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## ACRONYMS

ADMD	Aids and Debts Management Division
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	Diversiture Implementation Committee
DMD	Debts Management Division
EOCO	Economic and Organised Crime Office
EFT	Electronic Funds Transfer
FAA	Financial Administration Act, 2003 (Act 654)
FAR	Financial Administration Regulations, 2004 (LI 1802)
FWSC	Fair Wages and Salaries Commission
GCB	Ghana Commercial Bank
GCNet	Ghana Community Network
GES	Ghana Education Service
GFS	Government Finance Statistics
GHS	Ghana Health Service
GIFMIS	Ghana Integrated Financial Management Information System
GoG	Government of Ghana
GRA	Ghana Revenue Authority
HIPC	Highly Indebted Poor Country
HRMS	Human Resource Management System
IAAA	Internal Audit Agency Act
ICT	Information Communication Technology
IGF	Internally Generated Funds
IPPD	Integrated Personnel and Payroll Database
MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MESTI	Ministry of Environment, Science and Technology and Innovation
MELR	Ministry of Employment and Labour Relations
MFA	Ministry of Foreign Affairs and Regional Co-operation
MINT	Ministry of Interior
MLGRD	Ministry of Local Government and Rural Development
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MoC	Ministry of Communication

## ACRONYMS

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

# STATEMENT OF RECEIPTS AND PAYMENTS FOR THE MONTH ENDED FEBRUARY 28, 2013

	NOTES	BUDGET GH¢	ACTUAL GH¢	VARAINCE GH¢
<b>RECEIPTS</b>				
DIRECT TAX	2	652,080,120	374,190,737	(277,889,383)
INDIRECT TAX	3	709,353,158	429,083,745	(280,269,413)
GRANTS	4	104,872,642	0	(104,872,642)
OTHER REVENUE	5	96,308,452	146,792,866	50,484,414
NHIL	6	76,488,201	28,672,259	(47,815,942)
LEVIES	7	0	18,809,174	18,809,174
LOANS RECEIVED	8	400,754,965	1,549,791,927	1,149,036,962
RECOVERIES	9	0	631,241	631,241
<b>TOTAL RECEIPTS</b>		<b>2,039,857,538</b>	<b>2,547,971,948</b>	<b>508,114,410</b>
<b>PAYMENTS</b>				
COMPENSATION OF EMPLOYEES	10	750,333,124	793,543,232	(43,210,108)
GOODS AND SERVICES	11	145,199,959	48,952,686	96,247,273
NON-FINANCIAL ASSETS	12	429,595,391	32,847,088	396,748,303
INTEREST	13	266,195,880	346,212,490	(80,016,610)
SOCIAL BENEFITS	14	3,232,928	0	3,232,928
OTHER EXPENSES	15	149,808,612	0	149,808,612
LOAN REPAYMENTS	16	507,950,647	1,263,869,868	(755,919,221)
OTHER PAYMENTS	17	278,714,257	(90,495,100)	369,209,357
<b>TOTAL PAYMENTS</b>		<b>2,531,030,798</b>	<b>2,394,930,263</b>	<b>136,100,535</b>
<b>NET CHANGE IN STOCK OF CASH</b>			<b>153,041,685</b>	
<b>CASH/BANK BALANCE AS AT BEGINNING</b>			<b>980,449,341</b>	
<b>CASH/BANK BALANCE AS AT END</b>			<b>1,133,491,026</b>	

# STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED FEBRUARY 28, 2013

	NOTES	ACTUALS		
		BUDGET GH¢	2013 GH¢	2012 GH¢
<b>REVENUE</b>				
DIRECT TAX	2	652,080,120	374,190,737	215,065,937
INDIRECT TAX	3	709,353,158	429,083,745	370,430,300
GRANTS	4	104,872,642	0	336,751,964
OTHER REVENUE	5	96,308,452	146,792,866	11,140,700
<b>TOTAL REVENUE</b>		<b>1,562,614,372</b>	<b>950,067,348</b>	<b>1,031,528,478</b>
<b>EXPENDITURE</b>				
COMPENSATION OF EMPLOYEES	10	750,333,124	793,543,232	865,875,092
USE OF GOODS AND SERVICES	11	145,199,959	48,952,686	13,454,354
INTEREST	13	266,195,880	346,212,490	85,515,766
SOCIAL BENEFITS	14	3,232,928	0	2,805
OTHER EXPENSES	15	149,808,612	0	12,750
CONSUMPTION OF FIXED CAPITAL		1,314,770,503	0	0
<b>TOTAL EXPENDITURE</b>		<b>1,314,770,503</b>	<b>1,188,708,408</b>	<b>964,860,767</b>
<b>SURPLUS/(DEFICIT)</b>		<b>247,843,869</b>	<b>(238,641,060)</b>	<b>(55,609,856)</b>

