

TABLE OF CONTENTS

	PAGE
ACRONYMS	2
CAG'S REPORT ON THE FINANCIAL STATEMENTS	4
FINANCIAL STATEMENTS	
STATEMENT OF RECEIPTS AND PAYMENTS	10
SUMMARY YEAR TO DATE RECEIPTS AND PAYMENTS	11
STATEMENT OF REVENUE AND EXPENDITURE	12
SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE	13
BALANCE SHEET	14
STATEMENT OF CASH FLOW	15
NOTES TO THE ACCOUNTS	17
ADDITIONAL INFORMATION (INDEX)	28

ACRONYMS

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

ACRONYMS

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

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED MAY 31, 2015

		BUDGET	ACTUAL		VARIANCE
	NOTES	GH¢	GH¢	%	GH¢
RECEIPTS					
DIRECT TAX	2	935,717,293	410,969,923	29	(524,747,370)
INDIRECT TAX	3	1,085,088,985	1,014,609,185	73	(70,479,800)
GRANTS	5	129,231,167	0	0	(129,231,167)
NON-TAX REVENUE	6	438,898,622	142,843,417	10	(296,055,205)
NHIL	7	98,806,243	143,801,644	10	44,995,402
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	(319,975,210)	(23)	(319,975,210)
RECOVERIES	10	0	4,675,126	0	4,675,126
TOTAL RECEIPTS		2,687,742,310	1,396,924,085	100	(1,290,818,224)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	1,049,808,066	768,643,098	25	281,164,968
GOODS AND SERVICES	12	483,018,023	177,808,241	6	305,209,782
NON-FINANCIAL ASSETS	13	666,959,523	116,693,231	4	550,266,293
INTEREST	14	798,098,039	1,082,059,505	35	(283,961,466)
GOVERNMENT SUBSIDIES	15	0	36,000,000	1	(36,000,000)
SOCIAL BENEFITS	16	100,468,696	281,651	0	100,187,045
OTHER EXPENSES	17	133,165,997	34,816,722	1	98,349,274
LOAN REPAYMENTS	18	233,269,042	357,228,947	11	(123,959,905)
OTHER PAYMENTS	19	203,651,524	547,457,820	18	(343,806,295)
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMEN'	21	0	0	0	0
TOTAL PAYMENTS		3,668,438,910	3,120,989,214	100	547,449,696

NET CHANGE IN STOCK OF CASH

(1,724,065,129)

CASH/BANK BALANCE AS AT BEGINNING

84,756,269

CASH/BANK BALANCE AS AT END

(1,639,308,859)

SUMMARY OF RECIEPTS AND PAYMENTS

AS AT MAY 31, 2015

	ANNUAL	YTD	ACTUAL	YTD		YTD
	BUDGET	BUDGET	MONTH	ACTUAL	%	VARIANCE
	A	B	C	D		E=(D-B)
RECEIPTS						
DIRECT TAX	11,228,607,519	4,678,586,466	410,969,923	2,821,043,154	32	(1,857,543,312)
INDIRECT TAX	13,021,067,817	5,425,444,924	1,014,609,185	4,011,345,344	45	(1,414,099,580)
GRANTS	1,550,774,000	646,155,833	0	0	0	(646,155,833)
NON-TAX REVENUE	5,266,783,466	2,194,493,111	142,843,417	675,008,732	8	(1,519,484,379)
NHIL	1,185,674,914	494,031,214	143,801,644	395,300,239	4	(98,730,976)
LOANS RECEIVED	0	0	0	0	0	0
NET TREASURY OPERATIONS	0	0	(319,975,210)	950,909,665	11	950,909,665
RECOVERIES	0	0	4,675,126	4,736,992	0	4,736,992
TOTAL RECEIPTS	32,252,907,716	13,438,711,548	1,396,924,085	8,858,344,126	100	(4,580,367,422)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	5,249,040,332	768,643,098	3,711,001,985	35	1,538,038,347
GOODS AND SERVICES	5,796,216,275	2,415,090,115	177,808,241	478,539,673	5	1,936,550,442
NON-FINANCIAL ASSETS	8,003,514,281	3,334,797,617	116,693,231	173,482,759	2	3,161,314,858
INTEREST	9,577,176,464	3,990,490,193	1,082,059,505	3,239,421,970	31	751,068,224
GOVERNMENT SUBSIDIES	0	0	36,000,000	152,531,675	1	(152,531,675)
SOCIAL BENEFITS	1,205,624,350	502,343,479	281,651	651,208	0	501,692,271
OTHER EXPENSES	1,597,991,959	665,829,983	34,816,722	192,809,675	2	473,020,308
LOAN REPAYMENTS	2,799,228,500	1,166,345,208	357,228,947	832,103,840	8	334,241,368
OTHER PAYMENTS	2,443,818,293	1,018,257,622	547,457,820	1,792,095,631	17	(773,838,009)
FINANCIAL ASSETS	0	0	0	40,221,244	0	(40,221,244)
FOREIGN FINANCED INVESTMENT	0	0	0	0	0	0
TOTAL PAYMENTS	44,021,266,919	18,342,194,549	3,120,989,214	10,612,859,661	100	7,729,334,888
NET CHANGE IN STOCK OF CASH	(11,768,359,203)	(4,903,483,001)	(1,724,065,129)	(1,754,515,535)		(12,309,702,311)

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

		BUDGET	ACTUAL	ACTUAL
			2015	2014
	NOTES	GH¢	GH¢	GH¢
REVENUE				
DIRECT TAX	2	935,717,293	410,969,923	444,208,898
INDIRECT TAX	3	1,083,199,652	944,481,461	625,676,767
GRANTS	5	129,231,167	0	0
NON-TAX REVENUE	6	438,898,622	142,843,417	232,608,441
TOTAL REVENUE		2,587,046,734	1,498,294,801	1,302,494,106
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	1,049,808,066	1,067,748,086	910,965,482
GOODS AND SERVICES	12	483,018,023	177,808,241	120,025,052
INTEREST	14	798,098,039	1,082,059,505	881,383,913
GOVERNMENT SUBSIDIES	15	0	36,000,000	0
SOCIAL BENEFITS	16	100,468,696	281,651	43,962
OTHER EXPENSES	17	133,165,997	34,816,722	216,671
FOREIGN FINANCED INVESTMENT	21	0	0	0
CONSUMPTION OF FIXED ASSETS		0	0	0
TOTAL EXPENDITURE		2,564,558,820	2,398,714,205	1,912,635,080
SURPLUS/(DEFICIT)		22,487,914	(900,419,404)	(610,140,974)

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

	ANNUAL	YTD	ACTUAL	YTD		VARIANCE
	BUDGET	BUDGET	MONTH	ACTUAL	%	
	A	B	C	D		E=A-D
REVENUE						
DIRECT TAX	11,228,607,519	4,678,586,466	410,969,923	2,445,182,211	36	(2,233,404,255)
INDIRECT TAX	12,998,395,824	5,415,998,260	944,481,461	3,734,895,286	54	(1,681,102,974)
GRANTS	1,550,774,000	646,155,833	0	0	0	(646,155,833)
NON-TAX REVENUE	5,266,783,466	2,194,493,111	142,843,417	675,008,732	10	(1,519,484,379)
TOTAL	31,044,560,809	12,935,233,670	1,498,294,801	6,855,086,229	100	(6,080,147,442)

EXPENDITURE

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	12,597,696,797	5,249,040,332	1,067,748,086	5,216,874,245	56	32,166,087
GOODS AND SERVICES	5,796,216,275	2,415,090,115	177,808,241	478,539,673	5	1,936,550,442
INTEREST	5,796,216,275	2,415,090,115	1,082,059,505	3,239,421,970	35	(824,331,855)
GOVERNMENT SUBSIDIES	9,577,176,464	3,990,490,193	36,000,000	152,531,675	2	3,837,958,518
SOCIAL BENEFITS	1,205,624,350	502,343,479	281,651	651,208	0	501,692,271
OTHER EXPENSES	1,597,991,959	665,829,983	34,816,722	192,809,675	2	473,020,308
FOREIGN FINANCED INVESTMEN'	0	0	0	0	0	0
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
TOTAL	36,570,922,121	15,237,884,217	2,398,714,205	9,280,828,446	100	5,957,055,771
SURPLUS/(DEFICIT)	(5,526,361,312)	(2,302,650,547)	(900,419,404)	(2,425,742,218)		(12,037,203,212)

BALANCE SHEET AS AT MAY 31, 2015

	NOTES	2015 GH¢	2014 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	24	(1,639,308,859)	(2,521,839,849)
Receivables	25	5,936,123	9,090,031
Prepayments	26	(19,363)	15,212,597
TOTAL CURRENT ASSET		(1,633,392,099)	(2,497,537,221)
NON CURRENT ASSETS			
Receivables	27	1,461,400,335	1,420,388,771
Equity Investments	28	1,935,189,418	1,819,876,560
Infrastructure, plant and Equipment	29	3,648,794,426	2,903,484,765
Work In-Progress	30	1,400,866,964	931,297,722
Intangible Assets	31	6,745,558	4,446,185
TOTAL NON-CURRENT ASSET		8,452,996,701	7,079,494,004
TOTAL ASSET		6,819,604,602	4,581,956,783
LIABILITIES			
CURRENT LIABILITIES			
Payables	32	1,311,658,652	2,756,325,392
Deposits and Other Trust Monies	33	1,318,883,879	1,701,760,061
TOTAL CURRENT LIABILITIES		2,630,542,531	4,458,085,453
NON- CURRENT LIABILITIES			
Domestic	34	33,969,389,016	25,806,698,815
External	35	40,144,196,377	25,030,112,691
TOTAL NON-CURRENT LIABILITIES		74,113,585,393	50,836,811,506
TOTAL LIABILITIES		76,744,127,924	55,294,896,959
NET ASSETS		(69,924,523,322)	(50,712,940,176)
CONTRIBUTED BY			
Surpluses / (Deficits)		(900,419,404)	(610,140,974)
Accumulated Surpluses / (Deficits)		(69,024,103,918)	(50,102,799,202)
NETWORTH		(69,924,523,322)	(50,712,940,176)

GRACE FRANSISCA ADZROE

CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2015

		2015 GH¢	2014 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	1,425,579,108	1,091,477,707
Grants	5	0	0
Non-Tax Revenue	6	142,843,417	232,608,441
NHIL	7	143,801,644	84,632,979
Total Receipt		1,712,224,169	1,408,719,126
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(768,643,098)	(657,118,293)
Goods and Services	12	(177,808,241)	(120,025,052)
Interest	14	(1,082,059,505)	(881,383,913)
Government Subsidies	15	(36,000,000)	0
Social Benefit	16	(281,651)	(43,962)
Other Expenses	17	(34,816,722)	(216,671)
Other Payments	19	(547,457,820)	(220,907,164)
Foreign Financed Investment	21	0	0
Total Payment		(2,647,067,037)	(1,879,695,055)
NET CASHFLOW FROM OPERATING ACTIVITIES		(934,842,868)	(470,975,929)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(116,693,231)	(57,480,931)
Disposal of Non Current Asset			
Fixed Asset		0	0
Inventory		0	0
Work-In Progress			
TOTAL DISPOSAL OF NON-CURRENT ASSET		0	0
Net cashflow from investment in Non Current Assets		(116,693,231)	(57,480,931)

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2015

		2015 GH¢	2014 GH¢
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	22		
Loans		0	0
Shares and other equity		0	0
Advances		0	0
Total Acquisition Financial Assets		0	0
Disposal/Recovery of Financial Asset	23		
Securities other than shares		0	0
Loans		4,675,126	0
Shares and other equity		0	0
Advances		0	465,658
Total Disposal/Recovery of Financial assets		4,675,126	465,658
Net cashflow from investment in financial assets		4,675,126	465,658
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	4,265,297,914	2,357,597,822
Outflow	9	(4,585,273,123)	(2,313,517,394)
Net Incurrence of Domestic Liability		(319,975,210)	44,080,428
EXTERNAL			
Inflow	8	0	0
Outflow	18	(357,228,947)	(183,725,687)
Net Incurrence of Foreign Liability		(357,228,947)	(183,725,687)
NET CASHFLOW FROM FINANCING ACTIVITY		(677,204,156)	(139,645,260)
NET CHANGE IN STOCK OF CASH		(1,724,065,129)	(667,636,461)
CASH AND CASH EQUIVALENT AT BEGINNING		84,756,269	(1,854,203,388)
CASH AND CASH EQUIVALENT AT CLOSE		(1,639,308,859)	(2,521,839,849)

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 (≤ 1 year), medium term (> 1 year ≤ 3 years) and long term (> 3 years) according to the time of maturity for repayment.

