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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
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 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
MDAs	Ministries, Departments and Agencies
MDBS	Multi-Donor Budgetary Support
MDRI	Multilateral Debt Relief Initiative
MESTI	Ministry of Environment, Science, Technology and Innovation
MELR	Ministry of Employment and Labour Relations
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
MoC	Ministry of Communication

ACRONYMS

MCTA	Ministry of Chieftaincy and Traditional Affairs
MoD	Ministry of Defence
MoE	Ministry of Education
MoEnP	Ministry of Energy and Petroleum
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture Development
MoF	Ministry of Finance
MoH	Ministry of Health
MoIMR	Ministry of Information and Media Relations
MoJAG	Ministry of Justice and Attorney-General
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 Agency
PPA	Public Procurement Act, 2003 (Act 663)
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, 2014

	NOTES	BUDGET GH¢	ACTUAL GH¢	%	VARIANCE GH¢
RECEIPTS					
DIRECT TAX	2	695,089,484	395,557,860	34	(299,531,624)
INDIRECT TAX	3	882,448,610	515,076,027	44	(367,372,583)
GRANTS	5	0	0	0	0
NON-TAX REVENUE	6	335,687,893	31,551,004	3	(304,136,889)
NHIL	7	77,217,542	74,439,487	6	(2,778,056)
LOANS RECEIVED	8	0	0	0	0
NET TREASURY OPERATIONS	9	0	162,862,575	14	162,862,575
RECOVERIES	10	0	499,664	0	499,664
TOTAL RECEIPTS		1,990,443,530	1,179,986,616	100	(810,456,914)

PAYMENTS

COMPENSATION OF EMPLOYEES	11	884,048,309	689,409,899	52	194,638,410
GOODS AND SERVICES	12	476,137,350	2,692,452	0	473,444,898
NON-FINANCIAL ASSETS	13	687,659,707	6,186,499	0	681,473,208
INTEREST	14	505,804,832	355,720,499	27	150,084,333
GOVERNMENT SUBSIDIES	15	8,210,971	0	0	8,210,971
SOCIAL BENEFITS	16	3,183,558	0	0	3,183,558
OTHER EXPENSES	17	72,024,633	0	0	72,024,633
LOAN REPAYMENTS	18	98,633,000	0	0	98,633,000
OTHER PAYMENTS	19	271,879,610	271,526,799	20	352,812
FINANCIAL ASSETS	20	0	0	0	0
FOREIGN FINANCED INVESTMEN	21	6,666,667	0	0	6,666,667
TOTAL PAYMENTS		3,014,248,639	1,325,536,148	100	1,688,712,491

NET CHANGE IN STOCK OF CASH

(145,549,531)

CASH/BANK BALANCE AS AT BEGINNING

(2,057,188,185)

CASH/BANK BALANCE AS AT END

(2,202,737,716)

**SUMMARY YEAR TO DATE RECIEPTS AND PAYMENTS
FOR THE PERIOD ENDED FEBRUARY 28, 2014**

	ANNUAL BUDGET A	YTD BUDGET B	ACTUAL MONTH C	YTD ACTUAL FEBRUARY D	%	YTD VARIANCE E=(D-B)
RECEIPTS						
DIRECT TAX	8,341,073,810	1,390,178,968	395,557,860	909,467,480	33	(480,711,488)
INDIRECT TAX	10,589,383,325	1,764,897,221	515,076,027	1,127,807,710	41	(637,089,511)
GRANTS	0	0	0	0	0	0
NON-TAX REVENUE	4,028,254,719	671,375,787	31,551,004	221,027,736	8	(450,348,051)
NHIL	926,610,508	154,435,085	74,439,487	164,955,590	6	10,520,506
LOANS RECEIVED	0	0	0	0	0	0
NET TREASURY OPERATIONS	0	0	162,862,575	295,580,819		
RECOVERIES	0	0	499,664	1,007,537	0	1,007,537
TOTAL RECEIPTS	23,885,322,362	3,980,887,060	1,179,986,616	2,719,846,872	100	(1,556,621,007)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	1,768,096,619	689,409,899	1,338,285,098	66	429,811,520
GOODS AND SERVICES	5,713,648,204	952,274,701	2,692,452	6,896,752	0	945,377,949
NON-FINANCIAL ASSETS	8,251,916,482	1,375,319,414	6,186,499	6,186,499	0	1,369,132,915
INTEREST	6,069,657,987	1,011,609,664	355,720,499	355,720,499	18	655,889,166
GOVERNMENT SUBSIDIES	98,531,656	16,421,943	0	0		
SOCIAL BENEFITS	38,202,700	6,367,117	0	0		
OTHER EXPENSES	864,295,600	144,049,267	0	0		
LOAN REPAYMENTS	1,183,596,000	197,266,000	0	0	0	197,266,000
OTHER PAYMENTS	3,262,555,325	543,759,221	271,526,799	319,744,948	16	224,014,272
FINANCIAL ASSETS	0	0	0	0	0	0
FOREIGN FINANCED INVESTMENT	80,000,000	13,333,333	0	0	0	13,333,333
TOTAL PAYMENTS	36,170,983,665	6,028,497,278	1,325,536,148	2,026,833,796	100	3,834,825,155