# BALANCE SHEET AT FEBRUARY 28, 2012

		2013 GH¢	2012 GH¢
<b>ASSETS</b>	<b>Notes</b>		
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	19	1,133,491,026	(436,860,118)
Receivables	20	29,484,910	12,015,958
Inventories	21	0.00	10,011
Prepayments	22	0.00	0.00
<b>TOTAL CURRENT ASSET</b>		<b>1,162,975,935</b>	<b>(418,387,028)</b>
<b>NON CURRENT ASSETS</b>			
Receivables	23	1,418,308,001	1,495,838,963
Equity Investments	24	1,809,876,560	1,696,884,372
Infrastructure, plant and Equipment	25	1,015,040,668	16,958,443
Work In-Progress	26	184,650,443	49,465
<b>TOTAL NON-CURRENT ASSET</b>		<b>4,427,875,673</b>	<b>3,209,731,244</b>
<b>TOTAL ASSETS</b>		<b>5,590,851,608</b>	<b>2,791,344,216</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Payables	27	742,931,441	3,271,874
Deposits and Other Trust Monies	28	1,876,807,897	4,367,529,906
Short-term borrowings	29a	4,418,353,052	960,692,196
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,038,092,390</b>	<b>5,331,493,976</b>
<b>NON- CURRENT LIABILITIES</b>			
Domestic	29b	13,409,586,409	7,062,300,768
External	30	16,109,262,392	12,080,659,004
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>29,518,848,801</b>	<b>19,142,959,771</b>
<b>TOTAL LIABILITIES</b>		<b>36,556,941,191</b>	<b>24,474,453,748</b>
<b>NET ASSETS</b>		<b>(30,966,089,583)</b>	<b>21,683,109,531</b>
<b>CONTRIBUTED BY</b>			
Surpluses / (Deficits)		(238,641,060)	(195,270,457)
Accumulated Surpluses / (Deficits)		(30,727,448,523)	(21,487,839,074)
<b>NETWORTH</b>		<b>(30,966,089,583)</b>	<b>21,683,109,531</b>

**GRACE FRANCISCA ADZROE**  
**Ag.CONTROLLER AND ACCOUNTANT - GENERAL**

# STATEMENT OF CASHFLOW FOR THE FOR THE MONTH ENDED FEBRUARY 28, 2013

	2013 GH¢	2012 GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>CASH RECEIPTS FROM OPERATING ACTIVITIES</b>		
Taxes	803,274,482	720,962,480
Grants	0	0
Other Revenue	146,792,866	9,728,499
Other Receipts	47,481,433	84,137,748
<b>Total Receipt</b>	<b>997,548,780</b>	<b>814,828,727</b>
<b>CASH PAYMENT FOR OPERATING ACTIVITIES</b>		
Compensation of Employees	(793,543,232)	(865,875,092)
Goods and Services	(48,952,686)	(13,454,354)
Interest	(346,212,490)	(85,515,766)
Other Expenses	0	(12,750)
Social Benefit	0	(2,805)
Other Payments	90,528,784	(97,119,702)
<b>Total Payment</b>	<b>(1,098,179,623)</b>	<b>(1,061,980,469)</b>
<b>NET CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>(100,630,843)</b>	<b>(247,151,742)</b>
<b>CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS</b>		
Purchase/Granting of Nonfinancial assets		
Fixed Asset	(637,128)	(16,973,750)
Inventory	0	(10,011)
Work-In-Progress	(32,209,960)	0
<b>Total Acquisition of Asset</b>	<b>(32,847,088)</b>	<b>(16,983,761)</b>
<b>Sale of Non Current Asset</b>		
Fixed Asset	0	0
Inventory	0	0
Work-In Progress	0	0
<b>TOTAL SALE OF NON-CURRENT ASSET</b>	<b>0</b>	<b>0</b>
<b>Net cashflow from investment in Non Current Assets</b>	<b>(32,847,088)</b>	<b>(16,983,761)</b>
<b>CASHFLOW FROM INVESTING IN FINANCIAL ASSETS</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	(33,684)	(5,397,149)
<b>Total Acquisition Financial Assets</b>	<b>(33,684)</b>	<b>(5,397,149)</b>
<b>Sale/Recovery of Financial Asset</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	631,241	425,142
<b>Total Sale/Recovery of Financial assets</b>	<b>631,241</b>	<b>(425,142)</b>

