

TABLE OF CONTENTS

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

ACRONYMS

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

ACRONYMS

ARIC	Audit Report Implementation Committee
MoC	Ministry of Communication
MoD	Ministry of Defence
MoE	Ministry of Education
MoENP	Ministry of Energy and Petroleum
MoF	Ministry of Finance
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoGCSP	Ministry of Gender, Children and Social Protection
MoH	Ministry of Health
MoIMR	Ministry of Information and Media Relations
MoNAS	Ministry of National Security
MoPA	Ministry of Parliamentary Affairs
MoRD	Ministry of Railway Development
MoRH	Ministry of Roads and Highways
MoT	Ministry of Transport
MoTI	Ministry of Trade and Industry
MoWARS	Ministry of Water Resources and Sanitation
MoYS	Ministry of Youth and Sports
MWH	Ministry of Water Resources, Works and Housing
NHIL	National Health Insurance Levy
NITA	National Information Technology Agency
NPT	Non - Project Type
OAGMoJ	Office of Attorney General and Minister of Justice
OMCs	Oil Marketing Companies
PDI	Public Debt and Investment
PF	Public Funds
PFM	Public Financial Management Act, 2016(Act 921)
PIA	Project Implementation Agency
PPA	Public Procurement Act, 2003 (Act 663)
PUFMARP	Public Financial Management Reforms Programme
SIP	Social Intervention Programme
SSNIT	Social Security and National Insurance Trust
SSPP	Single Spine Pay Policy
TRIPS	Total Revenue Integrated Processing System
TSA	Treasury Single Account

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2017

		QUARTER BUDGET	QUARTER ACTUAL		QUARTER VARIANCE
	NOTES	GH¢	GH¢	%	GH¢
RECEIPTS					
DIRECT TAX	2	3,361,644,256	2,434,114,973	26.3	(927,529,283)
INDIRECT TAX	3	5,394,762,408	4,739,969,321	51.2	(654,793,086)
GRANTS	5	382,879,869	0	0.0	(382,879,869)
NON-TAX REVENUE	6	1,667,509,045	366,009,229	4.0	(1,301,499,816)
NHIL	7	433,613,336	415,665,729	4.5	(17,947,607)
LOANS RECEIVED	8	2,331,014,889	1,237,540,082	13.4	(1,093,474,807)
NET TREASURY OPERATIONS	9	3,022,651,391	60,428,841	0.7	(2,962,222,550)
RECOVERIES	10	0	2,542,315	0.0	2,542,315
TOTAL RECEIPTS		16,594,075,193	9,256,270,490	100.0	(7,337,804,703)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	4,163,128,145	3,610,169,487	38.3	552,958,658
GOODS AND SERVICES	12	2,902,780,525	752,839,042	8.0	2,149,941,484
NON-FINANCIAL ASSETS	13	694,923,665	234,385,019	2.5	460,538,646
INTEREST	14	3,485,130,495	3,120,367,378	33.1	364,763,117
GOVERNMENT SUBSIDIES	15	172,687,136	237,007,813	2.5	(64,320,677)
SOCIAL BENEFITS	16	11,098,158	1,158,805	0.0	9,939,353
OTHER EXPENSES	17	1,015,552,946	175,701,766	1.9	839,851,180
LOAN REPAYMENTS	18	1,494,860,179	729,767,530	7.7	765,092,649
STATUTORY PAYMENT	19	1,248,614,974	480,530,392	5.1	768,084,582
OTHER PAYMENTS	20	0	93,571,187	1.0	(93,571,187)
FINANCIAL ASSETS	21	0	19,500	0.0	(19,500)
FOREIGN FINANCED INVESTMEN'	22	840,422,034	0	0.0	840,422,034
TOTAL PAYMENTS		16,029,198,258	9,435,517,918	100.0	6,593,680,340

NET CHANGE IN STOCK OF CASH

(179,247,428)

CASH/BANK BALANCE AS AT BEGINNING

10,546,213,595

CASH/BANK BALANCE AS AT END

10,366,966,167

SUMMARY OF YEAR TO DATE RECIEPTS AND PAYMENTS FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	ANNUAL	YTD	ACTUAL	YTD	%	YTD
	BUDGET	BUDGET	QUARTER	ACTUAL		VARIANCE
	A	B	C	D		E=(D-B)
RECEIPTS	GH¢	GH¢	GH¢	GH¢	%	GH¢
DIRECT TAX	13,446,577,025	10,084,932,769	2,434,114,973	8,205,618,708	25.6	(1,879,314,061)
INDIRECT TAX	21,579,049,631	16,184,287,223	4,739,969,321	12,626,344,380	39.4	(3,557,942,844)
GRANTS	1,531,519,476	1,148,639,607	0	560,203,052	1.7	(588,436,555)
NON-TAX REVENUE	6,670,036,180	5,002,527,135	366,009,229	987,263,794	3.1	(4,015,263,341)
NHIL	1,734,453,342	1,300,840,007	415,665,729	1,262,943,708	3.9	(37,896,298)
LOANS RECEIVED	9,324,059,554	6,993,044,666	1,237,540,082	1,841,296,928	5.7	(5,151,747,738)
NET TREASURY OPERATIONS	12,090,605,564	9,067,954,173	60,428,841	6,568,135,700	20.5	(2,499,818,473)
RECOVERIES	0	0	2,542,315	9,550,256	0.0	9,550,256
TOTAL RECEIPTS	66,376,300,772	49,782,225,579	9,256,270,490	32,061,356,525	100.0	(17,720,869,054)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	16,652,512,581	12,489,384,436	3,610,169,487	10,307,006,251	38.5	2,182,378,185
GOODS AND SERVICES	11,611,122,101	8,708,341,576	752,839,042	1,182,789,320	4.4	7,525,552,255
NON-FINANCIAL ASSETS	2,779,694,661	2,084,770,996	234,385,019	343,048,534	1.3	1,741,722,462
INTEREST	13,940,521,981	10,455,391,486	3,120,367,378	9,516,904,363	35.6	938,487,123
GOVERNMENT SUBSIDIES	690,748,542	518,061,407	237,007,813	297,788,948	1.1	220,272,459
SOCIAL BENEFITS	44,392,632	33,294,474	1,158,805	1,899,497	0.0	31,394,977
OTHER EXPENSES	4,062,211,785	3,046,658,839	175,701,766	246,950,920	0.9	2,799,707,919
LOAN REPAYMENTS	5,979,440,714	4,484,580,536	729,767,530	1,926,230,135	7.2	2,558,350,400
STATUTORY PAYMENTS	4,994,459,897	3,745,844,922	480,530,392	2,106,917,461	7.9	1,638,927,461
OTHER PAYMENTS	0	0	93,571,187	814,562,392	3.0	(814,562,392)
FINANCIAL ASSETS	0	0	19,500	19,500	0.0	(19,500)
FOREIGN FINANCED INVESTMENTS	3,361,688,137	2,521,266,103	0	0	0.0	2,521,266,103
TOTAL PAYMENTS	64,116,793,031	48,087,594,773	9,435,517,918	26,744,117,322	100.0	21,343,477,451
NET CHANGE IN STOCK OF COMPANY	2,259,507,741	1,694,630,806	(179,247,428)	5,317,239,203		3,622,608,397

STATEMENT OF REVENUE AND EXPENDITURE FOR THE QUARTER ENDED SEPTEMBER 30, 2017

		QUARTER BUDGET	QUARTER ACTUAL 2017	QUARTER ACTUAL 2016
	NOTES	GH¢	GH¢	GH¢
REVENUE				
DIRECT TAX	2	3,361,644,256	2,223,052,368	2,499,283,484
INDIRECT TAX	3	5,394,762,408	3,990,268,914	1,615,966,998
GRANTS	5	382,879,869	0	66,204,459
NON-TAX REVENUE	6	1,667,509,045	366,009,229	768,961,767
TOTAL REVENUE		10,806,795,578	6,579,330,510	4,950,416,708
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	4,163,128,145	4,384,637,120	3,791,209,187
GOODS AND SERVICES	12	2,902,780,525	752,839,042	505,989,019
INTEREST	14	3,485,130,495	3,120,367,378	3,408,961,189
GOVERNMENT SUBSIDIES	15	172,687,136	237,007,813	0
SOCIAL BENEFITS	16	11,098,158	1,158,805	710,377
OTHER EXPENSES	17	1,015,552,946	175,701,766	71,077,196
FOREIGN FINANCED INVESTMENT	22	840,422,034	0	0
TOTAL EXPENDITURE		12,590,799,440	8,671,711,923	7,777,946,968
SURPLUS/(DEFICIT)		(1,784,003,862)	(2,092,381,412)	(2,827,530,260)

SUMMARY OF YEAR TO DATE REVENUE AND EXPENDITURE FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	ANNUAL	YTD	ACTUAL	YTD	%	VARIANCE
	BUDGET	BUDGET	QUARTER	ACTUAL		
	A	B	C	D		E=(B-D)
REVENUE	GH¢	GH¢	GH¢	GH¢	%	GH¢
DIRECT TAX	13,446,577,025	10,084,932,769	2,223,052,368	7,699,370,396	38.3	(2,385,562,373)
INDIRECT TAX	21,579,049,631	16,184,287,223	3,990,268,914	10,829,811,010	53.9	(5,354,476,213)
GRANTS	1,531,519,476	1,148,639,607	0	560,203,052	2.8	(588,436,555)
NON-TAX REVENUE	6,670,036,180	5,002,527,135	366,009,229	987,263,794	4.9	(4,015,263,341)
TOTAL	43,227,182,312	32,420,386,734	6,579,330,510	20,076,648,252	100.0	(12,343,738,482)

EXPENDITURE	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	16,652,512,581	12,489,384,436	4,384,637,120	12,632,888,432	51.9	(143,503,996)
GOODS AND SERVICES	11,611,122,101	8,708,341,576	752,839,042	1,428,653,442	5.9	7,279,688,133
INTEREST	2,779,694,661	2,084,770,996	3,120,367,378	9,624,334,127	39.6	(7,539,563,131)
GOVERNMENT SUBSIDIES	690,748,542	518,061,407	237,007,813	302,788,948	1.2	215,272,459
SOCIAL BENEFITS	44,392,632	33,294,474	1,158,805	1,899,497	0.0	31,394,977
OTHER EXPENSES	4,062,211,785	3,046,658,839	175,701,766	342,372,488	1.4	2,704,286,351
FOREIGN FINANCED INVESTMENT	3,361,688,137	2,521,266,103	0	0	0.0	2,521,266,103
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0.0	0
TOTAL	39,202,370,439	29,401,777,830	8,671,711,923	24,332,936,935	100.0	5,068,840,895
SURPLUS/(DEFICIT)	4,024,811,873	3,018,608,904	(2,092,381,412)	(4,256,288,683)		(7,274,897,587)

BALANCE SHEET AS AT SEPTEMBER 30, 2017

		2017	2016
	NOTES	GH¢	GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	25	10,366,966,167	4,115,202,047
Receivables	26	17,041,964	17,067,561
Prepayments	27	2,442,774	1,521,763
TOTAL CURRENT ASSET		10,386,450,905	4,133,791,372
NON CURRENT ASSETS			
Receivables	28	1,983,230,099	1,455,720,241
Equity Investments	29	9,184,498,457	1,908,018,619
Infrastructure, plant and Equipment	30	6,324,880,741	5,122,071,570
Work In-Progress	31	1,903,979,491	1,744,459,934
Intangible Assets	32	11,214,950	6,745,558
TOTAL NON-CURRENT ASSET		19,407,803,738	10,237,015,922
TOTAL ASSET		29,794,254,642	14,370,807,294
LIABILITIES			
CURRENT LIABILITIES			
Payables	33	4,888,387,637	2,792,969,543
Deposits and Other Trust Monies	34	3,140,357,485	2,491,359,236
TOTAL CURRENT LIABILITIES		8,028,745,122	5,284,328,779
NON- CURRENT LIABILITIES			
Domestic	35	62,623,930,272	41,020,919,778
External	36	72,843,440,928	56,452,242,727
TOTAL NON-CURRENT LIABILITIES		135,467,371,200	97,473,162,505
TOTAL LIABILITIES		143,496,116,322	102,757,491,284
NET ASSETS		(113,701,861,680)	(88,386,683,990)
CONTRIBUTED BY			
Surpluses / (Deficits)		(2,092,381,412)	(2,827,530,260)
Accumulated Surpluses / (Deficits)		(111,609,480,268)	(85,559,153,730)
NETWORTH		(113,701,861,680)	(88,386,683,990)

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CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	NOTES	2017 GH¢	2016 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	7,174,084,294	4,759,055,345
Grants	5	0	66,204,459
Non-Tax Revenue	6	366,009,229	768,961,767
NHIL	7	415,665,729	346,512,152
Total Receipt		7,955,759,252	5,940,733,723
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(3,610,169,487)	(3,159,791,686)
Goods and Services	12	(752,839,042)	(419,155,358)
Interest	14	(3,120,367,378)	(2,968,272,771)
Government Subsidies	15	(237,007,813)	0
Social Benefit	16	(1,158,805)	(710,377)
Other Expenses	17	(175,701,766)	(47,389,249)
Statutory Payment	19	(480,530,392)	(1,502,617,297)
Other Payments	20	(93,571,187)	(143,338,073)
Foreign Financed Investment	22	0	0
Total Payment		(8,471,345,869)	(8,241,274,810)
NET CASHFLOW FROM OPERATING ACTIVITIES		(515,586,617)	(2,300,541,088)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(234,385,019)	(298,932,627)
Disposal of Non Current Asset			
Fixed Asset		0	0
Inventory		0	0
Work-In Progress		0	0
TOTAL DISPOSAL OF NON-CURRENT ASSET		0	0
Net cashflow from investment in Non Current Assets		(234,385,019)	(298,932,627)

STATEMENT OF CASHFLOW FOR THE QUARTER ENDED SEPTEMBER 30, 2017

		2017	2016
	NOTES	GH¢	GH¢
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	23		
Loans		0	0
Shares and other equity		0	0
Advances		(19,500)	(3,028,431)
Total Acquisition Financial Assets		(19,500)	(3,028,431)
Disposal/Recovery of Financial Asset	24		
Securities other than shares		0	0
Third Party Deposits		148,866	40,000,000
Loans		756,723	0
Shares and other equity		0	0
Advances		1,636,726	833,009
Total Disposal/Recovery of Financial assets		2,542,315	40,833,009
Net cashflow from investment in fianancial assets		2,522,815	37,804,578
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	14,804,697,208	16,004,579,763
Outflow	9	(14,744,268,367)	(14,767,050,216)
Net Incurrence of Domestic Liability		60,428,841	1,237,529,547
EXTERNAL			
Inflow	8	1,237,540,082	1,266,888,648
Outflow	18	(729,767,530)	(799,856,427)
Net Incurrence of Foreign Liability		507,772,552	467,032,221
NET CASHFLOW FROM FINANCING ACTIVITY		568,201,392	1,704,561,768
NET CHANGE IN STOCK OF CASH		(179,247,428)	(857,107,369)
CASH AND CASH EQUIVALENT AT BEGINNING		10,546,213,595	4,972,309,416
CASH AND CASH EQUIVALENT AT CLOSE		10,366,966,167	4,115,202,047

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 General Statement

The Government of Ghana (GoG) is a sovereign entity preparing General Purpose Financial Statements in accordance with International Public Sector Accounting Standards as prescribed by the Public Financial Management Act, 2016 (Act 921) and the accompanying Financial Administration Regulation (FAR) 2004, LI 1802

In preparing the Financial Statements, the Controller and Accountant General (CAG) who is the Chief Accounting Officer of Government of Ghana takes cognizance of the 1992 Constitution and the Public Financial Management Act, 2016 (Act 921) and its accompanying Regulation 2004, LI 1802. These statutes form the legal framework governing financial management of the Government of Ghana and also define the scope of the financial statements.

1.2 Policy Statement

The Public Accounts of Ghana is prepared with the adoption of IPSAS accrual in mind. Ghana adopted IPSAS in 2014.

1.3 Basis of Preparation

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

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

1.4 Transactions denominated in foreign currency

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

1.5 Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.6 Assets and services received in kind

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

1.7 Revenue

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

1.8 Expenditure

Expenditure is recognised when incurred

1.9 Assets

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

CLASSIFICATION OF ASSETS

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

Fixed assets are not depreciated in the year of acquisition.

2.0 Loans Received.

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

2.1 Investments

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

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.10 Provisions

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

1.11 Cash and Cash equivalent.

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

1.12 Project loans and grants

Project loans are currently treated as income and expensed at the same time since detail data on their disbursement are not readily available.

