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ACRONYMS

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

ACRONYMS

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

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED MAY 31, 2016

		BUDGET	ACTUAL		VARIANCE
	NOTES	GH¢	GH¢	%	GH¢
RECEIPTS					
DIRECT TAX	2	1,005,999,412	1,038,884,591	54	32,885,179
INDIRECT TAX	3	1,304,267,478	981,966,092	51	(322,301,386)
GRANTS	5	133,988,814	0	0	(133,988,814)
NON-TAX REVENUE	6	600,809,131	46,213,503	2	(554,595,628)
NHIL	7	124,772,917	48,452,217	2	(76,320,700)
LOANS RECEIVED	8	588,583,248	0	0	(588,583,248)
NET TREASURY OPERATIONS	9	453,436,088	(178,970,407)	(9)	(632,406,495)
RECOVERIES	10	0	2,318,413	0	2,318,413
TOTAL RECEIPTS		4,211,857,087	1,938,864,409	100	(2,272,992,678)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	1,187,400,908	950,770,933	22	236,629,975
GOODS AND SERVICES	12	617,648,924	323,278,952	8	294,369,973
NON-FINANCIAL ASSETS	13	706,941,246	40,980,154	1	665,961,092
INTEREST	14	874,216,697	1,305,618,391	30	(431,401,694)
GOVERNMENT SUBSIDIES	15	4,166,667	36,000,000	1	(31,833,333)
SOCIAL BENEFITS	16	4,502,888	924,877	0	3,578,011
OTHER EXPENSES	17	97,377,781	97,471,875	2	(94,094)
LOAN REPAYMENTS	18	305,345,000	450,914,711	10	(145,569,711)
STATUTORY PAYMENT	19	378,220,867	356,502,603	8	21,718,264
OTHER PAYMENTS	20	0	746,947,355	17	(746,947,355)
FINANCIAL ASSETS	21	0	516,987	0	(516,987)
FOREIGN FINANCED INVESTMEN'	22	0	0	0	0
TOTAL PAYMENTS		4,175,820,978	4,309,926,839	100	(134,105,861)

NET CHANGE IN STOCK OF CASH

(2,371,062,430)

CASH/BANK BALANCE AS AT BEGINNING

4,921,674,437

CASH/BANK BALANCE AS AT END

2,550,612,007

SUMMARY OF YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE PERIOD ENDED MAY 31, 2016

	ANNUAL	YTD	ACTUAL	YTD		YTD
	BUDGET	BUDGET	MONTH	ACTUAL		VARIANCE
	A	B	C	D		E=(D-B)
RECEIPTS	GH¢	GH¢	GH¢	GH¢	%	GH¢
DIRECT TAX	12,071,992,938	5,029,997,058	1,038,884,591	5,305,371,839	36	275,374,782
INDIRECT TAX	15,651,209,730	6,521,337,388	981,966,092	5,339,845,065	36	(1,181,492,323)
GRANTS	1,607,865,766	669,944,069	0	6,760,000	0	(663,184,069)
NON-TAX REVENUE	7,209,709,574	3,004,045,656	46,213,503	347,284,795	2	(2,656,760,860)
NHIL	1,497,275,000	623,864,583	48,452,217	475,130,278	3	(148,734,305)
LOANS RECEIVED	7,062,998,980	2,942,916,242	0	0	0	(2,942,916,242)
NET TREASURY OPERATIONS	5,441,233,055	2,267,180,440	(178,970,407)	3,269,914,584	22	1,002,734,144
RECOVERIES	0	0	2,318,413	3,231,133	0	3,231,133
TOTAL RECEIPTS	50,542,285,043	21,059,285,435	1,938,864,409	14,747,537,695	100	(6,311,747,740)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	14,248,810,896	5,937,004,540	950,770,933	4,826,209,423	37	1,110,795,117
GOODS AND SERVICES	7,411,787,092	3,088,244,622	323,278,952	655,467,834	5	2,432,776,788
NON-FINANCIAL ASSETS	8,483,294,949	3,534,706,229	40,980,154	142,753,686	1	3,391,952,542
INTEREST	10,490,600,361	4,371,083,484	1,305,618,391	3,414,448,469	26	956,635,015
GOVERNMENT SUBSIDIES	50,000,000	20,833,334	36,000,000	47,842,244	0	(27,008,910)
SOCIAL BENEFITS	54,034,661	22,514,442	924,877	1,411,872	0	21,102,570
OTHER EXPENSES	1,168,533,375	486,888,906	97,471,875	194,081,265	1	292,807,642
LOAN REPAYMENTS	3,664,140,000	1,526,725,000	450,914,711	1,103,135,073	8	423,589,927
STATUTORY PAYMENTS	4,538,650,399	1,891,104,333	356,502,603	1,123,562,996	9	767,541,337
OTHER PAYMENTS	0	0	746,947,355	1,507,417,894	12	(1,507,417,894)
FINANCIAL ASSETS	0	0	516,987	6,696,618	0	(6,696,618)
FOREIGN FINANCED INVESTMENT	0	0	0	0	0	0
TOTAL PAYMENTS	50,109,851,733	20,879,104,889	4,309,926,839	13,023,027,374	100	7,856,077,515
NET CHANGE IN STOCK OF CASH	432,433,310	180,180,546	(2,371,062,430)	1,724,510,320		1,544,329,775

STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED MAY 31, 2016

		BUDGET	ACTUAL	ACTUAL
			2016	2015
	NOTES	GH¢	GH¢	GH¢
REVENUE				
DIRECT TAX	2	1,005,999,412	1,038,884,591	410,969,923
INDIRECT TAX	3	1,304,267,478	780,143,732	944,481,461
GRANTS	5	133,988,814	0	0
NON-TAX REVENUE	6	600,809,131	46,213,503	142,843,417
TOTAL REVENUE		3,045,064,834	1,865,241,827	1,498,294,801
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	1,187,400,908	1,171,898,518	1,067,748,086
GOODS AND SERVICES	12	617,648,924	323,278,952	177,808,241
INTEREST	14	874,216,697	1,305,618,391	1,082,059,505
GOVERNMENT SUBSIDIES	15	4,166,667	36,000,000	36,000,000
SOCIAL BENEFITS	16	4,502,888	924,877	281,651
OTHER EXPENSES	17	97,377,781	97,471,875	34,816,722
FOREIGN FINANCED INVESTMENT	22	0	0	0
TOTAL EXPENDITURE		2,785,313,865	2,935,192,614	2,398,714,205
SURPLUS/(DEFICIT)		259,750,969	(1,069,950,787)	(900,419,404)

SUMMARY OF YEAR TO DATE REVENUE AND EXPENDITURE FOR THE PERIOD ENDED MAY 31, 2016

	ANNUAL	YTD	ACTUAL	YTD		VARIANCE
	BUDGET	BUDGET	MONTH	ACTUAL		
	A	B	C	D		E=(B-D)
REVENUE	GH¢	GH¢	GH¢	GH¢	%	GH¢
DIRECT TAX	12,071,992,938	5,029,997,058	1,038,884,591	5,041,340,083	51	11,343,025
INDIRECT TAX	15,651,209,730	6,521,337,388	780,143,732	4,492,573,350	45	(2,028,764,037)
GRANTS	1,607,865,766	669,944,069	0	6,760,000	0	(663,184,069)
NON-TAX REVENUE	7,209,709,574	3,004,045,656	46,213,503	339,038,619	3	(2,665,007,036)
TOTAL	36,540,778,008	15,225,324,170	1,865,241,827	9,879,712,053	100	(5,345,612,117)

EXPENDITURE	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	14,248,810,896	5,937,004,540	1,171,898,518	5,874,352,225	51	62,652,315
GOODS AND SERVICES	7,411,787,092	3,088,244,622	323,278,952	868,701,610	8	2,219,543,012
INTEREST	10,490,600,361	4,371,083,484	1,305,618,391	4,510,183,830	39	(139,100,346)
GOVERNMENT SUBSIDIES	50,000,000	20,833,334	36,000,000	72,000,000	1	(51,166,666)
SOCIAL BENEFITS	54,034,661	22,514,442	924,877	1,411,872	0	21,102,570
OTHER EXPENSES	1,168,533,375	486,888,906	97,471,875	221,321,081	2	265,567,825
FOREIGN FINANCED INVESTMENT	0	0	0	0	0	0
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
TOTAL	33,423,766,386	13,926,569,327	2,935,192,614	11,547,970,617	100	2,378,598,710
SURPLUS/(DEFICIT)	3,117,011,622	1,298,754,843	(1,069,950,787)	(1,668,258,565)		(2,967,013,407)

BALANCE SHEET AS AT MAY 31, 2016

	NOTES	2016 GH¢	2015 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	25	3,185,255,759	(1,639,308,859)
Receivables	26	15,547,416	5,936,123
Prepayments	27	1,376,002	(19,363)
TOTAL CURRENT ASSET		3,202,179,176	(1,633,392,099)
NON CURRENT ASSETS			
Receivables	28	1,455,720,241	1,461,400,336
Equity Investments	29	1,908,018,619	1,935,189,418
Infrastructure, plant and Equipment	30	4,613,673,339	3,648,794,426
Work In-Progress	31	1,680,802,007	1,400,866,964
Intangible Assets	32	6,745,558	6,745,558
TOTAL NON-CURRENT ASSET		9,664,959,764	8,452,996,701
TOTAL ASSET		12,867,138,940	6,819,604,602
LIABILITIES			
CURRENT LIABILITIES			
Payables	33	1,894,509,882	1,311,658,652
Deposits and Other Trust Monies	34	2,042,021,936	1,318,883,879
TOTAL CURRENT LIABILITIES		3,936,531,818	2,630,542,531
NON- CURRENT LIABILITIES			
Domestic	35	39,094,497,349	33,969,389,016
External	36	56,309,709,430	40,144,196,377
TOTAL NON-CURRENT LIABILITIES		95,404,206,779	74,113,585,393
TOTAL LIABILITIES		99,340,738,597	76,744,127,924
NET ASSETS		(86,473,599,657)	(69,924,523,322)
CONTRIBUTED BY			
Surpluses / (Deficits)		(1,069,950,787)	(900,419,404)
Accumulated Surpluses / (Deficits)		(85,403,648,870)	(69,024,103,918)
NETWORTH		(86,473,599,657)	(69,924,523,322)

SEIDU KOTOMAH

Ag. CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2016

	NOTES	2016 GH¢	2015 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	2,020,850,683	1,425,579,108
Grants	5	0	0
Non-Tax Revenue	6	46,213,503	142,843,417
NHIL	7	48,452,217	143,801,644
Total Receipt		2,115,516,403	1,712,224,169
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(950,770,933)	(768,643,098)
Goods and Services	12	(323,278,952)	(177,808,241)
Interest	14	(1,305,618,391)	(1,082,059,505)
Government Subsidies	15	(36,000,000)	(36,000,000)
Social Benefit	16	(924,877)	(281,651)
Other Expenses	17	(97,471,875)	(34,816,722)
Statutory Payment	19	(356,502,603)	(315,402,639)
Other Payments	20	(746,947,355)	(232,055,181)
Foreign Financed Investment	22	0	0
Total Payment		(3,817,514,987)	(2,647,067,037)
NET CASHFLOW FROM OPERATING ACTIVITIES		(1,701,998,584)	(934,842,868)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(40,980,154)	(116,693,231)
Disposal of Non Current Asset			
Fixed Asset		0	0
Inventory		0	0
Work-In Progress		0	0
TOTAL DISPOSAL OF NON-CURRENT ASSET		0	0
Net cashflow from investment in Non Current Assets		(40,980,154)	(116,693,231)

STATEMENT OF CASHFLOW FOR THE MONTH ENDED MAY 31, 2016

	NOTES	2016 GH¢	2015 GH¢
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	23		
Loans		0	0
Shares and other equity		0	0
Advances		516,987	0
Total Acquisition Financial Assets		516,987	0
 Disposal/Recovery of Financial Asset	 24		
Securities other than shares		0	0
 Loans		2,254,448	4,675,126
Shares and other equity		0	0
Advances		63,965	0
Total Disposal/Recovery of Financial assets		2,318,413	4,675,126
 Net cashflow from investment in fianancial assets		 1,801,426	 4,675,126
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	4,750,559,601	4,265,297,914
Outflow	9	(4,929,530,008)	(4,585,273,123)
Net Incurrence of Domestic Liability		(178,970,407)	(319,975,210)
EXTERNAL			
Inflow	8	0	0
Outflow	18	(450,914,711)	(357,228,947)
Net Incurrence of Foreign Liability		(450,914,711)	(357,228,947)
 NET CASHFLOW FROM FINANCING ACTIVITY		 (629,885,118)	 (677,204,156)
NET CHANGE IN STOCK OF CASH		(2,371,062,430)	(1,724,065,129)
CASH AND CASH EQUIVALENT AT BEGINNING		4,921,674,437	84,756,269
CASH AND CASH EQUIVALENT AT CLOSE		2,550,612,007	(1,639,308,859)

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

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

1.2 Policy Statement

Furthermore, the Public Accounts of Ghana is prepared with the adoption of (IPSAS) full accrual in mind. The adoption of IPSAS in Ghana was launched by the Honorable Minister of Finance and a formal declaration was made under paragraph 819 to 822 of the 2015 budget and economic policy presented to parliament in November, 2014.

1.3 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.

1.4 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.

1.5 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.

1.6 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.

1.7 Revenue

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

1.8 Expenditure

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

1.9 Assets

Fixed asset acquired are capitalised and depreciated using the straight line method based on the classification below.

CLASSIFICATION OF ASSETS

Asset Class	Number of Years
Building	50
Trains, Water & Irrigation System, Ships & Vessel	20
Plants, Machinery, Electrical Network, Runways and Furniture & Fittings	10
Servers, Network and ICT Equipment	7
Transport Equipment	5
Sewers	2
Uninterrupted Power Supply, Interior Development	1
Computer Software & License	5

Fixed assets are not depreciated in the year of acquisition.

2.0 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.

