





**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER, 2023**

|                                      | NOTES | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|--------------------------------------|-------|------------------------|-------------------------|
| <b><u>ASSETS</u></b>                 |       |                        |                         |
| <b>CURRENT ASSETS</b>                |       |                        |                         |
| Cash and Cash Equivalents            | 2     | 276,101.96             | 290,358.47              |
| Short-Term Receivables               | 3     | 32,144.55              | 32,144.55               |
| Prepayments                          | 4     | 33,850.36              | 33,850.36               |
| Inventory                            | 51    | -                      | -                       |
| Non-financial Assets Held for Sale   | 5     | -                      | -                       |
| Biological Assets                    | 52a   | -                      | -                       |
| <b>TOTAL CURRENT ASSET</b>           |       | <b>342,096.87</b>      | <b>356,353.38</b>       |
| <b>NON CURRENT ASSETS</b>            |       |                        |                         |
| Long-Term Receivables                | 6     | -                      | -                       |
| Investments                          | 7     | -                      | -                       |
| Investment Property                  | 8     | -                      | -                       |
| Biological Assets                    | 52b   | -                      | -                       |
| Service Concession Arrangements      | 53    | -                      | -                       |
| Property, Plant & Equipment          | 54    | 5,436,118.23           | 5,436,118.23            |
| Work In-Progress                     | 9     | 1,393,972.34           | 729,116.93              |
| Intangible Asset                     | 55    | -                      | -                       |
| <b>TOTAL NON-CURRENT ASSET</b>       |       | <b>6,830,090.57</b>    | <b>6,165,235.16</b>     |
| <b>TOTAL ASSET</b>                   |       | <b>7,172,187.44</b>    | <b>6,521,588.54</b>     |
| <b><u>LIABILITIES</u></b>            |       |                        |                         |
| <b>CURRENT LIABILITIES</b>           |       |                        |                         |
| Trade Payables                       | 10    | 1,556,685.94           | 814,284.97              |
| Other Payables                       | 11    | -                      | -                       |
| Trust Monies                         | 12a   | -                      | -                       |
| Derivatives                          | 13a   | -                      | -                       |
| Post-Employment Benefits Obligation  | 14a   | -                      | -                       |
| Short-Term Loans and Financing       | 15a   | -                      | -                       |
| Provisions                           | 16a   | -                      | -                       |
| Social Benefits                      | 17a   | -                      | -                       |
| <b>TOTAL CURRENT LIABILITIES</b>     |       | <b>1,556,685.94</b>    | <b>814,284.97</b>       |
| <b>NON- CURRENT LIABILITIES</b>      |       |                        |                         |
| Trust Monies                         | 12b   | 184,195.90             | 193,584.87              |
| Derivatives                          | 13b   | -                      | -                       |
| Post-Employment Benefits Obligation  | 14b   | -                      | -                       |
| Long-Term Loans and Financing        | 15b   | -                      | -                       |
| Provisions                           | 16b   | -                      | -                       |
| Social Benefits                      | 17b   | -                      | -                       |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |       | <b>184,195.90</b>      | <b>193,584.87</b>       |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
STATEMENT OF FINANCIAL POSITION  
AS AT 31ST DECEMBER, 2023**

|                                       | NOTES | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|---------------------------------------|-------|------------------------|-------------------------|
| <b>TOTAL LIABILITIES</b>              |       | 1,740,881.84           | 1,007,869.84            |
| <b><u>NET ASSET/(LIABILITIES)</u></b> |       | 5,431,305.60           | 5,513,718.70            |
| <b>FINANCED BY</b>                    |       |                        |                         |
| Capital Reserves                      |       |                        | -                       |
| Revaluation Reserves                  |       |                        |                         |
| Foreign Currency Translation Reserves |       |                        |                         |
| Other Reserves                        |       |                        |                         |
| Accumulated Surplus                   |       | 5,431,305.60           | 5,513,718.70            |
| <b>TOTAL FINANCED BY</b>              |       | 5,431,305.60           | 5,513,718.70            |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                                   | NOTES | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|---------------------------------------------------|-------|------------------------|-------------------------|
| <b><u>REVENUE</u></b>                             |       |                        |                         |
| NON-TAX REVENUE                                   | 18    | 195,335.93             | 281,430.99              |
| GRANTS                                            | 19    | 6,255,232.25           | 6,108,663.97            |
| FINANCE INCOME                                    | 20    | 30,030.00              | 16,710.00               |
| <b>TOTAL REVENUE</b>                              |       | <b>6,480,598.18</b>    | <b>6,406,804.96</b>     |
| <b><u>EXPENDITURE</u></b>                         |       |                        |                         |
| COMPENSATION OF EMPLOYEES                         | 21    | 3,890,023.86           | 1,835,884.27            |
| USE OF GOODS AND SERVICES                         | 22    | 2,023,325.74           | 2,619,717.75            |
| FINANCE COST                                      | 23    | -                      | -                       |
| GOVERNMENT SUBSIDIES                              | 24    | -                      | -                       |
| SOCIAL BENEFITS                                   | 25    | -                      | -                       |
| SPECIALISED EXPENSES                              | 26    | 649,661.68             | 855,770.28              |
| EXCHANGE DIFFERENCE                               | 27    | -                      | -                       |
| GRANT                                             | 28    | -                      | -                       |
| CONSUMPTION OF FIXED ASSETS                       | 54/55 | -                      | -                       |
| <b>TOTAL EXPENDITURE</b>                          |       | <b>6,563,011.28</b>    | <b>5,311,372.30</b>     |
| <b>SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS</b> |       | <b>(82,413.10)</b>     | <b>1,095,432.66</b>     |
| <b><u>EXCEPTIONAL ITEMS</u></b>                   |       |                        |                         |
| Gain/(Loss) On Financial Asset Through Fair Value |       | -                      | -                       |
| Gain/(loss) on disposal of Financial Assets       |       | -                      | -                       |
|                                                   |       | -                      | -                       |
| <b>SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS</b>  |       | <b>(82,413.10)</b>     | <b>1,095,432.66</b>     |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF YEAR-TO-DATE FINANCIAL PERFORMANCE**  
**FOR THE YEAR/QUARTER XXXX**

