Our Vision
To become a world-class Supreme Audit Institution, delivering professional, excellent, and cost effective auditing Service.

REPORT OF THE AUDITOR – GENERAL
ON THE CONSOLIDATED ANNUAL ACCOUNTS
OF GOVERNMENT
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2017
This report has been prepared under Section 11 of the Audit Service Act, 2000 for presentation to Parliament in accordance with Section 20 of the Act.

Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
25 June 2018

This report can be found on the Ghana Audit Service website: www.ghaudit.org

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Location: Ministries Block 'O'

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In accordance with Article 187(5) of the Constitution of the Republic of Ghana and Section 23(1) of the Audit Service Act 2000 (Act, 584) I have the honour to present my report on the Public Accounts of Ghana for the year ended 31 December 2017 to be laid before Parliament.

2. The report highlights the outcome of the financial statements which comprise mainly the Balance Sheet, Revenue and Expenditure Statement, Receipts and Payments Statement Cash Flow Statement and the supporting schedules, with a view to expressing an opinion on the accounts.

3. In my opinion, excepts for the significant issues raised in paragraph 146 of this report, the financial statements give a true and fair view of the financial
position of the Government of Ghana as at 31 December 2017 and the results of its operations, cash flow and financial requirements for the year then ended.

4. I acknowledge the cooperation and assistance provided to the Audit Service by the Ministry of Finance, Controller and Accountant-General and Heads of Ministries, Departments and Agencies during the audit.

5. Once more, I also acknowledge the efforts and commitment of my staff in conducting the audit and reporting to Parliament.

Yours Sincerely,

DANIEL YAW DOMELEVO
AUDITOR-GENERAL

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA
Table of Content

Contents

Acronyms and Abbreviations ................................................................. 2
Introduction .......................................................................................... 3
Summary of significant findings ............................................................ 6
Details of Findings and Recommendations .......................................... 9
Management of Idle Cash Balances with Commercial Banks .............. 9
Inconsistencies in the recognition of GoG Investments ....................... 10
Non availability of records on Earmarked State Assets for Divestiture .. 11
Disputed ECGD loan Balances .............................................................. 13
Under Lodgment of Tax Revenue - Gh¢7,327,771 .................................. 14
Provision for Doubtful Debt ................................................................. 17
Unsupported charges against the Treasury Main Accounts- Gh¢11,969,395 .... 19
Un-reflected payment in the GIFMIS Sub CF Bank Statement- Gh¢56,864,175.03 .......... 21
Irregular Mode of Payment to Some Suppliers - Gh¢111,280,672 ...................... 22
Multiple Ownership of Bank Accounts and duplication of Vendor details in the GIFMIS .... 24
Discrepancies between Public Accounts and MDAs cash balances .......... 25
Penalty Payment on External Loans Gh¢ 1,236,420.52 ............................... 27
Non-compliance with Earmarked Funds Capping and Realignment Act 2017, Act 947 .... 29
Payments made to suppliers without Purchase Order and Store Receipt Advice -
Gh¢14,145,119.43 .................................................................................. 30
Payment outside GIFMIS Gh¢66,387,161.08 ........................................... 32
Discrepancies in loan disbursement reported by DMD and PIUs ................ 34
Judgment Debt cost to the State ............................................................. 36
Non Compliance with the Regulatory Framework .................................. 38
Financial Analysis .................................................................................. 40
Opinion of the Auditor-General ............................................................. 72
Acknowledgement ................................................................................ 74
## Acronyms and Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABFA</td>
<td>Annual Budget Funding Amount</td>
</tr>
<tr>
<td>ADF</td>
<td>African Development Fund</td>
</tr>
<tr>
<td>AOM</td>
<td>Audit Observation Memorandum</td>
</tr>
<tr>
<td>BBP</td>
<td>Barclays Bank Plc</td>
</tr>
<tr>
<td>BoG</td>
<td>Bank of Ghana</td>
</tr>
<tr>
<td>BTA</td>
<td>Bank Transfer Advice</td>
</tr>
<tr>
<td>CAG</td>
<td>Controller and Accountant General</td>
</tr>
<tr>
<td>CAGD</td>
<td>Controller and Accountant General Department</td>
</tr>
<tr>
<td>CF</td>
<td>Consolidated Fund</td>
</tr>
<tr>
<td>CS-DRMS</td>
<td>Commonwealth Secretariat Debt Recording and Management System</td>
</tr>
<tr>
<td>DACF</td>
<td>District Assemblies Common Fund</td>
</tr>
<tr>
<td>DIC</td>
<td>Divestiture Implementation Committee</td>
</tr>
<tr>
<td>DMD</td>
<td>Debt Management Division</td>
</tr>
<tr>
<td>EFT</td>
<td>Electronic Fund Transfer</td>
</tr>
<tr>
<td>EOCO</td>
<td>Economic and Organized Crimes Office</td>
</tr>
<tr>
<td>ERM</td>
<td>External Resource Mobilization</td>
</tr>
<tr>
<td>FAA</td>
<td>Financial Administration Act, 2003 (Act 654)</td>
</tr>
<tr>
<td>FAR</td>
<td>Financial Administration Regulations, 2004 (LI 1802)</td>
</tr>
<tr>
<td>GBEs</td>
<td>Government Business Enterprises</td>
</tr>
<tr>
<td>GCB</td>
<td>Ghana Commercial Bank</td>
</tr>
<tr>
<td>GIFMIS</td>
<td>Ghana Integrated Financial Management and Information System</td>
</tr>
<tr>
<td>GIIF</td>
<td>Ghana Infrastructure Investment Fund</td>
</tr>
<tr>
<td>GoG</td>
<td>Government of Ghana</td>
</tr>
<tr>
<td>GRA</td>
<td>Ghana Revenue Authority</td>
</tr>
<tr>
<td>IGF</td>
<td>Internally Generated Fund</td>
</tr>
<tr>
<td>INTOSAI</td>
<td>International Organization of Supreme Audit Institution</td>
</tr>
<tr>
<td>MDAs</td>
<td>Ministries, Departments and Agencies</td>
</tr>
<tr>
<td>MoF</td>
<td>Ministry of Finance</td>
</tr>
<tr>
<td>NTR</td>
<td>Non Tax Revenue</td>
</tr>
<tr>
<td>PDI</td>
<td>Public Debt and Investment</td>
</tr>
<tr>
<td>PF</td>
<td>Public Fund</td>
</tr>
<tr>
<td>PFM</td>
<td>Public Financial Management</td>
</tr>
<tr>
<td>PFMA</td>
<td>Public Financial Management Act, 2016 (Act 921)</td>
</tr>
<tr>
<td>PID</td>
<td>Public Investment Division</td>
</tr>
<tr>
<td>PIMS</td>
<td>Public Information Management System</td>
</tr>
<tr>
<td>PIU</td>
<td>Project Implementation Units</td>
</tr>
<tr>
<td>SMEs</td>
<td>Small and Medium Enterprises</td>
</tr>
<tr>
<td>SOEs</td>
<td>State Owned Enterprises</td>
</tr>
<tr>
<td>TSA</td>
<td>Treasury Single Accounts</td>
</tr>
<tr>
<td>VAT</td>
<td>Value Added Tax</td>
</tr>
</tbody>
</table>
Introduction

The Controller and Accountant-General (CAG) is mandated under Section 81(1) of the Public Financial Management Act, 2016 (Act 921), to prepare and submit to the Minister and the Auditor-General, within three months after the end of the financial year, the following consolidated annual accounts of Government:

- the consolidated annual accounts of Government including the accounts specified in the Schedule;
- the accounts of the Contingency Fund; and
- the accounts of the Petroleum Funds.

Audit objectives

2. Section 15 of the Audit Service Act, 2000 (Act 584) requires that I examine the Financial Statements and certify whether in my opinion, the statements present fairly financial information on the accounts in accordance with accounting policies of Government and consistent with statements of the preceding year in accordance with best international practices. I am also required to state any reservation or make any comment that I consider necessary.

Audit scope and methodology

3. The audit covered transactions/events in 2017 which impacted on the Public Fund (PF). Our review of these transactions/events was carried out taking into consideration relevant provisions of the 1992 Constitution, the Public Financial Management Act (PFMA), 2016 (Act 921), enabling enactments on statutory funds and other statutes and regulations. The audit focused mainly on processes followed by the Controller and Accountant General’s Department.
to capture transactions/events for the preparation of the Public Accounts of Ghana.

4. To satisfy the audit objectives, the control environment within which the transactions/events were effected was assessed. This assessment included the review of applications controls and data integrity of the GIFMIS system to gain assurance on the adequacy and consistency with government business processes as redefined. Inherent risks associated with significant transactions and events were also assessed with the aim of evaluating the adequacy of managements’ responses to these risks. On the basis of the outcome of these reviews, I evolved and executed audit procedures which, in my view were necessary to minimise audit risks. Systems supporting transactions/events were also reviewed and substantive tests as appropriate were undertaken.

5. The outcomes of my reviews were discussed with respective desk officers and their supervising officers, whose responses were considered in arriving at my conclusions. Observations derived from the reviews were communicated to the Controller and Accountant General (CAG) through Audit Observation Memoranda (AOM). The responses obtained on the AOM were evaluated and, where necessary, incorporated in this report.

6. I wish to state that the matters raised in this report were the significant issues noted during the audit. The audit was directed primarily at giving an opinion on the Financial Statements of the Public Accounts for the year ended 31 December 2017. As a result, comments on systems and internal controls in this report may not be exhaustive.

7. Mr Speaker, pursuant to Section 15 of Act 584, my office has reviewed the annual financial statements on the Public Accounts of Ghana for the year
ended 31 December 2017. In compliance with Article 187(5), Section 84 of PFMA and Section 23 of the Audit Service Act, 2000 (Act 584), I hereby present my report on the Financial Statements for the year ended 31 December 2017.
Summary of significant findings

Disputed ECGD Loan Balances

8. We observed during our review that the loan accounts for the various types of loans were not properly maintained. Our comparison of the records of CAGD on the status of the ECGD Loan to the records maintained by Ministry of Roads on behalf of the loan beneficiaries showed significant disparities. We observed that whereas some of these loans have been fully discharged according to the records of the Ministry of Roads, we noted no movement in respect of these loans in CAGD records.

9. To safeguard Government investment in loans, we urged CAGD and DMD to strengthen their delivery capacity and ensure regular reconciliation with loan beneficiaries. We further urged CAGD to reconcile and re-state in the Public Accounts the current position of all loans granted.

Under Lodgment of Tax Revenue - Gh₵7,327,771

10. Our examination of Returns submitted by the District Tax offices of GRA and their respective bank statements showed that, 23 District Tax offices failed to lodge in full with the commercial Banks their monthly tax collections resulting in total un-lodged revenue of GH₵7,327,771 as at 31 December 2017.

11. To mitigate the risk of abuse of revenue collected we urged the Commissioner General of GRA to ensure strict compliance with the law by exercising strong oversight on his monitoring team.

Unsupported Charges against the Treasury Main Accounts- GH₵11,969,395

12. During our review of statements of the Treasury Main Accounts, we observed 11 charges totaling GH₵11,969,395.51 made in favor of three financial
institutions including the Bank of Ghana for which CAG could not explain the rationale behind it.

13. We urged CAGD and MoF to provide us details of the charges to enable us authenticate amount due and paid.

**Irregular Mode of Payment to Some Suppliers - GH₵111,280,672**

14. We observed during our review of the modes of payment for self-service and third party transaction anomalies in some of the payments. Third party transactions meant to be paid directly to vendors were rather paid directly to the spending officers.

15. We recommended that, PFM Secretariat should as a matter of urgency sensitize MDAs to delineate the mode of payment for allowances from that of third parties.

**Multiple ownership of Bank Accounts and duplication of vendor details in the GIFMIS**

16. During our review of the vendor database in GIFMIS, we noted that some of the vendor names were duplicated and assigned with different IDs. Similarly, we observed that different vendors were assigned with common bank account details exposing Government to the risk of wrongful payments.

17. We recommended that, CAGD should conduct a review of the entire database and purge the system of all anomalies.

**Mis-statement of Domestic Debt balances- GH₵102,246,784.00**

18. Our review of records on Domestic debt stock reported by Controller and Accountant General and records from Debt Management Division, and Bank of Ghana revealed discrepancies in the debt stock,

19. We therefore advised that, BoG, CAGD, and MoF undertake periodic reconciliation to have common agreement on the debt stock position of the state.

20. We also recommended that, CAG should rectify the anomaly to reflect the true state of the domestic debt balance of the state.
Discrepancies between Public Accounts and MDAs cash balances

21. Out of 16 MDAs accounts reviewed, 13 of them showed significant discrepancies when their cash book balances were compared with the Consolidated Financial Statements. This observation was not limited to only the Sub-CF account but also Project Account which relies on the GIFMIS platform.

22. We advised CAG to reconcile with the MDAs and restate its cash book balance to reflect the true state of affairs as at 31st December 2017. We also recommended that CAG should ensure that its records are regularly reconciled with the quarterly returns of MDAs.

Penalty Payment on External Loans GH¢ 1,236,420.52

23. We noted during our review of External Loans repayments and respective schedules at the Ministry of Finance that, within the year under review, GoG paid penalties amounting to GH¢1,236,420.52 on its external debts.

24. We recommended that, Ministry of Finance should be proactive in monitoring and processing payment ahead of their respective maturity dates, to ensure that, payments are made on time to avert such occurrence.

Payments made to suppliers without Purchase Order and Store Receipt Advice - GH¢14,145,119.43

25. We observed weakness during our review of the P2P processes that transactions could be completed without raising purchase order nor SRA. We noted that, 4 transactions amounting to GH¢14,145,119.43 in respect of supply of various goods and services had neither PO nor SRA.

26. To minimize the risk of illegitimate payments, we also advised CAG to carry out investigation into this matter and sanction persons who would be found culpable. Furthermore, we urged CAG to reconfigure the GIFMIS system to prevent a recurrence.
Payment outside GIFMIS GH¢66,387,161.08

27. Section 98(1)(b) of the PFM Act makes it an offence for a purchase order to be issued outside the Ghana Integrated Financial Management Information System or any other electronic platform in use by Government. However, we observed that some MDAs continued to process some of their transactions outside the GIFMIS. Our review of the transactions of 3 sampled MDAs namely EPA, MESTI and MLGRD showed transactions totaling GH¢66,387,161.08 in their Sub-CF Accounts which had no corresponding details on the GIFMIS platform.

28. We recommended that CAG and Ministry of Finance should ensure strict compliance with the law.

Discrepancies in loan disbursement reported by DMD and PIUs

29. We observed dysfunctional collaboration among, External Resource Mobilization (ERM) Division, Debt Management Division (DMD), CAGD as well as Project Implementing resulting in discrepancies when their respective reports were compared with the amount disclosed in the Public Accounts.

30. We urged DMD of MoF, CAGD and the PIU to effectively collaborate and reconcile all disbursements and repayments. We also urged CAGD to restate the accounts to reflect the true state of affairs.

Details of Findings and Recommendations

Management of Idle Cash Balances with Commercial Banks

31. CAG, under Section 49 of the PFM Act of 2016, Act 921, operated TSA Investment Accounts with commercial banks to generate short term and overnight interest in support of cash management functions.
32. GoG issued a policy for the investment of its balances above GHc10,000 overnight lending. This policy which earned GoG some interest during the year was in July 2017 with specific instructions to the Commercial Banks to close all accounts and transfer its balances to BoG.

33. During our examination of the various investment account statements, we noted that CAG failed to ensure that all its accounts with the commercial banks were closed and its balances transferred to BoG.

34. We noted in particular that 18 commercial banks maintaining 134 MDAs’ bank accounts partially complied and transferred some MDAs dedicated accounts balances to BoG. We also observed that the accrued interest thereon were not transferred to BoG.

35. We urged CAGD to strengthen their control over its bank accounts maintained by commercial banks. We also urged CAG to ensure that all its balances including attributable interest with its commercial Banks are transferred to BoG without any further delay.

**Management Response**

36. CAG agreed with our observation and stated that, the movement of GoG bank accounts is still on going.

**Inconsistencies in the recognition of GoG Investments**

37. Under the adopted accounting policies of CAG and disclosure requirement on the Public accounts, Investments were recorded on Cash Basis with reference to Note (2.1) of the 2017 Financial Statement.

38. Good practice requires that assets are recognised consistently either based on cost or by fair value.

39. In line with this good practice, CAGD in response to our previous observation in 2006 Public Accounts argued that all its investments were reported on cost basis. Notwithstanding this position, we observed during our
examination of the investment schedule of the Public Accounts that, some of its investments in the Public Accounts were not disclosed at their historical values. We observed that 3 out of 110 GOG investments namely, GCB, GOIL and ADB were revalued in 2017 from Gh₵15,379,200, Gh₵26,903,604 and Gh₵285,638,822 to Gh₵402,454,440, Gh₵433,255,238 and Gh₵433,799,796 respectively and disclosed as such in the Public Accounts.

40. These inconsistencies which resulted in a difference of GH₵ 941,587,848 (287%) in our view distorted the true position of Government investments as disclosed in the Public Accounts.

41. To ensure consistency in the disclosure of GoG investments, we urged CAG to re-state its accounts to reflect the true state of affairs.

Management Response

42. CAG stated that, the values recorded for the three companies represented 2017 published financial statements on the Stock Exchange, as per their 2017 published financial statements. The amount stated represent the balance of Government’s stake at 31st December 2016.

Non availability of records on Earmarked State Assets for Divestiture

43. The rational for the sale of Government assets through divestiture among others includes a means by which GoG could generate revenue as well as dispose off its non-performing assets. We noted that as at 2017 various categories of GoG Companies/Assets had been earmarked for divestiture on Divestiture Implementation Committee (DIC) website.

44. We sought to ascertain the status of these earmarked companies and therefore requested from DIC, records on 30 of these companies which we randomly selected. Table 1 below provides details of the sampled assets;
Table 1

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th></th>
<th>Description</th>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>GHASEL Factory, Asutuare</td>
<td>11</td>
<td>Dunkwa Goldfield</td>
<td>21</td>
<td>GNTEC Dept Shop, Tesano</td>
</tr>
<tr>
<td>2</td>
<td>GIHOC Glass Factory</td>
<td>12</td>
<td>GIHOC Paints</td>
<td>22</td>
<td>Bolgatanga Catering Rest House</td>
</tr>
<tr>
<td>3</td>
<td>Animal Production farm, Winneba</td>
<td>13</td>
<td>Horticulture Nursery, Medie</td>
<td>23</td>
<td>SCC Yard, Kumasi Takoradi Tamale</td>
</tr>
<tr>
<td>4</td>
<td>Animal farm, Wenchi</td>
<td>14</td>
<td>La Beach Complex</td>
<td>24</td>
<td>Pomadze Poultry Ent (Hatchery &amp; Feed Mill), Winneba</td>
</tr>
<tr>
<td>5</td>
<td>Agri Cattle Ranch, Amelokope</td>
<td>15</td>
<td>Rubber Plantation, Ayinasi Mpem &amp; Mpataba</td>
<td>25</td>
<td>Western Venner &amp; Lumber Co. Ltd</td>
</tr>
<tr>
<td>6</td>
<td>Cocoa Plantation, Achimfo</td>
<td>16</td>
<td>SFC Cold Store, K’dua</td>
<td>26</td>
<td>Tema Printing Press, Industrial Area</td>
</tr>
<tr>
<td>7</td>
<td>Piggery Project, Adidome</td>
<td>17</td>
<td>SFC (General Workshop)</td>
<td>27</td>
<td>Subri Industrial Plantation</td>
</tr>
<tr>
<td>8</td>
<td>GIHOC Fibre Co. Ltd</td>
<td>18</td>
<td>GNTEC Bungalow No.4 Ridge</td>
<td>28</td>
<td>National Oil Palms Ltd</td>
</tr>
<tr>
<td>9</td>
<td>Prestea Goldfields</td>
<td>19</td>
<td>GNTEC Res. Unit No.17, Ellis Ave, Kumasi</td>
<td>29</td>
<td>West Africa Mills</td>
</tr>
<tr>
<td>10</td>
<td>Tarkwa Goldfields</td>
<td>20</td>
<td>GNTEC Res. Unit No.29, Kalpohim Estate, Tamale</td>
<td>30</td>
<td>TASKI Factory</td>
</tr>
</tbody>
</table>

45. Notwithstanding our persistent demand for information, DIC had not yielded to our request as at the time of writing this report.

46. In view of the failure of DIC to provide us with information on the stock of assets earmarked for divestiture, we were not able to ascertain the status of the assets whether they have out-rightly been disposed-off, leased or converted into joint-venture-ship. We were also not able to ascertain the attributable revenue that must have accrued from any sale made by DIC.

47. We urged DIC to provide us with the detailed information on all the earmarked assets for our review without any further delay, failure of which,
the emoluments of the management of DIC will be with-held in line with Section 29(2) of the Act 584

Management Response

CAG stated that, DIC were written to respond to the observation.

Audit Position

As at the time of writing this report in June 2018, DIC had not made available for our review records on investments earmarked for divestiture. We therefore reiterated our earlier recommendation for DIC to cooperate with us, failure of which the emoluments of the management of the institution would be withheld.

Disputed ECGD loan Balances

48. Regulation 134(5) of the FAR requires the authority responsible for administration of a specific loan - in this case, PDI of CAGD and DMD of MoF - to manage loan receivables and payables, grant loans, secure the due and timely collection of interest and observance of any other conditions.

49. Over the years, government have granted various types of loans such as on-lent, guarantee and direct loans to both private and public institutions. Notwithstanding the huge investment in these facilities, we observed during our review that the loan accounts for the various types of loans were not properly maintained by PDI and DMD. Our comparison of the records of PDI and DMD on the status of the ECGD Loan of Gh₵206,663,557 to the records maintained by Ministry of Roads on behalf of the loan beneficiaries showed significant disparities. This disparities related to inconsistencies in the accounts of some of the beneficiaries maintained by Ministry of Roads as compared to
the accounts reflecting in the public account. We also observed that even though some of these loans according to the records obtained at the Ministry of Roads had been fully discharged, there were no movement in respect of these loans in PDI records.

50. In view of these observations, we could not rely on the total receivable balance of Gh₵1,649,035,157 disclosed in the Public Accounts as at 31st December 2017.

51. To ensure the true state of affairs, we urged PDI and DMD to reconcile with the beneficiaries of the loans and re-state in the Public Accounts the current position of all loans granted. We also urged CAG to strengthen its oversight on the schedule officers responsible for loan receivable.

**Management Response**

52. CAG agreed with our observation and stated that they have made some recoveries in time past. They further stated that, the amount of GH₵206,713,557 is the balance outstanding pending reconciliations with the beneficiaries of the ECGD facility. He further stated that, MoF is pursuing the beneficiaries to resolve the issue of non-payment of the ECGD facility.

**Under Lodgment of Tax Revenue - Gh₵7,327,771**

53. Our examination of Returns submitted by the District Tax offices of GRA and their respective bank statements showed that, 23 District Tax offices failed to lodge in full with the Commercial Banks their monthly tax collections resulting in total un-lodged revenue of GH₵7,327,771 as at 31 December 2017.

54. This practise which we noted in 23 out of 67 sampled districts contravened Section 15(1) of the FAR 2004 which requires lodgement of revenue within 24 hours of receipt. **Tables 2(a) and (b)** below show the details;
Table 2 (a)

DIRECT TAX OFFICES

<table>
<thead>
<tr>
<th>NAME OF OFFICE</th>
<th>TOTAL COLLECTION TO DATE</th>
<th>TOTAL LODGEMENTS WITH LOCAL BANKS</th>
<th>UNBANKED LODGEMENTS AT 31ST DEC 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASHAIMAN STO</td>
<td>16,202,237.99</td>
<td>16,197,309.30</td>
<td>4,928.69</td>
</tr>
<tr>
<td>BEREKUM STO</td>
<td>3,421,750.09</td>
<td>3,417,946.85</td>
<td>3,803.24</td>
</tr>
<tr>
<td>DENU/AFLAO STO</td>
<td>3,185,217.49</td>
<td>3,156,603.16</td>
<td>28,614.33</td>
</tr>
<tr>
<td>KINBU STO</td>
<td>1,483,086,395.70</td>
<td>1,482,071,995.21</td>
<td>1,014,400.49</td>
</tr>
<tr>
<td>OBUASI STO</td>
<td>10,717,383.49</td>
<td>10,717,363.97</td>
<td>19.52</td>
</tr>
<tr>
<td>SPINTEX MTO</td>
<td>91,333,630.13</td>
<td>91,360,470.73</td>
<td>(26,840.60)</td>
</tr>
<tr>
<td>TAKORADI STO</td>
<td>27,600,052.42</td>
<td>27,600,062.44</td>
<td>(10.02)</td>
</tr>
<tr>
<td>TAMALE MTO</td>
<td>25,544,069.43</td>
<td>24,737,940.80</td>
<td>806,128.63</td>
</tr>
<tr>
<td>TEMA MTO</td>
<td>203,261,657.65</td>
<td>202,188,181.15</td>
<td>1,073,476.50</td>
</tr>
<tr>
<td>TEMA STO</td>
<td>27,831,986.56</td>
<td>27,817,761.77</td>
<td>14,224.79</td>
</tr>
<tr>
<td>MATAHEKO STO</td>
<td>14,466,143.47</td>
<td>14,466,138.47</td>
<td>5.00</td>
</tr>
<tr>
<td>SUAME MTO</td>
<td>28,825,561.80</td>
<td>28,734,039.46</td>
<td>91,522.34</td>
</tr>
<tr>
<td>WA STO</td>
<td>5,185,146.89</td>
<td>5,181,709.59</td>
<td>3,437.30</td>
</tr>
<tr>
<td>WEIJA STO</td>
<td>9,032,023.24</td>
<td>9,035,909.93</td>
<td>(3,886.69)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,949,693,256.35</strong></td>
<td><strong>1,946,683,432.83</strong></td>
<td><strong>3,009,823.52</strong></td>
</tr>
</tbody>
</table>
Table 2 (b)

INDIRECT TAX OFFICES

<table>
<thead>
<tr>
<th>No.</th>
<th>NAME OF OFFICE</th>
<th>TOTAL COLLECTIONS TO DATE</th>
<th>TOTAL LODGEMENTS</th>
<th>ACTUAL UNBANKED 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ASOKWA STO</td>
<td>3,670,161.28</td>
<td>3633578.28</td>
<td>36,583.00</td>
</tr>
<tr>
<td>2</td>
<td>KINBU STO</td>
<td>76,919,691.89</td>
<td>76776830.89</td>
<td>142,861.00</td>
</tr>
<tr>
<td>3</td>
<td>LTO</td>
<td>3,163,544,242.43</td>
<td>3163500973</td>
<td>43,269.00</td>
</tr>
<tr>
<td>4</td>
<td>MAKOLA STO</td>
<td>4,821,524.19</td>
<td>4821499.19</td>
<td>25.00</td>
</tr>
<tr>
<td>5</td>
<td>NIMA STO</td>
<td>27,273,730.50</td>
<td>25059131.5</td>
<td>2,214,599.00</td>
</tr>
<tr>
<td>6</td>
<td>SPINTEX MTO</td>
<td>102,349,993.71</td>
<td>102332374.7</td>
<td>17,619.00</td>
</tr>
<tr>
<td>7</td>
<td>TAKORADI MTO</td>
<td>142,001,620.73</td>
<td>141901190.7</td>
<td>100,430.00</td>
</tr>
<tr>
<td>8</td>
<td>TEMA MTO</td>
<td>188,289,603.17</td>
<td>187027041.2</td>
<td>1,262,562.00</td>
</tr>
<tr>
<td>9</td>
<td>TESHIE STO</td>
<td>30,949,149.11</td>
<td>30449149.11</td>
<td>500,000.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td><strong>3,739,819,717.01</strong></td>
<td><strong>3,735,501,769.01</strong></td>
<td><strong>4,317,948.00</strong></td>
</tr>
</tbody>
</table>

55. Lack of supervision by the monitoring team of GRA in our view accounted for the delay in paying the revenue collected into the designated commercial bank account within the 24hrs stipulated by the law.

56. To mitigate the risk of abuse of revenue collected, we urged the Commissioner General of GRA to ensure strict compliance with the law by exercising strong oversight on his tax administration.

Management Response

57. Management stated that, the sum of GH¢3,009,823.52 was paid into government bank accounts as of 31st December 2017, but reflected on the 8th January 2018. A total of GH¢4,317,948 being collections for direct and indirect taxes on 31st December 2017 was also lodged on the 2nd day of January 2018.

Audit Position
58. This violation occurred throughout the year and not just on the last day of the year as the response seems to suggest. We therefore urged Management of GRA to strengthen their controls to ensure the prompt lodgement of revenue by the district tax offices into the transit accounts.

**Provision for Doubtful Debt**

59. Section 53 (1)(b) of the PFM Act 2016 (Act 921), provides that, the Minister shall seek the approval of Parliament to write off a loss of or a deficiency of public funds or public resources.

60. In line with the above regulation, CAGD made provision for the write-off of the total debt of Gh₵389,489,435 affecting 219 companies as disclosed in schedule 10 of the note supporting the accounts. These debts which have been categorized in the **Table 3** below have been outstanding for more than 10 years.

**Table 3**

<table>
<thead>
<tr>
<th>Institutions</th>
<th>No. of institutions involved</th>
<th>Amount to be written off (Gh₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory Boards and Corporation</td>
<td>11</td>
<td>13,456,100.56</td>
</tr>
<tr>
<td>Companies</td>
<td>38</td>
<td>128,080,994.36</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>143</td>
<td>242,803,024.53</td>
</tr>
<tr>
<td>Investment</td>
<td>27</td>
<td>5,149,315.54</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>219</strong></td>
<td><strong>389,489,435</strong></td>
</tr>
</tbody>
</table>

61. Analyzing the capacity of some of the defaulting companies, we are of the view that, some of the debtors are solvent and therefore could pay-off their
loans. In view of this, we urged DMD and PDI to review the debt profile of debtors and identify the insolvent companies for write-off. Table 4 provides the names of some of the companies who in our view have the capacity to pay off their debts.

Table 4

<table>
<thead>
<tr>
<th>Companies</th>
<th>Amount GHC</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Housing Corporation</td>
<td>254,746</td>
</tr>
<tr>
<td>GIHOC Distilleries</td>
<td>108,369</td>
</tr>
<tr>
<td>Ghana National Petroleum Corporation</td>
<td>10,870,959</td>
</tr>
<tr>
<td>GNPC</td>
<td>14,978,700</td>
</tr>
<tr>
<td>Twifo Oil Palm Plantation Ltd</td>
<td>93,100</td>
</tr>
<tr>
<td>Home Finance Company</td>
<td>9,538,316</td>
</tr>
<tr>
<td>Home Finance Company</td>
<td>411,758</td>
</tr>
<tr>
<td>Quality Grain</td>
<td>13,495,351</td>
</tr>
<tr>
<td>La Palm and Coco Palm</td>
<td>23,161,600</td>
</tr>
<tr>
<td>Public Servants Housing Loan Scheme</td>
<td>4,327,990</td>
</tr>
<tr>
<td>GPRTU</td>
<td>3,966,063</td>
</tr>
<tr>
<td>State Gold Mining Corporation</td>
<td>144,249,402</td>
</tr>
<tr>
<td>University of Ghana</td>
<td>210,170</td>
</tr>
<tr>
<td>Subri Industrial Plantation</td>
<td>18,129,369</td>
</tr>
<tr>
<td>Ghana Broadcasting Corporation</td>
<td>71,113,533</td>
</tr>
</tbody>
</table>
62. Weak oversight over the operations of DMD largely accounted for the poor recovery of the debt from the companies. This view is supported by the fact that only Gh₵21,536,401 representing 1% of the entire debt was recovered during the year under review.

63. We recommended that the operations of DMD, should be properly supervised to minimize the occurrence of bad debts. We also urged CAGD to institute appropriate control mechanism to ensure that these long outstanding debts are recovered.

Management Response

64. CAGD stated that, the Department has little or no documentation to support the claim that these corporations owed Government of Ghana

65. Notwithstanding making provision in its books it had not relented in its effort in ensuring the recovery of these loans. With regards to loan granted to the State Housing Corporation, CAG stated that it made some recovery in 2018.

Unsupported charges against the Treasury Main Accounts-
GH₵11,969,395

66. Section 78 (3) of the PFM Act states that, a fiscal agency agreement shall provide, among others, the duties and responsibilities of an agent and the remuneration due the agent for performing of their duties and responsibilities.

67. The CAG is the signatory to the Treasury Main Accounts maintained at Bank of Ghana. During our review of statements of the T- Main accounts, we observed 11 charges totaling GH₵11,969,395.51 made in favor of three financial institutions including the Bank of Ghana. The rational for these, the CAG could not explain. They are as listed in Table 5;
Table 5

<table>
<thead>
<tr>
<th>Date</th>
<th>Details</th>
<th>Amount GHC</th>
</tr>
</thead>
<tbody>
<tr>
<td>11- Jan</td>
<td>Issuance Fee</td>
<td>77,966.87</td>
</tr>
<tr>
<td>23- Feb</td>
<td>Issuance Fee</td>
<td>879,111.90</td>
</tr>
<tr>
<td>22- Mar</td>
<td>Issuance Fee</td>
<td>921,430.08</td>
</tr>
<tr>
<td>14- Nov</td>
<td>Stanbic Bank</td>
<td>3,912,784.00</td>
</tr>
<tr>
<td>8-Jun</td>
<td>Issuance Fee</td>
<td>460,288.89</td>
</tr>
<tr>
<td>11-Jun</td>
<td>UMB</td>
<td>416,287.51</td>
</tr>
<tr>
<td>7-Jun</td>
<td>Issuance Fee</td>
<td>460,288.89</td>
</tr>
<tr>
<td>9-Oct</td>
<td>Issuance Fee</td>
<td>674,880.32</td>
</tr>
<tr>
<td>23-Oct</td>
<td>Issuance Fee</td>
<td>668,458.32</td>
</tr>
<tr>
<td>20-Nov</td>
<td>Issuance Fee</td>
<td>150,479.46</td>
</tr>
<tr>
<td>18-Dec</td>
<td>Issuance Fee</td>
<td>2,647,419.27</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>11,969,395.51</strong></td>
</tr>
</tbody>
</table>

68. In the absence of the basis for the charges made against the Treasury Main Account we were unable to ascertain the eligibility of the charges.

69. We urged CAGD and MoF to provide us details of the charges to enable us authenticate amount due and paid.

Management Response

70. The total amount of GHc11, 969,395.00 is an issuance fee for Joint Book Runners for advisory, arranging and coordinating the issuance of long term dated treasury bonds. These fees are based on agreements between the Government of Ghana (the Issuer) and Joint Book Runners (Joint Lead Book Runners) for their lead roles in facilitating the issuance of these instruments.
Audit Position

71. Our verification of the underlining documents which necessitated the charges on the Treasury-Main account expired on 31st August 2016. This therefore means that, there were no basis for the charges during the period under review. We urged CAG to ensure religious monitoring of all charges that are made against Treasury-Main.

Un-reflected payment in the GIFMIS Sub CF Bank Statement- GH¢56,864,175.03

72. For seamless reconciliation of an entities’ paid invoices and bank statements, the Ghana Integrated Financial Management Information System (GIFMIS) Accounts Payable Module has been directly linked with the respective MDAs’ / MMDAs’ BoG Bank Accounts. This configuration allows all paid invoices in the GIFMIS be charged against MDAs’ / MMDAs’ BoG Bank Accounts after a successful Procure To Pay (P2P) and other Workflow expenses have been executed.

73. Our reconciliation of the Ministry of Education’s paid invoices to its Sub-CF bank statement for the year 2017 showed an un-reconcilable payments of GH¢56,864,175.03. Extract of the payments are depicted in Table 6 below;

<table>
<thead>
<tr>
<th>Operating Unit</th>
<th>Trading Partner</th>
<th>Payment Date</th>
<th>Payment Amount</th>
<th>Bank Account</th>
<th>Payment Method</th>
<th>Payment Process Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOE GOG</td>
<td>NATIONAL INVESTI</td>
<td>27-Sep-17</td>
<td>260,749.87</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>UNIVERSAL MERCH</td>
<td>27-Sep-17</td>
<td>103,615.47</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>HFC BANK</td>
<td>27-Sep-17</td>
<td>419,869.15</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>GHANA COMMERC</td>
<td>27-Sep-17</td>
<td>43,119,856.08</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>GN BANK</td>
<td>27-Sep-17</td>
<td>200,661.07</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>BANK OF GHANA</td>
<td>27-Sep-17</td>
<td>6,614,948.99</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>ARB APEX BANK</td>
<td>27-Sep-17</td>
<td>4,498,911.23</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
<tr>
<td>MOE GOG</td>
<td>Agricultural Devel</td>
<td>27-Sep-17</td>
<td>1,645,563.17</td>
<td>MINISTRY OF EDUCATION SUB CF</td>
<td>Check</td>
<td>GOG Pre-Live Checks</td>
</tr>
</tbody>
</table>

74. In our view, the use of other bank accounts not defined on the GIFMIS platform for the settlement of transactions processed on the GIFMIS platform in our view resulted in the outstanding payments noted.
75. To minimize the risk of double payments for goods and services, we recommended that, CAG should ensure that all transactions processed on GIFMIS are paid through its related Sub-CF Bank Accounts defined on GIFMIS. We further urged CAG to migrate onto the GIFMIS all bank accounts to minimize the payment for transactions outside GIFMIS.

Management Response

76. CAG explained that, “this particular release from MOF was made to MOE who processed it on GIFMIS. MOE however directed the payment be made to scholarship secretariat through OGM sub-CF for payment to the SHS institutions involved. Scholarship Secretariats therefore has all the detailed documentations on the disbursement of this fund for your verification”.

Audit Position

77. Though we do not challenge the final recipient of the funds our concern was mainly due to the manner in which the transaction was treated in GIFMIS. We still maintained that following similar approach for such payments in future may expose the accounting system to high risk of abuse.

Irregular Mode of Payment to Some Suppliers - GH¢111,280,672

78. Under the GIFMIS system, there are two modes of payments relating to goods and services namely, self-service and third party transactions. The self-service mode is used to make payments such as staff allowances, imprest, etc directly to the spending officer on behalf of its staff. The third party mode is also used to make payment through the Electronic Funds Transfer directly to suppliers.

79. We observed during our review of the accounts anomalies in the mode in which some of the transactions were paid. We noted that the third party
transactions meant to be paid directly to vendors were instead paid through the Spending Officers. This observation was noted particularly between 2015 and 2017 thus, resulting in payments of GH¢111,280,672 supposed to have been paid directly to vendors. Appendix A attached to this report provides the details.

80. The continuous payment of suppliers through the self-service mechanism in our view could lead to double payment, avoidance of tax, non-accounting for CAPEX items, misapplication of funds by spending officers etc.

81. To mitigate against these risks we recommended that;
   a) PFM Secretariat should as a matter of urgency sensitize MDAs to delineate the mode of payment for self-service activities from that of third parties.
   b) Covered entities should ensure that their vendors have been defined on the GIFMIS platform before awarding and paying their contract fees from the system.
   c) PFM secretariat should use the appropriate means to update the Asset Register in connection with all third party transactions for the acquisition of CAPEX items which they applied the self-service mode in making the payment.
   d) CAGD should desist from paying Spending Officers directly transactions meant for Third Parties.

Management Response

82. CAG among others stated that 31 of the invoices (in Appendix C as per the attached) listed in the observation above had already been cancelled and therefore not paid through spending officers.
Audit Position

83. Granted that the 31 invoices as asserted by CAG were cancelled invoices it still leaves an outstanding invoices amounting to GH¢ 84,235,930.74 in contention.

84. We are of the strong believe that, the weakness alluded to exist and if not carefully addressed, could result in wrongful payments. We therefore urged CAG as a matter of urgency to study the issue under consideration and sensitize heads of MDAs/MMDAs on the essence for the use of the different modes (self-service and third-party) for the payment for goods, services and CAPEX.

