# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED APRIL 30, 2015

		BUDGET	ACTUAL	ACTUAL
			2015	2014
	NOTES	GH¢	GH¢	GH¢
<b>REVENUE</b>				
DIRECT TAX	2	559,856,350	201,958,468	109,998,036
INDIRECT TAX	3	1,079,442,871	523,566,323	708,018,694
GRANTS	5	129,231,167	0	0
NON-TAX REVENUE	6	438,898,622	78,644,922	43,208,183
<b>TOTAL REVENUE</b>		<b>2,207,429,009</b>	<b>804,169,713</b>	<b>861,224,912</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	11	1,049,808,066	1,188,277,276	1,065,102,325
GOODS AND SERVICES	12	483,018,023	116,775,829	80,003,424
INTEREST	14	798,098,039	658,113,511	613,914,046
GOVERNMENT SUBSIDIES	15	0	0	0
SOCIAL BENEFITS	16	100,468,696	50,933	12,000
OTHER EXPENSES	17	133,165,997	95,859,231	61,812,515
FOREIGN FINANCED INVESTMENT	21	0	0	0
CONSUMPTION OF FIXED ASSETS		0	0	0
<b>TOTAL EXPENDITURE</b>		<b>2,564,558,820</b>	<b>2,059,076,781</b>	<b>1,820,844,310</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(357,129,811)</b>	<b>(1,254,907,067)</b>	<b>(959,619,397)</b>

# SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED APRIL 30, 2015

	ANNUAL	YTD	ACTUAL	AS AT		VARIANCE
	BUDGET	BUDGET	MONTH	APRIL	%	
	A	B	C	D		E=A-D
<b>REVENUE</b>						
DIRECT TAX	6,718,276,199	2,239,425,400	201,958,468	2,034,212,288	38	(205,213,112)
INDIRECT TAX	12,953,314,448	4,317,771,483	523,566,323	2,790,413,825	52	(1,527,357,657)
GRANTS	1,550,774,000	516,924,667	0	0	0	(516,924,667)
NON-TAX REVENUE	5,266,783,466	1,755,594,489	78,644,922	532,165,315	10	(1,223,429,174)
<b>TOTAL</b>	<b>26,489,148,113</b>	<b>8,829,716,038</b>	<b>804,169,713</b>	<b>5,356,791,428</b>	<b>100</b>	<b>(3,472,924,610)</b>

## EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	4,199,232,266	1,188,277,276	4,149,126,159	60	50,106,107
GOODS AND SERVICES	5,796,216,275	1,932,072,092	116,775,829	300,731,433	4	1,631,340,659
INTEREST	5,796,216,275	1,932,072,092	658,113,511	2,157,362,465	31	(225,290,373)
GOVERNMENT SUBSIDIES	9,577,176,464	3,192,392,155	0	116,531,675	2	3,075,860,480
SOCIAL BENEFITS	1,205,624,350	401,874,783	50,933	369,557	0	401,505,226
OTHER EXPENSES	1,597,991,959	532,663,986	95,859,231	157,992,953	2	374,671,033
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>12,190,307,374</b>	<b>2,059,076,781</b>	<b>6,882,114,241</b>	<b>100</b>	<b>5,308,193,132</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(10,081,774,007)</b>	<b>(3,360,591,336)</b>	<b>(1,254,907,067)</b>	<b>(1,525,322,813)</b>		<b>(8,781,117,742)</b>

# BALANCE SHEET AS AT APRIL 30, 2015

		2015	2014
	NOTES	GH¢	GH¢
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	24	84,756,269	(1,854,203,388)
Receivables	25	5,936,123	9,555,689
Prepayments	26	18,500	15,308,256
<b>TOTAL CURRENT ASSET</b>		<b>90,710,892</b>	<b>(1,829,339,443)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	27	1,466,075,461	1,420,388,771
Equity Investments	28	1,935,189,418	1,819,876,560
Infrastructure, plant and Equipment	29	3,540,688,991	2,854,189,721
Work In-Progress	30	1,392,279,167	923,111,835
Intangible Assets	31	6,745,558	4,446,185
<b>TOTAL NON-CURRENT ASSET</b>		<b>8,340,978,596</b>	<b>7,022,013,073</b>
<b>TOTAL ASSET</b>		<b>8,431,689,488</b>	<b>5,192,673,630</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	32	1,358,210,684	2,700,168,598
Deposits and Other Trust Monies	33	1,306,793,174	1,618,847,468
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,665,003,858</b>	<b>4,319,016,066</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	34	34,308,994,443	25,768,179,178
External	35	40,481,795,106	25,208,277,587
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>74,790,789,549</b>	<b>50,976,456,765</b>
<b>TOTAL LIABILITIES</b>		<b>77,455,793,406</b>	<b>55,295,472,832</b>
<b>NET ASSETS</b>		<b>(69,024,103,918)</b>	<b>(50,102,799,202)</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(1,254,907,067)	(959,619,397)
Accumulated Surpluses / (Deficits)		(67,769,196,851)	(49,143,179,805)
<b>NETWORTH</b>		<b>(69,024,103,918)</b>	<b>(50,102,799,202)</b>

**GRACE FRANSISCA ADZROE**

**CONTROLLER AND ACCOUNTANT - GENERAL**



# STATEMENT OF CASHFLOW FOR THE MONTH ENDED APRIL 30, 2015

		2015 GH¢	2014 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>			
Taxes	4	1,297,489,239	822,763,815
Grants	5	0	0
Non-Tax Revenue	6	78,644,922	43,208,183
NHIL	7	76,980,209	92,919,359
<b>Total Receipt</b>		<b>1,453,114,369</b>	<b>958,891,358</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>			
Compensation of Employees	11	(865,765,991)	(799,852,876)
Goods and Services	12	(116,775,829)	(80,003,424)
Interest	14	(658,113,511)	(613,914,046)
Government Subsidies	15	0	0
Social Benefit	16	(50,933)	(12,000)
Other Expenses	17	(95,859,231)	(61,812,515)
Other Payments	19	(1,416,938,278)	327,434,536
Foreign Financed Investment	21	0	0
<b>Total Payment</b>		<b>(3,153,503,773)</b>	<b>(1,228,160,325)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>		<b>(1,700,389,403)</b>	<b>(269,268,967)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>			
<b>Acquisition</b>	13	(39,903,248)	(139,077,701)
<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>(39,903,248)</b>	<b>(139,077,701)</b>

# STATEMENT OF CASHFLOW FOR THE MONTH ENDED APRIL 30, 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		5,000,000	0
Advances		21,244	(54,446)
<b>Total Acquisition Financial Assets</b>		<b>5,021,244</b>	<b>(54,446)</b>
<b>Disposal/Recovery of Financial Asset</b>	<b>23</b>		
Securities other than shares		0	0
Loans		0	325,774
Shares and other equity		0	0
Advances		61,866	24,548
<b>Total Disposal/Recovery of Financial assets</b>		<b>61,866</b>	<b>350,322</b>
<b>Net cashflow from investment in fianancial assets</b>		<b>(4,959,378)</b>	<b>295,876</b>
<b>CASHFLOW FROM FINANCING ACTIVITY</b>			
<b>DOMESTIC</b>			
Inflow	9	3,348,323,667	2,670,106,053
Outflow	9	(3,861,556,015)	(2,056,128,834)
<b>Net Incurrence of Domestic Liability</b>		<b>(513,232,347)</b>	<b>613,977,218</b>
<b>EXTERNAL</b>			
Inflow	8	0	155,019,338
Outflow	18	(62,739,730)	(634,447,610)
<b>Net Incurrence of Foreign Liability</b>		<b>(62,739,730)</b>	<b>(479,428,271)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>		<b>(575,972,078)</b>	<b>134,548,947</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>(2,321,224,107)</b>	<b>(273,501,845)</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>2,405,980,376</b>	<b>(1,580,701,543)</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>84,756,269</b>	<b>(1,854,203,388)</b>

# 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 and Road 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, Non Financial 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 Non Financial Assets are 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	421,289,397	47,454,958
Paid by Corporations	136,841,046	22,886,170
Miscellaneous	19,688,968	39,656,908
<b>Total</b>	<b>577,819,411</b>	<b>109,998,036</b>
<b>Less</b>		
DACF	375,860,943	0
<b>Total Revenue</b>	<b>201,958,468</b>	<b>109,998,036</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	218,597,120	160,278,446
Excises	71,033,984	18,649,185
Customs and Other Import Duties	424,392,609	529,091,062
Taxes on Exports	0	0
Levies	5,646,114	4,747,086
<b>Total Receipt</b>	<b>719,669,827</b>	<b>712,765,780</b>
<b>Less:</b>		
GETFund	190,457,390	0
Petroleum Fund	5,646,114	4,747,086
<b>Total</b>	<b>196,103,504</b>	<b>4,747,086</b>
<b>Total Revenue</b>	<b>523,566,323</b>	<b>708,018,694</b>
<b>4 Taxes</b>		
Directs Taxes	577,819,411	109,998,036
Indirect Taxes	719,669,827	712,765,780
<b>Total</b>	<b>1,297,489,239</b>	<b>822,763,815</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 Receipt</b>	<b>0</b>	<b>0</b>

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>6 NON-TAX REVENUE</b>		
Property income	14,213,389	8,834,677
Sales of goods and services	57,923,494	24,518,811
Fines, penalties, and forfeiture	3,577,997	4,581,174
Miscellaneous and unidentified	2,930,042	5,273,521
<b>Total</b>	<b>78,644,922</b>	<b>43,208,183</b>
<b>7 NHIL</b>		
SSNIT		29,232,175
Domestic	32,460,230	0
Import	44,519,979	63,687,184
<b>Total</b>	<b>76,980,209</b>	<b>92,919,359</b>
<b>8 LOANS RECEIVED</b>		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	24,940,992
Domestic Commercial Institution	0	117,879,967
Export Credit Institutions	0	12,198,379
<b>Total External Borrowings</b>	<b>0</b>	<b>155,019,338</b>
<b>9 NET TREASURY OPERATIONS</b>		
Short Term Borrowing	2,934,920,832	1,914,127,034
Medium Term Borrowings	51,938,711	32,142,179
Stocks and Bonds (long Term)	361,464,124	723,836,839
<b>Treasury Bills Issued</b>	<b>3,348,323,667</b>	<b>2,670,106,053</b>
Short Term Borrowing	3,311,525,952	1,640,405,767
Medium Term Borrowings	240,327,420	47,432,882
Long Term Borrowing	309,702,643	368,290,185
<b>Treasury Bills Redeemed</b>	<b>3,861,556,015</b>	<b>2,056,128,834</b>
<b>Net Treasury Operations</b>	<b>(513,232,347)</b>	<b>4,726,234,887</b>
<b>10 RECOVERIES</b>		
Loans	0	325,774
Advances	61,866	24,548
Equity Investment	0	0
<b>Total</b>	<b>61,866</b>	<b>350,322</b>

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>11 COMPENSATION OF EMPLOYEES</b>		
Established Position	900,883,600	929,941,678
Non Established Post	85,875	697,193
Allowances	134,255,865	7,284,546
*National Pension Contribution	153,051,937	127,178,908
<b>Total</b>	<b>1,188,277,276</b>	<b>1,065,102,325</b>
Less		
<b>Unpaid Compensation of Employees</b>		
5.5% SSF Accrued for the year	31,337,061	24,570,168
13% SSF Accrued for the year	74,058,597	58,170,012
PAYE	101,372,624	79,830,531
Deposits	114,744,619	102,266,775
Staff Advance	303,461	0
Salary Advance	19,919	0
Rent & Rates Deduction	593,011	411,963
10% Political Appointees cut	81,993	0
<b>Total Payments</b>	<b>865,765,991</b>	<b>799,852,876</b>
<b>National Pension Contribution*</b>		
13.5% SSF Contribution	74,058,597	58,170,012
Gratuity	19,508,583	19,195,740
Pension	59,484,757	49,813,156
<b>Total</b>	<b>153,051,937</b>	<b>127,178,908</b>
<b>12 GOODS AND SERVICES</b>		
Materials and Office Consumables	2,639,328	32,426,934
Utilities	92,378,966	571,274
General Cleaning	119,251	4,524
Rentals	213,760	1,898,357
Travel and Transport	4,253,516	15,520,812
Repairs and Maintenance	1,988,119	275,106
Training, Seminar and Confer	13,341,753	14,392,885
Consultancy Expenses	875,842	14,876,033
Special Services	954,475	37,500
Other Charges and Fees	10,586	0
Emergency Services	236	0
<b>Total</b>	<b>116,775,829</b>	<b>80,003,424</b>



## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>13 NON-FINANCIAL ASSETS</b>		
Fixed asset	17,688,483	123,943,077
Work In Progress	22,214,765	10,688,439
Intangible Asset	<u>0</u>	<u>4,446,185</u>
<b>Total</b>	<b>39,903,248</b>	<b>139,077,701</b>
<b>14 INTEREST</b>		
Non Residents	654,094,065	177,787,677
Residents	<u>4,019,446</u>	<u>436,126,369</u>
<b>Total</b>	<b>658,113,511</b>	<b>613,914,046</b>
<b>15 GOVERNMENT SUBSIDIES</b>		
Utility	0	0
Petroleum Products	<u>0</u>	<u>0</u>
<b>Total</b>	<b>0</b>	<b>0</b>
<b>16 SOCIAL BENEFITS</b>		
Social security benefits in Cash	0	0
Employer social benefits in Cash	<u>50,933</u>	<u>12,000</u>
<b>Total</b>	<b>50,933</b>	<b>12,000</b>
<b>17 OTHER EXPENDITURE</b>		
Insurance and compensation	119,369	0
Other Charges	0	49,649,095
Contributions	28,473,497	0
Tuition Fees	0	0
Special Operations	10,163,462	12,163,420
Scholarship & Bursaries	45,102,904	0
Grants to Employees	<u>12,000,000</u>	<u>0</u>
<b>Total</b>	<b>95,859,231</b>	<b>61,812,515</b>

# NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<b>18 LOAN REPAYMENTS</b>		
Bilateral Loans	6,206,244	32,132,847
Multilateral Loans	7,025,246	9,963,251
External Commercial Institution	41,380,501	90,143,392
Domestic Commercial Institution	8,127,740	490,009,741
Export Credit Institutions	0	12,198,379
<b>Total</b>	<b>62,739,730</b>	<b>634,447,610</b>
<b>19 OTHER PAYMENTS</b>		
Prepayments	18,500	18,500
GET Fund	250,526,580	0
District Assembly Common Fund	375,860,943	0
Petroluem Fund	23,661,881	0
Deposits	235,643,257	0
P.A.Y.E	378,844,385	0
NHIL	52,000,000	109,850,000
SSNIT	282,940,279	228,589,031
Rates and Rent Deduction	2,342,313	0
<b>Total</b>	<b>1,601,838,138</b>	<b>338,457,531</b>
<b>Less:</b>		
Accounts Payable	(184,899,860)	(665,892,067)
Deposits		
<b>Total</b>	<b>1,416,938,278</b>	<b>(327,434,536)</b>
<b>20 FINANCIAL ASSET</b>		
Equity Investment	5,000,000	0
Loan Receivable	0	0
Advances Receivable	21,244	54,446
<b>Total</b>	<b>5,021,244</b>	<b>54,446</b>

## NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
<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	5,000,000	0
Advances	21,244	54,446
<b>Total</b>	<b>5,021,244</b>	<b>54,446</b>
<b>23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)</b>		
Loans	0	325,774
Shares and other equity	0	0
Advances	61,866	24,548
<b>Total</b>	<b>61,866</b>	<b>350,322</b>
<b>24 Cash and Cash Equivalents</b>		
Treasury Main Account	(11,238,827,787)	(1,585,693,286)
MDA Sub-CF Accounts	1,097,900,769	(258,930,210)
Regional Sub-CF Accounts	(1,267,368)	7,656,503
MMDA Sub-CF Accounts	121,880,803	9,713,380
Tax Revenue Accounts	7,211,639,630	331,966,715
NTR Revenue Accounts	335,810,268	625,713,074
Special Accounts	2,556,197,642	(984,629,564)
Domestic Commercial Banks	1,422,312	0
<b>Total</b>	<b>84,756,269</b>	<b>(1,854,203,388)</b>
<b>25 Current Receivables</b>		
Vehicle Advances	4,401,433	8,100,609
Special Advances	268,378	353,820
Salary Advances	275,461	269,476
Departmental Revolving Fund	990,852	990,852
<b>Total</b>	<b>5,936,123</b>	<b>9,555,689</b>

## NOTES TO THE ACCOUNTS

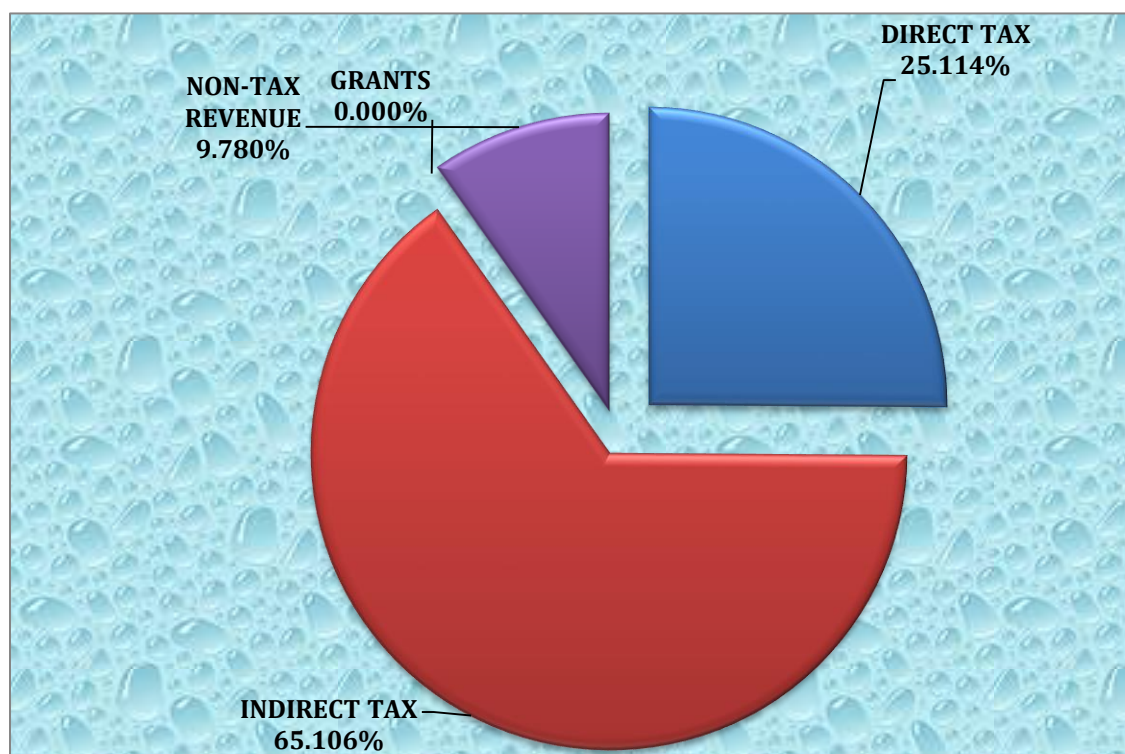
	2015 GH¢	2014 GH¢
<b>26 Prepayments</b>	<b>18,500</b>	<b>15,308,256</b>
<b>27 Non Current Receivables</b>		
Statutory Boards & Corporations	645,215,222	638,504,348
Companies	921,980	628,721,277
Foreign Governments Agencies	664,670,502	8,482,555
General	246,980,775	921,980
Miscellaneous	8,482,555	243,954,183
<b>Total</b>	<b>1,566,271,034</b>	<b>1,520,584,343</b>
Provisions	(100,195,572)	(100,195,572)
<b>Total</b>	<b>1,466,075,461</b>	<b>1,420,388,771</b>
<b>28 Equity Investment</b>		
Companies & Public Corporations	47,185,408	1,812,678,563
Trust	57,015,828	5,172,472
International Agencies	1,833,946,418	4,983,761
<b>Total</b>	<b>1,938,147,654</b>	<b>1,822,834,796</b>
Provisions	(2,958,236)	(2,958,236)
<b>Total</b>	<b>1,935,189,418</b>	<b>1,819,876,560</b>
<b>29 Infrastructure, Plant and Equipment</b>		
Dwellings	33,712,515	42,642,907
Non Residential Buildings	172,302,211	137,817,648
Other structures	1,316,659,741	713,742,114
Transport Equipment	342,970,928	173,820,120
Other machinery and equipment	1,218,116,337	1,191,190,900
Infrastructure Assets	888,910,059	758,688,763
<b>Total</b>	<b>3,972,671,792</b>	<b>3,017,902,452</b>
<b>Less:</b>		
Accumulated Depreciation	(431,982,801)	(163,712,731)
<b>Net Book Value</b>	<b>3,540,688,991</b>	<b>2,854,189,721</b>
<b>30 Work - In - Progress</b>		
Dwellings	114,102,645	109,534,656
Non Residential Buildings	214,458,121	120,147,162
Other structures	841,086,152	693,430,018
Transport Equipment	2,625,894	0
Other machinery and equipment	0	0
Infrastructure Assets	220,006,357	0
<b>Total</b>	<b>1,392,279,167</b>	<b>923,111,835</b>
<b>31 Intangible Asset</b>		
Computer Software	6,745,558	4,446,185
<b>Total</b>	<b>6,745,558</b>	<b>4,446,185</b>

## NOTES TO THE ACCOUNTS

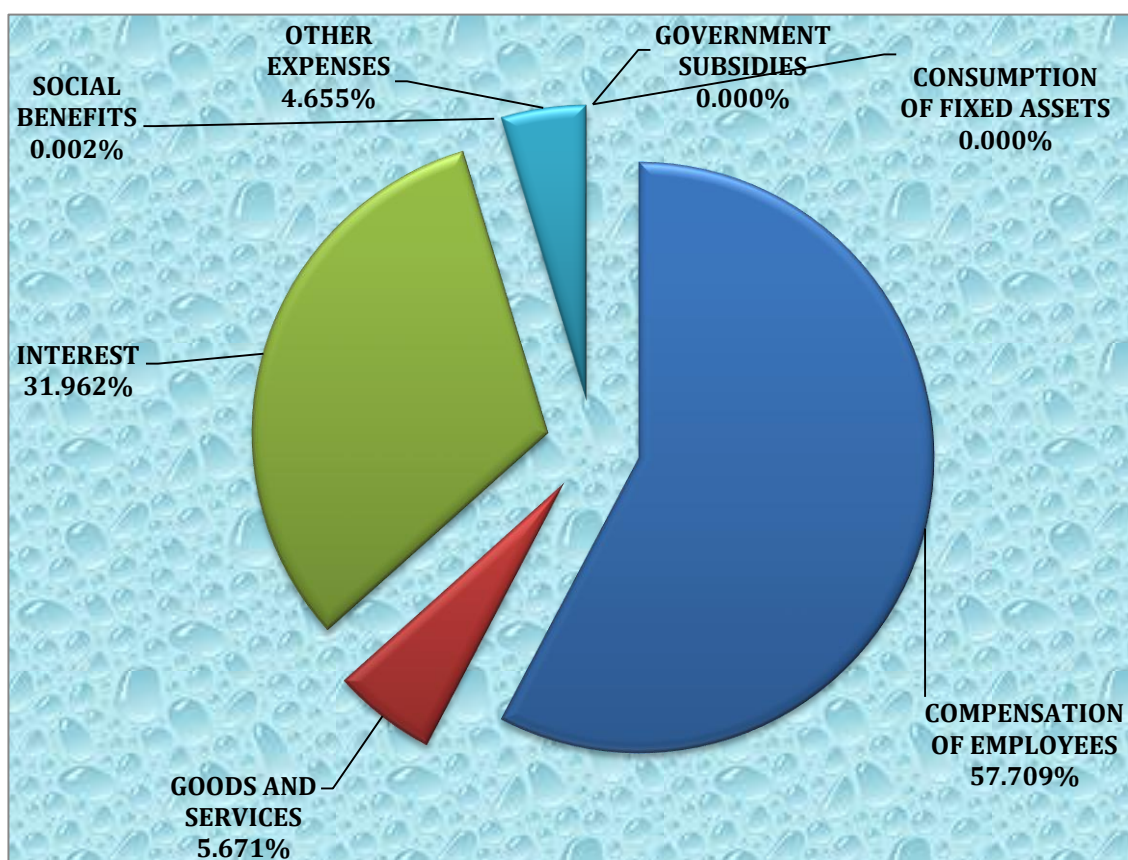
	2015 GH¢	2014 GH¢
<b>32 Payables</b>		
Supplier	742,787,929	1,503,180,537
Withholding	5,348,847	9,271,901
P.A.Y.E	85,599,154	253,199,174
Staff Advance	1,324,661	0
Salary advance	83,012	0
SSNIT	522,737,350	934,516,986
Rent and Rates	0	0
10% Political Appointees cut	329,730	0
<b>Total</b>	<b>1,358,210,684</b>	<b>2,700,168,598</b>
<b>33 Deposits and Other Trust Monies</b>		
GETFund	341,996,818	361,662,445
NHIL	230,669,350	452,014,439
DACF	675,109,581	300,190,716
Petroleum Fund & Road Fund	(159,989,464)	111,000,139
Deposits	217,070,655	392,101,919
Special funds	1,039,777	1,877,810
10% Political Appointees fund	896,457	0
<b>Total</b>	<b>1,306,793,174</b>	<b>1,618,847,468</b>
<b>34 Domestic Borrowing</b>	<b>34,308,994,443</b>	<b>25,768,179,178</b>
<b>35 External Borrowing</b>	<b>40,481,795,106</b>	<b>25,208,277,587</b>