## STATEMENT OF CASHFLOW FOR THE FOR THE MONTH ENDED FEBRUARY 28, 2013

	2013 GH¢	2012 GH¢
Net cashflow from investment in fianancial assets	597,557	4,972,007
<b>CASHFLOW FROM FINANCING ACTIVITY</b>		
<b>DOMESTIC LIABILITY</b>		
Inflow	0	1,023,305,000
Outflow	(1,231,558,121)	(727,098,899)
<b>Net Incurrence of Domestic Liability</b>	<b>(1,231,558,121)</b>	<b>296,206,101</b>
<b>FOREIGN LIABILITY</b>		
Inflow	0	164,543,452
Outflow	(32,311,746)	(23,632,755)
<b>Net Incurrence of Foreign Liability</b>	<b>(32,311,746)</b>	<b>(140,910,697)</b>
<b>NET CASHFLOW FROM FINANCING ACTIVITY</b>	<b>(1,263,869,868)</b>	<b>437,116,798</b>
<b>NET CHANGE IN STOCK OF CASH</b>	<b>(1,396,750,242)</b>	<b>168,009,288</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>	<b>980,449,341</b>	<b>(604,869,586)</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>	<b>(416,300,901)</b>	<b>(436,860,298)</b>



## **NOTES TO THE ACCOUNTS**

### **1. ACCOUNTING POLICIES**

#### **1.1 Accounting Basis**

The Financial Statements are prepared on a Modified Accrual Basis as follows;

#### **REVENUE**

Government reports revenue in the period in which they are received and lodged into the Treasury Main Accounts with Bank of Ghana.

#### **EXPENDITURE**

Expenditure is recognized when liabilities on goods and services are incurred. However, Interests are recorded only when they are paid.

#### **ASSETS**

Fixed asset acquisition is capitalised in line with standard practice and depreciation is not charge in the year of acquisition

#### **LOANS AND INVESTMENTS**

Loans and investments are recorded on a Cash Basis

#### **FOREIGN CURRENCY TRANSLATION**

Transactions in foreign currencies are translated into the Ghana cedi equivalent using rates in effect at the time of these transactions.

Assets and liabilities denominated in foreign currency are translated using the closing rates of exchange at the end of the period. Any resulting foreign exchange gains or losses are taken up in the Net Accumulated Results.

#### **GRANTS**

Grants are recognised as and when they are received

## NOTES TO THE ACCOUNTS

NOTES	2013 GH¢	2012 GH¢
<b>2 DIRECT TAX</b>		
Paid by Individuals	295,041,713	170,085,444
Paid by Corporations and Other Enterprises	39,123,376	69,250,224
Miscellaneous	40,025,648	25,183,778
<b>Total</b>	<b>374,190,737</b>	<b>264,519,446</b>
<b>3 INDIRECT TAX</b>		
General Taxes on Goods and Services	117,416,156	143,423,594
Excises	50,858,427	46,231,352
Customs and Other Import Duties	260,809,162	266,788,087
Taxes on Exports	0	0
<b>Total</b>	<b>429,083,745</b>	<b>456,443,034</b>
<b>4 GRANT</b>		
Program	0	0
Project Grant	0	0
Counterpart Fund	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>5 NON-TAX REVENUE</b>		
Property income	128,587,265	65,000
Sales of goods and services	17,792,473	7,481,497
Fines, penalties, and forfeits	413,129	335,832
Voluntary transfers other than grants	0	0
Miscellaneous and unidentified revenue	0	1,846,169
<b>Total</b>	<b>146,792,866</b>	<b>9,728,499</b>
<b>6 NHIL</b>		
SSNIT	0	37,945,836
Domestic	0	0
Import	28,672,259	28,659,399
<b>Total</b>	<b>28,672,259</b>	<b>66,605,235</b>
<b>7 LEVIES</b>		
Energy Fund	154,273	144,118
Exploration	308,548	288,236
Road Fund	18,346,353	17,100,160
<b>Total</b>	<b>18,809,174</b>	<b>17,532,513</b>