2.1 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

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
2 DIRECT TAX			
Paid by Individuals		722,966,296	263,185,072
Paid by Corporations		256,512,374	105,413,819
Miscellaneous		59,405,921	42,371,032
Total Receipt		1,038,884,591	410,969,923
LESS			
DACF Accrued		0	0
Total Revenue		1,038,884,591	410,969,923
3 INDIRECT TAX			
General Taxes on Goods and Services		270,671,348	207,963,240
Excises		201,431,009	30,279,024
Customs and Other Import Duties		374,337,587	774,477,589
Taxes on Exports		0	0
Levies		135,526,148	1,889,333
Total Receipt		981,966,092	1,014,609,185
Less:			
GETFund		66,296,211	68,238,391
Petroleum Fund		135,526,148	1,889,333
DACF		0	0
GIIF		0	0
Total		201,822,359	70,127,724
Total Revenue		780,143,732	944,481,461
4 Taxes			
Directs Taxes		1,038,884,591	410,969,923
Indirect Taxes		981,966,092	1,014,609,185
Total		2,020,850,683	1,425,579,108
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
6 NON-TAX REVENUE			
Property income		7,503,959	116,223,917
Sales of goods and services		31,303,663	15,975,129
Fines, penalties, and forfeiture		5,572,452	3,061,698
Voluntary transfers other th		0	0
Miscellaneous and unidentified		1,833,429	7,582,672
Revenue from Oil		0	0
Total		46,213,503	142,843,417
LESS			
DACF Accrued		0	0
Total Revenue		46,213,503	142,843,417

NOTES TO THE ACCOUNTS

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
7 NHIL			
SSNIT		0	(13,632,570)
Domestic		41,002,180	31,024,150
Import		7,450,037	126,410,065
Total		48,452,217	143,801,644
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		4,231,366,253	3,430,967,073
Medium Term Borrowings		43,104,939	76,228,998
Stocks and Bonds (long Term)		476,088,408	758,101,843
Treasury Bills Issued		4,750,559,601	4,265,297,914
Short Term Borrowing		4,220,038,802	3,712,428,380
Medium Term Borrowings		79,168,217	60,740,171
Long Term Borrowing		630,322,989	812,104,572
Treasury Bills Redeemed		4,929,530,008	4,585,273,123
Net Treasury Operations		(178,970,407)	(319,975,210)
10 RECOVERIES			
Loans		2,254,448	4,675,126
Advances		63,965	0
Equity Investment		0	0
Cash Pool Deposit		0	0
Total		2,318,413	4,675,126

NOTES TO THE ACCOUNTS

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
11 COMPENSATION OF EMPLOYEES			
Established Position		789,372,767	755,283,091
Established Position Arrears		73,293,671	26,115,932
Non Established Post		0	2,950
Allowances		139,775,086	142,838,980
Allowances Arrears		15,239,980	5,424,857
*National Pension Contribution		154,217,013	138,082,276
Total		1,171,898,518	1,067,748,086
Less			
Unpaid Compensation of Employees		0	0
5.5% SSF Accrued for the year		33,946,628	27,251,505
13% SSF Accrued for the year		80,233,834	64,414,188
PAYE		102,527,781	92,992,779
Deposits		3,372,268	113,492,399
Staff Advance		377,515	283,430
Salary Advance		36,010	17,982
Rent & Rates Deduction		462,642	581,127
10% Political Appointees cut		52,643	71,577
Housing Loan		118,265	0
Total		221,127,585	299,104,988
Total Payments		950,770,933	768,643,098
National Pension Contribution*			
13% SSF Contribution		80,233,834	64,414,188
Gratuity		12,949,510	9,694,220
Pension		61,033,669	63,973,868
Total		154,217,013	138,082,276
12 GOODS AND SERVICES			
Materials and Office Consumables		41,684,980	103,642,178
Utilities		232,474,698	8,021,262
General Cleaning		318,786	216,091
Rentals		2,099,476	1,461,653
Travel and Transport		27,590,235	15,349,535
Repairs and Maintenance		722,797	6,414,834
Training, Seminar and Confer		17,974,983	38,068,824
Consultancy Expenses		224,142	197,033
Special Services		122,779	4,356,019
Other Charges and Fees		18,375	65,611
Emergency Services		47,701	15,200
Insurance		0	0
Accommodation		0	0
Total		323,278,952	177,808,241
Less:			
Unpaid Goods and Services		0	0
Total Payments		323,278,952	177,808,241

NOTES TO THE ACCOUNTS

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
13 NON-FINANCIAL ASSETS			
Fixed asset		24,053,290	108,105,434
Work In Progress		16,926,864	8,587,796
Intangible Asset		0	0
Total		40,980,154	116,693,231
Less:			
Unpaid Non-Financial Asset		0	0
Total Payments		40,980,154	116,693,231
14 INTEREST			
Non Residents		97,926,602	73,772,861
Residents		1,207,691,789	1,008,286,643
Total		1,305,618,391	1,082,059,505
Less:			
Unpaid Interest		0	0
Total Payments		1,305,618,391	1,082,059,505
15 GOVERNMENT SUBSIDIES			
Utility		36,000,000	36,000,000
Capitation Grants		0	0
Schools Subsidy(BECE and SHS)		0	0
Petroleum Products		0	0
Fertilizer		0	0
Total		36,000,000	36,000,000
Less:			
Unpaid Subsidies		0	0
Total Payments		36,000,000	36,000,000
16 SOCIAL BENEFITS			
Social security benefits in Cash		0	0
Employer social benefits in Cash		924,877	281,651
Total		924,877	281,651
17 OTHER EXPENDITURE			
Insurance and compensation		11,611,077	1,251,255
Professional fees		0	16,583
Customs Duties		0	0
Other Charges		0	12,757
Awards & Rewards		0	0
Donations		0	0
Contributions		50,381,226	23,547,499
Tuition Fees		0	0
Special Operations		35,058,739	9,988,628
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		420,834	0
Total		97,471,875	34,816,722
Less:			
Unpaid Other Expenditure		0	0
Total Payments		97,471,875	34,816,722

NOTES TO THE ACCOUNTS

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
18 LOAN REPAYMENTS			
Bilateral Loans		66,105,813	81,599,565
Multilateral Loans		37,521,069	9,799,904
External Commercial Institution		289,564,343	218,570,878
Domestic Commercial Institution		33,189,859	19,630,218
Export Credit Institutions		24,533,628	27,628,382
Total		450,914,711	357,228,947
19 STATUTORY PAYMENT			
District Assembly Common Fund		106,840,504	0
GET Fund		82,756,969	0
Petroleum Fund		90,457,129	23,502,639
NHIL		76,448,000	291,900,000
Total		356,502,603	315,402,639
20 OTHER PAYMENTS			
Prepayments		127,968	(37,863)
Deposits		1,617,337	0
P.A.Y.E		102,527,781	85,599,144
SSNIT		105,337,367	0
Staff Advance		9,177	0
Salary Advance		0	0
Special funds		0	0
Rates and Rent Deduction		462,642	0
10% Political Appointees cut		58,777	0
Payables- Compensation		0	0
Total		210,141,048	85,561,281
Add			
Accounts Payable		536,806,307	146,493,900
Total		746,947,355	232,055,181
21 FINANCIAL ASSET			
Equity Investment		0	0
Loan Receivable		0	0
Advances Receivable		516,987	0
Total		516,987	0
22 FOREIGN FINANCED INVESTMENT			
External loans Expenditure		0	0
Standard Loans Expenditure		0	0
Project Grants Expenditure		0	0
Total		0	0
23 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)			
Loans		0	0
Shares and other equity		0	0
Advances		516,987	0
Total		516,987	0

NOTES TO THE ACCOUNTS

	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
24 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)			
Loans		2,254,448	4,675,126
Shares and other equity		0	0
Advances		63,965	0
Cash Pool Deposit		0	0
Total		2,318,413	4,675,126
25 Cash and Cash Equivalents			
Cash Balance			
Treasury Main Account		(2,679,431,794)	(14,072,635,282)
MDA Sub-CF Accounts		5,642,201,426	1,315,781,859
Regional Sub-CF Accounts		5,339,678	316,379
MMDA Sub-CF Accounts		135,210,005	122,005,806
Tax Revenue Accounts		3,740,844,732	8,813,062,545
NTR Revenue Accounts		(24,181,561)	335,810,268
Special Accounts		(4,352,149,353)	1,844,927,253
Domestic Commercial Banks		82,778,874	1,422,312
Total		2,550,612,007	(1,639,308,859)
Collateral Securities			
Banko Du Brazil-Hanger Project		43,970,115	0
Banko Du Brazil-Eastern Corridor		24,049,241	0
CDB Owner Contribution		192,069,065	0
CDB Debt Service Reserve		364,979,295	0
CDB Collection Account		9,576,037	0
Total Collateral Securities		634,643,752	0
Total Cash And Cash Equivalent		3,185,255,759	(1,639,308,859)
26 Current Receivables			
Vehicle Advances		11,876,394	4,401,433
Special Advances		295,905	268,378
Salary Advances		1,200,263	275,461
Departmental Revolving Fund		990,852	990,852
Other Receivables		1,184,002	0
Total		15,547,416	5,936,123
27 Prepayments		1,376,002	(19,363)

NOTES TO THE ACCOUNTS

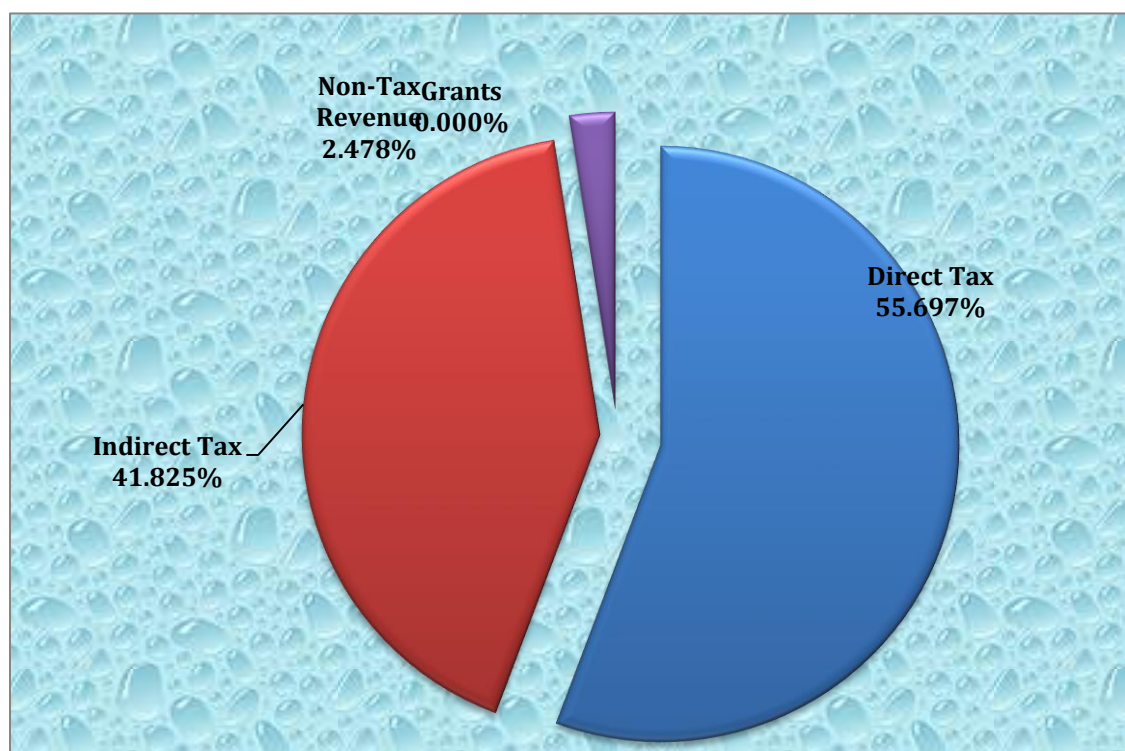
	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
28 Non Current Receivables			
Statutory Boards & Corporations		645,215,222	645,215,222
Companies		654,315,281	659,995,376
Foreign Governments Agencies		8,482,555	921,980
General		921,980	246,980,775
Miscellaneous		246,980,775	8,482,555
Total		1,555,915,813	1,561,595,908
Provisions		(100,195,572)	(100,195,572)
Total		1,455,720,241	1,461,400,336
29 Equity Investment			
Companies & Public Corporations		1,898,452,418	47,185,408
Trust		7,540,675	57,015,828
International Agencies		4,983,761	1,833,946,418
Total		1,910,976,855	1,938,147,654
Provisions		(2,958,236)	(2,958,236)
Total		1,908,018,619	1,935,189,418
30 Infrastructure,Plant and Equipment			
Dwellings		71,233,733	33,712,515
Non Residential Buildings		191,516,394	172,302,211
Other structures		2,067,434,300	1,333,490,034
Transport Equipment		513,273,166	342,970,928
Other machinery and equipment		1,372,908,316	1,305,026,342
Infrastructure Assets		1,202,850,481	893,275,195
Total		5,419,216,389	4,080,777,226
Less:		0	0
Accumulated Depreciation		(805,543,050)	(431,982,801)
Net Book Value		4,613,673,339	3,648,794,426
31 Work - In - Progress			
Dwellings		121,420,310	114,102,645
Non Residential Buildings		277,279,637	214,624,030
Other structures		979,264,482	849,508,039
Transport Equipment		30,222,314	2,625,894
Other machinery and equipment		0	0
Infrastructure Assets		272,615,263	220,006,357
Total		1,680,802,007	1,400,866,964
32 Intangible Asset			
Computer Software		6,745,558	6,745,558
Total		6,745,558	6,745,558

NOTES TO THE ACCOUNTS

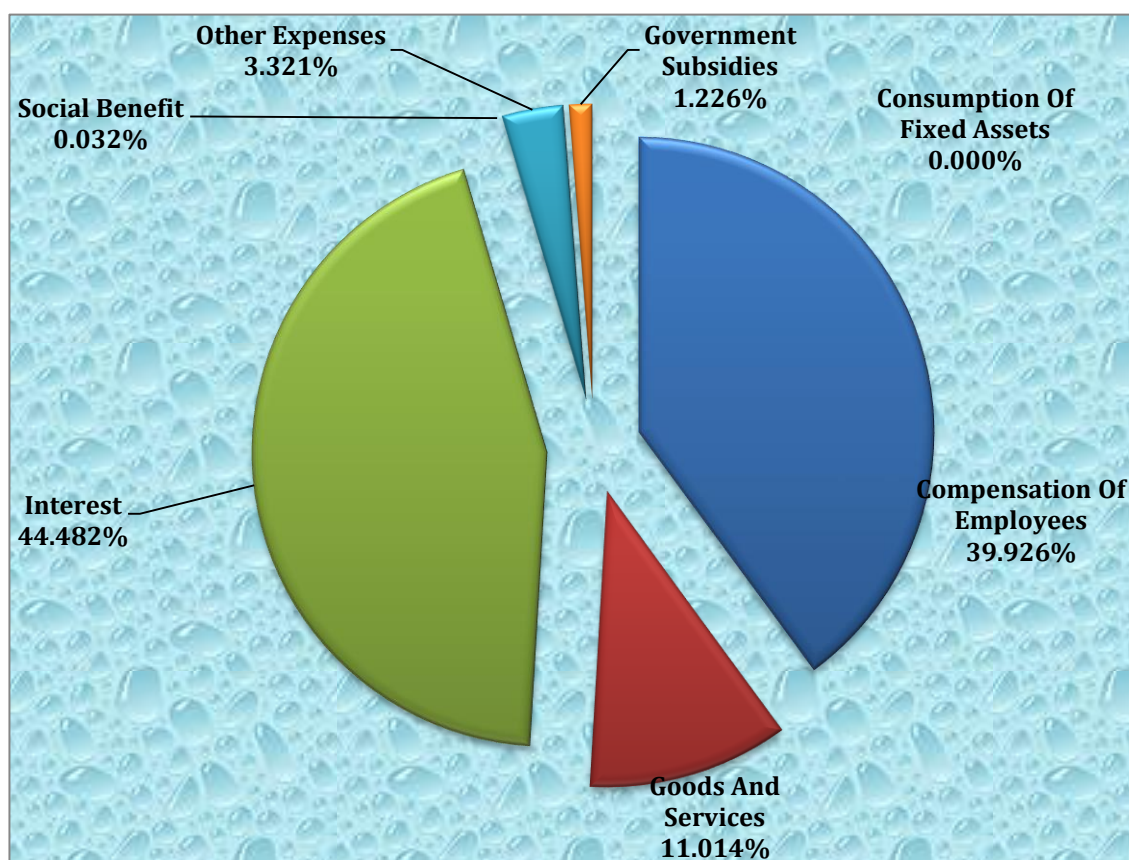
	NOTES	MAY 2016 GH¢	MAY 2015 GH¢
33 Payables			
Supplier		950,754,449	598,797,684
Withholding		15,442,904	2,845,192
P.A.Y.E		99,475,194	92,992,789
Staff Advance		1,375,365	1,608,091
Salary advance		84,270	100,995
SSNIT		511,248,074	614,403,043
NPRA		308,619,441	0
Rent and Rates		818,065	581,127
Housing Loan		477,367	0
10% Political Appointees cut		(5,271)	329,730
Payables- Compensation		6,220,025	0
Total		<u>1,894,509,882</u>	<u>1,311,658,652</u>
34 Deposits and Other Trust Monies			
GETFund		243,820,510	410,235,209
NHIL		520,352,563	82,570,994
DACF		617,938,476	675,109,581
Petroleum Fund & Road Fund		271,590,086	(181,602,770)
Deposits		(1,491,840)	330,563,054
Special funds		1,039,777	1,039,777
10% Political Appointees fund		0	968,035
Pool Funds		383,254,203	0
Third Party Deposit		5,518,160	0
Total		<u>2,042,021,936</u>	<u>1,318,883,879</u>
35 Domestic Borrowing		<u>39,094,497,349</u>	<u>33,969,389,016</u>
36 External Borrowing		<u>56,309,709,430</u>	<u>40,144,196,377</u>

