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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 APRIL 30, 2013

		MONTHLY	ACTUAL	
		BUDGET		
DECEIDTC	NOTES	GH¢	GH¢	%
RECEIPTS				
DIRECT TAX	2	652,080,120	615,142,589	21
INDIRECT TAX	3	709,353,158	522,147,390	18
GRANTS	4	104,872,642	0	0
OTHER REVENUE	5	96,308,452	28,204,233	1
NHIL	6	76,488,201	71,220,420	2
LEVIES	7	0	16,345,319	1
LOANS RECEIVED	8	400,754,965	1,614,165,293	56
RECOVERIES	9	0	631,210	0
TOTAL RECEIPTS		2,039,857,538	2,867,856,454	100
PAYMENTS				
COMPENSATION OF EMPLOYEES	10	750,333,124	838,459,645	29
GOODS AND SERVICES	11	145,199,959	60,924,277	2
NON-FINANCIAL ASSETS	12	429,595,391	46,335,277	2
INTEREST	13	266,195,880	564,815,515	19
SOCIAL BENEFITS				
	14	3,232,928	11,125	0
OTHER EXPENSES	14 15	3,232,928 149,808,612	11,125 2,014,075	0 0
OTHER EXPENSES LOAN REPAYMENTS		, ,	ŕ	
	15	149,808,612	2,014,075	0
LOAN REPAYMENTS	15 16	149,808,612 507,950,647	2,014,075 1,498,076,090	0 51
LOAN REPAYMENTS OTHER PAYMENTS	15 16 17	149,808,612 507,950,647 278,714,257	2,014,075 1,498,076,090 (93,116,379)	0 51 -3
LOAN REPAYMENTS OTHER PAYMENTS TOTAL PAYMENTS	15 16 17	149,808,612 507,950,647 278,714,257 2,531,030,798	2,014,075 1,498,076,090 (93,116,379) 2,917,519,626	0 51 -3

VARIANCE

GH¢

(36,937,531)

(187,205,768)

(104,872,642)

(68,104,219)

(5,267,781)

16,345,319

1,213,410,328

631,210

827,998,916

(88,126,521)

84,275,682

383,260,114

(298,619,635)

3,221,803

147,794,537

(990,125,443)

371,830,636

(386,488,828)

STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED APRIL 30, 2013

		MONTHLY	ACTI	UAL
		BUDGET	2013	2012
	NOTES	GH¢	GH¢	GH¢
REVENUE				
DIRECT TAX	2	652,080,120	615,142,589	348,915,413
INDIRECT TAX	3	709,353,158	522,147,390	364,111,008
GRANTS	4	104,872,642	0	33,207,878
OTHER REVENUE	5	96,308,452	28,204,233	9,529,354
TOTAL REVENUE		1,562,614,372	1,165,494,213	755,763,653
EXPENDITURE				
COMPENSATION OF EMPLOYEES	10	750,333,124	838,459,645	1,036,084,953
USE OF GOODS AND SERVICES				
GENERAL	11	145,199,959	60,924,277	18,624,473
INTEREST	13	266,195,880	564,815,515	261,378,756
SOCIAL BENEFITS	14	3,232,928	11,125	2,105
OTHER EXPENSES	15	278,714,257	2,014,075	1,378,621
TOTAL EXPENDITURE		1,443,676,148	1,466,224,636	1,319,029,631
SURPLUS/(DEFICIT)		118,938,224	(300,730,424)	(563,265,979)