Multiple Ownership of Bank Accounts and duplication of Vendor details in the GIFMIS

85. To ensure effective monitoring of transactions relating to vendors, it is important that vendors are defined on the GIFMIS system with unique identification codes. This control in our view prevents or reduces the occurrence of wrongful payments and or minimises the difficulty in tracking tax liabilities of the vendors.

86. During our review of the vendor database in GIFMIS, we noted instances where some of the vendor names were duplicated and assigned with different IDs. Similarly, we observed that different vendors were assigned with common bank account details exposing Government to the risk of wrongful payments. Appendix B attached to this report provides details of the anomalies noted in the vendor master database on GIFMIS.

87. We urged CAGD to review the entire database and purge the anomalies as appropriate to facilitate easy tracking of payments to vendors.

Management Response

88. CAGD agreed to our observation and stated that, at a point on the GIFMIS implementation, it was established that some suppliers were setup multiple times on the vendor database resulting from the use of different naming conventions by MDAs when they submitted requests for supplier
setups. This was also established in the original supplier database collected from GRA and setup on the GIFMIS at the initial stage of the implementation.

89. It has been established that an individual may own more than one company and can use the same bank account attached to all the companies.

90. In this regard, an exercise that was carried out in January 2015 to merge suppliers who were setup more than once on the GIFMIS, as way of cleaning the supplier database. This exercise would be repeated to get all duplicate suppliers merged.

**Discrepancies between Public Accounts and MDAs cash balances**

91. Section 79 of the PFM Act 2016, Act 921 requires CAG to confirm quarterly reports of MDAs and use same to prepare the Public Funds Financial Statements.

92. During the period under review, we noted that the mechanism for validating the reports of MDAs was generally weak. We noted that though CAGD relied on the GIFMIS generated information, no further reconciliations were performed with the MDAs to ascertain their validity. Out of 16 MDAs accounts reviewed during the year, we observed that 13 of them revealed significant discrepancies when the cash book balances of the MDAs were compared with their respective balances in the Consolidated Financial Statements generated from GIFMIS. We noted that this observation was not limited to only the Sub-CF account but also Project accounts that have been migrated onto the GIFMIS platform.

93. Contrary to the Executive Instrument (EI) 28, dated 27th February, 2017 we also observed that CAG had not realigned the accounts of some of the defunct Ministries with the new ones to conform to the approved structure of government. We noted for instance that, the accounts of the defunct Ministry of Power continued to reflect in the books of Public Accounts as a ministry. The Table 9 below provides the details;
Table 9

<table>
<thead>
<tr>
<th>No</th>
<th>MDA</th>
<th>Financials MDA's</th>
<th>Public Accounts GHc</th>
<th>Difference GHc</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Min. of Employment</td>
<td>15,125.51</td>
<td>1,617,734.67</td>
<td>1,602,609.16</td>
</tr>
<tr>
<td>2</td>
<td>Min. of Energy</td>
<td>23,646.00</td>
<td>10,090,386.01</td>
<td>10,066,740.01</td>
</tr>
<tr>
<td>3</td>
<td>Min. of Defense</td>
<td>6,760,336.91</td>
<td>114,379,709.62</td>
<td>107,619,372.71</td>
</tr>
<tr>
<td>4</td>
<td>Ministry of Local Govt</td>
<td>100</td>
<td>50,652,090.99</td>
<td>50,651,990.99</td>
</tr>
<tr>
<td>5</td>
<td>Min of Railways</td>
<td>175,551,279.02</td>
<td>175,551,279.02</td>
<td>0.00</td>
</tr>
<tr>
<td>6</td>
<td>Min of Finance</td>
<td>17,070,729.64</td>
<td>35,299,287.35</td>
<td>18,228,557.71</td>
</tr>
<tr>
<td>7</td>
<td>Min of Environment</td>
<td>4,494,387.32</td>
<td>289,975.41</td>
<td>(4,204,412.00)</td>
</tr>
<tr>
<td>8</td>
<td>Min of Transport</td>
<td>38,619,875.00</td>
<td>744,096.95</td>
<td>-37,875,778.05</td>
</tr>
<tr>
<td>9</td>
<td>Min of Gender</td>
<td>423,417.49</td>
<td>20,408,552.06</td>
<td>19,985,134.57</td>
</tr>
<tr>
<td>10</td>
<td>Judicial Service</td>
<td>0.00</td>
<td>1,843,748.96</td>
<td>1,843,748.96</td>
</tr>
<tr>
<td>11</td>
<td>Min of Parliamentary Affairs</td>
<td>181,375.67</td>
<td>181,375.67</td>
<td>0.00</td>
</tr>
<tr>
<td>12</td>
<td>Min of Health</td>
<td>5,753,534.00</td>
<td>27,699,112.39</td>
<td>21,945,578.39</td>
</tr>
<tr>
<td>13</td>
<td>Min of Power</td>
<td>0.00</td>
<td>32,904,810.33</td>
<td>32,904,810.33</td>
</tr>
<tr>
<td>14</td>
<td>Min of Education</td>
<td>6,095,545.57</td>
<td>8,087,030.20</td>
<td>1,991,484.63</td>
</tr>
<tr>
<td>15</td>
<td>Min of Sanitation</td>
<td>(569,836.39)</td>
<td>(569,836.39)</td>
<td>0.00</td>
</tr>
<tr>
<td>16</td>
<td>Min of Lands</td>
<td>12,100.00</td>
<td>178,326.10</td>
<td>166,226.10</td>
</tr>
</tbody>
</table>

94. In view of the above, we were unable to ascertain the reliability of the total cash balance of GH₵ 9,185,120,890.29 reported in the Financial Statements.

95. To ensure consistency in reporting we recommended that CAG work closely with the MDAs to address the anomalies.

Management Response

96. CAGD disagreed with our observation stating that they relied on the GIFMIS system for the preparation of the Accounts. They argued further that some of the balances agreed with the bank statements submitted by the MDAs for validation and inclusion in the Public Accounts.

Audit Position

97. We reiterated our recommendation for a stronger collaboration between the MDAs and CGAD to ensure consistency in financial reporting.
Penalty Payment on External Loans GH¢ 1,236,420.52

98. The Debt Management Division (DMD) of MoF is responsible for the management of GoG loans. This function includes the repayment of both principal and interest on loans.

99. As previously reported, we observed poor maintenance of records on external loans. As a result of this, there were delays in the repayment of loans resulting in the payment of penalties totaling GH¢1,236,420.52. Table 10 below provides the details;

Table 10

<table>
<thead>
<tr>
<th>Creditor Institutions</th>
<th>Base Currency</th>
<th>Default Interest Gh¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFD</td>
<td>EUR</td>
<td>6,465.89</td>
</tr>
<tr>
<td>BAAG</td>
<td>EUR</td>
<td>25,148.35</td>
</tr>
<tr>
<td>BARCLAYS BANK</td>
<td>USD</td>
<td>19,933.77</td>
</tr>
<tr>
<td>BELFIUS</td>
<td>EUR</td>
<td>1,174.88</td>
</tr>
<tr>
<td>BHI</td>
<td>USD</td>
<td>171,500.88</td>
</tr>
<tr>
<td>BNDES</td>
<td>USD</td>
<td>621.50</td>
</tr>
<tr>
<td>BNP PARIBAS</td>
<td>EUR</td>
<td>65,036.72</td>
</tr>
<tr>
<td>BOA</td>
<td>USD</td>
<td>35,643.25</td>
</tr>
<tr>
<td>CITIBANK</td>
<td>USD</td>
<td>4,785.08</td>
</tr>
<tr>
<td>COMMERZBANK</td>
<td>EUR</td>
<td>7,081.07</td>
</tr>
<tr>
<td>DEUTSCHE BANK</td>
<td>USD</td>
<td>186,800.87</td>
</tr>
<tr>
<td>DEUTSCHE BANK</td>
<td>EUR</td>
<td>89,063.30</td>
</tr>
<tr>
<td>EIB</td>
<td>EUR</td>
<td>51,529.54</td>
</tr>
<tr>
<td>EXIK</td>
<td>KRW</td>
<td>35,098.30</td>
</tr>
<tr>
<td>EXIM CHINA</td>
<td>RMB</td>
<td>50,460.99</td>
</tr>
<tr>
<td>EXIM INDIA</td>
<td>USD</td>
<td>13,136.02</td>
</tr>
<tr>
<td>EXIM TURKEY</td>
<td>USD</td>
<td>87,789.75</td>
</tr>
<tr>
<td>EXUS</td>
<td>USD</td>
<td>216,908.37</td>
</tr>
<tr>
<td>HSBC</td>
<td>USD</td>
<td>49,577.57</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------</td>
<td>-------</td>
<td>--------------</td>
</tr>
<tr>
<td>ICO</td>
<td>USD</td>
<td>25,556.73</td>
</tr>
<tr>
<td>ICO</td>
<td>EUR</td>
<td>22,304.27</td>
</tr>
<tr>
<td>KBC BANK</td>
<td>EUR</td>
<td>28,144.38</td>
</tr>
<tr>
<td>RBI</td>
<td>EUR</td>
<td>6,904.39</td>
</tr>
<tr>
<td>SOGE</td>
<td>USD</td>
<td>35,422.97</td>
</tr>
<tr>
<td>UNCB</td>
<td>EUR</td>
<td>331.69</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td><strong>1,236,420.52</strong></td>
</tr>
</tbody>
</table>

100. We also noted that, notwithstanding the significant nature of the penalty payments, the amount was not disclosed on either the face of the financial statements, or in the notes supporting the financial statements.

101. The failure by DMD to promptly service the loans in our view resulted in this avoidable expenditure. It is worth noting that, we made similar observations in our 2014 and 2015 reports.

102. We once again urged DMD to maintain proper books and ensure timely servicing of loans to minimize the risks associated with delayed payments.

103. We also urged CAGD to report expenditure on penalties separately.

**Management Response**

104. MoF and CAG disagreed that our earlier recommendations had been ignored. They acknowledged that there is the need to minimize the risk of penalty payments. They however argued that varied circumstances make it happen sometimes.

105. They further stated that Government on an annual basis, services close to 500 Loan Creditors. Upon measures instituted since 2014 the penalty payments has decreased.
Audit Position

106. It is unacceptable in our view to continue spending public funds in such manner. We therefore urged MoF and CAG to put in the mechanism to halt the current waste on delayed payments.

107.

Non-compliance with Earmarked Funds Capping and Realignment Act 2017, Act 947

108. In line with the Earmarked Funds and Capping Realignment Act, 2017(Act 947) all Heads of affected MDAs are required to lodge their non-tax revenue in gross into their designated NTR Holding Accounts at the Bank of Ghana.

109. Contrary to the above provision, we noted that some MDAs do not comply with the Act. Our review of records of 7 sampled MDAs visited, confirmed this assertion. The Table 11 below provides the details:

<table>
<thead>
<tr>
<th>Department</th>
<th>Gross Revenue Gh₵</th>
<th>Amount Due GoG Gh₵</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Cardiothoracic Centre</td>
<td>5,413,940.09</td>
<td>1,840,739.63</td>
</tr>
<tr>
<td>National Blood Bank</td>
<td>3,773,339.34</td>
<td>1,282,935.38</td>
</tr>
<tr>
<td>Ghana Radiotherapy</td>
<td>1,611,905.24</td>
<td>548,047.78</td>
</tr>
<tr>
<td>National Service Secretariat</td>
<td>3,524,495.46</td>
<td>1,198,328.56</td>
</tr>
<tr>
<td>Ghana tourism Authority</td>
<td>361,419.00</td>
<td>122,882.46</td>
</tr>
<tr>
<td>Free zone Board</td>
<td>8,615,372.00</td>
<td>1,301,508.55</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>23,300,471.13</strong></td>
<td><strong>6,294,442.36</strong></td>
</tr>
</tbody>
</table>
110. To mitigate the risk of budget over-runs through the abuse of non-tax revenue, we are of the view that, strong oversight by the Non Tax Policy Unit of the Ministry of Finance and the Monitoring Unit of CAGD would be helpful in putting the MDAs in check.

111. We also advised that Heads of the affected covered entities should ensure strict compliance with the provisions of the Act failure of which, they would be surcharged.

**Management Response**

112. CAG disagreed with our observation and stated that, the institutions listed qualified to retain 100% of their IGF. These institutions engaged the Ministry of Finance on their special circumstances and discussions are ongoing.

**Payments made to suppliers without Purchase Order and Store Receipt Advice - GH¢14,145,119.43**

113. Expenditure is incurred when Purchase Order is issued to a successful bidder for goods and services and the goods and services are supplied and acknowledged with an SRA. Before payments for goods and services are also made to the supplier, a control system exist in GIFMIS where the Purchase Order and the SRA are matched to ensure authenticity of all payments made to suppliers.

114. We observed weakness during our review of the P2P processes. We noted some transactions which were completed without the issuance of a purchase order/ SRA. Our review of 4 transactions sampled totaling GH¢ 14,145,119.43 in respect of the supply for various goods and services were not supported with PO/ SRA. Table 13 provides details of the sampled transactions;
Table 13

<table>
<thead>
<tr>
<th>DATE</th>
<th>VENDOR NAME</th>
<th>INVOICE NUMBER</th>
<th>DESCRIPTION</th>
<th>AMOUNT PAID</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/9/2017</td>
<td>Ghana oil company limited</td>
<td>GPS/GS/13/2017/SS</td>
<td>Being payment in respect of fuel supplied to the Ghana Police Service from 17th April, 2017 to 17th June, 2017</td>
<td>5,729,310.00</td>
</tr>
<tr>
<td>9/26/2017</td>
<td>Ghana oil company limited</td>
<td>GPS/GS/12/2017/SS</td>
<td>Being payment of outstanding fuel bills from 27th June, 2016 to 18th January, 2017 as per the attached.</td>
<td>2,750,161.17</td>
</tr>
<tr>
<td>12/12/2017</td>
<td>Accuid biometrics limited</td>
<td>MOF/HQ/CE/005/P KAD</td>
<td>Being payment in relation to Biometric registration.</td>
<td>5,665,648.26</td>
</tr>
<tr>
<td></td>
<td>Totals</td>
<td></td>
<td></td>
<td>25,601,143.16</td>
</tr>
</tbody>
</table>

115. We considered this a serious breach of the key control mechanism embedded in GIFMIS.

116. To minimize the risk of illegitimate payments, we advised CAG to carry out investigation into this matter and sanction as appropriate, persons found culpable. Furthermore, we urged CAG to reconfigure the GIFMIS system to prevent a recurrence.

**Management Response**

117. CGGD admitted that there were some technical challenges in raising purchase orders for some Payments. Further, they stated that, there were therefore manually created Purchase Orders supporting some payments.
Audit Position

118. We reiterated of earlier recommendation for compliance.

Payment outside GIFMIS GH¢66,387,161.08
It is mandatory under Section 25(6) of PFM Act 921, 2016 that all Government transactions from commitments up to final payment for various goods and services are processed on the GIFMIS platform. Section 98(1)(b) makes it an office for any person to issues a local purchase order outside the Ghana Integrated Financial Management Information System or any other electronic platform in use by Government and there was a reminder issued by the MoF in its 2017 Budget Implementation Instructions stating the need for all MDAs to use the GIFMIS.

119. These notwithstanding we observed as previously reported that some MDAs continued to process some of their transactions outside the GIFMIS. Our review of the records of 3 sampled MDAs showed that some of their transactions were processed outside GIFMIS. We detected this anomaly when we compared the MDAs’ Sub-CF bank accounts to the transactions relating to the MDAs in GIFMIS. Our analysis showed that transactions totaling GH¢66,387,161.08 in the 3 MDAs’ Sub-CF bank accounts had no corresponding details on the GIFMIS platform. Table 14 provides the details;
Table 14

<table>
<thead>
<tr>
<th>NO</th>
<th>MINISTRY</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ministry of Environment Science Technology and Innovation</td>
<td>50,000.00</td>
</tr>
<tr>
<td>1</td>
<td>Ministry of Local Government and Rural Development</td>
<td>34,923,427.72</td>
</tr>
<tr>
<td>2</td>
<td>Environmental Protection Agency</td>
<td>31,413,733.36</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td><strong>66,387,161.08</strong></td>
</tr>
</tbody>
</table>

These observations in our view confirmed that records on the GIFMIS platform relating to some of the MDAs were incomplete. In view of this, we were unable to rely on the total expenditure of GHS 50,113,625,763 in the Statement of Financial Performance and cash balance of GHS 9,185,120,890 disclosed in the Statement of Financial Position. To ensure that the accounts shows a true and fair view of the state of affairs, we urged CAGD to review and correct the anomalies. We also urged MoF and CAGD to ensure that all Sub-CF accounts of MDAs are accessible only through the GIFMIS payment system.

**Management Response**

120. CAG argued that, the transactions in question related to the respective MDAs IGF transactions which were yet to be rolled onto GIFMIS in 2018

**Audit Position**

121. We disagreed with CAG. With the exception of EPA the other two MDAs’ transactions related to the Consolidated Fund. It is also worth noting
that IGF accounting system of EPA had been migrated onto GIFMIS during the period under review.

**Discrepancies in loan disbursement reported by DMD and PIUs**

122. The Ministry of Finance under bilateral and multilateral loan agreements use its loans from external sources to finance government projects within some Departments and Agencies. These loans are managed by External Resource Mobilization (ERM) Division and Debt Management Division (DMD) both of MoF and CAGD. Whereas ERM is responsible for the disbursement and drawdown of these loans to various Project Implementing Units (PIUs), DMD and CAGD are responsible for the maintenance of records.

123. Notwithstanding the need for the Units to share information regarding the loans we observed that collaboration among the parties were dysfunctional thus making reconciliation among the parties difficult. We noted that records on disbursements by DMD and CAGD on one side and PIUs were not in agreement. We observed a net difference of GH¢6,694,478 when we compared the records of PIUs to the records of both DMD and CAGD. **Table 15** provides the details of discrepancies noted;
### Table 15

<table>
<thead>
<tr>
<th>Loan Key</th>
<th>Project Name</th>
<th>DMD/CAGD US $</th>
<th>PIU US $</th>
<th>DMD/CAGD GHS</th>
<th>PIU GHS</th>
<th>DIFFERENCE GHS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014012</td>
<td>GH eTransform Ghana</td>
<td>5,095,871.51</td>
<td>5,079,856.37</td>
<td>22,488,438.11</td>
<td>22,417,703.95</td>
<td>70,734.16</td>
</tr>
<tr>
<td>2015014</td>
<td>Public Financial Management Reform Project</td>
<td>8,045,608.28</td>
<td>8,000,000.00</td>
<td>34,268,312.48</td>
<td>34,076,700.00</td>
<td>191,612.48</td>
</tr>
<tr>
<td>2011026</td>
<td>Land Administration Project - 2</td>
<td>5,605,372.71</td>
<td>5,493,884.82</td>
<td>23,820,547.75</td>
<td>23,348,900.20</td>
<td>471,647.55</td>
</tr>
<tr>
<td>2010029</td>
<td>Abidjan-Lagos Transport Facilitation Project</td>
<td>2,055,852.13</td>
<td>2,040,477.78</td>
<td>8,963,515.28</td>
<td>8,904,645.03</td>
<td>58,870.25</td>
</tr>
<tr>
<td>2012018</td>
<td>West Africa Agricultural Productivity Program 2A</td>
<td>2,248,520.82</td>
<td>1,513,438.25</td>
<td>9,932,657.45</td>
<td>6,709,974.54</td>
<td>3,222,682.91</td>
</tr>
<tr>
<td>2014009</td>
<td>Ghana Secondary Education Improvement Project</td>
<td>41,606,491.69</td>
<td>41,273,522.04</td>
<td>179,371,984.27</td>
<td>177,937,986.05</td>
<td>1,433,998.23</td>
</tr>
<tr>
<td>2012024</td>
<td>Ghana Public Private Partnership Project</td>
<td>3,435,445.41</td>
<td>3,403,548.39</td>
<td>14,827,815.83</td>
<td>14,692,261.15</td>
<td>135,554.68</td>
</tr>
<tr>
<td>2016004</td>
<td>Ghana Economic Management Strengthening Project</td>
<td>2,765,505.76</td>
<td>2,773,660.00</td>
<td>11,816,176.47</td>
<td></td>
<td>11,851,017.08</td>
</tr>
<tr>
<td>2009018</td>
<td>Transport Sector Project</td>
<td>7,778,837.93</td>
<td>7,626,101.92</td>
<td>32,756,325.55</td>
<td>32,110,640.94</td>
<td>645,684.61</td>
</tr>
<tr>
<td>2015022</td>
<td>Transport Sector Project</td>
<td>4,819,272.55</td>
<td>4,826,785.96</td>
<td>21,316,563.30</td>
<td></td>
<td>21,349,819.58</td>
</tr>
<tr>
<td>2011021</td>
<td>Ghana Local Government Capacity Support Project</td>
<td>4,388,231.58</td>
<td>4,339,886.61</td>
<td>19,603,847.40</td>
<td>19,395,741.34</td>
<td>208,106.06</td>
</tr>
</tbody>
</table>

124. In view of the discrepancies noted, we were not able to confirm GH¢74,037,890,621 as the true position of the External Debts Stock disclosed in the Public Accounts.

125. To ensure reliability and consistency in the external debt stock reporting, we urged DMD, CAGD and the PIUs to effectively collaborate and reconcile all
disbursements and repayments. We also urged CAGD to restate the accounts to reflect the true state of affairs.

Management Response

126. CAGD stated that the exchange rates applied by DMD were different from the spot used by PIUs. They however agreed that they need to carryout periodic reconciliation with the PIUs to ensure consistency.

Audit Position

127. Our analysis was based on the dollar component disbursed and not the cedi component. In view of this, we disagreed with the explanation that, the exchange rate differences accounted for the discrepancies. We therefore reiterated our earlier recommendation.

Judgment Debt cost to the State

128. Review of judgement debt related transactions at the Ministry of Finance and Controller and Accountant General’s Department revealed that, within the year under review, total judgement cost to the state amounted to GH₵413,215,703.00. of which GH₵ 1,287,010.00 had been paid. Details shown in the Table 16;
### Table 16

<table>
<thead>
<tr>
<th>S/N</th>
<th>DETAILS</th>
<th>AGENCY</th>
<th>Judgement Debt(GH¢)</th>
<th>Paid by CAGD</th>
<th>Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Payment of Judgement Debt in favour of Albert Osei</td>
<td>MOF HQTRS</td>
<td>279,413</td>
<td>279,413</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Legal Fees to Messrs Kuenyehia &amp; Nutsukpui in the Arbitration case of Waterville Holdings(BVI)Ltd Vrs. The Attorney-General from July 2016 to November 2016</td>
<td>MOF HQTRS</td>
<td>653,260</td>
<td>-</td>
<td>653,260</td>
</tr>
<tr>
<td>3</td>
<td>Legal Fees to Messrs Dorsey &amp; Whitney LLP in the Arbitration case of Waterville Holdings(BVI)Ltd Vrs. The Attorney-General from May 2016 to November 2016</td>
<td>MOF HQTRS</td>
<td>1,632,808</td>
<td>-</td>
<td>1,632,808</td>
</tr>
<tr>
<td>4</td>
<td>Payment of Judgement Debt in respect of The Republic Vrs. The Commanding Officer, Ghana Air Force, Takoradi Ex-Parte Madam Woode and Another</td>
<td>MOF HQTRS</td>
<td>306,800</td>
<td>-</td>
<td>306,800</td>
</tr>
<tr>
<td>5</td>
<td>Payment of judgement debt in respect of SIMMS Electrical Engineering Ltd &amp; 14 Others Vrs. UCC and Attorney-General</td>
<td>MOF HQTRS</td>
<td>850,000</td>
<td>850,000</td>
<td>-</td>
</tr>
<tr>
<td>6</td>
<td>Part payment made to NDK Financial Services Limited</td>
<td>MOF HQTRS</td>
<td>29,510,855</td>
<td>29,510,855</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>Full and final payment of the ascertained indebtedness to NDK Financial Services Limited</td>
<td>MOF HQTRS</td>
<td>20,000,000</td>
<td>20,000,000</td>
<td>-</td>
</tr>
<tr>
<td>8</td>
<td>Judgement debt in favour of Moses K. Yeboah</td>
<td>MOF HQTRS</td>
<td>157,597</td>
<td>157,597</td>
<td>-</td>
</tr>
<tr>
<td>9</td>
<td>Judgement debt : Asmona Limited vrs. Ministry of Roads and Highways and Attorney-General</td>
<td>MOF HQTRS</td>
<td>2,400,000</td>
<td>2,400,000</td>
<td>-</td>
</tr>
<tr>
<td>10</td>
<td>Payment of judgement debt in favour of Yaw Eliasu &amp; 57 Others</td>
<td>MOF HQTRS</td>
<td>502,026</td>
<td>502,026</td>
<td>-</td>
</tr>
<tr>
<td>11</td>
<td>Unascertained indebtedness to NDK Financial Services Ltd</td>
<td>MOF HQTRS</td>
<td>354,167,593</td>
<td>354,167,593</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>Glasbrown Company Ltd Vrs. The Attorney General, suit No. RPC/460/14</td>
<td>MOF HQTRS</td>
<td>2,424,846</td>
<td>2,424,846</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td><strong>412,885,198</strong></td>
<td><strong>1,287,010</strong></td>
<td><strong>411,598,188</strong></td>
</tr>
</tbody>
</table>

129. It is worth noting that, most of the cost would have been avoided if due diligence had been taken by Public Officials.

130. An instance is the judgement cost of about GH¢400,000,000 to NDK financial services which came as a result of needless and unjustifiable undertaking signed by the Chief Director and the Principal Accountant of the
Ministry of Energy Mr. Alex Aduko and Mr. Aduko Kyeremanteng in 2006/2008 to support Ministry of Energy contract with Ahaman Enterprise.

131. To minimise government expenditure on judgement debts, we recommend that, public officials whose actions or inactions result in the imposition of judgement debts on the State should be surcharged.
132. We also recommended Mr Alex Aduko and Mr. Aduko Kyeremanteng be surcharged with the total judgment cost to NDK financial services.

**Management Response**

Management failed to respond to our observation.

**Non Compliance with the Regulatory Framework**

133. Section 8 (4) (a) of the PFM Act (Act 921) enjoins CAG to compile and manage the accounts prepared in relation to Public Funds. Schedule 1 (a) attached to the Act also mandates CAG to submit among others the following accounts to the Minister and the Auditor-General;
   a) a balance sheet showing the consolidated assets and liabilities of all Public Funds
   b) a consolidated statement of cash flow for all Public Funds and any other entity of central Government showing the revenues, expenditures and financing for the financial year.

134. Contrary to the above enactment, our review of the 2017 Financial Statement revealed that, the accounts fell short of the requirements. Notwithstanding the existing accounting infrastructure that could help to provide a comprehensive reporting of the Public Accounts, we observed that CAGD failed to take advantage of the system to promptly migrate other funds such as DACF, GETFund, etc onto the GIFMIS platform for easy consolidation. We also observed that, the accounts did not disclose whole of Government
assets, liabilities, revenue and expenditure as required under the Public Funds Accounts.

135. To ensure compliance with the law and easy consolidation, we urged CAG to expedite action in migrating the accounts of the other funds onto the GIFMIS platform.

Management Response

136. CAG reiterated that, the Scope of the 2017 Public Accounts is “The Consolidated Fund”. CAG further stated that he took this position taking into consideration the following:

- The ENABLING REGULATIONS supporting the implementation of the Section of the PFM Act 921, is being developed
- The PFM Act 921 provides for the use of the FAR pending the development and approval of the Regulation for the PFM Act 921. It is worth noting that, Section 91 of the FAR requires the CAG to prepare annual accounts on the Consolidated Fund has been compliant.
- As stated in the 2017 report on the CF, a plan has been developed in line with the Regulations which is also being developed. The above factors have been clearly explained and communicated.

Audit Position

137. We reiterated our earlier recommendation for the compliance with Section 81 of the PFM Act (Act 921) which provides the framework for financial reporting effective August 2016. Though Section 103 (4) of Act 921 saved the FAR, it was saved with “necessary modification” and not the FAR in its entirety
Financial Analysis

Total Revenue

138. Government revenue during the 2017 financial year was GHc35,738million, being 17% under-collection of the 2017 projected figure of GHc43,227. The decrease in revenue is mainly due to the poor performance of the Indirect Taxes.

139. Non-Tax Revenue amounted to GHc 4,197million and recorded a decrease of 37%, when compared to the projected GHc 6,670million for year ended. Therefore total revenue on a whole was 18% and did not meet the projected 22% of GDP. Oil Revenue was GHc1,118million, out of which GHc732million was allocated to Annual Budget Funding Amount (ABFA). The amount allocated to ABFA in 2017 represents 99.7% increase over 2016 (GHc390million) as a result of increased production levels and oil prices. Details are shown below:

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Budget Original GH¢’m</th>
<th>Budget % of GDP</th>
<th>2017 Outturn Actual GH¢’m</th>
<th>Variance Amount GH¢’m</th>
<th>Variance %</th>
<th>% of GDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Revenue</td>
<td>35,026</td>
<td>16.9</td>
<td>29,810</td>
<td>(5,216)</td>
<td>15</td>
<td>14.66</td>
</tr>
<tr>
<td>Non Tax Revenue</td>
<td>6,670</td>
<td>3.3</td>
<td>4,197</td>
<td>(2,474)</td>
<td>37</td>
<td>2.06</td>
</tr>
<tr>
<td>Grant</td>
<td>1,532</td>
<td></td>
<td>1,731</td>
<td>199</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>43,227</strong></td>
<td><strong>22.1</strong></td>
<td><strong>35,738</strong></td>
<td><strong>7,470</strong></td>
<td><strong>17</strong></td>
<td><strong>18</strong></td>
</tr>
<tr>
<td>Oil Revenue (ABFA)</td>
<td></td>
<td></td>
<td>732</td>
<td></td>
<td></td>
<td>0.36</td>
</tr>
</tbody>
</table>

*Source: MoF & CAG 2017 Financial Statement*
Expenditure

140. The Statement of Financial Performance for the year recorded GHc50,252 million as total Actual Expenditure, representing 78.4% outturn of the budgeted estimated expenditure of GHc64,117 million. This can partly be attributed to the Release budget (Appropriation Utilised) of GHc 54,324 million due to the low performance of revenue. Notwithstanding this position, Compensation for Employee was 7.53% over its estimated GHc16,653 million due to trainee allowances and ESB for Article 71 Office Holders. Some extracts of the expenditure figures are shown below:

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
<th>% of GDP</th>
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<td>Appropriation GH¢’m</td>
<td>Released GH¢’m</td>
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<td>6.8</td>
<td>13,342</td>
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<td>Total Expenditure</td>
<td>64,117</td>
<td>54,324</td>
<td>28.6</td>
<td>50,252</td>
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Source: MoF and CAG 2017 Financial Statement
## Follow-ups: Status of Previous Audit Findings

### Table 17

<table>
<thead>
<tr>
<th>Paragraph(2016 Audit Report)</th>
<th>Observation</th>
<th>Recommendation</th>
<th>Action Taken by CAGD</th>
<th>Current Situation</th>
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<tr>
<td>34-40</td>
<td>Ineffective management of DANIDA private sector loan</td>
<td>DMD and PDI should strengthen their collaboration to ensure full recovery of all outstanding debts due GoG. We also urged CAG to restate the loan balance to reflect the accrued interest and ensure that all monies deposited into EOCO accounts are reconciled and transferred into the Consolidated Fund.</td>
<td>DANIDA Private Sector Loans amount of GHS 1,168,998.37 has been collected and lodged into MoF- Denmark account at BoG. Based on reconciliation with EOCO all loan balances have been restated.</td>
<td>Our review shows that apart from 3 recoveries totaling in 2015/1570,900 there has not been any other recoveries of outstanding debt MOF has not.</td>
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<td>41-49</td>
<td>Discrepancies in reporting GoG investment portfolio</td>
<td>Comprehensive review should be carried out periodically to enable accurate reporting of investments at year end. Also Public Investment Division (PID) of MoF should expedite action on the proposed Public Investment Management (PIM) software to minimize the manual processing and capturing of details into the investment register.</td>
<td>MoF has initiated a process of engaging a Consultant to undertake an equity study to ascertain all Government equity holdings in State Owned Enterprises (SOEs) and Joint Venture companies (JVCs). This study is expected to address the issues of discrepancies in reporting GoG Investment portfolio for accurate reporting of investment at year end.</td>
<td>Not implemented during the year</td>
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<td>50-54</td>
<td>Payments outside GIFMIS (GHC56,367,807.89)</td>
<td>We reiterated our previous recommendation that MoF should desist from the practice and ensure that all transactions relating to the GIFMIS include; Setting up all GoG bank accounts on GIFMIS as part of the system still persist.</td>
<td>Measures being implemented to prevent payments outside the GIFMIS include; Setting up all GoG bank accounts on GIFMIS as part of the system still persist.</td>
<td>The process of paying transaction out of the system still persist.</td>
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<td>Description</td>
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<tr>
<td>43-46</td>
<td>Report of the Auditor-General on the Public Accounts of Ghana (Consolidated Fund) for the financial year ended 31 December 2017</td>
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<td>55-59</td>
<td>Non transfer of funds to mandated schemes (GHC819,880,284)</td>
<td>MoF should ensure that the outstanding balances are transferred to the schemes immediately to avoid payment of penalties by Government and also ensure strict adherence to section 3 of the NPA Act, 2008.</td>
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<td>60-65</td>
<td>Discrepancies in GoG indebtedness to statutory institutions (GHC1,306,592,288)</td>
<td>CAGD should liaise with the institutions to reconcile the liabilities to ensure that accurate figures are restated in the financial statements to reflect the true liability position of the Government to the institutions.</td>
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<td>66-72</td>
<td>Absence of essential documents on collateral securities.</td>
<td>We urge CAG and MoF to provide the necessary underlying documents and confirmation listing.</td>
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Consolidated Fund are processed through GIFMIS.

TSA and deployment of VPN which is an alternative network solution to complement that of NITA to ensure continuous system availability for payment.

The Ministry of Finance has commenced the process of paying the outstanding amounts owed NPRA and SSNIT:

**NPRA**-MoF has converted amount owed to NPRA together with the balance in the Temporary Pension Fund Account (TPFA) into a 7-Year Marketable Government of Ghana Bonds for 2016. All amounts due for 2017 have been paid.

**SSNIT**- MoF is in discussions with SSNIT on securitization of outstanding amount.

The situation still persists, although some of the indebtedness has been securitized.

CAGD should liaise with the institutions to reconcile the liabilities to ensure that accurate figures are restated in the financial statements to reflect the true liability position of the Government to the institutions.

CAGD has since completed reconciliation with the relevant statutory institutions to establish the right balances which have been captured in the Public Accounts.

The situation still persists, although reconciliation has begun.

Appropriate ledgers are in place and bank statements are obtained on regular basis. The Document on collateral securities has been provided.
of these securities. We further urged CAG to elaborate its accounting procedures and policies to capture and disclose accurately, all future transactions on assets pledged as securities.

<table>
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<th>73-79</th>
<th>Weaknesses in GoG budgetary Management and budget overruns</th>
<th>I therefore recommended that the Budget Division of MoF should strengthen its monitoring functions to ensure that all MDA’s operate within their approved budget.</th>
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<td>CAGD is developing relevant accounting procedures and policies to address the issue.</td>
<td>Situation have improved</td>
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### Appendix A

#### THIRD PARTY PAYMENTS TO HEAD OF DEPARTMENT

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Appendix B 1.1

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Report of the Auditor-General on the Public Accounts of Ghana (Consolidated Fund) for the financial year ended 31 December 2017
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Opinion of the Auditor-General

Opinion of the Auditor-General on the 2017 Consolidated Financial Statements

141. I have audited the Statement of Financial Assets and Liabilities of the Consolidated Financial Statements as at 31 December 2017 and the Summary Statement of receipts into and payments from the Consolidated Fund, Statement of Revenue and Expenditure and Cash flow Statement for the year then ended shown on pages from 18 to 22 of the financial statements of the Public Accounts.

142. These statements have been prepared under the historical cost convention on the basis of the accounting policies set out on pages 3 to 10 of the financial statements of the Public Accounts.

Responsibility of the Controller and Accountant-General

143. Section 81 (1) of the PFM Act, Act 921 requires the CAG to draw up and sign the consolidated financial statements on the public accounts in accordance with International Public Sector Accounting Standards (IPSAS) and lay such statements, together with his annual report on the public accounts, before Parliament.

Responsibility of the Auditor-General

144. Article 187 (2) of the 1992 Constitution, Section 80(4) of PFM Act and Section 11 of the Audit Service Act 2000, (Act 584) require the Auditor-General to audit and report on the public accounts of Ghana. It is therefore my responsibility as the Auditor-General to express an independent opinion on the financial statements of the public accounts of Ghana. I carried out my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs), which require that I comply with ethical requirements and plan and
perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. My audit procedures include examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements and the evaluation of the accounting policies.

145. These procedures have been undertaken to express an opinion as to whether, in all material respect, the financial statements have been fairly stated in accordance with the stated accounting policies in Note 1 and the PFM Act of 2016, Act 921 so as to present a view consistent with my understanding of financial performance of the Government of Ghana for the year ended 31 December, 2017.

146. I also report whether in all material respects the income and expenditure have been applied for the purposes intended by Parliament and whether the financial transactions conform to the authorities, which govern them. Additionally, I report if the CAG has not maintained proper accounting records or if I have not received all the information and explanations I require for the audit.

**Basis for ‘except for’ opinion:**

147. I took into consideration the underlisted anomalies among others found during my review of the Public Accounts in arriving at my audit opinion.

   a) Discrepancies between Public Accounts and MDAs cash balances
   b) Disputed ECGD loan receivables
   c) Inconsistencies in the recognition of GoG Investments
   d) Discrepancies in loan disbursement reported by MoF and CAGD
   e) Noncompliance with the Regulatory Framework

**Opinion**

148. In my opinion, except for the above reservations, the accounts present fairly, in all material respects, the financial position of Government of Ghana as
at 31 December 2017; and the results of its operations for the year then ended
were in accordance with the stated accounting policies.

Acknowledgement
149. I acknowledge the cooperation and assistance provided to the Audit
Service by MoFEP, CAG and Heads of MDAs during the audit. I also
acknowledge the efforts and commitment of my staff in conducting the audit
and reporting before the constitutional deadline.

DANIEL YAW DOMELEVO
AUDITOR-GENERAL
ANNUAL REPORT
AND FINANCIAL STATEMENTS
OF THE PUBLIC ACCOUNTS ON THE
CONSOLIDATED FUND OF THE
REPUBLIC OF GHANA FOR THE YEAR
ENDED, 31ST DEC. 2017
# TABLE OF CONTENTS

**ACRONYMS**

<table>
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<tr>
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</tr>
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**CAG'S REPORT ON THE FINANCIAL STATEMENTS**

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**FINANCIAL STATEMENTS**

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**ADDITIONAL STATEMENTS (INDEX)**

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**ADDITIONAL INFORMATION (INDEX)**

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REPORT OF THE CONTROLLER AND ACCOUNTANT-GENERAL (CAG) ON THE PUBLIC ACCOUNTS OF THE CONSOLIDATED FUND FOR THE YEAR ENDED 31ST DECEMBER 2017

1 INTRODUCTION

1.1 Mandate

Pursuant to Section 81 (1) of the Public Financial Management Act, 2016 (Act 921) the Controller and Accountant General is required to prepare and submit, within three months after the end of each financial year, to the Minister of Finance and the Auditor-General, the Annual Accounts of Government covering all public Funds namely:

i. Consolidated Fund,
ii. Contingency Fund,
iii. Internally Generated Funds,
iv. Statutory Funds,
v. Donor Funds, and
vi. any other funds as may be established by an Act of Parliament.

1.2 Scope of the financial statements

The 2017 financial statements cover only the Consolidated Fund in line with Regulation 191 of the Financial Administration Regulations 2004 (L.I.1802).