## 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

<b>FUNCTION OF GOVERNMENT</b>	<b>ANNUAL BUDGET GH¢</b>	<b>YTD ACTUAL APRIL GH¢</b>	<b>BALANCE GH¢</b>
<b>DEFENCE</b>			
Defence N.E.C	23,788,599	214,273,438	(190,484,839)
Military Defence	769,976,112	22,267,835	747,708,277
<b>TOTAL</b>	<b>793,764,711</b>	<b>236,541,273</b>	<b>557,223,438</b>
<b>ECONOMIC AFFAIRS</b>			
Agriculture	549,989,934	45,679,739	504,310,194
Communication	182,419,821	4,576,136	177,843,684
Construction	34,766,699	4,219,587	30,547,113
Distributive trades, storage and warehousing	66,742,329	0	66,742,329
Economic Affairs N.E.C	37,998,353	5,029,178	32,969,175
Electricity	754,186,962	716,549	753,470,412
Fishing and Hunting	61,777,563	6,680,017	55,097,545
Forestry	11,684,704	16,260,334	(4,575,630)
General Economic and Commercial	219,673,807	6,823,570	212,850,236
General Labor Affairs	9,995,964	2,503,720	7,492,244
Manufacturing	20,080,242	2,525,465	17,554,777
Mining of Mineral Resources other than mine	49,884,489	80,984	49,803,505
Multipurpose Development projects	1,372,734	230,122	1,142,612
Nuclear fuels	12,751,983	27,766	12,724,217
Other Fuels	420,266	35,729	384,537
Petroleum and Natural Gas	42,906,098	85,998,708	(43,092,610)
R&D Agriculture, Forestry, Fishing and hunting	77,783,555	70,102	77,713,453
R&D Mining Manufacturing and construction	45,601,912	6,102,794	39,499,118
Railway Transport	200,063,333	104,995	199,958,339
Road Transport	1,441,894,440	56,960,469	1,384,933,971
Tourism	12,141,240	1,738,520	10,402,720
<b>TOTAL</b>	<b>3,834,136,427</b>	<b>246,364,484</b>	<b>3,587,771,943</b>
<b>EDUCATION</b>			
Education N.E.C	860,528,823	1,533,566,114	(673,037,291)
Education not definable by Level	221,882,321	24,937,208	196,945,113
First Stage of Tertiary Education	17,583,253	2,317,132	15,266,121
Lower-Secondary Education	1,304,555,415	0	1,304,555,415
Post-Secondary Nontertiary Education	102,235,583	111,925,390	(9,689,807)
Pre-primary Education	322,338,300	0	322,338,300
Primary Education	1,010,638,890	8,154,336	1,002,484,554
Second Stage of Tertiary Education	1,531,958,692	213,861	1,531,744,830
Subsidiary services to Education	850,793,972	1,723,797	849,070,176
Tertiary Education - University of Ghana Legc	0	110,642,795	(110,642,795)
Upper-Secondary Education	1,171,415,294	84,458,420	1,086,956,874
<b>TOTAL</b>	<b>7,393,930,541</b>	<b>1,877,939,053</b>	<b>5,515,991,488</b>
<b>ENVIRONMENTAL PROTECTION</b>			
Environmental Protection N.E.C	91,456,151	20,000	91,436,151
Protection of Biodiversity and Landscape	4,469,000	48,590	4,420,410
R&D Environment Protection	0	1,912,880	(1,912,880)
Waste Water Management	48,261,016	0	48,261,016
<b>TOTAL</b>	<b>144,186,167</b>	<b>1,981,470</b>	<b>142,204,697</b>



# CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>GENERAL PUBLIC SERVICES</b>			
Basic Research	7,747,442	961,495	6,785,947
Economic Aid to Develop Countries and Coun	19,536,233	204,502	19,331,731
Executive and Legislative Organs	715,657,879	196,079,071	519,578,808
External affairs	275,853,436	55,697,371	220,156,065
Financial and fiscal Affairs	11,185,170,203	761,618,085	10,423,552,119
General Personnel Services	367,450,949	103,733,678	263,717,271
General Public Services N.E.C.	69,660,522	10,303,999	59,356,523
Other General Services	19,589,323	1,305,508	18,283,815
Overall Planning and Statistical Services	35,498,851	3,414,416	32,084,435
Public Debt Transaction-External	12,376,403,500	1,055,634,345	11,320,769,155
Public Debt Transactions	0	1,101,728,120	(1,101,728,120)
R & D General Public Services	8,356,864	385,638	7,971,226
Unspecified	79,779,779	77,080,484	2,699,295
<b>TOTAL</b>	<b>25,160,704,981</b>	<b>3,368,146,711</b>	<b>21,792,558,270</b>
<b>HEALTH</b>			
General Hospital Services	1,485,173,769	96,283,463	1,388,890,307
General Medical Services	80,635,582	0	80,635,582
Health N.E.C	2,389,693,868	445,733,394	1,943,960,474
Public health Services	285,922,878	78,375	285,844,502
R & D Health	14,935,158	31,718,854	(16,783,695)
Specialised Medical Services	37,094,793	20,990,215	16,104,578
<b>TOTAL</b>	<b>4,293,456,048</b>	<b>594,804,300</b>	<b>3,698,651,748</b>
<b>HOUSING &amp; COMMUNITY AMENITIES</b>			
Community Development	8,869,299	7,094,202	1,775,097
Housing and Development	224,042,215	17,147,336	206,894,879
R&D Housing and Community Amenities	7,072,173	0	7,072,173
Water Supply	247,737,833	1,503,715	246,234,119
<b>TOTAL</b>	<b>487,721,520</b>	<b>25,745,252</b>	<b>461,976,267</b>
<b>PUBLIC ORDER &amp; SAFETY</b>			
Fire Protection Services	168,503,919	95,780,919	72,723,000
Law Courts	224,006,126	38,248,613	185,757,514
Prisons	4,921,033	10,066	4,910,967
Public Order and Safety N. E. C	0	97,559,004	(97,559,004)
Public order and safety n.e.c (CS)	387,180,842	15,177,201	372,003,641
Public Services	825,535,368	265,187,693	560,347,675
<b>TOTAL</b>	<b>1,610,147,288</b>	<b>511,963,496</b>	<b>1,098,183,792</b>
<b>RECREATION, CULTURE, AND RELIGION</b>			
Broadcasting and Publishing Services	96,069,444	11,677,218	84,392,226
Cultural Services	49,110,356	13,090,026	36,020,330
Recreational and Sporting Services	23,991,136	3,923,446	20,067,690
<b>TOTAL</b>	<b>169,170,936</b>	<b>28,690,690</b>	<b>140,480,246</b>
<b>SOCIAL PROTECTION</b>			
Disability	862,626	46,030	816,597
Family and Children	46,023,848	5,727,746	40,296,102
R&D Social Protection	10,270,220	344,677	9,925,543
Social Protection N.E.C.	63,019,724	38,781,594	24,238,131
Unemployment	13,871,880	1,826,994	12,044,886
<b>TOTAL</b>	<b>134,048,299</b>	<b>46,727,040</b>	<b>87,321,259</b>
<b>Grand Total</b>	<b>44,021,266,919</b>	<b>6,938,903,770</b>	<b>37,082,363,149</b>

# SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
MDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service(AS)	7,653,484	0	0	0	0	801,673	8,455,157
CHRAJ (CHRAJ)	1,101,306	0	0	0	0	184,913	1,286,219
District Assembly Common Fund(DACF)	31,758	0	0	0	0	0	31,758
Electoral Commission	1,612,111	0	0	0	0	0	1,612,111
Judicial Service (JS)	10,179,187	0	0	0	0	1,717,836	11,897,024
Ministry of Communications (MoC)	5,048,306	0	0	0	0	100,246	5,148,552
Ministry of Chieftaincy and Traditional Affairs (MCTA)	3,809,917	0	0	0	0	11,924	3,821,840
Ministry of Defence (MoD)	73,238,633	0	0	0	16,562	473,649	73,728,844
Ministry of Education (MOE)	471,226,833	0	0	0	2,544	572,958	471,802,335
Ministry of Employment and Labour Relations (MELR)	2,580,873	0	0	0	0	345,570	2,926,443
Ministry of Energy and Petroleum (MENP)	339,944	0	0	0	0	146,826	486,770
Ministry of Environment Science, Technology and Innovation (MESTI)	13,190,718	0	0	0	0	319,128	13,509,845
Ministry of Finance (MoF)	28,974,010	0	432,810	28,592,865	0	10,283,978	68,283,663
Ministry of Fisheries and Aquaculture Development	3,877,046	0	0	0	0	61,569	3,938,615
Ministry of Food and Agriculture (MOFA)	2,834,134	0	16,043,953	0	0	176,805	19,054,892
Ministry of Foreign Affairs and Regional Integration (MFA)	14,508,136	0	0	0	0	186,743	14,694,879
Ministry of Gender, Children and Social Protection (MGCSP)	1,528,072	0	0	12,000,000	0	511,885	14,039,958
Ministry of Health (MoH)	219,690,793	0	0	0	0	(142,260)	219,548,533
Ministry of Interior (MINT)	94,286,829	0	0	0	20,705	42,469,263	136,776,797
Ministry of Justice (MoJ)	2,851,196	0	0	0	0	167,302	3,018,498
Ministry of Lands and Natural Resources (MLNR)	6,792,336	0	0	0	0	2,816,373	9,608,710
Ministry of Local Govt and Rural Development (MLGRD)	29,098,187	0	0	0	0	51,710,249	80,808,436
Ministry of Roads and Highways	2,453,945	0	23,426,485	0	0	53,368	25,933,798
Ministry of Tourism, Culture and Creative Arts	1,060,137	0	0	0	0	61,113	1,121,250
Ministry of Trade and Industry (MoTI)	2,263,963	0	0	0	0	27,759	2,291,721
Ministry of Transport (MRT)	7,493,517	0	0	0	0	80,305	7,573,822
Ministry of Water Resources, Works and Housing (MWRWH)	1,788,953	0	0	0	0	13,362	1,802,315
Ministry of Youth and Sports (MoYS)	882,031	0	0	0	0	764,275	1,646,306

## SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	TOTAL
MDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
National Commission for Civic Education (NCCE)	2,256,537	0	0	0	1,715	117,594	2,375,846
National Development Planning Commission (NDPC)	72,024	0	0	0	0	200,178	272,202
National Media Commission	13,149	0	0	0	9,407	67,835	90,390
Nationl Labour Commission (NLC)	99,166	0	0	0	0	60,788	159,954
Office of Government Machinery (OGM)	19,843,554	0	0	55,266,366	0	808,365	75,918,285
Office Of Head of Civil Service (OHCS)	482,771	0	0	0	0	281,071	763,842
Other Governement Obligation (OGO)	133,543,354	0	0	0	0	0	133,543,354
Parliament of Ghana	3,867,783	0	0	0	0	1,296,401	5,164,184
Public Services Commission	155,105	0	0	0	0	26,786	181,891
Virtual Ministries for Centralised Transactions	17,547,480	658,113,511	0	0	0	0	675,660,991
<b>Grand Total</b>	<b>1,188,277,277</b>	<b>658,113,511</b>	<b>39,903,248</b>	<b>95,859,231</b>	<b>50,933</b>	<b>116,775,829</b>	<b>2,098,980,029</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	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	28,875,511	(3,501,647)
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>28,875,511</b>	<b>76,607,665</b>
<b>CHRAJ (CHRAJ)</b>			
Anti Corruption Departmen	12,954,458	4,416,652	8,537,806
<b>TOTAL</b>	<b>12,954,458</b>	<b>4,416,652</b>	<b>8,537,806</b>
<b>District Assembly Common Fund(DACF)</b>			
Gen. Admin	222,850	127,033	95,818
<b>TOTAL</b>	<b>222,850</b>	<b>127,033</b>	<b>95,818</b>
<b>Electoral Commission</b>			
Headquarters	18,476,918	6,070,321	12,406,598
<b>TOTAL</b>	<b>18,476,918</b>	<b>6,070,321</b>	<b>12,406,598</b>
General Government Services	108,840,764	0	108,840,764
<b>Judicial Service (JS)</b>			
Gen. Admin	132,432,924	30,720,416	101,712,507
<b>TOTAL</b>	<b>132,432,924</b>	<b>30,720,416</b>	<b>101,712,507</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	1,361,351	360,037	1,001,314
Gen. Admin	2,124,513	652,480	1,472,033
Ghana Broadcasting Corporation	32,118,331	2,608,512	29,509,819
Ghana Meteorological Agency	8,624,987	2,194,911	6,430,076
Human Resource	199,080	0	199,080
Information Service Department	19,209,593	1,346,080	17,863,513
Internal Audit	35,363	0	35,363
National Information Technology Agency	388,957	57,005	331,952
Poastal & Courier Services Regulatory Com	265,198	43,437	221,761
PPME	171,346	0	171,346
Research	184,863	0	184,863
<b>TOTAL</b>	<b>64,683,582</b>	<b>7,262,463</b>	<b>57,421,118</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	11,341,812	5,440,330	5,901,481
National House of Chiefs	6,784,548	3,491,412	3,293,136
<b>TOTAL</b>	<b>18,126,360</b>	<b>8,931,742</b>	<b>9,194,617</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	3,208,915	178,056,571	(174,847,657)
Ghana Armed Forces	611,722,931	21,216,372	590,506,558
Veterans Association of Ghana	0	35,948,467	(35,948,467)
<b>TOTAL</b>	<b>614,931,845</b>	<b>235,221,411</b>	<b>379,710,434</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and (	223,180	42,244	180,936
Council for Technical & Vocational Educatio	612,802	335,940	276,863
Gen. Admin	3,246,042	577,878	2,668,164
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	1,581,797	4,359,345
Ghana National Commission for UNESCO	292,090	0	292,090
Institutions For The Handicapped	16,321,880	0	16,321,880
National Council for Curriculum and Assess	112,817	0	112,817
National Inspectorate Board	429,778	115,994	313,785
National Service Secretariat	340,935,423	99,840,725	241,094,698
National Teaching Council	119,318	0	119,318
Non Formal Education	30,287,588	10,907,935	19,379,654
Other Governement Obligation	0	5,299,984	(5,299,984)
Regional/District/School Services	3,496,125,616	1,465,979,460	2,030,146,156
Tertiary	964,632,691	174,233,273	790,399,419
WAEC (INTERNATIONAL)	11,974,480	2,993,620	8,980,860
WAEC (National)	6,756,765	1,844,236	4,912,529
<b>TOTAL</b>	<b>4,914,366,857</b>	<b>1,763,753,084</b>	<b>3,150,613,773</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	3,687,634	1,276,927	2,410,707
Dept. of Factories Inspectorate	998,545	0	998,545
Dept. of Factories Inspectorate	0	365,200	(365,200)
Fair Wages and Salaries Commission	1,630,367	494,803	1,135,564
Ghana Cooperative Council	128,604	0	128,604
Headquarters	1,101,780	387,187	714,593
Integrated Cummunity Centeres For Emplo	4,396,594	1,524,515	2,872,080
Labour Department	3,319,612	1,189,496	2,130,117
Management Development & Productivity I	1,594,450	424,486	1,169,964
National Pension & Regulatory Authority	3,645,469	136,538	3,508,931
National Vocational Training Institute (NVT	8,604,182	3,238,854	5,365,328
Opportunity Industrialisation center	1,027,264	322,810	704,454
Organisation of African Trade Unioin Unity	107,691	62,876	44,815
<b>TOTAL</b>	<b>30,242,193</b>	<b>9,423,691</b>	<b>20,818,502</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	2,501,901	569,723	1,932,178
Headquarters.	1,462,189	753,462	708,727
Petroleum Commission	6,366,007	0	6,366,007
<b>TOTAL</b>	<b>10,330,097</b>	<b>1,323,185</b>	<b>9,006,912</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	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
Council for Scientific and Industrial Research	88,228,507	30,395,758	57,832,749
Environmental Protection Agency	5,390,000	1,912,880	3,477,120
Ghana Atomic Energy Commission (G.A.E.C)	28,427,131	11,020,356	17,406,776
Headquarters	1,202,000	474,594	727,406
School of Nuclear and Allied Sciences	2,521,869	0	2,521,869
Town and Country Planning Department (T	12,340,000	2,644,506	9,695,494
<b>TOTAL</b>	<b>140,000,000</b>	<b>46,448,094</b>	<b>93,551,907</b>
<b>Ministry of Finance (MoF)</b>			
CAGD-OGO	0	19,433,369	(19,433,369)
Controller and Acct. General's Dept.	109,329,341	24,316,213	85,013,127
Finance Headquarters	15,105,661	4,876,671	10,228,990
Financial Intelligence Centre	2,262,634	565,659	1,696,976
Ghana Revenue Authority	389,455,825	10,294	389,445,532
Institute of Accountancy Training	562,268	0	562,268
Other Government Obligation	0	98,700	(98,700)
Public Procurement Authority	2,229,268	750,676	1,478,592
Public Procurement Authority-OGO	0	514,130	(514,130)
Securities and Exchange Commission	1,877,864	431,129	1,446,735
Statistical Service	11,116,322	2,811,525	8,304,797
<b>TOTAL</b>	<b>531,939,183</b>	<b>53,808,365</b>	<b>478,130,818</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	606,275	0	606,275
General Administration	1,733,223	0	1,733,223
General Administration and Operations	1,791,258	13,391,533	(11,600,275)
Monitoring, Control and Surveillance Divisi	263,419	0	263,419
Regional Operations Ashanti	306,849	0	306,849
Regional Operations Brong Ahafo	169,396	0	169,396
Regional Operations Central	333,629	0	333,629
Regional Operations Eastern	209,681	0	209,681
Regional Operations Greater Accra	335,543	0	335,543
Regional Operations Northern	194,959	0	194,959
Regional Operations Upper East	229,060	0	229,060
Regional Operations Upper West	117,862	0	117,862
Regional Operations Volta	241,021	0	241,021
Regional Operations Western	397,924	0	397,924
Yeji Artersnal Fisheries	146,361	0	146,361
<b>TOTAL</b>	<b>7,076,460</b>	<b>13,391,533</b>	<b>(6,315,073)</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	740,394	311,034	429,360
Animal Production Directorate	2,351,175	840,708	1,510,467
Crop Services Directorate	1,535,966	658,658	877,308
Directorate of Agric. Extension Services.	717,590	54,582	663,008
Finance and Administration	0	268,578	(268,578)
Ghana Irrigation Development Authority	4,550,865	1,396,773	3,154,092
Ghana Permanent Representative in Rome	46,381	127,976	(81,595)
Grains and Legumes Dev. Board	1,388,062	440,895	947,167
Human Resource Development Manager	12,890,325	2,257,338	10,632,987
Irrigation Company of Upper Region	1,204,755	482,475	722,280
Plant Protection & Regulatory Services (PP)	874,032	1,431,914	(557,882)
Policy Planning Monitoring and Evaluation	1,091,487	394,686	696,801
Regional Agric Development Unit	9,046,557	377,571	8,668,986
Statistics Research and Information Dept	630,925	160,557	470,368
Vertirinary Council	48,278	0	48,278
Veterinary Services Dept	764,737	0	764,737
Veterinary Services Dept. (Central Adminis	14,933,645	3,055,927	11,877,718
Women in Agric. Development Department	347,331	76,301	271,030
<b>TOTAL</b>	<b>53,162,504</b>	<b>12,335,974</b>	<b>40,826,531</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	43,727,222	14,277,195	29,450,027
America Region Missions	27,777,010	9,195,480	18,581,530
Europe Region Missions	56,353,769	16,877,786	39,475,983
Foreign Affairs HQ	8,172,329	2,510,384	5,661,945
Middle East and Asia Region Missions	34,991,841	9,693,795	25,298,046
Subvented Organisation	2,321,310	179,933	2,141,377
<b>TOTAL</b>	<b>173,343,480</b>	<b>52,734,573</b>	<b>120,608,908</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	380,084	93,392	286,693
Ashanti Mampong Babies Home Gen Admin	170,502	0	170,502
Department of Children	994,084	268,790	725,294
Department of Women	1,058,093	244,482	813,612
Dept. of Social Welfare	787,610	0	787,610
Dept. of Social Welfare General Administrat	8,337,189	5,151,002	3,186,187
Headquarters	938,749	242,826	695,924
Jachie Training College Gen Admin Bosomt	176,714	61,723	114,991
Jirapa Orphanage Gen Admin Jirapa	20,711	21,238	(527)
National Commision of Persons with Disabi	437,237	12,047	425,189
School of Social Work Gen Admin	424,800	0	424,800
<b>TOTAL</b>	<b>13,725,775</b>	<b>6,095,499</b>	<b>7,630,275</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	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	85,533,874	253,307,077
Ghana Health Service	664,817,021	362,791,259	302,025,762
Health Headquarters	6,811,242	6,440,594	370,648
Office of the Chief Director	137,669	0	137,669
Office of the Minister	8,898	0	8,898
Procurement and Supplies	570,893	0	570,893
Psychiatry Hospitals (Tertiary Health Servi	20,401,953	20,990,215	(588,262)
Regulatory Agencies	41,123,171	12,073,702	29,049,469
Subvented Organisations	27,017,899	1,717,898	25,300,001
Teaching Hospitals	392,208,552	53,548,993	338,659,559
Traditional and Alternative Medicine Direct	33,715	0	33,715
Training Institutions	40,606,960	106,372,121	(65,765,161)
<b>TOTAL</b>	<b>1,532,854,532</b>	<b>649,468,657</b>	<b>883,385,875</b>
Ministry of Information and Media Relation	0	12,868,978	(12,868,978)
<b>Ministry of Interior (MINT)</b>			
Gaming Board	360,582	133,785	226,797
Ghana Immigration Service	93,824,876	26,522,607	67,302,269
Ghana National Fire Service	147,369,641	53,949,859	93,419,782
Ghana Police Service	657,368,912	229,976,758	427,392,153
Ghana Prisons Service	112,027,535	41,015,281	71,012,255
Ghana Refugee Board	657,000	0	657,000
Interior Headquarters	1,401,059	362,111	1,038,948
Nacortic Control Board	18,160,000	4,502,022	13,657,978
National Commission on Small Arms	500,000	90,397	409,602
National Disaster Management Organizatio	50,436,442	24,872,961	25,563,481
National Peace Council	2,907,292	318,950	2,588,342
<b>TOTAL</b>	<b>1,085,013,340</b>	<b>381,744,732</b>	<b>703,268,608</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	29,574,069	4,413,511	25,160,558
CopyRight Office	579,975	73,964	506,011
Council for Law Reporting	2,004,912	280,508	1,724,403
Economic and Organised Crime Office	13,164,884	3,996,070	9,168,814
Gen. Admin and Finance	2,662,027	357,527	2,304,500
General Legal Council	4,388,550	502,472	3,886,079
Law Reform Commission	685,820	108,905	576,915
Legal Aid Scheme	3,209,412	576,734	2,632,678
Registrar General's Dep't	3,933,358	803,944	3,129,413
<b>TOTAL</b>	<b>60,203,007</b>	<b>11,113,636</b>	<b>49,089,372</b>