1.9 Investments

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

1.10 Provisions

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

1.11 Cash and Cash equivalent.

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

1.12 Project loans and grants

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

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
2 DIRECT TAX		
Paid by Individuals	263,185,072	276,022,473
Paid by Corporations	105,413,819	139,819,455
Miscellaneous	42,371,032	28,366,970
Total	410,969,923	444,208,898
Less		
DACF	0	0
Total Revenue	410,969,923	444,208,898
3 INDIRECT TAX		
General Taxes on Goods and Services	207,963,240	174,664,638
Excises	30,279,024	43,778,668
Customs and Other Import Duties	774,477,589	407,233,462
Taxes on Exports	0	0
Levies	1,889,333	21,592,042
Total Receipt	1,014,609,185	647,268,809
Less:		
GETFund	68,238,391	0
Petroleum Fund	1,889,333	21,592,042
Total	70,127,724	21,592,042
Total Revenue	944,481,461	625,676,767
4 Taxes		
Directs Taxes	410,969,923	444,208,898
Indirect Taxes	1,014,609,185	647,268,809
Total	1,425,579,108	1,091,477,707
5 GRANT		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
Total Revenue	0	0
Less:		
Non Project Type	0	0
Total Receipt	0	0

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
6 NON-TAX REVENUE		
Property income	116,223,917	207,818,444
Sales of goods and services	15,975,129	16,371,912
Fines, penalties, and forfeiture	3,061,698	2,438,474
Voluntary transfers other th	0	0
Miscellaneous and unidentified	7,582,672	5,979,611
Total	142,843,417	232,608,441
7 NHIL		
SSNIT	(13,632,570)	22,744,126
Domestic	31,024,150	0
Import	126,410,065	61,888,853
Total	143,801,644	84,632,979
8 LOANS RECEIVED		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
Total External Borrowings	0	0
9 NET TREASURY OPERATIONS		
Short Term Borrowing	3430967073	2,164,561,571
Medium Term Borrowings	76,228,998	60,740,171
Stocks and Bonds (long Term)	758101843	132,296,080
Treasury Bills Issued	4,265,297,914	2,357,597,822
Short Term Borrowing	3,712,428,380	1,978,626,198
Medium Term Borrowings	60,740,171	139,689,489
Long Term Borrowing	812,104,572	195,201,707
Treasury Bills Redeemed	4,585,273,123	2,313,517,394
Net Treasury Operations	(319,975,210)	4,671,115,216
10 RECOVERIES		
Loans	4,675,126	0
Advances	0	465,658
Equity Investment	0	0
Total	4,675,126	465,658

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
11 COMPENSATION OF EMPLOYEES		
Established Position	755,283,091	790,759,560
Established Position Arrears	26,115,932	
Non Established Post	2,950	100,233
Allowances	142,838,980	13,642,551
Allowances Arrears	5,424,857	
*National Pension Contribution	138,082,276	106,463,137
Total	1,067,748,086	910,965,482
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	27,251,505	22,523,470
13% SSF Accrued for the year	64,414,188	53,295,509
PAYE	92,992,779	80,950,612
Deposits	113,492,399	96,691,550
Staff Advance	283,430	0
Salary Advance	17,982	0
Rent & Rates Deduction	581,127	386,047
10% Political Appointees cut	71,577	0
Total Payments	768,643,098	657,118,293
National Pension Contribution*		
13.5% SSF Contribution	64,414,188	53,311,611
Gratuity	9,694,220	7,183,747
Pension	63,973,868	45,967,778
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	138,082,276	106,463,137
12 GOODS AND SERVICES		
Materials and Office Consumables	103,642,178	46,048,720
Utilities	8,021,262	1,299,005
General Cleaning	216,091	35,791
Rentals	1,461,653	80,550
Travel and Transport	15,349,535	30,561,050
Repairs and Maintenance	6,414,834	166,597
Training, Seminar and Confer	38,068,824	4,839,002
Consultancy Expenses	197,033	36,970,930
Special Services	4,356,019	3,335
Other Charges and Fees	65,611	20,072
Emergency Services	15,200	0
Insurance	0	0
Accommodation	0	0
Total	177,808,241	120,025,052
Less:		
Unpaid Goods and Services		
Total Payments	177,808,241	120,025,052

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
13 NON-FINANCIAL ASSETS		
Fixed asset	108,105,434	49,295,044
Work In Progress	8,587,796	8,185,887
Intangible Asset	0	0
Total	116,693,231	57,480,931
Less:		
Unpaid Non-Financial Asset		0
Total Payments	116,693,231	57,480,931
14 INTEREST		
Non Residents	73,772,861	45,582,909
Residents	1,008,286,643	835,801,005
Total	1,082,059,505	881,383,913
Less:		
Unpaid Interest		
Total Payments	1,082,059,505	881,383,913
15 GOVERNMENT SUBSIDIES		
Utility	36,000,000	0
Petroleum Products	0	0
Total	36,000,000	0
Less:		
Unpaid Subsidies	0	0
Total Payments	36,000,000	0
16 SOCIAL BENEFITS		
Social security benefits in Cash	0	0
Employer social benefits in Cash	281,651	43,962
Total	281,651	43,962
Less:		
Unpaid Social Benefits	0	0
Total Payment	281,651	43,962
17 OTHER EXPENDITURE		
Insurance and compensation	1,251,255	155,247
Professional fees	16,583	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	12,757	0
Awards & Rewards	0	0
Donations	0	0
Contributions	23,547,499	0
Tuition Fees	0	14,160
Special Operations	9,988,628	47,264
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
Duty Refund (GRA)	0	0
Grants to Households	0	0
Rent	0	0
Total	34,816,722	216,671
Less:		
Unpaid Other Expenditure	0	0
Total Payments	34,816,722	216,671

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
18 LOAN REPAYMENTS		
Bilateral Loans	81,599,565	19,725,657
Multilateral Loans	9,799,904	8,466,836
External Commercial Institution	218,570,878	118,244,026
Domestic Commercial Institution	19,630,218	5,560,792
Export Credit Institutions	27,628,382	31,728,376
Total	357,228,947	183,725,687
19 OTHER PAYMENTS		
Prepayments	(37,863)	(95,659)
GET Fund	0	0
District Assembly Common Fund	0	0
Petroleum Fund	23,502,639	69,697,004
Deposits	0	911,684
P.A.Y.E	85,599,144	253,199,164
NHIL	291,900,000	47,700,000
SSNIT	0	0
Staff Advance	0	0
Salary Advance	0	0
Special funds	0	2,081,338
Rates and Rent Deduction	0	0
Total	400,963,920	373,493,531
Less:		
Accounts Payable	146,493,900	(152,586,367)
Total	547,457,820	220,907,164
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	0	0
Total	0	0

NOTES TO THE ACCOUNTS

	2015 GH¢	2014 GH¢
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	0	0
Total	0	0
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	4,675,126	0
Shares and other equity	0	0
Advances	0	465,658
Total	4,675,126	465,658
24 Cash and Cash Equivalents		
Treasury Main Account	(14,072,635,282)	(2,381,531,053)
MDA Sub-CF Accounts	1,315,781,859	(529,144,702)
Regional Sub-CF Accounts	316,379	7,633,523
MMDA Sub-CF Accounts	122,005,806	9,713,380
Tax Revenue Accounts	8,813,062,545	1,399,436,028
NTR Revenue Accounts	335,810,268	428,893,240
Special Accounts	1,844,927,253	(1,456,840,265)
Domestic Commercial Banks	1,422,312	0
Total	(1,639,308,859)	(2,521,839,849)
25 Current Receivables		
Vehicle Advances	4,401,433	7,634,950
Special Advances	268,378	353,820
Salary Advances	275,461	269,476
Departmental Revolving Fund	990,852	990,852
Other Receivables	0	(159,067)
Total	5,936,123	9,090,031

NOTES TO THE ACCOUNTS

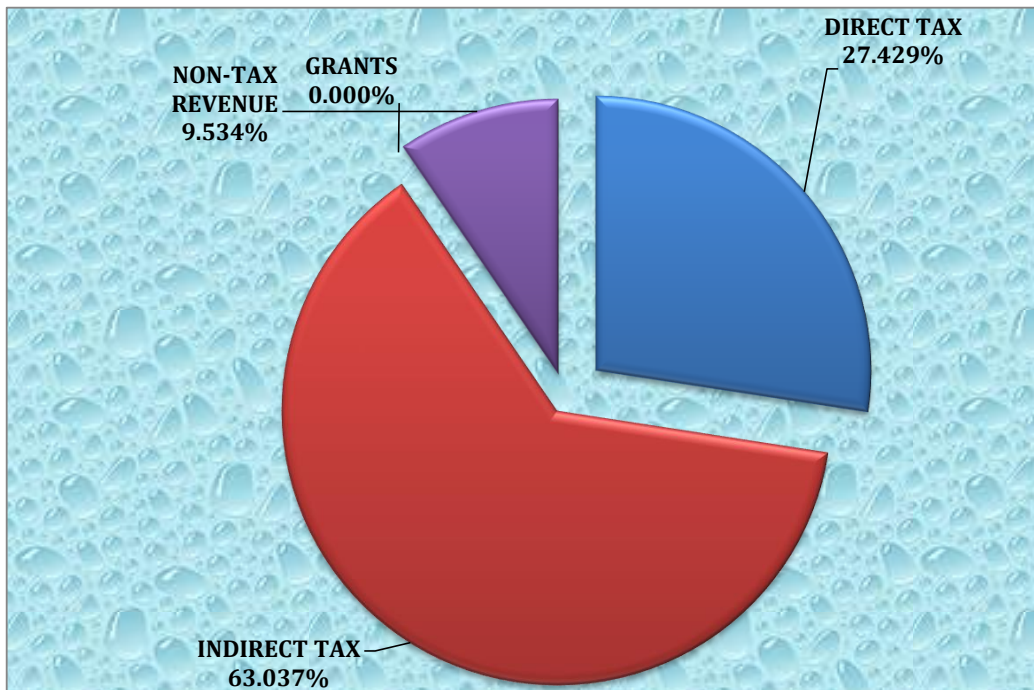
	2015 GH¢	2014 GH¢
26 Prepayments	(19,363)	15,212,597
27 Non Current Receivables		
Statutory Boards & Corporations	645,215,222	638,504,348
Companies	659,995,376	628,721,277
Foreign Governments Agencies	921,979.66	8,482,555
General	246,980,775	921,980
Miscellaneous	8,482,555	243,954,183
Total	1,561,595,908	1,520,584,343
Provisions	(100,195,572)	(100,195,572)
Total	1,461,400,335	1,420,388,771
28 Equity Investment		
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
Total	1,938,147,654	1,822,834,796
Provisions	(2,958,236)	(2,958,236)
Total	1,935,189,418	1,819,876,560
29 Infrastructure,Plant and Equipment		
Dwellings	33,712,515	42,642,907
Non Residential Buildings	172,302,211	137,817,648
Other structures	1,333,490,034	762,309,763
Transport Equipment	342,970,928	173,822,020
Other machinery and equipment	1,305,026,342	1,191,449,820
Infrastructure Assets	893,275,195	759,155,338
Total	4,080,777,226	3,067,197,496
Less:		
Depreciation for September	0	0
Accumulated Depreciation	(431,982,801)	(163,712,731)
Net Book Value	3,648,794,426	2,903,484,765
30 Work - In - Progress		
Dwellings	114,102,645	115,544,656
Non Residential Buildings	214,624,030	120,324,295
Other structures	849,508,039	695,428,772
Transport Equipment	2,625,894	0
Other machinery and equipment	0	0
Infrastructure Assets	220,006,357	0
Total	1,400,866,964	931,297,722
31 Intangible Asset		
Computer Software	6,745,558	4,446,185
Total	6,745,558	4,446,185

