

## DISTRIBUTION AND UTILISATION OF THE 2018 ANNUAL BUDGET FUNDING AMOUNT (JANUARY – SEPTEMBER)

### 1.1 Selected Priority Areas for 2017-2019

In 2017, the priority areas for utilisation of the ABFA were revised to reflect the Government of Ghana’s medium-term development strategy and policy objectives. This revision was in line with Section 21(6) of the PRMA, as shown in Table 1.

**Table 1: Revision to the ABFA Priority Areas**

No.	2011 – 2016 Priority Areas	2017 – 2019 Priority Areas
1	Agriculture Modernisation	Agriculture
2	Capacity Building (Including Oil and Gas)	Physical Infrastructure and Service Delivery in Education
3	Expenditure & Amortisation of Loans for Oil and Gas Infrastructure	Physical Infrastructure and Service Delivery in Health
4	Road and Other Infrastructure	Road, Rail and Other Critical Infrastructure Development

*Source: Ministry of Finance, 2018*

### 1.2 Distribution and Utilisation of ABFA Allocation

#### 1.2.1 Analysis of 2018 Programmed ABFA Allocation

An amount of GH¢1.55 billion, was programmed ABFA allocation for 2018. This represents a 94.19 percent increase over the programmed ABFA allocation for 2017 (GH¢796.32 million).

Out of the budgeted GH¢1.55 billion, GH¢463.91 million (representing 30 percent) was for *Goods and Services*, whilst GH¢1.08 billion (representing 70 percent) was to be utilised under *Capital Expenditure*. These programmed allocations to Goods and Services, and Capital Expenditure, both represent a 94.19 percent increase over their respective allocations in 2017.

The Ministry itself acknowledges that “The allocations were made in line with Section 21(4) of the PRMA which requires the allocation of not more than 30 percent of ABFA receipts for Goods and Services Expenditure, and at least 70 percent of ABFA receipts to

fund capital expenditure". This assertion settles a running dispute between PIAC and the Ministry as to the interpretation of Section 21(4) of the PRMA.

Programmed allocations of ABFA to the priority areas, as shown in Table 2, indicates that an amount of GH¢251.47 million, accounting for 16.31 percent of total budgeted ABFA, was to be utilised on Agriculture, representing a 61.19 percent increase over the allocation to the Agriculture priority area in 2017 (GH¢156.01 million).

An amount of GH¢465.91 million, accounting for 30.23 percent of total allocation, and representing a 120.06 percent increase over the respective allocation in 2017 (GH¢211.72 million), was to be utilised on Physical Infrastructure and Service Delivery in Education.

An amount of GH¢50 million, accounting for 3.24 percent of total allocation, was to be utilised on Physical Infrastructure and Service Delivery in Health. The same amount was programmed for this priority area in 2017.

The remaining amount of GH¢774 million, accounting for 50.05 percent of total budgeted allocation to ABFA, was programmed for the Road, Rail and Other Critical Infrastructure area in 2018. This represents a 105.51 percent increase over the respective allocation in 2017 (GH¢376.62 million).

Besides the allocation to the priority areas, an amount of GH¢5 million, representing 0.32 percent of total allocation to ABFA, was programmed for the purchase of an office building and implementation of the activities of the Public Interest and Accountability Committee (PIAC) for the year. The allocation to PIAC represents a 163.16 percent increase over the programmed allocation in 2017 (GH¢1.90 million).

Table 2: 2018 Programmed ABFA by Priority Area

No	Priority Area	Goods and Services (GH¢)	CAPEX (GH¢)	Total (GH¢)	% of Total
1	Agriculture	3,000,000.00	248,465,991.00	251,465,991.00	16.31
2	Physical Infrastructure and Service Delivery in Education	455,913,085.00	10,000,000.00	465,913,085.00	30.23
3	Physical Infrastructure and Service Delivery in Health	-	50,000,000.00	50,000,000.00	3.24
4	Road, Rail and Other Critical Infrastructure Development	-	773,997,875.00	773,997,875.00	50.21
5	<b>Sub-Total</b>	458,913,085.00	1,082,463,866.00	1,541,376,951.00	100
6	Public Interest and Accountability Committee (PIAC)	5,000,000.00	-	5,000,000.00	
	<b>Grand Total</b>	<b>463,913,085.00</b>	<b>1,082,463,866.00</b>	<b>1,546,376,951.00</b>	

Source: Ministry of Finance, 2018

### 1.3 Analysis of 2018 (January – September) ABFA Utilisation

A total amount of GH¢1.24 billion (US\$276.19 million), as shown in Table 4, had been allocated to the ABFA as at the end of September 2018, representing a 183.24 percent increase over the ABFA allocation in the first half of 2017 (GH¢437.10 million).

The amount of GH¢1.24 billion as reported by the Ministry of Finance comprised the following:

- The unutilised balance brought forward from 2017 - GH¢440.84 million (US\$99.86 million)
- Receipts from three Jubilee liftings: 41<sup>st</sup> - GH¢186.02 million (US\$42.12 million), 42<sup>nd</sup> - GH¢49.35 million (US\$11.18 million), and 43<sup>rd</sup> - GH¢152.11 million (US\$31.85 million); and
- Receipts from three TEN liftings: 5<sup>th</sup> - GH¢73.54 million (US\$16.65 million), 6<sup>th</sup> - GH¢209.88 million (US\$47.59 million), and 7<sup>th</sup> - GH¢126.32 million (US\$26.92 million).