STATEMENT OF REVENUE AND EXPENDITURE FOR THE MONTH ENDED FEBRUARY 28, 2014

		BUDGET	ACTUAL	ACTUAL
	NOTES	GH¢	CURRENT	PREVIOUS
			GH¢	GH¢
REVENUE				
DIRECT TAX	2	695,089,484	395,557,860	379,477,636
INDIRECT TAX	3	867,422,060	500,049,477	411,808,672
GRANTS	5	0	0	0
NON-TAX REVENUE	6	335,687,893	31,551,004	149,853,599
TOTAL REVENUE		1,898,199,438	927,158,341	941,139,907
EXPENDITURE				
COMPENSATION OF EMPLOYEES	11	884,048,309	933,361,861	793,543,090
GOODS AND SERVICES	12	476,137,350	2,692,452	48,961,872
INTEREST	14	687,659,707	355,720,499	302,410,230
GOVERNMENT SUBSIDIES	15	8,210,971	0	0
SOCIAL BENEFITS	16	3,183,558	0	0
OTHER EXPENSES	17	72,024,633	0	0
FOREIGN FINANCED INVESTMENT	21	6,666,667	0	0
CONSUMPTION OF FIXED ASSETS	29	0	0	0
TOTAL EXPENDITURE		2,137,931,196	1,291,774,812	1,144,915,193
SURPLUS/(DEFICIT)		(239,731,758)	(364,616,471)	(203,775,286)

**SUMMARY YEAR TO DATE REVENUE AND EXPENDITURE
FOR THE PERIOD ENDED FEBRUARY 28, 2014**

	ANNUAL BUDGET	YTD BUDGET	ACTUAL MONTH	YTD ACTUAL FEBRUARY	%	YTD VARIANCE
	A	B	C	D		E=A-D
RECEIPTS						
DIRECT TAX	8,341,073,810	1,390,178,968	395,557,860	909,467,480	41	(480,711,488)
INDIRECT TAX	10,409,064,724	1,734,844,121	500,049,477	1,097,026,909	49	(637,817,212)
GRANTS	0	0	0	0	0	0
NON-TAX REVENUE	4,028,254,719	671,375,787	31,551,004	221,027,736	10	(450,348,051)
TOTAL RECEIPTS	22,778,393,252	3,796,398,875	927,158,341	2,227,522,125	100	(1,568,876,751)

PAYMENTS

	A	B	C	D		E=(B-D)
COMPENSATION OF EMPLOYEES	10,608,579,711	1,768,096,619	933,361,861	1,835,126,492	84	(67,029,873)
GOODS AND SERVICES	5,713,648,204	952,274,701	2,692,452	6,896,752	0	945,377,949
INTEREST	5,713,648,204	952,274,701	355,720,499	355,720,499	16	596,554,202
GOVERNMENT SUBSIDIES	8,251,916,482	1,375,319,414	0	0	0	1,375,319,414
SOCIAL BENEFITS	38,202,700	6,367,117	0	0	0	6,367,117
OTHER EXPENSES	864,295,600	144,049,267	0	0	0	144,049,267
FOREIGN FINANCED INVESTMENT	80,000,000	13,333,333	0	0	0	13,333,333
CONSUMPTION OF FIXED ASSETS	0	0	0	0	0	0
TOTAL PAYMENTS	31,270,290,901	5,211,715,150	1,291,774,812	2,197,743,743	100	3,013,971,408