NOTES TO THE ACCOUNTS

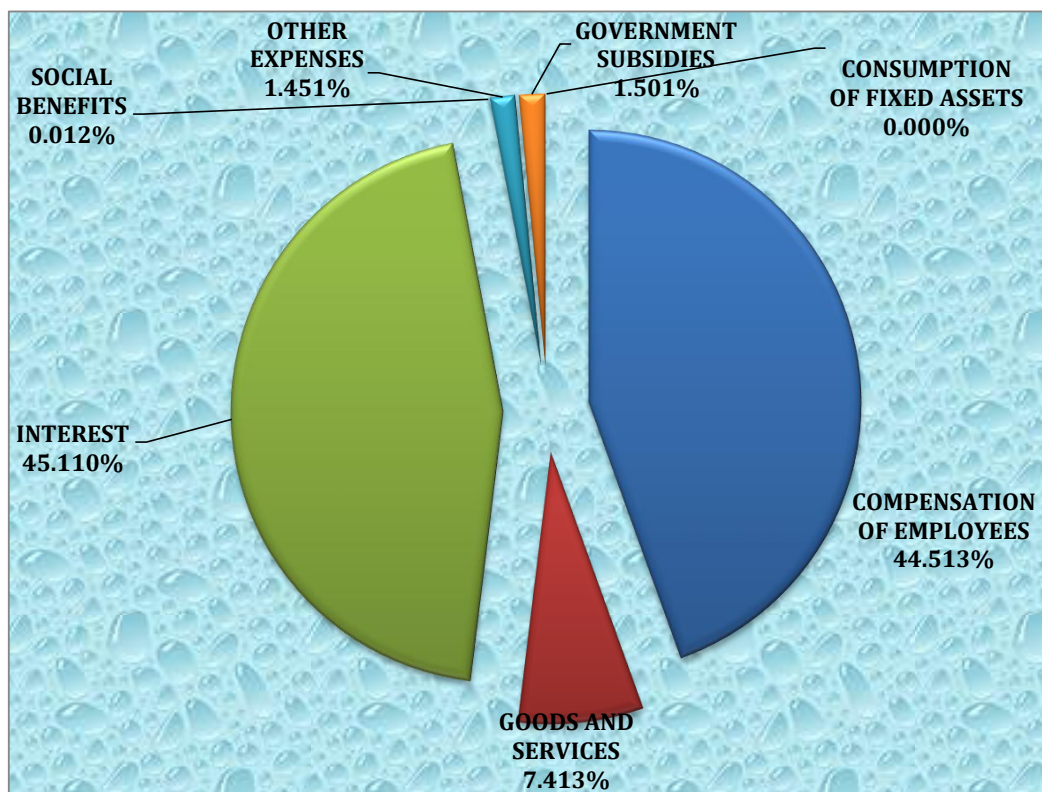
	2015 GH¢	2014 GH¢
32 Payables		
Supplier	598,797,684	1,651,329,640
Withholding	2,845,192	13,709,165
P.A.Y.E	92,992,789	80,950,621
Staff Advance	1,608,091	0
Salary advance	100,995	0
SSNIT	614,403,043	1,010,335,966
Rent and Rates	581,127	0
10% Political Appointees cut	329,730	0
Total	1,311,658,652	2,756,325,392
33 Deposits and Other Trust Monies		
GETFund	410,235,209	361,662,445
NHIL	82,570,994	488,947,418
DACF	675,109,581	300,190,716
Petroleum Fund & Road Fund	(181,602,770)	62,895,177
Deposits	330,563,054	487,881,786
Special funds	1,039,777	182,520
10% Political Appointees fund	968,035	0
Total	1,318,883,879	1,701,760,061
34 Domestic Borrowing	33,969,389,016	25,806,698,815
35 External Borrowing	40,144,196,377	25,030,112,691

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



ADDITIONAL INFORMATION INDEX

	PAGE
CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT	30
SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM	32
CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM	
<i>COMPENSATION</i>	34
<i>USE OF GOODS AND SERVICES</i>	42
<i>SOCIAL BENEFITS</i>	50
<i>OTHER EXPENDITURE</i>	52
<i>NON - FINANCIAL ASSETS</i>	54
<i>CUMMULATIVE GOODS AND SERVICES</i>	60

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
DEFENCE			
Defence N.E.C	23,788,599	269,045,724	(245,257,124)
Military Defence	769,976,112	26,332,591	743,643,521
TOTAL	793,764,711	295,378,314	498,386,397
ECONOMIC AFFAIRS			
Agriculture	549,989,934	50,835,455	499,154,479
Communication	182,419,821	8,628,427	173,791,394
Construction	34,766,699	5,208,355	29,558,345
Distributive trades, storage and warehousing	66,742,329	0	66,742,329
Economic Affairs N.E.C	37,998,353	6,221,031	31,777,323
Electricity	754,186,962	2,489,530	751,697,431
Fishing and Hunting	61,777,563	8,237,250	53,540,313
Forestry	11,684,704	20,509,551	(8,824,847)
General Economic and Commercial	219,673,807	10,637,726	209,036,080
General Labor Affairs	9,995,964	4,381,990	5,613,974
Manufacturing	20,080,242	3,279,966	16,800,276
Mining of Mineral Resources other than miner	49,884,489	113,378	49,771,111
Multipurpose Development projects	1,372,734	299,391	1,073,343
Nuclear fuels	12,751,983	29,296	12,722,687
Other Fuels	420,266	42,626	377,639
Petroleum and Natural Gas	42,906,098	208,908,713	(166,002,615)
R&D Agriculture, Forestry, Fishing and huntin	77,783,555	367,613	77,415,942
R&D Mining Manufacturing and construction	45,601,912	7,370,234	38,231,677
Railway Transport	200,063,333	192,421	199,870,913
Road Transport	1,441,894,440	86,711,431	1,355,183,009
Tourism	12,141,240	2,391,807	9,749,434
TOTAL	3,834,136,427	426,856,189	3,407,280,237
EDUCATION			
Education N.E.C	860,528,823	1,935,101,368	(1,074,572,545)
Education not definable by Level	221,882,321	30,695,568	191,186,753
First Stage of Tertiary Education	17,583,253	2,954,043	14,629,209
Lower-Secondary Education	1,304,555,415	0	1,304,555,415
Post-Secondary Nontertiary Education	102,235,583	128,714,278	(26,478,696)
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	255,538	1,531,703,154
Subsidiary services to Education	850,793,972	2,149,172	848,644,801
Tertiary Education - University of Ghana Lego	0	162,198,373	(162,198,373)
Upper-Secondary Education	1,171,415,294	84,736,596	1,086,678,697
TOTAL	7,393,930,541	2,354,959,272	5,038,971,270
ENVIRONMENTAL PROTECTION			
Environmental Protection N.E.C	91,456,151	426,962	91,029,190
Protection of Biodiversity and Landscape	4,469,000	97,180	4,371,820
R&D Environment Protection	0	2,386,820	(2,386,820)
Waste Water Management	48,261,016	0	48,261,016
TOTAL	144,186,167	2,910,962	141,275,206

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
GENERAL PUBLIC SERVICES			
Basic Research	7,747,442	1,199,639	6,547,803
Economic Aid to Develop Countries and Count	19,536,233	271,802	19,264,431
Executive and Legislative Organs	715,657,879	262,930,106	452,727,773
External affairs	275,853,436	70,536,788	205,316,649
Financial and fiscal Affairs	11,185,170,203	1,108,424,620	10,076,745,583
General Personnel Services	367,450,949	129,729,451	237,721,498
General Public Services N.E.C.	69,660,522	13,317,278	56,343,243
Other General Services	19,589,323	1,769,266	17,820,057
Overall Planning and Statistical Services	35,498,851	5,038,730	30,460,121
Public Debt Transaction-External	12,376,403,500	1,618,847,274	10,757,556,226
Public Debt Transactions	0	1,620,574,696	(1,620,574,696)
R & D General Public Services	8,356,864	489,910	7,866,954
Unspecified	79,779,779	27,308,750	52,471,029
TOTAL	25,160,704,981	4,860,438,309	20,300,266,671
HEALTH			
General Hospital Services	1,485,173,769	115,073,555	1,370,100,214
General Medical Services	80,635,582	0	80,635,582
Health N.E.C	2,389,693,868	553,998,213	1,835,695,655
Public health Services	285,922,878	87,563	285,835,314
R & D Health	14,935,158	38,954,859	(24,019,701)
Specialised Medical Services	37,094,793	26,309,787	10,785,006
TOTAL	4,293,456,048	734,423,977	3,559,032,071
HOUSING & COMMUNITY AMENITIES			
Community Development	8,869,299	8,835,643	33,656
Housing and Development	224,042,215	25,387,119	198,655,096
R&D Housing and Community Amenities	7,072,173	0	7,072,173
Water Supply	247,737,833	1,837,141	245,900,692
TOTAL	487,721,520	36,059,903	451,661,617
PUBLIC ORDER & SAFETY			
Fire Protection Services	168,503,919	109,473,920	59,029,999
Law Courts	224,006,126	64,046,882	159,959,244
Prisons	4,921,033	18,521	4,902,512
Public Order and Safety N. E. C	0	124,230,847	(124,230,847)
Public order and safety n.e.c (CS)	387,180,842	21,299,249	365,881,592
Public Services	825,535,368	333,748,749	491,786,619
TOTAL	1,610,147,288	652,818,169	957,329,119
RECREATION, CULTURE, AND RELIGION			
Broadcasting and Publishing Services	96,069,444	11,760,977	84,308,467
Cultural Services	49,110,356	15,963,799	33,146,558
Recreational and Sporting Services	23,991,136	8,706,548	15,284,588
TOTAL	169,170,936	36,431,323	132,739,614
SOCIAL PROTECTION			
Disability	862,626	111,672	750,954
Family and Children	46,023,848	7,204,939	38,818,909
R&D Social Protection	10,270,220	511,551	9,758,670
Social Protection N.E.C.	63,019,724	43,987,080	19,032,644
Unemployment	13,871,880	2,219,545	11,652,335
TOTAL	134,048,299	54,034,787	80,013,512
Grand Total	44,021,266,919	9,454,311,205	34,566,955,714