BALANCE SHEET AT APRIL 30, 2013

	NOTES	2013 GH¢	2012 GH¢
ASSETS	NOTES	απφ	απφ
CURRENT ASSETS			
Cash and Cash Equivalents	18	(1,473,261,260)	(1,102,674,439)
Receivables	19	28,132,563	11,113,079
Inventories	20	200,000	10,011
Prepayments	21	33,000	28,892,922
TOTAL CURRENT ASSET		(1,444,895,698)	(1,062,658,427)
NON CURRENT ASSETS			
Receivables	22	1,418,308,002	1,495,838,963
Equity Investments	23	1,809,876,560	1,696,884,372
Infrastructure, plant and Equipment	24	1,488,435,736	80,556,988
Work In-Progress	25	485,565,439	5,338,854
TOTAL NON-CURRENT ASSET		5,202,185,736	3,278,619,178
TOTAL ASSET		3,757,290,039	2,215,960,751
LIABILITIES			
CURRENT LIABILITIES			
Payables	26	1,070,526,358	3,841,107
Deposits and Other Trust Monies	27	1,745,326,520	945,218,913
TOTAL CURRENT LIABILITIES	_	2,815,852,879	949,060,020
NON- CURRENT LIABILITIES			
Domestic	28	14,511,669,758	11,252,755,913
External	29	17,219,139,627	12,006,730,798
TOTAL NON-CURRENT LIABILITIES	-	31,730,809,385	12,006,730,798
mom.v. v. v. p. v. mvno	r	04 546 660 064	04 000 546 504
TOTAL LIABILITIES		34,546,662,264	24,208,546,731
NET ASSETS	L	(30,789,372,225)	(21,992,585,980)
CONTRIBUTED BY			
Surpluses / (Deficits)		757,854,347	(504,746,906)
Accumulated Surpluses / (Deficits)		(31,547,226,572)	(21,487,839,074)
NETWORTH	Γ	(30,789,372,225)	(21,992,585,980)
	L		

GRACE FRANSISCA ADZROE

Ag. CONTROLLER AND ACCOUNTANT-GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED APRIL 30, 2013