|                                                   | NOTES | PREVIOUS QTRs | CURRENT QTR | YTD ACTUAL | PREVIOUS YTD |
|---------------------------------------------------|-------|---------------|-------------|------------|--------------|
|                                                   |       | ACTUAL        | ACTUAL      | 20X2       | 20X1         |
|                                                   |       | GH¢           | GH¢         | GH¢        | GH¢          |
| <b><u>REVENUE</u></b>                             |       |               |             |            |              |
| NON-TAX REVENUE                                   | 18    |               |             |            |              |
| GRANTS                                            | 19    |               |             |            |              |
| FINANCE INCOME                                    | 20    |               |             |            |              |
| <b>TOTAL REVENUE</b>                              |       |               |             |            |              |
| <b><u>EXPENDITURE</u></b>                         |       |               |             |            |              |
| COMPENSATION OF EMPLOYEES                         | 21    |               |             |            |              |
| USE OF GOODS AND SERVICES                         | 22    |               |             |            |              |
| FINANCE COST                                      | 23    |               |             |            |              |
| GOVERNMENT SUBSIDIES                              | 24    |               |             |            |              |
| SOCIAL BENEFITS                                   | 25    |               |             |            |              |
| SPECIALISED EXPENSES                              | 26    |               |             |            |              |
| EXCHANGE DIFFERENCE                               | 27    |               |             |            |              |
| GRANTS                                            | 28    |               |             |            |              |
| CONSUMPTION OF FIXED ASSETS                       | 54/55 |               |             |            |              |
| <b>TOTAL EXPENDITURE</b>                          |       |               |             |            |              |
| <b>SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS</b> |       |               |             |            |              |
| <b>EXCEPTIONAL ITEMS</b>                          |       |               |             |            |              |
| Gain/(Loss) On Financial Asset Through Fair Value |       |               |             |            |              |
| Gain/(loss) on disposal of Financial Assets       |       |               |             |            |              |
| <b>SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS</b>  |       |               |             |            |              |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                                           | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|-----------------------------------------------------------|------------------------|-------------------------|
| <b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>         |                        |                         |
| <b>Surplus/(Deficit) for the year</b>                     | 5,431,305.60           | 1,095,432.66            |
| Add non-cash items:                                       |                        |                         |
| Gain/Losses on Revaluation                                |                        |                         |
| Impairment Loss                                           |                        |                         |
| Depreciation and Amortization                             |                        |                         |
| Profit/Loss from disposals                                |                        |                         |
| Increase/(Decrease) in provisions                         |                        |                         |
| Non-cash fair value adjustments                           |                        |                         |
| Other non-cash transactions                               |                        |                         |
| <b>Adjusted Surplus / Deficit</b>                         | 5,431,305.60           | 1,095,432.66            |
| <b>Movement in Working Capital</b>                        |                        |                         |
| (Increase)/Decrease in Inventory                          |                        |                         |
| (Increase)/Decrease in Receivables                        |                        |                         |
| Increase/(Decrease) in Payables                           | 129,680.81             | 222,906.16              |
| Increase/(Decrease) in Other Payables                     |                        |                         |
| (Increase)/Decrease in Prepayment                         |                        |                         |
| (Increase)/Decrease in Non-Financial Assets Held for Sale |                        |                         |
| (Increase)/Decrease in Current Biological Assets          |                        |                         |
| Increase in Social Benefit Liabilities                    |                        |                         |
| Interest Paid                                             |                        |                         |
| <b>Net Cash Flow from Operating Activities</b>            | 129,680.81             | 222,906.16              |
| <b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>         |                        |                         |
| Disposal of Non-Financial Asset                           |                        |                         |
| (Increase)/Decrease in Loans Receivables                  |                        |                         |
| (Increase)/Decrease in Investment                         |                        |                         |
| (Increase)/Decrease in Advances                           |                        |                         |
| Acquisition of Non-Financial Asset                        | (52,135.25)            | (1,497,895.02)          |
| Increase/(Decrease) in Derivatives                        | (9,388.97)             | 58,134.87               |
| Dividend Received                                         |                        |                         |
| <b>Net cash flow from investing activities</b>            | (61,524.22)            | (1,439,760.15)          |
| <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>         |                        |                         |
| Increase/(Decrease) in Domestic Borrowing                 |                        |                         |
| Increase/(Decrease) in External Borrowing                 |                        |                         |
| Dividend Paid                                             |                        |                         |
| <b>Net cash flow from financing activities</b>            |                        |                         |
| <b>NET CHANGES IN CASH FLOW</b>                           | 5,499,462.19           | (121,421.33)            |
| <b>CASH AND CASH EQUIVALENT AT BEGINNING</b>              | 290,358.47             | 411,779.80              |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                          | <b>CURRENT<br/>2023<br/>GH¢</b> | <b>PREVIOUS<br/>2022<br/>GH¢</b> |
|------------------------------------------|---------------------------------|----------------------------------|
| <b>CASH AND CASH EQUIVALENT AT CLOSE</b> | 5,789,820.66                    | 290,358.47                       |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
STATEMENT OF RECIPITS AND PAYMENTS  
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                              | NOTES | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|----------------------------------------------|-------|------------------------|-------------------------|
| <b><u>RECEIPTS</u></b>                       |       |                        |                         |
| NON-TAX REVENUE                              | 29    | 195,335.93             | 281,430.94              |
| GRANTS                                       | 30    | 6,255,232.25           | 6,108,663.97            |
| FINANCE INCOME                               | 31    | 30,030.00              | 16,710.00               |
| LOANS RECEIVED                               | 32    | -                      | -                       |
| DISPOSAL OF NON-FINANCIAL ASSET              | 33    | -                      | -                       |
| SALE/RECOVERY OF FINANCIAL ASSET             | 34    | -                      | -                       |
| TRUST MONIES                                 | 35    | -                      | -                       |
| PRIOR-PERIOD RECEIVABLE RECEIPTS             | 36    | -                      | -                       |
| <b>TOTAL RECEIPTS</b>                        |       | <b>6,480,598.18</b>    | <b>6,406,804.91</b>     |
| <b><u>PAYMENTS</u></b>                       |       |                        |                         |
| COMPENSATION OF EMPLOYEES                    | 37    | 3,890,023.86           | 1,835,884.27            |
| USE OF GOODS AND SERVICES                    | 38    | 2,039,882.14           | 2,252,497.83            |
| NON-FINANCIAL ASSETS                         | 39    | 52,135.25              | 1,584,073.86            |
| FINANCE COST                                 | 40    | -                      | -                       |
| GOVERNMENT SUBSIDIES                         | 41    | -                      | -                       |
| SOCIAL BENEFITS                              | 42    | -                      | -                       |
| SPECIALISED EXPENSES                         | 43    | 512,813.44             | 855,770.28              |
| TRUST MONIES                                 | 44    | -                      | -                       |
| LOAN REPAYMENTS                              | 45    | -                      | -                       |
| FINANCIAL ASSETS                             | 46    | -                      | -                       |
| PREPAYMENT FOR CURRENT PERIOD                | 47    | -                      | -                       |
| PRIOR-PERIOD LIABILITY PAYMENTS              | 48    | -                      | -                       |
| GRANT                                        | 49    | -                      | -                       |
| <b>TOTAL PAYMENTS</b>                        |       | <b>6,494,854.69</b>    | <b>6,528,226.24</b>     |
| <b>NET CHANGE IN STOCK OF CASH</b>           |       | <b>(14,256.51)</b>     | <b>(121,421.33)</b>     |
| <b>CASH AND CASH EQUIVALENT AT BEGINNING</b> |       | <b>290,358.47</b>      | <b>411,779.80</b>       |
| <b>CASH/BANK BALANCE AT END</b>              |       | <b>276,101.96</b>      | <b>290,358.47</b>       |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF YEAR-TO-DATE RECIPITS AND PAYMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                              | NOTES | PREVIOUS QTR<br>ACTUAL<br>GH¢ | CURRENT QTR<br>ACTUAL<br>GH¢ | YTD ACTUAL<br>20X2<br>GH¢ | PREVIOUS YTD<br>20X1<br>GH¢ |
|----------------------------------------------|-------|-------------------------------|------------------------------|---------------------------|-----------------------------|
| <b>RECEIPTS</b>                              |       |                               |                              |                           |                             |
| NON-TAX REVENUE                              | 28    |                               |                              |                           |                             |
| GRANTS                                       | 30    |                               |                              |                           |                             |
| FINANCE INCOME                               | 31    |                               |                              |                           |                             |
| LOANS RECEIVED                               | 32    |                               |                              |                           |                             |
| DISPOSAL OF NON-FINANCIAL ASSET              | 33    |                               |                              |                           |                             |
| SALE/RECOVERY OF FINANCIAL ASSET             | 34    |                               |                              |                           |                             |
| TRUST MONIES                                 | 35    |                               |                              |                           |                             |
| PRIOR-PERIOD RECEIVABLE RECEIPTS             | 36    |                               |                              |                           |                             |
| <b>TOTAL RECEIPTS</b>                        |       |                               |                              |                           |                             |
| <b>PAYMENTS</b>                              |       |                               |                              |                           |                             |
| COMPENSATION OF EMPLOYEES                    | 37    |                               |                              |                           |                             |
| USE OF GOODS AND SERVICES                    | 38    |                               |                              |                           |                             |
| NON-FINANCIAL ASSETS                         | 39    |                               |                              |                           |                             |
| FINANCE COST                                 | 40    |                               |                              |                           |                             |
| GOVERNMENT SUBSIDIES                         | 41    |                               |                              |                           |                             |
| SOCIAL BENEFITS                              | 42    |                               |                              |                           |                             |
| SPECIALISED EXPENSES                         | 43    |                               |                              |                           |                             |
| TRUST MONIES                                 | 44    |                               |                              |                           |                             |
| LOAN REPAYMENTS                              | 45    |                               |                              |                           |                             |
| FINANCIAL ASSETS                             | 46    |                               |                              |                           |                             |
| PREPAYMENT FOR CURRENT PERIOD                | 47    |                               |                              |                           |                             |
| PRIOR-PERIOD LIABILITY PAYMENTS              | 48    |                               |                              |                           |                             |
| GRANT                                        | 47    |                               |                              |                           |                             |
| TRANSFER OF UNRETAINED IGF                   | 50    |                               |                              |                           |                             |
| <b>TOTAL PAYMENTS</b>                        |       |                               |                              |                           |                             |
| <b>NET CHANGE IN STOCK OF CASH</b>           |       |                               |                              |                           |                             |
| <b>CASH AND CASH EQUIVALENT AT BEGINNING</b> |       |                               |                              |                           |                             |
| <b>CASH/BANK BALANCE AT END</b>              |       |                               |                              |                           |                             |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2023**