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
2 DIRECT TAX		
Paid by Individuals	1,348,289,244	1,309,059,670
Paid by Corporations	831,373,737	965,287,456
Miscellaneous	254,451,992	224,936,358
Total Receipt	2,434,114,973	2,499,283,484
ADD		
DACF Accrued	211,062,605	0
Total Revenue	2,223,052,368	2,499,283,484
3 INDIRECT TAX		
General Taxes on Goods and Services	884,177,751	860,925,546
Excises	727,185,946	150,006,670
Customs and Other Import Duties	2,671,112,544	677,637,883
Taxes on Exports	0	0
Levies	457,493,079	571,201,762
Total Receipt	4,739,969,321	2,259,771,862
Less:		
GETFund	99,403,764	72,603,101
GIIF	0	0
Petroleum Fund	457,493,079	0
Energy Sector Levies	192,803,565	571,201,762
Total	749,700,408	643,804,863
Total Revenue	3,990,268,914	1,615,966,998
4 Taxes		
Directs Taxes	2,434,114,973	2,499,283,484
Indirect Taxes	4,739,969,321	2,259,771,862
Total	7,174,084,294	4,759,055,345
5 GRANT		
Program	0	66,204,459
Project Grant	0	0
Non Project Type	0	0
Total Revenue	0	66,204,459
Less:		
Non Project Type	0	0
Total Receipt	0	66,204,459
6 NON-TAX REVENUE		
Property income	240,237,937	668,320,849
Sales of goods and services	110,091,391	86,883,938
Fines, penalties, and forfeiture	8,080,045	4,134,553
Miscellaneous and unidentified	7,599,856	9,622,427
Total	366,009,229	768,961,767
ADD		
DACF Accrued	0	0
Total Revenue	366,009,229	768,961,767

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
7 NHIL		
SSNIT	66,646,764	166,349,160
Domestic	133,304,748	130,337,032
Import	215,714,218	49,825,960
Total	415,665,729	346,512,152
8 LOANS RECEIVED		
Bilateral Loans	267,402,861	226,600,773
Multilateral Loans	274,065,936	42,701,318
External Commercial Institution	647,480,163	847,858,896
Domestic Commercial Institution	0	0
Export Credit Institutions	48,591,122	149,727,661
Total External Borrowings	1,237,540,082	1,266,888,648
9 NET TREASURY OPERATIONS		
Short Term Borrowing	9,406,458,014	12,935,219,393
Medium Term Borrowings	302,216,635	500,898,530
Stocks and Bonds (long Term)	5,096,022,559	2,568,461,840
Treasury Bills Issued	14,804,697,208	16,004,579,763
Short Term Borrowing	11,308,682,611	12,691,946,279
Medium Term Borrowings	500,898,530	326,736,258
Long Term Borrowing	2,934,687,226	1,748,367,679
Treasury Bills Redeemed	14,744,268,367	14,767,050,216
Net Treasury Operations	60,428,841	1,237,529,547
10 RECOVERIES		
Loans	756,723	0
Advances	1,636,726	833,009
Third Party Deposites	148,866	40,000,000
Total	2,542,315	40,835,994

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
11 COMPENSATION OF EMPLOYEES		
Established Position	2,968,141,978	2,608,918,105
Established Position Arrears	123,618,546	116,764,399
Non Established Post	1,889,456	3,404,354
Allowances	624,612,976	574,335,526
Allowances Arrears	66,558,868	23,969,325
*National Pension Contribution	599,815,296	463,817,478
Total	4,384,637,120	3,791,209,187
Less		
Unpaid Compensation of Employees	0	6,856,343
5.5% SSF Accrued for the year	110,976,727	96,141,289
13% SSF Accrued for the year	264,103,678	227,250,431
PAYE	382,709,135	296,127,603
Deposits	12,572,730	8,826,031
Staff Advance	2,057,510	1,231,796
Salary Advance	298,138	149,490
Rent & Rates Deduction	1,415,746	1283829.96
10% Political Appointees cut	0	176,399
Housing Loan	333,969	230,633
Total	774,467,633	631,417,501
Total Payments	3,610,169,487	3,159,791,686
National Pension Contribution*		
13% SSF Contribution	264,103,678	240,609,284
Gratuity	94,472,293	84,548,482
Pension	241,239,326	138,659,713
Total	599,815,296	463,817,478
12 GOODS AND SERVICES		
Materials and Office Consumables	227,964,251	148,419,654
Utilities	39,020,656	28,120,827
General Cleaning	887,701	3,395,450
Rentals	1,071,104	8,293,305
Travel and Transport	35,809,496	61,275,184
Repairs and Maintenance	7,131,838	37,217,624
Training, Seminar and Confer	89,657,831	113,302,524
Consultancy Expenses	7,544,746	19,714,112
Special Services	342,606,116	65,202,142
Other Charges and Fees	59,250	21,038,197
Emergency Services	1,086,052	10,000
Total	752,839,042	505,989,019
Less:		
Unpaid Goods and Services	0	86,833,661
Total Payments	752,839,042	419,155,358

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
13 NON-FINANCIAL ASSETS		
Fixed asset	156,579,265	484,216,180
Work In Progress	77,805,754	20,996,636
Total	234,385,019	505,212,816
Less:		
Unpaid Non-Financial Asset	0	206,280,189
Total Payments	234,385,019	298,932,627
14 INTEREST		
Non Residents	956,205,154	630,914,156
Residents	2,164,162,224	2,778,047,033
Total	3,120,367,378	3,408,961,189
Less:		
Unpaid Interest	0	440,688,418
Total Payments	3,120,367,378	2,968,272,771
15 GOVERNMENT SUBSIDIES		
Utility	237,007,813	0
Fertilizer	0	0
Total	237,007,813	0
Less:		
Unpaid Subsidies	0	0
Total Payments	237,007,813	0
16 SOCIAL BENEFITS		
Social security benefits in Cash	7,297	0
Employer social benefits in Cash	1,151,507	710,377
Total	1,158,805	710,377
17 OTHER EXPENDITURE		
Insurance and compensation	30,120,772	10,262,810
Professional fees	0	12,099
Customs Duties	0	0
Court Expenses	120	0
Other Charges	768	0
Awards & Rewards	0	0
Donations	1,000	0
Contributions	89,852,504	6,629,037
Tuition Fees	0	0
Special Operations	33,307,920	54,173,250
Scholarship & Bursaries	22,418,682	0
Rent	0	0
Total	175,701,766	71,077,196
Less:		
Unpaid Other Expenditure	0	23,687,947
Total Payments	175,701,766	47,389,249

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
18 LOAN REPAYMENTS		
Bilateral Loans	137,955,445	210,700,358
Multilateral Loans	39,156,249	40,470,754
External Commercial Institution	368,896,091	495,660,309
Domestic Commercial Institution	84,461,362	37,837,563
Export Credit Institutions	99,298,383	15,187,443
Total	729,767,530	799,856,427
19 STATUTORY PAYMENT		
District Assembly Common Fund	0	517,329,197
GET Fund	44,972,259	449,348,780
Petroleum Fund	0	250,436,985
NHIL	435,558,133	285,502,336
Total	480,530,392	1,502,617,297
20 OTHER PAYMENTS		
Prepayments	495,690	68,986
Deposits	0	12,026,057
P.A.Y.E	0	0
SSNIT	202,905,271	123,062,562
Staff Advance	0	686,389
Salary Advance	0	46,037
Special funds	0	0
Rates and Rent Deduction	0	424,100
10% Political Appointees cut	0	167,599
Ghana Infrastructure Investment(GIIF)	0	0
Payables- Compensation	0	6,856,343
Accounts Payable	0	901,335,539
Total	203,400,961	143,338,073
LESS		
Accounts Payable	109,829,775	0
Total	93,571,187	143,338,073
21 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Advances Receivable	19,500	3,028,431
Total	19,500	3,028,431
22 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
23 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	19,500	3,028,431
Total	0	3,028,431

NOTES TO THE ACCOUNTS

	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
24 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	756,723	0
Third Party Deposits	148,866.15	0
Shares and other equity	0	0
Advances	1,636,726.03	833,009
Cash Pool Deposit	0	40,000,000
Total	2,542,315	40,833,009
25 Cash and Cash Equivalents		
Cash Balance		
Treasury Main Account	(2,967,593,338)	(3,505,109,546)
MDA Sub-CF Accounts	2,667,015,253	2,315,714,040
Regional Sub-CF Accounts	7,045,017	6,415,578
MMDA Sub-CF Accounts	190,830,162	126,000,290
Tax Revenue Accounts	7,108,905,666	3,108,219,443
NTR Revenue Accounts	435,553	(22,905,834)
Special Accounts	2,537,167,082	1,366,936,709
Domestic Commercial Banks	147,064,644	85,287,615
Total	9,690,870,039	3,480,558,295
Collateral Securities		
Banko Du Brazil-Hanger Project	69,486,464	43,970,115
Banko Du Brazil-Eastern Corridor	24,049,241	24,049,241
CDB Owner Contribution	206,380,064	192,069,065
CDB Debt Service Reserve	366,604,322	364,979,295
CDB Collection Account	9,576,037	9,576,037
Sinking Fund	0	0
Total Collateral Securities	676,096,128	634,643,752
Total Cash And Cash Equivalent	10,366,966,167	4,115,202,047
26 Current Receivables		
Vehicle Advances	14,454,626	13,241,530
Special Advances	233,078	359,243
Salary Advances	1,365,618	1,288,949
Departmental Revolving Fund	990,852	990,852
Other Receivables	(2,209.71)	1,186,987
Total	17,041,964	17,067,561
27 Prepayments	2,442,774	1,521,763

NOTES TO THE ACCOUNTS

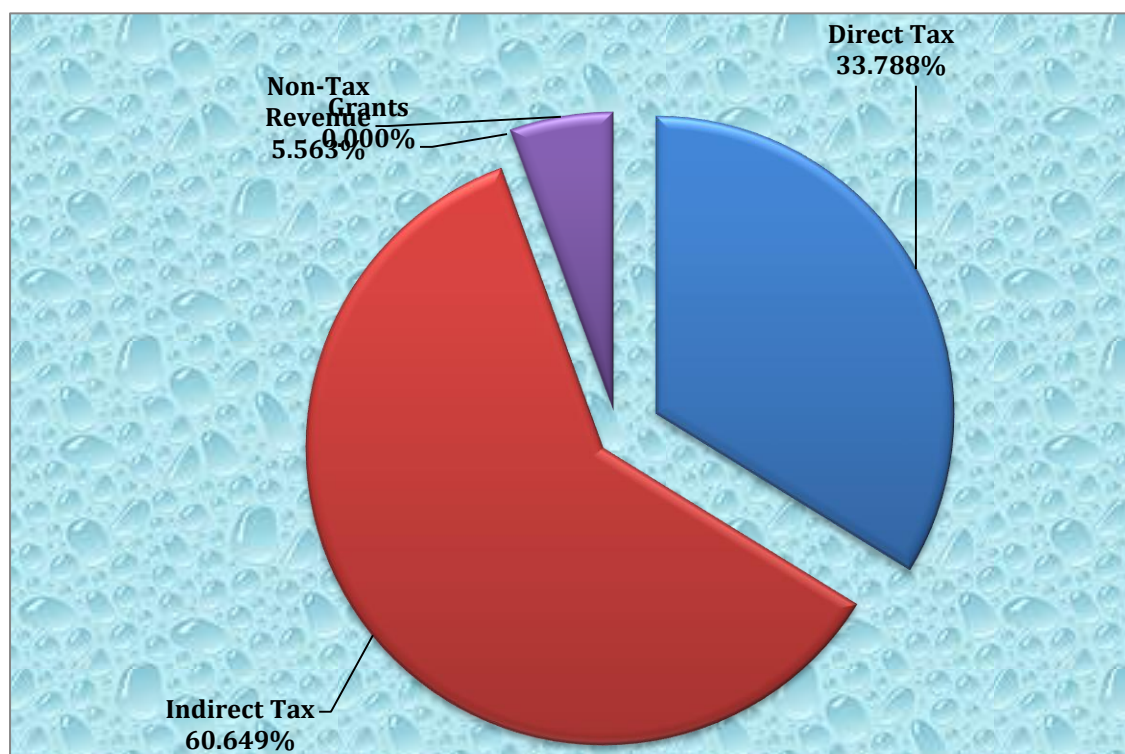
	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
28 Non Current Receivables		
Statutory Boards & Corporations	935,632,267	645,215,222
Companies	888,085,553	654,315,281
NPT Companies	3,322,542	0
Foreign Governments Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	246,980,775	246,980,775
Total	2,083,425,672	1,555,915,813
Provisions	(100,195,572)	(100,195,572)
Total	1,983,230,099	1,455,720,241
29 Equity Investment		
Companies & Public Corporations	9,175,300,278	1,898,452,418
Trust	7,172,654	7,540,675
International Agencies	4,983,761	4,983,761
Total	9,187,456,693	1,910,976,855
Provisions	(2,958,236)	(2,958,236)
Total	9,184,498,457	1,908,018,619
30 Infrastructure,Plant and Equipment		
Dwellings	86,385,535	135,048,667
Non Residential Buildings	310,885,326	198,585,429
Other structures	3,152,637,901	2,442,286,201
Transport Equipment	641,953,788	514,285,819
Other machinery and equipment	1,474,072,516	1,382,298,790
Infrastructure Assets	1,930,446,876	1,255,109,714
Total	7,596,381,942	5,927,614,620
Less:		
Accumulated Depreciation	(1,271,501,202)	(805,543,050)
Net Book Value	6,324,880,741	5,122,071,570
31 Work - In - Progress		
Dwellings	136,662,681	129,434,483
Non Residential Buildings	303,414,773	280,311,014
Other structures	1,129,901,475	1,031,876,860
Transport Equipment	31,109,356	30,222,314
Infrastructure Assets	302,891,206	272,615,263
Total	1,903,979,491	1,744,459,934
32 Intangible Asset		
Computer Software	11,214,950	6,745,558
Total	11,214,950	6,745,558

NOTES TO THE ACCOUNTS

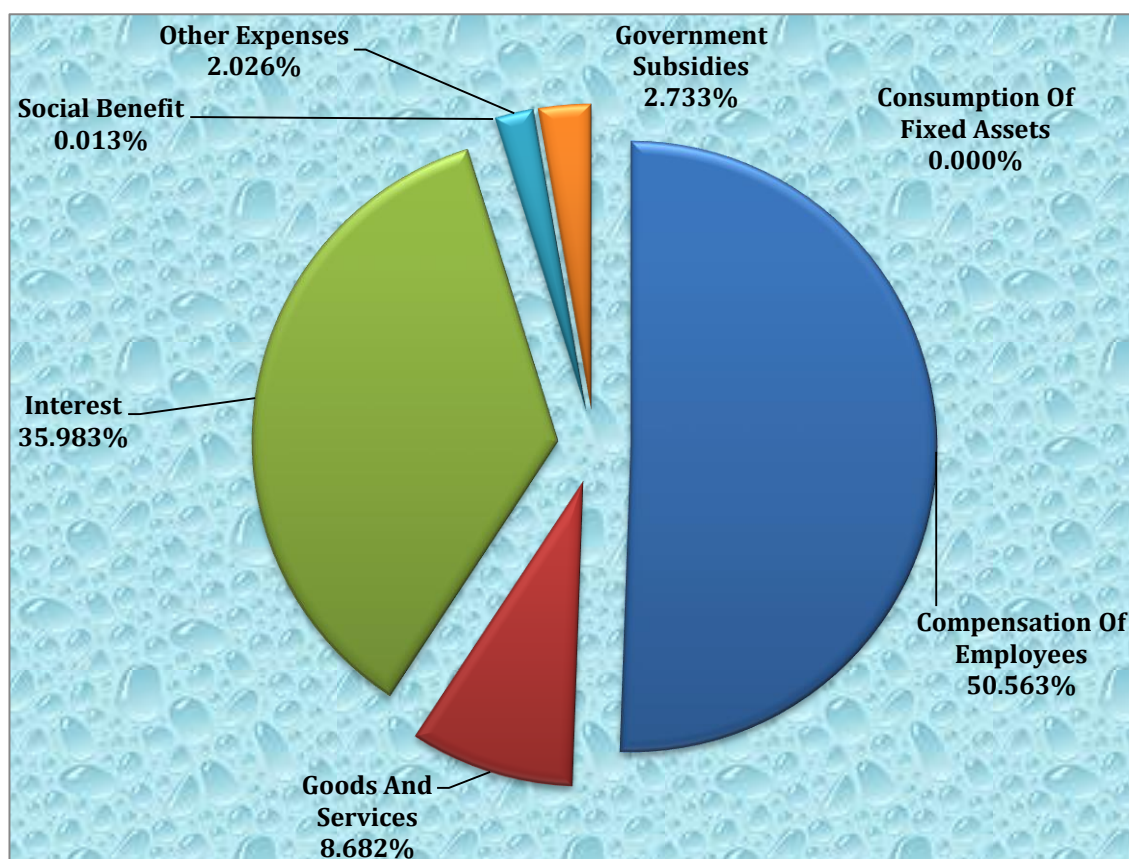
	3RD QUARTER 2017 GH¢	3RD QUARTER 2016 GH¢
33 Payables		
Supplier	2,590,572,311	1,330,249,494
Withholding	31,419,943	7,078,519
P.A.Y.E	1,003,131,669	395,602,797
Staff Advance	10,534,169	1623528.64
Salary advance	725,164	104000.96
SSNIT	942,550,528	669,040,590
NPRA	297,824,638	340,544,996
Rent and Rates	2,166,581	1,677,794
Housing Loan	967,255	825,874
10% Political Appointees cut	872,840	1,923
Payables- Compensation	768	6,220,025
Payroll Third Party Deductions	7,621,769	40,000,000
Total	4,888,387,637	2,792,969,543
34 Trust Monies		
GETFund	147,422,127	0
NHIL	991,473,840	585,547,346
DACF	282,125,725	254,257,468
Petroleum Fund & Road Fund	755,275,953	367,630,065
Energy Sector Levies	69,807,364	904,922,557
Deposits	29,425,231	-5292178.94
Special funds	1,039,777	1039776.88
10% Political Appointees fund	448,339	0
Pool Funds	170,000,000	383,254,203
Third Party Deposit	148,866	5,518,160
GIIF	693,190,263	611,482,469
Total	3,140,357,485	2,491,359,236
35 Domestic Borrowing	62,623,930,272	41,020,919,778
36 External Borrowing	72,843,440,928	56,452,242,727