## NOTES TO THE ACCOUNTS

NOTES	2013 GH¢	2012 GH¢
<b>8 LOANS RECEIVED</b>		
<b>DOMESTIC BORROWING</b>		
Short Term Borrowings /Payables		728,024,557
Medium Term Borrowings/ Payables		64,703,335
Stocks and Bonds (Long Term Payables)		230,577,108
<b>TOTAL</b>	<b>1,549,791,927</b>	<b>1,023,305,000</b>
<b>EXTERNAL BORROWING</b>		
Bilateral Loans	0	0
Multilateral Loans	0	164,543,452
External Commercial Institutions	0	0
<b>Total</b>	<b>0</b>	<b>164,543,452</b>
<b>TOTAL LOANS RECEIVED</b>	<b>1,549,791,927</b>	<b>1,187,848,452</b>
<b>9 RECOVERIES</b>		
Securities other than shares	0	0
Loans	0	0
Shares and other equity	0	0
Advances	631,241	425,142
<b>Total</b>	<b>631,241</b>	<b>425,142</b>
<b>10 COMPENSATION OF EMPLOYEES</b>		
Established Position	692,763,121	818,540,638
Non Established Post	0	0
Allowances	47,859,798	0
National Pension Contribution	52,920,313	47,334,454
<b>Total</b>	<b>793,543,232</b>	<b>865,875,092</b>
Less		
13% SSF 2012 Contribution	0	0
<b>Total Payments</b>	<b>793,543,232</b>	<b>865,875,092</b>
<b>National Pension Contribution</b>		
13.5% SSF Contribution	0	0
Gratuity	0	10,250,120
Pension	52,920,313	37,084,334
End of Service Benefit (ESB)	0	0
Rounding	0	0
Superannuation	0	0
<b>Total</b>	<b>52,920,313</b>	<b>47,334,454</b>

## NOTES TO THE ACCOUNTS

NOTES	2013 GH¢	2012 GH¢
<b>11 GOODS AND SERVICES</b>		
Materials and Office Consumables	1,375,866	6,688,959
Utilities	37,684	7,571
General Cleaning	0	13,406
Rentals	0	36,000
Travel and Transport	124,015	4,099,426
Repairs and Maintenance	40,706	57,462
Training, Seminar and Conference Cost	1,376,319	296,768
Consultancy Expenses	40,000,000	512,940
Special Services	249,009	1,200,000
Other Charges and Fees	5,749,086	541,822
Emergency Services	0	0
<b>Total</b>	<b>48,952,686</b>	<b>13,454,354</b>
<b>12 NON-FINANCIAL ASSETS</b>		
Fixed asset	637,128	16,953,943
Work In Progress	32,209,960	19,627
<b>Total</b>	<b>32,847,088</b>	<b>16,973,570</b>
<b>13 INTEREST PAID</b>		
Non Residents	43,802,259	13,378,955
Residents	287,123,878	72,136,811
<b>Total</b>	<b>330,926,138</b>	<b>85,515,766</b>
Interest Unpaid		
Non Residents	7,105,997	
Residents	8,180,355	
<b>Total</b>	<b>15,286,352</b>	
<b>14 SOCIAL BENEFITS</b>		
Social security benefits in cash	0	0
Social assistance benefits in cash	0	0
Employer social benefits in cash	0	2,805
<b>Total</b>	<b>0</b>	<b>2,805</b>