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	SUBSIDY	TOTAL
MDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Audit Service(AS)	10,205,664	0	0	0	0	2,281,638	0	12,487,302
CHRAJ (CHRAJ)	1,131,124	0	0	0	0	167,078	0	1,298,202
District Assembly Common Fund(DACF)	32,113	0	0	0	0	0	0	32,113
Electoral Commission	1,796,616	0	0	0	0	0	0	1,796,616
Judicial Service (JS)	23,340,762	0	0	0	0	1,159,305	0	24,500,067
Ministry of Communications (MoC)	5,034,419	0	0	0	0	46,023	0	5,080,442
Ministry of Chieftaincy and Traditional Affairs (MCTA)	1,511,634	0	0	0	0	139,308	0	1,650,942
Ministry of Defence (MoD)	55,781,890	0	0	8,040	10,124	3,036,987	0	58,837,041
Ministry of Education (MOE)	465,081,045	0	165,909	0	47,236	16,139,963	0	481,434,153
Ministry of Employment and Labour Relations (MELR)	2,334,049	0	0	0	0	2,470,412	0	4,804,461
Ministry of Energy and Petroleum (MENP)	320,751	0	88,377,895	0	0	276,422	36,000,000	124,975,068
Ministry of Environment Science, Technology and Infr	10,842,013	0	0	0	0	984,716	0	11,826,729
Ministry of Finance (MoF)	9,855,157	0	0	24,795,554	89,610	29,609,062	0	64,349,384
Ministry of Fisheries and Aquaculture Development	3,497,892	0	0	0	0	91,831	0	3,589,723
Ministry of Food and Agriculture (MOFA)	3,035,773	0	0	0	0	87,451	0	3,123,225
Ministry of Foreign Affairs and Regional Integration(M	14,278,024	0	0	0	0	366,043	0	14,644,067
Ministry of Gender, Children and Social Protection (M	1,514,859	0	0	0	0	272,782	0	1,787,640
Ministry of Health (MoH)	148,403,757	0	0	0	0	18,480	0	148,422,237
Ministry of Interior (MINT)	95,495,192	0	0	0	63,316	2,652,001	0	98,210,509
Ministry of Justice (MoJ)	2,829,321	0	0	0	0	217,171	0	3,046,492
Ministry of Lands and Natural Resources (MLNR)	6,636,611	0	0	0	31,401	2,491,347	0	9,159,359
Ministry of Local Govt and Rural Development (MLGR	28,957,388	0	0	0	0	5,709,562	0	34,666,950
Ministry of Roads and Highways	2,443,056	0	24,252,180	0	0	0	0	26,695,236
Ministry of Tourism, Culture and Creative Arts	1,030,822	0	0	0	0	230,634	0	1,261,456
Ministry of Trade and Industry (MoTI)	2,172,231	0	0	0	2,334	121,263	0	2,295,829
Ministry of Transport (MRT)	1,069,017	0	0	0	14,817	262,701	0	1,346,535
Ministry of Water Resources, Works and Housing (M	1,665,714	0	3,897,247	7,917	0	50,615	0	5,621,493
Ministry of Youth and Sports (MoYS)	886,181	0	0	0	0	4,412,956	0	5,299,137
National Commission for Civic Education (NCCE)	2,302,638	0	0	0	4,290	330,429	0	2,637,357

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

	COMPENSATION OF EMPLOYEES	INTEREST	NON-FINANCIAL ASSETS	OTHER EXPENDITURE	SOCIAL BENEFITS	GOODS AND SERVICES	SUBSIDY	TOTAL
MDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
National Development Planning Commission (NDPC)	68,781	0	0	0	0	145,144	0	213,925
National Media Commission	13,371	0	0	0	0	34,907	0	48,278
Nationl Labour Commission (NLC)	53,445	0	0	0	0	13,089	0	66,533
Office of Government Machinery (OGM)	18,520,590	0	0	9,988,628	6,493	15,705,259	0	44,220,970
Office Of Head of Civil Service (OHCS)	483,697	0	0	0	0	195,546	0	679,243
Other Governement Obligation (OGO)	128,388,056	0	0	0	0	0	0	128,388,056
Parliament of Ghana	6,931,383	0	0	16,583	12,030	5,517,926	0	12,477,922
Public Services Commission	108,827	0	0	0	0	178,452	0	287,279
Virtual Ministries for Centralised Transactions	9,694,220	1,082,059,505	0	0	0	82,391,736	0	1,174,145,460
Grand Total	1,067,748,086	1,082,059,505	116,693,231	34,816,722	281,651	177,808,241	36,000,000	2,515,407,436

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Audit Service(AS)			
Direct Audit	4,212,476	170,238	4,382,714
Central Gov't Audit Dept.	15,205,539	712,586	15,918,125
Finance and Administration	25,373,864	35,306,510	60,680,374
Performance & Special Audit	4,562,956	173,096	4,736,052
Regional, District Audits & EIDA	56,128,341	2,718,745	58,847,086
TOTAL	105,483,176	39,081,175	144,564,351
CHRAJ (CHRAJ)			
Anti Corruption Departmen	12,954,458	5,547,775	18,502,233
TOTAL	12,954,458	5,547,775	18,502,233
District Assembly Common Fund(DACF)			
Gen. Admin	222,850	159,146	381,996
TOTAL	222,850	159,146	381,996
Electoral Commission			
Headquarters	18,476,918	7,866,937	26,343,855
TOTAL	18,476,918	7,866,937	26,343,855
General Government Services			
Reserve Fund	108,840,764	0	108,840,764
TOTAL	108,840,764	0	108,840,764
Judicial Service (JS)			
Gen. Admin	132,432,924	54,061,179	186,494,102
TOTAL	132,432,924	54,061,179	186,494,102
Ministry of Communications (MoC)			
India Kofi Annan Centre of Excellence in I	1,361,351	447,609	1,808,960
Gen. Admin	2,124,513	869,723	2,994,235
Ghana Broadcasting Corporation	32,118,331	5,217,479	37,335,810
Ghana Meteorological Agency	8,624,987	2,894,120	11,519,107
Human Resource	199,080	0	199,080
Information Service Department	19,209,593	2,744,119	21,953,712
Internal Audit	35,363	0	35,363
National Information Technology Agency	388,957	69,375	458,332
Postal & Courier Services Regulatory Cor	265,198	54,459	319,657
PPME	171,346	0	171,346
Research	184,863	0	184,863
TOTAL	64,683,582	12,296,883	76,980,464
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	11,341,812	6,086,273	17,428,085
National House of Chiefs	6,784,548	4,357,104	11,141,651
TOTAL	18,126,360	10,443,376	28,569,736
Ministry of Defence (MoD)			
Gen. Admin	3,208,915	223,487,903	226,696,818
Ghana Armed Forces	611,722,931	22,393,611	634,116,542
Veterans Association of Ghana	0	45,121,787	45,121,787
TOTAL	614,931,845	291,003,301	905,935,146

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Education (MOE)			
Centre for National Distance Learning and	223,180	52,805	275,985
Council for Technical & Vocational Educat	612,802	415,353	1,028,155
Gen. Admin	3,246,042	708,585	3,954,627
Ghana Book Development Council	225,223	0	225,223
Ghana Education Service (GES)	36,130,021	4,500,004	40,630,025
Ghana Library Board	5,941,141	1,978,727	7,919,869
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 Asses	112,817	0	112,817
National Inspectorate Board	429,778	145,465	575,243
National Service Secretariat	340,935,423	124,777,938	465,713,361
National Teaching Council	119,318	0	119,318
Non Formal Education	30,287,588	13,820,174	44,107,762
Other Governement Obligation	0	5,299,984	5,299,984
Regional/District/School Services	3,496,125,616	1,828,818,967	5,324,944,582
Tertiary	964,632,691	242,858,108	1,207,490,799
WAEC (INTERNATIONAL)	11,974,480	2,993,620	14,968,100
WAEC (National)	6,756,765	2,464,401	9,221,166
TOTAL	4,914,366,857	2,228,834,130	7,143,200,987
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	3,687,634	1,591,548	5,279,182
Dept. of Factories Inspectorate	998,545	0	998,545
Dept. of Factories Inspectorate	0	444,419	444,419
Fair Wages and Salaries Commission	1,630,367	575,767	2,206,134
Ghana Cooperative Council	128,604	0	128,604
Headquarters	1,101,780	480,941	1,582,721
Integrated Cummunity Centeres For Empl	4,396,594	1,907,851	6,304,445
Labour Department	3,319,612	1,469,031	4,788,643
Management Development & Productivity	1,594,450	525,174	2,119,624
National Pension & Regulatory Authority	3,645,469	253,916	3,899,385
National Vocational Training Institute (NV	8,604,182	4,035,049	12,639,231
Opportunity Industrialisation center	1,027,264	402,130	1,429,394
Organisation of African Trade Unioin Unit	107,691	71,914	179,605
TOTAL	30,242,193	11,757,740	41,999,933
Ministry of Energy and Petroleum (MENP)			
Energy Commision	2,501,901	705,653	3,207,554
Headquarters.	1,462,189	938,284	2,400,473
Petroleum Commission	6,366,007	0	6,366,007
TOTAL	10,330,097	1,643,936	11,974,033

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

	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MAY	
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Environment Science, Technology and Innovation (MESTI)			
Council for Scientific and Industrial Resea	1,890,494	0	1,890,494
Council for Scientific and Industrial Resea	88,228,507	37,311,755	125,540,262
Environmental Protection Agency	5,390,000	2,386,820	7,776,820
Ghana Atomic Energy Commission (G.A.E.C)	28,427,131	13,780,467	42,207,598
Headquaters	1,202,000	581,577	1,783,577
School of Nuclear and Allied Sciences	2,521,869	0	2,521,869
Town and Country Planning Department (12,340,000	3,229,487	15,569,487
TOTAL	140,000,000	57,290,107	197,290,107
Ministry of Finance (MoF)			
CAGD-OGO	0	19,433,369	19,433,369
Controller and Acct. General's Dept.	109,329,341	30,514,247	139,843,588
Finance Headquarters	15,105,661	5,929,941	21,035,602
Financial Intelligence Centre	2,262,634	565,659	2,828,293
Financial Intelligence Centre-OGO	0	116,701	116,701
Ghana Revenue Authority	389,455,825	10,294	389,466,119
Institute of Accountancy Training	562,268	0	562,268
Other Governement Obligation	0	98,700	98,700
Public Procurement Authority	2,229,268	903,186	3,132,454
Public Procurement Authority-OGO	0	514,130	514,130
Securities and Exchange Commission	1,877,864	536,124	2,413,988
Statistical Service	11,116,322	3,577,280	14,693,602
Statistical Service-OGO	0	1,463,893	1,463,893
TOTAL	531,939,183	63,663,523	595,602,705
Ministry of Fisheries and Aquaculture Development			
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	16,889,425	18,680,682
Monitoring, Control and Surveillance Divis	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
TOTAL	7,076,460	16,889,425	23,965,885

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	740,394	396,719	1,137,113
Animal Production Directorate	2,351,175	1,032,298	3,383,473
Crop Services Directorate	1,535,966	828,949	2,364,915
Directorate of Agric. Extension Services.	717,590	62,162	779,752
Finance and Administration	0	340,683	340,683
Ghana Irrigation Development Authority	4,550,865	1,736,427	6,287,292
Ghana Permanent Representative in Rome	46,381	159,970	206,351
Grains and Legumes Dev. Board	1,388,062	559,169	1,947,231
Human Resource Development Management	12,890,325	3,103,753	15,994,078
Irrigation Company of Upper Region	1,204,755	603,243	1,807,997
Plant Protection & Regulatory Services (PPRS)	874,032	1,617,257	2,491,290
Policy Planning Monitoring and Evaluation	1,091,487	510,706	1,602,193
Regional Agric Development Unit	9,046,557	494,481	9,541,038
Statistics Research and Information Dept	630,925	163,467	794,392
Veterinary Council	48,278	0	48,278
Veterinary Services Dept	764,737	0	764,737
Veterinary Services Dept. (Central Administration)	14,933,645	3,685,722	18,619,366
Women in Agric. Development Department	347,331	76,740	424,072
TOTAL	53,162,504	15,371,747	68,534,251
Ministry of Foreign Affairs and Regional Integration (MFARI)			
Africa Region Missions	43,727,222	18,134,837	61,862,058
America Region Missions	27,777,010	11,748,806	39,525,815
Europe Region Missions	56,353,769	21,608,589	77,962,358
Foreign Affairs HQ	8,172,329	2,964,902	11,137,231
Middle East and Asia Region Missions	34,991,841	12,357,379	47,349,219
Subvented Organisation	2,321,310	198,084	2,519,394
TOTAL	173,343,480	67,012,597	240,356,077
Ministry of Gender, Children and Social Protection (MGCSP)			
Abor Rehabilitation Centre Gen Admin	380,084	109,891	489,975
Ashanti Mampong Babies Home Gen Admin	170,502	0	170,502
Department of Children	994,084	333,416	1,327,500
Department of Women	1,058,093	300,906	1,359,000
Dept. of Social Welfare	787,610	0	787,610
Dept. of Social Welfare General Administration	8,337,189	6,383,189	14,720,378
Headquarters	938,749	315,756	1,254,506
Jachie Training College Gen Admin Bosomtwe	176,714	76,205	252,919
Jirapa Orphanage Gen Admin Jirapa	20,711	26,191	46,902
National Commission of Persons with Disabilities	437,237	64,803	502,040
School of Social Work Gen Admin	424,800	0	424,800
TOTAL	13,725,775	7,610,358	21,336,133