To produce Consolidated Annual Accounts covering all Public Funds, as required under Section 81 (1) of the PFM Act 2016 (Act 921), the following steps are required:

i. Development of Regulations for the implementation of the PFM Act.
ii. Rollout of GIFMIS to all Covered Entities to incorporate all Public Funds (Consolidated Fund, IGF, Statutory Funds, Donor Funds, etc.).
iii. All Covered Entities must prepare and submit their respective financial statements, covering all public funds under their remit, to the CAGD based on a standard format provided, and within the timeline prescribed by the CAG.
All the above are expected to be completed by the end of 2019 to enable CAGD produce the Consolidated Annual Public Accounts on all public funds, effective 2020.

1.3 Components of the Financial Statements

The Financial Statements are prepared on Government business based on the Approved Budgetary Estimates for each financial year as required by Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana.

The financial statements of the Consolidated Fund comprise:

- Statement of Receipts and Payments (with budget summary comparatives)
- Statement of Revenue and Expenditure (with budget summary comparatives)
- Balance Sheet
- Cash Flow Statement
- Notes to the Accounts

1.4 Additional Statements

In line with Regulation 191 (d) of the FAR, a statement of transactions during the year and analysis of the financial position at the end of the year for the following accounts are included in the financial statements;

- Public Debts
- Deposits and Other Trust Monies
- Securities of Government
- Advances
- Public Loans (Receivables)
- Equity Investments of the Consolidated Fund

Additional information comprising Summary Expenditure of MDAs by items and sectors are included in the financial statements.
1.5 **Basis of Accounting**

The 2017 Financial Statements were prepared on a Modified Accruals Basis of accounting where income is recognised on cash basis and expenditure is accrued for.

**2.0 PUBLIC FINANCIAL MANAGEMENT REFORMS AND SYSTEM IMPROVEMENT**

**2.1 Payroll Management**

The CAGD supports the Public Financial Management Reforms (PFMR) initiative through prudent policies on the GoG payroll as follows:

**2.1.1 Payroll Quality Assurance**

CAGD enforced compliance with the Electronic Salary Payment Voucher (ESPV) validation during the year. This has enhanced commitment of the heads of MDAs to validate the payroll before salaries are paid.

CAGD also introduced a monthly internal review process to ensure sustainable credibility of the payroll. These initiatives led to the detection of employees with irregular salary details, some of which were regularized whilst others were deleted.

**2.2 CASH MANAGEMENT**

**2.2.1 Treasury Single Account (TSA)**

As part of Government’s cash management reforms initiative, the Controller and Accountant-General’s Department is implementing the TSA as stipulated in section 46 of the Public Financial Management Act, 2016 (Act 921). The key achievements during the year under review include:

- Official launch of the TSA policy by Government
- Movement of 238 MDAs’ bank accounts with commercial banks to Bank of Ghana.
- Closure of all dormant bank accounts
2.3 Deployment of GIFMIS Financials

The Ghana Integrated Financial Management Information System (GIFMIS) was adopted by government as the core electronic platform for public financial management across all Covered Entities. As part of measures to bring all Covered Entities on board the GIFMIS, the following were accomplished during the year under the GIFMIS deployment:

- Three (3) Statutory Funds (Energy Fund, Road Fund and GETFund) were connected to the GIFMIS as at December 2017
- Additional 45 MMDAs were connected bringing the total to 106.
- All the four (4) Government Teaching Hospitals (Korle-Bu, Komfo Anokye, Cape Coast and Tamale Teaching Hospitals) were connected.
- An alternative network connectivity solution, Virtual Private Network (VPN), was deployed to complement the connectivity being provided by NITA. This is to ensure continuous availability of network connectivity for the system.

2.4 Chart of Accounts (CoA)

GoG Chart of Accounts (CoA) was restructured and the GIFMIS reconfigured to make it possible for all Covered Entities to generate their respective general purpose financial statements from the system which was hitherto not possible under the original system setup. The CoA was also updated to i) meet GFS 2014 requirements, ii) support the preparation of IPSAS compliant accounts iii) include new operational policies and programmes and iv) rationalize the natural accounts codes.

2.5 Public Financial Management Regulations

In August 2016, the Public Financial Management Act, 2016 (Act 921) was promulgated as the overarching law governing public financial management.

Drafting of the Regulations to support the implementation of the PFM Act is in progress. Meanwhile, Financial Administration Regulations 2004 (L.I. 1802) is still in force until the PFM regulations are passed.
2.6 International Public Sector Accounting Standards (IPSAS)

Following the adoption of International Public Sector Accounting Standards (IPSAS) in Ghana on 27th October 2014 to improve fiscal transparency and accountability in the public accounts of Ghana, the under listed progress have been made:

- Engagement of consultants to support the IPSAS Implementation Committee (IPIC) in the areas of capacity building, policy formulation, implementation roadmap, right sequencing of activities, and general implementation guidance.
- Development of fixed assets policy and guidelines

The Committee is developing a detailed implementation plan for the complete IPSAS rollout by 2022.

3.0 HIGHLIGHTS OF 2017 FINANCIAL PERFORMANCE

3.1 2017 Appropriation

The Appropriation Act 2017 (Act 951), passed by Parliament, authorized the Government to spend a total amount of GHC64,117 million to execute government programmes and policies for 2017 fiscal year. Expenditures made were based on ceilings and warrants issued by the Minister in line with Section 25 of the PFM Act, 2016. A summary report of the appropriation for the 2017 financial year is as below:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>2017 (GHC)</th>
<th>2016 (GHC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Appropriation</td>
<td>64,117</td>
<td>50,110</td>
</tr>
<tr>
<td>Appropriation Utilised</td>
<td>54,324</td>
<td>51,292</td>
</tr>
<tr>
<td>Balance on Appropriation</td>
<td>9,793</td>
<td>-1,182</td>
</tr>
</tbody>
</table>

3.2 Revenue

Total revenue and grants for the year 2017 was GHC 35,738 million against a budget of GHC 43,227 million resulting in a shortfall of GHC 7,490 million representing 21 percent. Revenue performance in 2017 was however an improvement of 32.7 percent over 2016.
Table 2: Summary of Revenues - 2017

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>BUDGET 2017 GH¢ (Millions)</th>
<th>ACTUAL 2017 GH¢ (Millions)</th>
<th>VARIANCE GH¢ (Millions)</th>
<th>% Var E (D/C)</th>
<th>ACTUAL 2016 GH¢ (Millions)</th>
<th>DIFF GH¢ (Millions)</th>
<th>% Diff II (G/F)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Tax</td>
<td>13,447</td>
<td>14,059</td>
<td>612</td>
<td>4.4%</td>
<td>9,651</td>
<td>4,408</td>
<td>45.7%</td>
</tr>
<tr>
<td>Indirect Tax</td>
<td>21,579</td>
<td>15,751</td>
<td>-5,828</td>
<td>-37.0%</td>
<td>12,831</td>
<td>2,920</td>
<td>22.8%</td>
</tr>
<tr>
<td>Grant</td>
<td>1,532</td>
<td>1,731</td>
<td>199</td>
<td>11.5%</td>
<td>1,656</td>
<td>75</td>
<td>4.5%</td>
</tr>
<tr>
<td>Non Tax</td>
<td>6,670</td>
<td>4,196</td>
<td>-2,474</td>
<td>-59.0%</td>
<td>2,802</td>
<td>1,394</td>
<td>49.8%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>43,228</td>
<td>35,738</td>
<td>-7,490</td>
<td>-21%</td>
<td>26,940</td>
<td>8,798</td>
<td>32.7%</td>
</tr>
</tbody>
</table>

3.3 Oil Revenue

Total Oil revenue for the year 2017 was GH¢1,118 million out of which a total amount of GH¢732 million was for the Annual Budget Funding Amount (ABFA).

Table 3: Summary of Oil Revenue Distribution

<table>
<thead>
<tr>
<th></th>
<th>2017 GH¢ (MILLIONS)</th>
<th>2016 GH¢ (MILLIONS)</th>
<th>Diff GH¢ (MILLIONS)</th>
<th>% Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABFA</td>
<td>732</td>
<td>390</td>
<td>343</td>
<td>88</td>
</tr>
<tr>
<td>Stabilisation</td>
<td>143</td>
<td>117</td>
<td>26</td>
<td>22</td>
</tr>
<tr>
<td>Heritage</td>
<td>61</td>
<td>50</td>
<td>11</td>
<td>22</td>
</tr>
<tr>
<td>GNPC</td>
<td>182</td>
<td>351</td>
<td>-169</td>
<td>(48)</td>
</tr>
<tr>
<td>Total</td>
<td>1,118</td>
<td>908</td>
<td>210</td>
<td>84</td>
</tr>
</tbody>
</table>

3.4 Grants

Grant disbursement from development partners for the year 2017 was GH¢1,731 million, 13 percent higher than the budget target of GH¢1,531 million.
Table 4: Summary of Grants - 2017

<table>
<thead>
<tr>
<th>GRANTS SCHEDULE</th>
<th>2017 GH¢ (THOUSANDS)</th>
<th>2016 GH¢ (THOUSANDS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROJECT GRANTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFRICAN DEVELOPMENT BANK</td>
<td>168,542</td>
<td>97,073</td>
</tr>
<tr>
<td>CANADA</td>
<td>60,973</td>
<td>11,609</td>
</tr>
<tr>
<td>DENMARK</td>
<td>4,393</td>
<td>0</td>
</tr>
<tr>
<td>FRANCE</td>
<td>1,586</td>
<td>2,461</td>
</tr>
<tr>
<td>GERMANY</td>
<td>119,208</td>
<td>2,859</td>
</tr>
<tr>
<td>JAPAN</td>
<td>8,431</td>
<td>6,760</td>
</tr>
<tr>
<td>NETHERLANDS</td>
<td>2,849</td>
<td>30,490</td>
</tr>
<tr>
<td>SPAIN</td>
<td>258,338</td>
<td>1,056</td>
</tr>
<tr>
<td>SWISS GOV'T</td>
<td>6,210</td>
<td>1,907</td>
</tr>
<tr>
<td>EUROPEANS UNION</td>
<td>106,830</td>
<td>147,536</td>
</tr>
<tr>
<td>UNITED KINGDOM</td>
<td>97,543</td>
<td>57,619</td>
</tr>
<tr>
<td>UNITED NATIONS DEVELOPMENT PROGRAMME</td>
<td>753</td>
<td>15,079</td>
</tr>
<tr>
<td>UNITED NATIONS POPULATION FUND (UNFPA)</td>
<td>116,728</td>
<td>13,345</td>
</tr>
<tr>
<td>UNICEF</td>
<td>3,238</td>
<td>148,728</td>
</tr>
<tr>
<td>INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)</td>
<td>7,765</td>
<td>2,164</td>
</tr>
<tr>
<td>CLIMATE INVESTMENT FUND</td>
<td>1,000</td>
<td>7,564</td>
</tr>
<tr>
<td>WORLD BANK</td>
<td>284,893</td>
<td>289,540</td>
</tr>
<tr>
<td>WFP</td>
<td>0</td>
<td>34,470</td>
</tr>
<tr>
<td>USA</td>
<td>439,663</td>
<td>654,068</td>
</tr>
<tr>
<td>EUROPEAN COMMISSION-SBS</td>
<td>0</td>
<td>555</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1,688,942</td>
<td>1,524,883</td>
</tr>
<tr>
<td>PROGRAM GRANT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EUROPEAN COMMISSION</td>
<td>0</td>
<td>74,044</td>
</tr>
<tr>
<td>SWISS GOVT</td>
<td>0</td>
<td>19,883</td>
</tr>
<tr>
<td>TOTAL PROGRAM</td>
<td>0</td>
<td>93,927</td>
</tr>
<tr>
<td>DDF GRANTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CANADA</td>
<td>0</td>
<td>37,476</td>
</tr>
<tr>
<td>GERMANY</td>
<td>41,864</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL DDF</td>
<td>41,864</td>
<td>37,476</td>
</tr>
<tr>
<td>TOTAL GRANTS</td>
<td>1,730,806</td>
<td>1,656,286</td>
</tr>
</tbody>
</table>
3.5 EXPENDITURE

Total expenditure for the year 2017 was GH₵50,252 million as against a budget of GH₵50,363 representing 99.78 percent of the budgeted figure. This was 12.19 percent higher than the expenditure for 2016.

3.5.1 Compensation of Employees

Expenditure on Wages, Salaries and Allowances for 2017 amounted to GH₵17,907 million, resulting in an increase of 7.53 percent against a budget figure of GH₵16,653 million and 18.49 percent higher than the actual amount for 2016. The reasons for the over expenditure include:

- Payment of arrears to article 71 office holders
- Recruitment of teachers and nurses
- Restoration of trainees allowance to teachers and nurses

3.5.2 Goods and Services

Expenditure on Goods and Services including Government subsidies, social benefits and other expenditure for the year 2017 amounted to GH₵4,679 million. This represents 40.30 percent of the budgeted figure of GH₵11,611 million and 54.09 percent higher than the actual expenditure for the year 2016.

Included in the goods and services expenditure are amounts of GH₵280 million and GH₵98.6 million in respect of the implementation of the Free Senior High School and planting for food jobs programs.

3.5.3 Interest

Interest payment for the year amounted to GH₵13,432 million (comprising GH₵10,723 for domestic borrowing and GH₵2,709 for external borrowing). This represents 3.65 percent lower than the budgeted figure of GH₵13,941 million and 53.76 percent higher than the actual interest expense for the 2016 financial year.
### Table 5: Summary of Central Government Expenditures for 2017

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>BUDGET 2017 GH¢ (MILLIONS)</th>
<th>ACTUAL 2017 GH¢ (MILLIONS)</th>
<th>VARIANCE (E) (GH¢ (MILLIONS))</th>
<th>% VAR</th>
<th>ACTUAL 2016 GH¢ (MILLIONS)</th>
<th>DIFFERENCE GH¢ (MILLIONS)</th>
<th>% DIFF</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMPENSATION OF EMPLOYEES</td>
<td>16,653</td>
<td>17,907</td>
<td>-1,254</td>
<td>-7.53</td>
<td>15,113</td>
<td>2,794</td>
<td>18.49</td>
</tr>
<tr>
<td>GOODS AND SERVICES</td>
<td>11,611</td>
<td>4,679</td>
<td>6,932</td>
<td>59.70</td>
<td>3,043</td>
<td>1,636</td>
<td>53.76</td>
</tr>
<tr>
<td>INTEREST</td>
<td>13,941</td>
<td>13,432</td>
<td>509</td>
<td>3.65</td>
<td>12,960</td>
<td>472</td>
<td>3.64</td>
</tr>
<tr>
<td>GOVERNMENT SUBSIDIES</td>
<td>691</td>
<td>538</td>
<td>153</td>
<td>22.14</td>
<td>97</td>
<td>441</td>
<td>454.64</td>
</tr>
<tr>
<td>EXCHANGE DIFFERENCE</td>
<td>0</td>
<td>6,239</td>
<td>-6,239</td>
<td>0.00</td>
<td>5,594</td>
<td>645</td>
<td>11.53</td>
</tr>
<tr>
<td>SOCIAL BENEFIT</td>
<td>44</td>
<td>7</td>
<td>37</td>
<td>84.09</td>
<td>5</td>
<td>2</td>
<td>4.00</td>
</tr>
<tr>
<td>OTHER EXPENSES</td>
<td>4,062</td>
<td>1,965</td>
<td>2,097</td>
<td>51.62</td>
<td>1,431</td>
<td>534</td>
<td>37.32</td>
</tr>
<tr>
<td>FOREIGN FINANCED INVESTMENT</td>
<td>3,362</td>
<td>4,489</td>
<td>-1,127</td>
<td>-33.52</td>
<td>6,083</td>
<td>-1,594</td>
<td>-26.20</td>
</tr>
<tr>
<td>CONSUMPTION OF FIXED ASSETS</td>
<td>0</td>
<td>607</td>
<td>-607</td>
<td>0.00</td>
<td>466</td>
<td>141</td>
<td>30.26</td>
</tr>
<tr>
<td>PROVISION FOR BAD DEBTS</td>
<td>0</td>
<td>389</td>
<td>-389</td>
<td>0.00</td>
<td>0</td>
<td>389.49</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>50,363</td>
<td>50,252</td>
<td>111</td>
<td>0.22</td>
<td>44,791</td>
<td>5,461</td>
<td>12.19</td>
</tr>
</tbody>
</table>

### 4.0 BORROWINGS

Total loans receipts including Net Treasury Operations amounted to GH¢ 18,318 million against a budget of GH¢ 21,415 million for the year 2017. Out of this was an amount of GH¢3,852 million from external sources and GH¢14,465 million from domestic standard loan. Inflow from Treasury Operations was GH¢72,299 million as against a redemption of GH¢57,834 million resulting in the Net Treasury operations of GH¢14,465 million.

Loan receipts for the year 2017 are summarized in Table 6 below.
Table 6: Summary of Central Government Financing - 2017

<table>
<thead>
<tr>
<th>LOANS</th>
<th>INFLOWS 2017 (THOUSANDS)</th>
<th>REPAYMENTS 2017 (THOUSANDS)</th>
<th>INFLOWS 2016 (THOUSANDS)</th>
<th>REPAYMENTS 2016 (THOUSANDS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXTERNAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bilateral Loans</td>
<td>1,082</td>
<td>2,104</td>
<td>2,613</td>
<td>1,955</td>
</tr>
<tr>
<td>Multilateral Loans</td>
<td>1,860</td>
<td>233</td>
<td>1,255</td>
<td>176</td>
</tr>
<tr>
<td>External Commercial Institution</td>
<td>827</td>
<td>2,550</td>
<td>3,759</td>
<td>2,973</td>
</tr>
<tr>
<td>TOTAL</td>
<td>3,769</td>
<td>4,887</td>
<td>7,627</td>
<td>5,104</td>
</tr>
<tr>
<td>DOMESTIC</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issues</td>
<td>72,299</td>
<td>0</td>
<td>68,346</td>
<td>0</td>
</tr>
<tr>
<td>Redemption</td>
<td>57,834</td>
<td>0</td>
<td>53,953</td>
<td>0</td>
</tr>
<tr>
<td>Net Treasury Operations</td>
<td>14,465</td>
<td>0</td>
<td>14,393</td>
<td>0</td>
</tr>
<tr>
<td>Domestic Commercial Institution</td>
<td>83</td>
<td>395</td>
<td>5</td>
<td>204</td>
</tr>
<tr>
<td>GRAND TOTAL</td>
<td>18,317</td>
<td>5,282</td>
<td>22,025</td>
<td>5,308</td>
</tr>
</tbody>
</table>

5.0 IMPLEMENTATION STATUS OF THE AUDITOR-GENERAL’S RECOMMENDATIONS ON THE 2016 PUBLIC ACCOUNTS

Below is the status of the implementation of the Auditor-General’s recommendations on the 2016 Public Accounts on the Consolidated Fund.

5.1 Issue

Ineffective management of DANIDA private sector loan:

The Auditors recommended that DMD and PDI should strengthen their collaboration to ensure full recovery of all outstanding debts due GoG. They also urged CAG to restate the loan balance to reflect the accrued interest and ensure that all monies deposited into EOCO accounts are reconciled and transferred into the Consolidated Fund.
Action Taken
DANIDA Private Sector Loans amount of GHS 1,168,998.37 has been collected and lodged into MOF-Denmark account at BoG. Based on reconciliation with EOCO all loan balances have been restated.

5.2 Issue
Discrepancies in reporting GoG investment portfolio:
The Auditors recommended that a comprehensive review should be carried out periodically to enable accurate reporting of investments at year end. The Auditors also recommended that Public Investment Division (PID) of MoF should expedite action on the proposed Public Investment Management (PIM) software to minimize the manual processing and capturing of details into the investment register.

Action Taken
Ministry of Finance (MoF) has initiated a process of engaging a Consultant to undertake an equity Study to ascertain all Government equity holdings in State Owned Enterprises (SOEs) and Joint Venture companies (JVCs). This study is expected to address the issues of discrepancies in reporting GoG Investment portfolio for accurate reporting of the investment at year end.

Meanwhile, CAG has written to the Minister of Finance seeking approval to write-off the investment value reported in the 2016 Public Accounts for the 27 erstwhile State Own Corporations and Joint Venture companies which were divested or officially liquidated.

There is also an improved collaboration and quarterly meeting with PDI, NTR and PID to maintain, monitor and update Government Investment portfolio

Finally, the Public Investment Management (PIM) module of the Hyperion is being developed. This will minimize the manual processing and capturing of details into the investment register.
5.3 Issue

Payments outside GIFMIS (GHS56,367,807.89):

To ensure uniformity in Public Financial Management and avoid budget overruns in the future, the Auditor-General reiterated his previous recommendation that, MoF should desist from the practice and ensure that all transactions relating to the Consolidated Fund are processed through GIFMIS.

Action Taken

Measures being implemented to prevent payments outside the GIFMIS include;

Setting up of all GoG bank accounts on GIFMIS as part of TSA; and deployment of VPN which is an alternative network solution to complement that of NITA to ensure continuous system availability for payment.

5.4 Issue

Non transfer of funds to mandatory schemes (GHS819,880,284):

The Auditor-General recommended that, the Ministry should ensure that the outstanding balances are transferred to the schemes immediately to avoid payment of penalties by Government and also ensure strict adherence to Section 3 of the National Pensions Act, 2008.

Action taken

The Ministry of Finance has commenced the process of paying the outstanding amounts owed NPRA and SSNIT.

NPRA- MOF has converted amount owed to NPRA together with the balances in the (Temporary Pension Fund Account (TPFA) into a 7-Year and 5-Year Marketable Government of Ghana Bonds for 2016. All amounts due for 2017 have been paid.

SSNIT- MOF is in discussions with SSNIT on securitization of the outstanding amount.
5.5 Issue

**Discrepancies in GoG indebtedness to statutory institutions (GHS1,306,592,288):**

The Auditor-General recommended that CAGD should liaise with the institutions to reconcile the liabilities to ensure that accurate figures are restated in the financial statements to reflect the true liability position of the Government to the Institutions.

**Action Taken**

CAGD has since completed reconciliation with the relevant statutory institutions to establish the right balances which have been captured in the Public Accounts.

5.6 Issue

**Absence of essential documents on collateral securities:**

The Auditor-General urged CAG and MoF to provide him with the necessary underlying documents and confirmation listing of these Securities. He further urged CAG to elaborate its accounting procedures and policies to capture and disclose accurately, all future transactions on assets pledged as securities.

**Action Taken**

Appropriate ledgers are in place and bank statements are obtained on regular basis. The CAGD is developing relevant accounting procedures and policies to address the issue.

6.0 CONCLUSION

I wish to take this opportunity to thank the Hon. Minister, Hon. Deputy Ministers and staff of MoF and CAGD and other public officers for the immense contributions made towards the preparation of the Report and the Public Accounts on the Consolidated Fund for the year ended 31st December 2017.

I also sincerely commend all Deputy Controller and Accountant- Generals and staff of the Department who have worked tirelessly to ensure that we put various systems in place for improved service delivery to our clients.

EUGENE A. OFOSUHENE
CONTROLLER AND ACCOUNTANT-GENERAL
DATE: 29th March 2018
# STATEMENT OF RECEIPTS AND PAYMENTS
## FOR THE YEAR ENDED DECEMBER 31, 2017

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>ANNUAL BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NOTES</td>
<td>GH¢</td>
<td>GH¢</td>
</tr>
<tr>
<td>DIRECT TAX</td>
<td>2</td>
<td>13,446,577,025</td>
<td>14,276,819,603</td>
</tr>
<tr>
<td>INDIRECT TAX</td>
<td>3</td>
<td>21,579,049,631</td>
<td>18,973,516,635</td>
</tr>
<tr>
<td>GRANTS</td>
<td>5</td>
<td>1,531,519,476</td>
<td>1,730,806,378</td>
</tr>
<tr>
<td>NON-TAX REVENUE</td>
<td>6</td>
<td>6,670,036,180</td>
<td>3,261,282,673</td>
</tr>
<tr>
<td>NHIL</td>
<td>7</td>
<td>1,734,453,342</td>
<td>1,507,253,020</td>
</tr>
<tr>
<td>LOANS RECEIVED</td>
<td>8</td>
<td>9,324,059,554</td>
<td>3,852,349,649</td>
</tr>
<tr>
<td>NET TREASURY OPERATIONS</td>
<td>9</td>
<td>12,090,605,564</td>
<td>14,465,405,190</td>
</tr>
<tr>
<td>RECOVERIES</td>
<td>25</td>
<td>0</td>
<td>30,540,962</td>
</tr>
<tr>
<td>TRUST MONIES</td>
<td>23</td>
<td>0</td>
<td>1,318,234</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td></td>
<td>66,376,300,772</td>
<td>58,099,292,343</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PAYMENTS</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COMPENSATION OF EMPLOYEES</td>
<td>10</td>
<td>16,652,512,581</td>
<td>14,689,995,379</td>
<td>1,962,517,202</td>
</tr>
<tr>
<td>GOODS AND SERVICES</td>
<td>11</td>
<td>11,611,122,101</td>
<td>4,597,588,147</td>
<td>7,013,533,954</td>
</tr>
<tr>
<td>NON-FINANCIAL ASSETS</td>
<td>12</td>
<td>2,779,694,661</td>
<td>1,026,418,494</td>
<td>1,753,276,167</td>
</tr>
<tr>
<td>INTEREST</td>
<td>13</td>
<td>13,940,521,981</td>
<td>13,431,655,806</td>
<td>508,866,175</td>
</tr>
<tr>
<td>GOVERNMENT SUBSIDIES</td>
<td>14</td>
<td>690,748,542</td>
<td>528,239,689</td>
<td>162,508,854</td>
</tr>
<tr>
<td>SOCIAL BENEFITS</td>
<td>16</td>
<td>44,392,632</td>
<td>7,372,817</td>
<td>37,019,814</td>
</tr>
<tr>
<td>OTHER EXPENSES</td>
<td>17</td>
<td>4,062,211,785</td>
<td>1,953,051,469</td>
<td>2,109,160,316</td>
</tr>
<tr>
<td>LOAN REPAYMENTS</td>
<td>20</td>
<td>5,979,440,714</td>
<td>5,282,640,679</td>
<td>696,800,035</td>
</tr>
<tr>
<td>STATUTORY PAYMENT</td>
<td>21</td>
<td>4,994,459,897</td>
<td>4,978,999,679</td>
<td>15,460,218</td>
</tr>
<tr>
<td>OTHER PAYMENTS</td>
<td>22</td>
<td>0</td>
<td>1,880,086,785</td>
<td>(1,880,086,785)</td>
</tr>
<tr>
<td>FINANCIAL ASSETS</td>
<td>24</td>
<td>0</td>
<td>245,808,135</td>
<td>(245,808,135)</td>
</tr>
<tr>
<td>FOREIGN FINANCED INVESTMENT</td>
<td>18</td>
<td>3,361,688,137</td>
<td>4,488,658,720</td>
<td>(1,126,970,583)</td>
</tr>
<tr>
<td>TOTAL PAYMENTS</td>
<td></td>
<td>64,116,793,031</td>
<td>53,110,515,799</td>
<td>11,006,277,232</td>
</tr>
</tbody>
</table>

| NET CHANGE IN STOCK OF CASH       |         | 4,988,776,544  |
| CASH/BANK BALANCE AS AT BEGINNING |         | 1,501,859,088 |
| CASH/BANK BALANCE AS AT END       |         | 6,490,635,632 |
**STATEMENT OF REVENUE AND EXPENDITURE**  
FOR THE YEAR ENDED DECEMBER 31, 2017

<table>
<thead>
<tr>
<th></th>
<th>ANNUAL BUDGET</th>
<th>ACTUAL 2017</th>
<th>ACTUAL 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NOTES</td>
<td>GHS</td>
<td>GHS</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DIRECT TAX</td>
<td>2</td>
<td>13,446,577,025</td>
<td>14,059,148,335</td>
</tr>
<tr>
<td>INDIRECT TAX</td>
<td>3</td>
<td>21,579,049,631</td>
<td>15,750,788,958</td>
</tr>
<tr>
<td>GRANTS</td>
<td>5</td>
<td>1,531,519,476</td>
<td>1,730,806,378</td>
</tr>
<tr>
<td>NON-TAX REVENUE</td>
<td>6</td>
<td>6,670,036,180</td>
<td>4,196,817,249</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td></td>
<td>43,227,182,312</td>
<td>35,737,560,920</td>
</tr>
<tr>
<td><strong>EXPENDITURE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COMPENSATION OF EMPLOYEES</td>
<td>10</td>
<td>16,652,512,581</td>
<td>17,906,910,609</td>
</tr>
<tr>
<td>GOODS AND SERVICES</td>
<td>11</td>
<td>11,611,122,101</td>
<td>4,678,630,970</td>
</tr>
<tr>
<td>INTEREST</td>
<td>13</td>
<td>13,940,521,981</td>
<td>13,431,655,806</td>
</tr>
<tr>
<td>GOVERNMENT SUBSIDIES</td>
<td>14</td>
<td>690,748,542</td>
<td>538,133,004</td>
</tr>
<tr>
<td>EXCHANGE DIFFERENCE</td>
<td>15</td>
<td>0</td>
<td>6,239,110,507</td>
</tr>
<tr>
<td>SOCIAL BENEFITS</td>
<td>16</td>
<td>44,392,632</td>
<td>7,372,817</td>
</tr>
<tr>
<td>OTHER EXPENSES</td>
<td>17</td>
<td>4,062,211,785</td>
<td>1,965,089,600</td>
</tr>
<tr>
<td>FOREIGN FINANCED INVESTMENT</td>
<td>18</td>
<td>3,361,688,137</td>
<td>4,488,658,720</td>
</tr>
<tr>
<td>CONSUMPTION OF FIXED ASSETS</td>
<td>31</td>
<td>0</td>
<td>606,884,679</td>
</tr>
<tr>
<td>PROVISION FOR BAD DEBT</td>
<td>19</td>
<td>389,489,435</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td></td>
<td>50,363,197,759</td>
<td>50,251,936,147</td>
</tr>
<tr>
<td><strong>SURPLUS/(DEFICIT)</strong></td>
<td></td>
<td>(7,136,015,447)</td>
<td>(14,514,375,227)</td>
</tr>
</tbody>
</table>

19
## BALANCE SHEET AS AT DECEMBER 31, 2017

### ASSETS

#### CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>6,490,635,632</td>
<td>4,783,876,912</td>
</tr>
<tr>
<td>Receivables</td>
<td>13,798,063</td>
<td>18,028,370</td>
</tr>
<tr>
<td>Prepayments</td>
<td>2,510,060</td>
<td>1,597,119</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT ASSET</strong></td>
<td>6,506,913,755</td>
<td>4,803,502,401</td>
</tr>
</tbody>
</table>

#### NON CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td>1,718,423,713</td>
<td>1,988,361,506</td>
</tr>
<tr>
<td>Equity Investments</td>
<td>10,308,053,507</td>
<td>9,137,668,247</td>
</tr>
<tr>
<td>Property, Plant &amp; Equipment</td>
<td>5,992,924,337</td>
<td>6,012,400,575</td>
</tr>
<tr>
<td>Work In-Progress</td>
<td>2,189,414,290</td>
<td>1,777,562,342</td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>32,009,946</td>
<td>7,939,208</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT ASSET</strong></td>
<td>20,240,825,792</td>
<td>18,923,931,878</td>
</tr>
</tbody>
</table>

**TOTAL ASSET**

<table>
<thead>
<tr>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>26,747,739,547</td>
<td>23,727,434,279</td>
</tr>
</tbody>
</table>

### LIABILITIES

#### CURRENT LIABILITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>2,741,446,699</td>
<td>2,058,259,809</td>
</tr>
<tr>
<td>Trust Monies</td>
<td>3,624,820,104</td>
<td>3,112,512,766</td>
</tr>
<tr>
<td>Domestic Loans</td>
<td>11,867,325,319</td>
<td>19,396,009,249</td>
</tr>
<tr>
<td><strong>TOTAL CURRENT LIABILITIES</strong></td>
<td>18,233,592,122</td>
<td>24,566,781,824</td>
</tr>
</tbody>
</table>

#### NON-CURRENT LIABILITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic Loans</td>
<td>54,545,817,857</td>
<td>32,783,200,784</td>
</tr>
<tr>
<td>External Loans</td>
<td>74,047,855,553</td>
<td>68,149,276,841</td>
</tr>
<tr>
<td><strong>TOTAL NON-CURRENT LIABILITIES</strong></td>
<td>128,593,673,810</td>
<td>100,932,477,425</td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES**

<table>
<thead>
<tr>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>146,827,265,932</td>
<td>125,499,259,249</td>
</tr>
</tbody>
</table>

**NET ASSETS**

<table>
<thead>
<tr>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>(120,079,526,385)</td>
<td>(101,771,824,970)</td>
</tr>
</tbody>
</table>

### CONTRIBUTED BY

<table>
<thead>
<tr>
<th>Description</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surpluses / (Deficits)</td>
<td>(14,514,375,227)</td>
<td>(17,851,239,121)</td>
</tr>
<tr>
<td>Accumulated Surpluses / (Deficits)</td>
<td>(101,771,824,970)</td>
<td>(85,990,227,957)</td>
</tr>
<tr>
<td>Prior Period Adjustments</td>
<td>(3,793,326,188)</td>
<td>2,069,642,108</td>
</tr>
</tbody>
</table>

**NETWORTH**

<table>
<thead>
<tr>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>(120,079,526,385)</td>
<td>(101,771,824,970)</td>
</tr>
</tbody>
</table>

---

EUGENE ASANTE OFOSUHENE  
CONTROLLER AND ACCOUNTANT - GENERAL  
DATE: 29th March 2018
### STATEMENT OF CASHFLOW FOR
THE YEAR ENDED DECEMBER 31, 2017

**CASH FLOW FROM OPERATING ACTIVITIES**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Receipt From Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>33,250,336,238</td>
<td>27,642,085,860</td>
</tr>
<tr>
<td>Grants</td>
<td>1,730,806,378</td>
<td>1,656,285,522</td>
</tr>
<tr>
<td>Non-Tax Revenue</td>
<td>3,261,282,673</td>
<td>2,802,313,517</td>
</tr>
<tr>
<td>NHIL</td>
<td>1,597,253,020</td>
<td>1,474,971,238</td>
</tr>
<tr>
<td><strong>Total Receipt</strong></td>
<td>39,749,678,308</td>
<td>33,575,656,137</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Payment For Operating Activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensation of Employees</td>
<td>(14,689,995,379)</td>
<td>(14,489,667,607)</td>
</tr>
<tr>
<td>Goods and Services</td>
<td>(4,597,588,147)</td>
<td>(2,731,190,558)</td>
</tr>
<tr>
<td>Interest</td>
<td>(13,431,655,806)</td>
<td>(12,960,355,281)</td>
</tr>
<tr>
<td>Social Benefit</td>
<td>(7,372,817)</td>
<td>(4,924,458)</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>(1,953,051,469)</td>
<td>(1,177,826,292)</td>
</tr>
<tr>
<td>Statutory Payment</td>
<td>(4,978,999,679)</td>
<td>(5,864,794,832)</td>
</tr>
<tr>
<td>Other Payments</td>
<td>(1,880,086,785)</td>
<td>(103,874,602)</td>
</tr>
<tr>
<td>Foreign Financed Investment</td>
<td>(4,488,658,720)</td>
<td>(6,082,637,145)</td>
</tr>
<tr>
<td>Government Subsidies</td>
<td>(528,239,889)</td>
<td>(71,322,860)</td>
</tr>
<tr>
<td><strong>Total Payment</strong></td>
<td>(46,555,648,491)</td>
<td>(43,486,593,635)</td>
</tr>
</tbody>
</table>

**NET CASHFLOW FROM OPERATING ACTIVITIES**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acquisition</strong></td>
<td>(6,805,970,182)</td>
<td>(9,910,937,497)</td>
</tr>
</tbody>
</table>

**CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acquisition</strong></td>
<td>(1,026,418,494)</td>
<td>(1,600,081,311)</td>
</tr>
</tbody>
</table>

**NET CASHFLOW FROM INVESTING IN NONFINANCIAL ASSET**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acquisition</strong></td>
<td>(1,026,418,494)</td>
<td>(1,600,081,311)</td>
</tr>
</tbody>
</table>

**CASHFLOW FROM INVESTING IN FINANCIAL ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acquisition of Financial assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans</td>
<td>(163,753)</td>
<td>(160,367,833)</td>
</tr>
<tr>
<td>Shares and other equity</td>
<td>(240,000,000)</td>
<td>(785,682,171)</td>
</tr>
<tr>
<td>Advances</td>
<td>(5,644,382)</td>
<td>(8,201,853)</td>
</tr>
<tr>
<td><strong>Total Acquisition of Financial Assets</strong></td>
<td>(245,808,135)</td>
<td>(954,251,857)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Disposal/Recovery of Financial assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans</td>
<td>21,536,401</td>
<td>22,261,579</td>
</tr>
<tr>
<td>Shares and other equity</td>
<td>0</td>
<td>368,022</td>
</tr>
<tr>
<td>Advances</td>
<td>9,004,561</td>
<td>27,755</td>
</tr>
<tr>
<td><strong>Total Disposal/Recovery of Financial assets</strong></td>
<td>30,540,962</td>
<td>22,657,356</td>
</tr>
</tbody>
</table>

**NET CASHFLOW FROM INVESTING IN NONFINANCIAL ASSET**

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Acquisition</strong></td>
<td>(215,267,173)</td>
<td>(931,594,501)</td>
</tr>
</tbody>
</table>
## Statement of Cashflow for the Year Ended December 31, 2017

### Cashflow from Financing Activity

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Domestic</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inflow</td>
<td>GHS 72,299,018,557</td>
<td>GHS 68,346,496,350</td>
</tr>
<tr>
<td>Outflow</td>
<td>GHS (57,833,613,367)</td>
<td>GHS (53,952,887,553)</td>
</tr>
<tr>
<td>Trust Monies</td>
<td>GHS 1,318,234</td>
<td>GHS 171,621,913</td>
</tr>
<tr>
<td>Net Incurrence of Domestic Liability</td>
<td>GHS 14,466,723,423</td>
<td>GHS 14,565,230,710</td>
</tr>
<tr>
<td><strong>External</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inflow</td>
<td>GHS 3,852,349,649</td>
<td>GHS 7,632,305,575</td>
</tr>
<tr>
<td>Outflow</td>
<td>GHS (5,282,640,679)</td>
<td>GHS (5,308,065,932)</td>
</tr>
<tr>
<td>Net Incurrence of Foreign Liability</td>
<td>GHS (1,430,291,030)</td>
<td>GHS 2,324,239,642</td>
</tr>
<tr>
<td><strong>Net Cashflow from Financing Activity</strong></td>
<td>GHS 13,036,432,394</td>
<td>GHS 16,889,470,352</td>
</tr>
</tbody>
</table>

### Net Change in Stock of Cash

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Change in Stock of Cash</strong></td>
<td>GHS 4,988,776,544</td>
<td>GHS 4,446,857,042</td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalent at Beginning</strong></td>
<td>GHS 1,501,859,088</td>
<td>GHS 337,019,870</td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalent at Close</strong></td>
<td>GHS 6,490,635,632</td>
<td>GHS 4,783,876,912</td>
</tr>
</tbody>
</table>
NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Statement

The Government of Ghana (GoG) is a sovereign entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles.

In preparing the Financial Statements, the CAG who is the Chief Accounting Officer of the Government of Ghana takes cognizance of the 1992 Constitution and the PFM Act 2016. Pending the enactment of the regulations for the PFM Act, relevant portions of the Financial Administration Regulation (FAR) 2004, LI 1802 have been applied to the preparation of these Financial Statement. The 2017 financial statements cover the Consolidated Fund only.

1.2 Policy Statement on IPSAS adoption

The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to parliament in November, 2014. An implementation plan for the adoption of IPSAS (Accrual basis) is currently under development.