Table 2: Actual allocation to the ABFA (January - September)

No	Date of Posting	Details of Lifting	Amount in US\$	Amount in GH¢	BoG USD Buy Rates on Date of Posting
1	2 - Jan - 18	ABFA bal b/f	99,861,777.31	440,839,815.93	4.4145
2	13 - Feb - 18	Share of 41 <sup>st</sup> Jubilee lifting	42,123,233.45	186,024,623.56	4.4162
3	13 - Feb - 18	Share of 5 <sup>th</sup> TEN liftings	16,652,595.59	73,541,192.64	4.4162
4	11 - May - 18	ABFA share of 6 <sup>th</sup> TEN lifting	47,591,297.47	209,882,380.97	4.4101
5	17 - May - 18	ABFA share of 42 <sup>nd</sup> Jubilee lifting	11,184,531.58	49,346,153.33	4.412
6	1 - Aug - 18	ABFA share of 7 <sup>th</sup> TEN lifting	29,922,178.72	126,318,862.55	4.692
7	28 - Sept - 18	ABFA share of 43 <sup>rd</sup> Jubilee lifting	31,853,650.33	152,107,551.06	4.7752
		<b>Total</b>	<b>276,189,264.45</b>	<b>1,238,060,580.05</b>	

Source: Ministry of Finance, 2018

#### 1.4 Expenditure of ABFA by Priority Areas

An amount of GH¢606.60 million, representing 49.0 percent of total ABFA receipts, was expended as at the end of September 2018. Table 5 provides a summary of expenditure by the priority areas, with details of projects by priority areas in Appendix 1.

*Table 3: 2018 (January – September) ABFA Expenditure by Priority Areas*

No.	Priority Area	Expenditure (GH¢)		Total
		Goods & Services (GH¢M)	CAPEX (GH¢M)	
1	Agriculture	-	34.66	34,656,067.43
2	Physical Infrastructure and Service Delivery in Education	414.64	2.40	417,045,522.97
3	Physical Infrastructure and Service Delivery in Health	-	11.27	11,265,085.38
4	Road, Rail and Other Critical Infrastructure Development	-	142.63	142,630,756.20
	<b>Sub-Total</b>	<b>414.64</b>	<b>156.3</b>	<b>605,597,431.98</b>
5	Public Interest and Accountability Committee (PIAC)	1.00		1,000,000.00
	<b>Grand Total</b>	<b>606,597,431.98</b>		

*Source: Ministry of Finance, 2018*

Graphically represented in Figure 1 is the ABFA utilisation by Priority Areas as a percentage of total utilisation within the period under review.

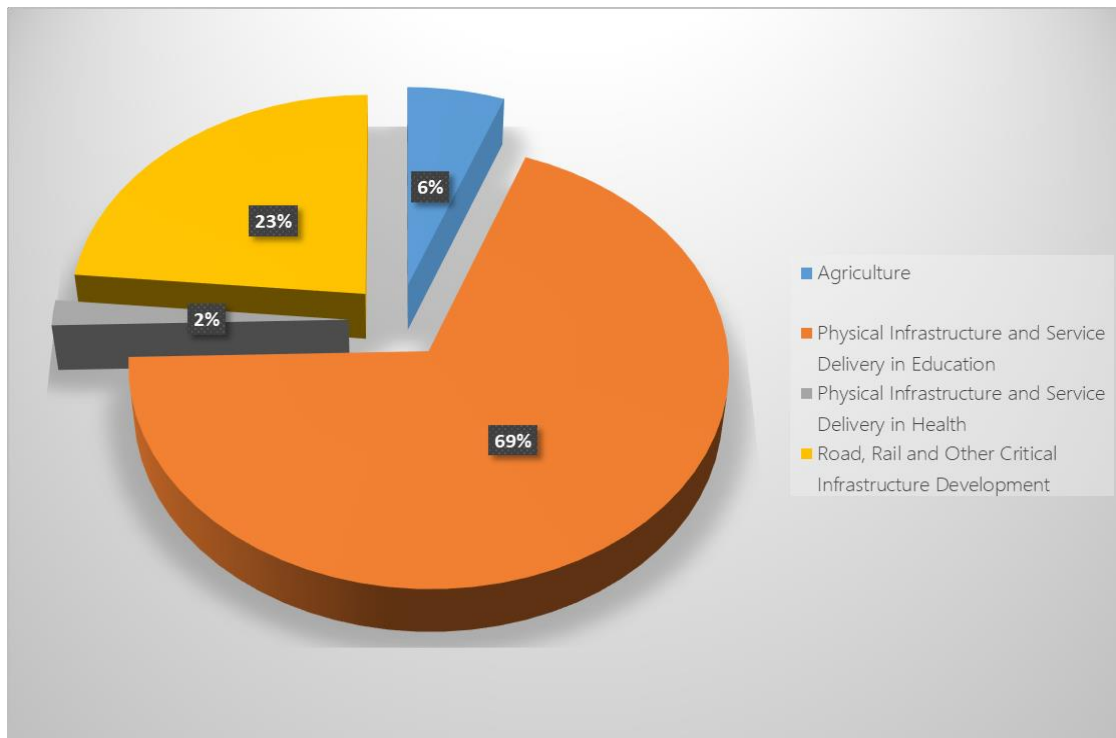


Figure 1: ABFA Utilisation by Priority Areas as a Percentage of Total Utilisation

#### 1.4.1 Agriculture

Total spending on Agriculture amounted to GH¢34.66 million. This represents 93.42 percent increase over the half-year 2017 expenditure under the same priority area. Of this amount, GH¢30.04 million was spent on the development and rehabilitation of irrigation infrastructure in the Upper East, Central, Volta, Upper West, Northern, Eastern and Brong-Ahafo Regions. An amount of GH¢322,071.11 was spent on the construction of a hostel block for the Anomabo Fisheries College. This brings total expenditure on the College as at September 2018 to GH¢3,983,772.24.