## NOTES TO THE ACCOUNTS

NOTES	2013 GH¢	2012 GH¢
<b>15 OTHER EXPENSES</b>		
Insurance and compensation	0	
Professional fees	0	
Customs Duties	0	
Court Expenses	0	
Other Charges	0	
Awards & Rewards	0	
Donations	0	
Contributions	0	
Tuition Fees	0	
Special Operations	0	
Scholarship & Bursaries	0	
Grants to Employees	0	
Project Expenses	0	
<b>Total</b>	<b>0</b>	<b>12,750</b>
<b>16 LOAN REPAYMENTS(DOMESTIC)</b>		
<b>DOMESTIC REPAYMENT</b>		
Short Term Borrowings /Payables	1,035,721,032	463,624,292
Medium Term Borrowings/ Payables	194,188,126	66,995,589
Stocks and Bonds (Long Term Payables)	1,648,963	196,479,018
<b>Total</b>	<b>1,231,558,121</b>	<b>727,098,899</b>
<b>EXTERNAL REPAYMENT</b>		
External Counterpart Funds	0	
Bilateral Loans	12,194,204	14,200,281
Multilateral Loans	945,648	1,034,360
External Commercial Institutions	19,171,894	3,361,311
Export Credit Institutions	0	5,036,803
<b>Total</b>	<b>32,311,746</b>	<b>23,632,755</b>
<b>17 OTHER PAYMENTS</b>		
Advances	33,684	5,397,149
Statutory Payments		
GET Fund	0	
District Assembly Common Fund	0	
Road Fund	0	
Petroluem Fund	0	
NHIL	46,880,000	
SSNIT	0	
	<b>46,913,684</b>	<b>98,300,000</b>
<b>Less</b>		
Accounts Payable	137,408,784	(1,180,298)
Deposits	0	0
<b>Total</b>	<b>(90,495,100)</b>	<b>102,517,891</b>

## NOTES TO THE ACCOUNTS

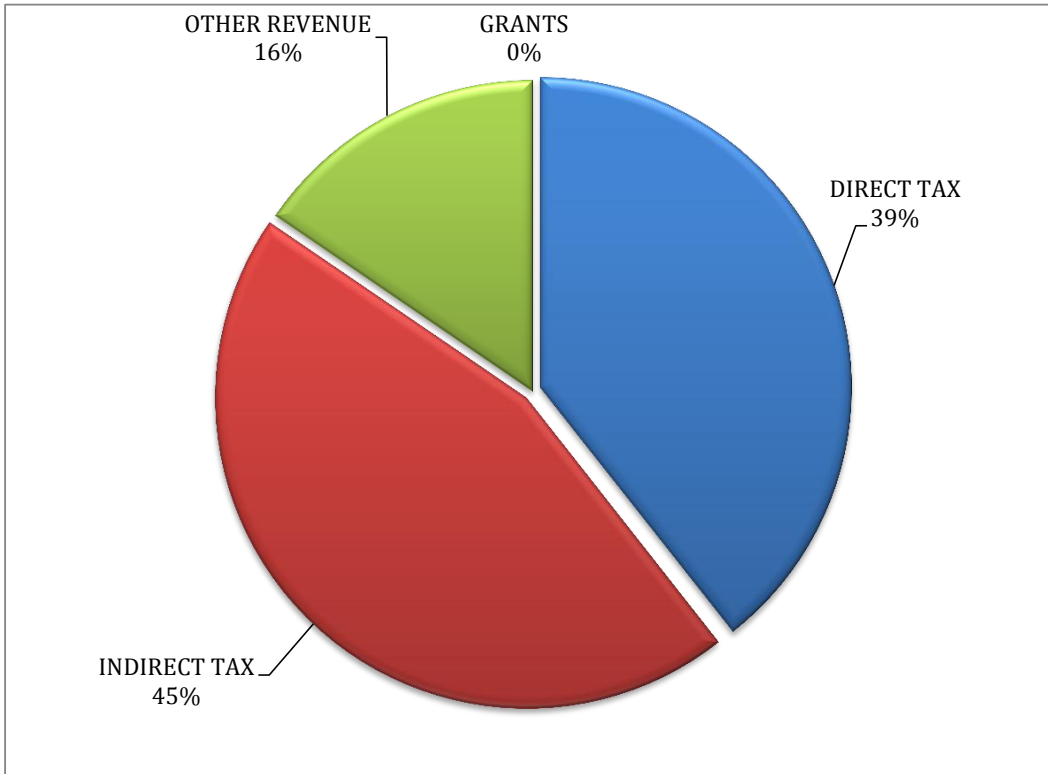
NOTES	2013 GH¢	2012 GH¢
<b>18 FINANCIAL ASSET</b>		
Equity	0	0
<b>19 Cash and Cash Equivalents</b>		
Treasury Main Account	(3,678,836,738)	(912,613,055)
MDA Sub-CF Accounts	1,815,314,444	33,808,359
Regional Sub-CF Accounts	31,252,482	702,725
MMDA Sub-CF Accounts	148,453,764	17,176,513
Tax Revenue Accounts	2,987,891,335	1,583,961,484
NTR Revenue Accounts	240,536,912	130,000
Special Accounts	(411,121,172)	(1,160,026,143)
<b>Total</b>	<b>1,133,491,026</b>	<b>(436,860,118)</b>
<b>20 Receivables</b>		
Advances	15,831,533	12,015,958
Foreign Missions Remittances & Advances	0	0
Other Receivables	13,653,376	0
<b>Total</b>	<b>29,484,910</b>	<b>12,015,958</b>
<b>21 Inventories</b>		
Printed Materials and Stationery	0	0
Office Facilities, Supplies and Accessories	0	10,011
Electrical Accessories	0	0
Oils and Lubricants	0	0
Spare Parts	0	0
Specialised Stock	0	0
Refreshment Items	0	0
Drugs	0	0
Medical Supplies	0	0
<b>Total</b>	<b>0</b>	<b>10,011</b>
<b>22 Prepayments</b>	<b>0</b>	<b>6,447,121</b>
<b>23 Receivables</b>		
Statutory Boards & Corporations	638,504,348	617,898,278
Companies	623,166,569	625,246,647
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	247,334,236	247,334,236
Provisions	(100,101,686)	(4,044,733)
<b>Total</b>	<b>1,418,308,001</b>	<b>1,495,838,963</b>