CASH RECEIPTS FROM OPERATING ACTIVITIES Taxes 1,137,289,980 713,026,421 Grants 28,204,233 0 Other Receipts 87,565,738 42,583,685 Total Receipt 1,253,089,981 75,513,460 CASH PAYMENT FOR OPERATING ACTIVITIES (60,924,277) (18,624,473) Compensation of Employees (60,924,277) (18,624,473) Goods and Services (20,14,075) (1,378,562) Other Expenses (2,014,075) (1,378,562) Other Payments 93,116,379 (47,728,750) Other Payments 93,116,379 (47,728,750) Total Payment (1,373,108,258) (1,305,197,659) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (20,000,000) 0 NOTE CASHFLOW FROM OPERATING ACTIVITIES (15,527,649) 0 CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (20,311,674) North-In-Progress (15,527,649) 0 Total Acquisition of Asset (20,311,674) Disposal of		2013 GH¢	2012 GH¢
Taxes 1,137,289,980 71,3026,935 Non-Tax Revenue 28,204,233 0 Other Receipts 1,253,059,951 765,139,460 CASH PAYMENT FOR OPERATING ACTIVITIES 1,253,059,951 765,139,460 Compensation of Employees (838,459,645) (1,036,084,953) Goods and Services (60,924,277) (18,624,473) Interest (564,815,515) (261,378,756) Other Expenses (2,014,075) (1,378,766) Social Benefit (11,273,109,258) (47,728,750) Other Payments (1373,109,258) (47,728,750) Ottal Payment (1373,109,258) (47,728,750) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) NET CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (120,048,307) (600,058,199) Vuchase-Granting of Non financial assets (15,027,649) (0 Pixed Asset (30,607,628) (20,311,674) Inventory (200,000) 0 0 Disposal Of Non Current Asset (46,335,277) (20,311,674) Inventory	CASH FLOW FROM OPERATING ACTIVITIES	dily	σπφ
Taxes 1,137,289,980 71,3026,935 Non-Tax Revenue 28,204,233 0 Other Receipts 1,253,059,951 765,139,460 CASH PAYMENT FOR OPERATING ACTIVITIES 1,253,059,951 765,139,460 Compensation of Employees (838,459,645) (1,036,084,953) Goods and Services (60,924,277) (18,624,473) Interest (564,815,515) (261,378,756) Other Expenses (2,014,075) (1,378,766) Social Benefit (11,273,109,258) (47,728,750) Other Payments (1373,109,258) (47,728,750) Ottal Payment (1373,109,258) (47,728,750) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) NET CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (120,048,307) (600,058,199) Vuchase-Granting of Non financial assets (15,027,649) (0 Pixed Asset (30,607,628) (20,311,674) Inventory (200,000) 0 0 Disposal Of Non Current Asset (46,335,277) (20,311,674) Inventory	CASH RECEIPTS FROM OPERATING ACTIVITIES		
Non-Tax Revenue		1,137,289,980	713,026,421
Other Receipts 87,565,738 42,538,685 Total Receipt 1,253,059,951 765,139,460 CASH PAYMENT FOR OPERATING ACTIVITIES 200 838,459,645 (1,036,084,953) Goods and Services (60,924,277) (14,624,473) Interest (56,4815,515) (261,378,762) Other Expenses (2,014,075) (1,378,621) Social Benefit (11,125) (2,105 Other Payments (13,73,108,258) (1,365,197,659) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) VEXASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS Variance (20,010,00) (0 Vershard (20,000) (0 (0 (0 VEX. ASSET (30,607,628) (20,311,674) (0 Pixed Asset (30,607,628) (20,311,674) (0 Disposal Of Non Current Assets (46,335,277) (20,311,674) (0 Use Asset (46,335,277) (20,311,674) (0 (0 (0 (0 (0 (0 (0 (0 (0 (0<		•	
Total Receipt			•
CASH PAYMENT FOR OPERATING ACTIVITIES	·		
Compensation of Employees (338,459,645) (1,036,084,953) Goods and Services (6,092,277) (1,626,473,756) Other Expenses (2,014,075) (1,378,756) Other Expenses (2,014,075) (1,378,621) Social Benefit (11,125) (2,105,756) Other Payments 93,116,379 (47,728,750) Ottal Payment (120,048,307) (600,058,199) CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (20,000) 0 Vork-In-Progress (30,607,628) (20,311,674) Inventory (200,000) 0 Work-In-Progress (46,335,277) (20,311,674) Inventory 0 0 Work-In-Progress 0 (20,311,674) Inventory 0 0 Work-In-Progress 0 (20,311,674) Inventory 0 0 Work-In-Progress 0 0 Total Acquisition of Non-Current Asset (46,335,277) (20,311,674) <		1,233,037,731	703,137,400
Goods and Services (60,924,277) (18,624,473) Interest (5648,115,515) (261,378,756) Cher Expenses (2,014,075) (1,378,621) Social Benefit (11,125) (2,015) (1,378,621) Social Benefit (11,125) (2,015) (1,378,621) Social Benefit (11,125) (2,015) (1,378,108,258) (1,365,197,659) Total Payment (1,373,108,258) (1,365,197,659) Total Payment (1,373,108,258) (1,365,197,659) CASHFLOW FROM OPERATING ACTIVITIES (20,0048,307) (600,058,199) CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (20,0000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,000) (0,		(838,459,645)	(1.036.084.953)