|                                       | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|---------------------------------------|------------------------|-------------------------|
| <b>NET WORTH</b>                      |                        |                         |
| <b>Opening Bal</b>                    |                        |                         |
| Capital Reserves                      |                        |                         |
| Revaluation Reserves                  |                        |                         |
| Foreign Currency Translation Reserves |                        |                         |
| Other Reserves                        |                        |                         |
| Acumulated Surplus                    | 5513718.7              | 4418286.04              |
| <b>Add: Adjs</b>                      |                        |                         |
| Change in Acct Policy                 |                        |                         |
| Error                                 |                        |                         |
| <b>Total</b>                          |                        |                         |
| Restated Acc Surplus                  | 5,513,718.70           | 4,418,286.04            |
| <b>Changes (Movement)</b>             |                        |                         |
| Capital Reserves                      |                        |                         |
| Revaluation Reserves                  |                        |                         |
| Foreign Currency Translation Reserves |                        |                         |
| Other Reserves                        |                        |                         |
| Surplus for the year                  | (82,413.10)            | 1,095,432.66            |
| <b>Total</b>                          | (82,413.10)            | 1,095,432.66            |
| <b>Closing Bal</b>                    |                        |                         |
| Capital Reserves                      |                        |                         |
| Revaluation Reserves                  |                        |                         |
| Foreign Currency Translation Reserves |                        |                         |
| Other Reserves                        |                        |                         |
| Accumulated Surplus                   | 5,431,305.60           | 5,513,718.70            |
| <b>Total</b>                          | 5,431,305.60           | 5,513,718.70            |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

|                                        | 2023<br>ORIGINAL BUDGET<br>GH¢ | 2023<br>SUPPLEMENTARY<br>BUDGET<br>GH¢ | 2023<br>REALLOCATION<br>GH¢ | 2023<br>FINAL<br>BUDGET<br>GH¢ | 2023<br>ACTUAL<br>GH¢ | 2023<br>VARIANCE<br>GH¢ |
|----------------------------------------|--------------------------------|----------------------------------------|-----------------------------|--------------------------------|-----------------------|-------------------------|
| <b>NON-TAX REVENUE</b>                 |                                |                                        |                             |                                |                       |                         |
| Property income                        |                                |                                        |                             |                                |                       |                         |
| Dividend                               |                                |                                        |                             |                                |                       |                         |
| Sale of goods and services             |                                |                                        |                             |                                |                       |                         |
| Fines, penalties, and forfeiture       | 5,000.00                       |                                        |                             |                                | 1,060.00              |                         |
| Fees and Rates                         | 235,600.00                     |                                        |                             |                                | 248,787.89            |                         |
| Rates                                  | 22,446.45                      |                                        |                             |                                | 1,090.00              |                         |
| Miscellaneous                          | 1,100.00                       |                                        |                             |                                | 398.04                |                         |
| <b>Total Receipts</b>                  | 264,146.45                     |                                        |                             |                                | 251,335.93            |                         |
| <b>GRANT</b>                           |                                |                                        |                             |                                |                       |                         |
| Grant in Cash                          | 13,960,704.55                  |                                        |                             |                                | 2,409,390.23          |                         |
| Grant in Kind                          |                                |                                        |                             |                                |                       |                         |
| <b>Total</b>                           | 13,960,704.55                  |                                        |                             |                                | 2,409,390.23          |                         |
| <b>FINANCE INCOME</b>                  |                                |                                        |                             |                                |                       |                         |
| Interest Income                        | 1,000.00                       |                                        |                             |                                |                       |                         |
| Income from other investing activities | 54,900.00                      |                                        |                             |                                | 114,530.00            |                         |
| <b>Total</b>                           | 55,900.00                      |                                        |                             |                                | 114,530.00            |                         |
| <b>COMPENSATION OF EMPLOYEES</b>       |                                |                                        |                             |                                |                       |                         |
| Established Position                   | 2,004,350.00                   |                                        |                             |                                | -                     |                         |
| Non Established Post                   | 68,621.00                      |                                        |                             |                                | 44,181.84             |                         |
| Allowances                             | 85,825.00                      |                                        |                             |                                |                       |                         |
| 13% Employer SSF Contribution          | 36,950.00                      |                                        |                             |                                |                       |                         |
| Gratuity                               |                                |                                        |                             |                                |                       |                         |
| Pension                                |                                |                                        |                             |                                |                       |                         |
| End of Service Benefit (ESB)           | 28,000.00                      |                                        |                             |                                | 32,000.00             |                         |
| <b>Total Payments</b>                  | 2,223,746.00                   |                                        |                             |                                | 76,181.84             |                         |
| <b>GOODS AND SERVICES</b>              |                                |                                        |                             |                                |                       |                         |
| Materials and Office Consumables       | 1,820,164.00                   |                                        |                             |                                | 585,812.25            |                         |
| Utilities                              | 107,000.00                     |                                        |                             |                                | 43,869.58             |                         |
| General Cleaning                       | 333,583.00                     |                                        |                             |                                | -                     |                         |
| Rentals and leases                     | 98,000.00                      |                                        |                             |                                | 53,504.00             |                         |
| Travel and Transport                   | 1,427,145.00                   |                                        |                             |                                | 491,309.40            |                         |
| Repairs and Maintenance                | 324,505.00                     |                                        |                             |                                | 55,701.46             |                         |
| Training, Seminar and Conference       | 1,278,769.00                   |                                        |                             |                                | 691,089.56            |                         |
| Consultancy Expenses                   | 265,000.00                     |                                        |                             |                                | 185,549.18            |                         |
| Special Services                       | 725,000.00                     |                                        |                             |                                | 279,439.41            |                         |
| Charges and Fees                       | 1,000.00                       |                                        |                             |                                | 5,000.82              |                         |
| Emergency Services                     |                                |                                        |                             |                                |                       |                         |
| Insurance Premium                      | 5,000.00                       |                                        |                             |                                |                       |                         |
| <b>Total Payment</b>                   | 6,385,166.00                   |                                        |                             |                                | 2,391,275.66          |                         |
| <b>FINANCE COST</b>                    |                                |                                        |                             |                                |                       |                         |
| Non Residents                          |                                |                                        |                             |                                |                       |                         |
| Residents                              |                                |                                        |                             |                                |                       |                         |
| <b>Total Payments</b>                  |                                |                                        |                             |                                |                       |                         |
| <b>GOVERNMENT SUBSIDIES</b>            |                                |                                        |                             |                                |                       |                         |
| Petroleum                              |                                |                                        |                             |                                |                       |                         |
| Utility                                |                                |                                        |                             |                                |                       |                         |
| School Subsidy                         |                                |                                        |                             |                                |                       |                         |
| Fertilizer Subsidy                     |                                |                                        |                             |                                |                       |                         |
| <b>Total Payments</b>                  |                                |                                        |                             |                                |                       |                         |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