## NOTES TO THE ACCOUNTS

NOTES	2013 GH¢	2012 GH¢
<b>24 Equity Investment</b>		
Public Boards & Corporations	802,744,715	786,284,715
Companies	999,933,848	900,832,056
Trust Funds	5,172,472	4,783,840
International Agencies	4,983,761	4,983,761
Write-off	(2,958,236)	
<b>Total</b>	<b>1,809,876,560</b>	<b>1,696,884,372</b>
<b>25 Infrastructure, Pant and Equipment</b>		
Dwellings	19,045,011	151,580
Non Residential Buildings	114,240,937	57,818
Other structures	521,680,679	16,631,501
Transport Equipment	92,680,220	0
Other machinery and equipment	265,834,873	117,543
Infrastructure Assets	1,558,948	0
<b>Total</b>	<b>1,015,040,668</b>	<b>16,958,443</b>
<b>26 Work - In - Progress</b>		
Dwellings	0	0
Non Residential Buildings	28,060,301	29,839
Other structures	42,852,007	0
Transport Equipment	3,263,202	19,627
Other machinery and equipment	26,432,323	0
Infrastructure Assets	61,305,997	
<b>Total</b>	<b>184,650,443</b>	<b>49,465</b>
<b>27 Payables</b>		
Suppliers	709,087,086	
Withholding Tax	33,844,355	
	<b>742,931,441</b>	<b>3,271,874</b>
<b>28 Deposits and Other Trust Monies</b>		
Deposits	812,703	
<b>Trust Monies</b>		
GETFund	95,946,182	
NHIL	373,492,117	
SSNIT	885,856,105	
DACF	285,051,692	
P.A.Y.E	142,623,493	
Petroleum Fund & Road Fund	195,153,524	
Special funds	1,039,777	
Road Fund	(103,167,697)	
<b>Total</b>	<b>1,876,807,897</b>	<b>922,746,360</b>
<b>29a Short-Term Borrowing</b>	<b>4,418,353,052</b>	<b>4,367,529,906</b>
<b>29b Domestic Borrowing</b>	<b>13,409,586,409</b>	<b>7,062,300,768</b>
<b>30 External Borrowing</b>	<b>16,109,262,392</b>	<b>12,080,659,004</b>

# CHARTS

## REVENUE BY ITEM



## EXPENDITURE BY ITEM