An additional amount of GH¢3.24 million was spent on the rehabilitation of warehouses and ancillary facilities in the Ashanti and Brong-Ahafo regions. Total spending on Agriculture as shown in Figure 1, accounted for 5.72 percent of total ABFA utilisation as at the end of September 2018.

#### 1.4.2 Physical Infrastructure and Service Delivery in Education

Total expenditure on Physical Infrastructure and Service Delivery in Education amounted to GH¢417.05 million, representing a 96.98 percent increase over the spending on the priority area as at half-year 2017.

The amount as shown in Figure 1, accounts for 68.87 percent of total ABFA utilised for the period, and comprised of GH¢414.64 million support to the implementation of the

Free Senior High School Policy, and GH¢2.40 million paid for the construction of 6-Unit classroom blocks and the rehabilitation of dilapidated basic school structures nationwide.

#### 1.4.3 Physical Infrastructure and Service Delivery in Health

An amount of GH¢11.27 million, accounting for 1.86 percent of total ABFA utilisation for the period, was spent on the provision of Physical Infrastructure and Service Delivery in Health. The amount represents a 77.46 percent decrease when compared with the amount spent on health as at half-year 2017.

The amount includes the payment of GH¢10.59 million for the construction of an office complex for the Association of Regulatory Bodies at Ridge, Accra, and GH¢677,585.38 spent on the construction of institutions including health centres and CHPS compounds in the Ashanti, Western, Northern, Upper West, and Volta regions.

#### 1.4.4 Road, Rail and Other Critical Infrastructure

Expenditure on the Road, Rail and Other Critical Infrastructure during the period amounted to GH¢142.63 million. The amount represents 23.55 percent of the total amounts utilised during the period, and a 388.12 percent increase compared with half-year 2017 expenditure on the priority area.

A breakdown of the utilised funds shows an amount of GH¢111.74 million was spent on the construction, rehabilitation, and upgrading of roads and highways across the country, whilst GH¢30.89 million was disbursed to the Ministry of Railways Development. This disbursed amount was for the payments for the modernisation of workshop complex and a training school for the Ghana Railways Development Limited, rehabilitation of the Kojokrom – Tarkwa Railway lines, supply of wooden sleepers for the rehabilitation of the Accra – Nsawam Railway line, and related expenditures.

#### 1.4.5 Public Interest and Accountability Committee

An amount of GH¢1 million was transferred to the Public Interest and Accountability Committee (PIAC) for the implementation of part of its programmed activities for the year. The amount represents a 47.37 percent decrease compared to the amount transferred to PIAC as at half-year 2017.

Figure 2 shows a comparison between programmed ABFA by priority areas for 2018 and actual expenditure as at the end of September 2018, and in percentage of expenditure per priority area as:

- Agriculture: **13.78 percent**
- Physical Infrastructure and Service Delivery in Education: **89.5 percent**
- Physical Infrastructure and Service Delivery in Health: **22.53 percent**
- Road, Rail and Other Critical Infrastructure Development: **18.43 percent**
- PIAC: **20 percent**

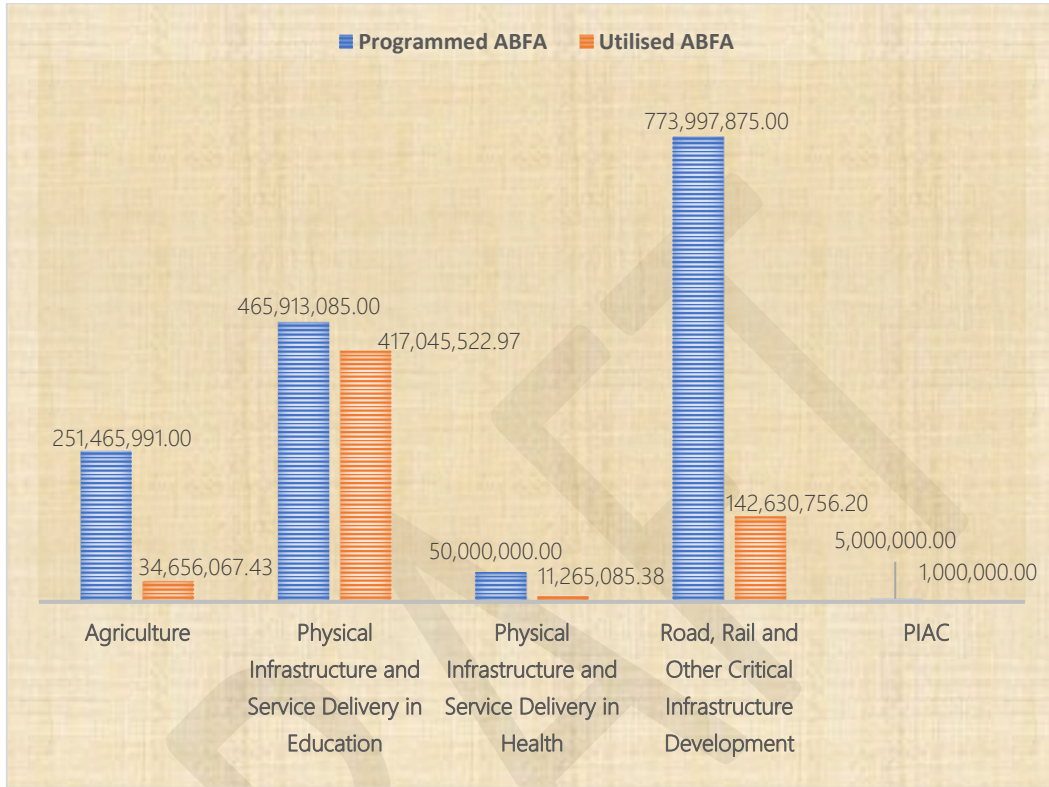


Figure 2: Comparison of 2018 Programmed ABFA and Actual ABFA Expenditure (GH¢) January-September, by Priority Areas.