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Health (MoH)			
Allied Health Professions Council	275,608	0	275,608
Christian Health Association of Ghana	338,840,952	105,361,645	444,202,597
Ghana Health Service	664,817,021	451,507,877	1,116,324,898
Health Headquarters	6,811,242	8,119,615	14,930,857
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 Serv	20,401,953	26,306,200	46,708,153
Regulatory Agencies	41,123,171	15,212,491	56,335,661
Subvented Organisations	27,017,899	2,125,126	29,143,025
Teaching Hospitals	392,208,552	67,340,548	459,549,100
Traditional and Alternative Medicine Dire	33,715	0	33,715
Training Institutions	40,606,960	121,898,913	162,505,874
TOTAL	1,532,854,532	797,872,414	2,330,726,946
Ministry of Information and Media Relations (MIMR)			
Ghana Broadcasting Corporation (GBC)	0	7,791,771	7,791,771
Ghana News Agency	0	523,412	523,412
Information Services Department	0	3,830,117	3,830,117
National Film and Television Institute (NA	0	723,678	723,678
TOTAL	0	12,868,978	12,868,978
Ministry of Interior (MINT)			
Gaming Board	360,582	161,758	522,340
Ghana Immigration Service	93,824,876	33,406,083	127,230,960
Ghana National Fire Service	147,369,641	67,226,242	214,595,883
Ghana Police Service	657,368,912	289,764,872	947,133,784
Ghana Prisons Service	112,027,535	51,186,842	163,214,378
Ghana Refugee Board	657,000	0	657,000
Interior Headquarters	1,401,059	461,597	1,862,656
Nacortic Control Board	18,160,000	5,591,621	23,751,621
National Commission on Small Arms	500,000	109,629	609,629
National Disaster Management Organizati	50,436,442	28,940,629	79,377,072
National Peace Council	2,907,292	390,649	3,297,941
TOTAL	1,085,013,340	477,239,923	1,562,253,263
Ministry of Justice (MoJ)			
Attorney General's Department	29,574,069	5,631,417	35,205,486
CopyRight Office	579,975	92,135	672,110
Council for Law Reporting	2,004,912	336,395	2,341,306
Economic and Organised Crime Office	13,164,884	4,955,037	18,119,921
Gen. Admin and Finance	2,662,027	442,159	3,104,186
General Legal Council	4,388,550	622,387	5,010,937
Law Reform Commission	685,820	136,430	822,250
Legal Aid Scheme	3,209,412	723,945	3,933,357
Registrar General's Dep't	3,933,358	1,003,053	4,936,411
TOTAL	60,203,007	13,942,957	74,145,964

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	41,560,364	20,512,515	62,072,879
Geological Survey Department	3,259,401	3,291,874	6,551,274
Headquarters	2,728,476	1,509,086	4,237,562
Lands Commission	37,629,196	7,375,374	45,004,570
Minerals Commission	14,515,797	0	14,515,797
O.A.S.L	6,186,874	0	6,186,874
TOTAL	105,880,108	32,688,849	138,568,957
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	2,980,713	1,335,101	4,315,815
Community Development	3,673,550	8,729,899	12,403,448
Department of Parks and Gardens	7,129,182	2,210,265	9,339,447
Development Planning Unit	748,918	0	748,918
Environmental Health & Sanitation	2,110,391	0	2,110,391
Gen. Admin	3,073,027	79,471,174	82,544,201
Inspectorate Division	424,542	0	424,542
Local Government Service	1,115,856	49,449,665	50,565,521
Other Government Obligation	0	2,505,526	2,505,526
TOTAL	21,256,178	143,701,630	164,957,808
Ministry of Roads and Highways			
Department of Feeder Roads	5,348,371	2,772,499	8,120,870
Department of Urban Roads	2,567,795	1,764,915	4,332,710
Ghana Highway Authority	18,417,738	7,919,756	26,337,494
Headquarters	1,273,676	0	1,273,676
TOTAL	27,607,579	12,457,170	40,064,749
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	339,109	318,231	657,341
Centre for National Culture	9,968,560	0	9,968,560
Finance and Administration	2,822,886	382,519	3,205,406
Ghana Tourist Board	3,566,036	1,717,571	5,283,607
Headquarters	463,804	0	463,804
HOTCATT	59,308	26,984	86,292
Subvented Agencies	5,817,327	2,539,690	8,357,018
TOTAL	23,037,031	4,984,996	28,022,027
Ministry of Trade and Industry (MoTI)			
CEDECOM	924,870	270,459	1,195,329
Foreign Missions	196,502	3,170,000	3,366,502
Gen. Admin	10,987,656	1,513,099	12,500,755
Ghana Export Promotion Authority	1,832,976	530,714	2,363,690
Ghana Standards Board	5,036,182	2,161,431	7,197,613
GRATIS	4,299,952	977,859	5,277,811
Industrial Development Division	4,268,359	0	4,268,359
NBSSI	7,900,807	2,208,998	10,109,806
Regional Trade Offices	855,392	0	855,392
TOTAL	36,302,697	10,832,560	47,135,257

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

	ANNUAL	YTD ACTUAL	BALANCE
	BUDGET	MAY	
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Transport (MRT)			
Headquarters	1,076,002	1,177,905	2,253,908
Driver and Vehicle Licensing Authority	7,213,517	3,352,109	10,565,626
Ghana Railway Development Authority	1,189,779	111,110	1,300,889
Government Technical Training Centret	399,511	0	399,511
National Road Safety Commission	997,231	345,587	1,342,819
Other Governement Obligation	0	6,507,885	6,507,885
TOTAL	10,876,040	11,494,597	22,370,637
Ministry of Water Resources, Works and Housing (MWRWH)			
Architect Registration Council	59,791	35,016	94,807
Community Water & Sanitation Agency	3,633,582	1,561,108	5,194,690
Department of Rural Housing	199,579	0	199,579
Gen. Admin (GA)	688,713	1,356,973	2,045,685
Housing	109,035	375,028	484,063
Human Resource Development and Mama	128,310	0	128,310
Hydrological Services Department	802,217	0	802,217
Policy Planning, Budgeting, Monitoring an	147,684	0	147,684
Public Servants Housing Loan Scheme Boæ	59,987	0	59,987
Public Works Department	1,495,325	5,163,175	6,658,500
Regional/DRH	932,370	0	932,370
Rent Control Department	905,779	0	905,779
Ressearch Statistics and Information Manæ	78,798	0	78,798
Water Resources Commission	82,773	276,033	358,806
TOTAL	9,323,942	8,767,333	18,091,275
Ministry of Youth and Sports (MoYS)			
Headquarters	909,795	302,169	1,211,964
National Sports Authority	4,494,708	1,776,494	6,271,202
National Sports Colleage	382,464	160,677	543,141
National Youth Authority	4,403,735	2,026,060	6,429,795
TOTAL	10,190,702	4,265,400	14,456,101
MMDA TRANSFER			
Administration	174,646,105	0	174,646,105
Agriculture	79,892,801	0	79,892,801
Physical Planning	9,837,039	0	9,837,039
Social Welfare & Community Developmen	26,708,825	0	26,708,825
Urban Roads	3,069,773	0	3,069,773
Works	19,278,658	0	19,278,658
TOTAL	313,433,202	0	313,433,202
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	27,498,349	11,286,592	38,784,941
TOTAL	27,498,349	11,286,592	38,784,941
National Development Planning Commission (NDPC)			
Headquarters	3,401,475	420,650	3,822,124
TOTAL	3,401,475	420,650	3,822,124

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
National Media Commission			
Gen. Admin	1,646,896	67,083	1,713,980
TOTAL	1,646,896	67,083	1,713,980
National Labour Commission (NLC)			
Headquarters	591,011	0	591,011
General Administration HQ	394,040	264,682	658,722
Other Government Obligation	0	46,140	46,140
TOTAL	985,051	310,822	1,295,873
Office of Government Machinery (OGM)			
Commissions and Councils	4,401,250	1,790,984	6,192,234
Ghana AIDS Commission	912,997	530,389	1,443,385
Ghana Investment Promotion Centre (GIPC)	1,506,364	355,012	1,861,375
Internal Audit Agency	3,287,200	808,491	4,095,691
Microfinance and Small Loans Centre (MFLC)	5,579,700	837,531	6,417,231
National Identification Authority (NIA)	2,743,500	1,254,206	3,997,706
National Pensions Regulatory Authority (NPR)	0	385,800	385,800
National Population Council	1,912,500	483,348	2,395,847
Office of Head of Civil Service (OHCS)	0	1,571,280	1,571,280
Office of the Administrator	499,085	29,995	529,081
Office of the National Security	150,565,496	65,288,507	215,854,002
Office of the President	20,360,704	12,324,744	32,685,448
Public Records and Archives Administration	0	936,498	936,498
Regional Co-ordination Council	17,353,591	1,797,306	19,150,897
Savannah Accelerated Development Authority	232,397	0	232,397
Scholarship Secretariat	1,085,218	568,973	1,654,191
TOTAL	210,440,000	88,963,062	299,403,062
Office Of Head of Civil Service (OHCS)			
Finance and Administration	3,133,361	0	3,133,361
General Administration	1,293,241	966,468	2,259,710
Management Service Division	695,907	0	695,907
TOTAL	5,122,510	966,468	6,088,978
Other Government Obligation (OGO)			
Pensions	750,912,602	266,590,479	1,017,503,081
Social Security	1,059,506,822	331,170,258	1,390,677,080
TOTAL	1,810,419,424	597,760,737	2,408,180,161
Parliament of Ghana			
Finance and Administration	0	19,338,914	19,338,914
General Operations	133,898,701	16,863,600	150,762,301
TOTAL	133,898,701	36,202,514	170,101,215
Public Services Commission			
Office of the Executive Secretary	1,950,655	711,223	2,661,878
TOTAL	1,950,655	711,223	2,661,878
Virtual Ministries for Centralised Transactions			
Gratuties	216,015,954	58,534,952	274,550,906
TOTAL	216,015,954	58,534,952	274,550,906
Grand Total	12,597,696,797	5,216,874,245	17,814,571,042