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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	41,560,364	16,263,298	25,297,066
Geological Survey Department	3,259,401	2,654,547	604,853
Headquarters	2,728,476	1,168,228	1,560,247
Lands Commission	37,629,196	5,966,165	31,663,031
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>26,052,239</b>	<b>79,827,869</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	2,980,713	1,070,141	1,910,573
Community Development	3,673,550	6,988,458	(3,314,908)
Department of Parks and Gardens	7,129,182	1,764,702	5,364,479
Development Planning Unit	748,918	0	748,918
Environmental Health & Sanitation	2,110,391	0	2,110,391
Gen. Admin	3,073,027	64,414,205	(61,341,178)
Inspectorate Division	424,542	0	424,542
Local Government Service	1,115,856	39,915,210	(38,799,354)
Other Government Obligation	0	591,526	(591,526)
<b>TOTAL</b>	<b>21,256,178</b>	<b>114,744,242</b>	<b>(93,488,064)</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	5,348,371	2,207,038	3,141,333
Department of Urban Roads	2,567,795	1,428,851	1,138,944
Ghana Highway Authority	18,417,738	6,378,225	12,039,513
Headquarters	1,273,676	0	1,273,676
<b>TOTAL</b>	<b>27,607,579</b>	<b>10,014,114</b>	<b>17,593,465</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	339,109	243,947	95,163
Centre for National Culture	9,968,560	0	9,968,560
Finance and Administration	2,822,886	297,514	2,525,372
Ghana Tourist Board	3,566,036	1,358,643	2,207,394
Headquarters	463,804	0	463,804
HOTCATT	59,308	21,514	37,793
Subvented Agencies	5,817,327	2,032,557	3,784,770
<b>TOTAL</b>	<b>23,037,031</b>	<b>3,954,174</b>	<b>19,082,857</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	924,870	216,829	708,041
Foreign Missions	196,502	2,540,000	(2,343,498)
Gen. Admin	10,987,656	1,224,610	9,763,046
Ghana Export Promotion Authority	1,832,976	426,484	1,406,493
Ghana Standards Board	5,036,182	1,726,941	3,309,240
GRATIS	4,299,952	784,460	3,515,492
Industrial Development Division	4,268,359	0	4,268,359
NBSSI	7,900,807	1,741,005	6,159,802
Regional Trade Offices	855,392	0	855,392
<b>TOTAL</b>	<b>36,302,697</b>	<b>8,660,329</b>	<b>27,642,368</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Transport (MRT)</b>			
Headquarters	1,076,002	958,211	117,791
Driver and Vehicle Licensing Authority	7,213,517	2,592,077	4,621,439
Ghana Railway Development Authority	1,189,779	91,052	1,098,726
Government Technical Training Centret	399,511	0	399,511
National Road Safety Commission	997,231	276,355	720,877
Other Governement Obligation	0	6,507,885	(6,507,885)
<b>TOTAL</b>	<b>10,876,040</b>	<b>10,425,580</b>	<b>450,459</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	59,791	26,521	33,270
Community Water & Sanitation Agency	3,633,582	1,282,350	2,351,231
Department of Rural Housing	199,579	0	199,579
Gen. Admin (GA)	688,713	1,071,681	(382,968)
Housing	109,035	299,141	(190,106)
Human Resource Development and Mamag	128,310	0	128,310
Hydrological Services Department	802,217	0	802,217
Policy Planning, Budgeting, Monitoring and	147,684	0	147,684
Public Servants Housing Loan Scheme Boar	59,987	0	59,987
Public Works Department	1,495,325	4,200,562	(2,705,238)
Regional/DRH	932,370	0	932,370
Rent Control Department	905,779	0	905,779
Ressearch Statistics and Information Mana	78,798	0	78,798
Water Resources Commission	82,773	221,364	(138,591)
<b>TOTAL</b>	<b>9,323,942</b>	<b>7,101,619</b>	<b>2,222,323</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	909,795	243,921	665,874
National Sports Authority	4,494,708	1,419,201	3,075,507
National Sports Colleague	382,464	123,784	258,680
National Youth Authority	4,403,735	1,592,313	2,811,422
<b>TOTAL</b>	<b>10,190,702</b>	<b>3,379,218</b>	<b>6,811,483</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	27,498,349	8,983,954	18,514,395
<b>TOTAL</b>	<b>27,498,349</b>	<b>8,983,954</b>	<b>18,514,395</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	3,401,475	351,868	3,049,606
<b>TOTAL</b>	<b>3,401,475</b>	<b>351,868</b>	<b>3,049,606</b>
<b>National Media Commission</b>			
Gen. Admin	1,646,896	53,713	1,593,184
<b>TOTAL</b>	<b>1,646,896</b>	<b>53,713</b>	<b>1,593,184</b>
<b>Nationl Labour Commission (NLC)</b>			
Headquarters	591,011	0	591,011
General Administration HQ	394,040	211,237	182,803
Other Governement Obligation	0	46,140	(46,140)
<b>TOTAL</b>	<b>985,051</b>	<b>257,377</b>	<b>727,674</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	4,401,250	1,405,500	2,995,750
Ghana AIDS Commision	912,997	430,336	482,660
Ghana Investment Promotion Centre (GIPC)	1,506,364	282,996	1,223,367
Internal Audit Agency	3,287,200	647,608	2,639,592
Microfinance and Small Loans Centre (MAS)	5,579,700	0	5,579,700
National Identification Authority (NIA)	2,743,500	1,033,349	1,710,151
National Pensions Regulatory Authority (NIRA)	0	385,800	(385,800)
National Population Council	1,912,500	383,838	1,528,661
Office of Head of Civil Service(OHCS)	0	1,571,280	(1,571,280)
Office of the Administrator	499,085	0	499,085
Office of the National Security	150,565,496	52,209,049	98,356,447
Office of the President	20,360,704	9,428,519	10,932,185
Public Records and Archives Administration	0	766,674	(766,674)
Regional Co-ordination Council	17,353,591	1,463,640	15,889,951
Savannah Accelerated Development Authority	232,397	0	232,397
Scholarship Secretariat	1,085,218	433,882	651,336
<b>TOTAL</b>	<b>210,440,000</b>	<b>70,442,471</b>	<b>139,997,529</b>
<b>Office Of Head of Civil Service (OHCS)</b>			
Finance and Administration	3,133,361	0	3,133,361
General Administration	1,293,241	482,771	810,470
Management Service Division	695,907	0	695,907
<b>TOTAL</b>	<b>5,122,510</b>	<b>482,771</b>	<b>4,639,738</b>
<b>Other Governement Obligation (OGO)</b>			
Pensions	750,912,602	202,616,611	548,295,991
Social Security	1,059,506,822	266,756,070	792,750,752
<b>TOTAL</b>	<b>1,810,419,424</b>	<b>469,372,681</b>	<b>1,341,046,743</b>
<b>Parliament of Ghana</b>			
Finance and Administration	0	15,471,132	(15,471,132)
General Operations	133,898,701	13,800,000	120,098,701
<b>TOTAL</b>	<b>133,898,701</b>	<b>29,271,132</b>	<b>104,627,569</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	1,950,655	602,396	1,348,259
<b>TOTAL</b>	<b>1,950,655</b>	<b>602,396</b>	<b>1,348,259</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Gratuties	216,015,954	48,840,732	167,175,222
<b>TOTAL</b>	<b>216,015,954</b>	<b>48,840,732</b>	<b>167,175,222</b>
<b>Grand Total</b>	<b>12,597,696,797</b>	<b>4,149,126,158</b>	<b>8,448,570,639</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Audit Service(AS)</b>			
Direct Audit	654,300	25,662	628,638
Central Gov't Audit Dept.	807,500	44,034	763,466
Finance and Administration	9,019,500	792,047	8,227,453
Performance & Special Audit	1,067,434	94,227	973,207
Regional, District Audits & EIDA	2,976,000	504,939	2,471,061
Review Audit	259,700	53,893	205,807
<b>TOTAL</b>	<b>14,784,434</b>	<b>1,514,802</b>	<b>13,269,632</b>
<b>CHRAJ (CHRAJ)</b>			
Administrative Justice Department	400,000	0	400,000
Anti Corruption Department	2,474,025	184,913	2,289,112
Human Rights Department	500,000	0	500,000
<b>TOTAL</b>	<b>3,374,025</b>	<b>184,913</b>	<b>3,189,112</b>
<b>Electoral Commission</b>			
Headquarters	11,112,707	0	11,112,707
Other Government Obligation	0	99,290,385	(99,290,385)
<b>TOTAL</b>	<b>11,112,707</b>	<b>99,290,385</b>	<b>(88,177,677)</b>
General Government Services	566,953,328	0	566,953,328
<b>Judicial Service (JS)</b>			
Gen. Admin	37,946,911	2,614,632	35,332,280
<b>TOTAL</b>	<b>37,946,911</b>	<b>2,614,632</b>	<b>35,332,280</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	37,854	0	37,854
Gen. Admin	36,255,221	61,025	36,194,196
Gen. Admin & Finance	16,000	15,000	1,000
Ghana Broadcasting Corporation	31,836,413	0	31,836,413
Ghana Meteorological Agency	4,317,620	0	4,317,620
Human Resource	60,000	8,100	51,900
Information Service Department	650,811	14,960	635,851
Internal Audit	43,730	2,946	40,784
National Information Technology Agency	49,629	0	49,629
Postal & Courier Services Regulatory Commissi	351,675	0	351,675
PPME	210,525	0	210,525
Research	47,000	0	47,000
<b>TOTAL</b>	<b>73,876,478</b>	<b>102,031</b>	<b>73,774,447</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	466,425	70,220	396,206
National House of Chiefs	199,000	11,924	187,076
<b>TOTAL</b>	<b>665,425</b>	<b>82,143</b>	<b>583,282</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	3,214,250	251,837	2,962,413
Ghana Armed Forces	96,844,490	22,915,321	73,929,169
Veterans Association of Ghana	150,200	0	150,200
<b>TOTAL</b>	<b>100,208,940</b>	<b>23,167,158</b>	<b>77,041,782</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open	698,200	76,169	622,031
Council for Technical & Vocational Education & '	818,910	56,276	762,634
Gen. Admin	68,413,421	108,013	68,305,408
Ghana Book Development Council	213,000	14,205	198,795
Ghana Education Service (GES)	638,586,724	2,500,000	636,086,724
Ghana Library Board	910,011	142,000	768,011
Ghana National Commission for UNESCO	437,000	50,410	386,590
Human Resource and Development	470,000	51,400	418,600
Institutions For The Handicapped	390,000	0	390,000
Internal Audit	200,000	0	200,000
National Council for Curriculum and Assessment	193,280	0	193,280
National Inspectorate Board	700,000	39,473	660,527
National Service Secretariat	2,923,170	31,015	2,892,155
National Teaching Council	192,600	0	192,600
Non Formal Education	1,514,644	107,630	1,407,014
Office of the Chief Director	170,000	10,481	159,519
Office of the Minister	170,000	11,800	158,200
Planning Budgeting, Monitoring & Evaluation	1,050,000	1,511	1,048,489
Regional/District/School Services	81,887,961	2,072	81,885,889
Statistics, Research, Information & Public Relatio	400,000	23,950	376,050
Tertiary	683,707,293	26,340	683,680,953
WAEC (National)	21,411,035	17,989	21,393,046
<b>TOTAL</b>	<b>1,505,457,249</b>	<b>3,270,735</b>	<b>1,502,186,514</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	334,000	42,176	291,824
Dept. of Factories Inspectorate	290,000	56,565	233,435
Fair Wages and Salaries Commission	358,900	62,755	296,145
Ghana Cooperative Council	100,824	0	100,824
Headquarters	2,082,755	142,339	1,940,416
Integrated Community Centeres For Employable	180,150	16,259	163,891
Labour Department	351,384	0	351,384
Management Development & Productivity Institi	648,398	0	648,398
National Pension & Regulatory Authority	912,505	0	912,505
National Vocational Training Institute (NVTI)	4,504,628	0	4,504,628
Opportunity Industrialisation center	448,347	25,477	422,870
<b>TOTAL</b>	<b>10,211,892</b>	<b>345,570</b>	<b>9,866,321</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Energy Commision	186,918	0	186,918
Headquarters.	150,356,066	146,826	150,209,240
<b>TOTAL</b>	<b>150,542,984</b>	<b>146,826</b>	<b>150,396,158</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	18,813,253	0	18,813,253