## FINDINGS AND RECOMMENDATIONS

### Key Findings:

1. An amount of GH¢1.55 billion was programmed for spending in 2018. This equalled 70 percent of net petroleum revenues. From 2017, there was an unutilised ABFA of GH¢403.74 million (now GH¢440.84 million due to exchange rate gains), which according to the Ministry of Finance was being held in the Treasury Single Account (TSA), and would be brought forward to 2018. By this calculation, the amount that should have been programmed for spending in 2018 should be GH¢1.99 billion.
2. The GH¢1.55 billion which the Ministry claims is its programmed ABFA expenditure for 2018, represents 70 percent net petroleum revenues and complies with Section 18(1) of the PRMA regarding the allocation of petroleum revenues.
3. It therefore means the programmed amount is exclusive of the GH¢403 million (now GH¢440 million as a result of exchange rate gains) outstanding balance from 2017.
4. The Ministry indeed, confirmed this in a meeting held with PIAC on April 18 at which meeting it explained that because the 2018 budget was presented in September 2017 and the GH¢403 million had been approved by Parliament for spending in that year, it couldn't have been included in the 2018 budget for Parliamentary approval.
5. The Ministry again, confirmed that, the GH¢440 million outstanding balance from 2017 was therefore not part of the approved expenditures for 2018 under the Appropriation Act for that year.
6. The Ministry indicated that the unspent amount will need to be brought forward into the 2019 budget for Parliamentary approval (under the 2019 Appropriation Act) before it could be spent.
7. Yet in detailing out the programmed expenditure in respect of the GH¢1.55 billion, the Ministry included the GH¢440 million balance from 2017.
8. The Ministry's explanation to PIAC and, by extension, to the Ghanaian public is unsatisfactory and misleading, to the extent that it creates the impression that the GH¢440 million unspent amount from 2017 has been duly accounted for.
9. As regards allocations of the ABFA, the Ministry itself acknowledges that "The allocations were made in line with Section 21 (4) of the PRMA which requires the

allocation of not more than 30 percent of ABFA receipts for Goods and Services Expenditure, and at least 70 percent of ABFA receipts to fund capital expenditure". This assertion settles a running dispute between PIAC and the Ministry as to the interpretation of Section 21(4) of the PRMA.

10. PIAC notes that the programmed ABFA complied with Section 21(4) of the PRMA – 30 percent expenditure on Goods and Services, and 70 percent expenditure under Capital Expenditure - inspite of the Ministry's earlier disagreement with the Committee on the interpretation of the Section.
11. Programmed funding to Agriculture in 2018 increased by a massive 61.19 percent, compared to 2017.
12. The Kojokrom-Tarkwa railway rehabilitation project received substantial allocations. PIAC's visit to the projects confirmed good progress. The Anomabo Fisheries College on the contrary, witnessed slow progress as a result of paltry release of funds.

#### **Recommendations:**

- If as the Ministry claims, the unspent ABFA amount from 2017 will require Parliamentary approval before being spent, then PIAC advises the Ministry to expunge the amount from its programmed expenditure for 2018.
- The Committee commits to work with the Ministry to properly account for the unspent amount and the outcome shall be made public in subsequent report(s).
- The Committee encourages the Ministry to ensure that going forward, its programmed and actual expenditure continue to comply with Section 21(4) of the PRMA, which requires 70 percent expenditure on public investments and 30 percent on goods and services.
- PIAC commends the government for the increased allocation to the Agriculture Priority Area in 2018, especially in developing the needed infrastructure to support the sector. While we encourage this development, we would also recommend that attention be paid to activities that support direct production.
- Funding to ABFA projects should be sustained in adequate amounts to ensure timely completion. This will help to avoid the huge cost overruns that have been associated with the delay in execution of many ABFA-funded projects, particularly road projects.