Other Expenses (2,014,075) (1,378,621) Social Benefit (1,1,125) (2,105) Other Payments 93,116,379 (47,728,750) Total Payment (1,373,108,258) (1,365,197,659) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS (200,000) (0 Purchase/Granting of Non financial assets (30,607,628) (20,311,674) Fixed Asset (200,000) 0 Inventory (200,000) 0 Work-In-Progress (15,527,649) 0 Total Acquisition of Asset (20,311,674) Disposal of Non Current Asset (20,311,674) Fixed Asset 0 (20,311,674) Inventory 0 0 Work-In Progress 0 0 Total Acquisition of Asset (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS (46,335,277) (20,311,674) CASHALOW FROM FINANCIAL ASSET		(60,924,277)	(18,624,473)
Social Benefit			
Other Payments 93,116,379 (47,28,750) Total Payment (1,373,108,258) (1,365,197,659) NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199) CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS Purchase/Granting of Non financial assets (30,607,628) (20,311,674) Inventory (200,000) 0 0 Work-In-Progress (46,335,277) (20,311,674) Disposal of Non Current Asset (46,335,277) (20,311,674) Inventory 0 0 Work-In Progress 0 0 0 TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 46,335,277) (20,311,674) Acquisition of Financial assets 0 0 Shares and other equity 0 0 Shares and other equity 0 (1,526,067) Total Acquisition Financial Assets 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210			
Total Payment			
NET CASHFLOW FROM OPERATING ACTIVITIES (120,048,307) (600,058,199)			
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS Purchase/Granting of Non financial assets Fixed Asset (20,0000) (20,000) (0 work-In-Progress) (15,527,649) (20,311,674) Other Progress (15,527,649) Other Progress (15,527,649) (20,311,674) Other Progress (15,527,649) (20,526,067) Other Progress (15,527,649) (20,5	-		
Purchase Granting of Non financial assets (30,607,628) (20,311,674) (1)		(120,010,007)	(000,000,177)
Fixed Asset (30,607,628) (20,311,674 Inventory (200,000) 0 0 Work-In-Progress (15,527,649) 0 0 Work-In-Progress (15,527,649) 0 0 Total Acquisition of Asset (46,335,277) (20,311,674 Inventory 0 0 0 0 Work-In-Progress 0 (20,311,674 Inventory 0 0 0 0 0 Work-In-Progress 0 (20,311,674 Inventory 0 0 0 0 0 0 TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674 Inventory 0 0 0 0 0 0 TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674 Inventory 0 0 0 0 0 0 0 0 Mork-In-Progress 0 (20,311,674 Inventory 0 0 0 0 0 0 0 0 0			
Inventory		(30.607.628)	(20.311.674)
Total Acquisition of Asset (46,335,277) (20,311,674) Disposal of Non Current Asset 0 (20,311,674) Fixed Asset 0 0 0 Mork-In Progress 0 0 0 TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 4(46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 0 0 Acquisition of Financial assets 0 0 Securities other than shares 0 0 Loans 0 0 Shares and other equity 0 0 Shares and other equity 0 (1,526,067) Total Acquisition Financial Assets 0 0 Disposal/Recovery of Financial Assets 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in financial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY <t< td=""><td></td><td>(200,000)</td><td>` ^</td></t<>		(200,000)	` ^
Disposal of Non Current Asset (20,311,674) Fixed Asset 0 (20,311,674) Inventory 0 0 Work-In Progress 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS (46,335,277) (20,311,674) Acquisition of Financial assets 0 0 0 Securities other than shares 0 0 0 0 Loans 0 0 0 0 0 Shares and other equity 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			· ·
Fixed Asset Inventory 0 (20,311,674) Inventorty 0 0 Work-In Progress 0 0 OTOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 46,335,277) (20,311,674) Acquisition of Financial assets 0 0 Securities other than shares 0 0 Loans 0 0 Shares and other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Assets 0 0 0 Shares and other equity 0 0 0 0 Advances 631,210 431,579 0 0 0 0 0 0 0 0 0 0 0 0 0 431,579 0 0 0 0 0 0 0 0 0 0 0	•	(46,335,277)	(20,311,674)
Inventorry		0	(20 311 674)
Work-In Progress 0 0 TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 46,335,277) (20,311,674) Acquisition of Financial assets 0 0 0 Securities other than shares 0 0 0 Loans 0 0 0 Shares and other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Assets 0 0 0 Shares and other equity 0 0 0 0 Advances 631,210 431,579 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			(20,311,074)
TOTAL DISPOSAL OF NON-CURRENT ASSET 0 (20,311,674) Net cashflow from investment in Non Current Assets (46,335,277) (20,311,674) CASHFLOW FROM INVESTING IN FINANCIAL ASSETS 46,335,277) (20,311,674) Acquisition of Financial assets 0 0 Securities other than shares 0 0 Loans 0 0 Shares and other equity 0 (1,526,067) Disposal/Recovery of Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset 631,210 431,579 Shares and other equity 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in financial assets 631,210 431,579 CASHFLOW FROM FINANCING ACTIVITY 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL (1,51,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975)			0
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS Acquisition of Financial assets Securities other than shares 0 0 0 0 0 0 0 0 0		0	(20,311,674)