1.3 Basis of Preparation

The 2017 Financial Statements has been prepared on a Modified Accruals Basis of accounting where income is recognised when cash is received and expenditure is accrued for when incurred.

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

1.7 Revenue

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

1.8 Expenditure

The reported expenditure on the Consolidated Fund is recognized when incurred.

1.9 Assets

Fixed Assets acquired during the year are capitalized and shown in the Balance Sheet and depreciation is not to be charged in the year of acquisition. The fixed assets capitalized since 2012 have been depreciated using the straight line method with the following rates;

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Number of Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>50</td>
</tr>
<tr>
<td>Trains, Water &amp; Irrigation System, Ships &amp; Vessel</td>
<td>20</td>
</tr>
<tr>
<td>Plants, Machinery, Electrical Network, Runways and Furniture &amp; Fittings</td>
<td>10</td>
</tr>
<tr>
<td>Servers, Network and ICT Equipment</td>
<td>7</td>
</tr>
<tr>
<td>Transport Equipment</td>
<td>5</td>
</tr>
<tr>
<td>Sewers</td>
<td>2</td>
</tr>
<tr>
<td>Uninterrupted Power Supply, Interior Development</td>
<td>1</td>
</tr>
<tr>
<td>Computer Software &amp; License</td>
<td>5</td>
</tr>
</tbody>
</table>

1.10 Borrowings

Loans are recognised when received and recorded and interests are accrued as per the terms and conditions of the loan. Domestic loans are classified into short term (less than 1 year), medium term (more than one year but greater or equal to three years) and long term (more than three years) according to the time of maturity for repayment.

1.11 Investments

Equity investments are recognized at historical cost or fair value

Loans to other entities are recognized at historical cost.

1.12 Provisions

Specific provision for bad debt is made for loans receivable and investments as and when their non-recoverability is determined and where a request is made for write off to Parliament.

1.13 Cash and Cash equivalent.

Cash and cash equivalent is restricted to cash on hand and balances on bank accounts.
NOTES TO THE ACCOUNTS

1.14 Project loans and grants

Receipts from project loans are currently expensed when disbursed.
## NOTES TO THE ACCOUNTS

### 2 DIRECT TAX

<table>
<thead>
<tr>
<th>SCHEDULES</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid by Individuals</td>
<td>GH¢ 6,724,902,079</td>
<td>GH¢ 5,849,045,464</td>
</tr>
<tr>
<td>Paid by Corporations</td>
<td>GH¢ 6,385,991,323</td>
<td>GH¢ 4,006,211,463</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>GH¢ 1,165,926,202</td>
<td>GH¢ 882,858,266</td>
</tr>
<tr>
<td><strong>Total Receipt</strong></td>
<td><strong>GH¢ 14,276,819,603</strong></td>
<td><strong>GH¢ 10,738,115,195</strong></td>
</tr>
</tbody>
</table>

**Add**

- Credit Note (GoG PAYE): GH¢ 861,804,581 (500,308,082)

**Less**

- DACF: GH¢ 1,079,475,848 (1,587,389,276)

**Total Revenue**

- GH¢ 14,059,148,355 (9,651,034,001)

### 3 INDIRECT TAX

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Taxes on Goods and Services</td>
<td>GH¢ 3,990,337,267</td>
<td>GH¢ 3,351,334,286</td>
</tr>
<tr>
<td>Excises</td>
<td>GH¢ 2,497,044,203</td>
<td>GH¢ 2,138,793,253</td>
</tr>
<tr>
<td>Customs and Other Import Duties</td>
<td>GH¢ 9,265,682,722</td>
<td>GH¢ 8,250,895,279</td>
</tr>
<tr>
<td>Taxes on Exports</td>
<td>GH¢ 210,560,082</td>
<td>GH¢ 268,528,250</td>
</tr>
<tr>
<td>Petroleum Related Fund</td>
<td>GH¢ 3,009,822,362</td>
<td>GH¢ 2,894,419,599</td>
</tr>
<tr>
<td><strong>Total Receipt</strong></td>
<td><strong>GH¢ 18,973,516,635</strong></td>
<td><strong>GH¢ 16,903,970,665</strong></td>
</tr>
</tbody>
</table>

**Less:**

- GETFund: GH¢ 609,289,024 (948,941,349)
- Petroleum Related Fund: GH¢ 926,906,995 (1,240,927,173)
- Energy Sector Levy: GH¢ 1,886,531,659 (1,733,714,122)
- Ghana Investment Infrastructure Fund: 0 (149,873,467)

**Total**

- GH¢ 15,750,788,958 (12,830,514,554)

### 4 TAXES

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directs Taxes</td>
<td>GH¢ 14,276,819,603</td>
<td>GH¢ 10,738,115,195</td>
</tr>
<tr>
<td>Indirect Taxes</td>
<td>GH¢ 18,973,516,635</td>
<td>GH¢ 16,903,970,665</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>GH¢ 33,250,336,238</strong></td>
<td><strong>GH¢ 27,642,085,860</strong></td>
</tr>
</tbody>
</table>

### 5 GRANT

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Grant 2a</td>
<td>GH¢ 1,688,942,294</td>
<td>GH¢ 1,524,883,087</td>
</tr>
<tr>
<td>Program 2b</td>
<td>0</td>
<td>GH¢ 93,926,663</td>
</tr>
<tr>
<td>District Development Facility 2c</td>
<td>GH¢ 41,864,084</td>
<td>GH¢ 37,475,572</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>GH¢ 1,730,806,378</strong></td>
<td><strong>GH¢ 1,656,285,522</strong></td>
</tr>
</tbody>
</table>

### 6 NON-TAX REVENUE

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property income</td>
<td>GH¢ 1,127,908,144</td>
<td>GH¢ 1,376,314,189</td>
</tr>
<tr>
<td>Sales of goods and services</td>
<td>GH¢ 2,204,488,649</td>
<td>GH¢ 551,661,830</td>
</tr>
<tr>
<td>Fines, penalties, and forfeiture</td>
<td>GH¢ 132,348,812</td>
<td>GH¢ 69,783,392</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>0</td>
<td>GH¢ 415,000,328</td>
</tr>
<tr>
<td>ABFA Share of Oil Revenue 1</td>
<td>GH¢ 732,071,644</td>
<td>GH¢ 389,553,778</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>GH¢ 4,196,817,249</strong></td>
<td><strong>GH¢ 2,802,313,517</strong></td>
</tr>
</tbody>
</table>

**Less**

- Non-Cash Interest: GH¢ 935,534,576 (0)

**Total Receipt**

- GH¢ 3,261,282,673 (2,802,313,517)

### 7 NHIL

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSNIT</td>
<td>GH¢ 420,795,550</td>
<td>GH¢ 320,743,454</td>
</tr>
<tr>
<td>Domestic</td>
<td>GH¢ 376,800,553</td>
<td>GH¢ 506,128,417</td>
</tr>
<tr>
<td>Import</td>
<td>GH¢ 709,856,916</td>
<td>GH¢ 648,099,367</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>GH¢ 1,507,253,020</strong></td>
<td><strong>GH¢ 1,474,971,238</strong></td>
</tr>
</tbody>
</table>
NOTES TO THE ACCOUNTS

8 LOANS RECEIVED

<table>
<thead>
<tr>
<th>Type</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multilateral Loans</td>
<td>1,860,317,203</td>
<td>1,255,385,496</td>
</tr>
<tr>
<td>Bilateral Loans</td>
<td>1,082,223,143</td>
<td>2,613,360,412</td>
</tr>
<tr>
<td>External Commercial Institution</td>
<td>826,631,351</td>
<td>3,758,668,085</td>
</tr>
<tr>
<td>Domestic Commercial Institution</td>
<td>83,177,952</td>
<td>4,891,582</td>
</tr>
<tr>
<td><strong>Total Loans Received</strong></td>
<td><strong>3,852,349,649</strong></td>
<td><strong>7,632,305,575</strong></td>
</tr>
</tbody>
</table>

9 NET TREASURY OPERATIONS

<table>
<thead>
<tr>
<th>Stocks Issued</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short Term Borrowing</td>
<td>40,250,909,123</td>
<td>52,634,966,316</td>
</tr>
<tr>
<td>Medium Term Borrowings</td>
<td>5,376,491,145</td>
<td>11,141,508,120</td>
</tr>
<tr>
<td>Stocks and Bonds</td>
<td>26,671,618,288</td>
<td>4,570,021,913</td>
</tr>
<tr>
<td><strong>Total Stocks Issued</strong></td>
<td><strong>72,299,018,557</strong></td>
<td><strong>68,346,496,350</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Stocks Redeemed</th>
<th>2017 GH¢</th>
<th>2016 GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short Term Borrowing</td>
<td>48,626,393,766</td>
<td>50,440,607,672</td>
</tr>
<tr>
<td>Medium Term Borrowings</td>
<td>2,541,806,100</td>
<td>3,512,279,881</td>
</tr>
<tr>
<td>Stocks and Bonds</td>
<td>6,665,413,501</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Stocks Redeemed</strong></td>
<td><strong>57,833,613,367</strong></td>
<td><strong>53,952,887,553</strong></td>
</tr>
</tbody>
</table>

| Net Treasury Operations       | 14,465,405,190 | 14,393,608,796 |

10 COMPENSATION OF EMPLOYEES

| Established Position          | 12,138,953,051 | 10,310,259,802 |
| Established Position Arrears  | 729,399,681    | 436,673,260    |
| Non Established Post          | 53,201,804     | 21,782,317     |
| Allowances                    | 2,412,931,410  | 2,039,764,682  |
| Allowances Arrears            | 192,595,454    | 108,141,341    |
| *National Pension Contribution| 2,379,829,210  | 2,196,418,096  |
| **Total Expenditure**         | **17,906,910,609** | **15,113,039,498** |

| Less Unpaid                   | 42,613,426     | 7,195,833      |
| 13% SSF Accrued for the year  | 1,603,542,080  | 104,886,985    |
| PAYE                          | 1,510,583,538  | 508,880,304    |
| Staff Advances Accrued         | 12,327         | 410,961        |
| 10% Salary Cut Accrued         | 1,609,590      | 60,385         |
| Public Housing Loan            | 6,969,682      | 432,601        |
| Deposits                      | 51,584,586     | 1,524,841      |
| **Total**                     | **3,216,915,229** | **623,371,891** |

| Total Payments                | **14,689,995,379** | **14,489,667,607** |

| National Pension Contribution*| 1,192,718,842 | 965,380,779 |
| Gratitude                     | 274,684,172    | 471,850,417  |
| Pension                       | 897,298,999    | 749,554,926  |
| End of Service Benefit (ESB)  | 13,893,893     | 9,631,974    |
| Superannuation                | 1,233,405      |               |
| **Total**                     | **2,379,829,210** | **2,196,418,096** |
## NOTES TO THE ACCOUNTS

### 11 GOODS AND SERVICES

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>11d</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Material and Office Consumables</td>
<td>1,125,614,464</td>
<td>1,096,505,018</td>
</tr>
<tr>
<td>Utilities</td>
<td>392,137,413</td>
<td>616,406,013</td>
</tr>
<tr>
<td>General Cleaning</td>
<td>18,706,430</td>
<td>6,464,089</td>
</tr>
<tr>
<td>Rentals</td>
<td>16,829,494</td>
<td>15,706,679</td>
</tr>
<tr>
<td>Travel and Transport</td>
<td>284,023,801</td>
<td>255,455,386</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>72,617,740</td>
<td>214,293,287</td>
</tr>
<tr>
<td>Training, Seminar and Conference</td>
<td>447,929,202</td>
<td>241,952,248</td>
</tr>
<tr>
<td>Consultancy Expenses</td>
<td>319,873,341</td>
<td>51,658,477</td>
</tr>
<tr>
<td>Special Services</td>
<td>689,709,270</td>
<td>359,244,716</td>
</tr>
<tr>
<td>Other Charges and Fees</td>
<td>1,308,369,689</td>
<td>160,109,338</td>
</tr>
<tr>
<td>Emergency Services</td>
<td>1,320,558</td>
<td>425,765</td>
</tr>
<tr>
<td>Central Government Transfers</td>
<td>1,499,568</td>
<td>24,530,509</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>4,678,630,970</strong></td>
<td><strong>3,042,751,524</strong></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid Goods and Services</td>
<td>81,042,823</td>
<td>311,560,966</td>
</tr>
<tr>
<td><strong>Total Payments</strong></td>
<td><strong>4,597,588,147</strong></td>
<td><strong>2,731,190,558</strong></td>
</tr>
</tbody>
</table>

### 12 NON-FINANCIAL ASSETS

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed asset</td>
<td>607,476,444</td>
<td>1,998,867,929</td>
</tr>
<tr>
<td>Work in Progress</td>
<td>411,851,948</td>
<td>166,276,216</td>
</tr>
<tr>
<td>Intangible Asset</td>
<td>26,313,728</td>
<td>1,581,796</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>1,045,642,119</strong></td>
<td><strong>2,166,725,941</strong></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid Non-Financial Asset</td>
<td>19,223,625</td>
<td>566,644,630</td>
</tr>
<tr>
<td><strong>Total Payments</strong></td>
<td><strong>1,026,418,494</strong></td>
<td><strong>1,600,081,311</strong></td>
</tr>
</tbody>
</table>

### 13 INTEREST

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>11b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non Residents</td>
<td>2,708,665,849</td>
<td>2,254,973,456</td>
</tr>
<tr>
<td>Residents</td>
<td>10,722,989,957</td>
<td>10,705,381,825</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>13,431,655,806</strong></td>
<td><strong>12,960,355,281</strong></td>
</tr>
</tbody>
</table>

### 14 GOVERNMENT SUBSIDIES

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>11b</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td>0</td>
<td>72,000,989</td>
</tr>
<tr>
<td>Capitation Grants</td>
<td>22,973,337</td>
<td>0</td>
</tr>
<tr>
<td>Schools Subsidy (BECE and SHS)</td>
<td>510,841,208</td>
<td>.</td>
</tr>
<tr>
<td>Fertilizer Subsidy</td>
<td>4,318,459</td>
<td>25,000,000</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>538,133,004</strong></td>
<td><strong>97,000,989</strong></td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid Subsidies</td>
<td>9,893,315</td>
<td>25,678,129</td>
</tr>
<tr>
<td><strong>Total Payments</strong></td>
<td><strong>528,239,689</strong></td>
<td><strong>71,322,860</strong></td>
</tr>
</tbody>
</table>

### 15 Exchange Difference

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multi-Lateral</td>
<td>2,272,513,139</td>
<td>1,426,746,500</td>
</tr>
<tr>
<td>Bilateral</td>
<td>3,006,799,232</td>
<td>2,725,518,946</td>
</tr>
<tr>
<td>Commercial</td>
<td>959,798,136</td>
<td>1,441,695,542</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>6,239,110,507</strong></td>
<td><strong>5,593,960,987</strong></td>
</tr>
</tbody>
</table>

### 16 SOCIAL BENEFITS

<table>
<thead>
<tr>
<th>Schedule</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>11e</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social security benefits in</td>
<td>9,987</td>
<td>0</td>
</tr>
<tr>
<td>Social assistance benefits</td>
<td>1,412,609</td>
<td>0</td>
</tr>
<tr>
<td>Employer social benefits in</td>
<td>5,950,221</td>
<td>4,924,458</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>7,372,817</strong></td>
<td><strong>4,924,458</strong></td>
</tr>
</tbody>
</table>

28
## NOTES TO THE ACCOUNTS

### 17 OTHER EXPENDITURE

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurance and compensation</td>
<td>79,673,024</td>
<td>47,043,426</td>
</tr>
<tr>
<td>Professional fees</td>
<td>1,383,424</td>
<td>3,714,024</td>
</tr>
<tr>
<td>Court Expenses</td>
<td>478,235</td>
<td>80,883</td>
</tr>
<tr>
<td>Other Charges</td>
<td>122,497,437</td>
<td>40,999,493</td>
</tr>
<tr>
<td>Awards &amp; Rewards</td>
<td>1,049,804</td>
<td>140,932</td>
</tr>
<tr>
<td>Donations</td>
<td>1,370,038</td>
<td>122,799</td>
</tr>
<tr>
<td>Contributions</td>
<td>150,361,921</td>
<td>59,439,926</td>
</tr>
<tr>
<td>Tuition Fees</td>
<td>202,411</td>
<td>7,756</td>
</tr>
<tr>
<td>Special Operations</td>
<td>117,118,548</td>
<td>402,042,897</td>
</tr>
<tr>
<td>Scholarship &amp; Bursaries</td>
<td>211,400,448</td>
<td>146,468,717</td>
</tr>
<tr>
<td>Refuse Lifting Expenses</td>
<td>61,191</td>
<td>259,953</td>
</tr>
<tr>
<td>Civic Numbering/Street Naming</td>
<td>197,589</td>
<td>117,908</td>
</tr>
<tr>
<td>Duty/Tax Refund (GRA)</td>
<td>1,278,301,147</td>
<td>679,241,316</td>
</tr>
<tr>
<td>Rent</td>
<td>994,382</td>
<td>1,758,500</td>
</tr>
<tr>
<td>Grants to Households</td>
<td>0</td>
<td>49,350,149</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td><strong>1,965,089,600</strong></td>
<td><strong>1,430,758,680</strong></td>
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<tr>
<td>Less:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid Other Expenditure</td>
<td>12,038,131</td>
<td>252,932,388</td>
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<tr>
<td><strong>Total Payments</strong></td>
<td><strong>1,953,051,469</strong></td>
<td><strong>1,177,826,292</strong></td>
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### 18 FOREIGN FINANCED INVESTMENT

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>External loans Expenditure</td>
<td>4,488,658,720</td>
<td>6,082,637,145</td>
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<tr>
<td>Standard Loans Expenditure</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>4,488,658,720</strong></td>
<td><strong>6,082,637,145</strong></td>
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### 19 PROVISION FOR BAD DEBT

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
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</thead>
<tbody>
<tr>
<td>Statutory Boards &amp; Corporations</td>
<td>13,456,101</td>
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<tr>
<td>Miscellaneous</td>
<td>242,803,025</td>
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<td>Companies</td>
<td>128,060,994</td>
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<tr>
<td>Investment</td>
<td>5,149,316</td>
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<td><strong>Total</strong></td>
<td><strong>389,489,435</strong></td>
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### 20 LOAN REPAYMENTS

<table>
<thead>
<tr>
<th>Description</th>
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<th>2016</th>
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<tbody>
<tr>
<td>Multilateral Loans</td>
<td>232,990,594</td>
<td>176,098,786</td>
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<tr>
<td>Bilateral Loans</td>
<td>2,103,944,384</td>
<td>1,954,954,804</td>
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<tr>
<td>External Commercial Institution</td>
<td>2,550,274,148</td>
<td>2,972,945,101</td>
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<tr>
<td>Domestic Commercial Institution</td>
<td>395,431,552</td>
<td>204,067,240</td>
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<td><strong>Total</strong></td>
<td><strong>5,282,640,679</strong></td>
<td><strong>5,308,065,932</strong></td>
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### 21 STATUTORY PAYMENT

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<tr>
<th>Description</th>
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<th>2016</th>
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<tr>
<td>GET Fund</td>
<td>587,683,447</td>
<td>922,286,345</td>
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<tr>
<td>District Assembly Common Fund</td>
<td>989,171,826</td>
<td>1,296,684,351</td>
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<tr>
<td>Petroleum/Road/Energy Fund</td>
<td>929,025,692</td>
<td>1,074,489,556</td>
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<tr>
<td>Energy Sector Levy</td>
<td>1,192,237,688</td>
<td>1,401,322,530</td>
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<tr>
<td>NHIL</td>
<td>1,205,375,299</td>
<td>1,101,846,376</td>
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<td>GIIF</td>
<td>75,505,726</td>
<td>68,165,674</td>
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<td><strong>Total</strong></td>
<td><strong>4,978,999,679</strong></td>
<td><strong>5,864,794,832</strong></td>
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## NOTES TO THE ACCOUNTS

### 22 OTHER PAYMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
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<tbody>
<tr>
<td>Prepayments</td>
<td>912,941 GH¢</td>
<td>612,286 GH¢</td>
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<tr>
<td>SSNIT</td>
<td>764,549,747</td>
<td>48,147,373 GH¢</td>
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<td>NPRA</td>
<td>383,104,026</td>
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<tr>
<td>PAYE</td>
<td>643,046,065.00</td>
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<tr>
<td>Staff Advances</td>
<td>24,654</td>
<td></td>
</tr>
<tr>
<td>Deposits</td>
<td>40,112,803</td>
<td>5,621,157 GH¢</td>
</tr>
<tr>
<td>10% salary cut</td>
<td>1,669,973</td>
<td>0</td>
</tr>
<tr>
<td>Supplier Liability Paid</td>
<td>7,316,506</td>
<td></td>
</tr>
<tr>
<td>Rent &amp; Rates Deduction</td>
<td></td>
<td></td>
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<tr>
<td>Payable Compensation</td>
<td>39,250,070</td>
<td>7,818,728 GH¢</td>
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<tr>
<td>Third Party Deposits</td>
<td>0</td>
<td>20,138 GH¢</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>1,880,086,785</strong></td>
<td><strong>103,874,602</strong></td>
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### 23 TRUST MONIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
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</thead>
<tbody>
<tr>
<td>Pool Funds</td>
<td>0</td>
<td>170,000,000 GH¢</td>
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<tr>
<td>Third Party Deposits</td>
<td>1,318,234</td>
<td>1,621,913 GH¢</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>1,318,234</strong></td>
<td><strong>171,621,913</strong></td>
</tr>
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</table>

### 24 ACQUISITION OF FINANCIAL ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td>163,753 GH¢</td>
<td>160,367,833 GH¢</td>
</tr>
<tr>
<td>Equity Investment</td>
<td>240,000,000 GH¢</td>
<td>785,682,171 GH¢</td>
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<tr>
<td>Advances</td>
<td>5,644,382 GH¢</td>
<td>8,201,853 GH¢</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>245,808,135</strong></td>
<td><strong>254,251,857</strong></td>
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</tbody>
</table>

### 25 DISPOSAL/RECOVERIES OF FINANCIAL ASSET

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td>21,536,401 GH¢</td>
<td>22,261,579 GH¢</td>
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<tr>
<td>Shares and other equity</td>
<td>0</td>
<td>368,022 GH¢</td>
</tr>
<tr>
<td>Advances</td>
<td>9,004,561 GH¢</td>
<td>27,755 GH¢</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30,540,962</strong></td>
<td><strong>22,657,356</strong></td>
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</table>

### 26 Cash and Cash Equivalents

#### Cash Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury Main Account</td>
<td>(1,048,606,784)</td>
<td>(2,636,898,756)</td>
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<tr>
<td>MDA Sub-CF Accounts</td>
<td>1,738,557,180</td>
<td>1,375,913,200</td>
</tr>
<tr>
<td>Regional Sub-CF Accounts</td>
<td>7,278,385</td>
<td>7,521,163 GH¢</td>
</tr>
<tr>
<td>MMDA Sub-CF Accounts</td>
<td>163,762,493</td>
<td>188,825,636 GH¢</td>
</tr>
<tr>
<td>Tax Revenue Accounts</td>
<td>4,069,149,297</td>
<td>3,993,954,340</td>
</tr>
<tr>
<td>NTR Revenue Accounts</td>
<td>228,040,458</td>
<td>(22,776,047)</td>
</tr>
<tr>
<td>Special Accounts</td>
<td>448,073,126</td>
<td>(295,871,947)</td>
</tr>
<tr>
<td>Domestic Commercial Banks</td>
<td>12,406,934</td>
<td>156,436,582 GH¢</td>
</tr>
<tr>
<td><strong>Total Cash Balance</strong></td>
<td><strong>5,618,661,089</strong></td>
<td><strong>2,767,104,171</strong></td>
</tr>
</tbody>
</table>

#### Collateral Securities

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banko Du Brazil-Hanger Project</td>
<td>69,486,464</td>
<td>69,486,464</td>
</tr>
<tr>
<td>Banko Du Brazil-Eastern Corridor</td>
<td>24,049,241</td>
<td>24,049,241</td>
</tr>
<tr>
<td>CDB Owner Contribution</td>
<td>206,380,064</td>
<td>206,380,064</td>
</tr>
<tr>
<td>CDB Debit Service Reserve</td>
<td>370,586,909</td>
<td>366,604,322</td>
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<tr>
<td>CDB Collection Account</td>
<td>9,576,037</td>
<td>9,576,037</td>
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<tr>
<td>Sinking Fund</td>
<td>191,895,827</td>
<td>1,340,676,614</td>
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<tr>
<td><strong>Total Collateral Securities</strong></td>
<td><strong>871,974,542</strong></td>
<td><strong>2,016,772,742</strong></td>
</tr>
<tr>
<td><strong>Total Cash And Cash Equivalent</strong></td>
<td><strong>6,490,635,632</strong></td>
<td><strong>4,783,876,912</strong></td>
</tr>
</tbody>
</table>
## NOTES TO THE ACCOUNTS

### SCHEDULES

#### 27 Current Receivables
- **Vehicle Advances**
- **Special Advances**
- **Salary Advances**
  - 3c: GH¢ 637,147, 2017; GH¢ 1,365,618, 2016
- **Departmental Revolving Fund**
  - 3d: GH¢ 990,852, 2017; GH¢ 990,852, 2016
- **Salary over payment**

**Total**: GH¢ 13,768,063, 2017; GH¢ 18,028,370, 2016

#### 28 Prepayments

#### 29 Non Current Receivables
- **General**
- **Statutory Boards & Corporations**
  - 4b: GH¢ 1,052,588,826, 2017; GH¢ 936,132,267, 2016
- **Companies**
- **NPT Companies**
- **Miscellaneous**
  - 4e: GH¢ 246,980,775, 2017; GH¢ 246,980,775, 2016
- **Foreign Governments / Agencies**
  - 4f: GH¢ 8,482,555, 2017; GH¢ 8,482,555, 2016

**Total**: GH¢ 2,202,959,404, 2017; GH¢ 2,088,557,078, 2016

#### 30 Equity Investment
- **Trust**
- **International Agencies**
- **Companies & Public Corporations**

**Total**: GH¢ 10,316,161,058, 2017; GH¢ 9,140,626,483, 2016

#### 31 Property, Plant & Equipment
- **Dwellings**
- **Non Residential Buildings**
- **Other structures**
- **Transport Equipment**
- **Other machinery and equipment**
  - 7a: GH¢ 1,955,783,059, 2017; GH¢ 1,830,754,090, 2016

**Total**: GH¢ 7,865,791,485, 2017; GH¢ 7,280,626,034, 2016

#### 32 Work - In - Progress
- **Dwellings**
- **Non Residential Buildings**
- **Other structures**
  - 7b: GH¢ 1,276,209,283, 2017; GH¢ 1,045,207,178, 2016
- **Transport Equipment**
- **Infrastructure Assets**
  - 7b: GH¢ 429,072,822, 2017; GH¢ 274,964,975, 2016

**Total**: GH¢ 2,189,414,290, 2017; GH¢ 1,777,562,342, 2016
### NOTES TO THE ACCOUNTS

#### SCHEDULES

<table>
<thead>
<tr>
<th>SCHEDULES</th>
<th>2017</th>
<th>2016</th>
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</thead>
<tbody>
<tr>
<td>33 Intangible Asset</td>
<td></td>
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<tr>
<td>7a</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer Software</td>
<td>37,528,678</td>
<td>11,214,950</td>
</tr>
<tr>
<td>Total</td>
<td>37,528,678</td>
<td>11,214,950</td>
</tr>
<tr>
<td>Less:</td>
<td></td>
<td></td>
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<tr>
<td>Consumption of Fixed Assets</td>
<td>2,242,990</td>
<td>1,926,631</td>
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<tr>
<td>Accumulated Consumption of Fixed Assets</td>
<td>3,275,742</td>
<td>1,349,112</td>
</tr>
<tr>
<td>Net Book Value</td>
<td>32,009,946</td>
<td>7,939,208</td>
</tr>
</tbody>
</table>

| 34 Payables |              |              |
| Supplier    | 1,310,276,452| 1,167,290,779|
| Withholding  | 31,350,739   | 51,992,172   |
| P.A.Y.E      | 14,305,115   | 8,572,222    |
| SSNIT 6      | 1,094,658,977| 534,849,413  |
| NPRA 6       | 264,657,539  | 285,030,371  |
| Staff Advances Recovery | 913,825  | 926,152    |
| Political Appointees 10% Sal Cut | 0   | 60,385     |
| Rent & Rates  | 454,472      | 817,640      |
| Deposits     | 14,270,392   | 1,524,841    |
| Payables- Compensation | 10,559,189 | 7,195,833  |
| Total        | 2,741,446,699| 2,058,259,809|

| 35 Trust Monies |              |              |
| GETFund         | 351,533,995  | 329,928,419  |
| NHIL            | 846,854,512  | 671,509,741  |
| DACF            | 636,979,340  | 694,962,393  |
| Petroleum Fund & Road Fund | 91,215,657 | 212,370,646 |
| Energy Sector Levy | 896,074,118 | 332,391,592 |
| Special funds   | 1,039,777    | 1,039,777    |
| Pool Funds      | 175,000,000  | 170,000,000  |
| Third Party Deposit | 8,438,169  | 7,119,935   |
| Ghana Investment Infrastructure Fund | 617,684,536 | 693,190,263 |
| Total           | 3,624,820,104| 3,112,512,766|

| 36 Domestic Borrowing |              |              |
| Current (Short Term)  | 11,867,325,319| 19,396,009,249|
| Non Current (Medium Term) | 42,086,920,811| 20,324,303,739|
| Non Current (Long Term) | 12,458,897,045| 12,458,897,045|
| Total                 | 66,413,143,176| 52,179,210,033|

| 37 External Borrowing |              |              |
| Multi-Lateral         | 24,069,093,056| 22,975,052,298|
| Bilateral             | 34,273,148,934| 28,809,297,128|
| Commercial            | 15,705,613,962| 16,364,927,214|
| Total                 | 74,047,855,953| 68,149,276,641|

38 Other Government Commitments at the end of 2017 in respect of goods and services as well as capital expenditure amounted to GH¢ 308.73 million. These commitments in respect of which goods and services have not yet been delivered and as such are not accrued in the financial statement.
A CHART SHOWING THE REVENUE AND EXPENDITURE FOR THE YEAR 2017

REVENUE BY ITEM

DIRECT TAX 39.340%
NON-TAX REVENUE 11.743%
GRANTS 4.843%
INDIRECT TAX 44.073%

EXPENDITURE BY ITEM

GOODS AND SERVICES 9.383%
INTEREST 26.937%
SOCIAL BENEFITS 0.015%
OTHER EXPENSES 3.941%
GOVERNMENT SUBSIDIES 1.079%
CONSOMPTION OF FIXED ASSETS 1.217%
EXCHANGE DIFFERENCE 12.513%
FOREIGN FINANCED INVESTMENT 9.002%
COMPENSATION OF EMPLOYEES 25.913%
## ADDITIONAL STATEMENTS

<table>
<thead>
<tr>
<th>NO.</th>
<th>SCHEDULES</th>
<th>PAGE</th>
</tr>
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<tr>
<td>1</td>
<td>Petroleum Lifting</td>
<td>35</td>
</tr>
<tr>
<td>2</td>
<td>Grants</td>
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</tr>
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<td>3</td>
<td>Advances</td>
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<td>Vehicle</td>
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<tr>
<td>3b</td>
<td>Special</td>
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<td>3c</td>
<td>Salary</td>
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<td>General</td>
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<tr>
<td>4b</td>
<td>Statutory Boards and Corporations</td>
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</tr>
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<td>4c</td>
<td>Companies</td>
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<td>4d</td>
<td>Non-Project Type</td>
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<td>4e</td>
<td>Miscellaneous</td>
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<td>4f</td>
<td>Other Governments</td>
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<tr>
<td>5</td>
<td>Equity and Other Investments</td>
<td>53</td>
</tr>
<tr>
<td>5a</td>
<td>Trust Fund</td>
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<tr>
<td>5b</td>
<td>International Agencies</td>
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<tr>
<td>5c</td>
<td>Public Board and Co-operation</td>
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<tr>
<td>6</td>
<td>Deposits and Other Trust Monies</td>
<td>56</td>
</tr>
<tr>
<td>7</td>
<td>Non Financial Assets Schedule</td>
<td></td>
</tr>
<tr>
<td>7a</td>
<td>Fixed Assets</td>
<td>57</td>
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<tr>
<td>7b</td>
<td>Work-In-Progress</td>
<td>60</td>
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<tr>
<td>8</td>
<td>Domestic Borrowing</td>
<td>61</td>
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<td>9</td>
<td>External Borrowing</td>
<td>64</td>
</tr>
<tr>
<td>10</td>
<td>Provision for doubtful debts-Loans</td>
<td>78</td>
</tr>
<tr>
<td>11</td>
<td>Provision for doubtful debts-Investment</td>
<td>84</td>
</tr>
</tbody>
</table>
## ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2017

### JUBILEE FIELD

<table>
<thead>
<tr>
<th>2017 OIL REVENUE PER LIFTING</th>
<th>35th</th>
<th>36th</th>
<th>37th</th>
<th>38th</th>
<th>39th</th>
<th>40th</th>
<th>TOTAL (GHS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROYALTIES FROM OIL AND GAS</td>
<td>3,035,614</td>
<td>33,082,856</td>
<td>0</td>
<td>13,667,237</td>
<td>34,312,488</td>
<td>16,574,592</td>
<td>100,672,787</td>
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<tr>
<td>PETROLEUM-PARTICIPATING INTEREST</td>
<td>7,867,580</td>
<td>85,742,778</td>
<td>0</td>
<td>35,422,180</td>
<td>88,929,687</td>
<td>42,957,342</td>
<td>260,919,567</td>
</tr>
<tr>
<td>CORPORATE INCOME TAX</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,099,555</td>
<td>3,099,555</td>
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<tr>
<td>SURFACE RENTALS</td>
<td>0</td>
<td>607,802</td>
<td>0</td>
<td>0</td>
<td>670,774</td>
<td>41,163</td>
<td>1,319,739</td>
</tr>
<tr>
<td>INTEREST AND INVESTMENT INCOME</td>
<td>0</td>
<td>210,533</td>
<td>0</td>
<td>348,439</td>
<td>38,188</td>
<td>597,160</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>10,903,194</td>
<td>119,643,969</td>
<td>0</td>
<td>49,089,417</td>
<td>124,261,388</td>
<td>62,710,840</td>
<td>366,608,808</td>
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</tbody>
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### ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2017

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<thead>
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<th>TEN(2)</th>
<th>TEN(3)</th>
<th>TEN(4)</th>
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### SUMMARY ABFA SHARE OF PETROLEUM LIFTING FOR THE YEAR 2017

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| **TOTAL GRANTS**  | 1,730,806,378 | 1,656,285,522 |
### ADVANCES

#### a) VEHICLE

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<th>Interest Recoveries</th>
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### 3 ADVANCES

#### 3d DEPARTMENTAL VEHICLE REVOLVING FUND

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<th>RECOVERIES GH(¢)</th>
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## 4. LOANS RECEIVABLES SCHEDULE

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### 4. LOANS RECEIVABLES SCHEDULE

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#### 4c COMPANIES

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4. LOANS RECEIVABLES SCHEDULE

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## 4. LOANS RECEIVABLES SCHEDULE

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## 4. LOANS RECEIVABLES SCHEDULE

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<th>Adjustments</th>
<th>Loans Granted</th>
<th>Recoveries</th>
<th>Balance as at 31/12/2017</th>
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## ECDG LOANS RECEIVABLES SCHEDULE

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<th>Balance as at 31/12/2016</th>
<th>Adjustments</th>
<th>Loans Granted</th>
<th>Recoveries</th>
<th>Balance as at 31/12/2017</th>
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<tr>
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## Export Finance Company (Austrian On-Lent Loan)

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<th>Loans Granted</th>
<th>Recoveries</th>
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## 4. LOANS RECEIVABLES SCHEDULE

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<th>INSTITUTION</th>
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<th>Loans Granted</th>
<th>Recoveries</th>
<th>Balance as at 31/12/2017</th>
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**TOTAL COMPANIES**

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<th>Adjustments</th>
<th>Loans Granted</th>
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### NPT 12

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## 4. LOANS RECEIVABLES SCHEDULE

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<th>Loans Granted</th>
<th>Recoveries</th>
<th>Balance as at 31/12/2017</th>
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<td>FINE PRINT $102604.48;$25845.85</td>
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### MISCELLANEOUS

| Public Servants' Housing Loan Scheme          | 4,327,990                 | 0           | 0             | 0          | 4,327,990                |
| Kumasi Traditional Council                    | 80                        | 0           | 0             | 0          | 80                       |
| Roof Loan Scheme                              | 56                        | 0           | 0             | 0          | 56                       |
| Hire Purchase Housing Scheme                  | 183                       | 0           | 0             | 0          | 183                      |
| Ghana Gov't Mortgage Scheme                   | 43                        | 0           | 0             | 0          | 43                       |
| Co-operative Wholesale Establishment          | 1                         | 0           | 0             | 0          | 1                        |
| Co-operative Investment Trust                 | 22                        | 0           | 0             | 0          | 22                       |
| Loot Victims (1948 Disturbances)              | 12                        | 0           | 0             | 0          | 12                       |
| Trade Union Congress                          | 10                        | 0           | 0             | 0          | 10                       |
| Ghana Amateur Sports Council                  | 1                         | 0           | 0             | 0          | 1                        |
| Ghana Society for the Blind                   | 2                         | 0           | 0             | 0          | 2                        |
| Central Organisation of Sports                | 2                         | 0           | 0             | 0          | 2                        |
| Achimota Council                              | 5                         | 0           | 0             | 0          | 5                        |
| Dr. T.A. Morten                               | 10                        | 0           | 0             | 0          | 10                       |
| Ghana National Fire Service                   | 922,175                   | 0           | 0             | 0          | 922,175                  |
| Housing Loan Board                            | 28                        | 0           | 0             | 0          | 28                       |
| Armed Forces Housing Scheme                   | 27                        | 0           | 0             | 0          | 27                       |
| Volta Regional Administration -1              | 86                        | 0           | 0             | 0          | 86                       |
| Volta Regional Administration -2              | 30                        | 0           | 0             | 0          | 30                       |
| Lower Volta Bridge                            | 400                       | 0           | 0             | 0          | 400                      |
### 4. LOANS RECEIVABLES SCHEDULE

<table>
<thead>
<tr>
<th>INSTITUTION</th>
<th>Balance as at 31/12/2016</th>
<th>Adjustments</th>
<th>Loans Granted</th>
<th>Recoveries</th>
<th>Balance as at 31/12/2017</th>
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**GRAND TOTAL**  
2,088,557,084  135,852,548  111,368  21,536,401  2,202,959,404
## 5. EQUITY AND OTHER INVESTMENTS

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## 5. EQUITY AND OTHER INVESTMENTS

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<th>INSTITUTION</th>
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<th>ADJUSTMENTS</th>
<th>INVESTMENT</th>
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<th>BALANCE AS AT 31/12/2017</th>
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## 5. EQUITY AND OTHER INVESTMENTS

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<td>Adjusted Balance 01-01-17 GH¢</td>
<td>Amount Due for the Year GH¢</td>
<td>Amount Paid for the Year GH¢</td>
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<td>II NHIL</td>
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## 7 NON FINANCIAL ASSETS
### 7a FIXED ASSETS

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<th>COST AS AT 31/12/2017</th>
<th>Current Year Depreciation Expense As At 31/12/2017</th>
<th>Acc. Depreciation As At 31/12/2017</th>
<th>ACC. Depreciation As At 31/12/2017</th>
<th>NET BOOK VALUE As At 31/12/2017</th>
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7 NON FINANCIAL ASSETS
7a FIXED ASSETS
### 7 NON FINANCIAL ASSETS