# APPENDIX 1

## DETAILS OF JANUARY – SEPTEMBER 2018 ABFA UTILISATION BY PRIORITY AREAS

TRANSACTION DATE	BENEFICIARY	PRIORITY DESCRIPTION	AREA/PROJECT	GOODS & SERVICES	CAPITAL EXPENDITURE	TOTAL
		<b>1.0 AGRICULTURE</b>		<b>1,229,185.59</b>	<b>33,429,881.84</b>	<b>34,656,067.43</b>
		<b>MINISTRY OF FOOD &amp; AGRICULTURE</b>		<b>1,229,185.59</b>	<b>33,014,810.73</b>	<b>34,333,996.32</b>
		<b>Planting For Food and Jobs</b>		<b>1,229,185.59</b>	<b>33,014,810.73</b>	<b>34,333,996.32</b>
27-Feb-18	WAALE CONSTRUCTION WORKS LIMITED	Payment for Tono Irrigation Project: Rehabilitation of Link Road Extension Works		-	343,977.68	
16-May-18	MUNISCO LIMITED	Payment for Irrigation Infrastructure at Uwasi in the Upper East Region		-	8,905,265.00	8,905,265.00
29-Mar-18	ECOBUILD CONSULT	Construction supervision of civil works at Mprimem Irrigation Project		380,831.77	-	380,831.77
14-Feb-18	ED KEMEVIOR ASSOCIATES LIMITED	Design and Construction Supervision of Civil Works at Tamne Irrigation Project and Prefeasibility Studies at Kpli Irrigation Project		210,322.56	-	210,322.56
27-Feb-18	BANS CONSULT LIMITED	Prefeasibility Studies and Design & Construction Supervision at Kamba and Sabare Irrigation Projects		329,237.69	-	329,237.69
15-Feb-18	GRUMAH TWINS COMPANY LIMITED	Rehabilitation of warehouse and ancillary facilities in the Ashanti Region		-	2,067,849.51	2,067,849.51
21-Feb-18	GRUMAH TWINS COMPANY LIMITED	Rehabilitation of warehouse and ancillary facilities in the Brong-Ahafo Region		-	1,173,750.60	1,173,750.60
15-Feb-18	RANN-LUUK LTD.	Construction of Irrigation Infrastructure at Aditrasi and Kornole in the Yilo Krobo, Eastern Region		-	4,894,322.38	4,894,322.38
27-Feb-18	MULTI TRIDAX COMPLEX LIMITED	Payment for Rehabilitation of Irrigation Project at Piiyiri		-	406,945.15	406,945.15
21-Feb-18	MUDUNE LIMITED	Payment to cover the Development of Irrigation Infrastructure at Mprumem in the Central Region		-	10,712,827.44	10,712,827.44
21-Feb-18	SELIWAS COMPANY LIMITED	Rehabilitation of warehouse and ancillary facilities at Duasi		-	1,444,843.84	1,444,843.84
27-Feb-18	EHES GHANA LIMITED	Payment to cover Design and Construction Supervision of Civil Works at Amate Irrigation Project		308,793.57	-	308,793.57
23-Aug-18	JOEES AND PARTNERS LIMITED	Supply and Installation of Irrigation Solar Water Pump for YIAP		-	307,970.00	307,970.00
4-Sep-18	ASHCAL INVESTMENT LIMITED	Rehabilitation of Zakpalsi & Sakpe Irrigation projects		-	2,847,059.13	2,847,059.13
		<b>MINISTRY OF FISHERIES AND AQUACULTURE</b>		<b>-</b>	<b>322,071.11</b>	<b>322,071.11</b>
		<b>Fisheries and Aquaculture Inputs and Infrastructure</b>			<b>322,071.11</b>	<b>322,071.11</b>
13-Jun-18	BEINGOD LIMITED	Payment for 2-Storey Hostel Block for the Anomabo Fisheries College			322,071.11	322,071.11
		<b>2.0 PHYSICAL INFRASTRUCTURE &amp; SERVICE DELIVERY IN EDUCATION</b>		<b>414,643,349.65</b>	<b>2,402,173.32</b>	<b>417,045,522.97</b>
		<b>MINISTRY OF EDUCATION</b>		<b>-</b>	<b>2,402,173.32</b>	<b>2,402,173.32</b>
		<b>Education Infrastructure</b>		<b>-</b>	<b>2,402,173.32</b>	<b>2,402,173.32</b>

22-Mar-18	OTSETH COMPANY LIMITED	Payment for 1no. 6-Unit classroom block at Berekum M/A Basic School	-	148,918.50	148,918.50
7-Jun-18	SAMOTRUST COMPANY LIMITED	Payment for 3-Unit classroom block at Tanoso D/A Primary and 6-Unit classroom block at seem H HNIWIASO Anglican Primary	-	359,182.22	359,182.22
7-Jun-18	YARO WADATA COMPANY LIMITED	Payment for 6-Unit classroom block at Kanvil Tunayili Primary	-	163,014.56	163,014.56
17-May-18	ZOTIME ENTERPRISE LIMITED	Payment of 1 no. 6-Unit classroom block at Adawu – Mensah – Sefwi Akontombra	-	171,757.80	171,757.80
22-Mar-18	ADALK COMPANY LIMITED	Payment of 1no. 6-Unit classroom block at Baniokrom D/A Primary	-	141,489.00	141,489.00
3-May-18	NS&P (GHANA) LIMITED	Payment for the construction of 1no. 6-Unit classroom block at Adwunmakase	-	110,237.34	110,237.34
3-May-18	NS&P (GHANA) LIMITED	Payment for the construction of 1no. 6-Unit classroom block at Adeankyen	-	61,374.20	61,374.20
3-May-18	NS&P (GHANA) LIMITED	Payment for the construction of 1no. 6-Unit classroom block at Odumase	-	221,608.80	221,608.80
3-May-18	LUBIE CONSTRUCTION WORKS LTD.	Payment for reconstruction/rehabilitation of 40 collapsing Basic Schools	-	224,695.32	224,695.32
22-Mar-18	KEKOM VENTURES LIMITED	Payment of 1no. 3-Unit classroom block at Torve R/C Primary	-	104,328.72	104,328.72
22-Mar-18	EMB VENTURES LIMITED	Payment of 1no 3-Unit classroom block at Amanase Aboabo JHS and Owusu Wawase D/A Primary	-	271,946.49	271,946.49
3-May-18	EMMCUD CONSTRUCTION CO. LTD.	Payment for reconstruction/rehabilitation of dilapidated basic school structures across the country	-	60,490.89	60,490.89
22-Mar-18	EMMCUD CONSTRUCTION CO. LTD.	Payment of 1no. KG block at Ahinkofi Primary	-	81,507.60	81,507.60
3-May-18	JOTIE LIMITED	Payment for reconstruction/rehabilitation of 40 collapsing basic school structures	-	101,493.44	101,493.44
18-Jul-18	ZOTIME ENTERPRISE LIMITED	Construction of 6-Unit classroom block at Adawu Mensah D/A Primary	-	179,128.44	179,128.44
		<b>OFFICE OF GOVERNMENT MACHINERY</b>	414,643,349.65		414,643,349.65
		Free SHS Policy	414,643,349.65		414,643,349.65
14-May-18	FREE SHS DISBURSEMENT ACCOUNT	Payment in respect of final payment of second tranche for the implementation of the Free SHS policy	100,000,000.00	-	100,000,000.00
31-Jul-18	FREE SHS DISBURSEMENT ACCOUNT	Payment for Free SHS for the 3 <sup>rd</sup> Term 2017/2018 academic year	314,643,349.65	-	314,643,349.65
		<b>3.0 PHYSICAL INFRASTRUCTURE &amp; SERVICE DELIVERY IN HEALTH</b>	-	<b>11,265,083.38</b>	<b>11,265,083.38</b>
		<b>MINISTRY OF HEALTH</b>	-	<b>11,265,083.38</b>	<b>11,265,083.38</b>
		<b>Health Infrastructure</b>	-	<b>11,265,083.38</b>	<b>11,265,083.38</b>
23-May-18	AMANDI HOLDING LIMITED	Funds for the construction and completion of office complex for the Association of Regulatory Bodies at Ridge, Accra	-	3,705,625.00	3,705,625.00
28-Jun-18	ALLSWELL LIMITED	Funds for the construction of CHPS compound at Lito in the Central Gonja District for MoH	-	32,583.32	32,583.32
12-Jun-18	DESIGN HABITAT	Release of funds for the construction of 4-Unit classroom block and female hostel at Agogo Nursing Training School	-	30,229.03	30,229.03
12-J.-18	TODE ENTERPRISE	Release of funds for the construction of CHPS compound at Hofedo	-	32,498.86	32,498.86