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



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CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT -MAY, 2016

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
DEFENCE					
Defence N.E.C	12,141,577	5,058,990	236,902,567	(231,843,577)	(224,760,991)
Foreign Military Aid	50,010	20,838	2,000	18,838	48,010
Military Defence	731,219,225	304,674,677	175,064,476	129,610,201	556,154,749
TOTAL	743,410,812	309,754,505	411,969,044	(102,214,539)	331,441,768
ECONOMIC AFFAIRS					
Agriculture	607,485,502	253,118,959	65,213,955	187,905,004	542,271,547
Air Transport	274,237,000	114,265,417	0	114,265,417	274,237,000
Communication	162,190,549	67,579,395	20,951,563	46,627,832	141,238,986
Construction	24,402,756	10,167,815	2,384,504	7,783,311	22,018,251
Distributive trades, storage and warehousing	902,783	376,159	0	376,159	902,783
Economic Affairs N.E.C	64,124,293	26,718,455	3,020,300	23,698,155	61,103,993
Electricity	884,269,444	368,445,602	55,135,026	313,310,575	829,134,418
Fishing and Hunting	35,450,869	14,771,195	15,084,498	(313,303)	20,366,371
Forestry	26,956,154	11,231,731	23,288,168	(12,056,437)	3,667,986
General Economic and Commercial	256,625,622	106,927,343	15,283,292	91,644,050	241,342,330
General Labor Affairs	109,778,587	45,741,078	3,183,374	42,557,704	106,595,213
Manufacturing	81,334,829	33,889,512	4,391,894	29,497,618	76,942,935
Mining of Mineral Resources other than mine	78,302,127	32,625,886	6,662,974	25,962,912	71,639,153
Multipurpose Development projects	937,965	390,819	972,643	(581,825)	(34,679)
Nuclear fuels	10,180,752	4,241,980	0	4,241,980	10,180,752
Other Fuels	722,514	301,047	134,159	166,889	588,355
Petroleum and Natural Gas	112,611,707	46,921,545	72,272,674	(25,351,129)	40,339,033
R&D Agriculture, Forestry, Fishing and hunting	84,018,992	35,007,913	28,604	34,979,310	83,990,388
R&D Mining Manufacturing and construction	49,849,528	20,770,637	6,849,750	13,920,887	42,999,778
Railway Transport	11,601,776	4,834,073	2,631,579	2,202,494	8,970,197
Road Transport	746,285,845	310,952,435	98,793,675	212,158,761	647,492,170
Tourism	13,095,882	5,456,618	2,298,305	3,158,313	10,797,578
TOTAL	3,635,365,476	1,514,735,615	398,580,937	1,116,154,678	3,236,784,539
EDUCATION					
Education N.E.C	678,668,766	282,778,652	2,162,646,159	(1,879,867,507)	(1,483,977,394)
Education not definable by Level	277,160,122	115,483,384	14,980,749	100,502,635	262,179,373
First Stage of Tertiary Education	32,064,033	13,360,014	3,007,234	10,352,779	29,056,798
Lower-Secondary Education	931,433,556	388,097,315	0	388,097,315	931,433,556
Post-Secondary Nontertiary Education	199,560,686	83,150,286	65,797,562	17,352,724	133,763,124
Pre-primary Education	360,534,199	150,222,583	0	150,222,583	360,534,199
Primary Education	824,859,405	343,691,419	0	343,691,419	824,859,405
Second Stage of Tertiary Education	1,660,271,983	691,779,993	1,135,365	690,644,628	1,659,136,618
Subsidiary services to Education	1,027,399,982	428,083,326	2,269,313	425,814,013	1,025,130,669
Tertiary Education - University of Ghana Legon	0	0	235,413,901	(235,413,901)	(235,413,901)
Upper-Secondary Education	1,578,624,097	657,760,040	38,591,017	619,169,023	1,540,033,080
TOTAL	7,570,576,828	3,154,407,011	2,523,841,301	630,565,711	5,046,735,527
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C	128,162,910	53,401,212	8,681,569	44,719,643	119,481,341
Protection of Biodiversity and Landscape	5,168,537	2,153,557	20,000	2,133,557	5,148,537
R&D Environment Protection	0	0	4,556,456	(4,556,456)	(4,556,456)
Waste Water Management	7,524,619	3,135,258	399,929	2,735,329	7,124,690
TOTAL	140,856,066	58,690,028	13,657,954	45,032,073	127,198,112

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT -MAY, 2016

FUNCTION OF GOVERNMENT	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
GENERAL PUBLIC SERVICES					
Basic Research	7,210,709	3,004,462	1,361,289	1,643,173	5,849,420
Economic Aid to Develop Countries and Count	26,771,070	11,154,613	0	11,154,613	26,771,070
Executive and Legislative Organs	916,987,172	382,077,988	286,636,313	95,441,675	630,350,859
External affairs	305,029,221	127,095,509	108,185,080	18,910,429	196,844,142
Financial and fiscal Affairs	13,856,770,192	5,773,654,247	952,528,624	4,821,125,622	12,904,241,568
General Personnel Services	556,987,669	232,078,195	81,737,365	150,340,831	475,250,304
General Public Services N.E.C.	863,430,601	359,762,751	404,953,925	(45,191,175)	458,476,676
Other General Services	15,099,544	6,291,477	1,899,264	4,392,213	13,200,280
Overall Planning and Statistical Services	21,843,430	9,101,429	6,291,842	2,809,587	15,551,588
Public Debt Transaction-External	14,154,740,361	5,897,808,484	960,749,404	4,937,059,080	13,193,990,957
Public Debt Transactions	0	0	3,549,434,426	(3,549,434,426)	(3,549,434,426)
R & D General Public Services	11,654,997	4,856,249	547,046	4,309,203	11,107,951
Unspecified	0	0	31,155,858	(31,155,858)	(31,155,858)
TOTAL	30,736,524,967	12,806,885,403	6,385,480,436	6,421,404,967	24,351,044,531
HEALTH					
General Hospital Services	1,459,389,061	608,078,775	85,472,984	522,605,792	1,373,916,077
General Medical Services	117,388,275	48,911,781	0	48,911,781	117,388,275
Health N.E.C	2,552,614,817	1,063,589,507	706,052,498	357,537,009	1,846,562,319
Public health Services	345,975,376	144,156,407	50,000	144,106,407	345,925,376
R & D Health	16,730,468	6,971,028	38,999,035	(32,028,006)	(22,268,567)
Specialised Medical Services	53,856,358	22,440,149	15,874,274	6,565,876	37,982,085
TOTAL	4,545,954,355	1,894,147,648	846,448,790	1,047,698,858	3,699,505,565
HOUSING & COMMUNITY AMENITIES					
Community Development	29,433,452	12,263,938	7,111,941	5,151,997	22,321,511
Housing and Development	151,179,338	62,991,391	50,928,215	12,063,176	100,251,123
R&D Housing and Community Amenities	9,438,558	3,932,732	0	3,932,732	9,438,558
Water Supply	279,281,632	116,367,347	2,406,058	113,961,289	276,875,575
TOTAL	469,332,980	195,555,408	60,446,214	135,109,195	408,886,767
PUBLIC ORDER & SAFETY					
Fire Protection Services	186,071,997	77,529,999	80,712,987	(3,182,988)	105,359,011
Law Courts	224,226,073	93,427,531	56,954,264	36,473,267	167,271,810
Prisons	10,293,468	4,288,945	0	4,288,945	10,293,468
Public Order and Safety N. E. C	0	0	146,484,138	(146,484,138)	(146,484,138)
Public order and safety n.e.c (CS)	579,060,578	241,275,241	162,964,569	78,310,672	416,096,009
Public Services	931,788,849	388,245,354	573,125,850	(184,880,496)	358,662,999
TOTAL	1,931,440,965	804,767,069	1,020,241,808	(215,474,739)	911,199,158
RECREATION, CULTURE, AND RELIGION					
Broadcasting and Publishing Services	107,137,226	44,640,511	1,017,340	43,623,171	106,119,886
Cultural Services	59,655,795	24,856,581	16,765,396	8,091,185	42,890,399
Recreational and Sporting Services	13,004,980	5,418,742	9,439,646	(4,020,904)	3,565,335
TOTAL	179,798,002	74,915,834	27,222,382	47,693,452	152,575,620
SOCIAL PROTECTION					
Disability	416,858	173,691	20,656	153,034	396,201
Family and Children	40,797,867	16,999,111	6,787,744	10,211,368	34,010,124
R&D Social Protection	15,015,230	6,256,346	146,554	6,109,792	14,868,676
Social Exclusion N.E.C.	198,750	82,813	0	82,813	198,750
Social Protection N.E.C.	91,616,431	38,173,513	32,900,247	5,273,266	58,716,184
Unemployment	8,546,147	3,560,895	27,220,697	(23,659,802)	(18,674,550)
TOTAL	156,591,283	65,246,368	67,075,898	(1,829,530)	89,515,386
Grand Total	50,109,851,733	20,879,104,889	11,754,964,762	9,124,140,127	38,354,886,972

SUMMARY EXPENDITURE REPORT BY MDAs AND ITEM FOR THE MONTH OF MAY, 2016

MDAs	COMPENSATION OF EMPLOYEES GH¢	INTEREST GH¢	NON-FINANCIAL ASSET GH¢	OTHER EXPENDITURE GH¢	SOCIAL BENEFIT GH¢	GOODS AND SERVICES GH¢	SUBSIDY GH¢	TOTAL GH¢
Audit Service(AS)	13,447,261	0	0	0	100,000	5,436,395	0	18,983,656
CHRAJ (CHRAJ)	1,244,922	0	0	0	0	235,000	0	1,479,922
District Assembly Common Fund(DACF)	36,989	0	0	0	0	0	0	36,989
Electoral Commission	1,792,246	0	0	0	0	0	0	1,792,246
Judicial Service (JS)	7,020,907	0	1,031,174	0	0	292,140	0	8,344,221
Local Government Services	2,322,413	0	0	0	0	75,757	0	2,398,171
Ministry of Communications (MoC)	5,152,676	0	0	0	0	25,000	0	5,177,676
Ministry of Chieftaincy and Traditional Affairs (MCTA)	902,106	0	0	0	0	0	0	902,106
Ministry of Defence (MoD)	50,676,000	0	0	0	4,300	10,857,013	0	61,537,313
Ministry of Education (MOE)	519,360,828	0	0	0	0	52,991	0	519,413,819
Ministry of Employment and Labour Relations (MELR)	2,660,078	0	0	0	0	29,188	0	2,689,266
Ministry of Environment Science, Technology and Innovation	11,619,024	0	0	0	781,771	2,889,441	0	15,290,235
Ministry of Finance (MoF)	8,701,329	0	3,391,106	42,571,517	0	3,326,611	0	57,990,562
Ministry of Fisheries and Aquaculture Development	867,670	0	0	0	0	0	0	867,670
Ministry of Food and Agriculture (MOFA)	4,196,466	0	1,456,830	0	0	6,029	0	5,659,325
Ministry of Foreign Affairs and Regional Integration(MOFARI)	17,648,632	0	0	19,420,786	0	772,920	0	37,842,337
Ministry of Gender, Children and Social Protection (MGCSA)	1,563,846	0	0	0	0	0	0	1,563,846
Ministry of Health (MoH)	172,292,923	0	0	0	0	106,734	0	172,399,657
Ministry of Interior (MINT)	110,094,423	0	0	729,573	0	224,974,610	0	335,798,606
Ministry of Justice (MoJ)	3,528,395	0	1,156,559	0	0	1,678,515	0	6,363,469
Ministry of Lands and Natural Resources (MLNR)	7,636,033	0	0	0	0	2,977,852	0	10,613,884
Ministry of Local Govt and Rural Development (MLGR)	6,555,021	0	0	0	0	44,096,000	0	50,651,021
Ministry of Petroleum	0	0	0	0	0	25,627	0	25,627
Ministry of Power (MoP)	133,840	0	13,148,831	0	0	5,261	36,000,000	49,287,932
Ministry of Roads and Highways	2,844,237	0	20,091,593	0	0	0	0	22,935,830
Ministry of Tourism, Culture and Creative Arts	1,993,563	0	0	0	0	66,733	0	2,060,296
Ministry of Trade and Industry (MoTI)	2,554,049	0	678,019	0	38,807	1,365,054	0	4,635,929
Ministry of Transport (MRT)	904,082	0	0	0	0	6,145	0	910,227
Ministry of Water Resources, Works and Housing (MWRWH)	1,492,140	0	26,041	0	0	720	0	1,518,900

SUMMARY EXPENDITURE REPORT BY MDAs AND ITEM FOR THE MONTH OF MAY, 2016

MDAs	COMPENSATION OF EMPLOYEES GH¢	INTEREST GH¢	NON-FINANCIAL ASSET GH¢	OTHER EXPENDITURE GH¢	SOCIAL BENEFIT GH¢	GOODS AND SERVICES GH¢	SUBSIDY GH¢	TOTAL GH¢
Ministry of Youth and Sports (MoYS)	970,933	0	0	0	0	0	0	970,933
MMDA	27,851,754	0	0	0	0	0	0	27,851,754
National Commission for Civic Education (NCCE)	2,513,985	0	0	0	0	0	0	2,513,985
National Development Planning Commission (NDPC)	66,287	0	0	0	0	184,689	0	250,976
National Media Commission	622,705	0	0	0	0	0	0	622,705
National Labour Commission (NLC)	56,887	0	0	0	0	65,837	0	122,724
Office of Government Machinery (OGM)	21,033,505	0	0	34,750,000	0	17,891,888	0	73,675,393
Office Of Head of Civil Service (OHCS)	360,898	0	0	0	0	37,753	0	398,651
Other Government Obligation (OGO)	141,267,503	1,305,618,391	0	0	0	0	0	1,446,885,894
Parliament of Ghana	4,820,822	0	0	0	0	5,797,051	0	10,617,872
Public Services Commission	141,630	0	0	0	0	0	0	141,630
Virtual Ministries for Centralised Transactions	12,949,510	0	0	0	0	0	0	12,949,510
Grand Total	1,171,898,518	1,305,618,391	40,980,154	97,471,875	924,877	323,278,952	36,000,000	2,976,172,768