#### 7a FIXED ASSETS

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<th>Description</th>
<th>Cost as at 31/12/2016</th>
<th>Adjustment to 2016</th>
<th>Additions in the year 2017</th>
<th>Cost as at 31/12/2017</th>
<th>Current Year Depreciation Expense</th>
<th>Acc. Depreciation as at 31/12/2016</th>
<th>ACC. Depreciation as at 31/12/2017</th>
<th>Net Book Value as at 31/12/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drainage</td>
<td>8,410,817</td>
<td>542,142</td>
<td>8,952,959</td>
<td>420,541</td>
<td>653,264</td>
<td>1,073,805</td>
<td>7,879,154</td>
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<td>Workshop</td>
<td>1,900</td>
<td>827,053</td>
<td>828,953</td>
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<td>76</td>
<td>114</td>
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<tr>
<td>Railway Lines</td>
<td>0</td>
<td>127,460,677</td>
<td>127,460,677</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>127,460,677</td>
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</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>3,041,556,692</strong></td>
<td><strong>138,032,022</strong></td>
<td><strong>3,179,588,714</strong></td>
<td><strong>133,149,076</strong></td>
<td><strong>156,544,929</strong></td>
<td><strong>289,694,006</strong></td>
<td><strong>2,889,894,708</strong></td>
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#### TRANSPORT EQUIPMENT

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<th>Adjustment to 2016</th>
<th>Additions in the year 2017</th>
<th>Cost as at 31/12/2017</th>
<th>Current Year Depreciation Expense</th>
<th>Acc. Depreciation as at 31/12/2016</th>
<th>ACC. Depreciation as at 31/12/2017</th>
<th>Net Book Value as at 31/12/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle</td>
<td>616,100,185</td>
<td>53,281,553</td>
<td>669,381,738</td>
<td>120,192,645</td>
<td>219,367,642</td>
<td>339,560,287</td>
<td>329,821,450</td>
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<td>165,958</td>
<td>331,916</td>
<td>497,875</td>
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<td>Trains</td>
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<td>4,194,789</td>
<td>209,739</td>
<td>837,599</td>
<td>1,047,338</td>
<td>3,147,451</td>
<td></td>
</tr>
<tr>
<td>Ships and Vessels</td>
<td>9,289,892</td>
<td>3,987,304</td>
<td>13,277,195</td>
<td>484,495</td>
<td>1,161,532</td>
<td>1,626,027</td>
<td>11,851,169</td>
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</tr>
<tr>
<td>Motor Bike, bicycles</td>
<td>4,782,728</td>
<td>110,608</td>
<td>4,893,336</td>
<td>956,546</td>
<td>321,130</td>
<td>1,277,676</td>
<td>3,615,860</td>
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<td><strong>TOTAL</strong></td>
<td><strong>637,686,758</strong></td>
<td><strong>57,379,465</strong></td>
<td><strong>695,066,222</strong></td>
<td><strong>121,989,383</strong></td>
<td><strong>222,019,820</strong></td>
<td><strong>344,009,203</strong></td>
<td><strong>351,057,020</strong></td>
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#### OTHER MACHINERY AND EQUIPMENT

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<th>Cost as at 31/12/2017</th>
<th>Current Year Depreciation Expense</th>
<th>Acc. Depreciation as at 31/12/2016</th>
<th>ACC. Depreciation as at 31/12/2017</th>
<th>Net Book Value as at 31/12/2016</th>
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<td>Plant and Equipment</td>
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<td>525,270,758</td>
<td>52,927,076</td>
<td>201,262,320</td>
<td>253,789,395</td>
<td>271,481,362</td>
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<td>Agricultural Machin</td>
<td>30,663,889</td>
<td>163,500</td>
<td>30,827,389</td>
<td>4,580,085</td>
<td>7,153,754</td>
<td>11,733,839</td>
<td>19,093,550</td>
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<td>Server (Computing)</td>
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<td>1,073,222</td>
<td>153,317</td>
<td>481,381</td>
<td>634,696</td>
<td>438,524</td>
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<tr>
<td>Other Capital Expdenf</td>
<td>99,012,148</td>
<td>0</td>
<td>99,012,148</td>
<td>9,901,215</td>
<td>31,518,119</td>
<td>41,419,333</td>
<td>57,592,815</td>
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<tr>
<td>Plant and Machinery</td>
<td>168,727,351</td>
<td>106,311,370</td>
<td>275,038,720</td>
<td>16,872,735</td>
<td>24,053,598</td>
<td>40,926,333</td>
<td>234,112,387</td>
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<tr>
<td>Other Assets</td>
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<td>129,197,611</td>
<td>12,919,761</td>
<td>47,719,051</td>
<td>60,638,812</td>
<td>68,558,799</td>
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<td>Uninterruptible Power</td>
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<td>0</td>
<td>21,700</td>
<td>0</td>
<td>86,800</td>
<td>86,800</td>
<td>(65,100)</td>
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<tr>
<td>Printer</td>
<td>230,149,643</td>
<td>0</td>
<td>230,149,643</td>
<td>46,029,929</td>
<td>184,119,534</td>
<td>230,149,463</td>
<td>180</td>
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<td>Office Equipment</td>
<td>13,596,063</td>
<td>9,865,140</td>
<td>23,461,203</td>
<td>2,719,213</td>
<td>3,268,758</td>
<td>5,987,971</td>
<td>17,473,232</td>
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<td>Air Condition</td>
<td>1,166,112</td>
<td>0</td>
<td>1,166,112</td>
<td>189,445</td>
<td>333,407</td>
<td>502,851</td>
<td>683,261</td>
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<tr>
<td>Electrical Equipment</td>
<td>36,986,192</td>
<td>63,170,919</td>
<td>100,157,110</td>
<td>5,283,742</td>
<td>7,754,927</td>
<td>13,038,668</td>
<td>87,118,442</td>
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### 7 NON FINANCIAL ASSETS

#### 7a FIXED ASSETS

<table>
<thead>
<tr>
<th>COST AS AT 31/12/2016</th>
<th>ADJUSTMENT TO 2016</th>
<th>ADDITIONS IN THE YEAR 2017</th>
<th>COST AS AT 31/12/2017 D=(A+B+C)</th>
<th>Current Year Depreciation Expense 31/12/2017</th>
<th>Acc. Depreciation As At 31/12/2016 E</th>
<th>ACC. Depreciation As At 31/12/2017 G=(E+F)</th>
<th>NET BOOK VALUE As At 31/12/2016 H=(D-G)</th>
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</thead>
<tbody>
<tr>
<td><strong>Communication equipment</strong></td>
<td>15,475</td>
<td>0</td>
<td>303,581</td>
<td>319,057</td>
<td>3,095</td>
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<td>3,095</td>
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<td><strong>TOTAL</strong></td>
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<td>191,465,195</td>
<td>1,587,771,213</td>
<td>180,408,181</td>
<td>600,965,736</td>
<td>781,373,817</td>
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<td><strong>INFRASTRUCTURE ASSETS</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electrical Networks</td>
<td>1,450,506,720</td>
<td>0</td>
<td>91,535,975</td>
<td>1,542,042,694</td>
<td>145,050,672</td>
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<td>397,066,594</td>
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<td>Sewers</td>
<td>1,368,201</td>
<td>0</td>
<td>80,000</td>
<td>1,448,201</td>
<td>0</td>
<td>1,519,140</td>
<td>1,519,140</td>
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<td>Landscaping and Gardening</td>
<td>1,729,452</td>
<td>0</td>
<td>31,000</td>
<td>1,760,452</td>
<td>345,890</td>
<td>1,147,995</td>
<td>1,493,885</td>
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<td>341,827</td>
<td>341,827</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Runways</td>
<td>6,175,751</td>
<td>0</td>
<td>93,257</td>
<td>6,269,008</td>
<td>617,575</td>
<td>1,839,174</td>
<td>2,465,749</td>
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<td>Interior Development</td>
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<td>0</td>
<td>17,175</td>
<td>0</td>
<td>68,701</td>
<td>68,701</td>
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<tr>
<td>Furniture and Fittings</td>
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<td>65,448,357</td>
<td>5,113,366</td>
<td>8,310,580</td>
<td>13,423,976</td>
</tr>
<tr>
<td>Irrigation Systems</td>
<td>131,778,057</td>
<td>(22,310,993)</td>
<td>38,639,412</td>
<td>148,166,485</td>
<td>5,473,354</td>
<td>4,983,314</td>
<td>10,456,668</td>
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<tr>
<td>Water Systems</td>
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<td>43,857,170</td>
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<td>1,301,264</td>
<td>3,379,292</td>
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<tr>
<td>Harbour and Landing Sites</td>
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<td>0</td>
<td>0</td>
<td>1,000,000</td>
<td>20,000</td>
<td>0</td>
<td>20,000</td>
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<tr>
<td>Sea Wall</td>
<td>145,484,215</td>
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<td>0</td>
<td>145,484,215</td>
<td>2,909,684</td>
<td>1,281,600</td>
<td>4,191,284</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>1,630,754,090</td>
<td>(22,310,993)</td>
<td>147,339,963</td>
<td>1,758,094,053</td>
<td>161,608,599</td>
<td>272,467,689</td>
<td>434,076,288</td>
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<td>Computer Software</td>
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<tr>
<td><strong>GRAND TOTAL</strong></td>
<td>7,291,840,984</td>
<td>(22,310,993)</td>
<td>633,790,172</td>
<td>7,930,320,162</td>
<td>606,884,679</td>
<td>1,271,501,202</td>
<td>1,878,385,881</td>
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### 7 NON FINANCIAL ASSETS

#### 7b Work-In-Progress

<table>
<thead>
<tr>
<th></th>
<th>COST AS AT 31/12/2016</th>
<th>ADJ</th>
<th>COST AS AT 01-01-17</th>
<th>ADDITIONS IN THE YEAR</th>
<th>COST AS AT 31/12/2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DWELLINGS</strong></td>
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<td></td>
</tr>
<tr>
<td>WIP - Dest. Homes</td>
<td>2,802,887</td>
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<td>2,802,887</td>
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<td>2,802,887</td>
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<td>WIP - Bungalows/Flat</td>
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<td>50,030,651</td>
<td>1,987,543</td>
<td>52,018,194</td>
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<td>WIP - Consultancy Fees</td>
<td>245,198</td>
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<td>245,198</td>
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<td>245,198</td>
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<td>WIP-Barracks</td>
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<td>0</td>
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<td>123,269</td>
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<td><strong>TOTAL</strong></td>
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<td>136,643,896</td>
<td>2,110,812</td>
<td>138,754,708</td>
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<tr>
<td><strong>NON RESIDENTIAL BUILDINGS</strong></td>
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<td>WIP - Hospitals</td>
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<td>51,615,097</td>
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<td>WIP - Clinics</td>
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<td>337,626</td>
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<td>WIP - Day Care Centre</td>
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<td>17,050</td>
<td>78,379</td>
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<td>WIP - Office Buildings</td>
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<td>11,322,284</td>
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<td>WIP - School Buildings</td>
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<td>3,350,816</td>
<td>86,512,151</td>
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<td>WIP - Slaughter House</td>
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<tr>
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<td>289,636,938</td>
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<td>WIP - Road Signals</td>
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<td>WIP-Feeder Roads</td>
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<td>34,466,613</td>
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<tr>
<td>WIP-Urban Roads</td>
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<td>78,952,271</td>
<td>42,892,602</td>
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<td>WIP-Highways</td>
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<td>202,275,759</td>
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<td>WIP-Sports Stadium</td>
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<tr>
<td><strong>TRANSPORT EQUIPMENT</strong></td>
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<td></td>
</tr>
<tr>
<td>WIP - Ships and Vessels</td>
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<td>4,278,426</td>
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<td>4,278,426</td>
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<tr>
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<td>WIP - Agricultural Machinery</td>
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<td>19,508</td>
<td>19,508</td>
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<td>WIP - APRON and RAMP Areas</td>
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<td>WIP-Harbour and Landing Sites</td>
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<td><strong>TOTAL</strong></td>
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<td>31,109,356</td>
<td>32,467</td>
<td>31,141,823</td>
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<tr>
<td><strong>INFRASTRUCTURE ASSETS</strong></td>
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<td>WIP - Electrical Networks</td>
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<td>75,102,524</td>
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<td>452,603</td>
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<td>452,603</td>
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<tr>
<td>WIP - Furniture and Fittings</td>
<td>133,564</td>
<td>0</td>
<td>133,564</td>
<td>251,433</td>
<td>384,997</td>
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<td>WIP - Water Systems</td>
<td>1,547,587</td>
<td>0</td>
<td>1,547,587</td>
<td>288,529</td>
<td>1,836,117</td>
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<tr>
<td>WIP- Sea Wall</td>
<td>197,992,123</td>
<td>0</td>
<td>197,992,123</td>
<td>153,291,500</td>
<td>351,283,623</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>274,964,975</td>
<td>0</td>
<td>274,964,975</td>
<td>154,094,888</td>
<td>429,059,863</td>
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<tr>
<td><strong>GRAND TOTAL</strong></td>
<td>1,777,562,342</td>
<td>0</td>
<td>1,777,562,342</td>
<td>411,851,948</td>
<td>2,189,414,290</td>
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</table>
### 8 DOMESTIC BORROWING

<table>
<thead>
<tr>
<th>Component</th>
<th>Balance as at 1/1/2017</th>
<th>Prior Year Adjustments</th>
<th>Re-stated Balance</th>
<th>Borrowing</th>
<th>Redemption</th>
<th>Balance as at 31/12/2017</th>
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</thead>
<tbody>
<tr>
<td><strong>SHORT TERM</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>SHORT TERM SECURITIES (8a)</td>
<td>19,396,009,252</td>
<td>0</td>
<td>18,844,954,932</td>
<td>43,936,099,168</td>
<td>0</td>
<td>11,857,325,319</td>
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<tr>
<td>MEDIUM TERM SECURITIES (8b)</td>
<td>20,324,304,304</td>
<td>49,809,945</td>
<td>20,374,113,250</td>
<td>28,322,919,388</td>
<td>0</td>
<td>42,086,920,811</td>
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<tr>
<td>LONG TERM SECURITIES (8c)</td>
<td>12,455,897,045</td>
<td>0</td>
<td>7,888,875,132</td>
<td>0</td>
<td>0</td>
<td>12,458,897,045</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>52,179,210,601</td>
<td>49,809,945</td>
<td>47,107,953,314</td>
<td>72,269,018,557</td>
<td>0</td>
<td>66,413,143,176</td>
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<tr>
<td><strong>8a SHORT TERM TREASURY BILLS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91 DAY BILL</td>
<td>9,966,729,906</td>
<td>0</td>
<td>9,966,729,906</td>
<td>33,247,984,222</td>
<td>37,945,052,543</td>
<td>5,269,681,584</td>
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<tr>
<td>182 DAY BILL</td>
<td>6,362,979,129</td>
<td>0</td>
<td>6,362,979,129</td>
<td>7,002,924,902</td>
<td>10,681,341,222</td>
<td>2,684,562,809</td>
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<tr>
<td>1 YEAR BILL</td>
<td>2,515,255,897</td>
<td>0</td>
<td>2,515,255,897</td>
<td>3,685,190,045</td>
<td>2,515,255,897</td>
<td>3,685,190,045</td>
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<tr>
<td><strong>TOTAL TREASURY BILLS</strong></td>
<td>18,844,964,932</td>
<td>0</td>
<td>18,844,964,932</td>
<td>43,936,099,168</td>
<td>51,141,649,663</td>
<td>11,639,414,438</td>
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<td><strong>SHORT TERM STANDARD LOANS</strong></td>
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<tr>
<td>SSNIT</td>
<td>69,423,258</td>
<td>(891)</td>
<td>69,422,367</td>
<td>0</td>
<td>39,211,051</td>
<td>30,211,316</td>
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<td>BARCLAYS BANK LTD (BBL)</td>
<td>13,750,000</td>
<td>0</td>
<td>13,750,000</td>
<td>0</td>
<td>13,750,000</td>
<td>0</td>
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<tr>
<td>CAL BANK</td>
<td>55,356,981</td>
<td>1,799,184</td>
<td>57,156,164</td>
<td>27,823,320</td>
<td>22,121,654</td>
<td>62,857,831</td>
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<tr>
<td>FIDELITY BANK</td>
<td>53,625,315</td>
<td>(2,712,798)</td>
<td>50,912,516</td>
<td>964,632</td>
<td>44,640,981</td>
<td>7,236,167</td>
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<tr>
<td>TTB/Ecobank</td>
<td>29,288,765</td>
<td>0</td>
<td>29,288,765</td>
<td>0</td>
<td>16,736,437</td>
<td>12,552,328</td>
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<tr>
<td>SSNIT/Road Fund</td>
<td>329,600,000</td>
<td>0</td>
<td>329,600,000</td>
<td>0</td>
<td>258,971,429</td>
<td>70,628,571</td>
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<td>SGSSB GHANA</td>
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<td>0</td>
<td>0</td>
<td>54,390,000</td>
<td>9,955,332</td>
<td>44,424,668</td>
</tr>
<tr>
<td><strong>TOTAL SHORT TERM ADVANCES</strong></td>
<td>551,044,319</td>
<td>(914,506)</td>
<td>550,129,814</td>
<td>83,177,952</td>
<td>405,396,884</td>
<td>227,910,881</td>
</tr>
<tr>
<td><strong>TOTAL SHORT TERM</strong></td>
<td>19,396,009,252</td>
<td>(914,506)</td>
<td>19,395,094,746</td>
<td>44,019,277,120</td>
<td>51,547,046,547</td>
<td>11,867,325,319</td>
</tr>
<tr>
<td><strong>8b MEDIUM TERM TREASURY NOTES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-Year USD Domestic Bond</td>
<td>395,906,400</td>
<td>22,212,492</td>
<td>418,118,892</td>
<td>0</td>
<td>0</td>
<td>418,118,892</td>
</tr>
<tr>
<td>2 YR FIXED T/NOTE</td>
<td>4,227,017,467</td>
<td>1,204</td>
<td>4,227,018,671</td>
<td>3,820,301,224</td>
<td>1,646,713,028</td>
<td>6,400,606,868</td>
</tr>
<tr>
<td>3-Year USD Domestic Bond</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>978,123,060</td>
<td>0</td>
<td>978,123,060</td>
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</tbody>
</table>
### 8 DOMESTIC BORROWING

<table>
<thead>
<tr>
<th>Balance as at 1/1/2017</th>
<th>Prior Year Adjustments</th>
<th>Re-stated Balance</th>
<th>Borrowing</th>
<th>Redemption</th>
<th>Balance as at 31/12/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3 YR FIXED T/BOND</strong></td>
<td>6,420,096,098</td>
<td>230,127,365</td>
<td>6,659,223,463</td>
<td>3,002,190,565</td>
<td>2,405,870,249</td>
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<tr>
<td>5-YEAR STOCK (SSNIT) - 21.0%</td>
<td>361,833,336</td>
<td>(220,532,116)</td>
<td>159,301,220</td>
<td>0</td>
<td>25,550,203</td>
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<tr>
<td>GOV/SSNIT/14/01 5-YEAR STOCK</td>
<td>685,745,749</td>
<td>0</td>
<td>685,745,749</td>
<td>0</td>
<td>228,581,916</td>
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<tr>
<td>GOV/SSNIT/14/2016-YEAR STOCK</td>
<td>291,930,281</td>
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<td>291,930,281</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>SUB TOTAL - SSC BONDS</strong></td>
<td>12,391,529,331</td>
<td>49,808,945</td>
<td>12,441,338,276</td>
<td>7,800,614,849</td>
<td>4,307,715,397</td>
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<tr>
<td><strong>TEMA OIL REFINERY BONDS</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOR 3 YEAR STOCK - GOV/TC/2011/1 -GCB</td>
<td>572,000,000</td>
<td>0</td>
<td>572,000,000</td>
<td>0</td>
<td>57,200,000</td>
</tr>
<tr>
<td><strong>SUB TOTAL-TOR BONDS</strong></td>
<td>572,000,000</td>
<td>0</td>
<td>572,000,000</td>
<td>0</td>
<td>57,200,000</td>
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<tr>
<td><strong>GOV PETROLEUM FINANCE BONDS</strong></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>TOR 3 YEAR STOCK - GOV/TC/2011/1 -GCB</td>
<td>80,020,000</td>
<td>0</td>
<td>80,020,000</td>
<td>0</td>
<td>0</td>
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<tr>
<td><strong>SUB TOTAL -PETROLEUM</strong></td>
<td>80,020,000</td>
<td>0</td>
<td>80,020,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL MEDIUM TERM</strong></td>
<td>20,324,304,304</td>
<td>49,808,945</td>
<td>20,374,113,250</td>
<td>28,332,919,388</td>
<td>6,620,111,827</td>
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**LONG TERM**

<table>
<thead>
<tr>
<th>Registered Stocks</th>
<th>128,137</th>
<th>128,137</th>
<th>0</th>
<th>0</th>
<th>128,137</th>
</tr>
</thead>
<tbody>
<tr>
<td>6% Gh. Gov't. Funding Registered Stock</td>
<td>128,137</td>
<td>128,137</td>
<td>0</td>
<td>0</td>
<td>128,137</td>
</tr>
<tr>
<td>6.0% Gh. Gov't. Funding Registered Stock</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
<td>0</td>
<td>50,000</td>
</tr>
<tr>
<td>12% Ten year social sec. Cont.Bonds</td>
<td>789,612</td>
<td>789,612</td>
<td>0</td>
<td>0</td>
<td>789,612</td>
</tr>
<tr>
<td>Miscellaneous(Dev. Bonds, Bearer Bonds)</td>
<td>15,500</td>
<td>15,500</td>
<td>0</td>
<td>0</td>
<td>15,500</td>
</tr>
<tr>
<td>Telekom Malaysia Stocks</td>
<td>109,457,700</td>
<td>109,457,700</td>
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<td>0</td>
<td>109,457,700</td>
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<tr>
<td>Securitisation of Short Term Advances (Redeem:</td>
<td>327,259,700</td>
<td>327,259,700</td>
<td>0</td>
<td>0</td>
<td>327,259,700</td>
</tr>
<tr>
<td>10% GOG STOCK NO. GOV/TC/2011/1</td>
<td>646,706,904</td>
<td>646,706,904</td>
<td>0</td>
<td>0</td>
<td>646,706,904</td>
</tr>
<tr>
<td>BOG/GOG/14/02 Securitisation of 2013 End of Ye</td>
<td>2,505,359,106</td>
<td>2,505,359,106</td>
<td>0</td>
<td>0</td>
<td>2,505,359,106</td>
</tr>
<tr>
<td>(BOG/GOV/SEC/13/01)</td>
<td>2,433,865,656</td>
<td>2,433,865,656</td>
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<td>0</td>
<td>2,433,865,656</td>
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<tr>
<td>BOG/GOV/12/01</td>
<td>1,056,599,138</td>
<td>1,056,599,138</td>
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<td>0</td>
<td>1,056,599,138</td>
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<tr>
<td>BOG/ LONG TERM 25YR FOR 2014 END YR</td>
<td>1,074,235,583</td>
<td>1,074,235,583</td>
<td>0</td>
<td>0</td>
<td>1,074,235,583</td>
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<tr>
<td>BOG/ LONG TERM 25YR FOR 2015 END YR</td>
<td>3,495,786,330</td>
<td>3,495,786,330</td>
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<td>0</td>
<td>3,495,786,330</td>
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<tr>
<td><strong>SUB TOTAL</strong></td>
<td>11,751,253,466</td>
<td>7,181,231,553</td>
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<td>11,751,253,466</td>
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### 8 DOMESTIC BORROWING

<table>
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<tr>
<th>REVALUATION STOCKS</th>
<th>BALANCE AS AT 1/1/2017</th>
<th>PRIOR YEAR ADJUSTMENTS</th>
<th>RE-STATE BALANCE</th>
<th>BORROWING</th>
<th>REDEMPTION</th>
<th>BALANCE AS AT 31/12/2017</th>
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</thead>
<tbody>
<tr>
<td>4%Bank of Ghana Recap. Registered stock</td>
<td>48,605,637</td>
<td>0</td>
<td>48,605,637</td>
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<tr>
<td>4%Bank of Ghana Recap. Registered stock</td>
<td>44,312,985</td>
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<td>44,312,985</td>
<td>0</td>
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<td>44,312,985</td>
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<tr>
<td>GOG Revaluation Registered stock</td>
<td>98,993,079</td>
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<td>98,993,079</td>
<td>0</td>
<td>0</td>
<td>98,993,079</td>
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<tr>
<td>GOG Revaluation Registered stock</td>
<td>85,430,394</td>
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<td>85,430,394</td>
<td>0</td>
<td>0</td>
<td>85,430,394</td>
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<tr>
<td>Revaluation Registered stock</td>
<td>24,642,868</td>
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<td>24,642,868</td>
<td>0</td>
<td>0</td>
<td>24,642,868</td>
</tr>
<tr>
<td>Revaluation Registered stock</td>
<td>59,074,076</td>
<td>0</td>
<td>59,074,076</td>
<td>0</td>
<td>0</td>
<td>59,074,076</td>
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<tr>
<td>Long Term Stock (10% GOG Redeemable Stk-GOL)</td>
<td>346,584,540</td>
<td>0</td>
<td>346,584,540</td>
<td>0</td>
<td>0</td>
<td>346,584,540</td>
</tr>
</tbody>
</table>

**TOTAL LONG TERM** | 707,643,579 | 0 | 707,643,579 | 0 | 0 | 707,643,579 |

**TOTAL LONG TERM** | 12,458,897,045 | 0 | 7,888,875,132 | 0 | 0 | 12,458,897,045 |
<table>
<thead>
<tr>
<th>CREDITOR</th>
<th>L'KEY</th>
<th>PROJECT TITLE</th>
<th>AT AS 1/1/2017</th>
<th>ADJUST</th>
<th>BAL. AS AT 1/1/2016</th>
<th>DISBURSEMENT</th>
<th>PAYMENT</th>
<th>ACTUAL</th>
<th>EXCHANGE</th>
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<tbody>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Rehab. of Transport Sector 2nd Prog. Pj</td>
<td>14,688,953</td>
<td>(544,035)</td>
<td>14,144,918</td>
<td></td>
<td></td>
<td>1,124,576</td>
<td>13,784,283</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Takoradi Thermal Power Project</td>
<td>3,287,408</td>
<td>(1,610,532)</td>
<td>1,676,875</td>
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<td>0</td>
<td>1,770,356</td>
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<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Korle Lagoon Rehabilitation Project</td>
<td>18,540,653</td>
<td></td>
<td>18,540,654</td>
<td></td>
<td></td>
<td>1,368,765</td>
<td>18,176,076</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Bolgatanga Hospital Rehabilitation Proj</td>
<td>7,865,602</td>
<td>(118,350)</td>
<td>7,747,253</td>
<td></td>
<td></td>
<td>1,805,614</td>
<td>6,336,997</td>
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<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Tamale Storm Water Drainage Project</td>
<td>20,263,034</td>
<td>(363,939)</td>
<td>19,899,095</td>
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<td></td>
<td>1,980,387</td>
<td>18,959,195</td>
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<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Achimota-Anyanm Road Project &quot;USD&quot;</td>
<td>14,375,848</td>
<td></td>
<td>14,375,848</td>
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<td></td>
<td>1,071,436</td>
<td>14,090,039</td>
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<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Small Farms Irrigation Project II</td>
<td>12,412,432</td>
<td>5,228,609</td>
<td>17,841,040</td>
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<td></td>
<td>2,986,215</td>
<td>15,605,247</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Korle Lagoon Rehab Pj (Additional loan)</td>
<td>11,989,051</td>
<td></td>
<td>11,989,051</td>
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<td></td>
<td>1,227,505</td>
<td>11,418,239</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Line of credit to Agric Devt Bank</td>
<td>1,888,435</td>
<td></td>
<td>1,888,435</td>
<td></td>
<td></td>
<td>536,120</td>
<td>1,450,942</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Rehab. of Bolgatanga Regional Hosp. AI</td>
<td>3,827,592</td>
<td>(79,481)</td>
<td>3,748,111</td>
<td></td>
<td></td>
<td>174,928</td>
<td>3,780,400</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Tetteh Quaasie Mamfe Road Project</td>
<td>24,155,624</td>
<td>8,816,356</td>
<td>32,971,982</td>
<td></td>
<td></td>
<td>1,663,691</td>
<td>33,131,833</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Basic Edn Support In Ash &amp; BA Regions</td>
<td>13,194,406</td>
<td>614,897</td>
<td>13,719,303</td>
<td></td>
<td></td>
<td>803,646</td>
<td>13,586,325</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Construction of Seven (7) Bridges</td>
<td>26,666,654</td>
<td>4,310,799</td>
<td>30,977,453</td>
<td></td>
<td></td>
<td>1,611,122</td>
<td>31,079,571</td>
</tr>
<tr>
<td>Arab Bank for Economic Dev.</td>
<td>ABED</td>
<td>Radiotherapy and Nuclear Medicine Tre</td>
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### 8. EXTERNAL DEBT SCHEDULE

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## 6. EXTERNAL DEBT SCHEDULE

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<p>| CRED | IDA 2015015 | Third Agriculture Development Policy OPE | 225,763,200 | 24,051,600 | |
| CRED | IDA 2014001 | Oil And Gas Capacity Building Project | 133,841,432 | (0) 133,841,432 | 0 |
| CRED | IDA 2010015 | 2nd Agric Development Policy Operation | 92,451,150 | 0 92,451,150 | 0 103,474,800 | 11,023,650 |
| CRED | IDA 2012024 | Public Private Partnership Project | 78,784,114 | (23,005,177) 55,778,937 | 14,827,816 | 0 77,932,601 | 7,325,848 |
| CRED | IDA 2012018 | West Africa Productivity Program (WAFP) | 55,778,937 | 150,547,935 206,326,872 | 11,096,840 | 0 242,378,122 | 24,954,410 |
| CRED | IDA 2012009 | Fourth Agriculture Development Policy OPE | 93,616,033 | 87,364,097 180,980,130 | 0 0 202,559,760 | 21,579,630 |
| CRED | IDA 2012008 | Regional Trade Facilitation Project-Phan | 180,980,130 | (175,506,332) 5,473,798 | 0 0 6,126,480 | 69,905,695 |
| CRED | IDA 2012007 | Inter-Zonal Transmission Hub Project | 28,702,155 | (0) 28,702,155 | 15,570,230 | 0 47,992,893 | 3,720,508 |
| CRED | IDA 2011026 | Land Administration Project | 155,579,119 | (0) 155,579,119 | 0 0 |
| CRED | IDA 2011022 | Ghana Skills and Technology Development | 241,903,647 | 0 241,903,647 | 3,908,589 | 0 274,902,218 | 29,089,982 |
| CRED | IDA 2011021 | Local Government Capacity Support Program | 588,803,411 | 0 588,803,411 | 19,603,847 | 0 678,312,953 | 79,905,695 |
| CRED | IDA 2011005 | Seventh Poverty Reduction Support Credit | 790,037,100 | 0 790,037,100 | 0 0 884,239,200 | 94,202,100 |
| CRED | IDA 2010018 | Sustainable Water and Sanitation Project | 278,461,715 | (0) 278,461,715 | 0 |
| CRED | IDA 2010017 | 3rd Nat. Resource and Environ. Dev. Project | 36,980,460 | 0 36,980,460 | 0 0 41,096,840 | 4,046,460 |
| CRED | IDA 2010016 | Energy Development and Access Project | 249,518,081 | 0 249,518,081 | 24,650,215 | 0 304,998,155 | 30,829,859 |
| CRED | IDA 2010014 | e-Ghana Project Additional Financing | 163,957,329 | 0 163,957,329 | 0 0 183,507,202 | 19,546,873 |
| CRED | IFAD 1990032 | Smallholder Credit, Input SS &amp; Mkting Project | 14,652,842 | (2,045,226) 12,607,616 | 0 593,841 | 14,110,917 | 2,097,142 |
| CRED | IFAD 1990031 | Smallholder Credit, Input SS &amp; Mkting | 33,631,694 | (4,306,883) 29,324,811 | 0 1,379,122 | 32,821,430 | 4,875,741 |
| CRED | IFAD 1990011 | Volta Region Agric. Dev't Project | 21,877,806 | (3,703,739) 18,174,067 | 0 0 22,245,438 | 2,751,540 |
| CRED | IFAD 1987005 | Smallholder Credit, Input SS &amp; Mkting | 33,631,694 | (4,306,883) 29,324,811 | 0 1,379,122 | 32,821,430 | 4,875,741 |
| CRED | IFAD 1987003 | Smallholder Credit, Input SS &amp; Mkting | 14,582,842 | (2,045,226) 12,607,616 | 0 593,841 | 14,110,917 | 2,097,142 |</p>
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<td>10,893,325</td>
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<td>Mees Pierson NV</td>
<td>Sekondi - Takoradi Water Supply Ref</td>
<td>19,451,056</td>
<td>(11,640,647)</td>
<td>7,810,409</td>
<td>0</td>
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<td>Mees Pierson NV</td>
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<td>(21,437,126)</td>
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<td>0</td>
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<td>Mees Pierson NV</td>
<td>Sub-Transmission Imp. PJ. Accra</td>
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<td>(19,553,108)</td>
<td>44,367,663</td>
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<td>Mees Pierson NV</td>
<td>Guahiegu District Hospital Project</td>
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## 8. EXTERNAL DEBT SCHEDULE

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<th>DISBURSEMENT</th>
<th>PAYMENT</th>
<th>ACTUAL BAL AT 31/12/17</th>
<th>EXCHANGE DIFFERENCE</th>
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<td>Cooperatieve Centrale Ra,CGRB</td>
<td>Coop Ra CCRB</td>
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<td>Const.of Modula Steel Truss Bridge</td>
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<td>Coop Ra CCRB</td>
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<td>Const. &amp; Delivery of Two Tugboats</td>
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<td>2006004</td>
<td>Supply of 63 buses &amp; spare parts</td>
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<td>0</td>
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<td>1,927,814</td>
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<td>DBNY</td>
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<td>2014005</td>
<td>Modernisation of Kumasi Central M.</td>
<td>280,837,488</td>
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**Notes:**
- CRED: Creditor
- L'KEY: Key Code
- PROJECT TITLE: Project Title
- BALANCE: Balance at 1/1/2017
- RESTATED BAL AT 1/1/2017: Restated Balance at 1/1/2017
- DISBURSEMENT: Disbursement
- PAYMENT: Payment
- ACTUAL BAL AT 31/12/17: Actual Balance at 31/12/17
- EXCHANGE DIFFERENCE: Exchange Difference
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<th>DISBURSEMENT</th>
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<td>59,975,134</td>
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<td>7,754,426</td>
<td>55,220,707</td>
<td>2,557,000</td>
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<td>351,872,772</td>
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<td>39,689,700</td>
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## 6. EXTERNAL DEBT SCHEDULE

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<td>36,087,371, 637,346</td>
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<td>Banco Nacional de Desarrollo Economico</td>
<td>BNDL</td>
<td>Construction of 7 Regional and 6 Districts Hospitals</td>
<td>395,581,143 (182,312,412)</td>
<td>273,267,722</td>
<td>312,730,585</td>
<td>19,277,071</td>
<td>598,808,488, 32,088,252</td>
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<td>CITI</td>
<td>10-Year Revolving Sovereign Bond</td>
<td>1,860,607,815 (818,096,633)</td>
<td>832,511,182</td>
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<td>441,640, 42,431,572</td>
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<td>Self Help - Electrification Program</td>
<td>424,051,921 (14,308,616)</td>
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<td>EDI</td>
<td>2 Regional and 6 Districts Hospitals</td>
<td>1,167,910,591 (188,865,949)</td>
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<td>104,901,129</td>
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<td>500 Bed Military Hospital Project</td>
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**TOTAL BILATERAL CREDITORS**

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<td>RESTATED BAL AS AT 1/1/2016</td>
<td>DISBURSEMENT</td>
<td>PAYMENT</td>
<td>ACTUAL BAL. AS AT 31/12/17</td>
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<td>25,902,762</td>
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<td>2013001</td>
<td>OAS Construction of 5000 Affordable Housing Projects</td>
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<td>156,060,756</td>
<td>401,539,088</td>
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<td>Export Credit Bank of Tu ECBT</td>
<td>2012014</td>
<td>Akim Oda, Akwatia and Winneba Watershed Development</td>
<td>457,128,473</td>
<td>480,827,121</td>
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<td>United Nations Peacekeeping Operations</td>
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### 10 PROVISION FOR DOUBTFUL DEBTS

#### A. LOANS

<table>
<thead>
<tr>
<th>STATUTORY BOARDS AND CORPORATION</th>
<th>CURRENT</th>
<th>PREVIOUS</th>
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<tbody>
<tr>
<td>1 Tema Shipyard and Drydock corporation</td>
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<td>4 Ghanaian Industrial Development Corporation</td>
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<td>5 State Hotels Corporation</td>
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<td>6 State Construction Corporation</td>
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<td>7 State Housing Corporation</td>
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<td>254,746</td>
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<td>8 Food Production Corporation</td>
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<td>112,388</td>
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<td>9 Aluminium Industries Commission</td>
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<td>10 Gonja Development Corporation</td>
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<td>11 West African Airways Corporation</td>
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<td>12 State Fishing Corporation</td>
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<td>13 Western Regional Development Corporation</td>
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<td>14 Brong Ahafo Regional Development Corporation</td>
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<td>24 GIHOC - Mosquito Coil</td>
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<td>25 GIHOC - Marbles</td>
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<td>27 GIHOC - Boatyards (Mumford)</td>
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<td>28 GIHOC - Boatyards (Tema)</td>
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<td>29 GIHOC - Cannery (Pawalugu)</td>
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<td>30 GIHOC - Refrigeration &amp; Household Prod.</td>
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<td>31 GIHOC - Cannery (Wenchii)</td>
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<td>32 GIHOC - Cannery (Nsawam)</td>
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<td>34 GIHOC - Nzema Oil Mills</td>
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<td>52 Ghana Railways Corporation</td>
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<tr>
<td>56 Volta Lake Transport Company</td>
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## 10 PROVISION FOR DOUBTFUL DEBTS

### A. LOANS

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<thead>
<tr>
<th>COMPANY NAME</th>
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## 10 PROVISION FOR DOUBTFUL DEBTS

### A. LOANS

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### 10 PROVISION FOR DOUBTFUL DEBTS

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### 10 PROVISION FOR DOUBTFUL DEBTS

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## ADDITIONAL INFORMATION

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<td>Statement of Revenue and Expenditure</td>
<td>87</td>
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<td>Charts For Five Year Revenue and Expenditure</td>
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<td><strong>SUPPLEMENTARY STATEMENTS</strong></td>
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<td>Classification Of Expenditure By Functions of Government</td>
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<td>Summary of Expenditure of MDAs by Items</td>
<td>92</td>
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<td>Classification Of Expenditure By Cost Centre - COMPENSATION OF EMPLOYEES</td>
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<td>Summary of Expenditure of MMDAs by Items</td>
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<td>Reallocation Report From Centralised Vote</td>
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# Five Year Trend Analysis of Assets and Liabilities

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# Five Year Trend Analysis of Revenue and Expenditure

## Revenue:

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<th>%</th>
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<th>%</th>
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<th>%</th>
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<td>15,750,788,958</td>
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## Expenditure:

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<th>%</th>
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**Surplus/(Deficit)**

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<th>2013</th>
<th>%</th>
<th>2014</th>
<th>%</th>
<th>2015</th>
<th>%</th>
<th>2016</th>
<th>%</th>
<th>2017</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Surplus/(Deficit)</td>
<td>(16,008,732,093)</td>
<td></td>
<td>(19,835,987,011)</td>
<td></td>
<td>(14,855,390,181)</td>
<td></td>
<td>(17,851,239,121)</td>
<td></td>
<td>(14,124,885,792)</td>
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</tbody>
</table>