23-May-18	JEBS ENGINEERING SERVICES	Release of funds for the construction of health centres at Asawinso – Western Region	-	18,635.30	18,635.30
23-Aug-18	AMANDI HOLDING LIMITED	Release of funds for the construction and completion of office complex for the Association of Regulatory Bodies - Ridge	-	6,881,875.00	6,881,875.00
11-Jul-18	SAIDMO REALITIES LIMITED	Release of funds for the construction of CHPS compound at Suka in the Lambussie Karni District	-	21,420.25	21,420.25
17-Jul-18	LOVEMAK VENTURES	Release of funds for the construction of CHPS compound at Alavanyo Dzogbed	-	75,666.17	75,666.17
11-Jul-18	PINADO GHANA LIMITED	Construction of CHPS compound at Tunayill	-	82,790.00	82,790.00
31-Jul-18	REAL SIMPLE MAN ENTERPRISE	Remodelling and expansion of Eggu health centre in the Wa West District	-	88,424.85	88,424.85
31-Jul-18	2 ROYAL BROTHERS CO. LTD.	Remodelling and expansion of Charikpong health centre – Nadowli District	-	90,291.82	90,291.82
17-Jul-18	SUHULU ENTERPRISE	Construction of health centre at Sepe	-	59,113.14	59,113.14
17-Jul-18	KUNABS ENTERPRISE	Remodelling and expansion of Gurungu health centre	-		65,015.46
31-Jul-18	BARIMAH GENERAL CONSTRUCTION WORKS LIMITED	Construction of CHPS compound at Prestea Huni Valley District	-	10,714.20	10,714.20
31-Jul-18	NUBANIA ENTERPRISE	Remodelling and expansion of Vieri CHPS compound to clinic – Wa West District	-	70,202.98	70,202.98
			-		
		<b>4.0 ROAD, RAIL &amp; OTHER CRITICAL INFRASTRUCTURE DEVELOPMENT</b>	-	<b>142,630,756.20</b>	<b>142,630,756.20</b>
		<b>MINISTRY OF ROADS AND HIGHWAYS</b>	-	<b>111,744,032.58</b>	<b>111,744,032.58</b>
		<b>Road Infrastructure</b>	-	<b>111,744,032.58</b>	<b>111,744,032.58</b>
10-Apr-18	OLD DAYS COMPANY LIMITED	Construction of Steel Bridge over River Agona Nsaba - Agona Nkran F/rds	-	926,924.99	926,924.99
10-May-18	ASABEA ENG. LIMITED	Construction of Steel Bridge No. AR/A/05 over River Afram on Drobonso – Dawa F/rd	-	1,026,160.49	1,026,160.49
11-May-18	MOVAVI LIMITED	Construction of walkway along the Dansoman Highway, (2.50KM)	-	282,786.22	282,786.22
18-Jun-18	CHINA INTERNATIONAL WATER AND ELECTRIC CORP.	Construction of the Ffulso Sawla Road Project	-	39,864.57	39,864.57
18-Jun-18	CYMAIN GHANA LIMITED	Rehabilitation of Obogu-Ofoase-Gyadem-Bodwesango-Adansi Asokwa Road	-	15,280,481.86	15,280,481.86
8-May-18	BACHEST GHANA LIMITED	Construction of Steel Bridge over River Kudage along the Sombisi-Tantala Road on the Wa-Walewale Road	-	656,131.06	656,131.06
18-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Rehabilitation of Agona Junction – Elubo Road	-	6,000,000.00	6,000,000.00
9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Payment in respect of Accra Kumasi Highway Dualisation Project for GHA	-	12,969.00	12,969.00
9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Rehabilitation of Assin Prasso - Anwiankwata Road	-	325,173.22	325,173.22
9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Construction of Ho Town Roads	-	13,344.00	13,344.00
9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Payment for the Kumasi – Konongo Road Project	-	159,937.80	159,937.80