|                                | 2023<br>ORIGINAL BUDGET<br>GH¢ | 2023<br>SUPPLEMENTARY<br>BUDGET<br>GH¢ | 2023<br>REALLOCATION<br>GH¢ | 2023<br>FINAL<br>BUDGET<br>GH¢ | 2023<br>ACTUAL<br>GH¢ | 2023<br>VARIANCE<br>GH¢ |
|--------------------------------|--------------------------------|----------------------------------------|-----------------------------|--------------------------------|-----------------------|-------------------------|
| <b>SOCIAL BENEFITS</b>         |                                |                                        |                             |                                |                       |                         |
| Social assistance benefits     | 11,000.00                      |                                        |                             |                                |                       |                         |
| Employer social benefits       | 12,885.00                      |                                        |                             |                                |                       |                         |
| <b>Total Payments</b>          | 23,885.00                      |                                        |                             |                                |                       |                         |
| <b>SPECIALISED EXPENSES</b>    |                                |                                        |                             |                                |                       |                         |
| Insurance and compensation     |                                |                                        |                             |                                |                       |                         |
| Professional fees              |                                |                                        |                             |                                |                       |                         |
| Court Expenses                 |                                |                                        |                             |                                |                       |                         |
| Awards & Rewards               | 6,000.00                       |                                        |                             |                                |                       |                         |
| Donations                      | 447,580.00                     |                                        |                             |                                | 361,494.90            |                         |
| Contributions                  | 70,000.00                      |                                        |                             |                                | 142,178.59            |                         |
| Scholarship & Bursaries        | 100,000.00                     |                                        |                             |                                | 82,449.31             |                         |
| Special Operations             |                                |                                        |                             |                                |                       |                         |
| Refuse Lifting Expenses        | 65,000.00                      |                                        |                             |                                |                       |                         |
| Civic Numbering/Street Naming  | 15,000.00                      |                                        |                             |                                |                       |                         |
| Grants to Employees/Households |                                |                                        |                             |                                |                       |                         |
| Council Tax/Tax Refund         |                                |                                        |                             |                                |                       |                         |
| Accreditation                  |                                |                                        |                             |                                |                       |                         |
| Rent                           |                                |                                        |                             |                                | 9,520.00              |                         |
| Dividend                       |                                |                                        |                             |                                |                       |                         |
| <b>Total Payments</b>          | 703,580.00                     |                                        |                             |                                | 595,642.80            |                         |
| <b>CAPITAL EXPENDITURE</b>     |                                |                                        |                             |                                |                       |                         |
| Fixed asset                    | 2,000,000.00                   |                                        |                             |                                |                       |                         |
| Work In Progress               | 2,944,374.00                   |                                        |                             |                                |                       |                         |
| <b>Total Payments</b>          | 4,944,374.00                   |                                        |                             |                                |                       |                         |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
STATEMENT OF FINANCIAL PERFORMANCE  
BY CLASSIFICATION OF FUNCTIONS OF GOVERNMENT  
FOR THE YEAR/QUARTER XXXX**

|                                                   | NOTES/<br>SCHEDULES | CURRENT<br>20X2<br>GH¢ | PREVIOUS<br>20X1<br>GH¢ |
|---------------------------------------------------|---------------------|------------------------|-------------------------|
| <b><u>REVENUE</u></b>                             |                     |                        |                         |
| NON-TAX REVENUE                                   | 18                  |                        |                         |
| GRANTS                                            | 19                  |                        |                         |
| FINANCE INCOME                                    | 20                  |                        |                         |
| <b>TOTAL</b>                                      |                     |                        |                         |
| <b><u>EXPENDITURE</u></b>                         |                     |                        |                         |
| GENERAL PUBLIC SERVICES                           |                     |                        |                         |
| DEFENCE                                           |                     |                        |                         |
| PUBLIC ORDER AND SAFETY                           |                     |                        |                         |
| ECONOMIC AFFAIRS                                  |                     |                        |                         |
| ENVIRONMENTAL PROTECTION                          |                     |                        |                         |
| HOUSING AND COMMUNITY AMENITIES                   |                     |                        |                         |
| HEALTH                                            |                     |                        |                         |
| RECREATION, CULTURE AND RELIGION                  |                     |                        |                         |
| EDUCATION                                         |                     |                        |                         |
| SOCIAL PROTECTION                                 |                     |                        |                         |
| DEPRECIATION EXPENDITURE                          |                     |                        |                         |
| <b>TOTAL</b>                                      |                     |                        |                         |
| <b>SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS</b> |                     |                        |                         |
| <b>EXCEPTIONAL ITEMS</b>                          |                     |                        |                         |
| Gain/(Loss) On Financial Asset Through Fair Value |                     |                        |                         |
| Gain/(loss) on disposal of Financial Assets       |                     |                        |                         |
| <b>SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS</b>  |                     |                        |                         |

# AFADZATO SOUTH DISTRICT ASSEMBLY

## NOTES TO THE ACCOUNTS

|   | SCHEDULES                                     | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|---|-----------------------------------------------|------------------------|-------------------------|
| 2 | <b>Cash and Cash Equivalents</b>              |                        |                         |
|   | <b>Cash Balance</b>                           |                        |                         |
|   | District Assembly Common Fund (Main)          | (71,855.86)            | -                       |
|   | MP's Common Fund                              | 30,682.30              | 91,701.95               |
|   | M-SHAP                                        | 17,573.46              | 8,185.94                |
|   | Persons With Disability (PWD)                 | 162,173.86             | 118,347.17              |
|   | General Rate                                  | 915.63                 | 106.82                  |
|   | DPAT                                          | 32,231.75              | 53,578.22               |
|   | Ghana Productive Safety Net Program (GPSNP)   | 38,973.71              | 1,712.79                |
|   | Modernized Agriculture in Ghana (MAG)         | 14,775.45              | 2,981.12                |
|   | MDA's/ GoG                                    | 38,077.60              | 12,674.46               |
|   | UNICEF Support                                | 12,500.06              | 1,000.00                |
|   | MP's SIF                                      | 70.00                  | 70.00                   |
|   | Cash at Hand                                  | (16.00)                | -                       |
|   | <b>Total Cash Balance</b>                     | <b>276,101.96</b>      | <b>290,358.47</b>       |
|   | <b>Short Term Investments</b>                 |                        |                         |
|   | Domestic                                      | -                      | -                       |
|   | External                                      | -                      | -                       |
|   | <b>Total Short Term Investments</b>           | <b>-</b>               | <b>-</b>                |
|   | <b>Total Cash and Cash Equivalent Balance</b> | <b>276,101.96</b>      | <b>290,358.47</b>       |
| 3 | <b>Current Receivables</b>                    |                        |                         |
|   | <b>Staff Advance</b>                          |                        |                         |
|   | Short Term Vehicle Advances                   |                        |                         |
|   | Short Term Housing Advance                    |                        |                         |
|   | <b>Total Staff Advance</b>                    | <b>-</b>               | <b>-</b>                |
|   | <b>Accrued Income</b>                         |                        |                         |
|   | Exchange Transaction                          |                        |                         |
|   | Other Income                                  | 32,144.55              | 32,144.55               |
|   | <b>Total Current Receivables</b>              | <b>32,144.55</b>       | <b>32,144.55</b>        |
|   | <b>Total</b>                                  | <b>32,144.55</b>       | <b>32,144.55</b>        |
| 4 | <b>Prepayments</b>                            |                        |                         |
|   | Prepaid Expenses                              | -                      |                         |
|   | Mobilization Advance                          | 33,850.36              | 33,850.36               |
|   | <b>Total</b>                                  | <b>33,850.36</b>       | <b>33,850.36</b>        |
| 5 | <b>Non-Financial Assets Held for Sale</b>     |                        |                         |
|   | Land                                          |                        |                         |