Acquisition of Financial assets Securities other than shares 0 0 Loans 0 0 0 Shares and other equity 0 0 0 Shares Advances other equity 0 (1,526,067) 1 Total Acquisition Financial Assets 0 (1,526,067) 0 Disposal/Recovery of Financial Assets 0 0 0 Advances 631,210 431,579 431,579 Net cashflow from investment in financial assets 631,210 431,579 Net cashflow from investment in financial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 0 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) Net CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316)	Net cashflow from investment in Non Current Assets	(46,335,277)	(20,311,674)
Securities other than shares 0 0 Loans 0 0 Shares and other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset 8 0 (1,526,067) Disposal/Recovery of Financial Asset 8 0 0 0 Advances 631,210 431,579 431,579 0 1,094,488 0 1,094,488 0 1,094,488 0 1,094,488 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
Loans 0 0 Shares and other equity 0 0 Shares Advances other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset 8 0 0 Shares and other equity 0 0 0 Advances 631,210 431,579 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>•</td><td>0</td><td>0</td></t<>	•	0	0
Shares and other equity 0 0 Shares Advances other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset 8 0 0 Advances 631,210 431,579 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td> <td></td> <td></td>			
Shares Advances other equity 0 (1,526,067) Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset Shares and other equity 0 0 Advances 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in fianancial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 5 1 DOMESTIC 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 1 2 1 2 1 2 2 2 2 </td <td></td> <td></td> <td></td>			
Total Acquisition Financial Assets 0 (1,526,067) Disposal/Recovery of Financial Asset 0 0 Shares and other equity 0 431,579 Advances 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in financial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 Inflow 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) Net CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			(1,526,067)
Shares and other equity 0 0 Advances 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in fianancial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 Inflow 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		0	
Advances 631,210 431,579 Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in fianancial assets CASHFLOW FROM FINANCING ACTIVITY DOMESTIC Inflow 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL Inflow 0 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)	Disposal/Recovery of Financial Asset		
Total Disposal/Recovery of Financial assets 631,210 431,579 Net cashflow from investment in fianancial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 500MESTIC 1,614,165,293 1,130,703,367 Inflow 1,346,568,354 1,294,179,708 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 0 Inflow 0 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			
Net cashflow from investment in fianancial assets 631,210 1,094,488 CASHFLOW FROM FINANCING ACTIVITY 1,094,488 DOMESTIC 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 0 Inflow 0 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			
CASHFLOW FROM FINANCING ACTIVITY DOMESTIC Inflow		•	
DOMESTIC Inflow 1,614,165,293 1,130,703,367 Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 Inflow 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		031,210	1,094,400
Outflow 1,346,568,354 1,294,179,708 Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 0 Inflow 0 (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			
Net Incurrence of Domestic Liability 267,596,939 2,424,883,076 EXTERNAL 0 0 0 Inflow 0 (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)	Inflow		
EXTERNAL Inflow Outflow (151,507,737) Net Incurrence of Foreign Liability NET CASHFLOW FROM FINANCING ACTIVITY NET CHANGE IN STOCK OF CASH (49,663,172) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		1,346,568,354	1,294,179,708
Inflow 0 0 Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		267,596,939	2,424,883,076
Outflow (151,507,737) (29,553,975) Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		0	0
Net Incurrence of Foreign Liability 151,507,737 (29,553,975) NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			
NET CASHFLOW FROM FINANCING ACTIVITY 116,089,202 (193,030,316) NET CHANGE IN STOCK OF CASH (49,663,172) (814,494,676) CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)			
CASH AND CASH EQUIVALENT AT BEGINNING (1,423,598,088) (318,230,920)		116,089,202	(193,030,316)
	NET CHANGE IN STOCK OF CASH	(49,663,172)	(814,494,676)
	CASH AND CASH EQUIVALENT AT BEGINNING	(1,423,598,088)	(318,230,920)
CASH AND CASH EQUIVALENT AT CLOSE (1,473,261,260) (1,132,725,597)	CASH AND CASH EQUIVALENT AT CLOSE	(1,473,261,260)	(1,132,725,597)