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Audit Service(AS)					
Direct Audit	4,331,477	1,804,782	212,120	1,592,662	4,119,357
Central Gov't Audit Dept.	18,600,919	7,750,383	890,176	6,860,207	17,710,743
Finance and Administration	20,767,190	8,652,996	34,794,100	(26,141,104)	(14,026,910)
Performance & Special Audit	5,321,089	2,217,120	201,375	2,015,745	5,119,714
Regional, District Audits & EIDA	72,988,836	30,412,015	3,720,232	26,691,783	69,268,604
TOTAL	122,009,511	50,837,296	39,818,004	11,019,293	82,191,508
CHRAJ (CHRAJ)					
Anti Corruption Departmen	13,722,770	5,717,821	6,168,757	(450,936)	7,554,013
TOTAL	13,722,770	5,717,821	6,168,757	(450,936)	7,554,013
District Assembly Common Fund(DACF)					
Gen. Admin	399,537	166,474	178,694	(12,220)	220,843
TOTAL	399,537	166,474	178,694	(12,220)	220,843
Electoral Commission					
Headquarters	15,248,621	6,353,592	9,074,902	(2,721,310)	6,173,719
TOTAL	15,248,621	6,353,592	9,074,902	(2,721,310)	6,173,719
Ghana Revenue Authority					
Commisioner General Sec.	53,262,627	22,192,761	0	22,192,761	53,262,627
Customs Division	164,486,696	68,536,123	0	68,536,123	164,486,696
Domestic Tax Revenue Division	195,641,588	81,517,328	0	81,517,328	195,641,588
Support Services Division	65,659,892	27,358,288	0	27,358,288	65,659,892
TOTAL	479,050,803	199,604,501	0	199,604,501	479,050,803
Judicial Service (JS)					
Gen. Admin	141,357,536	58,898,973	48,152,723	10,746,251	93,204,814
TOTAL	141,357,536	58,898,973	48,152,723	10,746,251	93,204,814
Local Government Services					
General Administration	1,365,852	569,105	2,322,413	(1,753,308)	(956,561)
Regional Co-ordination Council	217,830,142	90,762,559	83,463,366	7,299,193	134,366,777
TOTAL	219,195,994	91,331,664	57,934,025	33,397,639	161,261,969
Ministry of Communications (MoC)					
India Kofi Annan Centre of Excellence in IC	1,351,258	563,024	399,498	163,526	951,760
Gen. Admin	2,175,277	906,365	698,072	208,293	1,477,205
Ghana Broadcasting Corporation	40,251,503	16,771,460	14,244,855	2,526,605	26,006,648
Ghana Meteorological Agency	10,619,062	4,424,609	3,681,476	743,133	6,937,586
Information Service Department	19,062,163	7,942,568	7,150,519	792,049	11,911,644
National Information Technology Agency	386,074	160,864	51,250	109,615	334,825
Poastal & Courier Services Regulatory Com	363,232	151,347	96,483	54,864	266,749
TOTAL	74,208,569	30,920,237	26,322,152	4,598,085	47,886,417
Ministry of Chieftaincy and Traditional Affairs (MCTA)					
Gen. Admin HQ	11,754,776	4,897,823	6,194,592	(1,296,769)	5,560,183
Headquarters	20,536	8,556	0	8,556	20,536
National House of Chiefs	8,034,580	3,347,742	0	3,347,742	8,034,580
TOTAL	19,809,891	8,254,121	6,194,592	2,059,529	13,615,299

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Defence (MoD)					
Gen. Admin	1,943,793	809,914	235,755,513	(234,945,599)	(233,811,720)
Ghana Armed Forces	597,048,099	248,770,041	78,059,074	170,710,968	518,989,025
Other Government Obligation-Non Road	0	0	86,882,065	(86,882,065)	(86,882,065)
Veterans Association of Ghana	1,297,018	540,424	187,918	352,505	1,109,099
TOTAL	600,288,910	250,120,379	400,884,570	(150,764,191)	199,404,340
Ministry of Education (MOE)					
Centre for National Distance Learning and	238,809	99,504	0	99,504	238,809
Council for Technical & Vocational Educati	600,223	250,093	26,045	224,048	574,178
Gen. Admin	1,904,178	793,408	15,325,748	(14,532,340)	(13,421,570)
Ghana Book Development Council	211,211	88,004	119,431	(31,427)	91,780
Ghana Education Service (GES)	130,992,214	54,580,089	0	54,580,089	130,992,214
Ghana Library Board	5,641,448	2,350,603	2,269,313	81,291	3,372,135
Ghana National Commission for UNESCO	336,101	140,042	0	140,042	336,101
Institutions For The Handicapped	28,810,519	12,004,383	0	12,004,383	28,810,519
National Council for Curriculum and Assess	123,411	51,421	0	51,421	123,411
National Inspectorate Board	592,798	246,999	996,098	(749,098)	(403,299)
National Service Secretariat	308,473,814	128,530,756	78,031,462	50,499,294	230,442,352
National Teaching Council	130,705	54,460	0	54,460	130,705
Non Formal Education	36,731,068	15,304,611	219,261	15,085,351	36,511,807
Office of the Chief Director	0	0	1,579,078	(1,579,078)	(1,579,078)
Regional/District/School Services	3,205,527,228	1,335,636,345	2,060,974,040	(725,337,695)	1,144,553,188
Tertiary	1,137,584,832	473,993,680	325,804,051	148,189,629	811,780,782
WAEC (INTERNATIONAL)	11,890,658	4,954,441	2,972,665	1,981,776	8,917,994
WAEC (National)	8,329,574	3,470,656	1,996,556	1,474,100	6,333,018
TOTAL	4,878,118,792	2,032,549,496	2,490,313,746	(457,764,250)	2,387,805,045
Ministry of Employment and Labour Relations (MELR)					
Dept. of Co-operatives	4,002,052	1,667,522	1,449,678	217,843	2,552,374
Dept. of Factories Inspectorate	873,531	363,971	0	363,971	873,531
Dept. of Factories Inspectorate	0	0	432,799	(432,799)	(432,799)
Fair Wages and Salaries Commission	1,320,216	550,090	762,703	(212,613)	557,513
Ghana Cooperative Council	108,536	45,223	0	45,223	108,536
Headquarters	1,150,049	479,187	540,402	(61,215)	609,646
Integrated Cummunity Centeres For Emplc	4,887,922	2,036,634	2,039,513	(2,878)	2,848,409
Labour Department	3,814,713	1,589,464	1,558,025	31,439	2,256,688
Management Development & Productivity	931,004	387,918	516,311	(128,393)	414,693
National Pension & Regulatory Authority	3,618,444	1,507,685	725,979	781,706	2,892,466
National Vocational Training Institute (NVT	9,947,595	4,144,831	4,413,193	(268,361)	5,534,403
Opportunity Industrialisation center	1,053,245	438,852	734,094	(295,242)	319,151
Organisation of African Trade Unioin Unity	133,860	55,775	53,911	1,864	79,949
TOTAL	31,841,167	13,267,153	13,226,607	40,545	18,614,559

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Environment Science, Technology and Innovation (MESTI)					
Council for Scientific and Industrial Research	1,736,253	723,439	0	723,439	1,736,253
Council for Scientific and Industrial Research	101,873,616	42,447,340	37,300,083	5,147,257	64,573,534
Environmental Protection Agency	8,242,880	3,434,533	2,037,715	1,396,819	6,205,165
Ghana Atomic Energy Commission (G.A.E.C)	39,586,856	16,494,524	15,719,575	774,949	23,867,282
Headquarters	1,082,865	451,194	440,234	10,959	642,630
School of Nuclear and Allied Sciences	1,641,014	683,756	0	683,756	1,641,014
Town and Country Planning Department (T	12,064,218	5,026,758	3,320,393	1,706,365	8,743,825
TOTAL	166,227,703	69,261,543	58,818,000	10,443,544	107,409,704
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	143,291,589	59,704,829	58,896,465	808,364	84,395,125
Finance Headquarters	35,175,320	14,656,383	6,827,074	7,829,309	28,348,246
Financial Intelligence Centre	3,367,894	1,403,289	841,974	561,316	2,525,920
Institute of Accountancy Training	662,816	276,173	145,947	130,227	516,869
Public Procurement Authority	2,321,984	967,493	1,117,562	(150,068)	1,204,422
Securities and Exchange Commission	4,000,139	1,666,725	109,189	1,557,536	3,890,951
Statistical Service	11,583,448	4,826,437	5,396,237	(569,800)	6,187,211
TOTAL	200,403,190	83,501,329	73,334,446	10,166,883	127,068,744
Ministry of Fisheries and Aquaculture Development					
Fisheries Scientific Survey Division	756,034	315,014	0	315,014	756,034
General Administration	712,970	297,071	0	297,071	712,970
General Administration and Operations	1,446,983	602,910	5,079,301	(4,476,391)	(3,632,318)
Monitoring, Control and Surveillance Division	270,735	112,806	0	112,806	270,735
Regional Operations Ashanti	381,097	158,790	0	158,790	381,097
Regional Operations Brong Ahafo	232,727	96,970	0	96,970	232,727
Regional Operations Central	357,207	148,836	0	148,836	357,207
Regional Operations Eastern	285,621	119,009	0	119,009	285,621
Regional Operations Greater Accra	380,930	158,721	0	158,721	380,930
Regional Operations Northern	209,715	87,381	0	87,381	209,715
Regional Operations Upper East	265,968	110,820	0	110,820	265,968
Regional Operations Upper West	153,552	63,980	0	63,980	153,552
Regional Operations Volta	272,322	113,467	0	113,467	272,322
Regional Operations Western	422,871	176,196	0	176,196	422,871
Yeji Artisanal Fisheries	167,094	69,623	0	69,623	167,094
TOTAL	6,315,826	2,631,594	5,079,301	(2,447,707)	1,236,525

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
Ministry of Food and Agriculture (MOFA)					
Agric. Engineering Services Dept.	1,001,232	417,180	65,935	351,245	935,297
Animal Production Directorate	2,847,607	1,186,503	1,006,543	179,960	1,841,064
Crop Services Directorate	1,945,289	810,537	634,046	176,491	1,311,244
Directorate of Agric. Extension Services.	1,010,572	421,072	809,573	(388,501)	200,999
Finance and Administration	1,125,699	469,041	884,470	(415,429)	241,229
Ghana Irrigation Development Authority	4,471,161	1,862,984	1,439,427	423,556	3,031,734
Ghana Permanent Representative in Rome	214,089	89,204	213,812	(124,608)	277
Grains and Legumes Dev. Board	1,512,707	630,295	594,741	35,553	917,966
Human Resource Development Management	10,972,222	4,571,759	13,607,748	(9,035,989)	(2,635,526)
Irrigation Company of Upper Region	1,493,580	622,325	153,395	468,930	1,340,185
Monitoring & Evaluation Directorate	0	0	160,106	(160,106)	(160,106)
NORRIP	181,846	75,769	0	75,769	181,846
ONCHO	0	0	21,259	(21,259)	(21,259)
Plant Protection & Regulatory Services (PPR)	1,075,245	448,019	1,283,335	(835,317)	(208,091)
Policy Planning Monitoring and Evaluation	1,492,574	621,906	239,354	382,552	1,253,220
Regional Agric Development Unit	9,445,178	3,935,491	23,941	3,911,549	9,421,236
Statistics Research and Information Dept	901,783	375,743	345,418	30,325	556,366
Vertirinary Council	88,158	36,732	0	36,732	88,158
Veterinary Services Dept. (Central Adminis	16,782,782	6,992,826	5,989,981	1,002,845	10,792,802
Women in Agric. Development Departmen	480,811	200,338	179,813	20,525	300,998
TOTAL	57,042,535	23,767,723	27,652,897	(3,885,174)	29,389,638
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Africa Region Missions	52,496,386	21,873,494	21,573,492	300,002	30,922,894
America Region Missions	37,966,740	15,819,475	15,770,128	49,347	22,196,613
Europe Region Missions	75,049,462	31,270,609	33,261,095	(1,990,486)	41,788,367
Foreign Affairs HQ	7,489,165	3,120,485	83,221	3,037,264	7,405,944
Middle East and Asia Region Missions	46,761,725	19,484,052	17,609,861	1,874,191	29,151,864
Subvented Organisation	2,145,116	893,798	85,544	808,254	2,059,572
TOTAL	221,908,594	92,461,914	88,383,342	4,078,572	133,525,252
Ministry of Gender, Children and Social Protection (MGCSP)					
Abor Rehabilitation Centre Gen Admin	311,154	129,647	115,474	14,173	195,680
Ashanti Mampong Babies Home Gen Admi	250,505	104,377	0	104,377	250,505
Department of Children	966,151	402,563	146,554	256,009	819,596
Department of Women	817,653	340,689	227,715	112,974	589,938
Dept. of Social Welfare	280,942	117,059	0	117,059	280,942
Dept. of Social Welfare General Administra	12,245,862	5,102,442	6,444,554	(1,342,112)	5,801,307
Headquarters	2,501,750	1,042,396	757,119	285,277	1,744,631
Jachie Training College Gen Admin Bosomt	230,787	96,161	0	96,161	230,787
Jirapa Orphanage Gen Admin Jirapa	75,201	31,334	0	31,334	75,201
National Commision of Persons with Disabi	326,858	136,191	20,656	115,534	306,201
School of Social Work Gen Admin	200,094	83,372	0	83,372	200,094
TOTAL	18,206,956	7,586,232	7,712,073	(125,841)	10,494,883