Council for Scientific and Industrial Research (C.	5,732,703	0	5,732,703
Environmental Protection Agency	24,555,772	20,000	24,535,772
Ghana Atomic Energy Commission (G.A.E.C)	2,275,123	211,463	2,063,660
Headquarters	2,695,786	961,304	1,734,482
MESTI Headquarters	100,000	0	100,000
School of Nuclear and Allied Sciences	403,740	0	403,740
Town and Country Planning Department (T.C.P.I	610,000	64,363	545,637
<b>TOTAL</b>	<b>55,186,377</b>	<b>1,257,130</b>	<b>53,929,247</b>
<b>Ministry of Finance (MoF)</b>			
CAGD-OGO	0	14,527,665	(14,527,665)
Controller and Acct. General's Dept.	16,990,271	10,366,941	6,623,330
Finance Headquarters	23,105,792	1,153,413	21,952,379
Financial Intelligence Centre	736,520	44,404	692,116
Ghana Revenue Authority	43,150,000	9,376	43,140,624
Institute of Accountancy Training	332,507	0	332,507
Other Government Obligation	0	3,671,694	(3,671,694)
Public Procurement Authority	1,608,205	41,957	1,566,248
Securities and Exchange Commission	2,470,462	0	2,470,462
Statistical Service	2,982,760	221,897	2,760,864
<b>TOTAL</b>	<b>91,376,517</b>	<b>30,037,347</b>	<b>61,339,170</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Fisheries Scientific Survey Division	473,434	0	473,434
General Administration	2,513,567	26,070	2,487,497
General Administration and Operations	3,547,432	50,950	3,496,483
Inland and Aquaculture Management Division	2,591,666	0	2,591,666
Marine Fisheries Management Division	417,382	0	417,382
Monitoring, Control and Surveillance Division	408,623	0	408,623
Regional Operations Ashanti	617,652	9,600	608,052
Regional Operations Brong Ahafo	663,071	9,138	653,933
Regional Operations Central	626,258	4,660	621,598
Regional Operations Eastern	625,158	0	625,158
Regional Operations Greater Accra	630,708	9,554	621,154
Regional Operations Northern	611,370	5,235	606,135
Regional Operations Upper East	627,078	0	627,078
Regional Operations Upper West	612,154	5,485	606,669
Regional Operations Volta	619,450	9,947	609,502
Regional Operations Western	618,057	8,303	609,754
Yeji Artersnal Fisheries	278,539	4,632	273,907
<b>TOTAL</b>	<b>16,481,601</b>	<b>143,574</b>	<b>16,338,026</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	127,412	11,964	115,448
Animal Production Directorate	4,407,000	1,264	4,405,736
Crop Services Directorate	145,014,065	10,219,431	134,794,634
Directorate of Agric. Extension Services.	131,604	20,400	111,204
Finance and Administration	641,525	8,073	633,452
Ghana Irrigation Development Authority	200,000	0	200,000
Ghana Permanent Representative in Rome	75,000	0	75,000
Grains and Legumes Dev. Board	158,640	15,561	143,079
Human Resource Development Management	591,481	34,891	556,590
Irrigation Company of Upper Region	672,352	0	672,352
ONCHO	75,000	11,319	63,681
Plant Protection & Regulatory Services (PPRS)	477,857	0	477,857
Policy Planning Monitoring and Evaluation	12,314,006	0	12,314,006
Regional Agric Development Unit	13,404,516	91,151	13,313,365
Statistics Research and Information Dept	150,000	23,319	126,681
Vertirinary Council	20,000	0	20,000
Veterinary Services Dept	650,000	0	650,000
Veterinary Services Dept. (Central Administratic	667,382	6,350	661,032
Women in Agric. Development Department (WI/	102,401	1,000	101,401
<b>TOTAL</b>	<b>179,880,241</b>	<b>10,444,723</b>	<b>169,435,518</b>
<b>Ministry of Foreign Affairs and Regional Integration(MFARI)</b>			
Africa Region Missions	7,632,755	689,512	6,943,243
America Region Missions	2,027,270	183,136	1,844,134
Europe Region Missions	7,485,276	676,192	6,809,084
Foreign Affairs HQ	26,081,307	140,473	25,940,834
Middle East and Asia Region Missions	4,687,423	423,444	4,263,979
Subvented Organisation	691,412	14,596	676,816
<b>TOTAL</b>	<b>48,605,442</b>	<b>2,127,353</b>	<b>46,478,088</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Abor Rehabilitation Centre Gen Admin	6,000	0	6,000
Ashanti Mampong Babies Home Gen Admin	10,500	0	10,500
Department of Children	3,735,515	77,714	3,657,801
Department of Women	1,661,360	35,521	1,625,839
Dept. of Social Welfare	249,775	32,554	217,221
Dept. of Social Welfare General Administration, I	843,625	87,834	755,791
Headquarters	6,531,083	265,065	6,266,018
Jachie Training College Gen Admin Bosomtwe	6,500	0	6,500
Jirapa Orphanage Gen Admin Jirapa	5,600	0	5,600
National Commision of Persons with Disabillity (	425,390	33,982	391,407
School of Social Work Gen Admin	18,000	0	18,000
<b>TOTAL</b>	<b>13,493,348</b>	<b>532,671</b>	<b>12,960,677</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	1,019,406	0	1,019,406
Christian Health Association of Ghana	44,354,513	0	44,354,513
College of Pharmacist	391,224	0	391,224
Ghana Health Service	591,172,715	282,818	590,889,897
Health Headquarters	7,322,496	0	7,322,496
Office of the Chief Director	1,500,483	0	1,500,483
Office of the Minister	144,674	0	144,674
Procurement and Supplies	6,036,157	0	6,036,157
Psychiatry Hospitals (Tertiary Health Services)	2,210,901	0	2,210,901
Regulatory Agencies	31,732,277	0	31,732,277
Subvented Organisations	5,211,895	0	5,211,895
Teaching Hospitals	121,976,283	0	121,976,283
Traditional and Alternative Medicine Directorate	203,478	0	203,478
Training Institutions	16,003,745	0	16,003,745
<b>TOTAL</b>	<b>829,280,247</b>	<b>282,818</b>	<b>828,997,429</b>
<b>Ministry of Interior (MINT)</b>			
Gaming Board	500,000	25,000	475,000
Ghana Immigration Service	5,213,849	0	5,213,849
Ghana National Fire Service	11,246,856	520,141	10,726,715
Ghana Police Service	14,481,879	4,000,000	10,481,879
Ghana Prisons Service	13,756,786	884,332	12,872,454
Ghana Refugee Board	400,000	0	400,000
Interior Headquarters	2,294,414	56,520	2,237,895
Nacortc Control Board	1,274,634	79,772	1,194,862
National Commission on Small Arms	700,000	106,533	593,467
National Disaster Management Organization	8,920,000	1,379,107	7,540,893
National Peace Council	700,000	36,330	663,670
Other Government Obligation	0	41,310,920	(41,310,920)
<b>TOTAL</b>	<b>59,488,418</b>	<b>48,398,654</b>	<b>11,089,764</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	589,857	37,222	552,635
Copyright Office	160,985	11,986	148,999
Council for Law Reporting	632,092	0	632,092
Economic and Organised Crime Office	461,269	0	461,269
Gen. Admin and Finance	1,383,433	47,321	1,336,112
General Legal Council	1,986,152	4,338	1,981,814
Law Reform Commission	127,529	15,303	112,226
Legal Aid Scheme	235,924	48,282	187,642
Registrar General's Dep't	1,525,012	2,850	1,522,162
<b>TOTAL</b>	<b>7,102,253</b>	<b>167,302</b>	<b>6,934,951</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	31,692,446	48,590	31,643,856
Geological Survey Department	2,670,444	1,721,305	949,139
Headquarters	15,424,559	109,653	15,314,906
Lands Commission	16,671,063	1,037,809	15,633,254
Minerals Commission	19,945,673	0	19,945,673
O.A.S.L	25,367,951	0	25,367,951
<b>TOTAL</b>	<b>111,772,136</b>	<b>2,917,357</b>	<b>108,854,779</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	1,200,000	3,563	1,196,437
Community Development	1,200,000	105,744	1,094,256
Department of Parks and Gardens	1,200,000	20,495	1,179,505
Development Planning Unit	450,000	3,000	447,000
Environmental Health & Sanitation	1,000,000	76,875	923,124
Gen. Admin	14,065,565	731,246	13,334,319
Inspectorate Division	51,002,445	3,165	50,999,280
Local Government Service	2,000,000	0	2,000,000
Other Government Obligation	0	50,791,469	(50,791,469)
<b>TOTAL</b>	<b>72,118,010</b>	<b>51,735,557</b>	<b>20,382,453</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	23,071,089	0	23,071,089
Department of Urban Roads	45,078,913	0	45,078,913
Ghana Highway Authority	45,673,546	53,368	45,620,178
Headquarters	4,971,931	0	4,971,931
<b>TOTAL</b>	<b>118,795,479</b>	<b>53,368</b>	<b>118,742,111</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	16,467	1,384	15,083
Centre for National Culture	214,213	515	213,698
Finance and Administration	771,455	82,363	689,092
Ghana Tourist Board	3,230,911	0	3,230,911
Headquarters	55,212	4,715	50,497
HOTCATT	39,755	4,174	35,581
Subvented Agencies	1,897,447	7,825	1,889,622
<b>TOTAL</b>	<b>6,225,460</b>	<b>100,977</b>	<b>6,124,482</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	144,396	13,293	131,103
Foreign Missions	4,142,836	0	4,142,836
Gen. Admin	5,079,576	8,793	5,070,783
Ghana Export Promotion Authority	302,094	15,266	286,828
Ghana Freezone Board	25,350,513	0	25,350,513
Ghana Standards Board	13,936,743	0	13,936,743
GRATIS	924,687	0	924,687
Industrial Development Division	4,576,772	0	4,576,772
NBSSI	478,949	0	478,949
PPME	813,319	0	813,319
Regional Trade Offices	1,423,276	3,700	1,419,576
Trade Development Division	14,632,576	0	14,632,576
<b>TOTAL</b>	<b>71,805,737</b>	<b>41,052</b>	<b>71,764,685</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Transport (MRT)</b>			
Headquarters	25,938,413	171,671	25,766,742
Driver and Vehicle Licensing Authority	9,652,136	0	9,652,136
Ghana Railway Development Authority	5,448,181	13,942	5,434,239
Government Technical Training Centret	185,217	5,321	179,896
National Road Safety Commission	42,223	0	42,223
<b>TOTAL</b>	<b>41,266,170</b>	<b>190,934</b>	<b>41,075,236</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	44,148	0	44,148
Community Water & Sanitation Agency	10,140,217	0	10,140,217
Department of Rural Housing	63,722	0	63,722
Engineers Council	13,889	0	13,889
Gen. Admin (GA)	349,915	7,833	342,083
Housing	21,655	0	21,655
Human Resource Development and Mamagemer	56,174	0	56,174
Hydrological Services Department	6,311,304	0	6,311,304
Policy Planning, Budgeting, Monitoring and Eval	132,577	0	132,577
Public Servants Housing Loan Scheme Board	12,396	0	12,396
Public Works Department	248,085	0	248,085
Rent Control Department	53,159	5,529	47,630
Ressearch Statistics and Information Manageme	20,860	0	20,860
State Owned Enterprise	36,410,466	0	36,410,466
Water Resources Commission	23,000	0	23,000
<b>TOTAL</b>	<b>53,901,567</b>	<b>13,362</b>	<b>53,888,206</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	9,490,000	1,400,740	8,089,260
National Sports Authority	5,596,633	859,585	4,737,048
National Sports Colleague	1,558,882	257,355	1,301,527
National Youth Authority	4,350,000	696,414	3,653,586
<b>TOTAL</b>	<b>20,995,515</b>	<b>3,214,093</b>	<b>17,781,422</b>
MMDA TRANSFER	13,999,998	0	13,999,998
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	1,111,604	117,594	994,010
<b>TOTAL</b>	<b>1,111,604</b>	<b>117,594</b>	<b>994,010</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,742,197	200,178	1,542,019
Other Governement Obligation	0	84,150	(84,150)
<b>TOTAL</b>	<b>1,742,197</b>	<b>284,328</b>	<b>1,457,869</b>
<b>National Media Commission</b>			
Gen. Admin	582,752	70,835	511,917
<b>TOTAL</b>	<b>582,752</b>	<b>70,835</b>	<b>511,917</b>
<b>Nationl Labour Commission (NLC)</b>			
Headquarters	798,209	60,788	737,421
General Administration HQ	184,096	0	184,096
<b>TOTAL</b>	<b>982,305</b>	<b>60,788</b>	<b>921,517</b>