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM



ADDITIONAL INFORMATION INDEX

PAGE

CLASSIFICATION OF YEAR TO DATE EXPENDITURE

BY FUNCTION OF GOVERNMENT

29

SUMMARY EXPENDITURE REPORT BY HEADS AND ITEM

33

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

COMPENSATION

35

USE OF GOODS AND SERVICES

48

NON - FINANCIAL ASSETS

63

CLASSIFICATION OF YEAR TO DATE EXPENDITURE BY FUNCTION OF GOVERNMENT -SEPTEMBER, 2017

FUNCTIONS OF GOVERNMENT	ANNUAL BUDGET GH¢	QUARTER BUDGET GH¢	ACTUAL Jul-17 GH¢	ACTUAL Aug-17 GH¢	ACTUAL Sep-17 GH¢	ACTUAL 3RD QUARTER GH¢	BUDGET VARIANCE GH¢
DEFENCE							
Defence N.E.C	44,766,569	11,191,642	58,051,441	62,239,953	59,017,815	179,309,210	(168,117,567)
Foreign Military Aid	271,688	67,922	0	0	0	0	67,922
Military Defence	763,811,612	190,952,903	15,814,548	1,815,602	8,803,117	26,433,267	164,519,636
TOTAL	808,849,870	202,212,467	73,865,989	64,055,555	67,820,932	205,742,477	(3,530,009)
ECONOMIC AFFAIRS							
Agriculture	905,456,081	226,364,020	42,443,493	71,933,339	43,836,556	158,213,389	68,150,631
Air Transport	324,096,102	81,024,026	133,906	145,906	267,595	547,406	80,476,620
Communication	227,732,645	56,933,161	2,599,851	1,782,026	1,791,263	6,173,140	50,760,022
Construction	27,014,874	6,753,718	5,971,376	602,826	586,620	7,160,821	(407,103)
Distributive trades, storage and warehousing	16,418,629	4,104,657	0	0	0	0	4,104,657
Economic Affairs N.E.C	35,805,006	8,951,252	0	10,000	0	10,000	8,941,252
Electricity	576,276,124	144,069,031	184,724	2,238,641	88,827,905	91,251,270	52,817,761
Fishing and Hunting	28,011,117	7,002,779	426,631	29,549	212,843	669,023	6,333,756
Forestry	20,679,313	5,169,828	0	0	0	0	5,169,828
General Economic and Commercial	368,118,918	92,029,729	10,000,417	9,827,643	31,842,837	51,670,897	40,358,833
General Labor Affairs	183,371,609	45,842,902	1,112,122	939,373	960,241	3,011,736	42,831,166
Manufacturing	81,915,905	20,478,976	1,681,383	1,016,547	1,073,097	3,771,026	16,707,950
Mining of Mineral Resources other than minerals	129,922,250	32,480,562	1,511,804	14,483,595	2,865,772	18,861,171	13,619,392
Multipurpose Development projects	1,667,823	416,956	109,297	86,197	90,116	285,610	131,345
Nuclear fuels	11,172,317	2,793,079	0	0	0	0	2,793,079
Other Fuels	5,042,255	1,260,564	0	10,000	0	10,000	1,250,564
Petroleum and Natural Gas	291,782,196	72,945,549	159,157	100,500	99,891	359,548	72,586,001
R&D Agriculture, Forestry, Fishing and hunting	90,661,313	22,665,328	8,000	0	372,860	380,860	22,284,468
R&D Mining Manufacturing and construction	36,114,360	9,028,590	1,699,268	1,403,318	1,427,722	4,530,308	4,498,282
Railway Transport	571,002,395	142,750,599	15,741,817	1,628,615	648,867	18,019,300	124,731,299
Road Transport	1,319,618,036	329,904,509	17,550,778	19,554,134	12,611,796	49,716,709	280,187,800

Tourism	15,721,160	3,930,290	1,278,408	484,620	473,350	2,236,378	1,693,912
Water Transport	0	0	0	0	27,921,765	27,921,765	(27,921,765)
TOTAL	5,267,600,426	1,316,900,107	102,612,432	126,276,830	215,911,095	444,800,356	872,099,750
EDUCATION							
Education N.E.C	1,516,240,844	379,060,211	505,094,869	510,350,015	521,629,042	1,537,073,926	(1,158,013,715)
Education not definable by Level	178,568,856	44,642,214	1,630,918	2,023,840	1,503,119	5,157,876	39,484,338
First Stage of Tertiary Education	52,768,911	13,192,228	640,913	1,624,971	822,920	3,088,804	10,103,424
Lower-Secondary Education	1,174,959,037	293,739,759	0	0	0	0	293,739,759
Post-Secondary Nontertiary Education	242,452,814	60,613,203	6,283,937	5,796,984	6,504,633	18,585,555	42,027,649
Pre-primary Education	427,232,117	106,808,029	0	0	0	0	106,808,029
Primary Education	1,472,962,146	368,240,536	0	5,578,995	0	5,578,995	362,661,542
Second Stage of Tertiary Education	1,523,990,573	380,997,643	73,683,537	103,667,055	72,524,678	249,875,270	131,122,373
Subsidiary services to Education	797,091,604	199,272,901	489,751	934,397	539,924	1,964,071	197,308,830
Upper-Secondary Education	1,838,098,063	459,524,516	214,193	18,095,222	57,177,433	75,486,849	384,037,667
TOTAL	9,224,364,964	2,306,091,241	588,038,118	648,071,479	660,701,749	1,896,811,346	409,279,895
ENVIRONMENTAL PROTECTION							
Environmental Protection N.E.C	92,777,019	23,194,255	489,301	8,000	101,710	599,010	22,595,245
Protection of Biodiversity and Landscape	2,172,613	543,153	120,000	65,000	0	185,000	358,153
Waste Water Management	27,866,857	6,966,714	75,336	74,034	94,293	243,663	6,723,051
TOTAL	122,816,489	30,704,122	684,636	147,034	196,003	1,027,673	29,676,449
GENERAL PUBLIC SERVICES							
Basic Research	8,557,508	2,139,377	521,075	267,137	301,182	1,089,394	1,049,983
Economic Aid routed through International	0	0	373,694	237,167	244,186	855,047	(855,047)
Economic Aid to Develop Countries and Co	33,549,687	8,387,422	0	0	0	0	8,387,422
Executive and Legislative Organs	2,336,579,766	584,144,942	133,653,896	117,705,245	182,280,670	433,639,812	150,505,130
External affairs	402,285,123	100,571,281	50,455,018	26,423,480	22,563,398	99,441,895	1,129,385
Financial and fiscal Affairs	16,234,216,442	4,058,554,111	156,482,376	209,788,030	364,883,195	731,153,601	3,327,400,509
General Personnel Services	574,189,082	143,547,271	3,413,001	58,168,357	2,421,254	64,002,612	79,544,659
General Public Services N.E.C.	82,978,247	20,744,562	5,964,615	8,187,592	6,837,360	20,989,567	(245,005)
Other General Services	46,474,145	11,618,536	1,184,818	185,880	87,949,776	89,320,473	(77,701,937)
Overall Planning and Statistical Services	54,960,502	13,740,126	949,015	1,075,634	1,566,174	3,590,822	10,149,303
Public Debt Transaction-External	19,919,962,695	4,979,990,674	88,248,372	686,960,082	190,240,772	965,449,226	4,014,541,447
Public Debt Transactions	0	0	1,063,672,857	538,099,591	553,145,704	2,154,918,151	(2,154,918,151)

R & D General Public Services	9,344,940	2,336,235	222,418	117,786	254,995	595,200	1,741,035
Unspecified	0	0	88,390,482	88,476,801	94,993,845	271,861,128	(271,861,128)
TOTAL	39,703,098,137	9,925,774,534	1,593,531,637	1,735,692,782	1,507,682,511	4,836,906,930	5,088,867,604
HEALTH							
General Hospital Services	1,702,942,526	425,735,632	28,346,981	27,909,389	33,761,971	90,018,341	335,717,290
General Medical Services	66,451,587	16,612,897	0	0	0	0	16,612,897
Health N.E.C	3,247,029,078	811,757,270	194,354,029	171,249,863	175,622,945	541,226,836	270,530,433
Public health Services	482,556,936	120,639,234	11,907	11,862	24,519	48,287	120,590,947
R & D Health	25,228,689	6,307,172	8,233,887	8,222,617	9,339,308	25,795,813	(19,488,640)
Specialised Medical Services	54,511,745	13,627,936	4,144,158	4,232,980	4,808,961	13,186,099	441,838
TOTAL	5,578,720,562	1,394,680,141	235,090,962	211,626,711	223,557,703	670,275,376	724,404,765
HOUSING & COMMUNITY AMENITIES							
Community Development	32,342,116	8,085,529	1,082,652	683,159	1,016,516	2,782,328	5,303,201
Housing and Development	116,279,419	29,069,855	5,942,536	4,904,265	4,979,799	15,826,600	13,243,255
R&D Housing and Community Amenities	11,307,398	2,826,850	0	0	0	0	2,826,850
Water Supply	266,830,003	66,707,501	476,806	595,918	770,615	1,843,338	64,864,162
TOTAL	426,758,936	106,689,734	7,501,994	6,183,342	6,766,930	20,452,266	86,237,468
PUBLIC ORDER & SAFETY							
Fire Protection Services	320,934,554	80,233,639	16,899,731	38,484,125	23,358,007	78,741,863	1,491,775
Law Courts	369,002,242	92,250,561	67,882,583	23,007,412	20,104,926	110,994,921	(18,744,361)
Prisons	21,124,140	5,281,035	99,750	0	0	99,750	5,181,285
Public order and safety n.e.c (CS)	608,921,700	152,230,425	60,798,106	52,361,906	63,535,912	176,695,924	(24,465,499)
Public Services	923,209,686	230,802,422	92,126,537	103,046,635	98,345,618	293,518,789	(62,716,367)
TOTAL	2,243,192,323	560,798,081	237,806,707	216,900,079	205,344,462	660,051,248	(99,253,167)
RECREATION, CULTURE, AND RELIGION							
Broadcasting and Publishing Services	256,301,578	64,075,395	4,742,688	4,128,693	4,829,726	13,701,107	50,374,288
Cultural Services	91,694,601	22,923,650	7,632,644	3,101,634	3,785,570	14,519,847	8,403,803
Recreational and Sporting Services	29,638,308	7,409,577	1,625,757	1,743,971	5,486,363	8,856,090	(1,446,513)
TOTAL	377,634,488	94,408,622	14,001,088	8,974,297	14,101,659	37,077,044	57,331,578
SOCIAL PROTECTION							
Disability	1,249,131	312,283	21,997	5,614	5,614	33,225	279,057
Family and Children	35,710,423	8,927,606	2,532,810	1,726,752	1,494,724	5,754,285	3,173,321
R&D Social Protection	7,951,758	1,987,939	62,767	38,307	36,195	137,269	1,850,671

Social Exclusion N.E.C.	13,101,322	3,275,331	0	0	0	0	3,275,331
Social Protection N.E.C.	91,761,623	22,940,406	9,305,931	16,080,873	57,898,578	83,285,381	(60,344,976)
Unemployment	213,982,578	53,495,645	985,578	21,558,674	21,197,813	43,742,065	9,753,580
TOTAL	363,756,835	90,939,209	12,909,083	39,410,219	80,632,924	132,952,225	(42,013,017)
Grand Total	64,116,793,031	16,029,198,258	2,866,042,646	3,057,338,328	2,982,715,967	8,906,096,942	7,123,101,316

SUMMARY EXPENDITURE REPORT BY MDAs AND ITEM FOR THE QUARTER ENDED, SEPTEMBER, 2017

MDAs	COMPENSATION OF EMPLOYEES GH¢	INTEREST GH¢	NON-FINANCIAL ASSET GH¢	OTHER EXPENDITURE GH¢	SOCIAL BENEFIT GH¢	SUBSIDY GH¢	GOODS AND SERVICES GH¢	TOTAL GH¢
Audit Service(AS)	31,260,843	0	0	0	0	0	2,045,930	33,306,773
CHRAJ (CHRAJ)	5,063,742	0	0	0	0	0	1,100,659	6,164,401
Electoral Commission	8,045,169	0	0	0	0	0	1,290,038	9,335,207
Judicial Service (JS)	97,790,413	0	0	330,504	634,123	0	6,075,480	104,830,520
Local Government Services	22,284,332	0	0	0	0	0	2,056,229	24,340,561
Ministry of Communications (MoC)	9,216,401	0	0	0	0	0	1,231,212	10,447,613
Ministry of Aviation	196,180	0	0	0	0	0	547,406	743,586
Ministry of Chieftaincy and Traditional Affairs (M	7,731,823	0	0	0	0	0	199,999	7,931,822
Ministry of Defence (MoD)	204,694,464	0	668,942	0	0	0	379,071	205,742,477
Ministry of Education (MOE)	1,878,118,296	0	0	0	12,923	172,007,813	12,593,666	2,062,732,698
Ministry of Employment and Labour Relations (I	9,307,022	0	0	0	0	0	50,916,861	60,223,883
Ministry of Energy and Petroleum (MENP)	0	0	90,837,097	0	0	0	88,163,936	179,001,033
Ministry of Environment Science, Technology ar	39,266,801	0	0	0	0	0	1,782,158	41,048,959
Ministry of Finance (MoF)	35,781,011	0	87,800	82,477,601	0	0	55,002,015	173,348,427
Ministry of Fisheries and Aquaculture Developm	1,791,413	0	1,949,575	0	0	0	747,827	4,488,814
Ministry of Food and Agriculture (MOFA)	12,750,352	0	31,673,838	0	0	0	107,061,498	151,485,687
Ministry of Foreign Affairs and Regional Integra	64,474,504	0	0	36,847,379	0	0	1,824,835	103,146,718
Ministry of Gender, Children and Social Protecti	6,565,184	0	83,622	0	0	0	41,666,940	48,315,747
Ministry of Health (MoH)	578,600,975	0	8,844,342	1,888	354,533	0	70,978,523	658,780,260
Ministry of Information and Media Relations (M	8,726,006	0	0	0	0	0	1,796,502	10,522,508
Ministry of Interior (MINT)	424,924,981	0	0	317,792	0	0	29,514,720	454,757,492
Ministry of Justice (MoJ)	29,621,849	0	799,194	0	12,000	0	2,123,583	32,556,626
Ministry of Lands and Natural Resources (MLNR	30,326,615	0	0	0	0	0	11,686,517	42,013,132
Ministry of Local Govt and Rural Development (	8,981,936	0	0	0	0	0	89,022,557	98,004,493
Ministry of National Security	0	0	11,389,336	17,303,920	0	0	12,891,992	41,585,248
Ministry of Parliamentary Affairs	5,934	0	0	0	0	0	143,903	149,836
Ministry of Petroleum	359,548	0	0	0	0	0	0	359,548

Ministry of Power (MoP)	414,172	0	0	0	0	0	0	414,172
Ministry of Railway Development	1,325,367	0	15,680,702	0	0	0	1,065,200	18,071,268
Ministry of Roads and Highways	11,544,932	0	31,222,682	0	32,500	0	467,111	43,267,225
Ministry of Sanitation and Water Resource	1,189,031	0	0	0	0	0	488,396	1,677,427
Ministry of Tourism, Culture and Creative Arts	6,932,104	0	0	0	0	0	1,101,805	8,033,909
Ministry of Trade and Industry (MoTI)	8,846,141	0	0	0	103,960	0	24,470,609	33,420,709
Ministry of Transport (MRT)	345,791	0	5,612,500	0	0	0	481,135	6,439,425
Ministry of Water Resources, Works and Housin	4,259,937	0	27,921,765	0	0	0	408,559	32,590,261
Ministry of Youth and Sports (MoYS)	3,464,789	0	0	0	0	0	6,995,980	10,460,770
MMDA	124,379,399	0	0	0	0	0	107,532	124,486,931
National Commission for Civic Education (NCCE)	9,781,031	0	0	0	0	0	287,625	10,068,656
National Development Planning Commission (N	780,742	0	47,700	0	6,304	0	317,903	1,152,649
National Media Commission	1,339,511	0	0	0	0	0	276,623	1,616,133
Nationl Labour Commission (NLC)	212,960	0	0	0	2,463	0	73,025	288,448
Office of Government Machinery (OGM)	88,373,785	0	6,067,124	38,422,682	0	65,000,000	78,073,915	275,937,506
Office Of Head of Civil Service (OHCS)	2,497,051	0	0	0	0	0	388,649	2,885,701
Other Governement Obligation (OGO)	505,343,003	3,120,367,378	0	0	0	0	0	3,625,710,381
Parliament of Ghana	20,538,817	0	0	0	0	0	34,999,613	55,538,430
Public Services Commission	2,854,857	0	0	0	0	0	260,098	3,114,955
Virtual Ministries for Centralised Transactions	74,327,909	0	1,498,800	0	0	0	9,731,208	85,557,917
Grand Total	4,384,637,120	3,120,367,378	234,385,019	175,701,766	1,158,805	237,007,813	752,839,042	8,906,096,942

**CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE
BY COST CENTER AND ITEM - COMPENSATION - SEPTEMBER, 2017**

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	QUARTER BUDGET GH¢ <i>B=A/4</i>	ACTUAL Jul-17 GH¢ <i>C</i>	ACTUAL Aug-17 GH¢ <i>D</i>	ACTUAL Sep-17 GH¢ <i>E</i>	ACTUAL 3RD QUARTER GH¢ <i>F=C+D+E</i>	BUDGET VARIENCE GH¢ <i>G=B-F</i>
Audit Service(AS)							
Direct Audit	6,675,799	1,668,950	626,615	331,497	326,064	1,284,177	384,773
Central Gov't Audit Dept.	22,635,562	5,658,891	937,287	26,800	0	964,087	4,694,804
Finance and Administration	16,735,585	4,183,896	1,194,152	455,412	365,004	2,014,568	2,169,329
Performance & Special Audit	7,354,576	1,838,644	309,454	79,978	0	389,432	1,449,212
Regional, District Audits & EIDA	98,507,853	24,626,963	11,958,023	7,133,969	7,516,587	26,608,580	(1,981,616)
TOTAL	151,909,375	37,977,344	15,025,532	8,027,656	8,207,655	31,260,843	6,716,501
CHRAJ (CHRAJ)							
Anti Corruption Departmen	14,823,550	3,705,887	1,563,091	1,501,047	1,999,604	5,063,742	(1,357,854)
TOTAL	14,823,550	3,705,887	1,563,091	1,501,047	1,999,604	5,063,742	(1,357,854)
Electoral Commission							
Headquarters	0	0	2,586,790	2,803,987	2,654,391	8,045,169	(8,045,169)
Regional Officers	24,999,930	6,249,983	0	0	0	0	6,249,983
TOTAL	24,999,930	6,249,983	2,586,790	2,803,987	2,654,391	8,045,169	(1,795,186)
Ghana Revenue Authority							
Commisioner General Sec.	31,560,293	7,890,073	0	0	0	0	7,890,073
Customs Division	199,480,805	49,870,201	0	0	0	0	49,870,201
Domestic Tax Revenue Division	225,220,906	56,305,227	0	0	0	0	56,305,227
Support Services Division	84,217,763	21,054,441	0	0	0	0	21,054,441
TOTAL	540,479,767	135,119,942	0	0	0	0	135,119,942
Judicial Service (JS)							
Gen. Admin	240,104,498	60,026,124	61,725,539	19,631,714	16,433,159	97,790,413	(37,764,288)
TOTAL	240,104,498	60,026,124	61,725,539	19,631,714	16,433,159	97,790,413	(37,764,288)
Local Government Services							
General Administration	1,851,825	462,956	3,055,542	1,932,210	2,687,234	7,674,986	(7,212,030)
Regional Co-ordination Council	50,045,841	12,511,460	6,127,106	7,171,156	1,311,083	14,609,346	(2,097,886)

TOTAL	51,897,666	12,974,416	9,182,648	9,103,366	3,998,317	22,284,332	(9,309,915)
Ministry of Communications (MoC)							
India Kofi Annan Centre of Excellence in IC	2,119,754	529,939	91,401	94,364	115,930	301,695	228,243
Gen. Admin	3,447,823	861,956	284,327	294,021	171,430	749,778	112,178
Ghana Broadcasting Corporation	0	0	198,493	208,773	213,663	620,929	(620,929)
Ghana Meteorological Agency	13,587,145	3,396,786	539,458	548,473	702,274	1,790,205	1,606,582
Information Service Department	0	0	2,151,784	1,392,541	1,487,603	5,031,928	(5,031,928)
National Identification Authority	5,210,991	1,302,748	197,501	195,750	196,049	589,301	713,447
National Information Technology Agency	603,773	150,943	23,673	15,356	15,356	54,386	96,558
Postal & Courier Services Regulatory Comi	557,725	139,431	22,501	22,501	33,179	78,180	61,251
TOTAL	25,527,212	6,381,803	3,509,137	2,771,779	2,935,484	9,216,401	(2,834,598)
Ministry of Aviation							
General Administration HQ	816,102	204,026	88,537	53,822	53,822	196,180	7,845
TOTAL	816,102	204,026	88,537	53,822	53,822	196,180	7,845
Ministry of Chieftaincy and Traditional Affairs (MCTA)							
Gen. Admin HQ	18,574,129	4,643,532	4,111,003	0	0	4,111,003	532,529
National House of Chiefs	10,754,669	2,688,667	1,314,792	866,247	1,439,781	3,620,820	(932,153)
TOTAL	29,328,798	7,332,200	5,425,795	866,247	1,439,781	7,731,823	(399,623)
Ministry of Defence (MoD)							
Gen. Admin	2,677,997	669,499	58,051,441	62,239,953	59,017,815	179,309,210	(178,639,710)
Ghana Armed Forces	696,457,669	174,114,417	15,747,548	1,733,102	7,904,604	25,385,254	148,729,163
Veterans Association of Ghana	1,309,144	327,286	0	0	0	0	327,286
TOTAL	700,444,811	175,111,203	73,798,989	63,973,055	66,922,419	204,694,464	(29,583,261)
Ministry of Education (MOE)							
Centre for National Distance Learning and C	127,883	31,971	0	0	0	0	31,971
Council for Technical & Vocational Educatio	1,357,617	339,404	0	0	125,050	125,050	214,354
Gen. Admin	1,930,989	482,747	3,404,684	3,396,385	5,731,998	12,533,067	(12,050,320)
Ghana Book Development Council	283,710	70,928	17,614	17,614	17,614	52,842	18,086
Ghana Education Service (GES)	647,058,440	161,764,610	472,670,393	476,385,652	488,699,141	1,437,755,186	(1,275,990,576)
Ghana Library Board	6,614,067	1,653,517	489,751	915,047	490,141	1,894,939	(241,422)
Ghana National Commission for UNESCO	310,039	77,510	6,655	6,655	6,655	19,964	57,545
Institutions For The Handicapped	21,491,212	5,372,803	0	0	0	0	5,372,803
National Council for Curriculum and Assessi	320,800	80,200	0	0	0	0	80,200

National Inspectorate Board	558,718	139,679	0	0	0	0	139,679
National Service Secretariat	352,048,294	88,012,074	234,243	56,653,955	227,190	57,115,388	30,896,686
National Teaching Council	261,400	65,350	0	0	0	0	65,350
Non Formal Education	37,241,769	9,310,442	16,826	13,694	18,050	48,570	9,261,872
Other Government Obligation-Non Road /	0	0	0	0	40,010,112	40,010,112	(40,010,112)
Regional/District/School Services	4,246,078,646	1,061,519,661	0	0	0	0	1,061,519,661
Tertiary	1,205,766,604	301,441,651	98,884,189	133,521,394	93,879,730	326,285,313	(24,843,662)
WAEC (INTERNATIONAL)	13,605,613	3,401,403	0	0	0	0	3,401,403
WAEC (National)	8,997,735	2,249,434	735,986	774,895	766,984	2,277,864	(28,430)
TOTAL	6,544,053,537	1,636,013,384	576,460,340	671,685,290	629,972,666	1,878,118,296	(242,104,912)
Ministry of Employment and Labour Relations (MELR)							
Dept. of Co-operatives	3,917,918	979,480	667,152	316,999	333,547	1,317,699	(338,219)
Dept. of Factories Inspectorate	968,413	242,103	187,295	110,403	114,743	412,441	(170,338)
Fair Wages and Salaries Commission	1,380,050	345,013	114,459	218,733	156,984	490,177	(145,164)
Ghana Cooperative Council	122,103	30,526	7,453	7,453	7,453	22,359	8,167
Headquarters	1,692,936	423,234	206,217	138,649	186,464	531,330	(108,096)
Integrated Community Centres For Emplo	5,994,494	1,498,624	486,592	485,075	492,845	1,464,512	34,112
Labour Department	4,228,077	1,057,019	584,060	370,113	366,136	1,320,310	(263,291)
Management Development & Productivity	1,368,181	342,045	116,950	117,758	124,747	359,454	(17,409)
National Pension & Regulatory Authority	6,773,489	1,693,372	0	0	0	0	1,693,372
National Vocational Training Institute (NVTI	11,585,344	2,896,336	973,537	933,420	1,036,033	2,942,990	(46,654)
Opportunity Industrialisation center	1,579,244	394,811	11,817	11,817	11,817	35,450	359,361
Organisation of African Trade Union Unity	150,593	37,648	115,390	115,790	179,121	410,300	(372,652)
TOTAL	39,760,843	9,940,211	3,470,923	2,826,209	3,009,890	9,307,022	633,189
Ministry of Energy and Petroleum (MENP)							
Headquarters.	5,231,641	1,307,910	0	0	0	0	1,307,910
TOTAL	5,231,641	1,307,910	0	0	0	0	1,307,910
Ministry of Environment Science, Technology and Innovation (MESTI)							
Council for Scientific and Industrial Research	1,788,060	447,015	0	0	0	0	447,015
Council for Scientific and Industrial Research	111,308,397	27,827,099	8,187,469	8,185,696	8,850,182	25,223,346	2,603,753
Environmental Protection Agency	10,238,386	2,559,596	0	0	0	0	2,559,596
Ghana Atomic Energy Commission (G.A.E.C	20,318,690	5,079,672	3,503,923	3,516,842	3,584,376	10,605,141	(5,525,468)
Headquarters	28,504,571	7,126,143	236,214	148,923	145,982	531,120	6,595,023

National Biosafety Authority NBA)	78,995	19,749	0	0	0	0	19,749
Nuclear Regulatory Authority	4,046,740	1,011,685	0	0	0	0	1,011,685
Town and Country Planning Department (T.	12,548,262	3,137,066	1,320,252	804,553	782,390	2,907,195	229,871
TOTAL	188,832,100	47,208,025	13,247,858	12,656,013	13,362,930	39,266,801	7,941,224
Ministry of Finance (MoF)							
Controller and Acct. General's Dept.	162,161,740	40,540,435	11,351,740	7,529,642	7,682,743	26,564,125	13,976,310
Finance Headquarters	30,815,416	7,703,854	1,932,931	1,778,750	1,326,268	5,037,949	2,665,905
Financial Intelligence Centre	1,015,486	253,872	841,974	0	0	841,974	(588,102)
Institute of Accountancy Training	1,064,709	266,177	0	159,645	0	159,645	106,532
Other Government Obligation-Non Road /	0	0	0	0	17,100	17,100	(17,100)
Public Procurement Authority	1,410,418	352,604	141,451	141,451	159,660	442,562	(89,958)
Securities and Exchange Commission	4,322,877	1,080,719	0	0	0	0	1,080,719
Statistical Service	18,703,019	4,675,755	855,466	859,075	1,003,115	2,717,655	1,958,100
TOTAL	219,493,665	54,873,416	15,123,561	10,468,564	10,188,886	35,781,011	19,092,406
Ministry of Fisheries and Aquaculture Development							
Anumabo Fisheries College	308,401	77,100	0	0	0	0	77,100
General Administration	997,602	249,400	0	0	0	0	249,400
General Administration and Operations	2,883,585	720,896	797,665	495,721	498,027	1,791,413	(1,070,516)
Inland and Acquaculture Management Divi:	2,384,098	596,024	0	0	0	0	596,024
Marine Fisheries Management Division	1,608,568	402,142	0	0	0	0	402,142
Monitoring, Control and Surveillance Divisi	301,836	75,459	0	0	0	0	75,459
National Premix Fue Secretariat	870,460	217,615	0	0	0	0	217,615
Yeji Artersnal Fisheries	191,035	47,759	0	0	0	0	47,759
TOTAL	9,545,585	2,386,396	797,665	495,721	498,027	1,791,413	594,984
Ministry of Food and Agriculture (MOFA)							
Agric. Engineering Services Dept.	1,419,077	354,769	9,131	27,832	27,832	64,795	289,975
Animal Production Directorate	2,798,353	699,588	382,719	196,010	242,392	821,121	(121,533)
Cotton Development Authority	576,253	144,063	34,056	34,056	34,056	102,168	41,895
Crop Services Directorate	1,963,336	490,834	301,927	171,700	162,338	635,965	(145,131)
Directorate of Agric. Extention Services.	899,086	224,772	303,876	176,732	180,506	661,114	(436,343)
Finance and Administration	1,276,595	319,149	418,830	305,523	289,361	1,013,713	(694,564)
Ghana Irrigation Development Authority	4,174,000	1,043,500	285,172	283,700	300,859	869,731	173,769
Ghana Permanent Representative in Rome	820,773	205,193	42,762	42,762	42,762	128,287	76,906

Grains and Legumes Dev. Board	2,070,397	517,599	133,856	130,113	130,113	394,081	123,518
Human Resource Development Manageme	13,541,060	3,385,265	967,561	376,071	372,582	1,716,214	1,669,051
NORRIP	208,599	52,150	13,703	13,138	14,123	40,963	11,187
Plant Protection & Regulatory Services (PPF	924,010	231,002	670,584	423,585	377,474	1,471,643	(1,240,640)
Policy Planning Monitoring and Evaluation	1,669,279	417,320	126,504	79,697	79,697	285,897	131,423
Statistics Research and Information Dept	951,674	237,918	133,920	88,881	84,745	307,546	(69,628)
Vertirinary Council	74,689	18,672	0	0	0	0	18,672
Veterinary Services Dept. (Central Administ	20,080,499	5,020,125	1,911,077	1,076,786	1,090,270	4,078,133	941,992
Women in Agric. Development Department	457,791	114,448	70,268	44,356	44,356	158,980	(44,533)
TOTAL	53,905,470	13,476,368	5,805,945	3,470,942	3,473,465	12,750,352	726,016
Ministry of Foreign Affairs and Regional Integration(MFARI)							
Africa Region Missions	70,405,210	17,601,303	4,314,698	7,419,503	5,867,101	17,601,303	(0)
America Region Missions	40,161,355	10,040,339	3,133,895	3,559,664	3,346,780	10,040,339	(0)
Europe Region Missions	81,927,286	20,481,821	6,648,960	8,071,507	7,360,234	22,080,702	(1,598,880)
Foreign Affairs HQ	16,183,249	4,045,812	1,054,272	642,286	707,142	2,403,700	1,642,112
Middle East and Asia Region Missions	55,789,363	13,947,341	3,521,972	4,710,335	4,116,153	12,348,460	1,598,881
Subvented Organisation	2,262,916	565,729	0	0	0	0	565,729
TOTAL	266,729,380	66,682,345	18,673,798	24,403,296	21,397,410	64,474,504	2,207,841
Ministry of Gender, Children and Social Protection (MGCSP)							
Abor Rehabilitation Centre Gen Admin	355,999	89,000	0	0	0	0	89,000
Ashanti Mampong Babies Home Gen Admir	311,390	77,847	0	0	0	0	77,847
Department of Children	1,346,558	336,639	60,967	38,307	36,195	135,469	201,171
Department of Women	1,303,331	325,833	64,770	36,005	37,748	138,523	187,310
Dept. of Social Welfare	7,752,772	1,938,193	2,463,991	1,622,467	1,439,925	5,526,383	(3,588,190)
Dept. of Social Welfare General Administra	2,805,160	701,290	0	0	0	0	701,290
Headquarters	7,994,584	1,998,646	318,426	214,033	214,266	746,725	1,251,921
Jachie Training College Gen Admin Bosomt	251,314	62,828	0	0	0	0	62,828
Jirapa Orphanage Gen Admin Jirapa	86,039	21,510	0	0	0	0	21,510
National Commision of Persons with Disabi	457,662	114,416	6,857	5,614	5,614	18,085	96,331
School of Social Work Gen Admin	218,293	54,573	0	0	0	0	54,573
TOTAL	22,883,103	5,720,776	2,915,010	1,916,425	1,733,749	6,565,184	(844,409)
Ministry of Health (MoH)							
Allied Health Professions Council	416,764	104,191	11,468	14,912	18,547	44,927	59,264

Christian Health Association of Ghana	285,105,458	71,276,364	30,631,125	31,130,863	0	61,761,988	9,514,377
College of Pharmacist	451,879	112,970	152,600	0	0	152,600	(39,630)
Ghana Health Service	999,073,173	249,768,293	110,472,383	111,343,419	130,959,890	352,775,692	(103,007,399)
Health Headquarters	212,062,578	53,015,645	1,466,464	1,429,914	1,682,143	4,578,521	48,437,124
Procurement and Supplies	282,258	70,564	0	0	0	0	70,564
Psychiatry Hospitals (Tertiary Health Service)	42,791,129	10,697,782	3,485,636	3,545,603	3,900,362	10,931,602	(233,819)
Regulatory Agencies	25,849,377	6,462,344	2,822,711	2,701,448	37,906,598	43,430,756	(36,968,412)
Subvented Organisations	34,418,463	8,604,616	2,305,105	2,278,004	2,329,699	6,912,807	1,691,809
Teaching Hospitals	349,380,930	87,345,233	26,617,966	26,092,480	30,894,320	83,604,767	3,740,466
Traditional and Alternative Medicine Directorate	114,495	28,624	0	0	0	0	28,624
Training Institutions	187,575,667	46,893,917	4,701,071	4,576,988	5,129,256	14,407,316	32,486,601
TOTAL	2,137,522,169	534,380,542	182,666,529	183,113,631	212,820,815	578,600,975	(44,220,433)
Ministry of Information and Media Relations (MIMR)							
Gen. Admin and Finance	1,000,000	250,000	0	0	0	0	250,000
Ghana Broadcasting Corporation (GBC)	56,055,547	14,013,887	2,812,503	2,780,953	3,132,550	8,726,006	5,287,881
Ghana News Agency	5,985,415	1,496,354	0	0	0	0	1,496,354
Information Services Department	25,000,000	6,250,000	0	0	0	0	6,250,000
TOTAL	88,040,963	22,010,241	2,812,503	2,780,953	3,132,550	8,726,006	13,284,235
Ministry of Interior (MINT)							
Gaming Board	1,199,108	299,777	0	0	0	0	299,777
Ghana Immigration Service	127,795,133	31,948,783	8,690,443	18,988,240	10,206,801	37,885,485	(5,936,702)
Ghana National Fire Service	293,525,782	73,381,446	16,884,615	28,310,350	18,281,335	63,476,300	9,905,145
Ghana Police Service	726,304,293	181,576,073	81,596,011	83,908,208	83,908,496	249,412,715	(67,836,642)
Ghana Prisons Service	198,747,391	49,686,848	12,880,444	16,939,594	13,800,299	43,620,337	6,066,510
Ghana Refugee Board	494,078	123,519	0	67,300	0	67,300	56,219
Interior Headquarters	2,692,914	673,228	1,799,232	1,720,289	1,894,038	5,413,559	(4,740,331)
Nacortc Control Board	19,137,510	4,784,378	0	0	14,649	14,649	4,769,729
National Commission on Small Arms	398,538	99,635	35,471	23,791	25,760	85,022	14,612
National Disaster Management Organisation	73,047,351	18,261,838	6,994,531	10,318,208	7,264,634	24,577,373	(6,315,535)
National Peace Council	2,392,167	598,042	93,172	103,475	175,593	372,240	225,802
TOTAL	1,445,734,264	361,433,566	128,973,921	160,379,454	135,571,605	424,924,981	(63,491,414)
Ministry of Justice (MoJ)							
Attorney General's Department	26,675,601	6,668,900	2,244,891	1,851,114	11,492,745	15,588,751	(8,919,850)