BALANCE SHEET AS AT FEBRUARY 28 2014

	NOTES	CURRENT GH¢	PREVIOUS GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	24	(2,202,737,716)	(1,067,166,573)
Receivables	25	9,710,899	15,766,272
Prepayments	26	15,289,756	13,653,376
TOTAL CURRENT ASSET		(2,177,737,061)	(1,037,746,925)
NON CURRENT ASSETS			
Receivables	27	1,420,714,545	1,418,308,002
Equity Investments	28	1,819,876,560	1,809,876,561
Infrastructure, plant and Equipment	29	2,658,852,740	1,584,377,059
Land		0	0
Work In-Progress	30	910,798,211	328,864,108
Intangible Assets		0	0
TOTAL NON-CURRENT ASSET		6,810,242,055	5,141,425,729
TOTAL ASSET		4,632,504,994	4,103,678,805
LIABILITIES			
CURRENT LIABILITIES			
Payables	31	571,804,208	126,620,873
Deposits and Other Trust Monies	32	2,527,804,985	1,558,693,046
TOTAL CURRENT LIABILITIES		3,099,609,193	1,685,313,919
NON- CURRENT LIABILITIES			
Domestic	33	25,348,028,926	18,366,483,067
External	34	25,349,239,002	17,370,979,506
TOTAL NON-CURRENT LIABILITIES		50,697,267,929	35,737,462,572
TOTAL LIABILITIES		53,796,877,122	37,422,776,491
NET ASSETS		(49,164,372,127)	(33,319,097,687)
CONTRIBUTED BY			
Surpluses / (Deficits) Current		(364,616,471)	
Accumulated Surpluses / (Deficits)		(48,799,755,657)	
NETWORTH		(49,164,372,128)	0

GRACE FRANSISCA ADZROE

AG. CONTROLLER AND ACCOUNTANT - GENERAL

STATEMENT OF CASHFLOW FOR THE MONTH ENDED FEBRUARY 28, 2014

		CURRENT GH¢	PREVIOUS GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
CASH RECEIPTS FROM OPERATING ACTIVITIES			
Taxes	4	910,633,887	0
Grants	5	0	0
Non-Tax Revenue	6	31,551,004	0
NHIL	7	74,439,487	1,354,083,485
Total Receipt		1,016,624,378	1,354,083,485
CASH PAYMENT FOR OPERATING ACTIVITIES			
Compensation of Employees	11	(689,409,899)	(9,939,050,213)
Goods and Services	12	(2,692,452)	(1,949,635,211)
Interest	14	(355,720,499)	(2,304,157,804)
Social Benefit	16	0	(34,053,046)
Other Expenses	17	0	(1,517,388,717)
Other Payments	19	(271,494,840)	(1,283,522,556)
Foreign Financed Investment	21	0	(2,887,397,585)
Government Subsidies		0	
Total Payment		(1,319,317,690)	(19,915,205,132)
NET CASHFLOW FROM OPERATING ACTIVITIES		(302,693,312)	(18,561,121,647)
CASHFLOW FROM INVESTING IN NONFINANCIAL ASSETS			
Acquisition	13	(6,186,499)	(32,847,088)
Net cashflow from investment in Non Current Assets		(6,186,499)	(32,847,088)
CASHFLOW FROM INVESTING IN FINANCIAL ASSETS			
Acquisition of Financial assets	22		
Loans		0	0
Shares and other equity		0	(74,869,136)
Advances		(31,959)	(23,782,877)
Total Acquisition Financial Assets		(31,959)	(98,652,013)

STATEMENT OF CASHFLOW FOR THE MONTH ENDED FEBRUARY 28, 2014

		CURRENT GH¢	PREVIOUS GH¢
Disposal/Recovery of Financial Asset	23		
Securities other than shares			
Loans		0	8,635,073
Shares and other equity		0	0
Advances		499,664	5,607,043
Total Disposal/Recovery of Financial assets		499,664	14,242,116
Net cashflow from investment in fianancial assets		467,705	(84,409,897)
CASHFLOW FROM FINANCING ACTIVITY			
DOMESTIC			
Inflow	9	2,425,830,594	19,574,887,952
Outflow	9	(2,262,968,019)	(14,469,845,487)
Net Incurrence of Domestic Liability		162,862,575	5,105,042,465
EXTERNAL			
Inflow	8	0	2,887,397,586
Outflow	18	0	(488,596,206)
Net Incurrence of Foreign Liability		0	2,398,801,380
NET CASHFLOW FROM FINANCING ACTIVITY		162,862,575	7,503,843,845
NET CHANGE IN STOCK OF CASH		(145,549,531)	(11,174,534,787)
CASH AND CASH EQUIVALENT AT BEGINNING		(2,057,188,185)	370,894,796
CASH AND CASH EQUIVALENT AT CLOSE		(2,202,737,716)	(10,803,639,992)

NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
2 DIRECT TAX		
Paid by Individuals	258,255,780	295,041,713
Paid by Corporations	119,324,438	39,123,376
Miscellaneous	17,977,642	45,312,547
Total	395,557,860	379,477,636
Less		
DACF	0	
Total Revenue	395,557,860	379,477,636
 3 INDIRECT TAX		
General Taxes on Goods and Services	145,686,251	100,141,083
Excises	23,139,619	50,858,427
Customs and Other Import Duties	331,223,607	260,809,162
Taxes on Exports	0	0
Levies	15,026,550	18,827,985
Total Receipt	515,076,027	430,636,657
 Less:		
GETFund	0	0
Petroleum Fund	15,026,550	18,827,985
Total	15,026,550	18,827,985
 Total Revenue	500,049,477	411,808,672
 4 Taxes		
Directs Taxes	395,557,860	379,477,636
Indirect Taxes	515,076,027	430,636,657
Total	910,633,887	810,114,293
 5 GRANT		
Program	0	0
Project Grant	0	0
Non Project Type	0	0
Total Revenue	0	0
Less:		

NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
Non Project Type	0	0
Total Receipt	0	0
6 NON-TAX REVENUE		
Property income	3,471,478	130,652,454
Sales of goods and services	18,551,092	18,636,891
Fines, penalties, and forfeiture	910,583	557,248
Voluntary transfers other th	0	0
Miscellaneous and unidentified	8,617,851	7,005
Total	31,551,004	149,853,599
7 NHIL		
SSNIT	23,960,830	0
Domestic	21,412,349	17,275,073
Import	29,066,308	28,672,259
Total	74,439,487	45,947,331
8 LOANS RECEIVED		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
Total External Borrowings	0	0
9 NET TREASURY OPERATIONS		
Short Term Borrowing	2,001,142,446	1,114,463,334
Medium Term Borrowings	14,560,362	96,417,937
Stocks and Bonds (long Term)	410,127,786	338,910,656
Treasury Bills Issued	2,425,830,594	1,549,791,927
Short Term Borrowing	(1,754,517,974)	(1,165,205,823)
Medium Term Borrowings	(96,417,937)	(64,703,335)
Long Term Borrowing	(412,032,108)	(1,648,963)
Treasury Bills Redeemed	(2,262,968,019)	(1,231,558,122)
Net Treasury Operations	162,862,575	318,233,805

NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
10 RECOVERIES		
Loans	0	0
Advances	499,664	631,241
Total	499,664	631,241
11 COMPENSATION OF EMPLOYEES		
Established Position	808,580,712.05	692,762,980
Non Established Post	0	0
Allowances	253,061	47,859,798
*National Pension Contribution	124,528,088	52,920,312
Total	933,361,861	793,543,090
Less		
Unpaid Compensation of Employees		
5.5% SSF Accrued for the year	22,641,693	
13% SSF Accrued for the year	53,679,521	0
PAYE 2013 Accrued	76,005,379	0
Deposits	91,199,298	0
Rent % Rates Deduction	426,071	0
Total Payments	689,409,899	793,543,090
National Pension Contribution*		
13.5% SSF Contribution	53,679,521	0
Gratuity	17,324,588	10,112,389
Pension	53,523,979	42,807,924
End of Service Benefit (ESB)	0	0
Superannuation	0	0
Total	124,528,088	52,920,312
12 GOODS AND SERVICES		
Materials and Office Consumables	0	1,375,866
Utilities	0	37,684
General Cleaning	0	0
Rentals	0	0
Travel and Transport	0	145,983
Repairs and Maintenance	0	40,706
Training, Seminar and Confer	2,579,877	1,363,537
Consultancy Expenses	112,575	40,000,000

NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
Special Services	0	249,009
Other Charges and Fees	0	5,749,086
Emergency Services	0	0
Total	2,692,452	48,961,872
Less:		
Unpaid Goods and Services	0	0
Total Payments	2,692,452	48,961,872
13 NON-FINANCIAL ASSETS		
Fixed asset	6,186,499	637,128
Work In Progress	0	32,209,960
Total	6,186,499	32,847,088
Less:		
Unpaid Non-Financial Asset		0
Total Payments	6,186,499	32,847,088
14 INTEREST		
Non Residents	3,740,467	7,105,997
Residents	351,980,031	295,304,234
Total	355,720,499	302,410,230
Less:		
Unpaid Interest		
Total Payments	355,720,499	302,410,230
15 GOVERNMENT SUBSIDIES		
Utility	0	0
Petroleum Products	0	0
Total	0	0
Less:		
Unpaid Subsidies	0	0
Total Payments	0	0
16 SOCIAL BENEFITS		
Social security benefits in Cash	0	
Employer social benefits in Cash	0	
Total	0	0