## NOTES TO THE ACCOUNTS

| SCHEDULES                                                                                                             |                                                                                                                                                                                                       | CURRENT<br>2023<br>GH¢          | PREVIOUS<br>2022<br>GH¢               |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------|
| Building and Structures<br>Office Equipment, Furniture and Fittings<br>ICT Equipment<br>Other Machinery and Equipment |                                                                                                                                                                                                       |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |
| 6                                                                                                                     | <b>Non Current Receivables</b><br>Government On-lend Loans to Entities<br>Government Loans to Private Entities<br><br><b>Staff Advance</b><br>Long Term Vehicle Advances<br>Long Term Housing Advance |                                 |                                       |
| <b>Total Staff Advance</b>                                                                                            |                                                                                                                                                                                                       |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |
| 7                                                                                                                     | <b>Investment</b><br>Equity Investment<br>Non-Equity Investment                                                                                                                                       |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |
| <b>Add:</b><br>Gain<br>Less Impairment (Loss)                                                                         |                                                                                                                                                                                                       |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |
| 8                                                                                                                     | <b>Investment Property</b><br>Land<br>Buildings                                                                                                                                                       |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |
| 9                                                                                                                     | <b>Work - In - Progress</b><br>Buildings and Structures<br>Infrastructure Assets                                                                                                                      | 729,116.93<br>664,855.41        | 729,116.93                            |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       | 1,393,972.34                    | 729,116.93                            |
| 10                                                                                                                    | <b>Trade Payables</b><br>Goods and Services<br>Capex<br>Withholding                                                                                                                                   | 480,571.93<br>1,076,114.01<br>- | 308,646.10<br>463,393.85<br>42,245.02 |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       | 1,556,685.94                    | 814,284.97                            |
| 11                                                                                                                    | <b>Other Payables</b><br>Compensation<br>Compensation Arrears                                                                                                                                         |                                 |                                       |
| <b>Total</b>                                                                                                          |                                                                                                                                                                                                       |                                 |                                       |