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
Audit Service(AS)			
Direct Audit	654,300	63,143	591,157
Central Gov't Audit Dept.	807,500	227,223	580,277
Finance and Administration	9,019,500	2,060,256	6,959,244
Performance & Special Audit	1,067,434	342,718	724,716
Regional, District Audits & EIDA	2,976,000	1,008,171	1,967,829
Review Audit	259,700	94,928	164,772
TOTAL	14,784,434	3,796,440	10,987,994
CHRAJ (CHRAJ)			
Administrative Justice Department	400,000	0	400,000
Anti Corruption Departmen	2,474,025	351,991	2,122,034
Human Rights Department	500,000	0	500,000
TOTAL	3,374,025	351,991	3,022,034
Electoral Commission			
Headquarters	11,112,707	0	11,112,707
OGO	0	99,290,385	(99,290,385)
TOTAL	11,112,707	99,290,385	(88,177,677)
General Government Services			
Reserve Fund	566,953,328	0	566,953,328
TOTAL	566,953,328	0	566,953,328
Judicial Service (JS)			
Gen. Admin	37,946,911	3,773,937	34,172,974
TOTAL	37,946,911	3,773,937	34,172,974
Ministry of Communications (MoC)			
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	35,481	31,800,932
Ghana Meteorological Agency	4,317,620	10,542	4,307,078
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
Poastal & Courier Services Regulatory Commissic	351,675	0	351,675
PPME	210,525	0	210,525
Research	47,000	0	47,000
TOTAL	73,876,478	148,054	73,728,424
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	466,425	184,534	281,892
National House of Chiefs	199,000	36,918	162,082
TOTAL	665,425	221,452	443,974
Ministry of Defence (MoD)			
Gen. Admin	3,214,250	419,472	2,794,778
Ghana Armed Forces	96,844,490	25,784,674	71,059,816
Veterans Association of Ghana	150,200	0	150,200
TOTAL	100,208,940	26,204,146	74,004,795

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Education (MOE)			
Centre for National Distance Learning and Open :	698,200	76,169	622,031
Council for Technical & Vocational Education & T	818,910	56,276	762,634
Gen. Admin	68,413,421	201,324	68,212,097
Ghana Book Development Council	213,000	48,342	164,658
Ghana Education Service (GES)	638,586,724	2,598,977	635,987,747
Ghana Library Board	910,011	170,444	739,567
Ghana National Commission for UNESCO	437,000	114,080	322,920
Human Resource and Development	470,000	66,820	403,180
Institutions For The Handicapped	390,000	0	390,000
Internal Audit	200,000	22,325	177,675
National Council for Curriculum and Assessment	193,280	28,075	165,205
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	208,875	1,305,769
Office of the Chief Director	170,000	13,960	156,040
Office of the Minister	170,000	11,800	158,200
Planning Budgeting, Monitoring & Evaluation	1,050,000	59,592	990,408
Regional/District/School Services	81,887,961	8,579	81,879,382
Statistics, Research, Information & Public Relatio	400,000	40,809	359,191
Tertiary	683,707,293	52,274	683,655,020
WAEC (National)	21,411,035	15,561,489	5,849,546
TOTAL	1,505,457,249	19,410,698	1,486,046,551
Ministry of Employment and Labour Relations (MELR)			
Dept. of Co-operatives	334,000	43,424	290,576
Dept. of Co-operatives-OGO	0	1,302,950	(1,302,950)
Dept. of Factories Inspectorate	290,000	116,595	173,405
Fair Wages and Salaries Commission	358,900	62,755	296,145
Ghana Cooperative Council	100,824	0	100,824
Headquarters	2,082,755	1,186,403	896,352
Integrated Communitary Centres For Employable	180,150	35,129	145,021
Labour Department	351,384	0	351,384
Management Development & Productivity Institu	648,398	0	648,398
National Pension & Regulatory Authority	912,505	43,250	869,255
National Vocational Training Institute (NVTI)	4,504,628	0	4,504,628
Opportunity Industrialisation center	448,347	25,477	422,870
TOTAL	10,211,892	2,815,982	7,395,909
Ministry of Energy and Petroleum (MENP)			
Energy Commision	186,918	0	186,918
Headquarters.	150,356,066	423,249	149,932,817
TOTAL	150,542,984	423,249	150,119,735
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	18,813,253	406,962	18,406,291
Council for Scientific and Industrial Research (C.	5,732,703	297,510	5,435,193
Environmental Protection Agency	24,555,772	20,000	24,535,772
Ghana Atomic Energy Commission (G.A.E.C)	2,275,123	311,796	1,963,327
Headquarters	2,695,786	1,008,681	1,687,106
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.D	610,000	196,898	413,102
TOTAL	55,186,377	2,241,846	52,944,531

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Finance (MoF)			
CAGD-OGO	0	31,996,213	(31,996,213)
Controller and Acct. General's Dept.	16,990,271	11,800,343	5,189,928
Finance Headquarters	23,105,792	3,340,509	19,765,283
Financial Intelligence Centre	736,520	367,604	368,916
Ghana Revenue Authority	43,150,000	9,376	43,140,624
Institute of Accountancy Training	332,507	77,734	254,773
Other Government Obligation	0	10,781,701	(10,781,701)
Public Procurement Authority	1,608,205	672,758	935,447
Securities and Exchange Commission	2,470,462	0	2,470,462
Statistical Service	2,982,760	600,171	2,382,589
TOTAL	91,376,517	59,646,409	31,730,107
Ministry of Fisheries and Aquaculture Development			
Fisheries Scientific Survey Division	473,434	7,000	466,434
General Administration	2,513,567	50,198	2,463,368
General Administration and Operations	3,547,432	101,860	3,445,572
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	4,532	620,626
Regional Operations Greater Accra	630,708	11,164	619,544
Regional Operations Northern	611,370	5,235	606,135
Regional Operations Upper East	627,078	3,650	623,428
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 Artisanal Fisheries	278,539	4,632	273,907
TOTAL	16,481,601	235,405	16,246,196
Ministry of Food and Agriculture (MOFA)			
Agric. Engineering Services Dept.	127,412	18,927	108,485
Animal Production Directorate	4,407,000	13,766	4,393,234
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	14,783	626,742
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	5,344	667,008
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	14,500	12,299,506
Regional Agric Development Unit	13,404,516	117,874	13,286,642
Statistics Research and Information Dept	150,000	23,319	126,681
Veterinary Council	20,000	0	20,000
Veterinary Services Dept	650,000	0	650,000
Veterinary Services Dept. (Central Administration)	667,382	7,671	659,711
Women in Agric. Development Department (WIA)	102,401	14,388	88,013
TOTAL	179,880,241	10,532,174	169,348,067

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Ministry of Foreign Affairs and Regional Integration(MFARI)			
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	477,589	25,603,718
Middle East and Asia Region Missions	4,687,423	423,444	4,263,979
Subvented Organisation	691,412	43,523	647,889
TOTAL	48,605,442	2,493,396	46,112,045
Ministry of Gender, Children and Social Protection (MGCSP)			
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	179,961	3,555,554
Department of Women	1,661,360	173,523	1,487,837
Dept. of Social Welfare	249,775	32,554	217,221
Dept. of Social Welfare General Administration, B	843,625	107,480	736,145
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 G	425,390	46,869	378,521
School of Social Work Gen Admin	18,000	0	18,000
TOTAL	13,493,348	805,453	12,687,895
Ministry of Health (MoH)			
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	491,971	590,680,744
Health Headquarters	7,322,496	0	7,322,496
Office of the Chief Director	1,500,483	(194,260)	1,694,744
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	3,588	2,207,314
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
TOTAL	829,280,247	301,298	828,978,949
Ministry of Interior (MINT)			
Gaming Board	500,000	67,000	433,000
Ghana Immigration Service	5,213,849	0	5,213,849
Ghana National Fire Service	11,246,856	936,759	10,310,097
Ghana Police Service	14,481,879	4,695,028	9,786,851
Ghana Prisons Service	13,756,786	1,974,578	11,782,208
Ghana Refugee Board	400,000	8,270	391,730
Interior Headquarters	2,294,414	351,520	1,942,895
Nacortc Control Board	1,274,634	183,881	1,090,753
National Commission on Small Arms	700,000	107,263	592,737
National Disaster Management Organization	8,920,000	1,379,107	7,540,893
National Peace Council	700,000	36,330	663,670
Other Governement Obligation	0	41,310,920	(41,310,920)
TOTAL	59,488,418	51,050,655	8,437,762

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Justice (MoJ)			
Attorney General's Department	589,857	123,187	466,670
CopyRight Office	160,985	26,000	134,985
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	123,805	1,259,628
General Legal Council	1,986,152	4,338	1,981,814
Law Reform Commission	127,529	40,008	87,521
Legal Aid Scheme	235,924	64,285	171,639
Registrar General's Dep't	1,525,012	2,850	1,522,162
TOTAL	7,102,253	384,474	6,717,780
Ministry of Lands and Natural Resources (MLNR)			
Forestry Commission	31,692,446	97,180	31,595,266
Geological Survey Department	2,670,444	1,916,930	753,514
Headquarters	15,424,559	2,177,693	13,246,866
Lands Commission	16,671,063	1,216,901	15,454,162
Minerals Commission	19,945,673	0	19,945,673
O.A.S.L	25,367,951	0	25,367,951
TOTAL	111,772,136	5,408,704	106,363,432
Ministry of Local Govt and Rural Development (MLGRD)			
Births and Death	1,200,000	82,411	1,117,589
Community Development	1,200,000	105,744	1,094,256
Department of Parks and Gardens	1,200,000	200,499	999,501
Development Planning Unit	450,000	8,635	441,365
Environmental Health & Sanitation	1,000,000	82,018	917,981
Gen. Admin	14,065,565	5,987,349	8,078,216
Inspectorate Division	51,002,445	9,040	50,993,405
Local Government Service	2,000,000	177,954	1,822,046
Other Government Obligation	0	50,791,469	(50,791,469)
TOTAL	72,118,010	57,445,119	14,672,891
Ministry of Roads and Highways			
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
TOTAL	118,795,479	53,368	118,742,111
Ministry of Tourism, Culture and Creative Arts			
Bureau of Ghana Language	16,467	1,384	15,083
Centre for National Culture	214,213	5,252	208,961
Finance and Administration	771,455	187,573	583,882
Ghana Tourist Board	3,230,911	104,143	3,126,768
Headquarters	55,212	10,401	44,811
HOTCATT	39,755	9,609	30,146
Subvented Agencies	1,897,447	13,249	1,884,199
TOTAL	6,225,460	331,611	5,893,849

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Trade and Industry (MoTI)			
CEDECOM	144,396	28,933	115,464
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	20,466	281,628
Ghana Freezone Board	25,350,513	0	25,350,513
Ghana Standards Board	13,936,743	0	13,936,743
GRATIS	924,687	17,300	907,387
Industrial Development Division	4,576,772	0	4,576,772
NBSSI	478,949	75,809	403,140
PPME	813,319	0	813,319
Regional Trade Offices	1,423,276	11,015	1,412,261
Trade Development Division	14,632,576	0	14,632,576
TOTAL	71,805,737	162,315	71,643,422
Ministry of Transport (MRT)			
Headquarters	25,938,413	356,341	25,582,072
Driver and Vehicle Licensing Authority	9,652,136	0	9,652,136
Ghana Railway Development Authority	5,448,181	81,310	5,366,871
Government Technical Training Centret	185,217	5,321	179,896
National Road Safety Commission	42,223	10,663	31,560
TOTAL	41,266,170	453,635	40,812,535
Ministry of Water Resources, Works and Housing (MWRWH)			
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	22,955	40,767
Engineers Council	13,889	0	13,889
Gen. Admin (GA)	349,915	27,733	322,183
Housing	21,655	0	21,655
Human Resource Development and Mamagement	56,174	0	56,174
Hydrological Services Department	6,311,304	0	6,311,304
Policy Planning, Budgeting, Monitoring and Evalu	132,577	7,760	124,817
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 Managemen	20,860	0	20,860
State Owned Enterprise	36,410,466	0	36,410,466
Water Resources Commission	23,000	0	23,000
TOTAL	53,901,567	63,977	53,837,591
Ministry of Youth and Sports (MoYS)			
Headquarters	9,490,000	5,632,462	3,857,538
National Sports Authority	5,596,633	995,423	4,601,210
National Sports Colleague	1,558,882	282,750	1,276,132
National Youth Authority	4,350,000	716,414	3,633,586
TOTAL	20,995,515	7,627,049	13,368,466