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

		2013	2012
2	DIRECT TAX	GH¢	GH¢
_	Paid by Individuals	187,977,594	97,492,080
	Paid by Corporations and Oth	260,684,264	36,916,952
	Miscellaneous	166,480,731	92,487,189
	Total	615,142,589	226,896,221
3	INDIRECT TAX		
3	General Taxes on Goods and S	148,484,099	97,492,080
	Excises	45,598,633	42,595,951
	Customs and Other Import Dut	328,064,658	224,022,978
	Taxes on Exports	0	0
	Total Receipts	522,147,390	364,111,008
4	GRANT		
	Program	0	33,207,878
	Project Grant	0	0
	Counterpart Fund	0	0_
	Total	0	33,207,878
5	NON-TAX REVENUE		
	Property income	0	230,000
	Sales of goods and services	25,009,932	6,296,811
	Fines, penalties, and forfei	0	193,777
	Voluntary transfers other th	0	0
	Miscellaneous and unidentifi	3,194,301	2,808,766
	Total	28,204,233	28,204,233
6	NHIL	25 225 224	
6	SSNIT	37,387,024	0
6	SSNIT Domestic	0	0
6	SSNIT Domestic Import	0 33,833,396	0 25,957,308
	SSNIT Domestic Import Total	0	0
	SSNIT Domestic Import Total LEVIES	33,833,396 71,220,420	0 25,957,308 25,957,308
	SSNIT Domestic Import Total LEVIES Energy Fund	33,833,396 71,220,420 132,629	25,957,308 25,957,308 136,912
	SSNIT Domestic Import Total LEVIES Energy Fund Exploration	33,833,396 71,220,420 132,629 269,830	25,957,308 25,957,308 136,912 273,824
	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund	33,833,396 71,220,420 132,629 269,830 15,942,860	25,957,308 25,957,308 136,912 273,824 16,215,641
	SSNIT Domestic Import Total LEVIES Energy Fund Exploration	33,833,396 71,220,420 132,629 269,830	25,957,308 25,957,308 136,912 273,824
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund	33,833,396 71,220,420 132,629 269,830 15,942,860	25,957,308 25,957,308 136,912 273,824 16,215,641
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total	33,833,396 71,220,420 132,629 269,830 15,942,860	25,957,308 25,957,308 136,912 273,824 16,215,641
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED	33,833,396 71,220,420 132,629 269,830 15,942,860	25,957,308 25,957,308 136,912 273,824 16,215,641
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing	33,833,396 71,220,420 132,629 269,830 15,942,860 16,345,319	0 25,957,308 25,957,308 136,912 273,824 16,215,641 16,626,377
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab	0 33,833,396 71,220,420 132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913	0 25,957,308 25,957,308 136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404 49,345,871
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total	0 33,833,396 71,220,420 132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218	0 25,957,308 25,957,308 136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	1,056,497,092 24,860,404 49,345,871 1,130,703,367
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing Bilateral Loans	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	1,056,497,092 24,860,404 49,345,871 1,130,703,367
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing Bilateral Loans Multilateral Loans	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404 49,345,871 1,130,703,367
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing Bilateral Loans Multilateral Loans External Commercial Institut	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404 49,345,871 1,130,703,367
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing Bilateral Loans Multilateral Loans	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404 49,345,871 1,130,703,367
7	SSNIT Domestic Import Total LEVIES Energy Fund Exploration Road Fund Total LOANS RECEIVED Domestic Borrowing Short Term Borrowing / Payab Medium Term Borrowings / Pay Stocks and Bonds (long Term Total External Borrowing Bilateral Loans Multilateral Loans External Commercial Institut	132,629 269,830 15,942,860 16,345,319 1,180,684,162 114,272,218 319,208,913 1,614,165,293	136,912 273,824 16,215,641 16,626,377 1,056,497,092 24,860,404 49,345,871 1,130,703,367