# NOTES TO THE ACCOUNTS

|     | SCHEDULES                                                                                            | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|-----|------------------------------------------------------------------------------------------------------|------------------------|-------------------------|
|     | Unpaid Subsidies<br>Unpaid Specialised Expenses<br>Refund of Taxes, Fees and Fines<br>Judgement Debt |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 12  |                                                                                                      |                        |                         |
| 12a | <b>Short Term Trust Monies</b><br>Public Entities<br>Private Entities and Individuals                |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 12b | <b>Long-Term Trust Monies</b><br>Public Entities<br>Private Entities and Individuals                 |                        |                         |
|     | <b>Total</b>                                                                                         | 184,195.90             | 193,584.87              |
|     |                                                                                                      | 184,195.90             | 193,584.87              |
| 13  |                                                                                                      |                        |                         |
| 13a | <b>Derivatives (Current Liabilities)</b><br>Forwards Contracts                                       |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 13b | <b>Derivatives (Non-Current Liabilities)</b><br>Forwards Contracts                                   |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 14  |                                                                                                      |                        |                         |
| 14a | <b>Short Term Post Employment Benefits Obligation</b><br>Gratuity                                    |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 14b | <b>Long-Term Post Employment Benefits Obligation</b><br>Gratuity                                     |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 15  |                                                                                                      |                        |                         |
| 15a | <b>Short-Term Loans and Financing</b><br>Domestic Borrowing<br>External Borrowing<br>Overdraft       |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 15b | <b>Long-Term Loans and Financing</b><br>Domestic Borrowing<br>External Borrowing                     |                        |                         |
|     | <b>Total</b>                                                                                         |                        |                         |
| 16  |                                                                                                      |                        |                         |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CURRENT<br>2023<br>GH¢                                                                                        | PREVIOUS<br>2022<br>GH¢                                                                                            |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 16a       | <b>Provisions (Current)</b><br>Loan Receivable<br>Investment<br><b>Total</b>                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                               |                                                                                                                    |
| 16b       | <b>Provisions (Non-Current)</b><br>Loan Receivable<br>Investment<br><b>Total</b>                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                               |                                                                                                                    |
| 17        |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                               |                                                                                                                    |
| 17a       | <b>Social Benefits (Current Liability)</b><br>Employer Social Benefits<br>Social Security Benefits<br>Social Assistance Benefits<br><b>Total</b>                                                                                                                                                                                                                                                                                                          |                                                                                                               |                                                                                                                    |
| 17b       | <b>Social Benefits (Non-Current Liability)</b><br>Employer Social Benefits<br>Social Security Benefits<br>Social Assistance Benefits<br><b>Total</b>                                                                                                                                                                                                                                                                                                      |                                                                                                               |                                                                                                                    |
| 18        | <b>NON-TAX REVENUE</b><br><b>EXCHANGE TRANSACTION</b><br>Sales of goods and services<br>Dividend Received<br><b>Total</b>                                                                                                                                                                                                                                                                                                                                 | -<br><br><br>-                                                                                                |                                                                                                                    |
|           | <b>NON-EXCHANGE TRANSACTION</b><br>Property income<br>Fines, penalties, and forfeiture<br>Fees and Rates<br>Rates<br>Miscellaneous<br><b>Total</b>                                                                                                                                                                                                                                                                                                        | -<br>1,060.00<br>192,787.89<br>1,090.00<br>398.04<br>195,335.93                                               | 3,660.00<br>112,098.84<br>18,786.00<br>146,886.15<br>281,430.99                                                    |
|           | <b>Total Non-Tax Revenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                              | 195,335.93                                                                                                    | 281,430.99                                                                                                         |
| 19        | <b>GRANT (Non-Exchange)</b><br><b>Grant in Cash</b><br>GoG Subventions-Payroll<br>GoG Subventions-Decentralised Goods & Services<br>District Assembly Common Fund (DACF)<br>District Development Facility (DDF/DPAT)<br>District Development Facility (DDF/RSD)<br>Savanah Investment Program (SIP)<br>Modernized Agriculture in Ghana (MAG)<br>MP Common Fund<br>Multi Sectoral HIV/AIDS Project (M-SHAP)<br>Ghana Secondary City Support Program (GSOP) | 3,845,842.02<br>41,001.43<br>1,272,689.08<br>-<br>-<br>-<br>32,294.33<br>476,544.89<br>9,627.52<br>382,320.00 | 1,737,132.91<br>34,461.25<br>2,468,532.49<br>1,134,512.25<br><br>43,980.48<br>363,889.98<br>17,958.99<br>79,372.29 |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                                | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|-----------|------------------------------------------------|------------------------|-------------------------|
|           | Persons With Disability (PWD)                  | 169,912.98             | 216,323.33              |
|           | Other Central Government Transfers             | -                      |                         |
|           | Other Grants                                   | 25,000.00              | 12,500.00               |
|           | <b>Sub-Total</b>                               | 6,255,232.25           | 6,108,663.97            |
|           | <b>Grant in Kind</b>                           |                        |                         |
|           | GoG Subvention                                 |                        |                         |
|           | Other Grants                                   |                        |                         |
|           | <b>Sub-Total</b>                               | -                      | -                       |
|           | <b>Total</b>                                   | 6,255,232.25           | 6,108,663.97            |
| 20        | <b>FINANCE INCOME</b>                          |                        |                         |
|           | Interest Income                                |                        |                         |
|           | Income from other investing activities         | 30,030.00              | 16,710.00               |
|           | <b>Total</b>                                   | 30,030.00              | 16,710.00               |
|           | <b>Summary Revenue</b>                         |                        |                         |
|           | <b>Exchange Transactions</b>                   |                        |                         |
|           | Non-Tax                                        | -                      | -                       |
|           | Finance Income                                 | 30,030.00              | 16,710.00               |
|           | <b>Non-Exchange</b>                            |                        |                         |
|           | Grants                                         | 6,255,232.25           | 6,108,663.97            |
|           | Non-Tax                                        | 195,335.93             | 281,430.99              |
|           | <b>Total</b>                                   | 6,480,598.18           | 6,406,804.96            |
| 21        | <b>COMPENSATION OF EMPLOYEES (EXPENDITURE)</b> |                        |                         |
|           | Established Post                               | 3,845,842.02           | 1,737,132.91            |
|           | Non Established Post                           | 44,181.84              | 65,632.36               |
|           | Allowances                                     |                        | 23,119.00               |
|           | 13% Employer SSF Contribution                  |                        |                         |
|           | End of Service Benefit (ESB)                   | -                      | 10,000.00               |
|           | <b>Total Expenditure</b>                       | 3,890,023.86           | 1,835,884.27            |
| 22        | <b>GOODS AND SERVICES (EXPENDITURE)</b>        |                        |                         |
|           | Materials and Office Consumables               | 404,984.87             | 524,207.96              |
|           | Utilities                                      | 43,869.58              | 46,370.24               |
|           | General Cleaning                               | -                      | 306,906.25              |
|           | Rentals and leases                             | 53,504.00              | 25,680.00               |
|           | Travel and Transport                           | 491,309.40             | 533,896.94              |
|           | Repairs and Maintenance                        | 55,701.46              | 57,096.04               |
|           | Training, Seminar and Conference               | 418,133.73             | 611,742.30              |
|           | Consultancy Expenses                           | 348,032.48             | 324,443.75              |
|           | Special Services                               | 202,789.40             | 183,039.45              |
|           | Charges and Fees                               | 5,000.82               | 6,334.82                |
|           | Emergency Services                             |                        |                         |
|           | Insurance Premium                              |                        |                         |
|           | <b>Total Expenditure</b>                       | 2,023,325.74           | 2,619,717.75            |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                                                                                                                                                                                                                           | CURRENT<br>2023<br>GH¢                                                               | PREVIOUS<br>2022<br>GH¢                                                 |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 23        | <b>FINANCE COST (EXPENDITURE)</b><br>Non Residents<br>Residents<br><b>Total Expenditure</b>                                                                                                                                               |                                                                                      |                                                                         |
| 24        | <b>GOVERNMENT SUBSIDIES (EXPENDITURE)</b><br>Petroleum<br>Fertilizer Subsidy<br><b>Total Expenditure</b>                                                                                                                                  |                                                                                      |                                                                         |
| 25        | <b>SOCIAL BENEFITS (EXPENDITURE)</b><br>Employer social benefits<br>Social security benefits<br>Social assistance benefits<br><b>Total Expenditure</b>                                                                                    |                                                                                      |                                                                         |
| 26        | <b>SPECIALISED EXPENSES (EXPENDITURE)</b><br>Insurance and compensation<br>Awards & Rewards<br>Donations<br>Contributions<br>Scholarship & Bursaries<br>Special Operations<br>Refuse Lifting Expenses<br>Rent<br><b>Total Expenditure</b> | <br><br><br>361,494.90<br>142,178.59<br>136,468.19<br><br><br>9,520.00<br>649,661.68 | <br><br><br>456502.35<br>335817.53<br>63450.4<br><br><br><br>855,770.28 |
| 27        | <b>Exchange Difference</b><br>Multi-Lateral<br>Bilateral<br>Commercial<br><b>Total Expenditure</b>                                                                                                                                        |                                                                                      |                                                                         |
| 28        | <b>GRANT (EXPENDITURE)</b><br>Foreign Grants<br>International Organisations<br>General Government<br><b>Total Payment</b>                                                                                                                 |                                                                                      |                                                                         |
| 29        | <b>NON-TAX REVENUE</b><br><b>EXCHANGE TRANSACTION</b><br>Sales of goods and services<br>Dividend Received<br><b>Total Receipt</b>                                                                                                         |                                                                                      |                                                                         |
|           | <b>NON-EXCHANGE TRANSACTION</b><br>Property income                                                                                                                                                                                        |                                                                                      |                                                                         |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                                | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|-----------|------------------------------------------------|------------------------|-------------------------|
|           | Fines, penalties, and forfeiture               | 1,060                  | 3,660.00                |
|           | Fees and Rates                                 | 192,787.89             | 112,098.84              |
|           | Rates                                          | 1,090                  | 18,786.00               |
|           | Miscellaneous                                  | 398.04                 | 146,886.10              |
|           | <b>Total Receipt</b>                           | <b>195335.93</b>       | <b>281430.94</b>        |
| 30        | <b>GRANT (Non-Exchange)</b>                    |                        |                         |
|           | <b>Grant in Cash</b>                           |                        |                         |
|           | GoG Subventions-Payroll                        | 3,845,842.02           | 1,737,132.91            |
|           | GoG Subventions-Decentralised Goods & Services | 41,001.43              | 34,461.25               |
|           | District Assembly Common Fund (DACF)           | 1,272,689.08           | 2,468,532.49            |
|           | District Development Facility (DDF/DPAT)       |                        | 1,134,512.25            |
|           | District Development Facility (DDF/RSD)        |                        |                         |
|           | Urban Development Grant (UDG)                  |                        |                         |
|           | Savanah Investment Program (SIP)               |                        |                         |
|           | Modernized Agriculture in Ghana (MAG)          | 32,294.33              | 43,980.48               |
|           | MP Common Fund                                 | 476,544.89             | 363,889.98              |
|           | Multi Sectoral HIV/AIDS Project (M-SHAP)       | 9,627.52               | 17,958.99               |
|           | Ghana Secondary City Support Program (GSOP)    | 382,320.00             | 79,372.29               |
|           | Persons With Disability (PWD)                  | 169,912.98             | 216,323.33              |
|           | Other Central Government Transfers             |                        |                         |
|           | Other Grants                                   | 25,000.00              | 12,500.00               |
|           | <b>Sub-Total</b>                               | <b>6,255,232.25</b>    | <b>6,108,663.97</b>     |
|           | <b>Grant in Kind</b>                           |                        |                         |
|           | GoG Subvention                                 |                        |                         |
|           | Other Grants                                   |                        |                         |
|           | <b>Sub-Total</b>                               |                        |                         |
|           | <b>Total</b>                                   | <b>6,255,232.25</b>    | <b>6,108,663.97</b>     |
| 31        | <b>FINANCE INCOME</b>                          |                        |                         |
|           | Interest Income                                |                        |                         |
|           | Income from other investing activities         | 30,030.00              | 16,710.00               |
|           | <b>Total</b>                                   | <b>30,030.00</b>       | <b>16,710.00</b>        |
|           | <b>Summary Receipts</b>                        |                        |                         |
|           | Exchange Transactions                          |                        |                         |
|           | Non-Tax                                        |                        |                         |
|           | Finance Income                                 | 30,030.00              | 16,710.00               |
|           | <b>Non-Exchange</b>                            |                        |                         |
|           | Grants                                         | 6,255,232.25           | 6,108,663.97            |
|           | Non-Tax                                        | 195,335.93             | 281,430.94              |
|           | Decentralised Transfers                        |                        |                         |
|           | <b>Total</b>                                   | <b>6,480,598.18</b>    | <b>6,406,804.91</b>     |
| 32        | <b>LOANS RECEIVED</b>                          |                        |                         |
|           | External Commercial Institution                |                        |                         |
|           | Domestic Commercial Institution                |                        |                         |
|           | <b>Total</b>                                   |                        |                         |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                             | CURRENT             | PREVIOUS            |
|-----------|---------------------------------------------|---------------------|---------------------|
|           |                                             | 2023                | 2022                |
|           |                                             | GH¢                 | GH¢                 |
| 33        | <b>DISPOSAL OF NON-FINANCIAL ASSETS</b>     |                     |                     |
|           | Fixed asset                                 |                     |                     |
|           | <b>Total</b>                                |                     |                     |
| 34        | <b>SALE/RECOVERY OF FINANCIAL ASSET</b>     |                     |                     |
|           | Recovery of Loans                           |                     |                     |
|           | Sale of Investment                          |                     |                     |
|           | Recovery of Advances                        |                     |                     |
|           | <b>Total</b>                                |                     |                     |
| 35        | <b>TRUST MONEY RECEIPTS</b>                 |                     |                     |
|           | Public Entities                             |                     |                     |
|           | Private Entities and Individuals            |                     |                     |
|           | <b>Total</b>                                |                     |                     |
| 36        | <b>PRIOR PERIOD RECEIVABLE RECEIPTS</b>     |                     |                     |
|           | GoG Subventions                             |                     |                     |
|           | <b>Total</b>                                |                     |                     |
| 37        | <b>COMPENSATION OF EMPLOYEES (PAYMENTS)</b> |                     |                     |
|           | Established Post                            | 3,845,842.02        | 1,737,132.91        |
|           | Non Established Post                        | 44,181.84           | 65,632.36           |
|           | Allowances                                  |                     | 23,119.00           |
|           | 13% Employer SSF Contribution               |                     |                     |
|           | End of Service Benefit (ESB)                | -                   | 10,000.00           |
|           | <b>Total Payments</b>                       | <b>3,890,023.86</b> | <b>1,835,884.27</b> |
| 38        | <b>GOODS AND SERVICES (PAYMENTS)</b>        |                     |                     |
|           | Materials and Office Consumables            | 551,012.08          | 418,508.04          |
|           | Utilities                                   | 11,900.00           | 39,370.24           |
|           | General Cleaning                            | -                   | 306,906.25          |
|           | Rentals and leases                          | 53,504.00           | 25,680.00           |
|           | Travel and Transport                        | 320,606.11          | 449,996.94          |
|           | Repairs and Maintenance                     | 53,137.75           | 57,096.04           |
|           | Training, Seminar and Conference            | 619,552.55          | 469,392.30          |
|           | Consultancy Expenses                        | 185,549.18          | 324,443.75          |
|           | Special Services                            | 239,619.65          | 154,769.45          |
|           | Charges and Fees                            | 5,000.82            | 6,334.82            |
|           | Emergency Services                          |                     |                     |
|           | Insurance Premium                           |                     |                     |
|           | <b>Total Payment</b>                        | <b>2,039,882.14</b> | <b>2,252,497.83</b> |
| 39        | <b>PAYMENTS FOR NON-FINANCIAL ASSETS</b>    |                     |                     |
|           | Fixed asset                                 |                     |                     |
|           | Work In Progress                            | 52,135.25           | 1,584,073.86        |
|           | <b>Total Payments</b>                       | <b>52,135.25</b>    | <b>1,584,073.86</b> |
| 40        | <b>FINANCE COST (PAYMENTS)</b>              |                     |                     |