CopyRight Office	757,706	189,426	37,958	24,626	24,626	87,210	102,216
Council for Law Reporting	2,962,754	740,688	92,389	93,539	603,316	789,244	(48,555)
Economic and Organised Crime Office	14,068,555	3,517,139	1,253,112	1,247,739	1,250,962	3,751,812	(234,674)
Gen. Admin and Finance	3,070,171	767,543	0	0	0	0	767,543
General Legal Council	4,993,753	1,248,438	155,568	160,679	2,440,106	2,756,354	(1,507,915)
Law Reform Commission	849,815	212,454	40,442	41,401	468,221	550,064	(337,610)
Legal Aid Scheme	4,486,131	1,121,533	256,543	246,744	307,396	810,683	310,850
Other Government Obligation-Contingenc	0	0	1,977,501	0	0	1,977,501	(1,977,501)
Registrar General's Dep't	3,629,669	907,417	596,866	404,332	2,309,031	3,310,230	(2,402,813)
TOTAL	61,494,154	15,373,538	6,655,271	4,070,174	18,896,403	29,621,849	(14,248,310)
Ministry of Lands and Natural Resources (MLNR)							
Forestry Commission	73,304,272	18,326,068	5,368,931	5,348,357	5,814,922	16,532,209	1,793,859
Geological Survey Department	3,694,588	923,647	1,164,750	904,505	940,397	3,009,651	(2,086,004)
Headquarters	3,543,287	885,822	503,520	296,036	344,493	1,144,049	(258,227)
Lands Commission	33,119,099	8,279,775	1,403,804	4,107,532	2,765,820	8,277,156	2,619
Minerals Commission	27,925,943	6,981,486	0	9,160	0	9,160	6,972,326
O.A.S.L	5,204,979	1,301,245	355,301	376,922	622,168	1,354,391	(53,146)
TOTAL	146,792,168	36,698,042	8,796,305	11,042,510	10,487,800	30,326,615	6,371,427
Ministry of Local Govt and Rural Development (MLGRD)							
Births and Death	4,199,202	1,049,801	505,460	313,319	419,529	1,238,308	(188,508)
Community Development	8,281,019	2,070,255	1,080,112	683,159	617,085	2,380,357	(310,102)
Department of Parks and Gardens	3,293,697	823,424	247,080	153,560	160,043	560,684	262,740
Gen. Admin	1,955,501	488,875	2,436,302	1,484,115	882,171	4,802,587	(4,313,712)
Headquarters	152,836	38,209	0	0	0	0	38,209
Inspectorate Division	117,746	29,437	0	0	0	0	29,437
TOTAL	18,000,000	4,500,000	4,268,955	2,634,153	2,078,828	8,981,936	(4,481,936)
Ministry of National Security							
Bureau of National Investigation	73,185,593	18,296,398	0	0	0	0	18,296,398
General Administration HQ	9,997,488	2,499,372	0	0	0	0	2,499,372
National Security Council Secretariat	46,627,971	11,656,993	0	0	0	0	11,656,993
Research Department	101,904,607	25,476,152	0	0	0	0	25,476,152
TOTAL	231,715,659	57,928,915	0	0	0	0	57,928,915
Ministry of Parliamentary Affairs							

General Administration HQ	498,230	124,558	0	2,967	2,967	5,934	118,624
TOTAL	498,230	124,558	0	2,967	2,967	5,934	118,624
Ministry of Petroleum							
Gen. Admin	0	0	159,157	100,500	99,891	359,548	(359,548)
TOTAL	0	0	159,157	100,500	99,891	359,548	(359,548)
Ministry of Power (MoP)							
Energy Commision	0	0	2,489	0	0	2,489	(2,489)
General Admin. & Finance	0	0	182,235	115,073	114,375	411,683	(411,683)
TOTAL	0	0	184,724	115,073	114,375	414,172	(414,172)
Ministry of Railway Development							
General Administration HQ	17,130,484	4,282,621	0	1,222,187	51,968	1,274,155	3,008,466
Ghana Railway Development Authority	7,030,779	1,757,695	17,071	17,071	17,071	51,212	1,706,483
TOTAL	24,161,263	6,040,316	17,071	1,239,257	69,039	1,325,367	4,714,949
Ministry of Roads and Highways							
Department of Feeder Roads	7,148,021	1,787,005	1,207,675	700,561	692,728	2,600,964	(813,958)
Department of Urban Roads	3,883,212	970,803	807,276	504,256	497,971	1,809,502	(838,700)
Ghana Highway Authority	26,532,466	6,633,116	1,886,352	1,844,801	2,134,939	5,866,092	767,024
Headquarters	1,941,788	485,447	528,499	353,134	386,741	1,268,374	(782,927)
Training Center	279,510	69,878	0	0	0	0	69,878
TOTAL	39,784,996	9,946,249	4,429,802	3,402,752	3,712,378	11,544,932	(1,598,683)
Ministry of Sanitation and Water Resource							
Community Water and Sanitation Departm	3,904,131	976,033	358,479	371,953	417,512	1,147,945	(171,912)
General Administration HQ	386,463	96,616	0	3,075	38,012	41,087	55,529
Water Resources Commission	804,180	201,045	0	0	0	0	201,045
TOTAL	5,094,774	1,273,693	358,479	375,028	455,524	1,189,031	84,662
Ministry of Tourism, Culture and Creative Arts							
Bureau of Ghana Language	427,434	106,858	68,749	44,262	43,480	156,491	(49,633)
Centre for National Culture	12,849,051	3,212,263	0	0	0	0	3,212,263
Finance and Administration	1,535,868	383,967	163,843	96,123	82,249	342,215	41,752
Ghana Tourist Board	4,165,938	1,041,484	389,283	388,498	391,101	1,168,882	(127,397)
Headquarters	543,090	135,773	1,135,920	1,104,393	1,181,932	3,422,244	(3,286,472)
HOTCATT	81,113	20,278	6,897	6,447	4,906	18,250	2,028
Subvented Agencies	8,696,562	2,174,140	586,802	593,460	643,759	1,824,021	350,119

TOTAL	28,299,055	7,074,764	2,351,494	2,233,183	2,347,427	6,932,104	142,660
Ministry of Trade and Industry (MoTI)							
CEDECOM	1,000,000	250,000	102,297	80,197	90,116	272,610	(22,610)
Foreign Missions	4,177,874	1,044,469	760,000	760,000	760,000	2,280,000	(1,235,532)
Gen. Admin	16,843,854	4,210,963	527,214	332,541	367,067	1,226,822	2,984,142
Ghana Export Promotion Authority	2,725,000	681,250	321,125	144,032	145,068	610,225	71,025
Ghana Freezone Board	4,907,918	1,226,980	0	0	0	0	1,226,980
Ghana Standards Board	8,770,689	2,192,672	500,770	498,814	481,435	1,481,019	711,653
GRATIS	5,095,959	1,273,990	320,451	329,877	405,594	1,055,922	218,068
Industrial Development Division	875,892	218,973	0	0	0	0	218,973
NBSSI	9,000,000	2,250,000	534,852	457,936	576,482	1,569,269	680,731
PPME	454,263	113,566	0	0	0	0	113,566
Regional Trade Offices	1,193,861	298,465	147,441	105,423	97,410	350,273	(51,808)
Trade Development Division	756,952	189,238	0	0	0	0	189,238
TOTAL	55,802,262	13,950,565	3,214,150	2,708,819	2,923,171	8,846,141	5,104,425
Ministry of Transport (MRT)							
Headquarters	9,485,179	2,371,295	9,348	0	0	9,348	2,361,946
Driver and Vehicle Licensing Authority	17,782,589	4,445,647	0	0	0	0	4,445,647
Government Technical Training Centret	401,528	100,382	31,347	31,347	30,810	93,504	6,878
National Road Safety Commission	1,246,529	311,632	80,340	80,340	82,258	242,938	68,694
TOTAL	28,915,825	7,228,956	121,036	111,687	113,068	345,791	6,883,166
Ministry of Water Resources, Works and Housing (MWRWH)							
Architect Registration Council	91,444	22,861	11,409	11,409	11,409	34,226	(11,365)
Department of Rural Housing	258,554	64,638	127,388	79,826	78,055	285,269	(220,630)
Gen. Admin (GA)	1,339,118	334,780	479,093	336,359	208,928	1,024,381	(689,601)
Hydrological Services Department	847,343	211,836	75,336	74,034	87,494	236,864	(25,028)
Public Servants Housing Loan Scheme Boar	239,537	59,884	18,188	9,536	11,788	39,513	20,372
Public Works Department	3,265,942	816,486	806,488	500,512	507,022	1,814,021	(997,536)
Rent Control Department	1,212,585	303,146	278,987	166,180	173,499	618,665	(315,519)
Water Resources Commission	0	0	68,327	68,327	70,344	206,998	(206,998)
TOTAL	7,254,524	1,813,631	1,865,216	1,246,182	1,148,539	4,259,937	(2,446,306)
Ministry of Youth and Sports (MoYS)							
Headquarters	1,550,428	387,607	363,418	298,676	278,140	940,234	(552,627)

National Sports Authority	5,750,000	1,437,500	268,349	508,949	563,081	1,340,379	97,121
National Sports Colleague	904,494	226,124	46,136	46,136	50,421	142,692	83,431
National Youth Authority	6,172,130	1,543,032	469,670	267,476	304,338	1,041,484	501,549
TOTAL	14,377,052	3,594,263	1,147,573	1,121,236	1,195,980	3,464,789	129,474
MMDA	409,761,974	102,440,493	53,899,409	34,477,839	36,002,152	124,379,399	(21,938,906)
National Commission for Civic Education (NCCE)							
Gen. Admin HQ	38,067,229	9,516,807	2,872,365	3,617,723	3,290,944	9,781,031	(264,224)
TOTAL	38,067,229	9,516,807	2,872,365	3,617,723	3,290,944	9,781,031	(264,224)
National Development Planning Commission (NDPC)							
Headquarters	3,659,281	914,820	566,591	89,128	125,024	780,742	134,078
TOTAL	3,659,281	914,820	566,591	89,128	125,024	780,742	134,078
National Media Commission							
Gen. Admin	0	0	20,404	20,404	30,345	71,153	(71,153)
Human Resource Management	1,573,048	393,262	0	0	1,268,358	1,268,358	(875,096)
TOTAL	1,573,048	393,262	20,404	20,404	1,298,703	1,339,511	(946,249)
National Labour Commission (NLC)							
Headquarters	1,350,516	337,629	64,856	67,635	80,469	212,960	124,669
TOTAL	1,350,516	337,629	64,856	67,635	80,469	212,960	124,669
Office of Government Machinery (OGM)							
Commissions and Councils	8,556,761	2,139,190	2,367,168	551,535	598,484	3,517,187	(1,377,997)
Ghana AIDS Commision	1,725,254	431,313	93,987	93,987	63,966	251,940	179,373
Ghana Investment Promotion Centre (GIPC)	5,465,175	1,366,294	89,314	89,314	0	178,627	1,187,666
Internal Audit Agency	3,987,912	996,978	172,657	165,799	544,813	883,270	113,708
Microfinance and Small Loans Centre (MAS)	4,766,538	1,191,634	1,080,363	1,146,378	0	2,226,741	(1,035,107)
National Population Council	2,100,626	525,157	112,571	101,745	154,995	369,312	155,845
Office of the Administrator	843,987	210,997	0	900	2,312	3,212	207,784
Office of the National Security	0	0	20,977,164	21,559,323	18,841,483	61,377,970	(61,377,970)
Office of the President	52,700,235	13,175,059	2,177,095	7,729,471	7,203,856	17,110,421	(3,935,362)
Regional Co-ordination Council	0	0	440,636	277,469	283,060	1,001,165	(1,001,165)
Savannah Accelerated Development Authority	2,268,332	567,083	1,134,166	0	0	1,134,166	(567,083)
Scholarship Secretariat	1,375,202	343,801	214,193	52,789	52,789	319,772	24,028
TOTAL	83,790,022	20,947,506	28,859,314	31,768,712	27,745,759	88,373,785	(67,426,279)
Office Of Head of Civil Service (OHCS)							

Career, Management Directorate	1,837,524	459,381	298,576	193,339	223,712	715,626	(256,245)
Finance and Administration	1,754,269	438,567	697,826	447,162	617,467	1,762,455	(1,323,888)
Planning, Budgeting, Monitoring & Evaluati	1,686,087	421,522	0	0	8,634	8,634	412,888
Procurement & Supply Chain Management I	108,114	27,029	0	0	0	0	27,029
Recruitment, Training & Development Dire	1,796,997	449,249	0	0	8,814	8,814	440,435
Research, Statistics & Information Manager	305,929	76,482	0	0	1,522	1,522	74,960
TOTAL	7,488,920	1,872,230	996,402	640,501	860,149	2,497,051	(624,821)
Other Government Obligation (OGO)							
General Government Services	545,530,611	136,382,653	0	0	0	0	136,382,653
Pensions	767,986,855	191,996,714	69,201,652	70,000,768	102,036,905	241,239,326	(49,242,612)
Social Security	927,228,482	231,807,121	86,199,157	87,144,729	90,759,791	264,103,678	(32,296,557)
TOTAL	2,240,745,948	560,186,487	155,400,809	157,145,497	192,796,697	505,343,003	54,843,484
Parliament of Ghana							
Finance and Administration	0	0	6,640,750	6,640,750	6,927,790	20,209,289	(20,209,289)
General Operations	135,241,658	33,810,414	0	0	0	0	33,810,414
Other Government Obligation-General Go	0	0	0	0	329,528	329,528	(329,528)
TOTAL	135,241,658	33,810,414	6,640,750	6,640,750	7,257,317	20,538,817	13,271,598
Public Services Commission							
Office of the Executive Secretary	3,705,888	926,472	897,872	817,155	1,139,830	2,854,857	(1,928,385)
TOTAL	3,705,888	926,472	897,872	817,155	1,139,830	2,854,857	(1,928,385)
Virtual Ministries for Centralised Transactions							
Gratuties	262,873,706	65,718,427	29,108,637	21,141,578	24,077,694	74,327,909	(8,609,483)
TOTAL	262,873,706	65,718,427	29,108,637	21,141,578	24,077,694	74,327,909	(8,609,483)
Grand Total	16,652,512,581	4,163,128,145	1,436,750,754	1,469,759,615	1,478,126,750	4,384,637,120	(221,508,975)

CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE BY COST CENTER AND ITEM - GOODS & SERVICES -SEPTEMBER, 2017

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	QUARTER BUDGET GH¢ <i>B=A/4</i>	ACTUAL Jul-17 GH¢ <i>C</i>	ACTUAL Aug-17 GH¢ <i>D</i>	ACTUAL Sep-17 GH¢ <i>E</i>	ACTUAL QUARTER GH¢ <i>F=C+D+E</i>	BUDGET VARIANCE GH¢ <i>G=B-F</i>
Audit Service(AS)							
Direct Audit	732,000	183,000	416,680	0	0	416,680	(233,680)
Central Gov't Audit Dept.	875,000	218,750	1,350	0	0	1,350	217,400
Finance and Administration	12,282,500	3,070,625	686,178	941,722	0	1,627,900	1,442,725
Performance & Special Audit	796,400	199,100	0	0	0	0	199,100
Regional, District Audits & EIDA	3,278,929	819,732	0	0	0	0	819,732
TOTAL	17,964,829	4,491,207	1,104,208	941,722	0	2,045,930	2,445,277
CHRAJ (CHRAJ)							
Administrative Justice Department	400,000	100,000	24,838	31,187	46,778	102,803	(2,803)
Anti Corruption Departmen	4,937,306	1,234,327	33,740	417,668	37,030	488,437	745,889
Human Rights Department	555,000	138,750	18,703	51,468	20,500	90,670	48,080
Regional Offices	1,350,000	337,500	254,750	127,249	36,750	418,749	(81,249)
TOTAL	7,242,306	1,810,577	332,030	627,571	141,058	1,100,659	709,917
Electoral Commission							
Regional Officers	8,127,338	2,031,835	0	1,119,048	170,990	1,290,038	741,797
TOTAL	8,127,338	2,031,835	0	1,119,048	170,990	1,290,038	741,797
Ghana Revenue Authority							
Commisioner General Sec.	26,881,469	6,720,367	0	0	0	0	6,720,367
Customs Division	30,282,329	7,570,582	0	0	0	0	7,570,582
Domestic Tax Revenue Division	36,050,297	9,012,574	0	0	0	0	9,012,574
Support Services Division	23,090,105	5,772,526	0	0	0	0	5,772,526
TOTAL	116,304,199	29,076,050	0	0	0	0	29,076,050
Judicial Service (JS)							
Gen. Admin	56,809,690	14,202,423	3,627,800	1,247,080	1,200,600	6,075,480	8,126,942
TOTAL	56,809,690	14,202,423	3,627,800	1,247,080	1,200,600	6,075,480	8,126,942
Local Government Services							