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

	ANNUAL BUDGET	YTD ACTUAL APRIL	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,198,000	73,398	1,124,602
Ghana AIDS Commision	30,190,185	11,000	30,179,185
Ghana Investment Promotion Centre (GIPC)	7,855,628	46,419	7,809,209
Internal Audit Agency	950,000	69,515	880,485
Microfinance and Small Loans Centre (MASLOC)	5,350,000	0	5,350,000
National Identification Authority (NIA)	6,135,766	34,243	6,101,523
National Population Council	700,000	1,800	698,200
Office of the Administrator	130,000	10,000	120,000
Office of the National Security	12,257,550	1,041,056	11,216,494
Office of the President	53,562,555	10,537,436	43,025,119
Public Records and Archives Administration Dep	11,730	0	11,730
Regional Co-ordination Council	9,847,452	832,296	9,015,156
Savannah Accelerated Development Authority (S	263,000	0	263,000
Scholarship Secretariat	523,750	4,565	519,185
<b>TOTAL</b>	<b>128,975,616</b>	<b>12,661,729</b>	<b>116,313,887</b>
<b>Office Of Head of Civil Service (OHCS)</b>			
Carreer, Management Directorate	282,000	23,000	259,000
Finance and Administration	1,048,000	68,487	979,513
General Administration	400,000	1,700	398,300
Management Service Division	280,000	25,574	254,426
Planning, Budgeting, Monitoring & Evaluation	350,000	33,912	316,088
Procurement & Supply Chain Management Dpt	250,000	29,000	221,000
Recruitment, Training & Development Directora	1,516,850	99,398	1,417,452
Research, Statistics & Information Management	150,000	0	150,000
<b>TOTAL</b>	<b>4,276,850</b>	<b>281,071</b>	<b>3,995,779</b>
<b>Other Governement Obligation (OGO)</b>			
GET Fund	843,899,218	0	843,899,218
Lifeline Consumers of Electricity	60,754,863	0	60,754,863
Petroleum Fund & Contingency Fund	5,327,590	0	5,327,590
Road Fund	257,034,280	0	257,034,280
Transfer To Ghana National Petroleum	697,688,578	0	697,688,578
Utility	91,794,703	0	91,794,703
<b>TOTAL</b>	<b>1,956,499,232</b>	<b>0</b>	<b>1,956,499,232</b>
<b>Parliament of Ghana</b>			
Bills and Procedural Services	8,911,569	909,102	8,002,467
Corporate Services	7,896,496	840,612	7,055,884
Finance and Administration	2,687,226	1,764,942	922,284
General Operations	2,372,844	814,307	1,558,536
Library, Research and Information Services	4,740,627	192,226	4,548,401
Parliamentary Committees	11,032,886	104,136	10,928,751
<b>TOTAL</b>	<b>37,641,648</b>	<b>4,625,325</b>	<b>33,016,323</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	10,255,927	252,297	10,003,630
<b>TOTAL</b>	<b>10,255,927</b>	<b>252,297</b>	<b>10,003,630</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	175,138,472	0	175,138,472
DACF-OGO	1,585,919,077	0	1,585,919,077
Subsidies on Petroleum Products	50,000,000	0	50,000,000
<b>TOTAL</b>	<b>1,811,057,549</b>	<b>0</b>	<b>1,811,057,549</b>
<b>Grand Total</b>	<b>8,240,034,569</b>	<b>300,731,433</b>	<b>7,939,303,136</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Electoral Commission</b>			
Headquarters	126,500	0	126,500
<b>TOTAL</b>	<b>126,500</b>	<b>0</b>	<b>126,500</b>
<b>Judicial Service (JS)</b>			
Gen. Admin	1,649,100	312,000	1,337,100
<b>TOTAL</b>	<b>1,649,100</b>	<b>312,000</b>	<b>1,337,100</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	162,000	16,562	145,438
Ghana Armed Forces	1,220,493	0	1,220,493
<b>TOTAL</b>	<b>1,382,493</b>	<b>16,562</b>	<b>1,365,931</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open School	7,000	6,624	376
Council for Technical & Vocational Education & Training	24,000	1,635	22,365
Gen. Admin	7,199	0	7,199
Ghana Book Development Council	12,000	0	12,000
Ghana Library Board	35,602	0	35,602
Ghana National Commission for UNESCO	13,000	0	13,000
Human Resource and Development	160,000	909	159,091
National Council for Curriculum and Assessment	6,720	0	6,720
National Teaching Council	7,400	0	7,400
Non Formal Education	20,656	0	20,656
<b>TOTAL</b>	<b>293,577</b>	<b>9,169</b>	<b>284,409</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Management Development & Productivity Institute (MDPI)	246,506	0	246,506
<b>TOTAL</b>	<b>246,506</b>	<b>0</b>	<b>246,506</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Environmental Protection Agency	3,741,393	0	3,741,393
Ghana Atomic Energy Commission (G.A.E.C)	262,308	0	262,308
<b>TOTAL</b>	<b>4,003,701</b>	<b>0</b>	<b>4,003,701</b>
<b>Ministry of Finance (MoF)</b>			
Ghana Revenue Authority	3,500,000	0	3,500,000
Statistical Service	137,550	0	137,550
<b>TOTAL</b>	<b>3,637,550</b>	<b>0</b>	<b>3,637,550</b>
<b>Ministry of Health (MoH)</b>			
Ghana Health Service	2,077,166	0	2,077,166
Subvented Organisations	102,000	0	102,000
Teaching Hospitals	376,000	0	376,000
Training Institutions	89,000	0	89,000
<b>TOTAL</b>	<b>2,644,166</b>	<b>0</b>	<b>2,644,166</b>
<b>Ministry of Interior (MINT)</b>			
Ghana Immigration Service	571,555	0	571,555
Ghana Police Service	1,275,660	0	1,275,660
Ghana Prisons Service	594,884	20,705	574,179
National Disaster Management Organization	20,000	0	20,000
<b>TOTAL</b>	<b>2,462,099</b>	<b>20,705</b>	<b>2,441,395</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Headquarters	100,000	0	100,000
Lands Commission	1,029,162	0	1,029,162
O.A.S.L	220	0	220
<b>TOTAL</b>	<b>1,129,382</b>	<b>0</b>	<b>1,129,382</b>
<b>Ministry of Roads and Highways</b>			
Headquarters	7,116	0	7,116
<b>TOTAL</b>	<b>7,116</b>	<b>0</b>	<b>7,116</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Subvented Agencies	150,000	0	150,000
<b>TOTAL</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
Ghana Standards Board	323,712	0	323,712
Industrial Development Division	127,958	0	127,958
NBSSI	137,958	0	137,958
<b>TOTAL</b>	<b>589,627</b>	<b>0</b>	<b>589,627</b>
<b>Ministry of Transport (MRT)</b>			
Headquarters	50,000	0	50,000
Government Technical Training Centret	6,000	0	6,000
<b>TOTAL</b>	<b>56,000</b>	<b>0</b>	<b>56,000</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	99,345	0	99,345
Gen. Admin (GA)	7,180	0	7,180
<b>TOTAL</b>	<b>106,525</b>	<b>0</b>	<b>106,525</b>
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	46,550	1,715	44,835
<b>TOTAL</b>	<b>46,550</b>	<b>1,715</b>	<b>44,835</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	30,000	0	30,000
<b>TOTAL</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>National Media Commission</b>			
Gen. Admin	20,000	9,407	10,593
<b>TOTAL</b>	<b>20,000</b>	<b>9,407</b>	<b>10,593</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	23,520	0	23,520
<b>TOTAL</b>	<b>23,520</b>	<b>0</b>	<b>23,520</b>
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	2,000	0	2,000
<b>TOTAL</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>
<b>Other Governement Obligation (OGO)</b>			
National Health Fund	1,185,674,914	0	1,185,674,914
<b>TOTAL</b>	<b>1,185,674,914</b>	<b>0</b>	<b>1,185,674,914</b>
<b>Parliament of Ghana</b>			
Corporate Services	1,343,023	0	1,343,023
<b>TOTAL</b>	<b>1,343,023</b>	<b>0</b>	<b>1,343,023</b>
<b>Grand Total</b>	<b>1,205,624,350</b>	<b>369,557</b>	<b>1,205,254,793</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>CHRAJ (CHRAJ)</b>			
Anti Corruption Departmen	53,000	0	53,000
<b>TOTAL</b>	<b>53,000</b>	<b>0</b>	<b>53,000</b>
<b>Electoral Commission</b>			
Headquarters	1,505,500	0	1,505,500
<b>TOTAL</b>	<b>1,505,500</b>	<b>0</b>	<b>1,505,500</b>
General Government Services	77,500,000	0	77,500,000
<b>Judicial Service (JS)</b>			
Gen. Admin	40,000	0	40,000
<b>TOTAL</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	5,000	0	5,000
<b>TOTAL</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	11,750	0	11,750
Ghana Armed Forces	344,660	0	344,660
<b>TOTAL</b>	<b>356,410</b>	<b>0</b>	<b>356,410</b>
<b>Ministry of Education (MOE)</b>			
Centre for National Distance Learning and Open S	4,800	0	4,800
Ghana Library Board	8,000	0	8,000
Non Formal Education	9,700	0	9,700
Planning Budgeting, Monitoring & Evaluation	450,000	0	450,000
<b>TOTAL</b>	<b>472,500</b>	<b>0</b>	<b>472,500</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Headquarters	86,774	0	86,774
<b>TOTAL</b>	<b>86,774</b>	<b>0</b>	<b>86,774</b>
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	11,967	0	11,967
<b>TOTAL</b>	<b>11,967</b>	<b>0</b>	<b>11,967</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
Environmental Protection Agency	200,451	0	200,451
<b>TOTAL</b>	<b>200,451</b>	<b>0</b>	<b>200,451</b>
<b>Ministry of Finance (MoF)</b>			
Ghana Revenue Authority	3,350,000	15,700	3,334,300
Other Governement Obligation	0	58,592,865	(58,592,865)
<b>TOTAL</b>	<b>3,350,000</b>	<b>58,608,565</b>	<b>(55,258,565)</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Veterinary Services Dept	500,000	0	500,000
<b>TOTAL</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Other Governement Obligation	0	12,000,000	(12,000,000)
<b>TOTAL</b>	<b>0</b>	<b>12,000,000</b>	<b>(12,000,000)</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Health (MoH)</b>			
Ghana Health Service	3,525,642	0	3,525,642
Office of the Chief Director	1,200,000	0	1,200,000
Psychiatry Hospitals (Tertiary Health Services)	10,000	0	10,000
Regulatory Agencies	65,000	0	65,000
Subvented Organisations	237,207	0	237,207
Teaching Hospitals	599,066	0	599,066
Training Institutions	40,996	0	40,996
<b>TOTAL</b>	<b>5,677,911</b>	<b>0</b>	<b>5,677,911</b>
<b>Ministry of Interior (MINT)</b>			
Ghana Police Service	1,065,604	0	1,065,604
National Disaster Management Organization	60,000	0	60,000
<b>TOTAL</b>	<b>1,125,604</b>	<b>0</b>	<b>1,125,604</b>
<b>Ministry of Justice (MoJ)</b>			
Gen. Admin and Finance	60,000	0	60,000
<b>TOTAL</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Headquarters	150,000	0	150,000
O.A.S.L	1,200	0	1,200
<b>TOTAL</b>	<b>151,200</b>	<b>0</b>	<b>151,200</b>
<b>Ministry of Transport (MRT)</b>			
Ghana Railway Development Authority	65,852	0	65,852
<b>TOTAL</b>	<b>65,852</b>	<b>0</b>	<b>65,852</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Community Water & Sanitation Agency	1,047,150	0	1,047,150
Gen. Admin (GA)	212,704	0	212,704
Hydrological Services Department	2,798	0	2,798
Public Servants Housing Loan Scheme Board	58,921	0	58,921
Public Works Department	3,500	0	3,500
<b>TOTAL</b>	<b>1,325,073</b>	<b>0</b>	<b>1,325,073</b>
<b>National Labour Commission (NLC)</b>			
Headquarters	9,600	0	9,600
<b>TOTAL</b>	<b>9,600</b>	<b>0</b>	<b>9,600</b>
<b>Office of Government Machinery (OGM)</b>			
Office of the National Security	9,500,000	5,500,000	4,000,000
Other Government Obligation	0	20,358,703	(20,358,703)
Scholarship Secretariat	70,006,250	61,516,304	8,489,946
<b>TOTAL</b>	<b>79,506,250</b>	<b>87,375,007</b>	<b>(7,868,757)</b>
<b>Other Government Obligation (OGO)</b>			
Tax Expenditure	816,355,697	0	816,355,697
<b>TOTAL</b>	<b>816,355,697</b>	<b>0</b>	<b>816,355,697</b>
<b>Parliament of Ghana</b>			
Parliamentary Committees	1,500,000	9,381	1,490,619
<b>TOTAL</b>	<b>1,500,000</b>	<b>9,381</b>	<b>1,490,619</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Subscription	100,012,548	0	100,012,548
Tax Refund	508,120,621	0	508,120,621
<b>TOTAL</b>	<b>608,133,169</b>	<b>0</b>	<b>608,133,169</b>
<b>Grand Total</b>	<b>1,597,991,959</b>	<b>157,992,953</b>	<b>1,439,999,006</b>

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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Audit Service(AS)</b>			
Finance and Administration	5,260,000	0	5,260,000
<b>TOTAL</b>	<b>5,260,000</b>	<b>0</b>	<b>5,260,000</b>
<b>CHRAJ (CHRAJ)</b>			
Anti Corruption Departmen	8,047,777	0	8,047,777
<b>TOTAL</b>	<b>8,047,777</b>	<b>0</b>	<b>8,047,777</b>
<b>Electoral Commission</b>			
Headquarters	4,478,829	0	4,478,829
<b>TOTAL</b>	<b>4,478,829</b>	<b>0</b>	<b>4,478,829</b>
General Government Services	1,950,753,893	0	1,950,753,893
<b>Judicial Service (JS)</b>			
Gen. Admin	27,507,932	0	27,507,932
<b>TOTAL</b>	<b>27,507,932</b>	<b>0</b>	<b>27,507,932</b>
<b>Ministry of Communications (MoC)</b>			
India Kofi Annan Centre of Excellence in IC	79,762	0	79,762
Gen. Admin	142,634,546	0	142,634,546
Ghana Broadcasting Corporation	13,564,766	0	13,564,766
Ghana Meteorological Agency	3,551,765	0	3,551,765
Information Service Department	191,072	0	191,072
National Information Technology Agency	54,020	0	54,020
<b>TOTAL</b>	<b>160,075,931</b>	<b>0</b>	<b>160,075,931</b>
<b>Ministry of Chieftaincy and Traditional Affairs (MCTA)</b>			
Gen. Admin HQ	239,759	0	239,759
National House of Chiefs	510,241	0	510,241
<b>TOTAL</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>
<b>Ministry of Defence (MoD)</b>			
Gen. Admin	550,000	0	550,000
Ghana Armed Forces	163,031,534	0	163,031,534
<b>TOTAL</b>	<b>163,581,534</b>	<b>0</b>	<b>163,581,534</b>
<b>Ministry of Education (MOE)</b>			
Council for Technical & Vocational Education &	2,221,636	0	2,221,636
Gen. Admin	96,000,000	0	96,000,000
Ghana Education Service (GES)	23,096,796	0	23,096,796
National Service Secretariat	1,145,644	0	1,145,644
Tertiary	195,883,124	0	195,883,124
WAEC (National)	1,500,000	0	1,500,000
<b>TOTAL</b>	<b>319,847,200</b>	<b>0</b>	<b>319,847,200</b>
<b>Ministry of Employment and Labour Relations (MELR)</b>			
Dept. of Co-operatives	136,797	0	136,797
Dept. of Factories Inspectorate	60,000	0	60,000
Headquarters	48,000	0	48,000
Integrated Cummunity Centeres For Employab	164,928	0	164,928
Labour Department	178,988	0	178,988
Management Development & Productivity Insti	250,000	0	250,000
National Pension & Regulatory Authority	2,161,286	0	2,161,286
<b>TOTAL</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>