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
MMDA TRANSFER			
Agriculture	6,967,450	0	6,967,450
Physical Planning	1,049,688	0	1,049,688
Social Welfare & Community Development	3,990,006	0	3,990,006
Urban Roads	453,240	0	453,240
Works	1,539,614	0	1,539,614
TOTAL	13,999,998	0	13,999,998
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	1,111,604	448,023	663,581
TOTAL	1,111,604	448,023	663,581
National Development Planning Commission (NDPC)			
Headquarters	1,742,197	345,322	1,396,875
Other Government Obligation	0	84,150	(84,150)
TOTAL	1,742,197	429,472	1,312,725
National Media Commission			
Gen. Admin	582,752	105,742	477,010
TOTAL	582,752	105,742	477,010
National Labour Commission (NLC)			
Headquarters	798,209	73,877	724,332
General Administration HQ	184,096	0	184,096
TOTAL	982,305	73,877	908,428
Office of Government Machinery (OGM)			
Commissions and Councils	1,198,000	153,388	1,044,612
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	183,728	5,166,272
National Identification Authority (NIA)	6,135,766	111,634	6,024,132
National Population Council	700,000	6,562	693,438
Office of the Administrator	130,000	10,000	120,000
Office of the National Security	12,257,550	5,979,522	6,278,029
Office of the President	53,562,555	18,294,404	35,268,150
Other Government Obligation	0	11,504	(11,504)
Public Records and Archives Administration Dep:	11,730	0	11,730
Regional Co-ordination Council	9,847,452	3,355,499	6,491,954
Savannah Accelerated Development Authority (S.	263,000	0	263,000
Scholarship Secretariat	523,750	133,814	389,936
TOTAL	128,975,616	28,366,987	100,608,629
Office Of Head of Civil Service (OHCS)			
Carreer, Management Directorate	282,000	56,000	226,000
Finance and Administration	1,048,000	116,382	931,618
General Administration	400,000	41,039	358,961
Management Service Division	280,000	28,559	251,441
Planning, Budgeting, Monitoring & Evaluation	350,000	33,912	316,088
Procurement & Supply Chain Management Dpt	250,000	29,000	221,000
Recruitment, Training & Development Directorat	1,516,850	129,638	1,387,212
Research, Statistics & Information Management I	150,000	42,088	107,912
TOTAL	4,276,850	476,617	3,800,233

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Other Government Obligation (OGO)			
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
TOTAL	1,956,499,232	0	1,956,499,232
Parliament of Ghana			
Bills and Procedural Services	8,911,569	1,134,216	7,777,354
Corporate Services	7,896,496	2,027,118	5,869,378
Finance and Administration	2,687,226	2,036,706	650,520
General Operations	2,372,844	2,024,295	348,549
Library, Research and Information Services	4,740,627	2,491,290	2,249,337
Parliamentary Committees	11,032,886	429,626	10,603,260
TOTAL	37,641,648	10,143,251	27,498,397
Public Services Commission			
Office of the Executive Secretary	10,255,927	430,749	9,825,178
TOTAL	10,255,927	430,749	9,825,178
Virtual Ministries for Centralised Transactions			
Contingency	175,138,472	0	175,138,472
DACF-OGO	1,585,919,077	82,391,736	1,503,527,341
Subsidies on Petroleum Products	50,000,000	0	50,000,000
TOTAL	1,811,057,549	82,391,736	1,728,665,813
Grand Total	8,240,034,569	478,539,673	7,761,494,895

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
Electoral Commission			
Headquarters	126,500	0	126,500
TOTAL	126,500	0	126,500
Judicial Service (JS)			
Gen. Admin	1,649,100	312,000	1,337,100
TOTAL	1,649,100	312,000	1,337,100
Ministry of Defence (MoD)			
Gen. Admin	162,000	16,562	145,438
Ghana Armed Forces	1,220,493	10,124	1,210,369
TOTAL	1,382,493	26,686	1,355,807
Ministry of Education (MOE)			
Centre for National Distance Learning and Open Scho	7,000	6,624	376
Council for Technical & Vocational Education & Train	24,000	1,635	22,365
Gen. Admin	7,199	29,500	(22,301)
Ghana Book Development Council	12,000	0	12,000
Ghana Library Board	35,602	0	35,602
Ghana National Commission for UNESCO	13,000	3,576	9,424
Human Resource and Development	160,000	15,069	144,931
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
TOTAL	293,577	56,404	237,173
Ministry of Employment and Labour Relations (MELR)			
Management Development & Productivity Institute (M	246,506	0	246,506
TOTAL	246,506	0	246,506
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	3,741,393	0	3,741,393
Ghana Atomic Energy Commission (G.A.E.C)	262,308	0	262,308
TOTAL	4,003,701	0	4,003,701
Ministry of Finance (MoF)			
Finance Headquarters	0	89,610	(89,610)
Ghana Revenue Authority	3,500,000	0	3,500,000
Statistical Service	137,550	0	137,550
TOTAL	3,637,550	89,610	3,547,940
Ministry of Health (MoH)			
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
TOTAL	2,644,166	0	2,644,166
Ministry of Interior (MINT)			
Ghana Immigration Service	571,555	0	571,555
Ghana Police Service	1,275,660	0	1,275,660
Ghana Prisons Service	594,884	84,021	510,863
National Disaster Management Organization	20,000	0	20,000
TOTAL	2,462,099	84,021	2,378,079

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

	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
MDA and COST CENTERS			
Ministry of Lands and Natural Resources (MLNR)			
Headquarters	100,000	31,401	68,599
Lands Commission	1,029,162	0	1,029,162
O.A.S.L	220	0	220
TOTAL	1,129,382	31,401	1,097,981
Ministry of Roads and Highways			
Headquarters	7,116	0	7,116
TOTAL	7,116	0	7,116
Ministry of Tourism, Culture and Creative Arts			
Subvented Agencies	150,000	0	150,000
TOTAL	150,000	0	150,000
Ministry of Trade and Industry (MoTI)			
Ghana Export Promotion Authority	0	2,334	(2,334)
Ghana Standards Board	323,712	0	323,712
Industrial Development Division	127,958	0	127,958
NBSSI	137,958	0	137,958
TOTAL	589,627	2,334	587,293
Ministry of Transport (MRT)			
Headquarters	50,000	14,817	35,183
Government Technical Training Centret	6,000	0	6,000
TOTAL	56,000	14,817	41,183
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	99,345	0	99,345
Gen. Admin (GA)	7,180	0	7,180
TOTAL	106,525	0	106,525
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	46,550	6,005	40,545
TOTAL	46,550	6,005	40,545
National Development Planning Commission (NDPC)			
Headquarters	30,000	0	30,000
TOTAL	30,000	0	30,000
National Media Commission			
Gen. Admin	20,000	9,407	10,593
TOTAL	20,000	9,407	10,593
Nationl Labour Commission (NLC)			
Headquarters	23,520	0	23,520
TOTAL	23,520	0	23,520
Office of Government Machinery (OGM)			
Commissions and Councils	2,000	0	2,000
National Identification Authority (NIA)	0	6,493	(6,493)
TOTAL	2,000	6,493	(4,493)
Other Governement Obligation (OGO)			
National Health Fund	1,185,674,914	0	1,185,674,914
TOTAL	1,185,674,914	0	1,185,674,914
Parliament of Ghana			
Corporate Services	1,343,023	12,030	1,330,993
TOTAL	1,343,023	12,030	1,330,993
Grand Total	1,205,624,350	651,208	1,204,973,142

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

MDA and COST CENTERS	ANNUAL BUDGET GH¢	YTD ACTUAL MAY GH¢	BALANCE GH¢
CHRAJ (CHRAJ)			
Anti Corruption Departmen	53,000	0	53,000
TOTAL	53,000	0	53,000
Electoral Commission			
Headquarters	1,505,500	0	1,505,500
TOTAL	1,505,500	0	1,505,500
General Government Services			
Reserve Fund	70,000,000	0	70,000,000
Reserve Fund-Book and Research Facility-Mol	7,500,000	0	7,500,000
TOTAL	77,500,000	0	77,500,000
Judicial Service (JS)			
Gen. Admin	40,000	0	40,000
TOTAL	40,000	0	40,000
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	5,000	0	5,000
TOTAL	5,000	0	5,000
Ministry of Defence (MoD)			
Gen. Admin	11,750	0	11,750
Ghana Armed Forces	344,660	8,040	336,620
TOTAL	356,410	8,040	348,370
Ministry of Education (MOE)			
Centre for National Distance Learning and Op	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
TOTAL	472,500	0	472,500
Ministry of Employment and Labour Relations (MELR)			
Headquarters	86,774	0	86,774
TOTAL	86,774	0	86,774
Ministry of Energy and Petroleum (MENP)			
Headquarters.	11,967	0	11,967
TOTAL	11,967	0	11,967
Ministry of Environment Science, Technology and Innovation (MESTI)			
Environmental Protection Agency	200,451	0	200,451
TOTAL	200,451	0	200,451
Ministry of Finance (MoF)			
Ghana Revenue Authority	3,350,000	15,700	3,334,300
Other Governement Obligation	0	83,388,419	(83,388,419)
TOTAL	3,350,000	83,404,119	(80,054,119)
Ministry of Food and Agriculture (MOFA)			
Veterinary Services Dept	500,000	0	500,000
TOTAL	500,000	0	500,000
Ministry of Gender, Children and Social Protection (MGCSP)			
Other Governement Obligation	0	12,000,000	(12,000,000)
TOTAL	0	12,000,000	(12,000,000)

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
	GH¢	GH¢	GH¢
MDA and COST CENTERS			
Ministry of Health (MoH)			
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
TOTAL	5,677,911	0	5,677,911
Ministry of Interior (MINT)			
Ghana Police Service	1,065,604	0	1,065,604
National Disaster Management Organization	60,000	0	60,000
TOTAL	1,125,604	0	1,125,604
Ministry of Justice (MoJ)			
Gen. Admin and Finance	60,000	0	60,000
TOTAL	60,000	0	60,000
Ministry of Lands and Natural Resources (MLNR)			
Headquarters	150,000	0	150,000
O.A.S.L	1,200	0	1,200
TOTAL	151,200	0	151,200
Ministry of Transport (MRT)			
Ghana Railway Development Authority	65,852	0	65,852
TOTAL	65,852	0	65,852
Ministry of Water Resources, Works and Housing (MWRWH)			
Community Water & Sanitation Agency	1,047,150	0	1,047,150
Gen. Admin (GA)	212,704	4,717	207,987
Hydrological Services Department	2,798	0	2,798
Public Servants Housing Loan Scheme Board	58,921	0	58,921
Public Works Department	3,500	3,200	300
TOTAL	1,325,073	7,917	1,317,156
National Labour Commission (NLC)			
Headquarters	9,600	0	9,600
TOTAL	9,600	0	9,600
Office of Government Machinery (OGM)			
Office of the National Security	9,500,000	5,500,000	4,000,000
Other Government Obligation	0	30,347,331	(30,347,331)
Scholarship Secretariat	70,006,250	61,516,304	8,489,946
TOTAL	79,506,250	97,363,635	(17,857,385)
Other Government Obligation (OGO)			
Tax Expenditure	816,355,697	0	816,355,697
TOTAL	816,355,697	0	816,355,697
Parliament of Ghana			
Parliamentary Committees	1,500,000	25,964	1,474,036
TOTAL	1,500,000	25,964	1,474,036
Virtual Ministries for Centralised Transactions			
Subscription	100,012,548	0	100,012,548
Tax Refund	508,120,621	0	508,120,621
TOTAL	608,133,169	0	608,133,169
Grand Total	1,597,991,959	192,809,675	1,405,182,284