General Administration	1,032,000	258,000	0	62,242	39,999	102,241	155,759
Regional Co-ordination Council	13,261,430	3,315,357	489,227	13,385	1,451,376	1,953,988	1,361,369
TOTAL	14,293,430	3,573,357	489,227	75,627	1,491,375	2,056,229	1,517,129
Ministry of Communications (MoC)							
India Kofi Annan Centre of Excellence in IC	92,347	23,087	0	27,081	0	27,081	(3,994)
Gen. Admin	43,911,030	10,977,758	92,623	44,183	60,672	197,478	10,780,279
Gen. Admin & Finance	15,731	3,933	0	0	0	0	3,933
Ghana Meteorological Agency	2,190,353	547,588	0	0	0	0	547,588
Human Resource	77,386	19,347	0	0	0	0	19,347
Internal Audit	29,635	7,409	0	0	0	0	7,409
National Identification Authority	16,853,036	4,213,259	407,180	572,965	0	980,144	3,233,115
National Information Technology Agency	119,771	29,943	0	0	0	0	29,943
Poastal & Courier Services Regulatory Com	562,944	140,736	21,800	0	4,708	26,508	114,228
PPME	78,401	19,600	0	0	0	0	19,600
Research	45,163	11,291	0	0	0	0	11,291
TOTAL	63,975,797	15,993,949	521,603	644,229	65,380	1,231,212	14,762,738
Ministry of Aviation							
General Administration HQ	1,240,000	310,000	84,880	141,301	228,409	454,590	(144,590)
Human Resource Management	316,000	79,000	49,026	4,605	29,128	82,758	(3,758)
Internal Audit	10,515,252	2,628,813	0	0	0	0	2,628,813
Policy Planning, Budgeting, Monitoring and	3,444,000	861,000	0	0	10,058	10,058	850,942
TOTAL	15,515,252	3,878,813	133,906	145,906	267,595	547,406	3,331,407
Ministry of Chieftaincy and Traditional Affairs (MCTA)							
Gen. Admin HQ	1,200,000	300,000	0	0	199,999	199,999	100,001
National House of Chiefs	800,000	200,000	0	0	0	0	200,000
TOTAL	2,000,000	500,000	0	0	199,999	199,999	300,001
Ministry of Defence (MoD)							
Gen. Admin	4,458,928	1,114,732	0	0	0	0	1,114,732
Ghana Armed Forces	61,522,302	15,380,575	67,000	82,500	97,601	247,101	15,133,474
Other Government Obligation-Contingenc	0	0	0	0	131,970	131,970	(131,970)
Veterans Association of Ghana	1,471,788	367,947	0	0	0	0	367,947
TOTAL	67,453,018	16,863,254	67,000	82,500	229,571	379,071	16,484,183
Ministry of Education (MOE)							

Centre for National Distance Learning and I	154,417	38,604	0	69,775	0	69,775	(31,171)
Council for Technical & Vocational Educat	45,521,510	11,380,378	0	29,536	30,000	59,536	11,320,842
Gen. Admin	5,791,658	1,447,914	9,000	367,357	1,031,330	1,407,687	40,227
Ghana Book Development Council	115,000	28,750	940	38,890	12,027	51,856	(23,106)
Ghana Education Service (GES)	60,357,967	15,089,492	4,131,703	1,120,135	4,307,322	9,559,159	5,530,333
Ghana Library Board	252,388	63,097	0	19,350	49,783	69,133	(6,036)
Ghana National Commission for UNESCO	145,000	36,250	0	59,869	0	59,869	(23,619)
Human Resource and Development	120,000	30,000	42,220	19,553	286	62,059	(32,059)
Institutions For The Handicapped	891,000	222,750	0	0	0	0	222,750
Internal Audit	55,000	13,750	8,000	22,000	0	30,000	(16,250)
National Council for Curriculum and Assess	146,400	36,600	0	32,688	5,891	38,579	(1,979)
National Inspectorate Board	150,000	37,500	2,000	21,537	22,779	46,316	(8,816)
National Service Secretariat	3,587,511	896,878	0	0	0	0	896,878
National Teaching Council	150,000	37,500	8,000	0	0	8,000	29,500
Non Formal Education	334,400	83,600	4,954	59,483	86,480	150,917	(67,317)
Office of the Chief Director	50,000	12,500	0	0	0	0	12,500
Office of the Minister	50,000	12,500	0	0	0	0	12,500
Other Governement Obligation-Other Earn	0	0	0	0	406,466	406,466	(406,466)
Planning Budgeting, Monitoring & Evaluatic	330,000	82,500	0	160,000	0	160,000	(77,500)
Regional/District/School Services	3,638,000	909,500	0	0	0	0	909,500
Statistics, Research, Information & Public R	100,000	25,000	12,500	0	0	12,500	12,500
Tertiary	587,222,610	146,805,652	10,000	313,015	78,800	401,815	146,403,837
WAEC (National)	1,750,000	437,500	0	0	0	0	437,500
TOTAL	710,912,861	177,728,215	4,229,316	2,333,188	6,031,163	12,593,666	165,134,549
Ministry of Employment and Labour Relations (MELR)							
Dept. of Co-operatives	470,688	117,672	0	40,295	5,000	45,295	72,378
Dept. of Factories Inspectorate	432,187	108,047	0	50,000	0	50,000	58,047
Fair Wages and Salaries Commission	343,208	85,802	40,061	0	0	40,061	45,741
Ghana Cooperative Council	175,653	43,913	20,506	0	0	20,506	23,407
Headquarters	1,723,579	430,895	0	114,525	0	114,525	316,370
Integrated Cummunity Centeres For Emplo	275,491	68,873	3,300	23,820	5,245	32,365	36,508
Labour Department	495,744	123,936	0	0	0	0	123,936
Managemnt Development & Productivity	598,782	149,695	4,801	0	0	4,801	144,894

National Pension & Regulatory Authority	7,799,335	1,949,834	0	0	0	0	1,949,834
National Vocational Training Institute (NVT	2,073,886	518,471	0	0	25,100	25,100	493,371
Opportunity Industrialisation center	430,559	107,640	0	0	39,250	39,250	68,390
Other Government Obligation-Contingenc	0	0	544,960	0	0	544,960	(544,960)
Other Government Obligation-Other Earn	0	0	0	0	50,000,000	50,000,000	(50,000,000)
TOTAL	14,819,111	3,704,778	613,627	228,639	50,074,595	50,916,861	(47,212,083)
Ministry of Energy and Petroleum (MENP)							
Energy Commision	15,843,964	3,960,991	0	0	0	0	3,960,991
Headquarters.	159,423,979	39,855,995	336,019	3,164	235,532	574,715	39,281,279
Other Government Obligation-Other Earn	0	0	0	0	87,589,220	87,589,220	(87,589,220)
Petroleum Commission	20,903,638	5,225,910	0	0	0	0	5,225,910
TOTAL	196,171,581	49,042,895	336,019	3,164	87,824,752	88,163,936	(39,121,040)
Ministry of Environment Science, Technology and Innovation (MESTI)							
MESTI Headquarters	46,710,333	11,677,583	0	0	0	0	11,677,583
Council for Scientific and Industrial Researc	7,147,930	1,786,983	0	0	449,914	449,914	1,337,069
Environmental Protection Agency	18,939,596	4,734,899	489,301	8,000	101,710	599,010	4,135,889
Ghana Atomic Energy Commission (G.A.E.C	3,880,125	970,031	0	0	285,000	285,000	685,031
Headquarters	3,808,133	952,033	172,251	0	0	172,251	779,782
MESTI Headquarters	313,611	78,403	0	0	0	0	78,403
National Biosafety Authority (NBA)	1,120,039	280,010	8,000	0	87,860	95,860	184,150
Nuclear Regulatory Authority	320,020	80,005	0	0	0	0	80,005
Town and Country Planning Department (T	1,680,059	420,015	4,993	0	175,130	180,123	239,892
TOTAL	83,919,846	20,979,961	674,544	8,000	1,099,614	1,782,158	19,197,803
Ministry of Finance (MoF)							
Controller and Acct. General's Dept.	10,793,326	2,698,332	1,089,972	956,400	705,130	2,751,502	(53,170)
Finance Headquarters	254,164,236	63,541,059	1,855,326	4,686,496	1,096,724	7,638,546	55,902,513
Financial Intelligence Centre	910,407	227,602	382,684	0	0	382,684	(155,082)
Institute of Accountancy Training	321,808	80,452	10,054	76,146	4,716	90,915	(10,463)
Other Government Obligation-Contingenc	0	0	0	401,145	11,700,646	12,101,791	(12,101,791)
Other Government Obligation-General Gc	0	0	8,945,550	14,698,850	3,133,068	26,777,468	(26,777,468)
Other Government Obligation-Non Road /	0	0	0	0	4,689,750	4,689,750	(4,689,750)
Public Procurement Authority	1,506,102	376,526	0	0	0	0	376,526
Securities and Exchange Commission	2,561,195	640,299	0	0	0	0	640,299

Statistical Service	18,818,248	4,704,562	0	6,300	563,059	569,359	4,135,203
TOTAL	289,075,322	72,268,831	12,283,586	20,825,337	21,893,092	55,002,015	17,266,815
Ministry of Fisheries and Aquaculture Development							
Fisheries Scientific Survey Division	190,783	47,696	0	0	0	0	47,696
General Administration	5,585,126	1,396,281	0	0	122,628	122,628	1,273,654
General Administration and Operations	4,311,698	1,077,924	204,299	0	0	204,299	873,625
Inland and Acquaculture Management Divi	3,689,703	922,426	35,872	0	0	35,872	886,554
Marine Fisheries Management Division	1,774,632	443,658	10,000	0	0	10,000	433,658
Monitoring, Control and Surveillance Divisi	1,392,099	348,025	175,759	0	0	175,759	172,266
National Premix Fue Secretariat	1,002,192	250,548	0	0	0	0	250,548
Office of the Minister	100,624	25,156	0	0	0	0	25,156
Regional Operations Ashanti	126,200	31,550	10,575	3,000	9,969	23,544	8,006
Regional Operations Brong Ahafo	41,800	10,450	6,800	0	0	6,800	3,650
Regional Operations Central	126,200	31,550	18,155	0	0	18,155	13,395
Regional Operations Eastern	126,200	31,550	20,575	0	8,900	29,475	2,075
Regional Operations Greater Accra	126,200	31,550	8,900	0	0	8,900	22,650
Regional Operations Northern	126,200	31,550	14,500	5,974	0	20,474	11,076
Regional Operations Upper East	127,800	31,950	0	0	21,370	21,370	10,580
Regional Operations Upper West	130,039	32,510	0	20,575	0	20,575	11,935
Regional Operations Volta	126,200	31,550	0	0	20,500	20,500	11,050
Regional Operations Western	126,200	31,550	0	0	29,475	29,475	2,075
Yeji Artersnal Fisheries	91,000	22,750	0	0	0	0	22,750
TOTAL	19,320,898	4,830,225	505,435	29,549	212,843	747,827	4,082,398
Ministry of Food and Agriculture (MOFA)							
Agric. Engineering Services Dept.	450,000	112,500	0	288,500	0	288,500	(176,000)
Animal Production Directorate	450,000	112,500	10,610	853,252	0	863,862	(751,362)
Cotton Development Authority	100,000	25,000	0	0	0	0	25,000
Crop Services Directorate	186,039,529	46,509,882	15,020,660	45,628,929	35,348,186	95,997,774	(49,487,892)
Directorate of Agric. Extention Services.	3,000,000	750,000	0	20,000	1,578,000	1,598,000	(848,000)
Finance and Administration	250,022,346	62,505,587	3,292,885	3,132,276	1,152,820	7,577,981	54,927,605
Ghana Irrigation Development Authority	5,014,220	1,253,555	0	0	0	0	1,253,555
Ghana Permanent Representative in Rome	20,000	5,000	0	0	0	0	5,000
Grains and Legumes Dev. Board	257,495	64,374	0	0	0	0	64,374

Human Resource Development Managemen	5,250,000	1,312,500	0	0	0	0	1,312,500
Monitoring & Evaluation Directorate	750,000	187,500	0	0	0	0	187,500
Plant Protection & Regulatory Services (PPI	1,150,000	287,500	102,959	279,178	18,532	400,668	(113,168)
Policy Planning and Budget Directorate	443,000	110,750	0	0	0	0	110,750
Policy Planning Monitoring and Evaluation	900,000	225,000	0	0	0	0	225,000
Statistics Research and Information Dept	300,000	75,000	0	0	0	0	75,000
Vertirinary Council	20,000	5,000	0	0	0	0	5,000
Veterinary Services Dept. (Central Adminis	1,450,000	362,500	94,143	79,815	160,755	334,713	27,787
Women in Agric. Development Departmen	450,000	112,500	0	0	0	0	112,500
TOTAL	456,066,590	114,016,648	18,521,256	50,281,949	38,258,292	107,061,498	6,955,150
Ministry of Foreign Affairs and Regional Integration(MFARI)							
Africa Region Missions	14,781,155	3,695,289	0	0	0	0	3,695,289
America Region Missions	4,228,613	1,057,153	0	0	0	0	1,057,153
Europe Region Missions	20,563,596	5,140,899	0	0	0	0	5,140,899
Foreign Affairs HQ	32,665,209	8,166,302	0	1,824,835	0	1,824,835	6,341,467
Middle East and Asia Region Missions	11,703,179	2,925,795	0	0	0	0	2,925,795
Subvented Organisation	588,188	147,047	0	0	0	0	147,047
TOTAL	84,529,939	21,132,485	0	1,824,835	0	1,824,835	19,307,650
Ministry of Gender, Children and Social Protection (MGCSP)							
Abor Rehabilitation Centre Gen Admin	20,000	5,000	0	0	0	0	5,000
Ashanti Mampong Babies Home Gen Admi	20,000	5,000	0	0	0	0	5,000
Department of Children	1,603,397	400,849	1,800	0	0	1,800	399,049
Department of Women	484,360	121,090	0	0	0	0	121,090
Dept. of Social Protection	0	0	0	0	20,000,000	20,000,000	(20,000,000)
Dept. of Social Welfare	380,500	95,125	0	0	0	0	95,125
Dept. of Social Welfare General Administra	2,302,732	575,683	0	0	0	0	575,683
Headquarters	204,009,080	51,002,270	0	21,000,000	650,000	21,650,000	29,352,270
Jachie Training College Gen Admin Bosomt	20,000	5,000	0	0	0	0	5,000
Jirapa Orphanage Gen Admin Jirapa	20,000	5,000	0	0	0	0	5,000
National Commision of Persons with Disabi	791,469	197,867	15,140	0	0	15,140	182,727
School of Social Work Gen Admin	25,500	6,375	0	0	0	0	6,375
TOTAL	209,677,038	52,419,259	16,940	21,000,000	20,650,000	41,666,940	10,752,319
Ministry of Health (MoH)							

Allied Health Professions Council	1,135,024	283,756	0	0	17,490	17,490	266,266
Christian Health Association of Ghana	135,105,710	33,776,427	0	0	0	0	33,776,427
College of Pharmacist	755,000	188,750	0	0	100,000	100,000	88,750
Ghana Health Service	835,301,708	208,825,427	0	0	32,200	32,200	208,793,227
Health Headquarters	50,367,165	12,591,791	3,568,730	831,864	183,120	4,583,714	8,008,077
Office of the Chief Director	1,090,000	272,500	80,000	413,338	1,784,831	2,278,170	(2,005,670)
Office of the Minister	342,469,626	85,617,406	41,096,257	13,808,945	0	54,905,202	30,712,205
Procurement and Supplies	1,100,000	275,000	0	0	0	0	275,000
Psychiatry Hospitals (Tertiary Health Servic	1,934,400	483,600	0	0	0	0	483,600
Psychology Council	154,167	38,542	0	0	0	0	38,542
Regulatory Agencies	33,110,799	8,277,700	820,846	725,623	1,416,791	2,963,259	5,314,440
Subvented Organisations	6,373,519	1,593,380	0	0	100,000	100,000	1,493,380
Teaching Hospitals	120,914,277	30,228,569	1,713,606	1,642,137	2,642,745	5,998,488	24,230,081
Traditional and Alternative Medicine Direc	100,000	25,000	0	0	0	0	25,000
Training Institutions	23,609,000	5,902,250	0	0	0	0	5,902,250
TOTAL	1,553,520,394	388,380,098	47,279,440	17,421,906	6,277,177	70,978,523	317,401,575
Ministry of Information and Media Relations (MIMR)							
Gen. Admin and Finance	9,054,810	2,263,703	1,139,064	474,147	119,255	1,732,466	531,236
Ghana Broadcasting Corporation (GBC)	22,232,887	5,558,222	0	0	0	0	5,558,222
Ghana News Agency	600,000	150,000	17,676	39,380	0	57,056	92,944
Information Services Department	1,500,000	375,000	0	0	6,980	6,980	368,020
TOTAL	33,387,697	8,346,924	1,156,740	513,527	126,235	1,796,502	6,550,422
Ministry of Interior (MINT)							
Gaming Board	1,059,176	264,794	0	0	0	0	264,794
Ghana Immigration Service	8,644,158	2,161,040	0	36,000	0	36,000	2,125,040
Ghana National Fire Service	18,961,754	4,740,439	15,116	173,775	18,572	207,463	4,532,976
Ghana Police Service	28,195,379	7,048,845	413,539	0	0	413,539	6,635,306
Ghana Prisons Service	17,540,328	4,385,082	1,357,664	41,997	0	1,399,661	2,985,422
Ghana Refugee Board	1,000,000	250,000	227,200	0	0	227,200	22,800
Interior Headquarters	3,514,059	878,515	365,409	180,960	62,730	609,098	269,417
Nacortc Control Board	2,310,000	577,500	872,680	90,396	35,550	998,626	(421,126)
National Commission on Small Arms	1,000,000	250,000	200,600	0	0	200,600	49,400
National Disaster Management Organizatic	14,990,870	3,747,718	933,333	5,102,739	45,000	6,081,072	(2,333,355)