87
A GRAPH SHOWING THE FIVE YEAR TREND OF REVENUE AND EXPENDITURE

FIVE YEAR REVENUE TREND

BILLIONS OF GHANA CEDIS


YEAR

FIVE YEAR EXPENDITURE TREND

AMOUNT


YEAR
## 11a. Classification of Expenditure for the Year 2017
### By Function of Government

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
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<tbody>
<tr>
<td><strong>Defence</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Defence N.E.C</td>
<td>44,766,569</td>
<td>702,666,569</td>
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<td>271,688</td>
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<td>271,688</td>
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<td>Military Defence</td>
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<td>763,811,612</td>
<td>143,480,706</td>
<td>620,330,906</td>
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<tr>
<td><strong>Total</strong></td>
<td>808,849,870</td>
<td>1,466,749,870</td>
<td>846,094,041</td>
<td>620,655,829</td>
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<td><strong>Economic Affairs</strong></td>
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<td></td>
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<tr>
<td>Agriculture</td>
<td>905,456,081</td>
<td>746,953,081</td>
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<td>324,096,102</td>
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<td>322,533,389</td>
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<td>Communication</td>
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<td>227,732,645</td>
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<td>27,388,874</td>
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<td>16,418,629</td>
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<td>16,418,629</td>
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<td>35,805,006</td>
<td>854,180</td>
<td>34,950,826</td>
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<td>576,276,124</td>
<td>202,183,060</td>
<td>374,093,065</td>
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<td>Fishing and Hunting</td>
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<td>28,011,117</td>
<td>712,704</td>
<td>27,298,413</td>
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<td>20,679,313</td>
<td>0</td>
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<td>General Economic and Commercial</td>
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<td>368,118,918</td>
<td>197,990,189</td>
<td>170,128,729</td>
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<td>General Labor Affairs</td>
<td>183,371,609</td>
<td>183,371,609</td>
<td>12,843,935</td>
<td>170,527,674</td>
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<tr>
<td>Manufacturing</td>
<td>81,915,905</td>
<td>81,915,905</td>
<td>11,990,938</td>
<td>69,924,966</td>
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<tr>
<td>Mining of Mineral Resources other than m</td>
<td>129,922,250</td>
<td>129,922,250</td>
<td>60,271,010</td>
<td>69,651,239</td>
</tr>
<tr>
<td>Multipurpose Development projects</td>
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<td>1,667,823</td>
<td>1,161,804</td>
<td>506,019</td>
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<td>Nuclear fuels</td>
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<td>11,172,317</td>
<td>361,505</td>
<td>10,810,812</td>
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<tr>
<td>Other Fuels</td>
<td>5,042,255</td>
<td>5,042,255</td>
<td>45,520</td>
<td>4,996,735</td>
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<td>Petroleum and Natural Gas</td>
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<td>291,782,196</td>
<td>1,343,210</td>
<td>290,438,986</td>
</tr>
<tr>
<td>R&amp;D Agriculture, Forestry, Fishing and hu</td>
<td>90,661,313</td>
<td>90,661,313</td>
<td>994,001</td>
<td>89,667,312</td>
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<tr>
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<td>36,114,360</td>
<td>18,252,081</td>
<td>17,862,278</td>
</tr>
<tr>
<td>Railway Transport</td>
<td>571,002,395</td>
<td>571,002,395</td>
<td>195,053,774</td>
<td>375,948,621</td>
</tr>
<tr>
<td>Road Transport</td>
<td>1,319,618,036</td>
<td>660,238,016</td>
<td>228,166,717</td>
<td>432,071,299</td>
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<tr>
<td>Tourism</td>
<td>15,721,160</td>
<td>15,721,160</td>
<td>7,326,401</td>
<td>8,394,759</td>
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<tr>
<td>Water Transport</td>
<td>0</td>
<td>159,259,019</td>
<td>159,259,120</td>
<td>3,900</td>
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<tr>
<td><strong>Total</strong></td>
<td>5,267,600,426</td>
<td>4,609,700,426</td>
<td>1,435,191,707</td>
<td>3,174,508,720</td>
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<tr>
<td><strong>Education</strong></td>
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<td></td>
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<tr>
<td>Education N.E.C</td>
<td>1,516,240,844</td>
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<tr>
<td>Education not definable by Level</td>
<td>178,568,856</td>
<td>21,368,856</td>
<td>21,330,419</td>
<td>38,437</td>
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<tr>
<td>First Stage of Tertiary Education</td>
<td>52,768,911</td>
<td>180,621,911</td>
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<tr>
<td>Lower-Secondary Education</td>
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<td>0</td>
<td>9,037</td>
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<tr>
<td>Post-Secondary Nontertiary Education</td>
<td>242,452,814</td>
<td>78,252,814</td>
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<td>Pre-primary Education</td>
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<td>2,232,117</td>
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<td>Primary Education</td>
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<td>24,762,146</td>
<td>24,662,027</td>
<td>100,119</td>
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<td>Second Stage of Tertiary Education</td>
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<td>718,990,573</td>
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<td>Subsidiary services to Education</td>
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<td>1,502,948,604</td>
<td>8,607,066</td>
<td>1,494,341,539</td>
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<tr>
<td>Upper-Secondary Education</td>
<td>1,838,098,063</td>
<td>413,938,063</td>
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<td>2,271</td>
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<tr>
<td><strong>Total</strong></td>
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<td>9,224,364,964</td>
<td>7,726,944,393</td>
<td>1,498,520,571</td>
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</tbody>
</table>
### 11a. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
#### BY FUNCTION OF GOVERNMENT

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
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</thead>
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<tr>
<td><strong>ENVIRONMENTAL PROTECTION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environmental Protection N.E.C</td>
<td>92,777,019</td>
<td>92,777,019</td>
<td>1,363,323</td>
<td>91,413,696</td>
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<tr>
<td>Protection of Biodiversity and Landscape</td>
<td>2,172,613</td>
<td>2,172,613</td>
<td>395,000</td>
<td>1,777,613</td>
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<tr>
<td>Waste Water Management</td>
<td>27,866,857</td>
<td>27,866,857</td>
<td>928,482</td>
<td>26,938,374</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>122,816,489</td>
<td>122,816,489</td>
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<td>120,129,684</td>
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<tr>
<td><strong>GENERAL PUBLIC SERVICES</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Research</td>
<td>8,557,508</td>
<td>8,557,508</td>
<td>3,646,616</td>
<td>4,910,892</td>
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<tr>
<td>Economic Aid routed through Internationa</td>
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<td>3,030,000</td>
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<tr>
<td>Economic Aid to Develop Countries and C</td>
<td>33,549,687</td>
<td>33,549,687</td>
<td>49,024</td>
<td>33,500,663</td>
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<td>Executive and Legislative Organs</td>
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<td>2,336,579,766</td>
<td>1,488,329,120</td>
<td>848,249,911</td>
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<tr>
<td>General Personnel Services</td>
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<td>574,189,082</td>
<td>370,853,206</td>
<td>203,335,877</td>
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<tr>
<td>General Public Services N.E.C</td>
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<td>82,978,247</td>
<td>71,196,777</td>
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<td>Other General Services</td>
<td>46,474,145</td>
<td>212,274,145</td>
<td>212,005,468</td>
<td>268,676</td>
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<td>Overall Planning and Statistical Services</td>
<td>54,960,502</td>
<td>54,960,502</td>
<td>21,324,009</td>
<td>33,636,494</td>
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<tr>
<td>Public Debt Transaction-External</td>
<td>19,919,962,695</td>
<td>6,576,832,695</td>
<td>2,941,043,507</td>
<td>3,635,789,188</td>
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<td>Public Debt Transactions</td>
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<td>11,790,135,111</td>
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<td>R &amp; D General Public Services</td>
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<td>9,344,940</td>
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<td><strong>TOTAL</strong></td>
<td>39,703,098,137</td>
<td>39,703,098,137</td>
<td>23,075,653,269</td>
<td>16,627,444,868</td>
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<td><strong>HEALTH</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Hospital Services</td>
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<td>1,702,942,526</td>
<td>360,671,764</td>
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<td>General Medical Services</td>
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<td>66,451,587</td>
<td>10,441,273</td>
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<td>Public health Services</td>
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<td>753,821,236</td>
<td>753,820,169</td>
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<td>R &amp; D Health</td>
<td>25,228,689</td>
<td>100,368,689</td>
<td>100,361,534</td>
<td>7,155</td>
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<td>Specialised Medical Services</td>
<td>54,511,745</td>
<td>54,511,745</td>
<td>54,309,423</td>
<td>202,322</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,578,720,562</td>
<td>5,578,720,562</td>
<td>3,463,772,043</td>
<td>2,114,948,519</td>
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<tr>
<td><strong>HOUSING &amp; COMMUNITY AMENITIES</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Development</td>
<td>32,342,116</td>
<td>32,342,116</td>
<td>9,567,072</td>
<td>22,775,044</td>
</tr>
<tr>
<td>Housing and Development</td>
<td>116,279,419</td>
<td>116,279,419</td>
<td>64,268,697</td>
<td>52,010,722</td>
</tr>
<tr>
<td>R&amp;D Housing and Community Amenities</td>
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<td>11,307,398</td>
<td>30,408</td>
<td>11,276,990</td>
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<td>Water Supply</td>
<td>266,830,003</td>
<td>105,650,003</td>
<td>8,986,256</td>
<td>96,663,746</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>426,758,936</td>
<td>265,578,936</td>
<td>82,852,433</td>
<td>182,726,503</td>
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<tr>
<td><strong>PUBLIC ORDER &amp; SAFETY</strong></td>
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<td></td>
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<td>Fire Protection Services</td>
<td>320,934,554</td>
<td>243,686,554</td>
<td>243,685,171</td>
<td>1,383</td>
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<td>Law Courts</td>
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<td>10,116</td>
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<td>Prisons</td>
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<td>104,140</td>
<td>99,750</td>
<td>4,390</td>
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<tr>
<td>Public order and safety n.e.c (CS)</td>
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<td>673,218,700</td>
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<td>1,220,427,686</td>
<td>1,220,427,336</td>
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<td><strong>TOTAL</strong></td>
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<td>2,398,779,323</td>
<td>2,398,762,539</td>
<td>16,784</td>
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</table>
### 11a. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017 BY FUNCTION OF GOVERNMENT

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget (GH₵)</th>
<th>Revised Budget (GH₵)</th>
<th>Actual (GH₵)</th>
<th>Variance (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECREATION, CULTURE, AND RELIGION</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Broadcasting and Publishing Services</td>
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<td>100,714,578</td>
<td>54,017,804</td>
<td>46,696,775</td>
</tr>
<tr>
<td>Cultural Services</td>
<td>91,694,601</td>
<td>89,813,601</td>
<td>54,826,116</td>
<td>34,987,486</td>
</tr>
<tr>
<td>Recreational and Sporting Services</td>
<td>29,638,308</td>
<td>31,519,308</td>
<td>31,509,264</td>
<td>10,045</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>377,634,488</td>
<td>222,047,488</td>
<td>140,353,183</td>
<td>81,694,305</td>
</tr>
<tr>
<td><strong>SOCIAL PROTECTION</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disability</td>
<td>1,249,131</td>
<td>1,249,131</td>
<td>612,520</td>
<td>636,611</td>
</tr>
<tr>
<td>Family and Children</td>
<td>35,710,423</td>
<td>35,710,423</td>
<td>20,480,652</td>
<td>15,229,771</td>
</tr>
<tr>
<td>R&amp;D Social Protection</td>
<td>7,951,758</td>
<td>7,951,758</td>
<td>533,762</td>
<td>7,417,996</td>
</tr>
<tr>
<td>Social Exclusion N.E.C.</td>
<td>13,101,322</td>
<td>13,101,322</td>
<td>0</td>
<td>13,101,322</td>
</tr>
<tr>
<td>Unemployment</td>
<td>213,982,578</td>
<td>289,982,578</td>
<td>289,856,143</td>
<td>126,435</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>363,756,835</td>
<td>524,936,835</td>
<td>488,420,419</td>
<td>36,516,416</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>64,116,793,031</td>
<td>64,116,793,031</td>
<td>39,659,630,832</td>
<td>24,457,162,198</td>
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</tbody>
</table>
## 11b. SUMMARY CLASSIFICATION OF EXPENDITURE BY MDA FOR THE YEAR 2017

<table>
<thead>
<tr>
<th>MDA</th>
<th>COMPENSATION</th>
<th>INTEREST</th>
<th>NON FINANCIAL ASSETS</th>
<th>OTHER EXPENDITURE</th>
<th>SOCIAL BENEFITS</th>
<th>GOVERNMENT SUBSIDY</th>
<th>GOODS AND SERVICES</th>
<th>GRAND TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electoral Commission</td>
<td>28,403,935</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2,333,037</td>
<td>0</td>
<td>30,736,972</td>
</tr>
<tr>
<td>Ghana Revenue Authority</td>
<td>563,601,060</td>
<td>0</td>
<td>87,325,399</td>
<td>45,824,093</td>
<td>0</td>
<td>9,902,005</td>
<td>0</td>
<td>1,157,061,033</td>
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<tr>
<td>Local Government Services</td>
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<td>0</td>
<td>871,633</td>
<td>0</td>
<td>0</td>
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92
## 11b. SUMMARY CLASSIFICATION OF EXPENDITURE BY MDA FOR THE YEAR 2017

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## Classification of Expenditure for the Year 201

**By Cost Centres: Compensation**

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<th>Actual</th>
<th>Variance</th>
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<td>413,088</td>
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<td>483,396</td>
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<tr>
<td><strong>Ministry Of Railway Development</strong></td>
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<td><strong>TOTAL</strong></td>
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### 11c. Classification of Expenditure for the Year 201? by Cost Centres - Compensation

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<th>Variance</th>
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<tr>
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</tr>
<tr>
<td>HOTCATT</td>
<td>81,113</td>
<td>137,401</td>
<td>(56,288)</td>
</tr>
<tr>
<td>Subvented Agencies</td>
<td>8,696,562</td>
<td>7,251,234</td>
<td>1,445,328</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>28,299,055</td>
<td>27,758,979</td>
<td>540,076</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>National Media Commission</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>0</td>
<td>697,963</td>
<td>(697,963)</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>1,573,048</td>
<td>1,268,358</td>
<td>304,690</td>
</tr>
<tr>
<td>Other Government Obligation-General Government</td>
<td>0</td>
<td>634,179</td>
<td>(634,179)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,573,048</td>
<td>2,600,500</td>
<td>(1,027,452)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other Government Obligation (OGO)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government Services</td>
<td>545,530,611</td>
<td>0</td>
<td>545,530,611</td>
</tr>
<tr>
<td>Pensions</td>
<td>767,986,855</td>
<td>897,298,899</td>
<td>(129,312,044)</td>
</tr>
<tr>
<td>Social Security</td>
<td>927,228,482</td>
<td>1,157,994,418</td>
<td>(230,765,936)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2,240,745,948</td>
<td>2,055,293,317</td>
<td>185,452,631</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Parliament of Ghana</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>0</td>
<td>84,526,234</td>
<td>(84,526,234)</td>
</tr>
<tr>
<td>General Operations</td>
<td>135,241,658</td>
<td>35,000,180</td>
<td>100,241,477</td>
</tr>
<tr>
<td>Other Government Obligation-General Government</td>
<td>0</td>
<td>329,528</td>
<td>(329,528)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>135,241,658</td>
<td>119,855,942</td>
<td>15,385,716</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Services Commission</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Executive Secretary</td>
<td>3,705,888</td>
<td>4,258,032</td>
<td>(552,144)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>3,705,888</td>
<td>4,258,032</td>
<td>(552,144)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Virtual Ministries for Centralised Transactions</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gratuties</td>
<td>262,873,706</td>
<td>238,949,881</td>
<td>23,923,825</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>262,873,706</td>
<td>238,949,881</td>
<td>23,923,825</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Office of Government Machinery</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ada East District</td>
<td>0</td>
<td>48,678</td>
<td>(48,678)</td>
</tr>
<tr>
<td>Agotime Ziope District</td>
<td>0</td>
<td>19,127</td>
<td>(19,127)</td>
</tr>
<tr>
<td>Akuapem North District</td>
<td>0</td>
<td>13,422</td>
<td>(13,422)</td>
</tr>
<tr>
<td>Central Tongu District</td>
<td>0</td>
<td>19,391</td>
<td>(19,391)</td>
</tr>
<tr>
<td>Commissions and Councils</td>
<td>8,556,761</td>
<td>18,080,122</td>
<td>(9,523,361)</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>0</td>
<td>37,606</td>
<td>(37,606)</td>
</tr>
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</table>
## 11c. Classification of Expenditure for the Year 2021

### BY COST CENTRES - COMPENSATION

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH¢</th>
<th>Actual GH¢</th>
<th>Variance GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ghana AIDS Commission</td>
<td>1,725,254</td>
<td>1,181,836</td>
<td>543,418</td>
</tr>
<tr>
<td>Ghana Investment Promotion Centre (GIPC)</td>
<td>5,465,175</td>
<td>1,075,418</td>
<td>4,389,757</td>
</tr>
<tr>
<td>Internal Audit Agency</td>
<td>3,987,912</td>
<td>3,187,585</td>
<td>800,327</td>
</tr>
<tr>
<td>Microfinance and Small Loans Centre (MASLOC)</td>
<td>4,766,538</td>
<td>3,204,739</td>
<td>1,561,799</td>
</tr>
<tr>
<td>National Population Council</td>
<td>2,100,626</td>
<td>1,452,672</td>
<td>647,954</td>
</tr>
<tr>
<td>Office of the Administrator</td>
<td>843,987</td>
<td>57,334</td>
<td>786,654</td>
</tr>
<tr>
<td>Office of the National Security</td>
<td>0</td>
<td>231,035,932</td>
<td>(231,035,932)</td>
</tr>
<tr>
<td>Office of the President</td>
<td>52,700,235</td>
<td>99,533,870</td>
<td>(46,833,635)</td>
</tr>
<tr>
<td>Other Government Obligation-General Government</td>
<td>0</td>
<td>4,279,726</td>
<td>(4,279,726)</td>
</tr>
<tr>
<td>Regional Agriculture Development Unit</td>
<td>0</td>
<td>172</td>
<td>(172)</td>
</tr>
<tr>
<td>Regional Co-ordination Council</td>
<td>0</td>
<td>14,976,766</td>
<td>(14,976,766)</td>
</tr>
<tr>
<td>Savannah Accelerated Development Authority (SAD)</td>
<td>2,268,332</td>
<td>1,665,107</td>
<td>603,225</td>
</tr>
<tr>
<td>Scholarship Secretariat</td>
<td>1,375,202</td>
<td>1,504,912</td>
<td>(129,710)</td>
</tr>
<tr>
<td>Sekyere Kumawu District</td>
<td>0</td>
<td>134,847</td>
<td>(134,847)</td>
</tr>
<tr>
<td>Shai-Osudoku District</td>
<td>0</td>
<td>53,718</td>
<td>(53,718)</td>
</tr>
<tr>
<td>Special Development Initiative</td>
<td>0</td>
<td>2,557</td>
<td>(2,557)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>83,790,022</strong></td>
<td><strong>381,565,538</strong></td>
<td><strong>(297,775,516)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Office of the Head of Civil Service</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Carreer, Management Directorate</td>
<td>1,837,524</td>
<td>2,545,557</td>
<td>(708,034)</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>1,754,269</td>
<td>6,990,095</td>
<td>(5,235,826)</td>
</tr>
<tr>
<td>Planning, Budgeting, Monitoring &amp; Evaluation</td>
<td>1,686,087</td>
<td>77,127</td>
<td>1,608,960</td>
</tr>
<tr>
<td>Procurement &amp; Supply Chain Management Dept</td>
<td>108,114</td>
<td>10,729</td>
<td>97,385</td>
</tr>
<tr>
<td>Recruitment, Training &amp; Development Directorate</td>
<td>1,796,997</td>
<td>8,814</td>
<td>1,788,183</td>
</tr>
<tr>
<td>Research, Statistics &amp; Information Management I</td>
<td>305,929</td>
<td>1,522</td>
<td>304,407</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>7,488,920</strong></td>
<td><strong>9,633,845</strong></td>
<td><strong>(2,144,925)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Audit Service</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Audit</td>
<td>6,675,799</td>
<td>9,456,517</td>
<td>(2,780,718)</td>
</tr>
<tr>
<td>Central Govt Audit Dept.</td>
<td>22,635,562</td>
<td>2,935,301</td>
<td>19,700,261</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>16,735,585</td>
<td>9,193,785</td>
<td>7,541,800</td>
</tr>
<tr>
<td>Performance &amp; Special Audit</td>
<td>7,354,576</td>
<td>1,054,388</td>
<td>6,300,188</td>
</tr>
<tr>
<td>Regional, District Audits &amp; EIDA</td>
<td>98,507,853</td>
<td>125,927,637</td>
<td>(27,419,784)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>151,909,375</strong></td>
<td><strong>148,567,628</strong></td>
<td><strong>3,341,747</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Foreign Affairs and Reg Integration</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa Region Missions</td>
<td>70,405,210</td>
<td>61,090,796</td>
<td>9,314,414</td>
</tr>
<tr>
<td>America Region Missions</td>
<td>40,161,355</td>
<td>38,884,047</td>
<td>1,277,308</td>
</tr>
<tr>
<td>Europe Region Missions</td>
<td>81,927,286</td>
<td>84,055,166</td>
<td>(2,127,880)</td>
</tr>
<tr>
<td>Foreign Affairs HQ</td>
<td>16,183,249</td>
<td>9,355,715</td>
<td>6,827,534</td>
</tr>
<tr>
<td>Middle East and Asia Region Missions</td>
<td>55,789,363</td>
<td>45,828,754</td>
<td>9,960,609</td>
</tr>
<tr>
<td>Subvented Organisation</td>
<td>2,262,916</td>
<td>0</td>
<td>2,262,916</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>266,729,380</strong></td>
<td><strong>239,214,479</strong></td>
<td><strong>27,514,901</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Finance</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Controller and Acct. General's Dept.</td>
<td>0</td>
<td>10,728,000</td>
<td>(10,728,000)</td>
</tr>
</tbody>
</table>
### 11c. Classification of Expenditure for the Year 201_ by Cost Centres - Compensation

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget (GH₵)</th>
<th>Actual (GH₵)</th>
<th>Variance (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Finance Headquarters</strong></td>
<td>30,815,416</td>
<td>19,359,211</td>
<td>11,456,205</td>
</tr>
<tr>
<td><strong>Financial Intelligence Centre</strong></td>
<td>1,015,486</td>
<td>3,367,894</td>
<td>(2,352,408)</td>
</tr>
<tr>
<td><strong>Institute of Accountancy Training</strong></td>
<td>1,064,709</td>
<td>1,027,638</td>
<td>37,071</td>
</tr>
<tr>
<td><strong>Other Government Obligation - Non Road Arrear</strong></td>
<td>0</td>
<td>17,100</td>
<td>(17,100)</td>
</tr>
<tr>
<td><strong>Public Procurement Authority</strong></td>
<td>1,410,418</td>
<td>2,234,640</td>
<td>(824,223)</td>
</tr>
<tr>
<td><strong>Securities and Exchange Commission</strong></td>
<td>4,322,877</td>
<td>0</td>
<td>4,322,877</td>
</tr>
<tr>
<td><strong>Statistical Service</strong></td>
<td>18,703,019</td>
<td>14,182,920</td>
<td>4,520,099</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>57,331,925</td>
<td>50,917,403</td>
<td>6,414,522</td>
</tr>
<tr>
<td><strong>Controller &amp; Accountant General Dept</strong></td>
<td>162,161,740</td>
<td>129,524,097</td>
<td>32,637,643</td>
</tr>
<tr>
<td><strong>Controller and Acct. General's Dept.</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>162,161,740</td>
<td>129,524,097</td>
<td>32,637,643</td>
</tr>
</tbody>
</table>

#### Ministry of Local Govt and Rural Development

<table>
<thead>
<tr>
<th>Department / Unit</th>
<th>Annual Budget (GH₵)</th>
<th>Actual (GH₵)</th>
<th>Variance (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Births and Death</strong></td>
<td>4,199,202</td>
<td>3,941,482</td>
<td>257,720</td>
</tr>
<tr>
<td><strong>Community Development</strong></td>
<td>8,281,019</td>
<td>8,692,590</td>
<td>(411,571)</td>
</tr>
<tr>
<td><strong>Department of Parks and Gardens</strong></td>
<td>3,293,697</td>
<td>1,862,384</td>
<td>1,431,313</td>
</tr>
<tr>
<td><strong>Gen. Admin</strong></td>
<td>1,955,501</td>
<td>20,986,723</td>
<td>(19,031,222)</td>
</tr>
<tr>
<td><strong>Headquarters</strong></td>
<td>152,836</td>
<td>0</td>
<td>152,836</td>
</tr>
<tr>
<td><strong>Inspectorate Division</strong></td>
<td>117,746</td>
<td>0</td>
<td>117,746</td>
</tr>
<tr>
<td><strong>Other Government Obligation - General Government</strong></td>
<td>0</td>
<td>735,701</td>
<td>(735,701)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>18,000,000</td>
<td>36,218,880</td>
<td>(18,218,880)</td>
</tr>
</tbody>
</table>

#### Ministry of Food and Agriculture

<table>
<thead>
<tr>
<th>Department / Unit</th>
<th>Annual Budget (GH₵)</th>
<th>Actual (GH₵)</th>
<th>Variance (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Agric. Engineering Services Dept.</strong></td>
<td>1,419,077</td>
<td>233,495</td>
<td>1,185,582</td>
</tr>
<tr>
<td><strong>Animal Production Directorate</strong></td>
<td>2,798,353</td>
<td>2,802,253</td>
<td>(3,900)</td>
</tr>
<tr>
<td><strong>Cotton Development Authority</strong></td>
<td>576,253</td>
<td>416,555</td>
<td>159,697</td>
</tr>
<tr>
<td><strong>Crop Services Directorate</strong></td>
<td>1,963,336</td>
<td>2,088,131</td>
<td>(124,795)</td>
</tr>
<tr>
<td><strong>Directorate of Agric. Extention Services</strong></td>
<td>899,086</td>
<td>2,649,440</td>
<td>(1,750,354)</td>
</tr>
<tr>
<td><strong>Finance and Administration</strong></td>
<td>1,276,595</td>
<td>3,478,565</td>
<td>(2,201,970)</td>
</tr>
<tr>
<td><strong>Ghana Irrigation Development Authority</strong></td>
<td>4,174,000</td>
<td>3,591,932</td>
<td>582,068</td>
</tr>
<tr>
<td><strong>Ghana Permanent Representative in Rome</strong></td>
<td>820,773</td>
<td>513,148</td>
<td>307,625</td>
</tr>
<tr>
<td><strong>Grains and Legumes Dev. Board</strong></td>
<td>2,070,397</td>
<td>1,633,934</td>
<td>436,463</td>
</tr>
<tr>
<td><strong>Human Resource Development Management</strong></td>
<td>13,541,060</td>
<td>7,871,329</td>
<td>5,669,731</td>
</tr>
<tr>
<td><strong>NORRIP</strong></td>
<td>208,599</td>
<td>161,289</td>
<td>47,310</td>
</tr>
<tr>
<td><strong>Plant Protection &amp; Regulatory Services (PPRS)</strong></td>
<td>924,010</td>
<td>5,310,860</td>
<td>(4,386,850)</td>
</tr>
<tr>
<td><strong>Policy Planning Monitoring and Evaluation</strong></td>
<td>1,669,279</td>
<td>1,062,595</td>
<td>606,684</td>
</tr>
<tr>
<td><strong>Regional Agric Development Unit</strong></td>
<td>0</td>
<td>6,094</td>
<td>(6,094)</td>
</tr>
<tr>
<td><strong>Statistics Research and Information Dept</strong></td>
<td>951,674</td>
<td>1,065,790</td>
<td>(114,116)</td>
</tr>
<tr>
<td><strong>Vetinary Council</strong></td>
<td>74,689</td>
<td>2,210</td>
<td>72,479</td>
</tr>
<tr>
<td><strong>Veterinary Services Dept. (Central Administration)</strong></td>
<td>20,080,499</td>
<td>14,192,081</td>
<td>5,888,418</td>
</tr>
<tr>
<td><strong>Women in Agric. Development Department (WIA)</strong></td>
<td>457,791</td>
<td>558,450</td>
<td>(100,659)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>53,905,470</td>
<td>47,638,151</td>
<td>6,267,319</td>
</tr>
</tbody>
</table>

#### Ministry of Lands and Natural Resources

<table>
<thead>
<tr>
<th>Department / Unit</th>
<th>Annual Budget (GH₵)</th>
<th>Actual (GH₵)</th>
<th>Variance (GH₵)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Forestry Commission</strong></td>
<td>73,304,272</td>
<td>64,906,521</td>
<td>8,397,751</td>
</tr>
</tbody>
</table>

97
<table>
<thead>
<tr>
<th>MDA</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geological Survey Department</td>
<td>GH¢ 3,694,588</td>
<td>GH¢ 11,746,129</td>
<td>(GH¢ 8,051,541)</td>
</tr>
<tr>
<td>Headquarters</td>
<td>GH¢ 3,543,287</td>
<td>GH¢ 4,795,285</td>
<td>(GH¢ 1,251,998)</td>
</tr>
<tr>
<td>Lands Commission</td>
<td>GH¢ 33,119,099</td>
<td>GH¢ 23,157,043</td>
<td>9,962,056</td>
</tr>
<tr>
<td>Minerals Commission</td>
<td>GH¢ 27,925,943</td>
<td>GH¢ 21,512</td>
<td>27,904,431</td>
</tr>
<tr>
<td>O.A.S.L</td>
<td>GH¢ 5,204,979</td>
<td>GH¢ 4,627,950</td>
<td>577,030</td>
</tr>
<tr>
<td>Other Government Obligation-Non Road Arrear</td>
<td>0</td>
<td>GH¢ 114,000</td>
<td>(GH¢ 114,000)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>146,792,168</strong></td>
<td><strong>109,368,439</strong></td>
<td><strong>37,423,730</strong></td>
</tr>
<tr>
<td>Ministry of Trade and Industry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CEDECOM</td>
<td>GH¢ 1,000,000</td>
<td>GH¢ 1,036,727</td>
<td>(GH¢ 36,727)</td>
</tr>
<tr>
<td>Foreign Missions</td>
<td>GH¢ 4,177,874</td>
<td>GH¢ 9,200,000</td>
<td>(GH¢ 5,022,126)</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>GH¢ 16,843,854</td>
<td>GH¢ 4,681,816</td>
<td>12,162,038</td>
</tr>
<tr>
<td>Ghana Export Promotion Authority</td>
<td>GH¢ 2,725,000</td>
<td>GH¢ 2,180,396</td>
<td>544,604</td>
</tr>
<tr>
<td>Ghana Freezone Board</td>
<td>GH¢ 4,907,918</td>
<td>0</td>
<td>4,907,918</td>
</tr>
<tr>
<td>Ghana Standards Board</td>
<td>GH¢ 8,770,689</td>
<td>GH¢ 6,245,733</td>
<td>2,524,956</td>
</tr>
<tr>
<td>GRATIS</td>
<td>GH¢ 5,095,959</td>
<td>GH¢ 4,038,692</td>
<td>1,057,267</td>
</tr>
<tr>
<td>Industrial Development Division</td>
<td>GH¢ 875,892</td>
<td>0</td>
<td>875,892</td>
</tr>
<tr>
<td>NBSSI</td>
<td>GH¢ 9,000,000</td>
<td>GH¢ 6,478,129</td>
<td>2,521,871</td>
</tr>
<tr>
<td>Other Governement Obligation-Non Road Arrear</td>
<td>0</td>
<td>GH¢ 104,980</td>
<td>(GH¢ 104,980)</td>
</tr>
<tr>
<td>PPME</td>
<td>GH¢ 454,263</td>
<td>0</td>
<td>454,263</td>
</tr>
<tr>
<td>Regional Trade Offices</td>
<td>GH¢ 1,193,861</td>
<td>GH¢ 1,289,841</td>
<td>(GH¢ 95,980)</td>
</tr>
<tr>
<td>Trade Development Division</td>
<td>GH¢ 756,952</td>
<td>0</td>
<td>756,952</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>55,802,262</strong></td>
<td><strong>35,256,314</strong></td>
<td><strong>20,545,948</strong></td>
</tr>
<tr>
<td>Ministry of Environment Science, Technology and Innovation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Council for Scientific and Industrial Research (C)</td>
<td>GH¢ 1,788,060</td>
<td>0</td>
<td>1,788,060</td>
</tr>
<tr>
<td>Council for Scientific and Industrial Research (C)</td>
<td>GH¢ 111,308,397</td>
<td>GH¢ 98,040,299</td>
<td>13,268,098</td>
</tr>
<tr>
<td>Environmental Protection Agency</td>
<td>GH¢ 10,238,386</td>
<td>GH¢ 5,679</td>
<td>10,232,707</td>
</tr>
<tr>
<td>Ghana Atomic Energy Commission (G.A.E.C)</td>
<td>GH¢ 20,318,690</td>
<td>GH¢ 44,393,500</td>
<td>(GH¢ 24,074,811)</td>
</tr>
<tr>
<td>Headquarters</td>
<td>GH¢ 28,504,571</td>
<td>GH¢ 1,896,709</td>
<td>26,607,862</td>
</tr>
<tr>
<td>National Biosafety Authority NBA)</td>
<td>GH¢ 78,995</td>
<td>0</td>
<td>78,995</td>
</tr>
<tr>
<td>Nuclear Regulatory Authority</td>
<td>GH¢ 4,046,740</td>
<td>0</td>
<td>4,046,740</td>
</tr>
<tr>
<td>Town and Country Planning Department (T.C.P.I)</td>
<td>GH¢ 12,548,262</td>
<td>GH¢ 10,020,317</td>
<td>2,527,945</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>188,832,100</strong></td>
<td><strong>154,356,504</strong></td>
<td><strong>34,475,596</strong></td>
</tr>
<tr>
<td>Ministry of Energy and Petroleum</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Energy Commision</td>
<td>0</td>
<td>GH¢ 32,321</td>
<td>(GH¢ 32,321)</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>0</td>
<td>GH¢ 80,733</td>
<td>(GH¢ 80,733)</td>
</tr>
<tr>
<td>Headquarters.</td>
<td>GH¢ 5,231,641</td>
<td>GH¢ 2,778,977</td>
<td>2,452,665</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>5,231,641</strong></td>
<td><strong>2,892,030</strong></td>
<td><strong>2,339,611</strong></td>
</tr>
<tr>
<td>Ministry of Water Resources, Works and Housing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Architect Registration Council</td>
<td>GH¢ 91,444</td>
<td>GH¢ 122,102</td>
<td>(GH¢ 30,658)</td>
</tr>
<tr>
<td>Department of Rural Housing</td>
<td>GH¢ 258,554</td>
<td>GH¢ 1,067,818</td>
<td>(GH¢ 809,265)</td>
</tr>
<tr>
<td>Gen. Admin (GA)</td>
<td>GH¢ 1,339,118</td>
<td>GH¢ 4,126,910</td>
<td>(GH¢ 2,787,791)</td>
</tr>
<tr>
<td>Hydrological Services Department</td>
<td>GH¢ 847,343</td>
<td>GH¢ 921,683</td>
<td>(GH¢ 74,341)</td>
</tr>
</tbody>
</table>
### 11c. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2011
#### BY COST CENTRES- COMPENSATION

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH¢</th>
<th>Actual GH¢</th>
<th>Variance GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Servants Housing Loan Scheme Board</td>
<td>239,537</td>
<td>133,507</td>
<td>106,030</td>
</tr>
<tr>
<td>Public Works Department</td>
<td>3,265,942</td>
<td>6,491,320</td>
<td>(3,225,378)</td>
</tr>
<tr>
<td>Rent Control Department</td>
<td>1,212,585</td>
<td>2,250,994</td>
<td>(1,038,409)</td>
</tr>
<tr>
<td>Water Resources Commission</td>
<td>0</td>
<td>865,311</td>
<td>(865,311)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>7,254,524</strong></td>
<td><strong>15,979,646</strong></td>
<td><strong>(8,725,122)</strong></td>
</tr>
</tbody>
</table>

#### Ministry of Education

| Centre for National Distance Learning and Open | 127,883 | 0 | 127,883 |
| Council for Technical & Vocational Education & T | 1,357,617 | 129,099 | 1,228,518 |
| Gen. Admin                                      | 1,930,989 | 43,816,918 | (41,885,929) |
| Ghana Book Development Council                  | 283,710 | 212,129 | 71,581 |
| Ghana Education Service (GES)                   | 647,058,440 | 5,869,518,237 | (5,222,459,797) |
| Ghana Library Board                              | 6,614,067 | 6,424,906 | 189,162 |
| Ghana National Commission for UNESCO            | 310,039 | 87,059 | 222,980 |
| Institutions For The Handicapped                | 21,491,212 | 0 | 21,491,212 |
| National Council for Curriculum and Assessment  | 320,800 | 0 | 320,800 |
| National Inspectorate Board                     | 558,718 | 50,349 | 508,369 |
| National Service Secretariat                    | 352,048,294 | 351,452,790 | 595,504 |
| National Teaching Council                       | 261,400 | 0 | 261,400 |
| Non Formal Education                            | 37,241,769 | 614,240 | 36,627,529 |
| Other Governeemnt Obligation-Non Road Arrear    | 0 | 968,970 | (968,970) |
| Regional/District/School Services               | 4,246,078,646 | 0 | 4,246,078,646 |
| Tertiary                                       | 1,205,766,604 | 1,133,786,791 | 71,979,813 |
| WAEC (INTERNATIONAL)                           | 13,605,613 | 10,123,553 | 3,482,059 |
| WAEC (National)                                 | 8,997,735 | 8,219,544 | 778,192 |
| **TOTAL**                                       | **6,544,053,537** | **7,425,404,587** | **(881,351,050)** |

#### Min of Employment & Labour Relation

| Dept. of Co-operatives                        | 3,917,918 | 4,181,673 | (263,755) |
| Dept. of Factories Inspectorate              | 968,413 | 1,736,654 | (768,241) |
| Fair Wages and Salaries Commission           | 1,380,050 | 2,000,224 | (620,174) |
| Ghana Cooperative Council                    | 122,103 | 97,232 | 24,872 |
| Headquarters                                  | 1,692,936 | 1,997,480 | (304,543) |
| Integrated Community Centers For Employable  | 5,994,494 | 5,948,362 | 46,132 |
| Labour Department                             | 4,228,077 | 4,569,942 | (341,865) |
| Management Development & Productivity Institut| 1,368,181 | 1,542,765 | (174,583) |
| National Pension & Regulatory Authority       | 6,773,489 | 359,381 | 6,414,108 |
| National Vocational Training Institute (NVTI) | 11,585,344 | 11,868,198 | (282,854) |
| Opportunity Industrialisation center          | 1,579,244 | 892,335 | 686,909 |
| Organisation of African Trade Union Unity     | 150,593 | 747,983 | (597,391) |
| **TOTAL**                                     | **39,760,843** | **35,942,229** | **3,818,614** |

#### Ministry of Youth and Sports

| Headquarters                                 | 1,550,428 | 4,520,080 | (2,969,652) |
| National Sports Authority                    | 5,750,000 | 3,985,190 | 1,764,810 |
## 11c. Classification of Expenditure for the Year 2011
### By Cost Centres: Compensation