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
Ministry of Health (MoH)					
Allied Health Professions Council	429,310	178,879	40,226	138,653	389,083
Christian Health Association of Ghana	363,156,187	151,315,078	118,699,286	32,615,792	244,456,901
College of Pharmacist	1,152,614	480,256	0	480,256	1,152,614
Ghana Health Service	837,240,320	348,850,133	530,352,911	(181,502,777)	306,887,409
Health Headquarters	227,560,845	94,817,019	4,426,048	90,390,970	223,134,796
Office of the Chief Director	3,193,421	1,330,592	0	1,330,592	3,193,421
Office of the Minister	2,607,285	1,086,369	0	1,086,369	2,607,285
Procurement and Supplies	251,230	104,679	0	104,679	251,230
Psychiatry Hospitals (Tertiary Health Servic	39,700,080	16,541,700	15,874,274	667,427	23,825,807
Regulatory Agencies	29,743,452	12,393,105	42,028,772	(29,635,667)	(12,285,320)
Subvented Organisations	14,480,222	6,033,426	10,959,556	(4,926,130)	3,520,666
Teaching Hospitals	187,740,303	78,225,126	85,284,373	(7,059,246)	102,455,930
Traditional and Alternative Medicine Direc	31,321	13,050	0	13,050	31,321
Training Institutions	27,103,488	11,293,120	59,161,302	(47,868,182)	(32,057,814)
TOTAL	1,734,390,078	722,662,532	866,826,748	(144,164,215)	867,563,330
Ministry of Interior (MINT)					
Gaming Board	1,371,787	571,578	0	571,578	1,371,787
Ghana Immigration Service	109,070,934	45,446,222	36,883,306	8,562,916	72,187,628
Ghana National Fire Service	172,800,116	72,000,048	71,180,932	819,117	101,619,185
Ghana Police Service	779,328,865	324,720,360	347,714,364	(22,994,003)	431,614,501
Ghana Prisons Service	128,070,830	53,362,846	55,742,952	(2,380,106)	72,327,878
Ghana Refugee Board	459,823	191,593	0	191,593	459,823
Interior Headquarters	2,369,469	987,279	711,694	275,585	1,657,775
Nacortic Control Board	13,346,559	5,561,066	5,929,147	(368,081)	7,417,412
National Commission on Small Arms	398,538	166,057	150,721	15,337	247,817
National Disaster Management Organizatic	86,455,585	36,023,161	30,659,844	5,363,316	55,795,741
National Peace Council	807,070	336,279	706,393	(370,114)	100,677
TOTAL	1,294,479,576	539,366,490	549,679,352	(10,312,862)	744,800,224
Ministry of Justice (MoJ)					
Attorney General's Department	26,106,076	10,877,532	9,595,996	1,281,536	16,510,080
CopyRight Office	465,772	194,072	99,439	94,633	366,333
Council for Law Reporting	2,915,582	1,214,826	1,134,457	80,369	1,781,125
Economic and Organised Crime Office	11,909,062	4,962,109	5,164,504	(202,395)	6,744,558
Gen. Admin and Finance	3,344,585	1,393,577	133,484	1,260,094	3,211,102
General Legal Council	3,579,897	1,491,624	807,026	684,598	2,772,872
Law Reform Commission	618,734	257,806	269,911	(12,105)	348,823
Legal Aid Scheme	4,845,661	2,019,025	1,318,586	700,439	3,527,075
Registrar General's Dep't	3,485,973	1,452,489	1,118,401	334,088	2,367,572
TOTAL	57,271,343	23,863,059	19,641,803	4,221,257	37,629,540
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	50,671,681	21,113,201	23,288,168	(2,174,967)	27,383,514
Geological Survey Department	3,242,605	1,351,085	4,334,070	(2,982,985)	(1,091,466)
Headquarters	3,108,475	1,295,198	1,037,566	257,632	2,070,909
Lands Commission	39,458,060	16,440,858	7,769,667	8,671,191	31,688,393
Minerals Commission	22,906,045	9,544,186	0	9,544,186	22,906,045
O.A.S.L	4,437,715	1,849,048	0	1,849,048	4,437,715
TOTAL	123,824,582	51,593,576	36,429,472	15,164,104	87,395,110

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
Ministry of Local Govt and Rural Development (MLGRD)					
Births and Death	2,980,713	1,241,964	1,473,986	(232,022)	1,506,727
Community Development	3,098,513	1,291,047	7,065,941	(5,774,894)	(3,967,428)
Department of Parks and Gardens	4,088,803	1,703,668	2,493,503	(789,835)	1,595,300
Environmental Health & Sanitation	2,003,799	834,916	0	834,916	2,003,799
Gen. Admin	208,442,393	86,850,997	74,225,382	12,625,615	134,217,011
TOTAL	220,614,221	91,922,592	85,258,812	6,663,780	135,355,408
Ministry of Petroleum					
Gen. Admin	736,832	307,013	248,442	58,571	488,390
Human Resource Development	87,316	36,382	0	36,382	87,316
Petroleum Development	121,422	50,593	0	50,593	121,422
Policy Planning Monitoring and Evaluation	90,466	37,694	0	37,694	90,466
Statistics Research and Information Dept	56,584	23,577	0	23,577	56,584
TOTAL	1,092,620	455,258	248,442	206,817	844,178
Ministry of Power (MoP)					
Energy Commision	13,560,018	5,650,007	549,654	5,100,353	13,010,363
General Admin. & Finance	758,624	316,093	0	316,093	758,624
Human Resource Management	42,258	17,607	0	17,607	42,258
Policy Planning, Monitoring and Evaluatior	27,350	11,396	0	11,396	27,350
Renewable	69,212	28,838	0	28,838	69,212
Research & Statistics Information Mgt	14,908	6,212	0	6,212	14,908
Transmission And Distribution	338,557	141,065	0	141,065	338,557
TOTAL	14,810,926	6,171,219	549,654	5,621,565	14,261,272
Ministry of Roads and Highways					
Department of Feeder Roads	6,138,031	2,557,513	2,635,690	(78,177)	3,502,341
Department of Urban Roads	3,284,611	1,368,588	1,711,154	(342,566)	1,573,457
Ghana Highway Authority	22,442,466	9,351,028	9,221,781	129,246	13,220,685
Headquarters	1,786,999	744,583	774,762	(30,179)	1,012,238
TOTAL	33,652,108	14,021,712	14,343,387	(321,676)	19,308,721
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	780,661	325,276	5,101,047	(4,775,771)	(4,320,385)
Centre for National Culture	11,231,493	4,679,789	0	4,679,789	11,231,493
Finance and Administration	918,303	382,626	390,372	(7,746)	527,931
Ghana Tourist Board	4,956,400	2,065,167	1,854,236	210,931	3,102,164
Headquarters	602,076	250,865	0	250,865	602,076
HOTCATT	51,865	21,610	30,085	(8,475)	21,780
Subvented Agencies	8,076,870	3,365,362	2,842,604	522,759	5,234,266
TOTAL	26,617,668	11,090,695	10,218,344	872,351	16,399,324
Ministry of Trade and Industry (MoTI)					
CEDECOM	865,769	360,737	289,624	71,113	576,145
Foreign Missions	3,672,371	1,530,154	3,570,000	(2,039,846)	102,371
Gen. Admin	4,148,239	1,728,433	1,678,971	49,462	2,469,268
Ghana Export Promotion Authority	2,034,949	847,895	800,710	47,186	1,234,239
Ghana Standards Board	23,817,453	9,923,939	2,505,680	7,418,259	21,311,773
GRATIS	3,300,457	1,375,190	1,842,659	(467,469)	1,457,798
Industrial Development Division	785,045	327,102	0	327,102	785,045
NBSSI	7,195,481	2,998,117	2,480,183	517,934	4,715,298
PPME	197,574	82,323	0	82,323	197,574
Regional Trade Offices	1,149,605	479,002	0	479,002	1,149,605
Trade Development Division	514,798	214,499	0	214,499	514,798
TOTAL	47,681,740	19,867,392	13,167,827	6,699,565	34,513,913

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
Ministry of Transport (MRT)					
Headquarters	9,358,427	3,899,345	804,922	3,094,423	8,553,505
Driver and Vehicle Licensing Authority	13,452,199	5,605,083	3,104,326	2,500,757	10,347,873
Ghana Railway Development Authority	1,273,852	530,772	117,484	413,287	1,156,368
Government Technical Training Centret	429,516	178,965	0	178,965	429,516
National Road Safety Commission	1,096,183	456,743	367,353	89,390	728,830
TOTAL	25,610,176	10,670,907	4,394,085	6,276,822	21,216,092
Ministry of Water Resources, Works and Housing (MWRWH)					
Architect Registration Council	102,811	42,838	53,250	(10,412)	49,561
Community Water & Sanitation Agency	4,871,148	2,029,645	1,736,375	293,270	3,134,774
Department of Rural Housing	260,985	108,744	0	108,744	260,985
Gen. Admin (GA)	932,752	388,647	1,218,140	(829,493)	(285,387)
Housing	3,246	1,353	517,501	(516,148)	(514,255)
Human Resource Development and Mama	124,764	51,985	0	51,985	124,764
Hydrological Services Department	897,316	373,882	373,888	(7)	523,428
Policy Planning, Budgeting, Monitoring and	208,605	86,919	0	86,919	208,605
Public Servants Housing Loan Scheme Boar	239,483	99,784	46,514	53,271	192,969
Public Works Department	3,547,843	1,478,268	2,376,670	(898,402)	1,171,173
Regional/DRH	874,216	364,257	0	364,257	874,216
Rent Control Department	1,202,782	501,159	0	501,159	1,202,782
Resesearch Statistics and Information Mana	74,118	30,883	0	30,883	74,118
Water Resources Commission	175,164	72,985	574,639	(501,654)	(399,474)
TOTAL	13,515,233	5,631,347	6,896,976	(1,265,629)	6,618,257
Ministry of Youth and Sports (MoYS)					
Headquarters	1,093,011	455,421	1,293,954	(838,532)	(200,943)
National Sports Authority	4,950,000	2,062,500	1,195,570	866,930	3,754,429
National Sports Colleague	545,097	227,124	192,642	34,482	352,455
National Youth Authority	5,372,130	2,238,388	2,186,858	51,529	3,185,272
TOTAL	11,960,238	4,983,432	4,869,025	114,408	7,091,213
MMDA TRANSFER					
Administration	281,306,761	117,211,150	0	117,211,150	281,306,761
Agriculture	73,156,035	30,481,681	0	30,481,681	73,156,035
Physical Planning	8,381,862	3,492,443	0	3,492,443	8,381,862
Social Welfare & Community Development	37,591,559	15,663,150	0	15,663,150	37,591,559
Urban Roads	964,406	401,836	0	401,836	964,406
Works	4,881,916	2,034,132	0	2,034,132	4,881,916
TOTAL	406,282,540	169,284,392	0	169,284,392	406,282,540
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	31,394,424	13,081,010	12,047,831	1,033,179	19,346,593
TOTAL	31,394,424	13,081,010	12,047,831	1,033,179	19,346,593
National Development Planning Commission (NDPC)					
Headquarters	3,220,804	1,342,002	820,148	521,854	2,400,657
TOTAL	3,220,804	1,342,002	820,148	521,854	2,400,657
National Media Commission					
Gen. Admin	1,454,600	606,083	70,956	535,128	1,383,644
Other Governement Obligation-General Gc	0	0	608,514	(608,514)	(608,514)

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - COMPENSATION - MAY 2016

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
TOTAL	1,454,600	606,083	679,470	(73,386)	775,130
National Labour Commission (NLC)					
Headquarters	781,622	325,676	0	325,676	781,622
General Administration HQ	406,764	169,485	284,435	(114,950)	122,329
TOTAL	1,188,386	495,161	284,435	210,726	903,951
Office of Government Machinery (OGM)					
Commissions and Councils	5,180,315	2,158,464	1,714,457	444,007	3,465,857
Ghana AIDS Commision	1,067,545	444,810	508,692	(63,882)	558,853
Ghana Investment Promotion Centre (GIPC)	5,791,086	2,412,953	427,342	1,985,610	5,363,744
Internal Audit Agency	3,692,511	1,538,546	2,242,353	(703,806)	1,450,159
Microfinance and Small Loans Centre (MAS)	4,413,461	1,838,942	0	1,838,942	4,413,461
National Identification Authority (NIA)	4,316,835	1,798,681	1,221,963	576,718	3,094,872
National Population Council	2,020,135	841,723	531,178	310,545	1,488,957
Office of the Administrator	781,469	325,612	0	325,612	781,469
Office of the National Security	214,551,537	89,396,474	75,322,470	14,074,004	139,229,067
Office of the President	42,817,328	17,840,553	11,544,494	6,296,059	31,272,834
Public Records and Archives Administration	0	0	844,996	(844,996)	(844,996)
Regional Co-ordination Council	0	0	6,720,800	(6,720,800)	(6,720,800)
Savannah Accelerated Development Authority	2,100,307	875,128	0	875,128	2,100,307
Scholarship Secretariat	1,273,336	530,557	514,325	16,231	759,010
TOTAL	288,005,865	120,002,444	101,593,070	18,409,373	186,412,794
Office Of Head of Civil Service (OHCS)					
Carreer, Management Directorate	2,359,865	983,277	0	983,277	2,359,865
Finance and Administration	1,307,321	544,717	1,906,435	(1,361,719)	(599,115)
Planning, Budgeting, Monitoring & Evaluation	1,181,450	492,271	0	492,271	1,181,450
Procurement & Supply Chain Management	237,028	98,762	0	98,762	237,028
Recruitment, Training & Development Directorate	1,699,733	708,222	0	708,222	1,699,733
Research, Statistics & Information Management	147,405	61,419	0	61,419	147,405
TOTAL	6,932,801	2,888,667	1,906,435	982,232	5,026,366
Other Government Obligation (OGO)					
General Government Services	560,504,453	233,543,522	0	233,543,522	560,504,453
Pensions	788,944,944	328,727,060	307,650,367	21,076,693	481,294,577
Social Security	1,289,508,823	537,295,343	371,037,066	166,258,277	918,471,757
TOTAL	2,638,958,219	1,099,565,925	678,687,432	420,878,492	1,960,270,787
Parliament of Ghana					
Finance and Administration	0	0	23,198,530	(23,198,530)	(23,198,530)
General Operations	182,438,614	76,016,089	1,312,909	74,703,180	181,125,704
Parliamentary Committees	0	0	601,462	(601,462)	(601,462)
TOTAL	182,438,614	76,016,089	25,112,901	50,903,188	157,325,712
Public Services Commission					
Office of the Executive Secretary	1,606,425	669,344	749,938	(80,594)	856,487
TOTAL	1,606,425	669,344	749,938	(80,594)	856,487
Virtual Ministries for Centralised Transactions					
Gratuties	222,733,342	92,805,559	52,846,054	39,959,505	169,887,288
TOTAL	222,733,342	92,805,559	52,846,054	39,959,505	169,887,288
Grand Total	14,248,810,896	5,937,004,540	5,874,352,225	62,652,315	8,374,458,671

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Audit Service(AS)					
Direct Audit	894,000	372,500	115,182	257,318	778,818
Central Gov't Audit Dept.	793,700	330,708	0	330,708	793,700
Finance and Administration	8,528,557	3,553,565	4,791,637	(1,238,072)	3,736,920
Performance & Special Audit	835,500	348,125	176,500	171,625	659,000
Regional, District Audits & EIDA	2,586,000	1,077,500	1,264,500	(187,000)	1,321,500
TOTAL	13,637,757	5,682,399	6,347,819	(665,421)	7,289,938
CHRAJ (CHRAJ)					
Administrative Justice Department	320,000	133,333	0	133,333	320,000
Anti Corruption Departmen	2,504,987	1,043,745	350,600	693,145	2,154,387
Human Rights Department	462,000	192,500	4,870	187,630	457,130
Regional Offices	1,520,100	633,375	0	633,375	1,520,100
TOTAL	4,807,087	2,002,953	355,470	1,647,483	4,451,617
Electoral Commission					
Headquarters	800,800,054	333,666,689	391,182,749	(57,516,060)	409,617,305
TOTAL	800,800,054	333,666,689	391,182,749	(57,516,060)	409,617,305
Ghana Revenue Authority					
Commisioner General Sec.	8,156,765	3,398,652	0	3,398,652	8,156,765
Customs Division	22,450,523	9,354,384	0	9,354,384	22,450,523
Domestic Tax Revenue Division	34,477,013	14,365,422	0	14,365,422	34,477,013
Support Services Division	22,197,327	9,248,886	0	9,248,886	22,197,327
TOTAL	87,281,628	36,367,345	0	36,367,345	87,281,628
Judicial Service (JS)					
Gen. Admin	33,756,161	14,065,067	1,246,140	12,818,927	32,510,021
TOTAL	33,756,161	14,065,067	1,246,140	12,818,927	32,510,021
Local Government Services					
General Administration	1,050,000	437,500	0	437,500	1,050,000
Regional Co-ordination Council	6,945,000	2,893,750	1,534,835	1,358,915	5,410,165
TOTAL	7,995,000	3,331,250	1,534,835	1,796,415	6,460,165
Ministry of Communications (MoC)					
India Kofi Annan Centre of Excellence ir	18,927	7,886	0	7,886	18,927
Gen. Admin	38,141,088	15,892,120	25,000	15,867,120	38,116,088
Ghana Broadcasting Corporation	40,087,798	16,703,249	0	16,703,249	40,087,798
Ghana Meteorological Agency	4,211,861	1,754,942	113,509	1,641,433	4,098,352
Information Service Department	361,312	150,547	0	150,547	361,312
National Information Technology Agenc	2,042,761	851,150	0	851,150	2,042,761
Poastal & Courier Services Regulatory C	532,133	221,722	0	221,722	532,133
TOTAL	85,395,880	35,581,617	138,509	35,443,108	85,257,371
Ministry of Chieftaincy and Traditional Affairs (MCTA)					
Gen. Admin HQ	247,212	103,005	0	103,005	247,212
Headquarters	8,000	3,333	0	3,333	8,000
National House of Chiefs	75,000	31,250	0	31,250	75,000
TOTAL	330,212	137,588	0	137,588	330,212