National Peace Council	1,000,000	250,000	129,000	0	0	129,000	121,000
Other Government Obligation-Contingenc	0	0	0	0	5,058,100	5,058,100	(5,058,100)
Other Government Obligation-Non Road	0	0	0	10,000,000	4,154,361	14,154,361	(14,154,361)
TOTAL	98,215,725	24,553,931	4,514,541	15,625,866	9,374,313	29,514,720	(4,960,789)
Ministry of Justice (MoJ)							
Attorney General's Department	1,322,510	330,628	111,809	214,847	28,552	355,209	(24,581)
CopyRight Office	640,906	160,227	52,172	47,814	0	99,986	60,240
Council for Law Reporting	663,200	165,800	0	31,298	0	31,298	134,502
Economic and Organised Crime Office	945,033	236,258	169,802	33,720	0	203,522	32,736
Gen. Admin and Finance	779,517	194,879	146,220	70,685	0	216,905	(22,026)
General Legal Council	3,890,372	972,593	0	0	0	0	972,593
Law Reform Commission	261,216	65,304	0	18,804	45,000	63,804	1,500
Legal Aid Scheme	483,332	120,833	121,420	0	0	121,420	(587)
Registrar General's Dep't	5,944,922	1,486,231	393,304	292,949	345,186	1,031,439	454,791
TOTAL	14,931,008	3,732,752	994,728	710,117	418,738	2,123,583	1,609,169
Ministry of Lands and Natural Resources (MLNR)							
Forestry Commission	43,239,037	10,809,759	120,000	65,000	0	185,000	10,624,759
Geological Survey Department	500,000	125,000	33,747	0	5,890	39,638	85,362
Headquarters	106,715,454	26,678,863	397,947	269,352	116,226	783,525	25,895,339
Lands Commission	8,736,278	2,184,070	145,999	40,000	0	185,999	1,998,070
Minerals Commission	6,809,986	1,702,496	0	0	99,951	99,951	1,602,545
O.A.S.L	4,397,735	1,099,434	40,000	0	15,500	55,500	1,043,934
Other Government Obligation-Other Earn	0	0	0	10,336,904	0	10,336,904	(10,336,904)
TOTAL	170,398,490	42,599,622	737,694	10,711,255	237,568	11,686,517	30,913,106
Ministry of Local Govt and Rural Development (MLGRD)							
Births and Death	2,000,000	500,000	0	69,740	277,656	347,396	152,604
Community Development	1,000,000	250,000	0	0	399,431	399,431	(149,431)
Department of Parks and Gardens	2,000,000	500,000	0	197,399	64,585	261,984	238,016
Gen. Admin	79,012,432	19,753,108	113,454	163,867	436,426	713,747	19,039,361
Headquarters	200,000	50,000	0	0	0	0	50,000
Other Government Obligation-DACF	0	0	0	0	87,300,000	87,300,000	(87,300,000)
TOTAL	84,212,432	21,053,108	113,454	431,006	88,478,097	89,022,557	(67,969,449)
Ministry of National Security							

Bureau of National Communication	1,860,000	465,000	0	725,000	0	725,000	(260,000)
Bureau of National Investigation	9,000,000	2,250,000	0	4,000,000	2,200,000	6,200,000	(3,950,000)
General Administration HQ	367,000	91,750	0	0	0	0	91,750
Human Resource Management	100,000	25,000	0	0	0	0	25,000
Internal Audit	13,000	3,250	0	0	0	0	3,250
National Security Council Secretariat	5,442,500	1,360,625	0	0	0	0	1,360,625
Policy Planning, Budgeting, Monitoring and	20,000	5,000	0	0	0	0	5,000
Research Department	6,726,000	1,681,500	966,992	5,000,000	0	5,966,992	(4,285,492)
TOTAL	23,528,500	5,882,125	966,992	9,725,000	2,200,000	12,891,992	(7,009,867)
Ministry of Parliamentary Affairs							
General Administration HQ	2,229,625	557,406	0	35,000	108,903	143,903	413,503
TOTAL	2,229,625	557,406	0	35,000	108,903	143,903	413,503
Ministry of Railway Development							
General Administration HQ	36,544,657	9,136,164	44,045	384,158	499,321	927,524	8,208,640
Ghana Railway Development Authority	94,000	23,500	0	5,200	132,476	137,676	(114,176)
TOTAL	36,638,657	9,159,664	44,045	389,358	631,797	1,065,200	8,094,465
Ministry of Roads and Highways							
Department of Feeder Roads	3,457,807	864,452	0	136,027	0	136,027	728,425
Department of Urban Roads	40,499,496	10,124,874	0	31,188	37,598	68,786	10,056,088
Ghana Highway Authority	40,234,567	10,058,642	0	151,581	0	151,581	9,907,061
Headquarters	453,112	113,278	0	0	48,441	48,441	64,837
Other Government Obligation-Non Road	0	0	62,276	0	0	62,276	(62,276)
Training Center	50,000	12,500	0	0	0	0	12,500
TOTAL	84,694,982	21,173,746	62,276	318,796	86,039	467,111	20,706,635
Ministry of Sanitation and Water Resource							
Community Water and Sanitation Departm	4,458,307	1,114,577	0	0	0	0	1,114,577
Environmental Health Directorate	3,152,258	788,065	0	0	28,850	28,850	759,215
General Administration HQ	1,485,087	371,272	50,000	97,161	84,759	231,920	139,352
Ghana Water Company	36,824,163	9,206,041	0	0	0	0	9,206,041
Human Resource Management	50,000	12,500	0	0	0	0	12,500
Internal Audit	50,000	12,500	0	0	0	0	12,500
Other Government Obligation-Contingenc	0	0	0	0	115,000	115,000	(115,000)
Policy Planning, Budgeting, Monitoring and	150,000	37,500	0	31,118	30,400	61,518	(24,018)

Water Directorate	450,000	112,500	0	0	23,749	23,749	88,751
Water Resources Commission	1,431,943	357,986	0	27,358	0	27,358	330,627
TOTAL	48,051,758	12,012,939	50,000	155,638	282,758	488,396	11,524,544
Ministry of Tourism, Culture and Creative Arts							
Bureau of Ghana Language	70,000	17,500	24,980	0	0	24,980	(7,480)
Centre for National Culture	558,000	139,500	18,625	17,354	0	35,979	103,521
Finance and Administration	2,992,846	748,212	725,282	0	0	725,282	22,930
Ghana Tourist Board	5,133,544	1,283,386	0	0	0	0	1,283,386
Headquarters	166,000	41,500	48,654	0	0	48,654	(7,154)
HOTCATT	60,000	15,000	13,923	0	0	13,923	1,077
Subvented Agencies	3,597,292	899,323	76,040	124,958	51,991	252,988	646,335
TOTAL	12,577,682	3,144,420	907,503	142,312	51,991	1,101,805	2,042,615
Ministry of Trade and Industry (MoTI)							
CEDECOM	667,823	166,956	7,000	6,000	0	13,000	153,956
Foreign Missions	0	0	41,187	27,698	104,554	173,439	(173,439)
Gen. Admin	84,920,266	21,230,066	543,283	1,232,777	1,039,295	2,815,355	18,414,711
Ghana Export Promotion Authority	1,513,882	378,471	258,666	30,000	0	288,666	89,805
Ghana Standards Board	12,864,778	3,216,195	0	0	0	0	3,216,195
GRATIS	997,697	249,424	251,000	73,697	78,400	403,097	(153,673)
Industrial Development Division	25,584,051	6,396,013	50,000	145,037	0	195,037	6,200,976
NBSSI	1,434,025	358,506	507,873	0	0	507,873	(149,367)
Other Government Obligation-Contingenc	0	0	0	0	20,000,000	20,000,000	(20,000,000)
PPME	717,067	179,267	12,800	3,000	0	15,800	163,467
Regional Trade Offices	716,080	179,020	16,847	22,300	19,196	58,342	120,678
Trade Development Division	16,407,642	4,101,911	0	0	0	0	4,101,911
TOTAL	145,823,311	36,455,828	1,688,655	1,540,509	21,241,445	24,470,609	11,985,219
Ministry of Transport (MRT)							
Headquarters	1,200,000	300,000	13,971	225,115	38,972	278,058	21,942
Driver and Vehicle Licensing Authority	9,627,821	2,406,955	0	0	0	0	2,406,955
Government Technical Training Centret	482,000	120,500	31,546	125,531	0	157,077	(36,577)
National Road Safety Commission	300,000	75,000	0	0	46,000	46,000	29,000
Regional Maritime University	52,847,731	13,211,933	0	0	0	0	13,211,933
TOTAL	64,457,552	16,114,388	45,517	350,646	84,972	481,135	15,633,254

Ministry of Water Resources, Works and Housing (MWRWH)

Architect Registration Council	36,728	9,182	0	10,136	0	10,136	(954)
Department of Rural Housing	93,032	23,258	0	0	0	0	23,258
Engineers Council	36,728	9,182	0	0	0	0	9,182
Gen. Admin (GA)	1,110,094	277,523	268,869	37,257	0	306,126	(28,603)
Hydrological Services Department	59,357	14,839	0	0	14,800	14,800	39
Public Servants Housing Loan Scheme Boar	89,727	22,432	1,800	10,364	6,985	19,149	3,283
Public Works Department	141,326	35,332	17,023	22,488	7,301	46,812	(11,480)
Rent Control Department	66,026	16,507	0	0	11,536	11,536	4,971
TOTAL	1,633,019	408,255	287,692	80,245	40,622	408,559	(304)

Ministry of Youth and Sports (MoYS)

Headquarters	13,054,337	3,263,584	993,990	936,346	4,645,141	6,575,477	(3,311,893)
National Sports Authority	7,797,700	1,949,425	0	0	0	0	1,949,425
National Sports Colleague	3,372,342	843,086	301,665	0	0	301,665	541,421
National Youth Authority	6,823,001	1,705,750	118,838	0	0	118,838	1,586,912
TOTAL	31,047,380	7,761,845	1,414,493	936,346	4,645,141	6,995,980	765,865
MMDA	0	0	66,311	13,230	27,990	107,532	(107,532)

MMDA TRANSFER

Agriculture	20,856,588	5,214,147	0	0	0	0	5,214,147
Physical Planning	2,702,286	675,572	0	0	0	0	675,572
Social Welfare & Community Development	1,423,556	355,889	0	0	0	0	355,889
Urban Roads	973,466	243,367	0	0	0	0	243,367
Works	2,702,286	675,572	0	0	0	0	675,572
TOTAL	28,658,183	7,164,546	0	0	0	0	7,164,546

National Commission for Civic Education (NCCE)

Gen. Admin HQ	2,797,824	699,456	0	263,775	23,850	287,625	411,831
TOTAL	2,797,824	699,456	0	263,775	23,850	287,625	411,831

National Development Planning Commission (NDPC)

Headquarters	5,897,870	1,474,468	224,315	93,588	0	317,903	1,156,565
TOTAL	5,897,870	1,474,468	224,315	93,588	0	317,903	1,156,565

National Media Commission

Gen. Admin	0	0	20,034	0	0	20,034	(20,034)
Human Resource Management	2,780,000	695,000	128,326	45,094	83,168	256,589	438,411

TOTAL	2,780,000	695,000	148,360	45,094	83,168	276,623	418,377
National Labour Commission (NLC)							
Headquarters	1,229,016	307,254	6,000	6,700	60,325	73,025	234,229
TOTAL	1,229,016	307,254	6,000	6,700	60,325	73,025	234,229
Office of Government Machinery (OGM)							
Commissions and Councils	915,000	228,750	83,705	35,479	113,427	232,611	(3,861)
Ghana AIDS Commission	8,125,000	2,031,250	0	0	0	0	2,031,250
Ghana Investment Promotion Centre (GIPC)	4,519,691	1,129,923	0	0	0	0	1,129,923
Internal Audit Agency	492,500	123,125	38,285	33,626	0	71,911	51,214
Microfinance and Small Loans Centre (MAS)	1,000,000	250,000	249,444	0	0	249,444	556
National Population Council	490,000	122,500	109,847	16,041	100,000	225,888	(103,388)
Office of the Administrator	267,600	66,900	780	5,223	55,520	61,522	5,378
Office of the President	165,960,418	41,490,105	11,053,002	5,775,362	12,871,727	29,700,091	11,790,013
Other Government Obligation-Contingent	0	0	17,721,400	29,760,283	0	47,481,683	(47,481,683)
Savannah Accelerated Development Authority	50,000	12,500	0	12,500	0	12,500	0
Scholarship Secretariat	515,000	128,750	0	0	38,265	38,265	90,485
TOTAL	182,335,209	45,583,802	29,256,463	35,638,513	13,178,938	78,073,915	(32,490,112)
Office Of Head of Civil Service (OHCS)							
Career, Management Directorate	497,600	124,400	30,582	13,207	7,949	51,738	72,662
Finance and Administration	1,192,407	298,102	71,412	0	110,300	181,713	116,389
Planning, Budgeting, Monitoring & Evaluation	438,000	109,500	0	31,038	26,508	57,546	51,954
Procurement & Supply Chain Management	150,000	37,500	25,991	0	0	25,991	11,509
Recruitment, Training & Development Directorate	1,137,478	284,370	19,333	0	44,378	63,711	220,659
Research, Statistics & Information Management	110,000	27,500	3,000	0	4,950	7,950	19,550
TOTAL	3,525,485	881,371	150,318	44,245	194,085	388,649	492,722
Other Government Obligation (OGO)							
General Government Services	174,422,532	43,605,633	0	0	0	0	43,605,633
Lifeline Consumers of Electricity	241,183,170	60,295,793	0	0	0	0	60,295,793
Transfer To Ghana National Petroleum Corporation	1,220,585,104	305,146,276	0	0	0	0	305,146,276
TOTAL	1,636,190,806	409,047,702	0	0	0	0	409,047,702
Parliament of Ghana							
Bills and Procedural Services	21,855,973	5,463,993	1,986,384	703,053	5,710,813	8,400,249	(2,936,256)
Corporate Services	1,947,819	486,955	0	266,786	0	266,786	220,169

Finance and Administration	3,679,043	919,761	2,030,293	11,357,872	0	13,388,165	(12,468,404)
General Operations	28,953,362	7,238,341	575,718	0	0	575,718	6,662,623
Library, Research and Information Services	3,382,699	845,675	0	0	0	0	845,675
Parliamentary Committees	63,560,342	15,890,085	6,319,404	6,049,291	0	12,368,696	3,521,390
TOTAL	123,379,238	30,844,810	10,911,799	18,377,002	5,710,813	34,999,613	(4,154,804)
Public Services Commission							
Office of the Executive Secretary	2,639,191	659,798	49,839	210,259	0	260,098	399,700
TOTAL	2,639,191	659,798	49,839	210,259	0	260,098	399,700
Virtual Ministries for Centralised Transactions							
Contingency	282,268,966	70,567,242	0	0	0	0	70,567,242
Donor Funds	0	0	3,334,313	3,178,113	3,218,783	9,731,208	(9,731,208)
Non Road Arrears	3,742,557,361	935,639,340	0	0	0	0	935,639,340
Other Earmark Funds	757,335,695	189,333,924	0	0	0	0	189,333,924
TOTAL	4,782,162,022	1,195,540,506	3,334,313	3,178,113	3,218,783	9,731,208	1,185,809,297
Grand Total	11,611,122,101	2,902,780,525	147,867,983	218,376,391	386,594,667	752,839,042	2,149,941,484

**CLASSIFICATION OF MDAs YEAR TO DATE EXPENDITURE
BY COST CENTER AND ITEM - NON FINANCIAL ASSET - SEPTEMBER, 2017**

MDAs	ANNUAL BUDGET GH¢ <i>A</i>	QUARTER BUDGET GH¢ <i>B=A/4</i>	ACTUAL Jul-17 GH¢ <i>C</i>	ACTUAL Aug-17 GH¢ <i>D</i>	ACTUAL Sep-17 GH¢ <i>E</i>	ACTUAL 2ND QUARTER GH¢ <i>F=C+D+E</i>	BUDGET VARIANCE GH¢ <i>G=B-F</i>
Audit Service(AS)							
Finance and Administration	15,480,676	3,870,169	0	0	0	0	3,870,169
TOTAL	15,480,676	3,870,169	0	0	0	0	3,870,169
CHRAJ (CHRAJ)							
Anti Corruption Departmen	15,641,545	3,910,386	0	0	0	0	3,910,386
TOTAL	15,641,545	3,910,386	0	0	0	0	3,910,386
Electoral Commission							
Regional Officers	500,000	125,000	0	0	0	0	125,000
TOTAL	500,000	125,000	0	0	0	0	125,000
Ghana Revenue Authority							
Commisioner General Sec.	4,460,719	1,115,180	0	0	0	0	1,115,180
Customs Division	16,777,590	4,194,398	0	0	0	0	4,194,398
Domestic Tax Revenue Division	10,499,784	2,624,946	0	0	0	0	2,624,946
Support Services Division	12,764,225	3,191,056	0	0	0	0	3,191,056
TOTAL	44,502,317	11,125,579	0	0	0	0	11,125,579
Judicial Service (JS)							
Gen. Admin	31,140,347	7,785,087	0	0	0	0	7,785,087
TOTAL	31,140,347	7,785,087	0	0	0	0	7,785,087
Local Government Services							
General Administration	2,000,000	500,000	0	0	0	0	500,000
TOTAL	2,000,000	500,000	0	0	0	0	500,000
Ministry of Communications (MoC)							
India Kofi Annan Centre of Excellence	100,000	25,000	0	0	0	0	25,000
Gen. Admin	178,249,944	44,562,486	0	0	0	0	44,562,486
Ghana Meteorological Agency	8,984,475	2,246,119	0	0	0	0	2,246,119
National Identification Authority	90,000,000	22,500,000	0	0	0	0	22,500,000