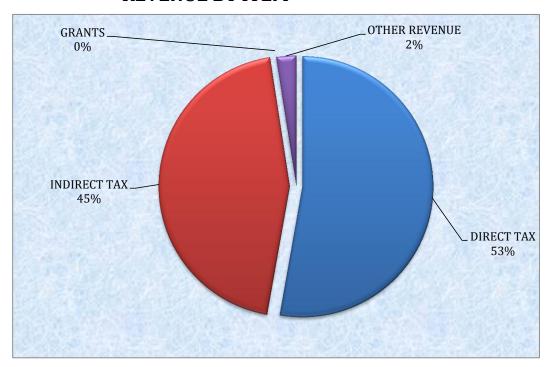
		2013 GH¢	2012 GH¢
9	RECOVERIES	- ,	
	Securities other than shares	0	0
	Loans	0	0
	Shares and other equity	0	0
	Advances	631,210	431,579
	Total	631,210	431,579
10	COMPENSATION OF EMPLOYEES		
	Established Position	770,558,475	854,800,411
	Non Established Post	0	0
	Allowances	551,795	1,295,984
	National Pension Contribution*	67,349,375	179,988,558
	Total	838,459,645	1,036,084,953
	*National Pension Contribution		
	13.5% SSF Contribution	0	131,534,406
	Gratuity	12,024,832	17,660,045
	Pension	55,324,543	30,794,107
	End of Service Benefit (ESB)	0	0
	Superannuation	0	0
	Total	67,349,375	179,988,558
11	GOODS AND SERVICES		
	Materials and Office Consuma	38,886,661	1,727,082
	Utilities	5,861,858	587,636
	General Cleaning	29,080	26,064
	Rentals	522,591	529,019
	Travel and Transport	2,346,562	2,695,282
	Repairs and Maintenance	1,687,321	702,044
	Training, Seminar and Confer	6,292,263	6,256,705
	Consultancy Expenses	2,874,791	4,798,859
	Special Services	2,400,250	237,520
	Other Charges and Fees	15,200	1,064,261
	Emergency Services	7,700	0
	Total	60,924,277	18,624,473
12	NON-FINANCIAL ASSETS		
	Fixed asset	30,607,628	18,952,578
	Work In Progress	15,527,649	1,359,095
	Total	46,135,277	20,311,674
12	INTEREST		
13	External	74,136,944	69,046,454
	Domestic	490,678,571	192,332,302
	Total	564,815,515	261,378,756
14	SOCIAL BENEFITS	232,023,020	
	Social security benefits in	0	1,947
	Employer social benefits in	11,125	157
	Total	11,125	2,105

		2013	2012
15	OTHER EXPENSES	GH¢	GH¢
13	Insurance and compensation	0	
	Professional fees	0	
	Customs Duties	0	
	Court Expenses	0	
	Other Charges	2,850	
	Awards & Rewards	0	
	Donations	0	
	Contributions	0	
	Tuition Fees	0	
	Special Operations	2,011,225	
	Scholarship & Bursaries	0	
	Grants to Employees	0	
	Project Expenses	0	
	Total	2,014,075	1,378,621
16	LOAN REPAYMENTS	-	
	Domestic	1,346,568,354	1,294,179,708
	External	151,507,737	29,553,975
	Total	1,498,076,090	29,553,975
17	OTHER PAYMENTS		
	Advances	0	1,526,067
	Trust Monies	-	_,===,==
	Prepayments	18,000	0
	GET Fund	0	0
	District Assembly Common Fund	0	0
	Road Fund	0	0
	Petroluem Fund NHIL	0 87,088,000	0
	SSNIT 13%	07,000,000	0
	TOTAL	87,106,000	46,500,000
	Less:	, ,	, ,
	Accounts Payable	(180,222,379)	1,228,750
	Deposits	0	0
	Total	(93,116,379)	46,797,317
18	Cash and Cash Equivalents		
	Treasury Main Account	(2,944,516,335)	(1,328,739,485)
	MDA Sub-CF Accounts	769,115,529	(96,478,728)
	Regional Sub-CF Accounts	41,820,881.60	702,725
	MMDA Sub-CF Accounts	160,073,841.16	17,176,513
	Tax Revenue Accounts	1,352,013,231	3,490,178,935
	NTR Revenue Accounts	91,593,493	360,000
	Special Accounts	(943,361,902)	(3,185,874,399)
	Total	(1,473,261,260)	(1,102,674,439)
19	Receivables		
	Advances	14,479,186	11,113,079
	Other Receivables	13,653,376	0
	Total	28,132,563	11,113,079