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Defence (MoD)					
Gen. Admin	2,398,754	999,481	212,764	786,717	2,185,990
Ghana Armed Forces	58,383,910	24,326,629	822,838	23,503,791	57,561,072
Other Governement Obligation-General	10,000,000	4,166,667	10,000,000	(5,833,333)	0
Veterans Association of Ghana	32,568	13,570	0	13,570	32,568
TOTAL	70,815,232	29,506,347	11,035,602	18,470,745	59,779,630
Ministry of Education (MOE)					
Centre for National Distance Learning a	155,276	64,699	0	64,699	155,276
Council for Technical & Vocational Educ	1,634,068	680,862	0	680,862	1,634,068
Gen. Admin	439,920	183,300	271,178	(87,878)	168,742
Ghana Book Development Council	115,000	47,917	8,000	39,917	107,000
Ghana Education Service (GES)	626,220,850	260,925,354	0	260,925,354	626,220,850
Ghana Library Board	231,620	96,508	0	96,508	231,620
Ghana National Commission for UNESCO	115,000	47,917	7,891	40,025	107,109
Human Resource and Development	108,570	45,238	0	45,238	108,570
Institutions For The Handicapped	128,500	53,542	0	53,542	128,500
Internal Audit	50,000	20,833	0	20,833	50,000
National Council for Curriculum and Ass	120,000	50,000	0	50,000	120,000
National Inspectorate Board	140,000	58,333	0	58,333	140,000
National Service Secretariat	5,645,790	2,352,413	0	2,352,413	5,645,790
National Teaching Council	120,000	50,000	0	50,000	120,000
Non Formal Education	302,760	126,150	18,000	108,150	284,760
Office of the Chief Director	45,000	18,750	0	18,750	45,000
Office of the Minister	45,000	18,750	0	18,750	45,000
Planning Budgeting, Monitoring & Evalu	221,120	92,133	0	92,133	221,120
Regional/District/School Services	960,400	400,167	0	400,167	960,400
Statistics, Research, Information & Publ	80,000	33,333	0	33,333	80,000
Tertiary	654,683,645	272,784,852	10,000	272,774,852	654,673,645
WAEC (National)	10,495,520	4,373,133	0	4,373,133	10,495,520
TOTAL	1,302,058,038	542,524,183	315,070	542,209,113	1,301,742,969
Ministry of Employment and Labour Relations (MELR)					
Dept. of Co-operatives	293,506	122,294	13,900	108,394	279,606
Dept. of Factories Inspectorate	179,582	74,826	10,664	64,162	168,918
Fair Wages and Salaries Commission	192,410	80,171	0	80,171	192,410
Ghana Cooperative Council	32,612	13,588	0	13,588	32,612
Headquarters	869,649	362,354	0	362,354	869,649
Integrated Communitiy Centeres For Em	121,316	50,548	0	50,548	121,316
Labour Department	218,064	90,860	0	90,860	218,064
Management Development & Productiv	548,507	228,545	0	228,545	548,507
National Pension & Regulatory Authorit	2,793,720	1,164,050	238,250	925,800	2,555,470
National Vocational Training Institute (N	4,236,079	1,765,033	4,624	1,760,409	4,231,455
Opportunity Industrialisation center	199,751	83,230	0	83,230	199,751
Other Governement Obligation-Conting	500,000	208,333	500,000	(291,667)	0
TOTAL	10,185,197	4,243,832	767,438	3,476,394	9,417,759

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Environment Science, Technology and Innovation (MESTI)					
MESTI Headquarters	4,229,965	1,762,485	0	1,762,485	4,229,965
Council for Scientific and Industrial Rese	10,308,357	4,295,149	0	4,295,149	10,308,357
Environmental Protection Agency	17,084,159	7,118,400	7,772,077	(653,678)	9,312,082
Ghana Atomic Energy Commission (G.A.	4,108,552	1,711,897	0	1,711,897	4,108,552
Headquarters	1,257,892	524,122	1,923,544	(1,399,423)	(665,652)
MESTI Headquarters	45,000	18,750	0	18,750	45,000
National Biosafety Authority NBA)	200,000	83,333	28,604	54,730	171,396
School of Nuclear and Allied Sciences	742,600	309,417	0	309,417	742,600
Town and Country Planning Departmen	305,000	127,083	38,100	88,983	266,900
TOTAL	38,281,525	15,950,635	9,762,325	6,188,310	28,519,200
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	9,410,686	3,921,119	2,297,523	1,623,596	7,113,163
Finance Headquarters	14,568,308	6,070,128	1,996,114	4,074,015	12,572,194
Financial Intelligence Centre	376,389	156,829	120,000	36,829	256,389
IFMIS	0	0	144,482	(144,482)	(144,482)
Institute of Accountancy Training	130,633	54,430	28,094	26,337	102,539
Other Government Obligation-General	19,000,000	7,916,667	18,049,339	(10,132,672)	950,661
PFMRP	0	0	816,616	(816,616)	(816,616)
Public Procurement Authority	581,338	242,224	410,360	(168,136)	170,978
Securities and Exchange Commission	1,349,860	562,442	0	562,442	1,349,860
Statistical Service	1,351,717	563,215	149,980	413,235	1,201,737
TOTAL	46,768,931	19,487,054	24,012,506	(4,525,452)	22,756,424
Ministry of Fisheries and Aquaculture Development					
Fisheries Scientific Survey Division	1,222,051	509,188	0	509,188	1,222,051
General Administration	2,598,274	1,082,614	0	1,082,614	2,598,274
General Administration and Operations	3,422,672	1,426,113	0	1,426,113	3,422,672
Inland and Acquaculture Management I	1,738,893	724,539	0	724,539	1,738,893
Marine Fisheries Management Division	673,382	280,576	0	280,576	673,382
Monitoring, Control and Surveillance Di	706,478	294,366	0	294,366	706,478
Office of the Minister	114,720	47,800	0	47,800	114,720
Regional Operations Ashanti	225,532	93,972	0	93,972	225,532
Regional Operations Brong Ahafo	121,240	50,517	0	50,517	121,240
Regional Operations Central	121,240	50,517	0	50,517	121,240
Regional Operations Eastern	121,240	50,517	0	50,517	121,240
Regional Operations Greater Accra	225,532	93,972	0	93,972	225,532
Regional Operations Northern	121,240	50,517	0	50,517	121,240
Regional Operations Upper East	121,240	50,517	0	50,517	121,240
Regional Operations Upper West	121,240	50,517	0	50,517	121,240
Regional Operations Volta	121,240	50,517	0	50,517	121,240
Regional Operations Western	121,240	50,517	0	50,517	121,240
Yeji Artersnal Fisheries	38,523	16,051	0	16,051	38,523
TOTAL	11,935,976	4,973,323	0	4,973,323	11,935,976

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Food and Agriculture (MOFA)					
Agric. Engineering Services Dept.	63,706	26,544	0	26,544	63,706
Animal Production Directorate	656,454	273,523	0	273,523	656,454
Crop Services Directorate	176,336,380	73,473,492	21,424,012	52,049,480	154,912,368
Directorate of Agric. Extention Services.	65,802	27,418	0	27,418	65,802
Finance and Administration	2,861,306	1,192,211	0	1,192,211	2,861,306
Ghana Irrigation Development Authority	381,655	159,023	0	159,023	381,655
Ghana Permanent Representative in Ro	37,500	15,625	0	15,625	37,500
Grains and Legumes Dev. Board	205,297	85,540	3,004	82,536	202,293
Human Resource Development Manage	371,235	154,681	0	154,681	371,235
Irrigation Company of Upper Region	173,330	72,221	0	72,221	173,330
ONCHO	37,500	15,625	0	15,625	37,500
Plant Protection & Regulatory Services (734,931	306,221	0	306,221	734,931
Policy Planning Monitoring and Evaluati	25,391,350	10,579,729	0	10,579,729	25,391,350
Regional Agric Development Unit	18,730,904	7,804,543	1,525	7,803,018	18,729,379
Statistics Research and Information Dep	70,000	29,167	0	29,167	70,000
Vertirinary Council	10,000	4,167	0	4,167	10,000
Veterinary Services Dept	1,767,072	736,280	0	736,280	1,767,072
Veterinary Services Dept. (Central Admi	1,316,146	548,394	1,500	546,894	1,314,646
Women in Agric. Development Departm	51,200	21,333	0	21,333	51,200
TOTAL	229,261,767	95,525,736	21,430,041	74,095,695	207,831,726
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Africa Region Missions	3,565,000	1,485,417	0	1,485,417	3,565,000
America Region Missions	16,133,213	6,722,172	0	6,722,172	16,133,213
Europe Region Missions	37,131,731	15,471,555	0	15,471,555	37,131,731
Foreign Affairs HQ	1,943,378	809,741	772,920	36,821	1,170,458
Middle East and Asia Region Missions	2,050,000	854,167	0	854,167	2,050,000
Subvented Organisation	447,357	186,399	0	186,399	447,357
TOTAL	61,270,679	25,529,450	772,920	24,756,530	60,497,759
Ministry of Gender, Children and Social Protection (MGCSP)					
Abor Rehabilitation Centre Gen Admin	4,000	1,667	0	1,667	4,000
Ashanti Mampong Babies Home Gen Ad	15,000	6,250	0	6,250	15,000
Department of Children	2,651,720	1,104,883	0	1,104,883	2,651,720
Department of Women	1,268,500	528,542	0	528,542	1,268,500
Dept. of Social Welfare	1,516,226	631,761	0	631,761	1,516,226
Dept. of Social Welfare General Adminis	811,935	338,306	0	338,306	811,935
Headquarters	2,116,128	881,720	0	881,720	2,116,128
Jachie Training College Gen Admin Boso	12,000	5,000	0	5,000	12,000
Jirapa Orphanage Gen Admin Jirapa	12,000	5,000	0	5,000	12,000
National Commision of Persons with Dis	90,000	37,500	0	37,500	90,000
Other Governement Obligation-General	25,000,000	10,416,667	25,000,000	(14,583,333)	0
School of Social Work Gen Admin	21,195	8,831	0	8,831	21,195
TOTAL	33,518,704	13,966,127	25,000,000	(11,033,873)	8,518,704

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Health (MoH)					
Allied Health Professions Council	1,533,780	639,075	0	639,075	1,533,780
Christian Health Association of Ghana	118,154,776	49,231,157	0	49,231,157	118,154,776
College of Pharmacist	263,123	109,635	0	109,635	263,123
Ghana Health Service	485,864,609	202,443,587	0	202,443,587	485,864,609
Health Headquarters	97,245,011	40,518,755	0	40,518,755	97,245,011
Procurement and Supplies	3,646,660	1,519,442	0	1,519,442	3,646,660
Psychiatry Hospitals (Tertiary Health Ser	1,637,332	682,222	0	682,222	1,637,332
Regulatory Agencies	66,058,988	27,524,578	175,721	27,348,857	65,883,267
Subvented Organisations	8,107,936	3,378,307	156,296	3,222,010	7,951,640
Teaching Hospitals	259,470,082	108,112,534	0	108,112,534	259,470,082
Training Institutions	137,098,497	57,124,374	0	57,124,374	137,098,497
TOTAL	1,179,080,794	491,283,664	332,017	490,951,647	1,178,748,777
Ministry of Interior (MINT)					
Gaming Board	1,779,533	741,472	0	741,472	1,779,533
Ghana Immigration Service	8,809,351	3,670,563	102,042	3,568,521	8,707,309
Ghana National Fire Service	6,143,662	2,559,859	0	2,559,859	6,143,662
Ghana Police Service	14,196,557	5,915,232	2,999,466	2,915,766	11,197,091
Ghana Prisons Service	5,124,538	2,135,224	235,915	1,899,309	4,888,623
Ghana Refugee Board	250,000	104,167	0	104,167	250,000
Interior Headquarters	1,500,000	625,000	150,000	475,000	1,350,000
Nacortic Control Board	789,000	328,750	61,314	267,436	727,686
National Commission on Small Arms	400,000	166,667	226,473	(59,806)	173,527
National Disaster Management Organiz:	2,890,000	1,204,167	1,200,000	4,167	1,690,000
National Peace Council	500,000	208,333	299,950	(91,617)	200,050
Other Governement Obligation-General	5,572,305	2,321,794	5,572,305	(3,250,511)	0
Other Governement Obligation-Non Ro:	218,207,721	90,919,884	218,207,721	(127,287,837)	0
TOTAL	266,162,667	110,901,111	229,055,185	(118,154,074)	37,107,482
Ministry of Justice (MoJ)					
Attorney General's Department	290,929	121,220	0	121,220	290,929
CopyRight Office	124,436	51,848	0	51,848	124,436
Council for Law Reporting	710,584	296,077	61,812	234,265	648,773
Economic and Organised Crime Office	230,635	96,098	1,999	94,099	228,636
Gen. Admin and Finance	180,558	75,233	30,040	45,192	150,518
General Legal Council	2,300,152	958,397	0	958,397	2,300,152
Law Reform Commission	63,765	26,569	0	26,569	63,765
Legal Aid Scheme	117,962	49,151	7,197	41,954	110,765
Registrar General's Dep't	6,368,494	2,653,539	2,687,813	(34,274)	3,680,681
TOTAL	10,387,515	4,328,131	2,788,861	1,539,270	7,598,654