## NOTES TO THE ACCOUNTS

| SCHEDULES                   |                                        | CURRENT    | PREVIOUS   |
|-----------------------------|----------------------------------------|------------|------------|
|                             |                                        | 2023       | 2022       |
|                             |                                        | GH¢        | GH¢        |
| Non Residents               |                                        |            |            |
| Residents                   |                                        |            |            |
| <b>Total Payments</b>       |                                        |            |            |
| 41                          | <b>GOVERNMENT SUBSIDIES (PAYMENTS)</b> |            |            |
|                             | Petroleum                              |            |            |
|                             | Fertilizer Subsidy                     |            |            |
| <b>Total Payments</b>       |                                        |            |            |
| 42                          | <b>SOCIAL BENEFITS (PAYMENTS)</b>      |            |            |
|                             | Employer social benefits               |            |            |
|                             | Social security benefits               |            |            |
|                             | Social assistance benefits             |            |            |
| <b>Total Payments</b>       |                                        |            |            |
| 43                          | <b>SPECIALISED EXPENSES (PAYMENTS)</b> |            |            |
|                             | Insurance and compensation             |            |            |
|                             | Awards & Rewards                       |            |            |
|                             | Donations                              | 361,494.90 | 456,502.35 |
|                             | Contributions                          | 59,349.23  | 335,817.53 |
|                             | Scholarship & Bursaries                | 82,449.31  | 63,450.40  |
|                             | Special Operations                     |            |            |
|                             | Refuse Lifting Expenses                |            |            |
|                             | Rent                                   | 9,520.00   |            |
|                             | Dividend                               |            |            |
| <b>Total Payments</b>       |                                        | 512,813.44 | 855,770.28 |
| 44                          | <b>TRUST MONEY PAYMENTS</b>            |            |            |
|                             | Public Entities                        |            |            |
|                             | Private Entities and Individuals       |            |            |
| <b>Total</b>                |                                        |            |            |
| 45                          | <b>LOAN REPAYMENTS</b>                 |            |            |
|                             | External Commercial Institution        |            |            |
|                             | Domestic Commercial Institution        |            |            |
| <b>Total Loan Repayment</b> |                                        |            |            |
| 46                          | <b>ACQUISITION OF FINANCIAL ASSETS</b> |            |            |
|                             | Issue of Loans                         |            |            |
|                             | Purchase of Investment                 |            |            |
|                             | Issue of Advances                      |            |            |
| <b>Total</b>                |                                        |            |            |
| 47                          | <b>PREPAYMENT FOR CURRENT PERIOD</b>   |            |            |
|                             | Prepaid Expenses                       |            |            |

## NOTES TO THE ACCOUNTS

| SCHEDULES |                                        | CURRENT<br>2023<br>GH¢ | PREVIOUS<br>2022<br>GH¢ |
|-----------|----------------------------------------|------------------------|-------------------------|
|           | Mobilization Advance                   |                        |                         |
|           | <b>Total</b>                           |                        |                         |
| 48        | <b>PRIOR-PERIOD LIABILITY PAYMENTS</b> |                        |                         |
|           | Compensation                           |                        |                         |
|           | Goods & Services                       |                        |                         |
|           | CAPEX                                  |                        |                         |
|           | <b>Total</b>                           |                        |                         |
| 49        | <b>GRANT PAYMENTS (PAYMENTS)</b>       |                        |                         |
|           | Foreign Grants                         |                        |                         |
|           | International Grants                   |                        |                         |
|           | General Government                     |                        |                         |
|           | <b>Total</b>                           |                        |                         |
| 50        | <b>TRANSFER OF UNRETAINED IGF</b>      |                        |                         |
|           | Unretained IGF to Consolidated Fund    |                        |                         |
|           | <b>Total</b>                           |                        |                         |