National Information Technology Agen	150,000	37,500	0	0	0	0	37,500
Poastal & Courier Services Regulatory (	100,000	25,000	0	0	0	0	25,000
TOTAL	277,584,419	69,396,105	0	0	0	0	69,396,105
Ministry of Aviation							
General Administration HQ	1,000,000	250,000	0	0	0	0	250,000
Internal Audit	42,061,008	10,515,252	0	0	0	0	10,515,252
TOTAL	43,061,008	10,765,252	0	0	0	0	10,765,252
Ministry of Chieftaincy and Traditional Affairs (MCTA)							
National House of Chiefs	3,000,000	750,000	0	0	0	0	750,000
TOTAL	3,000,000	750,000	0	0	0	0	750,000
Ministry of Defence (MoD)							
Gen. Admin	6,000,000	1,500,000	0	0	0	0	1,500,000
Ghana Armed Forces	44,915,929	11,228,982	0	0	668,942	668,942	10,560,040
TOTAL	50,915,929	12,728,982	0	0	668,942	668,942	12,060,040
Ministry of Education (MOE)							
Council for Technical & Vocational Edu	81,216,111	20,304,028	0	0	0	0	20,304,028
Gen. Admin	16,558,132	4,139,533	0	0	0	0	4,139,533
Ghana Education Service (GES)	173,522,378	43,380,595	0	0	0	0	43,380,595
National Service Secretariat	235,834	58,959	0	0	0	0	58,959
Tertiary	161,202,387	40,300,597	0	0	0	0	40,300,597
TOTAL	432,734,842	108,183,711	0	0	0	0	108,183,711
Ministry of Employment and Labour Relations (MELR)							
Dept. of Co-operatives	250,000	62,500	0	0	0	0	62,500
Dept. of Factories Inspectorate	225,000	56,250	0	0	0	0	56,250
Integrated Cummmunity Centeres For Er	200,000	50,000	0	0	0	0	50,000
Labour Department	225,000	56,250	0	0	0	0	56,250
Management Development & Producti	277,997	69,499	0	0	0	0	69,499
National Pension & Regulatory Authori	4,532,985	1,133,246	0	0	0	0	1,133,246
National Vocational Training Institute (	341,798	85,450	0	0	0	0	85,450
Opportunity Industrialisation center	75,345	18,836	0	0	0	0	18,836
TOTAL	6,128,125	1,532,031	0	0	0	0	1,532,031
Ministry of Energy and Petroleum (MENP)							
Headquarters.	687,263,412	171,815,853	0	2,123,568	7,971,422	10,094,990	161,720,863

Other Government Obligation-Non R	0	0	0	0	80,742,107	80,742,107	(80,742,107)
TOTAL	687,263,412	171,815,853	0	2,123,568	88,713,529	90,837,097	80,978,756
Ministry of Environment Science, Technology and Innovation (MESTI)							
Council for Scientific and Industrial Res	3,243,373	810,843	0	0	0	0	810,843
Environmental Protection Agency	14,196,681	3,549,170	0	0	0	0	3,549,170
Ghana Atomic Energy Commission (G.A.E.C.)	1,464,018	366,005	0	0	0	0	366,005
Headquaters	54,146,124	13,536,531	0	0	0	0	13,536,531
National Biosafety Authority (NBA)	300,000	75,000	0	0	0	0	75,000
Nuclear Regulatory Authority	300,000	75,000	0	0	0	0	75,000
Town and Country Planning Department	600,000	150,000	0	0	0	0	150,000
TOTAL	74,250,196	18,562,549	0	0	0	0	18,562,549
Ministry of Finance (MoF)							
Controller and Acct. General's Dept.	10,885,378	2,721,345	0	0	87,800	87,800	2,633,545
Finance Headquarters	52,217,469	13,054,367	0	0	0	0	13,054,367
Financial Intelligence Centre	200,000	50,000	0	0	0	0	50,000
Institute of Accountancy Training	200,000	50,000	0	0	0	0	50,000
Public Procurement Authority	300,000	75,000	0	0	0	0	75,000
Securities and Exchange Commission	529,947	132,487	0	0	0	0	132,487
Statistical Service	300,000	75,000	0	0	0	0	75,000
TOTAL	64,632,794	16,158,198	0	0	87,800	87,800	16,070,398
Ministry of Fisheries and Aquaculture Development							
General Administration	5,099,516	1,274,879	125,495	0	0	125,495	1,149,384
General Administration and Operation: Monitoring, Control and Surveillance Division	27,176,656	6,794,164	1,180,363	643,716	0	1,824,080	4,970,084
Yeji Artersnal Fisheries	184,400	46,100	0	0	0	0	46,100
	1,056,000	264,000	0	0	0	0	264,000
TOTAL	33,516,572	8,379,143	1,305,858	643,716	0	1,949,575	6,429,568
Ministry of Food and Agriculture (MOFA)							
Crop Services Directorate	35,000,000	8,750,000	0	14,087,796	0	14,087,796	(5,337,796)
Finance and Administration	128,996,683	32,249,171	0	150,000	0	150,000	32,099,171
Ghana Irrigation Development Authority	85,000,000	21,250,000	14,896,814	1,982,392	491,431	17,370,636	3,879,364
Grains and Legumes Dev. Board	307,598	76,900	0	0	0	0	76,900
Plant Protection & Regulatory Services	400,000	100,000	0	65,405	0	65,405	34,595
TOTAL	249,704,281	62,426,070	14,896,814	16,285,593	491,431	31,673,838	30,752,233

Ministry of Foreign Affairs and Regional Integration(MFARI)

America Region Missions	14,139,104	3,534,776	0	0	0	0	3,534,776
Europe Region Missions	28,278,209	7,069,552	0	0	0	0	7,069,552
Foreign Affairs HQ	4,000,000	1,000,000	0	0	0	0	1,000,000
Subvented Organisation	1,000,000	250,000	0	0	0	0	250,000
TOTAL	47,417,313	11,854,328	0	0	0	0	11,854,328

Ministry of Gender, Children and Social Protection (MGCSP)

Department of Children	5,001,803	1,250,451	0	0	0	0	1,250,451
Dept. of Social Welfare General Admin	7,112,588	1,778,147	0	66,572	17,050	83,622	1,694,525
Headquarters	10,640,443	2,660,111	0	0	0	0	2,660,111
TOTAL	22,754,834	5,688,709	0	66,572	17,050	83,622	5,605,086

Ministry of Health (MoH)

Allied Health Professions Council	341,817	85,454	0	0	0	0	85,454
Christian Health Association of Ghana	6,344,189	1,586,047	0	0	0	0	1,586,047
College of Pharmacist	250,000	62,500	0	0	0	0	62,500
Health Headquarters	504,327,428	126,081,857	1,500,000	7,044,229	0	8,544,229	117,537,628
Regulatory Agencies	7,337,842	1,834,461	49,200	169,478	0	218,678	1,615,782
Subvented Organisations	699,922	174,981	0	0	0	0	174,981
Teaching Hospitals	2,613,275	653,319	0	8,398	73,037	81,434	571,884
TOTAL	521,914,474	130,478,618	1,549,200	7,222,105	73,037	8,844,342	121,634,277

Ministry of Information and Media Relations (MIMR)

Gen. Admin and Finance	5,500,000	1,375,000	0	0	0	0	1,375,000
Ghana Broadcasting Corporation (GBC)	12,650,042	3,162,511	0	0	0	0	3,162,511
Information Services Department	1,500,000	375,000	0	0	0	0	375,000
TOTAL	19,650,042	4,912,511	0	0	0	0	4,912,511

Ministry of Interior (MINT)

Gaming Board	2,951,214	737,804	0	0	0	0	737,804
Ghana Immigration Service	5,429,439	1,357,360	0	0	0	0	1,357,360
Ghana National Fire Service	8,447,018	2,111,755	0	0	0	0	2,111,755
Ghana Police Service	4,652,675	1,163,169	0	0	0	0	1,163,169
Ghana Prisons Service	600,000	150,000	0	0	0	0	150,000
Ghana Refugee Board	400,000	100,000	0	0	0	0	100,000
Interior Headquarters	1,000,000	250,000	0	0	0	0	250,000

National Commission on Small Arms	300,000	75,000	0	0	0	0	75,000
National Peace Council	100,000	25,000	0	0	0	0	25,000
TOTAL	23,880,346	5,970,087	0	0	0	0	5,970,087
Ministry of Justice (MoJ)							
Attorney General's Department	3,500,000	875,000	0	0	0	0	875,000
CopyRight Office	250,000	62,500	0	0	0	0	62,500
Council for Law Reporting	400,000	100,000	0	0	0	0	100,000
Economic and Organised Crime Office	550,000	137,500	0	0	0	0	137,500
Gen. Admin and Finance	6,200,000	1,550,000	0	0	0	0	1,550,000
General Legal Council	100,000	25,000	0	0	0	0	25,000
Law Reform Commission	450,000	112,500	0	0	0	0	112,500
Legal Aid Scheme	450,000	112,500	0	0	0	0	112,500
Registrar General's Dep't	2,159,000	539,750	0	449,236	349,957	799,194	(259,444)
TOTAL	14,059,000	3,514,750	0	449,236	349,957	799,194	2,715,556
Ministry of Lands and Natural Resources (MLNR)							
Forestry Commission	5,558,954	1,389,739	0	0	0	0	1,389,739
Headquarters	600,000	150,000	0	0	0	0	150,000
Lands Commission	17,004,416	4,251,104	0	0	0	0	4,251,104
Minerals Commission	1,632,100	408,025	0	0	0	0	408,025
O.A.S.L	1,328,637	332,159	0	0	0	0	332,159
TOTAL	26,124,107	6,531,027	0	0	0	0	6,531,027
Ministry of Local Govt and Rural Development (MLGRD)							
Community Development	500,000	125,000	0	0	0	0	125,000
Gen. Admin	219,118,266	54,779,567	0	0	0	0	54,779,567
TOTAL	219,618,266	54,904,567	0	0	0	0	54,904,567
Ministry of National Security							
Bureau of National Communication	2,000,000	500,000	0	0	0	0	500,000
Bureau of National Investigation	3,063,000	765,750	0	0	0	0	765,750
General Administration HQ	1,000,000	250,000	0	0	0	0	250,000
National Security Council Secretariat	4,600,000	1,150,000	0	0	0	0	1,150,000
Other Government Obligation-Contin	0	0	11,389,336	0	0	11,389,336	(11,389,336)
Research Department	3,000,000	750,000	0	0	0	0	750,000
TOTAL	13,663,000	3,415,750	11,389,336	0	0	11,389,336	(7,973,586)

Ministry of Parliamentary Affairs								
General Administration HQ	500,000	125,000	0	0	0	0	125,000	
TOTAL	500,000	125,000	0	0	0	0	125,000	
Ministry of Railway Development								
General Administration HQ	457,525,654	114,381,414	15,680,702	0	0	15,680,702	98,700,712	
Ghana Railway Development Authority	100,561	25,140	0	0	0	0	25,140	
TOTAL	457,626,215	114,406,554	15,680,702	0	0	15,680,702	98,725,852	
Ministry of Roads and Highways								
Department of Feeder Roads	115,863,737	28,965,934	0	7,395,280	0	7,395,280	21,570,654	
Department of Urban Roads	262,733,885	65,683,471	17,780	0	851,192	868,972	64,814,499	
Ghana Highway Authority	322,506,209	80,626,552	0	0	7,406,261	7,406,261	73,220,292	
Headquarters	38,674,173	9,668,543	0	0	0	0	9,668,543	
Other Government Obligation-Non R	0	0	7,256,215	7,970,567	325,387	15,552,169	(15,552,169)	
Training Center	5,450,000	1,362,500	0	0	0	0	1,362,500	
TOTAL	745,228,004	186,307,001	7,273,995	15,365,847	8,582,840	31,222,682	155,084,319	
Ministry of Sanitation and Water Resource								
Community Water and Sanitation Dep	22,458,000	5,614,500	0	0	0	0	5,614,500	
Environmental Health Directorate	29,710,000	7,427,500	0	0	0	0	7,427,500	
General Administration HQ	10,532,000	2,633,000	0	0	0	0	2,633,000	
Ghana Water Company	138,197,622	34,549,406	0	0	0	0	34,549,406	
Water Resources Commission	926,475	231,619	0	0	0	0	231,619	
TOTAL	201,824,097	50,456,024	0	0	0	0	50,456,024	
Ministry of Tourism, Culture and Creative Arts								
Centre for National Culture	41,000	10,250	0	0	0	0	10,250	
Finance and Administration	1,000,000	250,000	0	0	0	0	250,000	
Ghana Tourist Board	892,964	223,241	0	0	0	0	223,241	
Subvented Agencies	1,026,708	256,677	0	0	0	0	256,677	
TOTAL	2,960,672	740,168	0	0	0	0	740,168	
Ministry of Trade and Industry (MoTI)								
Foreign Missions	1,200,000	300,000	0	0	0	0	300,000	
Gen. Admin	15,696,235	3,924,059	0	0	0	0	3,924,059	
Ghana Export Promotion Authority	6,559	1,640	0	0	0	0	1,640	
Ghana Standards Board	10,492,097	2,623,024	0	0	0	0	2,623,024	

Industrial Development Division	39,226,440	9,806,610	0	0	0	0	9,806,610
TOTAL	66,621,331	16,655,333	0	0	0	0	16,655,333
Ministry of Transport (MRT)							
Headquarters	15,250,000	3,812,500	3,764,166	0	0	3,764,166	48,334
Driver and Vehicle Licensing Authority	10,646,125	2,661,531	0	0	0	0	2,661,531
Government Technical Training Centre	700,000	175,000	0	0	0	0	175,000
National Road Safety Commission	1,500,000	375,000	0	0	0	0	375,000
Regional Maritime University	322,434,207	80,608,552	1,848,334	0	0	1,848,334	78,760,218
TOTAL	350,530,332	87,632,583	5,612,500	0	0	5,612,500	82,020,083
Ministry of Water Resources, Works and Housing (MWRWH)							
Architect Registration Council	550,000	137,500	0	0	0	0	137,500
Department of Rural Housing	456,019	114,005	0	0	0	0	114,005
Engineers Council	527,800	131,950	0	0	0	0	131,950
Gen. Admin (GA)	1,727,000	431,750	0	0	0	0	431,750
Housing	10,070,000	2,517,500	0	0	0	0	2,517,500
Hydrological Services Department	26,960,157	6,740,039	0	0	0	0	6,740,039
Other Government Obligation-Non R	0	0	0	0	27,921,765	27,921,765	(27,921,765)
Policy Planning, Budgeting, Monitoring	400,000	100,000	0	0	0	0	100,000
Public Servants Housing Loan Scheme I	800,000	200,000	0	0	0	0	200,000
Public Works Department	57,771,699	14,442,925	0	0	0	0	14,442,925
Rent Control Department	667,325	166,831	0	0	0	0	166,831
Research Statistics and Information M	70,000	17,500	0	0	0	0	17,500
TOTAL	100,000,000	25,000,000	0	0	27,921,765	27,921,765	(2,921,765)
Ministry of Youth and Sports (MoYS)							
Headquarters	1,000,000	250,000	0	0	0	0	250,000
National Sports Authority	485,843	121,461	0	0	0	0	121,461
TOTAL	1,485,843	371,461	0	0	0	0	371,461
National Commission for Civic Education (NCCE)							
Gen. Admin HQ	2,000,000	500,000	0	0	0	0	500,000
TOTAL	2,000,000	500,000	0	0	0	0	500,000
National Development Planning Commission (NDPC)							
Headquarters	742,948	185,737	47,700	0	0	47,700	138,037
TOTAL	742,948	185,737	47,700	0	0	47,700	138,037

National Media Commission								
Human Resource Management	1,464,000	366,000	0	0	0	0	366,000	
TOTAL	1,464,000	366,000	0	0	0	0	366,000	
National Labour Commission (NLC)								
Headquarters	200,000	50,000	0	0	0	0	50,000	
TOTAL	200,000	50,000	0	0	0	0	50,000	
Office of Government Machinery (OGM)								
Commissions and Councils	2,478,825	619,706	0	0	0	0	619,706	
Ghana Investment Promotion Centre (I)	1,311,751	327,938	0	0	0	0	327,938	
Office of the President	1,080,397,784	270,099,446	0	3,543,125	2,523,999	6,067,124	264,032,322	
TOTAL	1,084,188,360	271,047,090	0	3,543,125	2,523,999	6,067,124	264,979,966	
Office Of Head of Civil Service (OHCS)								
Finance and Administration	1,000,000	250,000	0	0	0	0	250,000	
Research, Statistics & Information Mar	131,175	32,794	0	0	0	0	32,794	
TOTAL	1,131,175	282,794	0	0	0	0	282,794	
Parliament of Ghana								
General Operations	49,944,548	12,486,137	0	0	0	0	12,486,137	
TOTAL	49,944,548	12,486,137	0	0	0	0	12,486,137	
Public Services Commission								
Office of the Executive Secretary	4,820,000	1,205,000	0	0	0	0	1,205,000	
TOTAL	4,820,000	1,205,000	0	0	0	0	1,205,000	
Virtual Ministries for Centralised Transactions								
Contingency	128,977,426	32,244,356	0	0	0	0	32,244,356	
Donor Funds	0	0	0	0	1,498,800	1,498,800	(1,498,800)	
TOTAL	128,977,426	32,244,356	0	0	1,498,800	1,498,800	30,745,556	
Grand Total	6,141,382,798	1,535,345,700	57,756,106	45,699,763	130,929,150	234,385,019	1,300,960,681	