9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Payment for Accra Kumasi Highway Dualisation Project – Nsawam, Nsawam Bypass section, including bridges	-	156,431.52	156,431.52
9-May-18	CHIEF EXECUTIVE GHANA HIGHWAY AUTHORITY	Compensation payment to project affected persons – Rehabilitation of Pantang – Mamfe Road Project	-	215,931.50	215,931.50
5-Apr-18	B – JET ENTERPRISE	Payment for work done in respect of Bitumen Surfacing of Kakpagyili – Yong Road	-	2,377,935.14	2,377,935.14
24-May-18	IDDAL COMPANY LIMITED	Payment of Interest on Delayed Payment in respect of road project	-	29,444.22	29,444.22
21-May-18	IDDAL COMPANY LIMITED	Construction of Steel Bridge on Torya Jn – Torya F/rds	-	175,253.66	175,253.66
21-May-18	IDDAL COMPANY LIMITED	Construction of Steel Bridge at Kutukrom Sikaeasem F/rd	-	129,908.47	129,908.47
22-May-18	IDDAL COMPANY LIMITED	Construction of Steel Bridge on Nkinkensu – Benda Nkwanta & Wassa Akropong – Adansi F/rds	-	326,221.53	326,221.53
5-Apr-18	MEMPHIS METROPOLITAN LIMITED	Bitumen Surfacing of Mile 82 - Bodi Feeder Roads	-	9,992,126.84	9,992,126.84
18-Jun-18	MENSARP CONSULT LTD.	Payment for traffic survey on trunk roads Zone 3 Central and Western Regions	-	37,611.52	37,611.52
18-Jun-18	FACOL LIMITED	Roadline markings and traffic signs on Mamfe – Adawso – Koforidua Road	-	7,135.02	7,135.02
9-May-18	PABA ENTERPRISE LIMITED	Payment of work done in respect of the Construction of a Steel Bridge over River Kosin on Bui – Zanlerigu F/rds	-	662,995.72	662,995.72
10-May-18	LEGNA CONSTRUCTION WORKS LIMITED	Rehabilitation of selected roads in the Cape Coast Metropolitan Area	-	856,099.98	856,099.98
10-May-18	JAH NICORF LIMITED	Partial Reconstruction of Have – Kpando Road	-	436,498.72	436,498.72
3 - -18	JEWUU CONSTRUCTION LIMITED	Upgrading Effiduase – Senchi – Juansa Road	-	654,915.58	654,915.58
19 -Apr-18	MYTURN LIMITED	Upgrading of Tumu – Gwollu Hamile Road	-	1,772,440.49	1,772,440.49
18-Apr-18	MYTURN LIMITED	Rehabilitation of selected roads in the Upper East Region	-	3,514,300.05	3,514,300.05
18-Jun-18	MYTURN LIMITED	Rehabilitation of selected roads in the Upper East Region (BAOLGA – BONGO, WINKONGO – TONGO)	-	3,497,157.00	3,497,157.00
8-May-18	ROLIDER (GH) LIMITED	Construction of Ho - Fume	-	5,470,696.28	5,470,696.28
8-May-18	ROLIDER (GH) LIMITED	Emergency Works for the upgrading of Sogakope – Adidome Road	-	4,005,350.47	4,005,350.47
8-May-18	SONITRA GHANA	Continuation of rehabilitation of Anyinam – Konongo road Nkawkaw Atibie	-	7,932,988.42	7,932,988.42
13-Jun-18	KINGSPOK CONSTRUCTION COMPANY LIMITED	Payment of work done in respect of Bitumen Surfacing of Shama Town Roads	-	2,854,325.32	2,854,325.32
13-Jun-18	KINGSPOK CONSTRUCTION COMPANY LIMITED	Bitumen Surfacing of Esiamia Town Roads	-	18,380.08	18,380.08
16-Mar-18	JUSTMOH CONSTRUCTION LIMITED	Dualisation of Kansawurudu Bypass Phase 2	-	2,206,178.17	2,206,178.17
16-Mar-18	JUSTMOH CONSTRUCTION LIMITED	Partial reconstruction of Fijai Bypass Phase 1	-	655,262.67	655,262.67
27-Jun-18	JUSTMOH CONSTRUCTION LIMITED	Upgrading of Atebubu Kwame Danso Kojokrom road. Phase 2 – Boadinka Kojokrom road	-	2,892,155.53	2,892,155.53