	2013 GH¢	2012 GH¢
20 Inventories		
Printed Materials and Stationery	0	0
Office Facilities, Supplies and Acce		10,011
Electrical Accessories	0	0
Oils and Lubricants	0	0
Spare Parts	0	0
Specialised Stock	200,000	0
Refreshment Items	0	0
Drugs	0	0
Medical Supplies	0	0
Total	200,000	10,011
21 Prepayments	33,000	28,892,922
22 Receivables		
Statutory Boards & Corporations	921,980	617,898,278
Companies	638,504,348	625,246,647
Foreign Governments / Agencies	626,546,622	8,482,555
General	243,954,183	921,980
Miscellaneous	8,482,555	247,334,236
Total Gross	1,518,409,688	1,499,883,696
Less Provisions	100,101,686	(4,044,733)
Total	1,418,308,002	1,495,838,963
23 Equity Investment		
Trust Funds	5,172,472	4,783,840
International Agencies	4,983,761	4,983,761
Companies & Public Corporations	1,802,678,563	1,687,116,771
Total Gross	1,812,834,796	1,696,884,372
Less Provision	2,958,236	1,070,001,072
Total	1,809,876,560	1,696,884,372
24 Infrastructure,Pant and Equipm		
Dwellings	19,065,157	801,458
Non Residential Buildings	150,248,396	20,088,699
Other structures Transport Equipment	559,159,386 96,399,375	45,957,194 427,257
Other machinery and equipment	662,041,692	13,146,866
Infrastructure Assets	1,521,729	0
Total	1,488,435,736	80,421,475

		2013	2012
		GH¢	GH¢
25	Work - In - Progress		
	Dwellings	31,059,055	2,285,490
	Non Residential Buildings	28,738,321	232,228
	Other structures	61,245,203	24,702
	Transport Equipment	3,293,802	1,893,752
	Other machinery and equipment	256,599,496	902,683
	Infrastructure Assets	104,629,561	<u> </u>
	Total	485,565,438	5,338,854
26	Payables		
	Suppler	1,030,519,980	3,841,107
	Withholding	40,006,378	0
	Total	1,070,526,358	3,841,107
27	Deposits and Other Trust Monies		
27	Deposits and Other Trust Monies GETFund	193,465,291	
27		193,465,291 386,218,605	
27	GETFund		
27	GETFund NHIL	386,218,605	
27	GETFund NHIL SSNIT	386,218,605 612,021,066	
27	GETFund NHIL SSNIT DACF	386,218,605 612,021,066 285,051,692	
27	GETFund NHIL SSNIT DACF P.A.Y.E	386,218,605 612,021,066 285,051,692 138,845,674	
27	GETFund NHIL SSNIT DACF P.A.Y.E Petroleum Fund & Road Fund	386,218,605 612,021,066 285,051,692 138,845,674 61,266,800	
27	GETFund NHIL SSNIT DACF P.A.Y.E Petroleum Fund & Road Fund Deposits	386,218,605 612,021,066 285,051,692 138,845,674 61,266,800 812,703	
27	GETFund NHIL SSNIT DACF P.A.Y.E Petroleum Fund & Road Fund Deposits Special funds	386,218,605 612,021,066 285,051,692 138,845,674 61,266,800 812,703 1,039,777	945,218,913
	GETFund NHIL SSNIT DACF P.A.Y.E Petroleum Fund & Road Fund Deposits Special funds Road Fund	386,218,605 612,021,066 285,051,692 138,845,674 61,266,800 812,703 1,039,777 66,604,911	945,218,913 6,931,100,392

REVENUE BY ITEM



EXPENDITURE BY ITEM