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	37,696,986	15,707,078	20,000	15,687,078	37,676,986
Geological Survey Department	100,000	41,667	10,000	31,667	90,000
Headquarters	3,770,440	1,571,017	1,533,243	37,773	2,237,197
Lands Commission	19,658,574	8,191,072	32,000	8,159,072	19,626,574
Minerals Commission	18,811,144	7,837,977	0	7,837,977	18,811,144
O.A.S.L	3,376,361	1,406,817	0	1,406,817	3,376,361
Other Governement Obligation-Other E	3,382,609	1,409,420	3,382,609	(1,973,188)	0
TOTAL	86,796,113	36,165,047	4,977,852	31,187,195	81,818,261
Ministry of Local Govt and Rural Development (MLGRD)					
Births and Death	600,000	250,000	0	250,000	600,000
Community Development	600,000	250,000	46,000	204,000	554,000
Department of Parks and Gardens	600,000	250,000	50,000	200,000	550,000
Environmental Health & Sanitation	600,000	250,000	50,000	200,000	550,000
Gen. Admin	31,577,993	13,157,497	269,556	12,887,941	31,308,437
Inspectorate Division	16,387,641	6,828,184	0	6,828,184	16,387,641
Other Governement Obligation-DACF	44,000,000	18,333,333	44,000,000	(25,666,667)	0
TOTAL	94,365,634	39,319,014	44,415,556	(5,096,542)	49,950,078
Ministry of Petroleum					
Gen. Admin	36,037,560	15,015,650	25,627	14,990,023	36,011,933
Human Resource Development	60,000	25,000	0	25,000	60,000
Petroleum Development	108,000	45,000	0	45,000	108,000
Policy Planning Monitoring and Evaluati	90,000	37,500	0	37,500	90,000
Statistics Research and Information Dep	42,000	17,500	0	17,500	42,000
TOTAL	36,337,560	15,140,650	25,627	15,115,023	36,311,933
Ministry of Power (MoP)					
Energy Commision	8,307,212	3,461,338	0	3,461,338	8,307,212
General Admin. & Finance	357,792	149,080	40,731	108,349	317,061
Human Resource Mamageement	33,378	13,908	0	13,908	33,378
Policy Planning, Monitoring and Evalua	46,729	19,470	0	19,470	46,729
Renewable	46,729	19,470	0	19,470	46,729
Research & Statistics Information Mgt	33,378	13,908	0	13,908	33,378
Transmission And Distribution	153,992,708	64,163,628	0	64,163,628	153,992,708
TOTAL	162,817,926	67,840,802	40,731	67,800,071	162,777,195
Ministry of Roads and Highways					
Department of Feeder Roads	3,629,787	1,512,411	0	1,512,411	3,629,787
Department of Urban Roads	38,488,037	16,036,682	0	16,036,682	38,488,037
Ghana Highway Authority	40,817,618	17,007,341	0	17,007,341	40,817,618
Headquarters	1,045,457	435,607	0	435,607	1,045,457
TOTAL	83,980,899	34,992,041	0	34,992,041	83,980,899

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Tourism, Culture and Creative Arts					
Bureau of Ghana Language	50,000	20,833	3,050	17,783	46,950
Centre for National Culture	321,423	133,926	0	133,926	321,423
Finance and Administration	880,038	366,683	53,696	312,987	826,342
Ghana Tourist Board	3,991,140	1,662,975	0	1,662,975	3,991,140
Headquarters	100,000	41,667	6,652	35,014	93,348
HOTCATT	50,000	20,833	1,500	19,333	48,500
Subvented Agencies	2,462,999	1,026,250	70,208	956,041	2,392,791
TOTAL	7,855,601	3,273,167	135,107	3,138,060	7,720,494
Ministry of Trade and Industry (MoTI)					
CEDECOM	72,196	30,082	5,000	25,082	67,196
Foreign Missions	1,773,884	739,118	238,775	500,343	1,535,109
Gen. Admin	55,659,103	23,191,293	1,098,703	22,092,589	54,560,399
Ghana Export Promotion Authority	190,757	79,482	0	79,482	190,757
Ghana Standards Board	9,876,745	4,115,310	0	4,115,310	9,876,745
GRATIS	108,000	45,000	6,000	39,000	102,000
Industrial Development Division	30,610,116	12,754,215	3,257	12,750,959	30,606,860
NBSSI	4,793,178	1,997,157	10,000	1,987,157	4,783,178
PPME	13,915	5,798	20,916	(15,118)	(7,001)
Regional Trade Offices	57,760	24,067	1,950	22,117	55,810
Trade Development Division	3,895,793	1,623,247	124,000	1,499,247	3,771,793
TOTAL	107,051,447	44,604,770	1,508,601	43,096,168	105,542,845
Ministry of Transport (MRT)					
Headquarters	10,472,451	4,363,521	30,262	4,333,259	10,442,189
Driver and Vehicle Licensing Authority	13,892,992	5,788,747	0	5,788,747	13,892,992
Ghana Railway Development Authority	257,925	107,469	19,883	87,586	238,042
Government Technical Training Centret	115,199	48,000	6,145	41,855	109,054
National Road Safety Commission	21,112	8,797	0	8,797	21,112
TOTAL	24,759,679	10,316,533	56,290	10,260,243	24,703,389
Ministry of Water Resources, Works and Housing (MWRWH)					
Architect Registration Council	21,607	9,003	0	9,003	21,607
Community Water & Sanitation Agency	4,770,001	1,987,500	0	1,987,500	4,770,001
Department of Rural Housing	34,091	14,204	7,835	6,370	26,256
Engineers Council	6,797	2,832	0	2,832	6,797
Gen. Admin (GA)	210,843	87,851	45,044	42,807	165,799
Housing	10,598	4,416	0	4,416	10,598
Human Resource Development and Mai	27,492	11,455	0	11,455	27,492
Hydrological Services Department	22,952	9,563	0	9,563	22,952
Policy Planning, Budgeting, Monitoring ;	55,855	23,273	0	23,273	55,855
Public Servants Housing Loan Scheme B	153,839	64,100	0	64,100	153,839
Public Works Department	153,001	63,750	0	63,750	153,001
Rent Control Department	26,016	10,840	0	10,840	26,016
State Owned Enterprise	45,256,987	18,857,078	0	18,857,078	45,256,987
TOTAL	50,750,078	21,145,866	52,879	21,092,987	50,697,200

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Youth and Sports (MoYS)					
Headquarters	4,481,027	1,867,095	6,950,122	(5,083,027)	(2,469,095)
National Sports Authority	2,394,240	997,600	0	997,600	2,394,240
National Sports Collage	1,537,850	640,771	0	640,771	1,537,850
National Youth Authority	2,100,000	875,000	0	875,000	2,100,000
TOTAL	10,513,117	4,380,466	6,950,122	(2,569,657)	3,562,995
MMDA TRANSFER					
Agriculture	4,656,588	1,940,245	0	1,940,245	4,656,588
Physical Planning	800,000	333,333	0	333,333	800,000
Social Welfare & Community Developm	1,800,000	750,000	0	750,000	1,800,000
Urban Roads	300,000	125,000	0	125,000	300,000
Works	800,000	333,333	0	333,333	800,000
TOTAL	8,356,588	3,481,912	0	3,481,912	8,356,588
National Commission for Civic Education (NCCE)					
Gen. Admin HQ	1,123,970	468,321	70,665	397,656	1,053,305
TOTAL	1,123,970	468,321	70,665	397,656	1,053,305
National Development Planning Commission (NDPC)					
Headquarters	1,742,197	725,915	476,260	249,655	1,265,937
TOTAL	1,742,197	725,915	476,260	249,655	1,265,937
National Media Commission					
Gen. Admin	279,375	116,406	0	116,406	279,375
TOTAL	279,375	116,406	0	116,406	279,375
National Labour Commission (NLC)					
Headquarters	773,254	322,189	80,837	241,352	692,417
General Administration HQ	205,051	85,438	0	85,438	205,051
TOTAL	978,305	407,627	80,837	326,790	897,468
Office of Government Machinery (OGM)					
Commissions and Councils	1,930,000	804,167	173,691	630,476	1,756,309
Ghana AIDS Commision	18,250,000	7,604,167	958,125	6,646,042	17,291,875
Ghana Investment Promotion Centre (G	2,608,807	1,087,003	0	1,087,003	2,608,807
Internal Audit Agency	985,000	410,417	0	410,417	985,000
Microfinance and Small Loans Centre (N	6,425,000	2,677,083	5,337,308	(2,660,225)	1,087,692
National Identification Authority (NIA)	800,000	333,333	0	333,333	800,000
National Population Council	980,000	408,333	15,868	392,466	964,132
Office of the Administrator	500,000	208,333	13,942	194,392	486,058
Office of the National Security	70,601,509	29,417,295	18,048,484	11,368,811	52,553,025
Office of the President	109,388,292	45,578,455	17,819,533	27,758,922	91,568,759
Savannah Accelerated Development Au	950,000	395,833	48,572	347,261	901,428
Scholarship Secretariat	1,030,000	429,167	0	429,167	1,030,000
TOTAL	214,448,608	89,353,587	42,415,522	46,938,064	172,033,086
Office Of Head of Civil Service (OHCS)					
Carreer, Management Directorate	379,303	158,043	16,200	141,843	363,103
Finance and Administration	1,004,000	418,333	80,000	338,333	924,000
Planning, Budgeting, Monitoring & Eval	315,000	131,250	11,387	119,863	303,613
Procurement & Supply Chain Managemen	125,000	52,083	10,167	41,917	114,833
Recruitment, Training & Development C	1,398,420	582,675	0	582,675	1,398,420
Research, Statistics & Information Manag	75,000	31,250	0	31,250	75,000
TOTAL	3,296,723	1,373,635	117,753	1,255,881	3,178,970

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - USE OF GOODS AND SERVICES-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Other Government Obligation (OGO)					
General Government Services	442,500,470	184,375,196	0	184,375,196	442,500,470
Lifeline Consumers of Electricity	75,434,987	31,431,245	0	31,431,245	75,434,987
Road Fund	277,489,961	115,620,817	0	115,620,817	277,489,961
Transfer To Ghana National Petroleum	566,952,440	236,230,183	0	236,230,183	566,952,440
TOTAL	1,362,377,858	567,657,441	0	567,657,441	1,362,377,858
Parliament of Ghana					
Bills and Procedural Services	9,437,015	3,932,090	0	3,932,090	9,437,015
Corporate Services	2,586,605	1,077,752	0	1,077,752	2,586,605
Finance and Administration	826,357	344,315	16,781,820	(16,437,504)	(15,955,463)
General Operations	1,459,074	607,948	0	607,948	1,459,074
Library, Research and Information Servi	1,072,117	446,715	0	446,715	1,072,117
Parliamentary Committees	41,230,215	17,179,256	0	17,179,256	41,230,215
TOTAL	56,611,383	23,588,076	16,781,820	6,806,257	39,829,564
Public Services Commission					
Office of the Executive Secretary	633,674	264,031	35,314	228,717	598,360
TOTAL	633,674	264,031	35,314	228,717	598,360
Virtual Ministries for Centralised Transactions					
Contingency	67,025,646	27,927,353	0	27,927,353	67,025,646
DACF-OGO	0	0	24,483,185	(24,483,185)	(24,483,185)
Other Earmark Funds	735,953,906	306,647,461	0	306,647,461	735,953,906
TOTAL	802,979,552	334,574,813	24,483,185	310,091,628	778,496,367
Grand Total	7,411,787,092	3,088,244,622	868,701,610	2,219,543,012	6,543,085,482

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -OTHER EXPENDITURE-MAY-16

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
CHRAJ (CHRAJ)					
Anti Corruption Departmen	84,616	35,257	0	35,257	84,616
TOTAL	84,616	35,257	0	35,257	84,616
Ghana Revenue Authority					
Commisioner General Sec.	6,676,785	2,781,994	0	2,781,994	6,676,785
Customs Division	2,933,564	1,222,318	0	1,222,318	2,933,564
Domestic Tax Revenue Division	3,369,776	1,404,073	0	1,404,073	3,369,776
Support Services Division	4,558,234	1,899,264	0	1,899,264	4,558,234
TOTAL	17,538,358	7,307,649	0	7,307,649	17,538,358
Judicial Service (JS)					
Gen. Admin	443,250	184,688	0	184,688	443,250
TOTAL	443,250	184,688	0	184,688	443,250
Ministry of Defence (MoD)					
Gen. Admin	7,562	3,151	0	3,151	7,562
Ghana Armed Forces	258,574	107,739	0	107,739	258,574
Veterans Association of Ghana	1,242	518	0	518	1,242
TOTAL	267,378	111,408	0	111,408	267,378
Ministry of Education (MOE)					
Centre for National Distance Learning and O	1,014	422	0	422	1,014
Non Formal Education	3,240	1,350	0	1,350	3,240
Planning Budgeting,Monitoring & Evaluatior	75,000	31,250	0	31,250	75,000
TOTAL	79,254	33,022	0	33,022	79,254
Ministry of Environment Science, Technology and Innovation (MESTI)					
Environmental Protection Agency	868,247	361,770	27,968	333,802	840,279
TOTAL	868,247	361,770	27,968	333,802	840,279
Ministry of Finance (MoF)					
Other Governement Obligation-Contingency	30,960,441	12,900,184	30,960,441	(18,060,257)	0
Other Governement Obligation-General Gov	12,396,210	5,165,088	12,396,210	(7,231,123)	0
TOTAL	43,356,651	18,065,271	43,356,651	(25,291,380)	0
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Other Governement Obligation-Contingency	1,368,712	570,297	1,368,712	(798,416)	0
Other Governement Obligation-Subscription	18,052,073	7,521,697	18,052,073	(10,530,376)	0
TOTAL	19,420,786	8,091,994	19,420,786	(11,328,792)	0
Ministry of Health (MoH)					
Health Headquarters	160,000	66,667	0	66,667	160,000
Regulatory Agencies	97,000	40,417	0	40,417	97,000
Subvented Organisations	37,600	15,667	0	15,667	37,600
Teaching Hospitals	3,689,378	1,537,241	0	1,537,241	3,689,378
TOTAL	3,983,978	1,659,991	0	1,659,991	3,983,978
Ministry of Interior (MINT)					
Ghana Police Service	100,000	41,667	0	41,667	100,000
Ghana Prisons Service	1,500,000	625,000	420,834	204,166	1,079,166
Interior Headquarters	2,000,000	833,333	1,535,120	(701,786)	464,880
Nacortc Control Board	0	0	308,739	(308,739)	(308,739)
National Disaster Management Organizator	60,000	25,000	0	25,000	60,000
TOTAL	3,660,000	1,525,000	2,264,692	(739,692)	1,395,308