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH¢</th>
<th>Actual GH¢</th>
<th>Variance GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Sports College</td>
<td>904,494</td>
<td>581,801</td>
<td>322,694</td>
</tr>
<tr>
<td>National Youth Authority</td>
<td>6,172,130</td>
<td>5,831,750</td>
<td>340,380</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>14,377,052</strong></td>
<td><strong>14,918,820</strong></td>
<td><strong>(541,767)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Communications</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>India Kofi Annan Centre of Excellence in IC</td>
<td>2,119,754</td>
<td>1,146,885</td>
<td>972,869</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>3,447,823</td>
<td>5,562,499</td>
<td>(2,114,646)</td>
</tr>
<tr>
<td>Ghana Broadcasting Corporation</td>
<td>0</td>
<td>2,556,536</td>
<td>(2,556,536)</td>
</tr>
<tr>
<td>Ghana Meteorological Agency</td>
<td>13,587,145</td>
<td>7,119,512</td>
<td>6,467,634</td>
</tr>
<tr>
<td>Information Service Department</td>
<td>0</td>
<td>17,888,309</td>
<td>(17,988,309)</td>
</tr>
<tr>
<td>National Identification Authority</td>
<td>5,210,991</td>
<td>2,389,113</td>
<td>2,821,879</td>
</tr>
<tr>
<td>National Information Technology Agency</td>
<td>603,773</td>
<td>355,022</td>
<td>248,750</td>
</tr>
<tr>
<td>Postal &amp; Courier Services Regulatory Commissi</td>
<td>557,725</td>
<td>283,163</td>
<td>274,562</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>25,527,212</strong></td>
<td><strong>37,401,009</strong></td>
<td><strong>(11,873,798)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>National Commission for Civic Education</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin HQ</td>
<td>38,067,229</td>
<td>33,974,394</td>
<td>4,092,835</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>38,067,229</strong></td>
<td><strong>33,974,394</strong></td>
<td><strong>4,092,835</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Chieftaincy and Traditional Affairs</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin HQ</td>
<td>18,574,129</td>
<td>16,001,674</td>
<td>2,572,455</td>
</tr>
<tr>
<td>National House of Chiefs</td>
<td>10,754,669</td>
<td>12,578,386</td>
<td>(1,823,716)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>29,328,798</strong></td>
<td><strong>28,580,060</strong></td>
<td><strong>748,739</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Health</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Allied Health Professions Council</td>
<td>416,764</td>
<td>157,910</td>
<td>258,853</td>
</tr>
<tr>
<td>Christian Health Association of Ghana</td>
<td>285,105,458</td>
<td>364,106,885</td>
<td>(79,001,428)</td>
</tr>
<tr>
<td>College of Pharmacist</td>
<td>451,879</td>
<td>152,600</td>
<td>299,279</td>
</tr>
<tr>
<td>Ghana Health Service</td>
<td>999,073,173</td>
<td>1,551,224,208</td>
<td>(552,151,036)</td>
</tr>
<tr>
<td>Health Headquarters</td>
<td>212,062,578</td>
<td>21,147,745</td>
<td>190,914,833</td>
</tr>
<tr>
<td>Procurement and Supplies</td>
<td>282,258</td>
<td>0</td>
<td>282,258</td>
</tr>
<tr>
<td>Psychiatry Hospitals (Tertiary Health Services)</td>
<td>42,791,129</td>
<td>44,268,074</td>
<td>(1,476,945)</td>
</tr>
<tr>
<td>Regulatory Agencies</td>
<td>25,849,377</td>
<td>71,470,253</td>
<td>(45,620,876)</td>
</tr>
<tr>
<td>Subvented Organisations</td>
<td>34,418,463</td>
<td>28,419,524</td>
<td>5,998,939</td>
</tr>
<tr>
<td>Teaching Hospitals</td>
<td>349,380,930</td>
<td>366,485,408</td>
<td>(17,104,477)</td>
</tr>
<tr>
<td>Traditional and Alternative Medicine Directorate</td>
<td>114,495</td>
<td>0</td>
<td>114,495</td>
</tr>
<tr>
<td>Training Institutions</td>
<td>187,575,667</td>
<td>73,343,003</td>
<td>114,232,664</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,137,522,169</strong></td>
<td><strong>2,520,775,610</strong></td>
<td><strong>(383,253,442)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Information and Media Relations</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin and Finance</td>
<td>1,000,000</td>
<td>0</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Ghana Broadcasting Corporation (GBC)</td>
<td>56,055,547</td>
<td>36,277,302</td>
<td>19,778,245</td>
</tr>
<tr>
<td>Ghana News Agency</td>
<td>5,985,415</td>
<td>721,324</td>
<td>5,264,091</td>
</tr>
<tr>
<td>Information Services Department</td>
<td>25,000,000</td>
<td>60,105</td>
<td>24,939,895</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>88,040,963</strong></td>
<td><strong>37,058,732</strong></td>
<td><strong>50,982,231</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Gender, Children and Social Protection</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Abor Rehabilitation Centre Gen Admin</td>
<td>355,999</td>
<td>355,999</td>
<td></td>
</tr>
</tbody>
</table>

100
### 11c. Classification of Expenditure for the Year 2017

**By Cost Centres - Compensation**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashanti Mampong Babies Home Gen Admin</td>
<td>311,390</td>
<td>0</td>
<td>311,390</td>
</tr>
<tr>
<td>Department of Children</td>
<td>1,346,558</td>
<td>508,622</td>
<td>837,936</td>
</tr>
<tr>
<td>Department of Women</td>
<td>1,303,331</td>
<td>488,879</td>
<td>814,453</td>
</tr>
<tr>
<td>Dept. of Social Welfare</td>
<td>7,752,772</td>
<td>19,744,202</td>
<td>(11,991,430)</td>
</tr>
<tr>
<td>Dept. of Social Welfare General Administration, Headquarters</td>
<td>2,805,160</td>
<td>2,867,390</td>
<td>5,127,194</td>
</tr>
<tr>
<td>Jachie Training College Gen Admin Bosomtwe</td>
<td>251,314</td>
<td>0</td>
<td>251,314</td>
</tr>
<tr>
<td>Jirapa Orphanage Gen Admin Jirapa</td>
<td>86,039</td>
<td>0</td>
<td>86,039</td>
</tr>
<tr>
<td>National Commission of Persons with Disability G</td>
<td>457,662</td>
<td>216,811</td>
<td>240,851</td>
</tr>
<tr>
<td>School of Social Work Gen Admin</td>
<td>218,293</td>
<td>0</td>
<td>218,293</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>22,883,103</strong></td>
<td><strong>23,825,903</strong></td>
<td><strong>(942,801)</strong></td>
</tr>
</tbody>
</table>

**Ministry of Justice**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attorney General’s Department</td>
<td>26,675,601</td>
<td>36,038,319</td>
<td>(9,362,719)</td>
</tr>
<tr>
<td>CopyRight Office</td>
<td>757,706</td>
<td>359,477</td>
<td>398,229</td>
</tr>
<tr>
<td>Council for Law Reporting</td>
<td>2,962,754</td>
<td>1,753,507</td>
<td>1,209,247</td>
</tr>
<tr>
<td>Economic and Organised Crime Office</td>
<td>14,068,555</td>
<td>16,021,115</td>
<td>(1,952,560)</td>
</tr>
<tr>
<td>Gen. Admin and Finance</td>
<td>3,070,171</td>
<td>483,558</td>
<td>2,586,613</td>
</tr>
<tr>
<td>General Legal Council</td>
<td>4,993,753</td>
<td>4,379,946</td>
<td>613,807</td>
</tr>
<tr>
<td>Law Reform Commission</td>
<td>849,815</td>
<td>1,234,981</td>
<td>(385,165)</td>
</tr>
<tr>
<td>Legal Aid Scheme</td>
<td>4,486,131</td>
<td>7,986,500</td>
<td>(3,500,369)</td>
</tr>
<tr>
<td>Other Government Obligation-Contingency</td>
<td>0</td>
<td>1,977,501</td>
<td>(1,977,501)</td>
</tr>
<tr>
<td>Registrar General's Dep't</td>
<td>3,629,669</td>
<td>7,099,578</td>
<td>(3,469,909)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>61,494,154</strong></td>
<td><strong>77,334,482</strong></td>
<td><strong>(15,840,329)</strong></td>
</tr>
</tbody>
</table>

**Ministry of Defence**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin</td>
<td>2,677,997</td>
<td>698,916,832</td>
<td>(696,238,836)</td>
</tr>
<tr>
<td>Ghana Armed Forces</td>
<td>696,457,669</td>
<td>51,367,272</td>
<td>645,090,397</td>
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<tr>
<td>Veterans Association of Ghana</td>
<td>1,309,144</td>
<td>0</td>
<td>1,309,144</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>700,444,811</strong></td>
<td><strong>750,284,105</strong></td>
<td><strong>(49,839,294)</strong></td>
</tr>
</tbody>
</table>

**Commission on Human Rights and Admin. Justice**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anti Corruption Department</td>
<td>14,823,550</td>
<td>17,971,924</td>
<td>(3,148,374)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>14,823,550</strong></td>
<td><strong>17,971,924</strong></td>
<td><strong>(3,148,374)</strong></td>
</tr>
</tbody>
</table>

**Judicial Service**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin</td>
<td>240,104,498</td>
<td>227,508,815</td>
<td>12,595,683</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>240,104,498</strong></td>
<td><strong>227,508,815</strong></td>
<td><strong>12,595,683</strong></td>
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</tbody>
</table>

**Ministry of Interior**

<table>
<thead>
<tr>
<th>MDAs</th>
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<th>Actual</th>
<th>Variance</th>
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</thead>
<tbody>
<tr>
<td>Gaming Board</td>
<td>1,199,108</td>
<td>0</td>
<td>1,199,108</td>
</tr>
<tr>
<td>Ghana Immigration Service</td>
<td>127,795,133</td>
<td>133,069,640</td>
<td>(5,274,507)</td>
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<tr>
<td>Ghana National Fire Service</td>
<td>293,525,782</td>
<td>216,689,265</td>
<td>76,836,517</td>
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<tr>
<td>Ghana Police Service</td>
<td>0</td>
<td>989,434,500</td>
<td>(989,434,500)</td>
</tr>
<tr>
<td>Ghana Prisons Service</td>
<td>198,747,391</td>
<td>168,932,955</td>
<td>29,814,435</td>
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<tr>
<td>Ghana Refugee Board</td>
<td>494,078</td>
<td>67,300</td>
<td>426,778</td>
</tr>
<tr>
<td>Interior Headquarters</td>
<td>2,692,914</td>
<td>21,186,683</td>
<td>(18,493,769)</td>
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### 11c. Classification of Expenditure for the Year 2011: By Cost Centres - Compensation

<table>
<thead>
<tr>
<th>Cost Centre</th>
<th>Annual Budget GH¢</th>
<th>Actual GH¢</th>
<th>Variance GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MDAs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nacortic Control Board</td>
<td>19,137,510</td>
<td>14,649</td>
<td>19,122,862</td>
</tr>
<tr>
<td>National Commission on Small Arms</td>
<td>398,538</td>
<td>287,610</td>
<td>110,929</td>
</tr>
<tr>
<td>National Disaster Management Organization</td>
<td>73,047,351</td>
<td>85,574,599</td>
<td>(12,527,247)</td>
</tr>
<tr>
<td>National Peace Council</td>
<td>2,392,167</td>
<td>1,925,556</td>
<td>466,611</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>719,429,971</td>
<td>1,617,182,756</td>
<td>(897,752,785)</td>
</tr>
<tr>
<td><strong>Ghana Police Service</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ghana Police Service</td>
<td>726,304,293</td>
<td>1,487,557</td>
<td>724,816,737</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>726,304,293</td>
<td>1,487,557</td>
<td>724,816,737</td>
</tr>
<tr>
<td><strong>National Development Planning Commission</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Headquarters</td>
<td>3,659,281</td>
<td>2,774,248</td>
<td>885,034</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>3,659,281</td>
<td>2,774,248</td>
<td>885,034</td>
</tr>
<tr>
<td><strong>National Labour Commission</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Headquarters</td>
<td>1,350,516</td>
<td>993,031</td>
<td>357,485</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,350,516</td>
<td>993,031</td>
<td>357,485</td>
</tr>
<tr>
<td><strong>Ministry of Transport</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Headquarters</td>
<td>9,485,179</td>
<td>41,127</td>
<td>9,444,051</td>
</tr>
<tr>
<td>Driver and Vehicle Licensing Authority</td>
<td>17,782,589</td>
<td>0</td>
<td>17,782,589</td>
</tr>
<tr>
<td>Government Technical Training Centre</td>
<td>401,528</td>
<td>409,806</td>
<td>(8,278)</td>
</tr>
<tr>
<td>National Road Safety Commission</td>
<td>1,246,529</td>
<td>990,065</td>
<td>256,464</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>28,915,825</td>
<td>1,440,998</td>
<td>27,474,827</td>
</tr>
<tr>
<td><strong>Ministry Of Sanitation and Water Resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Water and Sanitation Department</td>
<td>3,904,131</td>
<td>4,473,042</td>
<td>(568,911)</td>
</tr>
<tr>
<td>General Administration HQ</td>
<td>386,463</td>
<td>139,724</td>
<td>246,740</td>
</tr>
<tr>
<td>Water Resources Commission</td>
<td>804,180</td>
<td>0</td>
<td>804,180</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,094,774</td>
<td>4,612,766</td>
<td>482,008</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>16,652,512,581</td>
<td>17,882,805,029</td>
<td>(1,230,292,448)</td>
</tr>
</tbody>
</table>

*Values in GH¢ (Ghana Cedi)*
### Classification of Expenditure for the Year 2017

#### By Cost Centres - Goods and Services

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Electoral Commission</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regional Officers</td>
<td>8,127,338</td>
<td>8,127,338</td>
<td>2,333,037</td>
<td>5,794,301</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,127,338</td>
<td>8,127,338</td>
<td>2,333,037</td>
<td>5,794,301</td>
</tr>
<tr>
<td><strong>Ghana Revenue Authority</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commissioner General Sec.</td>
<td>57,163,798</td>
<td>726,043,604</td>
<td>456,143,949</td>
<td>269,899,654</td>
</tr>
<tr>
<td>Domestic Tax Revenue Division</td>
<td>36,050,297</td>
<td>50,297</td>
<td>0</td>
<td>50,297</td>
</tr>
<tr>
<td>Support Services Division</td>
<td>23,090,105</td>
<td>5,090,105</td>
<td>4,166,530</td>
<td>923,574</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>116,304,199</td>
<td>731,184,005</td>
<td>460,310,480</td>
<td>270,873,526</td>
</tr>
<tr>
<td><strong>Local Government Services</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Administration</td>
<td>1,032,000</td>
<td>1,032,000</td>
<td>579,204</td>
<td>452,796</td>
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<tr>
<td>Regional Co-ordination Council</td>
<td>13,261,430</td>
<td>13,261,430</td>
<td>9,322,802</td>
<td>3,938,628</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>14,293,430</td>
<td>14,293,430</td>
<td>9,902,005</td>
<td>4,391,424</td>
</tr>
<tr>
<td><strong>Ministry of Aviation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Administration HQ</td>
<td>1,240,000</td>
<td>1,285,000</td>
<td>1,281,889</td>
<td>3,111</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>316,000</td>
<td>316,000</td>
<td>185,366</td>
<td>130,634</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>10,515,252</td>
<td>10,470,252</td>
<td>0</td>
<td>10,470,252</td>
</tr>
<tr>
<td>Policy Planning, Budgeting, Monitori</td>
<td>3,444,000</td>
<td>3,444,000</td>
<td>95,458</td>
<td>3,348,542</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15,515,252</td>
<td>15,515,252</td>
<td>1,562,713</td>
<td>13,952,539</td>
</tr>
<tr>
<td><strong>Ministry of Fisheries and Aquaculture Development</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fisheries Scientific Survey Division</td>
<td>190,783</td>
<td>190,783</td>
<td>0</td>
<td>190,783</td>
</tr>
<tr>
<td>General Administration and Operatio</td>
<td>5,585,126</td>
<td>5,585,126</td>
<td>132,628</td>
<td>5,452,498</td>
</tr>
<tr>
<td>Inland and Aquaculture Management</td>
<td>4,311,698</td>
<td>4,311,698</td>
<td>889,593</td>
<td>3,422,105</td>
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<tr>
<td>Marine Fisheries Management Division</td>
<td>3,689,703</td>
<td>3,689,703</td>
<td>35,872</td>
<td>3,653,831</td>
</tr>
<tr>
<td>Monitoring, Control and Surveillance</td>
<td>1,774,632</td>
<td>1,774,632</td>
<td>10,000</td>
<td>1,764,632</td>
</tr>
<tr>
<td>National Premix Fue Secretariat</td>
<td>1,002,192</td>
<td>1,002,192</td>
<td>0</td>
<td>1,002,192</td>
</tr>
<tr>
<td>Office of the Minister</td>
<td>100,624</td>
<td>100,624</td>
<td>0</td>
<td>100,624</td>
</tr>
<tr>
<td>Regional Operations Ashanti</td>
<td>126,200</td>
<td>126,200</td>
<td>25,344</td>
<td>100,856</td>
</tr>
<tr>
<td>Regional Operations Brong Ahafo</td>
<td>41,800</td>
<td>41,800</td>
<td>6,800</td>
<td>35,000</td>
</tr>
<tr>
<td>Regional Operations Central</td>
<td>126,200</td>
<td>126,200</td>
<td>29,461</td>
<td>96,740</td>
</tr>
<tr>
<td>Regional Operations Eastern</td>
<td>126,200</td>
<td>126,200</td>
<td>29,475</td>
<td>96,725</td>
</tr>
<tr>
<td>Regional Operations Greater Accra</td>
<td>126,200</td>
<td>126,200</td>
<td>29,475</td>
<td>96,725</td>
</tr>
<tr>
<td>Regional Operations Northern</td>
<td>126,200</td>
<td>126,200</td>
<td>20,474</td>
<td>105,726</td>
</tr>
<tr>
<td>Regional Operations Upper East</td>
<td>127,800</td>
<td>127,800</td>
<td>21,370</td>
<td>106,430</td>
</tr>
<tr>
<td>Regional Operations Upper West</td>
<td>130,039</td>
<td>130,039</td>
<td>20,575</td>
<td>109,465</td>
</tr>
<tr>
<td>Regional Operations Volta</td>
<td>126,200</td>
<td>126,200</td>
<td>20,500</td>
<td>105,700</td>
</tr>
<tr>
<td>Regional Operations Western</td>
<td>126,200</td>
<td>126,200</td>
<td>29,475</td>
<td>96,725</td>
</tr>
<tr>
<td>Yeji Artersnal Fisheries</td>
<td>91,000</td>
<td>91,000</td>
<td>0</td>
<td>91,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>19,320,898</td>
<td>19,320,898</td>
<td>1,476,801</td>
<td>17,844,097</td>
</tr>
<tr>
<td><strong>Ministry of National Security</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bureau of National Communication</td>
<td>1,860,000</td>
<td>2,000,500</td>
<td>2,000,000</td>
<td>500</td>
</tr>
<tr>
<td>Bureau of National Investigation</td>
<td>9,000,000</td>
<td>8,724,500</td>
<td>8,200,000</td>
<td>524,500</td>
</tr>
<tr>
<td>General Administration HQ</td>
<td>367,000</td>
<td>502,000</td>
<td>500,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>100,000</td>
<td>100,000</td>
<td>0</td>
<td>100,000</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>13,000</td>
<td>13,000</td>
<td>0</td>
<td>13,000</td>
</tr>
</tbody>
</table>
### 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
#### BY COST CENTRES - GOODS AND SERVICES

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Security Council Secretariat</td>
<td>$5,442,500</td>
<td>$19,942,500</td>
<td>$19,700,000</td>
<td>$242,500</td>
</tr>
<tr>
<td>Other Government Obligation-Conti</td>
<td>0</td>
<td>$44,600,000</td>
<td>$44,585,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Policy Planning, Budgeting, Monitori</td>
<td>$20,000</td>
<td>$20,000</td>
<td>0</td>
<td>$20,000</td>
</tr>
<tr>
<td>Research Department</td>
<td>$6,726,000</td>
<td>$9,026,000</td>
<td>$8,966,992</td>
<td>$59,008</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$23,528,500</td>
<td>$84,928,500</td>
<td>$83,951,992</td>
<td>$976,508</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry Of Parliamentary Affairs</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administration HQ</td>
<td>$2,229,625</td>
<td>$2,229,625</td>
<td>$736,629</td>
<td>$1,492,996</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$2,229,625</td>
<td>$2,229,625</td>
<td>$736,629</td>
<td>$1,492,996</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry Of Railway Development</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administration HQ</td>
<td>$36,544,657</td>
<td>$13,329,657</td>
<td>$3,676,674</td>
<td>$9,652,983</td>
</tr>
<tr>
<td>Ghana Railway Development Author</td>
<td>$94,000</td>
<td>$1,909,000</td>
<td>$1,905,460</td>
<td>$3,540</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$36,638,657</td>
<td>$15,238,657</td>
<td>$5,582,134</td>
<td>$9,656,523</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Roads and Highways</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Feeder Roads</td>
<td>$3,457,807</td>
<td>$3,457,807</td>
<td>$158,613</td>
<td>$3,299,195</td>
</tr>
<tr>
<td>Department of Urban Roads</td>
<td>$40,499,496</td>
<td>$499,496</td>
<td>$92,837</td>
<td>$406,659</td>
</tr>
<tr>
<td>Ghana Highway Authority</td>
<td>$40,234,567</td>
<td>$40,234,567</td>
<td>$151,581</td>
<td>$40,082,986</td>
</tr>
<tr>
<td>Headquarters</td>
<td>$453,112</td>
<td>$388,112</td>
<td>$48,441</td>
<td>$339,671</td>
</tr>
<tr>
<td>Other Government Obligation-Non I</td>
<td>0</td>
<td>$65,000</td>
<td>$62,276</td>
<td>$2,724</td>
</tr>
<tr>
<td>Training Center</td>
<td>$50,000</td>
<td>$50,000</td>
<td>$12,500</td>
<td>$37,500</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$84,694,982</td>
<td>$44,694,982</td>
<td>$526,247</td>
<td>$44,168,735</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ministry of Tourism, Culture and Creative Arts</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bureau of Ghana Language</td>
<td>$70,000</td>
<td>$70,000</td>
<td>$31,147</td>
<td>$38,853</td>
</tr>
<tr>
<td>Centre for National Culture</td>
<td>$558,000</td>
<td>$558,000</td>
<td>$55,737</td>
<td>$502,264</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>$2,992,846</td>
<td>$2,982,846</td>
<td>$574,203</td>
<td>$2,418,643</td>
</tr>
<tr>
<td>Ghana Tourist Board</td>
<td>$5,133,544</td>
<td>$5,133,544</td>
<td>$37,440</td>
<td>$5,096,104</td>
</tr>
<tr>
<td>Headquarters</td>
<td>$166,000</td>
<td>$166,000</td>
<td>$75,305</td>
<td>$90,695</td>
</tr>
<tr>
<td>HOTCATT</td>
<td>$60,000</td>
<td>$60,000</td>
<td>$27,450</td>
<td>$32,550</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$12,577,682</td>
<td>$12,577,682</td>
<td>$1,280,912</td>
<td>$11,296,770</td>
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<tr>
<td>MMDA</td>
<td>$28,658,183</td>
<td>$28,658,183</td>
<td>$14,098,227</td>
<td>$14,559,956</td>
</tr>
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</table>

| National Media Commission                |               |                |        |          |
| Gen. Admin                               | 0             | $320,000       | $319,823 | 177     |
| Human Resource Management                | $2,780,000    | $2,460,000     | $663,879 | $1,796,121 |
| **TOTAL**                                | $2,780,000    | $2,780,000     | $983,702 | $1,796,298 |

| Other Government Obligation (OGO)         |               |                |        |          |
| Debt Management                           | 0             | $152,000,000   | $233,472,117 | $(81,472,117) |
| General Government Services              | $174,422,532  | $1,131,422,532 | $1,131,323,298 | $99,234  |
| Lifeline Consumers of Electricity        | $241,183,170  | $12,183,170    | 0                   | $12,183,170 |
| Transfer To Ghana National Petroleum     | $1,220,585,104| $263,585,104   | 0                   | $263,585,104 |
| **TOTAL**                                | $1,636,190,806| $1,559,190,806 | $1,364,795,415 | $194,395,391 |

| Parliament of Ghana                      |               |                |        |          |
| Bills and Procedural Services            | $21,855,973   | $32,855,973    | $32,234,199 | $621,774  |
| Corporate Services                       | $1,947,819    | $1,947,819     | $266,786 | $1,681,034 |

104
### Classification of Expenditure for the Year 2017

#### By Cost Centres - Goods and Services

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
</tr>
<tr>
<td>Library, Research and Information Services</td>
<td>3,382,699</td>
<td>2,182,699</td>
<td>0</td>
<td>2,182,699</td>
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<tr>
<td>Other Government Obligation-General</td>
<td>0</td>
<td>1,200,000</td>
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<td>92,148</td>
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<tr>
<td>Parliamentary Committees</td>
<td>63,560,342</td>
<td>52,560,342</td>
<td>27,602,182</td>
<td>24,958,160</td>
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<tr>
<td><strong>TOTAL</strong></td>
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<td><strong>123,379,238</strong></td>
<td><strong>91,114,667</strong></td>
<td><strong>32,264,571</strong></td>
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#### Public Services Commission

<table>
<thead>
<tr>
<th></th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
</tr>
<tr>
<td>Office of the Executive Secretary</td>
<td>2,639,191</td>
<td>2,639,191</td>
<td>996,055</td>
<td>1,643,136</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,639,191</strong></td>
<td><strong>2,639,191</strong></td>
<td><strong>996,055</strong></td>
<td><strong>1,643,136</strong></td>
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</tbody>
</table>

#### Virtual Ministries for Centralised Transactions

<table>
<thead>
<tr>
<th></th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
</tr>
<tr>
<td>Contingency</td>
<td>282,268,966</td>
<td>226,268,966</td>
<td>0</td>
<td>226,268,966</td>
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<tr>
<td>Donor Funds</td>
<td>0</td>
<td>56,000,000</td>
<td>55,600,489</td>
<td>399,511</td>
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<tr>
<td>Non Road Arrears</td>
<td>3,742,557,361</td>
<td>3,204,677,555</td>
<td>0</td>
<td>3,204,677,555</td>
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<tr>
<td>Other Earmark Funds</td>
<td>757,335,695</td>
<td>757,335,695</td>
<td>0</td>
<td>757,335,695</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>4,782,162,022</strong></td>
<td><strong>4,244,282,216</strong></td>
<td><strong>55,600,489</strong></td>
<td><strong>4,188,681,727</strong></td>
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</tbody>
</table>

#### Office of Government Machinery

<table>
<thead>
<tr>
<th></th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissions and Councils</td>
<td>915,000</td>
<td>913,000</td>
<td>636,570</td>
<td>276,430</td>
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<td>Controller and Acct. General's Dept.</td>
<td>0</td>
<td>2,000</td>
<td>1,600</td>
<td>400</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>0</td>
<td>520,000</td>
<td>517,563</td>
<td>2,437</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>0</td>
<td>350,000</td>
<td>347,621</td>
<td>2,379</td>
</tr>
<tr>
<td>Ghana AIDS Commission</td>
<td>8,125,000</td>
<td>8,126,000</td>
<td>8,125,010</td>
<td>990</td>
</tr>
<tr>
<td>Ghana Investment Promotion Centre</td>
<td>4,519,691</td>
<td>3,648,691</td>
<td>0</td>
<td>3,648,691</td>
</tr>
<tr>
<td>Internal Audit Agency</td>
<td>492,500</td>
<td>492,500</td>
<td>183,375</td>
<td>309,125</td>
</tr>
<tr>
<td>Microfinance and Small Loans Centr</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>615,573</td>
<td>384,427</td>
</tr>
<tr>
<td>National Population Council</td>
<td>490,000</td>
<td>477,500</td>
<td>357,667</td>
<td>119,833</td>
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<tr>
<td>NBSSI</td>
<td>0</td>
<td>12,500</td>
<td>12,000</td>
<td>500</td>
</tr>
<tr>
<td>Office of the Administrator</td>
<td>267,600</td>
<td>267,600</td>
<td>206,088</td>
<td>61,512</td>
</tr>
<tr>
<td>Office of the National Security</td>
<td>0</td>
<td>4,100,000</td>
<td>4,096,646</td>
<td>3,354</td>
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<tr>
<td>Office of the President</td>
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<td>103,360,418</td>
<td>101,694,149</td>
<td>1,666,269</td>
</tr>
<tr>
<td>Other Government Obligation-Cont.</td>
<td>0</td>
<td>58,500,000</td>
<td>58,458,787</td>
<td>41,213</td>
</tr>
<tr>
<td>Other Government Obligation-Non</td>
<td>0</td>
<td>16,000,000</td>
<td>15,975,803</td>
<td>24,197</td>
</tr>
<tr>
<td>Savannah Accelerated Development</td>
<td>50,000</td>
<td>50,000</td>
<td>31,374</td>
<td>18,626</td>
</tr>
<tr>
<td>Scholarship Secretariat</td>
<td>515,000</td>
<td>511,000</td>
<td>351,436</td>
<td>159,564</td>
</tr>
<tr>
<td>Subvented Organisations</td>
<td>0</td>
<td>2,000</td>
<td>1,125</td>
<td>875</td>
</tr>
<tr>
<td>Veterinary Services Dept. (Central A.)</td>
<td>0</td>
<td>2,000</td>
<td>1,774</td>
<td>226</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>182,335,209</strong></td>
<td><strong>198,335,209</strong></td>
<td><strong>191,614,161</strong></td>
<td><strong>6,721,048</strong></td>
</tr>
</tbody>
</table>

#### Office of the Head of Civil Service

<table>
<thead>
<tr>
<th>Service</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carreer, Management Directorate</td>
<td>497,600</td>
<td>497,600</td>
<td>222,643</td>
<td>274,957</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>1,192,407</td>
<td>1,192,407</td>
<td>863,234</td>
<td>329,173</td>
</tr>
<tr>
<td>Planning, Budgeting, Monitoring &amp; Evaluation</td>
<td>438,000</td>
<td>438,000</td>
<td>219,743</td>
<td>218,257</td>
</tr>
<tr>
<td>Procurement &amp; Supply Chain Management</td>
<td>150,000</td>
<td>150,000</td>
<td>107,227</td>
<td>42,773</td>
</tr>
<tr>
<td>Recruitment, Training &amp; Development</td>
<td>1,137,478</td>
<td>1,137,478</td>
<td>336,727</td>
<td>800,751</td>
</tr>
<tr>
<td>Research, Statistics &amp; Information Management</td>
<td>110,000</td>
<td>110,000</td>
<td>41,557</td>
<td>68,443</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>3,525,485</strong></td>
<td><strong>3,525,485</strong></td>
<td><strong>1,791,131</strong></td>
<td><strong>1,734,354</strong></td>
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</tbody>
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#### Audit Service

<table>
<thead>
<tr>
<th>Service</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Audit</td>
<td>732,000</td>
<td>2,232,000</td>
<td>1,959,987</td>
<td>272,013</td>
</tr>
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</table>
## Classification of Expenditure for the Year 2017

### By Cost Centres - Goods and Services

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Gov't Audit Dept.</td>
<td>875,000</td>
<td>965,000</td>
<td>962,027</td>
<td>2,973</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>12,282,500</td>
<td>12,192,500</td>
<td>11,818,039</td>
<td>374,461</td>
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<tr>
<td>Other Government Obligation-Conti</td>
<td>0</td>
<td>1,500,000</td>
<td>1,232,630</td>
<td>267,370</td>
</tr>
<tr>
<td>Performance &amp; Special Audit</td>
<td>796,400</td>
<td>796,400</td>
<td>521,125</td>
<td>275,275</td>
</tr>
<tr>
<td>Regional, District Audits &amp; EIDA</td>
<td>3,278,929</td>
<td>3,278,929</td>
<td>2,763,385</td>
<td>515,544</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>17,964,829</strong></td>
<td><strong>20,964,829</strong></td>
<td><strong>19,257,193</strong></td>
<td><strong>1,707,636</strong></td>
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</table>

### Ministry of Foreign Affairs and Reg Integration

<table>
<thead>
<tr>
<th>Region</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Africa Region Missions</td>
<td>14,781,155</td>
<td>13,281,155</td>
<td>0</td>
<td>13,281,155</td>
</tr>
<tr>
<td>America Region Missions</td>
<td>4,228,613</td>
<td>4,228,613</td>
<td>0</td>
<td>4,228,613</td>
</tr>
<tr>
<td>Europe Region Missions</td>
<td>20,563,596</td>
<td>563,596</td>
<td>0</td>
<td>563,596</td>
</tr>
<tr>
<td>Foreign Affairs HQ</td>
<td>32,665,209</td>
<td>32,665,209</td>
<td>7,957,118</td>
<td>24,708,091</td>
</tr>
<tr>
<td>Middle East and Asia Region Missions</td>
<td>11,703,179</td>
<td>11,703,179</td>
<td>0</td>
<td>11,703,179</td>
</tr>
<tr>
<td>Other Government Obligation-Non</td>
<td>0</td>
<td>18,500,000</td>
<td>18,139,858</td>
<td>360,142</td>
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<tr>
<td>Subvented Organisation</td>
<td>588,188</td>
<td>588,188</td>
<td>223,866</td>
<td>364,322</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>84,529,939</strong></td>
<td><strong>81,529,939</strong></td>
<td><strong>26,320,842</strong></td>
<td><strong>55,209,097</strong></td>
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</table>

### Ministry of Finance

<table>
<thead>
<tr>
<th>Department</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Controller and Acct. General's Dept.</td>
<td>0</td>
<td>1,000,000</td>
<td>527,000</td>
<td>473,000</td>
</tr>
<tr>
<td>Finance Headquarters</td>
<td>254,164,236</td>
<td>139,664,236</td>
<td>42,204,192</td>
<td>97,460,044</td>
</tr>
<tr>
<td>Financial Intelligence Centre</td>
<td>910,407</td>
<td>910,407</td>
<td>682,806</td>
<td>227,601</td>
</tr>
<tr>
<td>Ghana Revenue Authority</td>
<td>0</td>
<td>0</td>
<td>(9,611)</td>
<td>9,611</td>
</tr>
<tr>
<td>Institute of Accountancy Training</td>
<td>321,808</td>
<td>1,321,808</td>
<td>1,175,250</td>
<td>146,558</td>
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<tr>
<td>Other Government Obligation-Conti</td>
<td>0</td>
<td>79,000,000</td>
<td>78,151,529</td>
<td>848,471</td>
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<tr>
<td>Other Government Obligation-Gene</td>
<td>0</td>
<td>17,500,000</td>
<td>17,316,583</td>
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<tr>
<td>Other Government Obligation-Non</td>
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<td>6,674</td>
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<td>Public Procurement Authority</td>
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<td>2,206,102</td>
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<td>39,025</td>
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<tr>
<td>Securities and Exchange Commission</td>
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<td>1,861,195</td>
<td>1,861,195</td>
<td>0</td>
</tr>
<tr>
<td>Statistical Service</td>
<td>18,818,248</td>
<td>14,718,248</td>
<td>1,363,405</td>
<td>13,354,843</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>278,281,996</strong></td>
<td><strong>262,281,996</strong></td>
<td><strong>147,671,557</strong></td>
<td><strong>114,610,439</strong></td>
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</tbody>
</table>

### Controller & Accountant General Dept

<table>
<thead>
<tr>
<th>Department</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Controller and Acct. General's Dept.</td>
<td>10,793,326</td>
<td>10,793,326</td>
<td>9,050,748</td>
<td>1,742,578</td>
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<tr>
<td>Other Government Obligation-Gene</td>
<td>0</td>
<td>40,000,000</td>
<td>38,543,617</td>
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<tr>
<td>Other Government Obligation-Non</td>
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<td>52,491,800</td>
<td>508,200</td>
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<tr>
<td><strong>TOTAL</strong></td>
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<td><strong>103,793,326</strong></td>
<td><strong>100,086,166</strong></td>
<td><strong>3,707,160</strong></td>
</tr>
</tbody>
</table>

### Ministry of Local Govt and Rural Development

<table>
<thead>
<tr>
<th>Department</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Births and Death</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>984,506</td>
<td>1,015,494</td>
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<tr>
<td>Community Development</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>865,649</td>
<td>134,351</td>
</tr>
<tr>
<td>Department of Parks and Gardens</td>
<td>2,000,000</td>
<td>2,000,000</td>
<td>1,107,964</td>
<td>892,036</td>
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<tr>
<td>Gen. Admin</td>
<td>79,012,432</td>
<td>26,012,432</td>
<td>6,965,860</td>
<td>19,046,572</td>
</tr>
<tr>
<td>Headquarters</td>
<td>200,000</td>
<td>200,000</td>
<td>0</td>
<td>200,000</td>
</tr>
<tr>
<td>Other Government Obligation-DAC</td>
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<td>88,000,000</td>
<td>87,300,000</td>
<td>700,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>84,212,432</strong></td>
<td><strong>119,212,432</strong></td>
<td><strong>97,223,980</strong></td>
<td><strong>21,988,452</strong></td>
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</table>

### Ministry of Food and Agriculture

<table>
<thead>
<tr>
<th>Department</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agric. Engineering Services Dept.</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td>0</td>
</tr>
<tr>
<td>Animal Production Directorate</td>
<td>450,000</td>
<td>1,050,000</td>
<td>1,030,144</td>
<td>19,856</td>
</tr>
<tr>
<td>Cotton Development Authority</td>
<td>100,000</td>
<td>100,000</td>
<td>20,000</td>
<td>80,000</td>
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</table>
### 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
BY COST CENTRES - GOODS AND SERVICES

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GHc</th>
<th>Revised Budget GHc</th>
<th>Actual GHc</th>
<th>Variance GHc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crop Services Directorate</td>
<td>186,039,529</td>
<td>143,439,529</td>
<td>96,209,724</td>
<td>47,229,805</td>
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<tr>
<td>Directorate of Agric. Extention Service</td>
<td>3,000,000</td>
<td>5,000,000</td>
<td>4,798,928</td>
<td>201,072</td>
</tr>
<tr>
<td>Finance and Administration</td>
<td>250,022,346</td>
<td>250,022,346</td>
<td>23,460,317</td>
<td>226,622,029</td>
</tr>
<tr>
<td>Ghana Irrigation Development Autho</td>
<td>5,014,220</td>
<td>4,514,220</td>
<td>2,130,602</td>
<td>2,383,618</td>
</tr>
<tr>
<td>Ghana Permanent Representative in</td>
<td>20,000</td>
<td>20,000</td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Grains and Legumes Dev. Board</td>
<td>257,495</td>
<td>257,495</td>
<td>99,996</td>
<td>157,499</td>
</tr>
<tr>
<td>Human Resource Development Man</td>
<td>5,250,000</td>
<td>5,250,000</td>
<td>4,927,443</td>
<td>320,557</td>
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<tr>
<td>Monitoring &amp; Evaluation Directorate</td>
<td>750,000</td>
<td>750,000</td>
<td>707,413</td>
<td>42,587</td>
</tr>
<tr>
<td>Other Government Obligation-Non I</td>
<td>0</td>
<td>500,000</td>
<td>463,496</td>
<td>36,504</td>
</tr>
<tr>
<td>Plant Protection &amp; Regulatory Servic</td>
<td>1,150,000</td>
<td>1,150,000</td>
<td>917,642</td>
<td>232,358</td>
</tr>
<tr>
<td>Policy Planning and Budget Director</td>
<td>443,000</td>
<td>443,000</td>
<td>371,396</td>
<td>71,604</td>
</tr>
<tr>
<td>Policy Planning Monitoring and Eval</td>
<td>900,000</td>
<td>900,000</td>
<td>838,160</td>
<td>61,840</td>
</tr>
<tr>
<td>Statistics Research and Information</td>
<td>300,000</td>
<td>300,000</td>
<td>299,875</td>
<td>126</td>
</tr>
<tr>
<td>Veterinary Council</td>
<td>20,000</td>
<td>17,000</td>
<td>10,000</td>
<td>7,000</td>
</tr>
<tr>
<td>Veterinary Services Dept. (Central A)</td>
<td>1,450,000</td>
<td>1,453,000</td>
<td>1,452,624</td>
<td>376</td>
</tr>
<tr>
<td>Women in Agric. Development Depa</td>
<td>450,000</td>
<td>450,000</td>
<td>450,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>456,066,590</strong></td>
<td><strong>416,066,590</strong></td>
<td><strong>138,589,760</strong></td>
<td><strong>277,476,830</strong></td>
</tr>
</tbody>
</table>