NOTES TO THE ACCOUNTS

	Current GH¢	Previous GH¢
Less:		
Unpaid Social Benefits	0	0
Total Payments	<u>0</u>	<u>0</u>
17 OTHER EXPENDITURE		
Insurance and compensation	0	0
Professional fees	0	0
Customs Duties	0	0
Court Expenses	0	0
Other Charges	0	0
Awards & Rewards	0	0
Donations	0	0
Contributions	0	0
Tuition Fees	0	0
Special Operations	0	0
Scholarship & Bursaries	0	0
Grants to Employees	0	0
Project Expenses	0	0
National Awards	0	0
Refuse Lifting Expenses	0	0
Total	<u>0</u>	<u>0</u>
Less:		
Unpaid Other Expenditure	0	0
Total Payments	<u>0</u>	<u>0</u>
18 LOAN REPAYMENTS		
Bilateral Loans	0	0
Multilateral Loans	0	0
External Commercial Institution	0	0
Domestic Commercial Institution	0	0
Export Credit Institutions	0	0
Total	<u>0</u>	<u>0</u>
19 OTHER PAYMENTS		
Advances	31,959	33,684
Prepayments	(5,000)	0
GET Fund	0	0
District Assembly Common Fund	50,000,000	0
Road Fund	0	0
Energy Fund	0	0
Petroluem Fund	0	0

NOTES TO THE ACCOUNTS

	Current	Previous
	GH¢	GH¢
Deposits	791,914	29,604,927
P.A.Y.E	174,587,387	0
NHIL	55,400,000	0
SSNIT 13%	0	0
Special funds	430,978	0
Total	281,237,237	29,638,611
Less:		
Accounts Payable	(9,710,439)	(111,545,943)
Deposits	0	0
Total	271,526,799	(81,907,331)
Less:		
Advances	31,959	33,684
Cash flow	271,494,840	(81,941,015)
20 FINANCIAL ASSET		
Equity Investment	0	0
Loan Receivable	0	0
Total	0	0
21 FOREIGN FINANCED INVESTMENT		
External loans Expenditure	0	0
Standard Loans Expenditure	0	0
Project Grants Expenditure	0	0
Total	0	0
22 ACQUISITION OF FINANCIAL ASSETS(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	31,959	0
Total	31,959	0
23 DISPOSAL/RECOVERY OF FINANCIAL ASSET(Cash Flow)		
Loans	0	0
Shares and other equity	0	0
Advances	499,664	0
Total	499,664	0
24 Cash and Cash Equivalents		

NOTES TO THE ACCOUNTS

	Current	Previous
	GHC	GHC
Treasury Main Account	562,306,204	(4,078,931,132)
MDA Sub-CF Accounts	71,999,389	222,273,618
Regional Sub-CF Accounts	7,726,616	922,968
MMDA Sub-CF Accounts	9,713,379	3,379,961
Tax Revenue Accounts	(722,770,922)	2,319,243,599
NTR Revenue Accounts	171,691,233	60,034,261
Special Accounts	(2,303,403,615)	405,910,150
Total	(2,202,737,716)	(1,067,166,573)
25 Current Receivables		
Vehicle Advances	8,100,609	13,725,831
Special Advances	353,820	599,520
Salary Advances	265,619	450,070
Departmental Revolving Fund	990,852	990,852
Total	9,710,899	15,766,272
26 Prepayments	15,289,756	13,653,376
27 Non Current Receivables		
Statutory Boards & Corporations	638,504,348	638,504,348
Companies	629,047,051	626,546,622
Foreign Governments / Agencies	8,482,555	8,482,555
General	921,980	921,980
Miscellaneous	243,954,183	243,954,183
Total	1,520,910,117	1,518,409,688
Provisions	(100,195,572)	(100,101,686)
Total	1,420,714,545	1,418,308,002
28 Equity Investment		
Companies & Public Corporations	1,812,678,563	1,802,678,563
Trust	5,172,472	5,172,472
International Agencies	4,983,761	4,983,761
Total	1,822,834,796	1,812,834,796
Provisions	(2,958,236)	(2,958,236)