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -OTHER EXPENDITURE-MAY-16

MDAs	ANNUAL BUDGET GH¢ A	YTD BUDGET GH¢ B=A/12*5	YTD ACTUAL May-16 GH¢ C	YTD VARIANCE GH¢ D=B-C	BUDGET BALANCE GH¢ E=A-C
Ministry of Justice (MoJ)					
Gen. Admin and Finance	9,800	4,083	0	4,083	9,800
General Legal Council	135,070	56,279	0	56,279	135,070
Registrar General's Dep't	250,000	104,167	4,000	100,167	246,000
TOTAL	394,870	164,529	4,000	160,529	390,870
Ministry of Lands and Natural Resources (MLNR)					
O.A.S.L	103,420	43,092	0	43,092	103,420
TOTAL	103,420	43,092	0	43,092	103,420
Ministry of Petroleum					
Gen. Admin	40,272	16,780	0	16,780	40,272
TOTAL	40,272	16,780	0	16,780	40,272
Ministry of Power (MoP)					
General Admin. & Finance	15,000	6,250	0	6,250	15,000
TOTAL	15,000	6,250	0	6,250	15,000
Ministry of Roads and Highways					
Department of Urban Roads	2,945,419	1,227,258	0	1,227,258	2,945,419
Ghana Highway Authority	8,000	3,333	0	3,333	8,000
TOTAL	2,953,419	1,230,591	0	1,230,591	2,953,419
Ministry of Transport (MRT)					
Ghana Railway Development Authority	69,999	29,166	0	29,166	69,999
TOTAL	69,999	29,166	0	29,166	69,999
Ministry of Water Resources, Works and Housing (MWRWH)					
Community Water & Sanitation Agency	420,700	175,292	0	175,292	420,700
Gen. Admin (GA)	107,919	44,966	0	44,966	107,919
Public Works Department	10,000	4,167	0	4,167	10,000
TOTAL	538,619	224,425	0	224,425	538,619
Nationl Labour Commission (NLC)					
Headquarters	13,600	5,667	0	5,667	13,600
TOTAL	13,600	5,667	0	5,667	13,600
Office of Government Machinery (OGM)					
Office of the National Security	96,052,491	40,021,871	103,555,792	(63,533,921)	(7,503,301)
Office of the President	0	0	14,614,500	(14,614,500)	(14,614,500)
Scholarship Secretariat	115,988,184	48,328,410	38,076,692	10,251,718	77,911,492
TOTAL	212,040,675	88,350,281	156,246,984	(67,896,703)	55,793,691
Other Governement Obligation (OGO)					
General Government Services	185,222,564	77,176,068	0	77,176,068	185,222,564
TOTAL	250,000,000	104,166,667	0	104,166,667	250,000,000
Virtual Ministries for Centralised Transactions					
Subscription	50,000,000	20,833,333	0	20,833,333	50,000,000
Tax Refund	627,438,420	261,432,675	0	261,432,675	627,438,420
TOTAL	677,438,420	282,266,008	0	282,266,008	677,438,420
Grand Total	1,168,533,375	486,888,906	221,321,081	265,567,825	947,212,294

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -NON FINANCIAL ASSET-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Audit Service(AS)					
Finance and Administration	4,106,188	1,710,912	0	1,710,912	4,106,188
TOTAL	4,106,188	1,710,912	0	1,710,912	4,106,188
CHRAJ (CHRAJ)					
Anti Corruption Departmen	11,840,806	4,933,669	0	4,933,669	11,840,806
TOTAL	11,840,806	4,933,669	0	4,933,669	11,840,806
Electoral Commission					
Headquarters	10,849,097	4,520,457	0	4,520,457	10,849,097
TOTAL	10,849,097	4,520,457	0	4,520,457	10,849,097
Ghana Revenue Authority					
Commisioner General Sec.	11,400	4,750	0	4,750	11,400
Customs Division	1,480,940	617,058	0	617,058	1,480,940
Domestic Tax Revenue Division	422,218	175,924	0	175,924	422,218
Support Services Division	2,549,560	1,062,317	0	1,062,317	2,549,560
TOTAL	4,464,118	1,860,049	0	1,860,049	4,464,118
Judicial Service (JS)					
Gen. Admin	16,052,619	6,688,591	1,031,174	5,657,417	15,021,445
TOTAL	16,052,619	6,688,591	1,031,174	5,657,417	15,021,445
Ministry of Communications (MoC)					
Gen. Admin	117,149,014	48,812,089	0	48,812,089	117,149,014
Ghana Broadcasting Corporation	11,843,165	4,934,652	0	4,934,652	11,843,165
Ghana Meteorological Agency	4,264,799	1,777,000	0	1,777,000	4,264,799
TOTAL	133,256,978	55,523,741	0	55,523,741	133,256,978
Ministry of Defence (MoD)					
Ghana Armed Forces	98,410,197	41,004,249	0	41,004,249	98,410,197
TOTAL	98,410,197	41,004,249	0	41,004,249	98,410,197
Ministry of Education (MOE)					
Ghana Education Service (GES)	101,097,636	42,124,015	0	42,124,015	101,097,636
Tertiary	249,125,125	103,802,136	0	103,802,136	249,125,125
TOTAL	350,222,761	145,926,151	0	145,926,151	350,222,761
Ministry of Employment and Labour Relations (MELR)					
Management Development & Product	211,515	88,131	0	88,131	211,515
National Pension & Regulatory Author	5,573,848	2,322,437	0	2,322,437	5,573,848
National Vocational Training Institute	613,419	255,591	0	255,591	613,419
TOTAL	6,398,782	2,666,159	0	2,666,159	6,398,782
Ministry of Environment Science, Technology and Innovation (MESTI)					
MESTI Headquarters	16,739,859	6,974,941	0	6,974,941	16,739,859
Council for Scientific and Industrial Re:	1,081,473	450,614	0	450,614	1,081,473
Environmental Protection Agency	30,974,410	12,906,004	2,205,843	10,700,161	28,768,567
Ghana Atomic Energy Commission (G..	1,737,576	723,990	0	723,990	1,737,576
School of Nuclear and Allied Sciences	330,969	137,904	0	137,904	330,969
TOTAL	50,864,288	21,193,453	2,205,843	18,987,610	48,658,445

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -NON FINANCIAL ASSET-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Finance (MoF)					
Controller and Acct. General's Dept.	10,326,313	4,302,630	144,000	4,158,630	10,182,313
Finance Headquarters	33,057,349	13,773,895	0	13,773,895	33,057,349
IFMIS	0	0	655,973	(655,973)	(655,973)
Other Government Obligation-Contir	0	0	4,009,384	(4,009,384)	(4,009,384)
Other Government Obligation-Gener	0	0	3,148,528	(3,148,528)	(3,148,528)
PFMRP	0	0	2,735,133	(2,735,133)	(2,735,133)
Statistical Service	800,000	333,333	0	333,333	800,000
TOTAL	44,183,662	18,409,859	10,693,017	7,716,842	33,490,645
Ministry of Fisheries and Aquaculture Development					
General Administration	22,068,723	9,195,301	0	9,195,301	22,068,723
General Administration and Operator	12,386,188	5,160,912	0	5,160,912	12,386,188
TOTAL	34,454,911	14,356,213	0	14,356,213	34,454,911
Ministry of Food and Agriculture (MOFA)					
Crop Services Directorate	35,910,942	14,962,893	0	14,962,893	35,910,942
Finance and Administration	9,900,620	4,125,258	0	4,125,258	9,900,620
Ghana Irrigation Development Author	61,865,975	25,777,490	26,136,214	(358,724)	35,729,761
Grains and Legumes Dev. Board	38,817	16,174	0	16,174	38,817
Irrigation Company of Upper Region	96,019	40,008	0	40,008	96,019
Plant Protection & Regulatory Services	316,048	131,687	0	131,687	316,048
Policy Planning Monitoring and Evalua	50,555,772	21,064,905	0	21,064,905	50,555,772
Regional Agric Development Unit	47,801,650	19,917,354	0	19,917,354	47,801,650
Veterinary Services Dept	7,907,122	3,294,634	0	3,294,634	7,907,122
Veterinary Services Dept. (Central Adn	804,440	335,183	0	335,183	804,440
TOTAL	215,197,405	89,665,585	26,136,214	63,529,372	189,061,191
Ministry of Foreign Affairs and Regional Integration(MFARI)					
Foreign Affairs HQ	17,713,909	7,380,795	0	7,380,795	17,713,909
TOTAL	17,713,909	7,380,795	0	7,380,795	17,713,909
Ministry of Gender, Children and Social Protection (MGCSPP)					
Department of Children	11,397,359	4,748,900	0	4,748,900	11,397,359
Dept. of Social Welfare General Admir	11,397,358	4,748,899	0	4,748,899	11,397,358
TOTAL	22,794,717	9,497,799	0	9,497,799	22,794,717
Ministry of Health (MoH)					
Allied Health Professions Council	315,000	131,250	0	131,250	315,000
Christian Health Association of Ghana	40,469,727	16,862,386	0	16,862,386	40,469,727
College of Pharmacist	24,397	10,165	0	10,165	24,397
Ghana Health Service	9,300,000	3,875,000	0	3,875,000	9,300,000
Health Headquarters	381,214,615	158,839,423	0	158,839,423	381,214,615
Psychiatry Hospitals (Tertiary Health S	99,600	41,500	0	41,500	99,600
Regulatory Agencies	21,176,737	8,823,641	0	8,823,641	21,176,737
Subvented Organisations	1,346,490	561,038	0	561,038	1,346,490
Teaching Hospitals	10,791,196	4,496,332	0	4,496,332	10,791,196
TOTAL	464,737,763	193,640,734	0	193,640,734	464,737,763

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -NON FINANCIAL ASSET-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Interior (MINT)					
Gaming Board	6,244,518	2,601,883	0	2,601,883	6,244,518
Ghana Immigration Service	6,173,779	2,572,408	0	2,572,408	6,173,779
Ghana National Fire Service	6,975,270	2,906,363	0	2,906,363	6,975,270
Ghana Police Service	11,364,023	4,735,010	0	4,735,010	11,364,023
TOTAL	30,757,590	12,815,663	0	12,815,663	30,757,590
Ministry of Justice (MoJ)					
General Legal Council	2,099,860	874,942	0	874,942	2,099,860
Registrar General's Dep't	4,404,996	1,835,415	1,156,559	678,856	3,248,437
TOTAL	6,504,856	2,710,357	1,156,559	1,553,798	5,348,297
Ministry of Lands and Natural Resources (MLNR)					
Forestry Commission	33,537,258	13,973,858	0	13,973,858	33,537,258
Headquarters	9,838,065	4,099,194	0	4,099,194	9,838,065
Lands Commission	31,397,786	13,082,411	0	13,082,411	31,397,786
Minerals Commission	6,860,913	2,858,714	0	2,858,714	6,860,913
O.A.S.L	2,939,552	1,224,813	0	1,224,813	2,939,552
TOTAL	84,573,575	35,238,989	0	35,238,989	84,573,575
Ministry of Local Govt and Rural Development (MLGRD)					
Gen. Admin	88,308,047	36,795,020	0	36,795,020	88,308,047
Inspectorate Division	75,649,713	31,520,714	0	31,520,714	75,649,713
TOTAL	163,957,760	68,315,733	0	68,315,733	163,957,760
Ministry of Petroleum					
Gen. Admin	2,827,879	1,178,283	0	1,178,283	2,827,879
TOTAL	2,827,879	1,178,283	0	1,178,283	2,827,879
Ministry of Power (MoP)					
Energy Commision	10,635,000	4,431,250	0	4,431,250	10,635,000
Transmission And Distribution	695,490,193	289,787,580	54,544,641	235,242,939	640,945,552
TOTAL	706,125,193	294,218,830	54,544,641	239,674,189	651,580,552
Ministry of Roads and Highways					
Department of Feeder Roads	43,396,401	18,081,834	5,593,993	12,487,841	37,802,408
Department of Urban Roads	208,894,457	87,039,357	32,423,662	54,615,695	176,470,795
Ghana Highway Authority	242,332,366	100,971,819	33,044,723	67,927,097	209,287,644
Headquarters	9,294,722	3,872,801	0	3,872,801	9,294,722
TOTAL	503,917,946	209,965,811	71,062,378	138,903,433	432,855,568
Ministry of Tourism, Culture and Creative Arts					
Centre for National Culture	100,000	41,667	0	41,667	100,000
Ghana Tourist Board	2,350,000	979,167	0	979,167	2,350,000
Subvented Agencies	1,837,124	765,468	3,740	761,728	1,833,384
TOTAL	4,287,124	1,786,302	3,740	1,782,562	4,283,384
Ministry of Trade and Industry (MoTI)					
Foreign Missions	6,806,744	2,836,143	0	2,836,143	6,806,744
Gen. Admin	38,797,921	16,165,800	0	16,165,800	38,797,921
Ghana Export Promotion Authority	10,000	4,167	0	4,167	10,000
Ghana Standards Board	13,390,888	5,579,537	0	5,579,537	13,390,888
Industrial Development Division	20,096,752	8,373,647	0	8,373,647	20,096,752
NBSSI	18,235,943	7,598,310	0	7,598,310	18,235,943
Other Governement Obligation-Contir	0	0	678,019	(678,019)	(678,019)
Trade Development Division	6,858,901	2,857,875	0	2,857,875	6,858,901
TOTAL	104,197,149	43,415,479	678,019	42,737,459	103,519,130

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM -NON FINANCIAL ASSET-MAY-16

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	YTD BUDGET GH¢ <i>B=A/12*5</i>	YTD ACTUAL May-16 GH¢ <i>C</i>	YTD VARIANCE GH¢ <i>D=B-C</i>	BUDGET BALANCE GH¢ <i>E=A-C</i>
Ministry of Transport (MRT)					
Headquarters	39,985,877	16,660,782	0	16,660,782	39,985,877
Driver and Vehicle Licensing Authority	25,865,370	10,777,238	0	10,777,238	25,865,370
Ghana Railway Development Authority	9,000,000	3,750,000	2,494,212	1,255,788	6,505,788
Regional Maritime University	1,000,000	416,667	0	416,667	1,000,000
TOTAL	75,851,247	31,604,686	2,494,212	29,110,474	73,357,035
Ministry of Water Resources, Works and Housing (MWRWH)					
Architect Registration Council	15,406	6,419	0	6,419	15,406
Community Water & Sanitation Agency	28,640,890	11,933,704	0	11,933,704	28,640,890
Department of Rural Housing	29,620	12,342	0	12,342	29,620
Engineers Council	12,049	5,020	0	5,020	12,049
Gen. Admin (GA)	380,051	158,355	0	158,355	380,051
Housing	14,000,000	5,833,333	4,000,000	1,833,333	10,000,000
Hydrological Services Department	6,604,351	2,751,813	26,041	2,725,772	6,578,310
Public Works Department	73,596,918	30,665,382	24,513,742	6,151,641	49,083,176
Rent Control Department	130,284	54,285	0	54,285	130,284
Research Statistics and Information Unit	18,736	7,807	0	7,807	18,736
State Owned Enterprise	186,431,903	77,679,960	0	77,679,960	186,431,903
TOTAL	309,860,208	129,108,420	28,539,783	100,568,637	281,320,425
Ministry of Youth and Sports (MoYS)					
National Sports Authority	86,703	36,126	0	36,126	86,703
TOTAL	86,703	36,126	0	36,126	86,703
Office of Government Machinery (OGM)					
Ghana Investment Promotion Centre (GIPC)	1,659,763	691,568	0	691,568	1,659,763
Office of the President	8,448,564	3,520,235	8,448,564	(4,928,329)	0
TOTAL	10,108,327	4,211,803	8,448,564	(4,236,761)	1,659,763
Office Of Head of Civil Service (OHCS)					
Recruitment, Training & Development	170,000	70,833	0	70,833	170,000
TOTAL	170,000	70,833	0	70,833	170,000
Other Government Obligation (OGO)					
General Government Services	1,456,596,893	606,915,372	0	606,915,372	1,456,596,893
TOTAL	1,465,045,457	610,435,607	0	610,435,607	1,465,045,457
Parliament of Ghana					
General Operations	15,612,884	6,505,368	0	6,505,368	15,612,884
TOTAL	15,612,884	6,505,368	0	6,505,368	15,612,884
Virtual Ministries for Centralised Transactions					
Contingency	11,037,799	4,599,083	0	4,599,083	11,037,799
Intra Sectorial	1,198,103,849	499,209,937	0	499,209,937	1,198,103,849
Non Road Arrears	2,313,169,767	963,820,736	0	963,820,736	2,313,169,767
TOTAL	3,522,311,415	1,467,629,756	0	1,467,629,756	3,522,311,415
Grand Total	8,483,294,949	3,534,706,229	206,994,144	3,327,712,084	8,276,300,805