**Ministry of Lands and Natural Resources**

| Forestry Commission             | 43,239,037        | 43,239,037        | 395,000    | 42,844,037   |
| Geological Survey Department   | 500,000           | 500,000           | 260,220    | 239,780      |
| Headquarters                    | 106,715,454       | 68,715,454        | 1,941,548  | 66,773,905   |
| Lands Commission                | 8,736,278         | 8,736,278         | 693,711    | 8,042,567    |
| Minerals Commission             | 6,809,986         | 6,809,986         | 115,127    | 6,694,859    |
| O.A.S.L                         | 4,397,735         | 4,197,735         | 119,100    | 4,078,635    |
| Other Government Obligation-Non I | 0                 | 200,000           | 172,539    | 27,461       |
| Other Government Obligation-Othe | 0                 | 38,000,000        | 37,408,104 | 591,896      |
| **TOTAL**                       | **170,398,490**   | **170,398,490**   | **41,105,349** | **129,293,140** |

**Ministry of Trade and Industry**

| CEDECOM                         | 667,823           | 667,823           | 125,076    | 542,747      |
| Foreign Missions                | 0                 | 700,000           | 601,630    | 98,370       |
| Gen. Admin                      | 84,920,266        | 84,220,266        | 9,299,602  | 74,290,664   |
| Ghana Export Promotion Authority | 1,513,882         | 1,513,882         | 592,315    | 921,567      |
| Ghana Standards Board           | 12,864,778        | 12,864,778        | 0          | 12,864,778   |
| GRATIS                          | 997,697           | 997,697           | 509,173    | 488,524      |
| Industrial Development Division | 25,584,051        | 25,584,051        | 199,138    | 25,384,913   |
| NBSSI                           | 1,434,025         | 1,434,025         | 650,763    | 783,262      |
| Other Government Obligation-Conti | 0                 | 20,500,000        | 20,000,000 | 500,000      |
| PPME                            | 717,067           | 717,067           | 210,275    | 506,792      |
| Regional Trade Offices          | 716,080           | 716,080           | 242,462    | 473,618      |
| Trade Development Division      | 16,407,642        | 16,407,642        | 1,675      | 16,405,967   |
| **TOTAL**                       | **145,823,311**   | **166,323,311**   | **33,062,109** | **133,261,202** |

**Ministry of Environment Science, Technology and Innovation**

| MESTI Headquarters              | 46,710,333        | 26,210,333        | 0          | 26,210,333   |
| Council for Scientific and Industrial R | 7,147,930         | 7,147,930         | 2,144,752  | 5,003,179    |
| Environmental Protection Agency | 18,939,596        | 18,939,596        | 1,357,644  | 17,581,952   |
### 11d. Classification of Expenditure for the Year 2017

**By Cost Centres - Goods and Services**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ghana Atomic Energy Commission (Headquarters)</td>
<td>3,880,125</td>
<td>3,880,125</td>
<td>633,177</td>
<td>3,246,949</td>
</tr>
<tr>
<td>MESTI Headquarters</td>
<td>3,808,133</td>
<td>3,808,133</td>
<td>1,769,149</td>
<td>2,038,984</td>
</tr>
<tr>
<td>National Biosafety Authority</td>
<td>1,120,039</td>
<td>1,120,039</td>
<td>376,067</td>
<td>743,972</td>
</tr>
<tr>
<td>Nuclear Regulatory Authority</td>
<td>320,020</td>
<td>320,020</td>
<td>231,505</td>
<td>88,515</td>
</tr>
<tr>
<td>Town and Country Planning Departr</td>
<td>1,680,059</td>
<td>1,680,059</td>
<td>604,671</td>
<td>1,075,387</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>83,919,846</strong></td>
<td><strong>63,419,846</strong></td>
<td><strong>7,116,964</strong></td>
<td><strong>56,302,882</strong></td>
</tr>
</tbody>
</table>

**Ministry of Energy and Petroleum**

<table>
<thead>
<tr>
<th>MDA</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
</tr>
</thead>
<tbody>
<tr>
<td>Energy Commission</td>
<td>15,843,964</td>
<td>15,843,964</td>
<td>0</td>
<td>15,843,964</td>
</tr>
<tr>
<td>Headquarters</td>
<td>159,423,979</td>
<td>6,423,979</td>
<td>785,581</td>
<td>5,638,398</td>
</tr>
<tr>
<td>Other Government Obligation-Conti</td>
<td>0</td>
<td>48,000,000</td>
<td>47,134,180</td>
<td>865,820</td>
</tr>
<tr>
<td>Other Government Obligation-Debt</td>
<td>0</td>
<td>105,000,000</td>
<td>104,647,505</td>
<td>352,495</td>
</tr>
<tr>
<td>Other Government Obligation-Lifelili</td>
<td>0</td>
<td>13,000,000</td>
<td>12,431,500</td>
<td>568,500</td>
</tr>
<tr>
<td>Other Government Obligation-Othe</td>
<td>0</td>
<td>88,500,000</td>
<td>87,589,220</td>
<td>910,780</td>
</tr>
<tr>
<td>Petroleum Commission</td>
<td>20,903,638</td>
<td>403,638</td>
<td>0</td>
<td>403,638</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>196,171,581</strong></td>
<td><strong>277,171,581</strong></td>
<td><strong>252,587,986</strong></td>
<td><strong>24,583,595</strong></td>
</tr>
</tbody>
</table>

**Ministry of Water Resources, Works and Housing**

<table>
<thead>
<tr>
<th>MDA</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
</tr>
</thead>
<tbody>
<tr>
<td>Architect Registration Council</td>
<td>36,728</td>
<td>36,728</td>
<td>10,136</td>
<td>26,592</td>
</tr>
<tr>
<td>Department of Rural Housing</td>
<td>93,032</td>
<td>93,032</td>
<td>40,323</td>
<td>52,710</td>
</tr>
<tr>
<td>Engineers Council</td>
<td>36,728</td>
<td>36,728</td>
<td>9,568</td>
<td>27,160</td>
</tr>
<tr>
<td>Gen. Admin (GA)</td>
<td>1,110,094</td>
<td>1,810,949</td>
<td>1,809,895</td>
<td>199</td>
</tr>
<tr>
<td>Hydrological Services Department</td>
<td>59,357</td>
<td>59,357</td>
<td>14,800</td>
<td>44,557</td>
</tr>
<tr>
<td>Other Government Obligation-Non</td>
<td>0</td>
<td>700,000</td>
<td>664,173</td>
<td>35,827</td>
</tr>
<tr>
<td>Policy Planning, Budgeting, Monitorir</td>
<td>0</td>
<td>200,000</td>
<td>100,431</td>
<td>99,569</td>
</tr>
<tr>
<td>Public Servants Housing Loan Scher</td>
<td>89,727</td>
<td>89,727</td>
<td>54,970</td>
<td>34,757</td>
</tr>
<tr>
<td>Public Works Department</td>
<td>141,326</td>
<td>141,326</td>
<td>80,240</td>
<td>61,087</td>
</tr>
<tr>
<td>Rent Control Department</td>
<td>66,026</td>
<td>66,026</td>
<td>11,536</td>
<td>54,490</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,633,019</strong></td>
<td><strong>3,233,019</strong></td>
<td><strong>2,796,071</strong></td>
<td><strong>436,948</strong></td>
</tr>
</tbody>
</table>

**Ministry of Education**

<table>
<thead>
<tr>
<th>MDA</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centre for National Distance Learnin</td>
<td>154,417</td>
<td>154,417</td>
<td>149,943</td>
<td>4,474</td>
</tr>
<tr>
<td>Council for Technical &amp; Vocational E</td>
<td>45,521,510</td>
<td>3,921,510</td>
<td>1,598,500</td>
<td>2,323,010</td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>5,791,658</td>
<td>5,791,658</td>
<td>5,644,681</td>
<td>146,976</td>
</tr>
<tr>
<td>Ghana Book Development Council</td>
<td>115,000</td>
<td>115,000</td>
<td>94,534</td>
<td>20,466</td>
</tr>
<tr>
<td>Ghana Education Service (GES)</td>
<td>60,357,967</td>
<td>35,357,967</td>
<td>34,388,392</td>
<td>969,575</td>
</tr>
<tr>
<td>Ghana Library Board</td>
<td>252,388</td>
<td>252,388</td>
<td>190,980</td>
<td>61,408</td>
</tr>
<tr>
<td>Ghana National Commission for UNI</td>
<td>145,000</td>
<td>145,000</td>
<td>143,661</td>
<td>1,339</td>
</tr>
<tr>
<td>Human Resource and Development</td>
<td>120,000</td>
<td>120,000</td>
<td>129,992</td>
<td>8</td>
</tr>
<tr>
<td>Institutions For The Handicapped</td>
<td>891,000</td>
<td>881,000</td>
<td>59,000</td>
<td>822,000</td>
</tr>
<tr>
<td>Internal Audit</td>
<td>55,000</td>
<td>55,000</td>
<td>55,000</td>
<td>0</td>
</tr>
<tr>
<td>National Council for Curriculum and</td>
<td>146,400</td>
<td>146,400</td>
<td>132,319</td>
<td>14,081</td>
</tr>
<tr>
<td>National Inspectorate Board</td>
<td>150,000</td>
<td>150,000</td>
<td>142,609</td>
<td>7,391</td>
</tr>
<tr>
<td>National Service Secretariat</td>
<td>3,587,511</td>
<td>3,587,511</td>
<td>0</td>
<td>3,587,511</td>
</tr>
<tr>
<td>National Teaching Council</td>
<td>150,000</td>
<td>140,000</td>
<td>122,587</td>
<td>17,413</td>
</tr>
<tr>
<td>Non Formal Education</td>
<td>334,400</td>
<td>344,400</td>
<td>340,373</td>
<td>4,027</td>
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<tr>
<td>Office of the Chief Director</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
</tr>
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</table>
## 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES - GOODS AND SERVICES

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>GHc</td>
<td>GHc</td>
<td>GHc</td>
<td>GHc</td>
</tr>
<tr>
<td>Office of the Minister</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
</tr>
<tr>
<td>Other Government Obligation-Others</td>
<td>0</td>
<td>700,000</td>
<td>677,012</td>
<td>22,988</td>
</tr>
<tr>
<td>Planning Budgeting, Monitoring &amp; Evaluation</td>
<td>330,000</td>
<td>330,000</td>
<td>330,000</td>
<td>0</td>
</tr>
<tr>
<td>Regional/District/School Services</td>
<td>3,638,000</td>
<td>2,938,000</td>
<td>236,995</td>
<td>2,701,005</td>
</tr>
<tr>
<td>Statistics, Research, Information &amp; F</td>
<td>100,000</td>
<td>100,000</td>
<td>98,505</td>
<td>1,495</td>
</tr>
<tr>
<td>Tertiary</td>
<td>587,222,610</td>
<td>587,222,610</td>
<td>49,204,134</td>
<td>538,018,476</td>
</tr>
<tr>
<td>WAEC (National)</td>
<td>1,750,000</td>
<td>1,750,000</td>
<td>1,700,000</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>710,912,861</strong></td>
<td><strong>644,312,861</strong></td>
<td><strong>95,539,217</strong></td>
<td><strong>548,773,643</strong></td>
</tr>
</tbody>
</table>

**Min of Employment & Labour Relation**

<table>
<thead>
<tr>
<th>Dept.</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Co-operatives</td>
<td>470,688</td>
<td>470,688</td>
<td>251,890</td>
<td>218,798</td>
</tr>
<tr>
<td>Factories Inspectorate</td>
<td>432,187</td>
<td>432,187</td>
<td>193,682</td>
<td>238,505</td>
</tr>
<tr>
<td>Fair Wages and Salaries Commission</td>
<td>343,208</td>
<td>343,208</td>
<td>174,767</td>
<td>168,440</td>
</tr>
<tr>
<td>Ghana Cooperative Council</td>
<td>175,653</td>
<td>175,653</td>
<td>67,601</td>
<td>108,052</td>
</tr>
<tr>
<td>Headquarters</td>
<td>1,723,579</td>
<td>1,723,579</td>
<td>1,485,261</td>
<td>238,318</td>
</tr>
<tr>
<td>Integrated Community Centers For Labour</td>
<td>275,491</td>
<td>275,491</td>
<td>100,695</td>
<td>174,795</td>
</tr>
<tr>
<td>Labour Department</td>
<td>495,744</td>
<td>495,744</td>
<td>210,075</td>
<td>285,669</td>
</tr>
<tr>
<td>Management Development &amp; Production</td>
<td>598,782</td>
<td>598,782</td>
<td>29,316</td>
<td>569,465</td>
</tr>
<tr>
<td>National Pension &amp; Regulatory Authority</td>
<td>7,799,335</td>
<td>7,799,335</td>
<td>0</td>
<td>7,799,335</td>
</tr>
<tr>
<td>National Vocational Training Institute</td>
<td>2,073,886</td>
<td>2,073,886</td>
<td>55,260</td>
<td>2,018,626</td>
</tr>
<tr>
<td>Opportunity Industrialisation Center</td>
<td>430,559</td>
<td>430,559</td>
<td>107,900</td>
<td>322,659</td>
</tr>
<tr>
<td>Other Government Obligation - Continuous</td>
<td>0</td>
<td>550,000</td>
<td>544,960</td>
<td>5,041</td>
</tr>
<tr>
<td>Other Government Obligation - General</td>
<td>0</td>
<td>300,000</td>
<td>233,183</td>
<td>66,817</td>
</tr>
<tr>
<td>Other Government Obligation - Non Industrial</td>
<td>0</td>
<td>1,200,000</td>
<td>1,157,625</td>
<td>42,375</td>
</tr>
<tr>
<td>Other Government Obligation - Others</td>
<td>0</td>
<td>77,950,000</td>
<td>74,587,364</td>
<td>3,362,636</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>14,819,111</strong></td>
<td><strong>94,819,111</strong></td>
<td><strong>79,199,579</strong></td>
<td><strong>15,619,532</strong></td>
</tr>
</tbody>
</table>

**Ministry of Youth and Sports**

<table>
<thead>
<tr>
<th>Dept.</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,054,337</td>
<td>23,054,337</td>
<td>22,091,414</td>
<td>962,923</td>
</tr>
<tr>
<td>National Sports Authority</td>
<td>7,797,700</td>
<td>7,797,700</td>
<td>662,596</td>
<td>7,135,104</td>
</tr>
<tr>
<td>National Youth Authority</td>
<td>6,823,001</td>
<td>6,823,001</td>
<td>627,255</td>
<td>6,195,745</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>31,047,380</strong></td>
<td><strong>41,047,380</strong></td>
<td><strong>23,690,931</strong></td>
<td><strong>17,356,449</strong></td>
</tr>
</tbody>
</table>

**Ministry of Communications**

<table>
<thead>
<tr>
<th>Dept.</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>India Kof Annan Centre of Excellence</td>
<td>92,347</td>
<td>92,347</td>
<td>27,081</td>
<td>65,266</td>
</tr>
<tr>
<td>GEN Admin</td>
<td>43,911,030</td>
<td>33,911,030</td>
<td>254,678</td>
<td>33,656,352</td>
</tr>
<tr>
<td>GEN Admin &amp; Finance</td>
<td>15,731</td>
<td>15,731</td>
<td>0</td>
<td>15,731</td>
</tr>
<tr>
<td>Ghana Meteorological Agency</td>
<td>2,190,353</td>
<td>2,190,353</td>
<td>189,209</td>
<td>2,001,144</td>
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<td>77,386</td>
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<tr>
<td>Internal Audit</td>
<td>29,635</td>
<td>29,635</td>
<td>9,332</td>
<td>20,303</td>
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<tr>
<td>National Identification Authority</td>
<td>16,853,036</td>
<td>16,853,036</td>
<td>2,376,781</td>
<td>14,476,255</td>
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<td>National Information Technology Agency</td>
<td>119,771</td>
<td>119,771</td>
<td>29,659</td>
<td>90,112</td>
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<tr>
<td>Postal &amp; Courier Services Regulatory</td>
<td>562,944</td>
<td>562,944</td>
<td>26,508</td>
<td>536,436</td>
</tr>
<tr>
<td>PPME</td>
<td>78,401</td>
<td>78,401</td>
<td>0</td>
<td>78,401</td>
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<tr>
<td>Research</td>
<td>45,163</td>
<td>45,163</td>
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<td>45,163</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>63,975,797</strong></td>
<td><strong>53,975,797</strong></td>
<td><strong>2,913,249</strong></td>
<td><strong>51,062,548</strong></td>
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</table>

**National Commission for Civic Education**
### 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
**BY COST CENTRES - GOODS AND SERVICES**

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH¢</th>
<th>Revised Budget GH¢</th>
<th>Actual GH¢</th>
<th>Variance GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gen. Admin HQ</td>
<td>2,797,824</td>
<td>2,797,824</td>
<td>1,501,335</td>
<td>1,296,489</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,797,824</strong></td>
<td><strong>2,797,824</strong></td>
<td><strong>1,501,335</strong></td>
<td><strong>1,296,489</strong></td>
</tr>
</tbody>
</table>

**Ministry of Chieftaincy and Traditional Affairs**

| Gen. Admin HQ         | 1,200,000         | 1,200,000          | 562,021    | 637,979      |
| National House of Chiefs | 800,000          | 800,000            | 0          | 800,000      |
| **TOTAL**             | **2,000,000**     | **2,000,000**      | **562,021** | **1,437,979** |

**Ministry of Health**

| Allied Health Professions Council | 1,135,024 | 1,135,024 | 24,994 | 1,110,030 |
| Christian Health Association of Ghar | 135,105,710 | 129,905,710 | 0 | 129,905,710 |
| College of Pharmacist | 755,000 | 5,955,000 | 5,900,638 | 54,362 |
| Ghana Health Service | 835,301,708 | 667,301,708 | 426,867,211 | 240,434,497 |
| Health Headquarters | 50,367,165 | 34,367,165 | 9,705,395 | 24,661,770 |
| Management Services | 0 | 2,000 | 1,447 | 553 |
| Office of the Chief Director | 1,090,000 | 13,088,000 | 12,838,232 | 249,768 |
| Office of the Minister | 342,469,626 | 171,369,626 | 129,274,075 | 42,095,550 |
| Procurement and Supplies | 1,100,000 | 1,100,000 | 12,513 | 1,087,487 |
| Psychiatry Hospitals (Tertiary Health) | 1,934,400 | 1,934,400 | 0 | 1,934,400 |
| Psychology Council | 154,167 | 154,167 | 0 | 154,167 |
| Regulatory Agencies | 33,110,799 | 33,110,799 | 12,367,175 | 20,743,624 |
| Subvented Organisations | 6,373,519 | 6,373,519 | 1,699,504 | 4,674,015 |
| Teaching Hospitals | 120,914,277 | 145,914,277 | 145,259,151 | 655,127 |
| Traditional and Alternative Medicine | 100,000 | 100,000 | 0 | 100,000 |
| Training Institutions | 23,609,000 | 99,609,000 | 99,186,356 | 422,644 |
| **TOTAL** | **1,553,520,394** | **1,311,420,394** | **843,136,691** | **468,283,702** |

**Ministry of Information and Media Relations**

| Gen. Admin and Finance | 9,054,810 | 9,054,810 | 5,795,126 | 3,259,684 |
| Ghana Broadcasting Corporation (GBC) | 22,232,887 | 232,887 | 0 | 232,887 |
| Ghana News Agency | 600,000 | 408,000 | 149,941 | 258,059 |
| Information Services Department | 1,500,000 | 1,500,000 | 498,018 | 1,001,982 |
| Other Government Obligation - Non I | 0 | 192,000 | 190,930 | 1,070 |
| **TOTAL** | **33,387,697** | **11,387,697** | **6,634,015** | **4,753,682** |

**Ministry of Gender, Children and Social Protection**

| Abor Rehabilitation Centre Gen Adm | 20,000 | 20,000 | 0 | 20,000 |
| Ashanti Mampong Babies Home Gen | 20,000 | 20,000 | 0 | 20,000 |
| Department of Children | 1,603,397 | 1,603,397 | 23,336 | 1,580,061 |
| Department of Women | 484,360 | 484,360 | 0 | 484,360 |
| Dept. of Social Protection | 0 | 80,100,000 | 80,000,000 | 100,000 |
| Dept. of Social Welfare | 380,500 | 380,500 | 0 | 380,500 |
| Dept. of Social Welfare General Adm | 2,302,732 | 2,302,732 | 0 | 2,302,732 |
| Headquarters | 204,009,080 | 204,009,080 | 202,780,194 | 1,228,886 |
| Jackie Training College Gen Admin | 20,000 | 20,000 | 0 | 20,000 |
| Jirapa Orphanage Gen Admin Jirapa | 20,000 | 20,000 | 0 | 20,000 |
| National Commision of Persons with | 791,469 | 791,469 | 395,709 | 395,760 |
| School of Social Work Gen Admin | 25,500 | 25,500 | 0 | 25,500 |
| **TOTAL** | **209,677,038** | **289,777,038** | **283,199,239** | **6,577,798** |
### 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES - GOODS AND SERVICES

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget</th>
<th>Revised Budget</th>
<th>Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ministry of Justice</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Attorney General's Department</td>
<td>1,322,510</td>
<td>1,322,510</td>
<td>523,802</td>
<td>798,708</td>
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<td>640,906</td>
<td>640,906</td>
<td>450,397</td>
<td>190,509</td>
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<td>Council for Law Reporting</td>
<td>663,200</td>
<td>663,200</td>
<td>42,317</td>
<td>620,883</td>
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<td>Economic and Organised Crime Office</td>
<td>945,033</td>
<td>945,033</td>
<td>317,288</td>
<td>627,745</td>
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<tr>
<td>Gen. Admin and Finance</td>
<td>779,517</td>
<td>1,329,517</td>
<td>1,292,448</td>
<td>37,069</td>
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<td>General Legal Council</td>
<td>3,890,372</td>
<td>1,940,372</td>
<td>4,000</td>
<td>1,936,372</td>
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<td>Law Reform Commission</td>
<td>261,216</td>
<td>261,216</td>
<td>84,987</td>
<td>176,229</td>
</tr>
<tr>
<td>Legal Aid Scheme</td>
<td>483,332</td>
<td>483,332</td>
<td>178,815</td>
<td>304,517</td>
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<tr>
<td>Registrar General's Dep't</td>
<td>5,944,922</td>
<td>7,344,922</td>
<td>7,335,191</td>
<td>9,731</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>14,931,008</td>
<td>14,931,008</td>
<td>10,229,246</td>
<td>4,701,762</td>
</tr>
<tr>
<td><strong>Ministry of Defence</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>4,458,928</td>
<td>2,958,928</td>
<td>2,696,503</td>
<td>262,426</td>
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<td>33,822,302</td>
<td>33,739,256</td>
<td>83,046</td>
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<td>5,200,000</td>
<td>5,131,970</td>
<td>68,030</td>
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<tr>
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<td>51,500,000</td>
<td>50,849,818</td>
<td>650,182</td>
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<td>2,971,788</td>
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<td>2,971,788</td>
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<td><strong>TOTAL</strong></td>
<td>67,453,018</td>
<td>96,453,018</td>
<td>92,417,547</td>
<td>4,035,471</td>
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<td><strong>Commission on Human Rights and Admin. Justice</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative Justice Department</td>
<td>400,000</td>
<td>400,000</td>
<td>119,432</td>
<td>280,568</td>
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<td>555,000</td>
<td>270,955</td>
<td>284,045</td>
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<td>1,350,000</td>
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<td>901,251</td>
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<td>7,242,306</td>
<td>3,131,157</td>
<td>4,111,149</td>
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<td><strong>Judicial Service</strong></td>
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<td></td>
</tr>
<tr>
<td>Gen. Admin</td>
<td>56,809,690</td>
<td>21,809,690</td>
<td>9,438,380</td>
<td>12,371,310</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>56,809,690</td>
<td>21,809,690</td>
<td>9,438,380</td>
<td>12,371,310</td>
</tr>
<tr>
<td><strong>Ministry of Interior</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Gaming Board</td>
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<td>1,027,176</td>
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<td>1,027,176</td>
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<tr>
<td>Gen. Admin HQ</td>
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<td>32,000</td>
<td>30,000</td>
<td>2,000</td>
</tr>
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<td>Ghana Immigration Service</td>
<td>8,644,158</td>
<td>8,644,158</td>
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<td>8,408,158</td>
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<td>18,961,754</td>
<td>11,737,813</td>
<td>7,223,941</td>
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<td>17,540,328</td>
<td>11,911,602</td>
<td>5,628,726</td>
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<td>1,000,000</td>
<td>648,644</td>
<td>351,356</td>
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<td>3,514,059</td>
<td>3,072,433</td>
<td>441,626</td>
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<td>2,310,000</td>
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<td>1,000,000</td>
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<td>405,134</td>
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<td>9,890,870</td>
<td>6,485,971</td>
<td>3,404,899</td>
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<td>399,525</td>
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<td>34,967,267</td>
<td>32,733</td>
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<tr>
<td><strong>TOTAL</strong></td>
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<td>105,020,346</td>
<td>77,364,341</td>
<td>27,656,005</td>
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<tr>
<td><strong>Ghana Police Service</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ghana Police Service</td>
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<td>25,195,379</td>
<td>14,455,612</td>
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<tr>
<td>Other Government Obligation-Non International</td>
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<td>55,800,000</td>
<td>55,196,344</td>
<td>603,656</td>
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</table>
### 11d. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017

#### BY COST CENTRES- GOODS AND SERVICES

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget (GHc)</th>
<th>Revised Budget (GHc)</th>
<th>Actual (GHc)</th>
<th>Variance (GHc)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL</strong></td>
<td>28,195,379</td>
<td>80,995,379</td>
<td>69,651,957</td>
<td>11,343,422</td>
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<td></td>
</tr>
<tr>
<td>Headquarters</td>
<td>5,897,870</td>
<td>5,897,870</td>
<td>3,480,070</td>
<td>2,417,800</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>5,897,870</td>
<td>5,897,870</td>
<td>3,480,070</td>
<td>2,417,800</td>
</tr>
<tr>
<td><strong>National Labour Commission</strong></td>
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<td></td>
</tr>
<tr>
<td>Headquarters</td>
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<td>1,229,016</td>
<td>495,238</td>
<td>733,778</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1,229,016</td>
<td>1,229,016</td>
<td>495,238</td>
<td>733,778</td>
</tr>
<tr>
<td><strong>Ministry of Transport</strong></td>
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<tr>
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<td>1,200,000</td>
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<td>9,627,821</td>
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<td>776,651</td>
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<td>Government Technical Training Cent</td>
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<td>482,000</td>
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<td>220,132</td>
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<td>300,000</td>
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<td>220,132</td>
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<td>Regional Maritime University</td>
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<td>47,731</td>
<td>7,300</td>
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<td><strong>TOTAL</strong></td>
<td>64,457,552</td>
<td>11,657,552</td>
<td>741,252</td>
<td>10,916,301</td>
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<td><strong>Ministry Of Sanitation and Water Resources</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Water and Sanitation De</td>
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<td>4,458,307</td>
<td>118,924</td>
<td>3,393,383</td>
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<td>Environmental Health Directorate</td>
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<td>3,152,258</td>
<td>151,731</td>
<td>3,000,527</td>
</tr>
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<td>General Administration HQ</td>
<td>1,485,087</td>
<td>1,485,087</td>
<td>699,999</td>
<td>785,088</td>
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<td>Ghana Water Company</td>
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<td>6,324,163</td>
<td>6,324,163</td>
<td>6,324,163</td>
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<td>50,000</td>
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<td>25,684</td>
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<td>Other Government Obligation-Conti</td>
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<td>1,500,000</td>
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<td>123,950</td>
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<tr>
<td>Other Government Obligation-Non</td>
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<td>305,000</td>
<td>304,215</td>
<td>785</td>
</tr>
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<td>Policy Planning, Budgeting, Monitorir</td>
<td>150,000</td>
<td>150,000</td>
<td>138,445</td>
<td>11,555</td>
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<td>Water Directorate</td>
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<td>Water Resources Commission</td>
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<td>1,431,943</td>
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<td>1,330,363</td>
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<td><strong>TOTAL</strong></td>
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<td>19,051,758</td>
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<td>16,007,708</td>
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<tr>
<td><strong>Grand Total</strong></td>
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<td>11,611,122,101</td>
<td>4,760,844,290</td>
<td>6,850,277,811</td>
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112
### 11e. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017

#### BY COST CENTRES- SOCIAL BENEFITS

<table>
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<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET GH¢</th>
<th>REVISED BUDGET GH¢</th>
<th>ACTUAL GH¢</th>
<th>VARIANCE GH¢</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ghana Revenue Authority</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Commissioner General Sec.</td>
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<td>8,526,070</td>
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<td>Support Services Division</td>
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<td>4,075,210</td>
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<td>4,075,210</td>
</tr>
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<td><strong>20,986,095</strong></td>
<td><strong>0</strong></td>
<td><strong>20,986,095</strong></td>
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<tr>
<td><strong>Ministry of Roads and Highways</strong></td>
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</tr>
<tr>
<td>Ghana Highway Authority</td>
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<tr>
<td>Headquarters</td>
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<tr>
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## 11e. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
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## 11e. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES - SOCIAL BENEFITS

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## 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
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</tr>
<tr>
<td>Regional Officers</td>
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<td>200,000</td>
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<td><strong>Ghana Revenue Authority</strong></td>
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<td>45,824,093</td>
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<td>46,073,541</td>
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<td>35,900,000</td>
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<td>70,971,500</td>
<td>69,961,671</td>
<td>1,009,830</td>
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116

| **Ministry of Roads and Highways**        |               |                |        |          |
| Department of Urban Roads                 | 1,191,892     | 776,892        | 0      | 776,892  |
| **TOTAL**                                 | 1,191,892     | 776,892        | 0      | 776,892  |
| MMDA                                      | 0             | 305,000        | 300,378 | 4,622    |
| **Other Government Obligation (OGO)**     |               |                |        |          |
| Debt Management                           | 0             | 73,900,000     | 103,035,043 | (29,135,043) |
| General Government Services               | 23,909,715    | 9,715          | 0      | 9,715    |
| **TOTAL**                                 | 23,909,715    | 73,909,715     | 103,035,043 | (29,125,328) |
| **Virtual Ministries for Centralised Transactions** |           |                |        |          |
| Donor Funds                               | 0             | 110,000        | 107,904 | 2,096    |
| Other Earmark Funds                       | 2,229,919,620 | 2,036,935,154 | 0      | 2,036,935,154 |
| Subscription                              | 144,362,208   | 80,062,208     | 0      | 80,062,208 |
| Tax Refund                                | 1,350,611,838 | 1,278,811,838  | 1,278,301,148 | 510,690 |
| **TOTAL**                                 | 3,724,893,666 | 3,395,919,200  | 1,278,409,052 | 2,117,510,149 |
| **Office of Government Machinery**        |               |                |        |          |
| Office of the President                   | 7,013,214     | 28,013,214     | 27,338,600 | 674,614 |
| Other Government Obligation-Contingen     | 0             | 15,200,000     | 15,180,200 | 19,800  |
| Scholarship Secretariat                   | 203,533,267   | 209,533,267    | 209,502,168 | 31,099  |
| **TOTAL**                                 | 210,546,481   | 252,746,481    | 252,020,968 | 725,513 |
| **Ministry of Foreign Affairs and Reg Integration** | | | | |
| Other Government Obligation-Non Road      | 0             | 4,300,000      | 4,297,849 | 2,151    |
| Other Government Obligation-Subscription  | 0             | 61,500,000     | 61,488,299 | 11,701  |
| **TOTAL**                                 | 0             | 65,800,000     | 65,786,149 | 13,851  |
| **Ministry of Finance**                   |               |                |        |          |
| Other Government Obligation-Contingen     | 0             | 46,000,000     | 45,560,546 | 439,455 |
| Other Government Obligation-General G     | 0             | 2,000,000      | 1,660,857 | 339,143  |
| Other Government Obligation-Non Road      | 0             | 66,000,000     | 65,846,784 | 153,216 |

116
### 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES- OTHER EXPENDITURE

<table>
<thead>
<tr>
<th>MDAs</th>
<th>Annual Budget GH₵</th>
<th>Revised Budget GH₵</th>
<th>Actual GH₵</th>
<th>Variance GH₵</th>
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<td>207,500</td>
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<td>302,960</td>
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<td>Finance and Administration</td>
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<td></td>
</tr>
<tr>
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<td>305,000</td>
<td>302,960</td>
<td>2,040</td>
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<td>12,219,645</td>
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<td>0</td>
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<td>12,219,645</td>
<td>80,355</td>
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<td>12,219,645</td>
<td>80,775</td>
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<tr>
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<td>265,103</td>
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### 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES- OTHER EXPENDITURE

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<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
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<td></td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
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<td><strong>Ministry of Justice</strong></td>
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<td><strong>951,047</strong></td>
<td><strong>745,971</strong></td>
<td><strong>205,076</strong></td>
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<td><strong>465,496</strong></td>
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<td><strong>21,035</strong></td>
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<td><strong>4,062,211,785</strong></td>
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<td><strong>2,097,122,185</strong></td>
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118
## 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES- NON FINANCIAL ASSET

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<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
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<td></td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
<td>GH¢</td>
</tr>
<tr>
<td><strong>Electoral Commission</strong></td>
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<tr>
<td>Regional Officers</td>
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<td>500,000</td>
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<td><strong>TOTAL</strong></td>
<td>500,000</td>
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<td><strong>Ghana Revenue Authority</strong></td>
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<td>2,000,000</td>
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### 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
**BY COST CENTRES- NON FINANCIAL ASSET**

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<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET (GH₵)</th>
<th>REVISED BUDGET (GH₵)</th>
<th>ACTUAL (GH₵)</th>
<th>VARIANCE (GH₵)</th>
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<td>22,944,548</td>
<td>117,300</td>
<td>22,827,248</td>
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<td>4,820,000</td>
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<td>128,977,426</td>
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<td>1,047,536,072</td>
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<td>1,084,188,360</td>
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<td>1,051,326,648</td>
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## 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES- NON FINANCIAL ASSET

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
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<td>GHS</td>
<td>GHS</td>
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<td>494,362</td>
<td>10,391,016</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>10,885,378</td>
<td>494,362</td>
<td>10,391,016</td>
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<td>500,000</td>
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<td><strong>TOTAL</strong></td>
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<td>275,009,035</td>
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<td>624,168,422</td>
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<td>687,263,412</td>
<td>153,500,060</td>
<td>624,763,352</td>
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### Detailed Breakdown

- **Controller & Accountant General's Dept**
  - Controller and Acct. General's Dept: 10,885,378
  - Annual Budget: 10,885,378
  - Revised Budget: 494,362
  - Actual: 10,391,016
  - Variance: 52,343,353

- **Ministry of Local Govt and Rural Development**
  - Community Development: 500,000
  - Gen. Admin: 219,118,266
  - Annual Budget: 219,118,266
  - Revised Budget: 550,000
  - Actual: 218,668,266

- **Ministry of Food and Agriculture**
  - Crop Services Directorate: 35,000,000
  - Finance and Administration: 128,996,683
  - Ghana Irrigation Development Authority: 85,000,000
  - Grains and Legumes Dev. Board: 307,598
  - Plant Protection & Regulatory Services: 400,000
  - Annual Budget: 249,704,281
  - Revised Budget: 205,204,281
  - Actual: 210,373,422
  - Variance: 133,613,860

- **Ministry of Lands and Natural Resources**
  - Forestry Commission: 5,558,954
  - Headquarters: 600,000
  - Lands Commission: 17,004,416
  - Minerals Commission: 1,632,100
  - O.A.S.L: 1,328,637
  - Other Government Obligation-Non ROA: 0
  - Annual Budget: 26,124,107
  - Revised Budget: 26,124,107
  - Actual: 883,198
  - Variance: 25,240,909

- **Ministry of Trade and Industry**
  - Foreign Missions: 1,200,000
  - Gen. Admin: 15,696,235
  - Ghana Export Promotion Authority: 6,559
  - Ghana Standards Board: 10,492,097
  - Industrial Development Division: 39,226,440
  - Annual Budget: 66,621,331
  - Revised Budget: 111,121,331
  - Actual: 59,768,139
  - Variance: 51,353,192

- **Ministry of Environment Science, Technology and Innovation**
  - Council for Scientific and Industrial Research: 3,243,373
  - Environmental Protection Agency: 14,196,681
  - Headquarters: 54,146,124
  - National Biosafety Authority NBA: 300,000
  - Nuclear Regulatory Authority: 600,000
  - Town and Country Planning Department: 600,000
  - Annual Budget: 74,250,196
  - Revised Budget: 74,250,196
  - Actual: 0
  - Variance: 74,250,196

- **Ministry of Energy and Petroleum**
  - Headquarters: 687,263,412
  - Other Government Obligation-Non ROA: 91,000,000
  - Annual Budget: 687,263,412
  - Revised Budget: 778,263,412
  - Actual: 153,500,060
  - Variance: 624,763,352

- **Ministry of Water Resources, Works and Housing**
  - Architect Registration Council: 550,000
  - Department of Rural Housing: 456,019
  - Annual Budget: 550,000
  - Revised Budget: 456,019
  - Actual: 0
  - Variance: 456,019
## Classification of Expenditure for the Year 2017
### By Cost Centres - Non Financial Asset

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<th>Actual</th>
<th>Variance</th>
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### Ministry of Education

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### Ministry of Employment & Labour Relations

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### Ministry of Youth and Sports

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### Ministry of Communications

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### Ministry of Chieftaincy and Traditional Affairs

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<th>Variance</th>
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<td>3,000,000</td>
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<td>2,332,303</td>
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<td><strong>3,000,000</strong></td>
<td><strong>667,697</strong></td>
<td><strong>2,332,303</strong></td>
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# 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
## BY COST CENTRES- NON FINANCIAL ASSET

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<th>MDAs</th>
<th>ANNUAL BUDGET GH¢</th>
<th>REVISED BUDGET GH¢</th>
<th>ACTUAL GH¢</th>
<th>VARIANCE GH¢</th>
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## 11f. CLASSIFICATION OF EXPENDITURE FOR THE YEAR 2017
### BY COST CENTRES- NON FINANCIAL ASSET

<table>
<thead>
<tr>
<th>MDAs</th>
<th>ANNUAL BUDGET</th>
<th>REVISED BUDGET</th>
<th>ACTUAL</th>
<th>VARIANCE</th>
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<td><strong>742,948</strong></td>
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<td><strong>557,211</strong></td>
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## SUMMARY CLASSIFICATION OF EXPENDITURE BY MMDA FOR THE YEAR 2017

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<th>Non-Financial Assets (GĦ€)</th>
<th>Other (GĦ€)</th>
<th>Social Benefits (GĦ€)</th>
<th>Goods and Services (GĦ€)</th>
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### SUMMARY CLASSIFICATION OF EXPENDITURE BY MMDA FOR THE YEAR 2017

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127
## SUMMARY CLASSIFICATION OF EXPENDITURE BY MMDA FOR THE YEAR 2017

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## SUMMARY CLASSIFICATION OF EXPENDITURE BY MMDA FOR THE YEAR 2017

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<th>Financial Assets GH¢</th>
<th>Other GH¢</th>
<th>Social Benefits GH¢</th>
<th>Goods and Services GH¢</th>
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<th>GH₵</th>
<th>GH₵</th>
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### SUMMARY CLASSIFICATION OF EXPENDITURE BY MMDA FOR THE YEAR 2017

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132
## SUMMARY CLASSIFICATION OF EXPENDITURE REALLOCATED FROM CENTRALISED VOTE FOR THE YEAR 2017

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Mission Statement

The Ghana Audit Service exists

To promote

• good governance in the areas of transparency, accountability and probity in Ghana’s public financial management system

By auditing

• to recognized international standards, and reporting our audit results

And

• reporting to Parliament