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

	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>MDA and COST CENTERS</b>			
<b>Ministry of Energy and Petroleum (MENP)</b>			
Headquarters.	638,730,186	0	638,730,186
<b>TOTAL</b>	<b>638,730,186</b>	<b>0</b>	<b>638,730,186</b>
<b>Ministry of Environment Science, Technology and Innovation (MESTI)</b>			
MESTI Headquarters	6,268,071	0	6,268,071
Council for Scientific and Industrial Research (CSIR)	562,460	0	562,460
Environmental Protection Agency	32,137,211	0	32,137,211
Ghana Atomic Energy Commission (G.A.E.C)	3,964,104	0	3,964,104
Headquarters	250,000	0	250,000
School of Nuclear and Allied Sciences	727,458	0	727,458
Town and Country Planning Department (T.C.P)	100,000	0	100,000
<b>TOTAL</b>	<b>44,009,304</b>	<b>0</b>	<b>44,009,304</b>
<b>Ministry of Finance (MoF)</b>			
Controller and Acct. General's Dept.	13,190,961	0	13,190,961
Finance Headquarters	35,033,788	432,810	35,466,598
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	20,000,000	1,619	20,001,619
Institute of Accountancy Training	50,000	0	50,000
Public Procurement Authority	60,000	0	60,000
Securities and Exchange Commission	525,340	0	525,340
Statistical Service	5,224,714	0	5,224,714
<b>TOTAL</b>	<b>75,084,803</b>	<b>434,429</b>	<b>75,519,232</b>
<b>Ministry of Fisheries and Aquaculture Development</b>			
Anumabo Fisheries College	16,100,000	0	16,100,000
Fisheries Scientific Survey Division	7,000,000	0	7,000,000
General Administration	14,245,744	0	14,245,744
General Administration and Operations	5,398,325	0	5,398,325
Inland and Aquaculture Management Division	6,212,448	0	6,212,448
<b>TOTAL</b>	<b>48,956,517</b>	<b>0</b>	<b>48,956,517</b>
<b>Ministry of Food and Agriculture (MOFA)</b>			
Agric. Engineering Services Dept.	6,500,000	0	6,500,000
Finance and Administration	500,000	0	500,000
Ghana Irrigation Development Authority	53,362,054	16,043,953	69,406,007
Grains and Legumes Dev. Board	58,540	0	58,540
Policy Planning Monitoring and Evaluation	36,089,150	0	36,089,150
Regional Agric Development Unit	77,600,000	0	77,600,000
Veterinary Services Dept	4,057,146	0	4,057,146
Veterinary Services Dept. (Central Administration)	111,795	0	111,795
<b>TOTAL</b>	<b>178,278,685</b>	<b>16,043,953</b>	<b>194,322,638</b>
<b>Ministry of Foreign Affairs and Regional Integration (MFA)</b>			
Foreign Affairs HQ	49,375,587	0	49,375,587
<b>TOTAL</b>	<b>49,375,587</b>	<b>0</b>	<b>49,375,587</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>Ministry of Gender, Children and Social Protection (MGCSP)</b>			
Department of Children	5,540,621	0	5,540,621
Department of Women	2,845,444	0	2,845,444
Dept. of Social Welfare General Administration	5,540,621	0	5,540,621
Headquarters	2,485,886	0	2,485,886
<b>TOTAL</b>	<b>16,412,572</b>	<b>0</b>	<b>16,412,572</b>
<b>Ministry of Health (MoH)</b>			
Allied Health Professions Council	230,000	0	230,000
Christian Health Association of Ghana	2,415,000	0	2,415,000
Ghana Health Service	14,681,953	0	14,681,953
Health Headquarters	600,233,851	0	600,233,851
Psychiatry Hospitals (Tertiary Health Services)	99,600	0	99,600
Regulatory Agencies	29,095,932	0	29,095,932
Subvented Organisations	283,300	0	283,300
Teaching Hospitals	29,297,920	0	29,297,920
Training Institutions	21,448,750	0	21,448,750
<b>TOTAL</b>	<b>697,786,307</b>	<b>0</b>	<b>697,786,307</b>
<b>Ministry of Interior (MINT)</b>			
Ghana Immigration Service	11,467,579	0	11,467,579
Ghana National Fire Service	9,887,422	0	9,887,422
Ghana Police Service	23,863,719	0	23,863,719
Ghana Prisons Service	850,000	0	850,000
Ghana Refugee Board	200,000	0	200,000
Interior Headquarters	600,000	0	600,000
Nacortc Control Board	200,000	0	200,000
National Commission on Small Arms	200,000	0	200,000
National Peace Council	200,000	0	200,000
<b>TOTAL</b>	<b>47,468,720</b>	<b>0</b>	<b>47,468,720</b>
<b>Ministry of Justice (MoJ)</b>			
Attorney General's Department	137,279	0	137,279
CopyRight Office	55,477	0	55,477
Council for Law Reporting	82,531	0	82,531
Economic and Organised Crime Office	253,108	0	253,108
Gen. Admin and Finance	1,620,308	0	1,620,308
General Legal Council	1,756,530	0	1,756,530
Law Reform Commission	100,000	0	100,000
Legal Aid Scheme	106,104	0	106,104
Registrar General's Dep't	2,873,684	0	2,873,684
<b>TOTAL</b>	<b>6,985,021</b>	<b>0</b>	<b>6,985,021</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>Ministry of Lands and Natural Resources (MLNR)</b>			
Forestry Commission	19,949,127	0	19,949,127
Geological Survey Department	7,665,556	0	7,665,556
Headquarters	46,590,844	0	46,590,844
Lands Commission	19,835,073	0	19,835,073
Minerals Commission	3,947,200	0	3,947,200
O.A.S.L	9,314,098	0	9,314,098
<b>TOTAL</b>	<b>107,301,898</b>	<b>0</b>	<b>107,301,898</b>
<b>Ministry of Local Govt and Rural Development (MLGRD)</b>			
Births and Death	200,000	0	200,000
Community Development	500,000	0	500,000
Department of Parks and Gardens	200,000	0	200,000
Environmental Health & Sanitation	100,000	0	100,000
Gen. Admin	1,500,000	0	1,500,000
Inspectorate Division	194,609,783	0	194,609,783
Local Government Service	500,000	0	500,000
<b>TOTAL</b>	<b>197,609,783</b>	<b>0</b>	<b>197,609,783</b>
<b>Ministry of Roads and Highways</b>			
Department of Feeder Roads	160,540,850	1,211,720	161,752,570
Department of Urban Roads	208,175,551	6,884,662	215,060,213
Ghana Highway Authority	287,370,635	22,214,765	309,585,400
Headquarters	129,160,200	0	129,160,200
<b>TOTAL</b>	<b>785,247,236</b>	<b>30,311,147</b>	<b>815,558,383</b>
<b>Ministry of Tourism, Culture and Creative Arts</b>			
Bureau of Ghana Language	78,883	0	78,883
Finance and Administration	391,103	0	391,103
Ghana Tourist Board	1,358,849	0	1,358,849
Headquarters	69,919	0	69,919
HOTCATT	21,850	0	21,850
Subvented Agencies	1,963,449	0	1,963,449
<b>TOTAL</b>	<b>3,884,052</b>	<b>0</b>	<b>3,884,052</b>
<b>Ministry of Trade and Industry (MoTI)</b>			
CEDECOM	303,467	0	303,467
Gen. Admin	8,500,234	0	8,500,234
Ghana Export Promotion Authority	486,501	0	486,501
Ghana Standards Board	15,313,490	0	15,313,490
GRATIS	459,882	0	459,882
NBSSI	559,250	0	559,250
Trade Development Division	49,510,470	0	49,510,470
<b>TOTAL</b>	<b>75,133,294</b>	<b>0</b>	<b>75,133,294</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>Ministry of Transport (MRT)</b>			
Headquarters	106,226,986	0	106,226,986
Driver and Vehicle Licensing Authority	9,652,136	0	9,652,136
Ghana Railway Development Authority	191,359,521	0	191,359,521
Government Technical Training Centret	80,000	0	80,000
National Road Safety Commission	70,000	0	70,000
Regional Maritime University	2,000,000	0	2,000,000
<b>TOTAL</b>	<b>309,388,643</b>	<b>0</b>	<b>309,388,643</b>
<b>Ministry of Water Resources, Works and Housing (MWRWH)</b>			
Architect Registration Council	38,137	0	38,137
Community Water & Sanitation Agency	36,238,143	0	36,238,143
Department of Rural Housing	161,981	0	161,981
Engineers Council	29,827	0	29,827
Gen. Admin (GA)	984,148	0	984,148
Housing	35,516,620	0	35,516,620
Hydrological Services Department	41,144,697	0	41,144,697
Public Works Department	130,606,699	0	130,606,699
Rent Control Department	702,045	0	702,045
Ressearch Statistics and Information Managem	46,382	0	46,382
State Owned Enterprise	151,977,633	0	151,977,633
Water Resources Commission	1,000,000	0	1,000,000
<b>TOTAL</b>	<b>398,446,312</b>	<b>0</b>	<b>398,446,312</b>
<b>Ministry of Youth and Sports (MoYS)</b>			
Headquarters	2,000,000	0	2,000,000
National Sports Authority	1,500,000	0	1,500,000
National Sports Colleage	200,000	0	200,000
National Youth Authority	1,300,000	0	1,300,000
<b>TOTAL</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
MMDA TRANSFER	2,000,000	0	2,000,000
<b>National Commission for Civic Education (NCCE)</b>			
Gen. Admin HQ	700,000	0	700,000
<b>TOTAL</b>	<b>700,000</b>	<b>0</b>	<b>700,000</b>
<b>National Development Planning Commission (NDPC)</b>			
Headquarters	1,000,000	0	1,000,000
<b>TOTAL</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>National Media Commission</b>			
Gen. Admin	650,000	0	650,000
<b>TOTAL</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>
<b>Nationl Labour Commission (NLC)</b>			
Headquarters	700,000	0	700,000
<b>TOTAL</b>	<b>700,000</b>	<b>0</b>	<b>700,000</b>

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL APRIL GH¢	BALANCE GH¢
<b>Office of Government Machinery (OGM)</b>			
Commissions and Councils	1,000,000	0	1,000,000
Ghana AIDS Commision	280,739	0	280,739
Ghana Investment Promotion Centre (GIPC)	1,300,170	0	1,300,170
Microfinance and Small Loans Centre (MASLOC)	10,000,000	0	10,000,000
National Identification Authority (NIA)	10,872,568	0	10,872,568
Office of the National Security	5,200,000	0	5,200,000
Office of the President	4,850,000	0	4,850,000
Regional Co-ordination Council	650,000	0	650,000
Scholarship Secretariat	800,000	0	800,000
<b>TOTAL</b>	<b>34,953,477</b>	<b>0</b>	<b>34,953,477</b>
<b>Office Of Head of Civil Service (OHCS)</b>			
Finance and Administration	600,000	0	600,000
General Administration	50,000	0	50,000
Management Service Division	50,000	0	50,000
Procurement & Supply Chain Management Dpt	50,000	0	50,000
Recruitment, Training & Development Director	200,004	0	200,004
<b>TOTAL</b>	<b>950,004</b>	<b>0</b>	<b>950,004</b>
<b>Other Governement Obligation (OGO)</b>			
Road Arrears	322,306,373	0	322,306,373
<b>TOTAL</b>	<b>322,306,373</b>	<b>0</b>	<b>322,306,373</b>
<b>Parliament of Ghana</b>			
Corporate Services	10,811,200	10,000,000	20,811,200
<b>TOTAL</b>	<b>10,811,200</b>	<b>10,000,000</b>	<b>20,811,200</b>
<b>Public Services Commission</b>			
Office of the Executive Secretary	450,000	0	450,000
<b>TOTAL</b>	<b>450,000</b>	<b>0</b>	<b>450,000</b>
<b>Virtual Ministries for Centralised Transactions</b>			
Contingency	61,548,043	0	61,548,043
Non Road Arrears	1,239,043,166	0	1,239,043,166
<b>TOTAL</b>	<b>1,300,591,209</b>	<b>0</b>	<b>1,300,591,209</b>
<b>Grand Total</b>	<b>8,003,514,281</b>	<b>56,789,529</b>	<b>8,060,303,809</b>