26-Mar-18	KOFI JOB COMPANY LIMITED	Bitumen Surfacing of Tuobodom – Ofuman F/rds Phase II & others	-	8,379,619.84	8,379,619.84
28-May-18	DYNAMIC STAR COMPANY LIMITED	Payment for work done in respect of the construction of Steel Bridge on Menji Bui Trunk F/rds	-	349,010.84	349,010.84
31-May-18	JERAKAB COMPLEX LIMITED	Payment for work done in respect of Surfacing of Amantena Junction – Wiowso F/rds	-	450,158.24	450,158.24
9-May-18	JILCON LIMITED	Bitumen Surfacing of New Tafo – Nobi – Samlesi – Anwiabeng F/rds	-	736,688.43	736,688.43
8-May-18	ISAH CONSULT	Upgrading of Kade Wenchi Akim Oda Roads	-	430,042.43	430,042.43
5-Jun-18	PROGRESSIVE AND MODERN CONSTRUCTION LIMITED	Rehabilitation of Dansoman main road and selected collectors, Nima Highway, Dadeban and Palace Street	-	286,415.36	286,415.36
8-May-18	DONCROSS VENTURES	Resealing of Kpong, Ashaiman, Tema Community 5 area roads	-	1,224,452.89	1,224,452.89
5-Apr-18	O.M.A PLANT AND WOOD PROCESSING LIMITED	Rehabilitation of Ainyinase Junction – Kwesikrom F/rds	-	149,399.80	149,399.80
27-Jun-18	YOMEN CONSTRUCTION LTD	Resealing and partial reconstruction of Mankessim – Abura Dunkwa road (RHINO STUD)	-	210,847.45	210,847.45
27-Apr-18	INSAAN GHANA LIMITED	Rehabilitation of North Ofankor area roads Phase 1	-	42,457.28	42,457.28
27-Apr-18	INSAAN GHANA LIMITED	Surfacing of SDA Sakora Last Stop and Adenta School Road	-	42,037.34	42,037.34
27-Apr-18	INSAAN GHANA LIMITED	Resealing works on selected roads in Osu Clotley sub-metro	-	11,854.25	11,854.25
2-May-18	INSAAN GHANA LIMITED	Rehabilitation of North Ofankor area roads	-	584,297.19	584,297.19
4-May-18	INSAAN GHANA LIMITED	Resealing works on selected roads in Osu Clotley sub-metro	-	72,429.01	72,429.01
2 –May-18	YASNUS VENTURES	Upgrading of Islamic University Link Roads, Adentan	-	584,582.25	584,582.25
8-May-18	PHYLIDO ENTERPRISE	Upgrading of Powerland – Sakora Road, Madina	-	893,688.83	893,688.83
20-Jun-18	BIG TANKO LIMITED	Payment for work done in respect of the construction of Steel Bridge over River Biun on Gumbo – Kpanterigo F/rds	-	237,499.18	237,499.18
14-May-18	E.S.M. COMPANY LIMITED	Construction of Enchi Dabieso road	-	4,557,324.34	4,557,324.34
13-Jun-18	COMFORTS PLAZA LIMITED	Payment of work done & Final Retention in respect for the construction of Steel Bridge over River Naakwa on Ajumako Abeadzi – Gomoa Olefleku F/rds	-	34,618.24	34,618.24
31-Jul-18	TLC COMPANY LIMITED	Construction of Steel Bridge on Atekyem – Nkawie Feeder Road	-	190,484.13	190,484.13
20-Jul-18	DAOV TECH DESIGN GROUP LIMITED	Transport and traffic management services provided in Sekondi-Takoradi	-	94,251.55	94,251.55
16-Aug-18	JAH NICORF LIMITED	Upgrading of selected roads in Kpando Municipality	-	732,341.34	732,341.34
5-Sep-18	JUSTMOH CONSTRUCTION LIMITED	Payment for Dualisation of Kansaworodo Bypass	-	11,554,150.71	11,554,150.71
17-Aug-18	DYNAMIC STAR COMPANY LIMITED	Being payment of emergency road rehabilitation works in Sunyani Phase 2 (3.0KM) as per IPC No. 4	-	293,864.55	293,864.55
22-Aug-18	OSWAL INVESTMENT LIMITED	Reconstruction of Aviation road, Adenta	-	4,000,000.00	4,000,000.00

		<b>MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES</b>	-	-	-
		<b>Infrastructure for Poverty Irradication Programme</b>	-	-	-
		<b>MINISTRY OF RAILWAYS DEVELOPMENT</b>	-	<b>30,886,723.62</b>	<b>30,886,723.62</b>
		<b>Rail Infrastructure</b>	-	<b>30,886,723.62</b>	<b>30,886,723.62</b>
11-...-18	ROLIDER (GH) LIMITED	Modernisation of the location workshops complex and the training school at Ghana Railway Company Limited	-	9,089,301.87	9,089,301.87
8-Aug-18	GHANA RAILWAY COMPANY LIMITED	Rehabilitation of Kojokrom – Tarkwa Railway lines (Narrow Gauge)	-	7,006,400.00	7,006,400.00
8-Aug-18	GHANA RAILWAY COMPANY LIMITED	Kojokrom – Tarkwa rehabilitation works	-	117,490.00	117,490.00
11-Jul-18	UCL GHANA LIMITED	Supply of sixty thousand treated wooden sleepers for the rehabilitation of Accra – Nsawam railway line (Narrow Gauge)	-	11,163,040.00	11,163,040.00
25-Sep-18	GHANHALI COMPANY LIMITED	Supply of 36,000 cubic metres of ballast for the rehabilitation of the track works for the Accra – Nsawam railway line	-	3,426,088.00	3,426,088.00
17-Jul-18	SIDESKEL VENTURES	Refurbishment/Supply of office equipment to support the provision of rail infrastructure	-	79,403.75	79,403.75
		<b>5.0 PUBLIC INTEREST &amp; ACCOUNTABILITY COMMITTEE (PIAC)</b>	<b>1,000,000.00</b>		<b>1,000,000.00</b>
		<b>MINISTRY OF FINANCE</b>	<b>1,000,000.00</b>		<b>1,000,000.00</b>
8-Mar-18	PUBLIC INTEREST AND ACCOUNTABILITY COMMITTEE	Payment to enable the Public Interest and Accountability Committee (PIAC) to carry out its operations	1,000,000.00		1,000,000.00
		<b>GRAND TOTAL</b>	<b>416,872,535.24</b>	<b>189,724,896.74</b>	<b>606,597,431.98</b>