NOTES TO THE ACCOUNTS

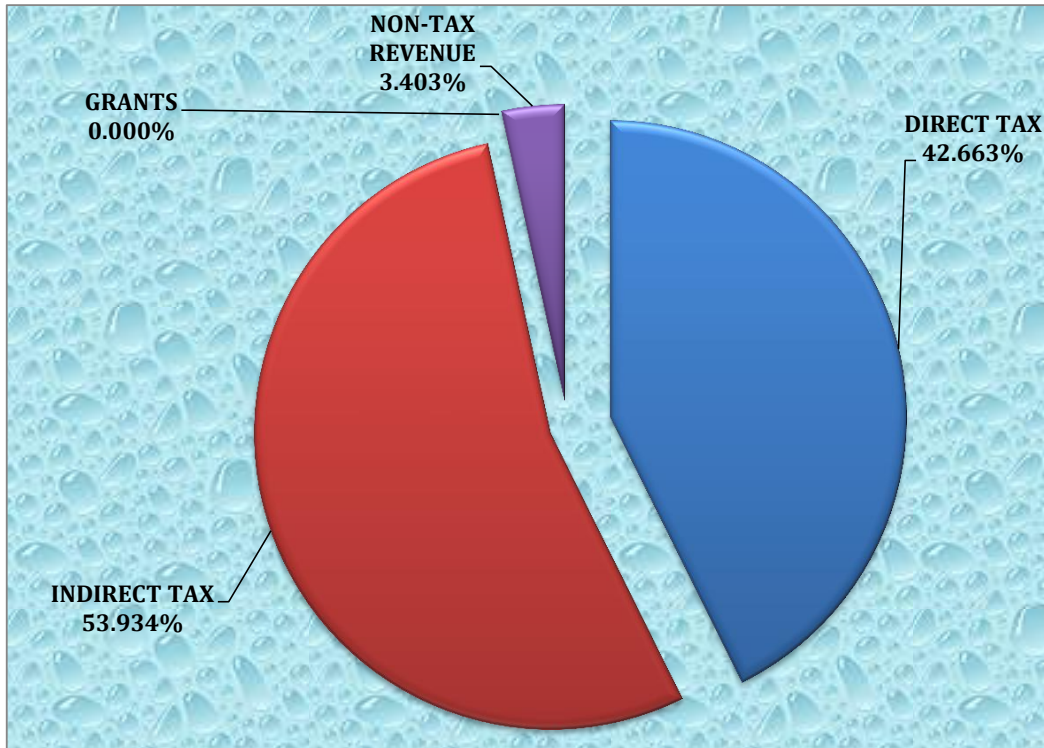
	Current GH¢	Previous GH¢
Total	1,819,876,560	1,809,876,561
29 Infrastructure, Plant and Equipment		
Dwellings	42,642,907	19,065,157
Non Residential Buildings	137,639,673	150,248,396
Other structures	564,431,413	559,159,386
Transport Equipment	163,999,327	96,475,549
Other machinery and equipment	1,165,446,644	655,108,814
Infrastructure Assets	748,405,507	104,319,756
Total	2,822,565,471	1,584,377,059
Less:		
Accumulated Depreciation	163,712,731	0
Net Book Value	2,658,852,740	1,584,377,059
30 Work - In - Progress		
Dwellings	109,534,656	25,540,068
Non Residential Buildings	109,183,325	28,738,321
Other structures	692,080,230	42,852,007
Transport Equipment	0	32,628
Other machinery and equipment	0	230,148,743
Infrastructure Assets	0	1,552,340
Total	910,798,211	328,864,108
31 Payables		
Supplier	493,943,559	124,612,105
Withholding	1,855,270	2,008,768
P.A.Y.E	76,005,379	0
Total	571,804,208	126,620,873
32 Deposits and Other Trust Monies		
GETFund	407,576,494	193,465,291
NHIL	482,235,436	419,544,659
SSNIT	979,197,394	566,759,126
DACF	360,190,716	285,051,692
Petroleum Fund & Road Fund	106,253,053	92,024,588
Deposits	190,886,044	807,913
Special funds	1,465,847	1,039,777
Total	2,527,804,985	1,558,693,046

NOTES TO THE ACCOUNTS

	Current	Previous
	GH¢	GH¢
33 Domestic Borrowing	25,348,028,926	18,366,483,067
34 External Borrowing	25,349,239,002	17,370,979,506

ANALYSIS OF REVENUE AND EXPENDITURE

REVENUE BY ITEM



EXPENDITURE BY ITEM