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Audit Service(AS)			
Finance and Administration	5,260,000	0	5,260,000
TOTAL	5,260,000	0	5,260,000
CHRAJ (CHRAJ)			
Anti Corruption Departmen	8,047,777	0	8,047,777
TOTAL	8,047,777	0	8,047,777
Electoral Commission			
Headquarters	4,478,829	0	4,478,829
TOTAL	4,478,829	0	4,478,829
General Government Services			
Reserve Fund	1,950,753,893	0	1,950,753,893
TOTAL	1,950,753,893	0	1,950,753,893
Judicial Service (JS)			
Gen. Admin	27,507,932	0	27,507,932
TOTAL	27,507,932	0	27,507,932
Ministry of Communications (MoC)			
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
TOTAL	160,075,931	0	160,075,931
Ministry of Chieftaincy and Traditional Affairs (MCTA)			
Gen. Admin HQ	239,759	0	239,759
National House of Chiefs	510,241	0	510,241
TOTAL	750,000	0	750,000
Ministry of Defence (MoD)			
Gen. Admin	550,000	0	550,000
Ghana Armed Forces	163,031,534	0	163,031,534
TOTAL	163,581,534	0	163,581,534
Ministry of Education (MOE)			
Council for Technical & Vocational Education & Tra	2,221,636	0	2,221,636
Gen. Admin	96,000,000	165,909	95,834,091
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
TOTAL	319,847,200	165,909	319,681,291

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Employment and Labour Relations (MELR)			
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 Community Centres For Employable Sl	164,928	0	164,928
Labour Department	178,988	0	178,988
Management Development & Productivity Institute	250,000	0	250,000
National Pension & Regulatory Authority	2,161,286	0	2,161,286
TOTAL	3,000,000	0	3,000,000
Ministry of Energy and Petroleum (MENP)			
Headquarters.	638,730,186	1,467,890	637,262,296
Other Government Obligation	0	86,910,005	(86,910,005)
TOTAL	638,730,186	88,377,895	550,352,291
Ministry of Environment Science, Technology and Innovation (MESTI)			
MESTI Headquarters	6,268,071	0	6,268,071
Council for Scientific and Industrial Research (C.	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.D)	100,000	0	100,000
TOTAL	44,009,304	0	44,009,304
Ministry of Finance (MoF)			
Controller and Acct. General's Dept.	13,190,961	0	13,190,961
Finance Headquarters	35,033,788	432,810	34,600,978
Financial Intelligence Centre	1,000,000	0	1,000,000
Ghana Revenue Authority	20,000,000	1,619	19,998,381
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
TOTAL	75,084,803	434,429	74,650,374
Ministry of Fisheries and Aquaculture Development			
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
TOTAL	48,956,517	0	48,956,517

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Food and Agriculture (MOFA)			
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	37,318,101
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
TOTAL	178,278,685	16,043,953	162,234,732
Ministry of Foreign Affairs and Regional Integration(MFARI)			
Foreign Affairs HQ	49,375,587	0	49,375,587
TOTAL	49,375,587	0	49,375,587
Ministry of Gender, Children and Social Protection (MGCSP)			
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, Buc	5,540,621	0	5,540,621
Headquarters	2,485,886	0	2,485,886
TOTAL	16,412,572	0	16,412,572
Ministry of Health (MoH)			
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
TOTAL	697,786,307	0	697,786,307
Ministry of Interior (MINT)			
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
TOTAL	47,468,720	0	47,468,720

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Justice (MoJ)			
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
TOTAL	6,985,021	0	6,985,021
Ministry of Lands and Natural Resources (MLNR)			
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
TOTAL	107,301,898	0	107,301,898
Ministry of Local Govt and Rural Development (MLGRD)			
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
TOTAL	197,609,783	0	197,609,783
Ministry of Roads and Highways			
Department of Feeder Roads	160,540,850	2,235,022	158,305,828
Department of Urban Roads	208,175,551	8,736,767	199,438,784
Ghana Highway Authority	287,370,635	28,411,484	258,959,151
Headquarters	129,160,200	0	129,160,200
Headquarters-OGO	0	15,180,054	(15,180,054)
TOTAL	785,247,236	54,563,327	730,683,910
Ministry of Tourism, Culture and Creative Arts			
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
TOTAL	3,884,052	0	3,884,052

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
Ministry of Trade and Industry (MoTI)			
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
TOTAL	75,133,294	0	75,133,294
Ministry of Transport (MRT)			
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
TOTAL	309,388,643	0	309,388,643
Ministry of Water Resources, Works and Housing (MWRWH)			
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	3,897,247	126,709,452
Rent Control Department	702,045	0	702,045
Ressearch Statistics and Information Management	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
TOTAL	398,446,312	3,897,247	394,549,065
Ministry of Youth and Sports (MoYS)			
Headquarters	2,000,000	0	2,000,000
National Sports Authority	1,500,000	0	1,500,000
National Sports Colleague	200,000	0	200,000
National Youth Authority	1,300,000	0	1,300,000
TOTAL	5,000,000	0	5,000,000
MMDA TRANSFER			
Urban Roads	2,000,000	0	2,000,000
TOTAL	2,000,000	0	2,000,000
National Commission for Civic Education (NCCE)			
Gen. Admin HQ	700,000	0	700,000
TOTAL	700,000	0	700,000

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

	ANNUAL BUDGET	YTD ACTUAL MAY	BALANCE
MDA and COST CENTERS	GH¢	GH¢	GH¢
National Development Planning Commission (NDPC)			
Headquarters	1,000,000	0	1,000,000
TOTAL	1,000,000	0	1,000,000
National Media Commission			
Gen. Admin	650,000	0	650,000
TOTAL	650,000	0	650,000
National Labour Commission (NLC)			
Headquarters	700,000	0	700,000
TOTAL	700,000	0	700,000
Office of Government Machinery (OGM)			
Commissions and Councils	1,000,000	0	1,000,000
Ghana AIDS Commission	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
TOTAL	34,953,477	0	34,953,477
Office Of Head of Civil Service (OHCS)			
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 Directorate	200,004	0	200,004
TOTAL	950,004	0	950,004
Other Government Obligation (OGO)			
Road Arrears	322,306,373	0	322,306,373
TOTAL	322,306,373	0	322,306,373
Parliament of Ghana			
Corporate Services	10,811,200	10,000,000	811,200
TOTAL	10,811,200	10,000,000	811,200
Public Services Commission			
Office of the Executive Secretary	450,000	0	450,000
TOTAL	450,000	0	450,000
Virtual Ministries for Centralised Transactions			
Contingency	61,548,043	0	61,548,043
Non Road Arrears	1,239,043,166	0	1,239,043,166
TOTAL	1,300,591,209	0	1,300,591,209
Grand Total	8,003,514,281	173,482,759	7,830,031,521

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM FOR GOODS & SERVICES

	ANNUAL	OTHER	SOCIAL	GOODS AND	SUBSIDY	CUMMULATIVE	BALANCE
	BUDGET	EXPENDITURE	BENEFITS	SERVICES		GOODS AND	
		YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	SERVICES	
		MAY	MAY	MAY	MAY	YTD ACTUAL	
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
MDA							
Audit Service(AS)	14,784,434	0	0	3,796,440	0	3,796,440	10,987,994
CHRAJ (CHRAJ)	3,427,025	0	0	351,991	0	351,991	3,075,034
Electoral Commission	12,744,707	0	0	99,290,385	0	99,290,385	(86,545,677)
General Government Services	644,453,328	0	0	0	0	0	644,453,328
Judicial Service (JS)	39,636,011	0	312,000	3,773,937	0	4,085,937	35,550,074
Ministry of Communications (MoC)	73,876,478	0	0	148,054	0	148,054	73,728,424
Ministry of Chieftaincy and Traditional Affairs (MCT)	670,425	0	0	221,452	0	221,452	448,974
Ministry of Defence (MoD)	101,947,843	8,040	26,686	26,204,146	0	26,238,871	75,708,972
Ministry of Education (MOE)	1,506,223,326	0	56,404	19,410,698	30,532,967	50,000,069	1,456,223,257
Ministry of Employment and Labour Relations (MEI)	10,545,172	0	0	2,815,982	0	2,815,982	7,729,190
Ministry of Energy and Petroleum (MENP)	150,554,951	0	0	423,249	121,998,708	122,421,956	28,132,995
Ministry of Environment Science, Technology and In	59,390,529	0	0	2,241,846	0	2,241,846	57,148,683
Ministry of Finance (MoF)	98,364,067	83,404,119	89,610	59,646,409	0	143,140,139	(44,776,072)
Ministry of Fisheries and Aquaculture Development	16,481,601	0	0	235,405	0	235,405	16,246,196
Ministry of Food and Agriculture (MOFA)	180,380,241	0	0	10,532,174	0	10,532,174	169,848,067
Ministry of Foreign Affairs and Regional Integrator	48,605,442	0	0	2,493,396	0	2,493,396	46,112,045
Ministry of Gender, Children and Social Protection (I	13,493,348	12,000,000	0	805,453	0	12,805,453	687,895
Ministry of Health (MoH)	837,602,325	0	0	301,298	0	301,298	837,301,026
Ministry of Interior (MINT)	63,076,121	0	84,021	51,050,655	0	51,134,676	11,941,445
Ministry of Justice (MoJ)	7,162,253	0	0	384,474	0	384,474	6,777,780
Ministry of Lands and Natural Resources (MLNR)	113,052,718	0	31,401	5,408,704	0	5,440,105	107,612,613
Ministry of Local Govt and Rural Development (MLC	72,118,010	0	0	57,445,119	0	57,445,119	14,672,891
Ministry of Roads and Highways	118,802,594	0	0	53,368	0	53,368	118,749,226
Ministry of Tourism, Culture and Creative Arts	6,375,460	0	0	331,611	0	331,611	6,043,849
Ministry of Trade and Industry (MoTI)	72,395,364	0	2,334	162,315	0	164,649	72,230,715
Ministry of Transport (MRT)	41,388,022	0	14,817	453,635	0	468,452	40,919,570
Ministry of Water Resources, Works and Housing (M	55,333,166	7,917	0	63,977	0	71,894	55,261,272
Ministry of Youth and Sports (MoYS)	20,995,515	0	0	7,627,049	0	7,627,049	13,368,466
MMDA TRANSFER	13,999,998	0	0	0	0	0	13,999,998

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM FOR GOODS & SERVICES

	ANNUAL	OTHER	SOCIAL	GOODS AND	SUBSIDY	CUMMULATIVE	BALANCE
	BUDGET	EXPENDITURE	BENEFITS	SERVICES		GOODS AND	
		YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	YTD ACTUAL	SERVICES	
		MAY	MAY	MAY	MAY	YTD ACTUAL	
MDA	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
National Commission for Civic Education (NCCE)	1,158,154	0	6,005	448,023	0	454,028	704,126
National Development Planning Commission (NDPC)	1,772,197	0	0	429,472	0	429,472	1,342,725
National Media Commission	602,752	0	9,407	105,742	0	115,149	487,603
Nationl Labour Commission (NLC)	1,015,425	0	0	73,877	0	73,877	941,548
Office of Government Machinery (OGM)	208,483,866	97,363,635	6,493	28,366,987	0	125,737,115	82,746,751
Office Of Head of Civil Service (OHCS)	4,276,850	0	0	476,617	0	476,617	3,800,233
Other Governement Obligation (OGO)	3,958,529,843	0	0	0	0	0	3,958,529,843
Parliament of Ghana	40,484,671	25,964	12,030	10,143,251	0	10,181,245	30,303,426
Public Services Commission	10,255,927	0	0	430,749	0	430,749	9,825,178
Virtual Ministries for Centralised Transactions	2,419,190,718	0	0	82,391,736	0	82,391,736	2,336,798,982
Grand Total	11,043,650,877	192,809,675	651,208	478,539,673	152,531,675	824,532,232	10,219,118,646