## NOTES TO THE ACCOUNTS

|     |                                                         |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|-----|---------------------------------------------------------|------|--------------------------|------------------------------------------|---------------|--------------------------------|----------|----------------------------------|---------------|-----------------------------|-----------------------|---------------------|-------------------------------------------------|--------------|--|
| 51  | INVENTORY                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | TRADE                                    | PRODUCTION    | PRINTED                        |          | LOOSE TOOLS AND                  |               |                             |                       |                     |                                                 | TOTAL        |  |
|     |                                                         |      |                          | MATERIALS                                | MATERIALS     | MATERIALS                      |          | ACCESSORIES                      |               |                             |                       |                     |                                                 |              |  |
|     | OPENING BAL                                             |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | ADDITIONS                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | CONSUMPTION                                             |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Closing Bal (Current Period)                            |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Closing Bal (Previous Period)                           |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
| 52  |                                                         |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
| 52a | Current Biological Assets (Agricultural Activities)     |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | CURRENT                                  |               | PREVIOUS                       |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | ANIMAL                                   | PLANT         | ANIMAL                         | PLANT    |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | GH¢                                      | GH¢           | GH¢                            | GH¢      |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Cost As At 20X1                                         |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Prior Year Adjustment                                   |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Additions                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Disposals in The Year                                   |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Impairment                                              |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Fv/Cost As At                                           |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Total                                                   |      | #NAME?                   |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
| 52b | Non-Current Biological Assets (Agricultural Activities) |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | CURRENT                                  |               | PREVIOUS                       |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | ANIMAL                                   | PLANT         | ANIMAL                         | PLANT    |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         |      |                          | GH¢                                      | GH¢           | GH¢                            | GH¢      |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Cost As At 20X1                                         |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Prior Year Adjustment                                   |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Additions                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Disposals in The Year                                   |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Impairment                                              |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Fv/Cost As At                                           |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Total                                                   |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
| 53  | Service Concession Arrangement                          |      |                          | Transport Infrastructure and Equipment   |               | Building Infrastructure Assets |          | ICT Infrastructure and Equipment |               | TOTAL                       |                       |                     |                                                 |              |  |
|     | Cost As At 20XX                                         |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Adjustment                                              |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Additions                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | (Disposal)                                              |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Closing Bal (Current Period)                            |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     | Closing Bal (Previous Period)                           |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
| 54  | PROPERTY, PLANT AND EQUIPMENT                           |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |              |  |
|     |                                                         | Land | Buildings and Structures | Office Equipment, Furniture and Fittings | ICT Equipment | Other Machinery and Equipment  | Oil Rigs | Military Asset, Weapons Systems  | Library Books | Heritage and Cultural Asset | Infrastructure Assets | Transport Equipment | Biological Assets (Non-Agricultural Activities) | TOTAL        |  |
|     | Opening Bal.                                            |      | 3,752,841.20             | 1,607,350.80                             |               |                                |          |                                  |               |                             | -                     | 75,926.23           |                                                 | 5,436,118.23 |  |
|     | Additions                                               |      |                          |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 | -            |  |

## NOTES TO THE ACCOUNTS

[illegible]

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF FINANCIAL POSITION AS AT XXXXXX**

| NOTES                               | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                                     | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                     | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| <b><u>ASSETS</u></b>                |                           |      |           |      |               |      |             |      |                |      |
| <b>CURRENT ASSETS</b>               |                           |      |           |      |               |      |             |      |                |      |
| Cash and Cash Equivalents           | 56                        |      |           |      |               |      |             |      |                |      |
| Short-Term Receivables              | 57                        |      |           |      |               |      |             |      |                |      |
| Prepayments                         | 58                        |      |           |      |               |      |             |      |                |      |
| Inventory                           | 103                       |      |           |      |               |      |             |      |                |      |
| Non-financial Assets Held for Sale  | 59                        |      |           |      |               |      |             |      |                |      |
| Biological Assets                   | 104a                      |      |           |      |               |      |             |      |                |      |
| <b>TOTAL CURRENT ASSET</b>          |                           |      |           |      |               |      |             |      |                |      |
| <b>NON CURRENT ASSETS</b>           |                           |      |           |      |               |      |             |      |                |      |
| Long-Term Receivables               | 60                        |      |           |      |               |      |             |      |                |      |
| Investments                         | 61                        |      |           |      |               |      |             |      |                |      |
| Investment Property                 | 62                        |      |           |      |               |      |             |      |                |      |
| Biological Assets                   | 104b                      |      |           |      |               |      |             |      |                |      |
| Service Concession Arrangements     | 105                       |      |           |      |               |      |             |      |                |      |
| Property, Plant & Equipment         | 106                       |      |           |      |               |      |             |      |                |      |
| Work In-Progress                    | 63                        |      |           |      |               |      |             |      |                |      |
| Intangible Asset                    | 107                       |      |           |      |               |      |             |      |                |      |
| <b>TOTAL NON-CURRENT ASSET</b>      |                           |      |           |      |               |      |             |      |                |      |
| <b><u>TOTAL ASSET</u></b>           |                           |      |           |      |               |      |             |      |                |      |
| <b><u>LIABILITIES</u></b>           |                           |      |           |      |               |      |             |      |                |      |
| <b>CURRENT LIABILITIES</b>          |                           |      |           |      |               |      |             |      |                |      |
| Trade Payables                      | 64                        |      |           |      |               |      |             |      |                |      |
| Other Payables                      | 65                        |      |           |      |               |      |             |      |                |      |
| Trust Monies                        | 66a                       |      |           |      |               |      |             |      |                |      |
| Derivatives                         | 67a                       |      |           |      |               |      |             |      |                |      |
| Post-Employment Benefits Obligation | 68a                       |      |           |      |               |      |             |      |                |      |
| Short-Term Loans and Financing      | 69a                       |      |           |      |               |      |             |      |                |      |
| Provisions                          | 69a                       |      |           |      |               |      |             |      |                |      |
| Social Benefits                     | 70a                       |      |           |      |               |      |             |      |                |      |
| <b>TOTAL CURRENT LIABILITIES</b>    |                           |      |           |      |               |      |             |      |                |      |
| <b>NON- CURRENT LIABILITIES</b>     |                           |      |           |      |               |      |             |      |                |      |
| Trust Monies                        | 66b                       |      |           |      |               |      |             |      |                |      |
| Derivatives                         | 67b                       |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF FINANCIAL POSITION AS AT XXXXXX**

| NOTES                                 | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|---------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                                       | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                       | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| Post-Employment Benefits Obligation   | 68b                       |      |           |      |               |      |             |      |                |      |
| Long-Term Loans and Financing         | 69b                       |      |           |      |               |      |             |      |                |      |
| Provisions                            | 69b                       |      |           |      |               |      |             |      |                |      |
| Social Benefits                       | 70b                       |      |           |      |               |      |             |      |                |      |
| <b>TOTAL NON-CURRENT LIABILITIES</b>  |                           |      |           |      |               |      |             |      |                |      |
| <b>TOTAL LIABILITIES</b>              |                           |      |           |      |               |      |             |      |                |      |
| <b><u>NET ASSET/(LIABILITIES)</u></b> |                           |      |           |      |               |      |             |      |                |      |
| <b>FINANCED BY</b>                    |                           |      |           |      |               |      |             |      |                |      |
| Capital Reserves                      |                           |      |           |      |               |      |             |      |                |      |
| Revaluation Reserves                  |                           |      |           |      |               |      |             |      |                |      |
| Foreign Currency Translation Reserves |                           |      |           |      |               |      |             |      |                |      |
| Other Reserves                        |                           |      |           |      |               |      |             |      |                |      |
| Accummulated Surplus                  |                           |      |           |      |               |      |             |      |                |      |
| <b>TOTAL FINANCED BY</b>              |                           |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR/QUARTER XXXXXX**

| NOTES                                             | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|---------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                                                   | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                                   | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| <b><u>REVENUE</u></b>                             |                           |      |           |      |               |      |             |      |                |      |
| NON-TAX REVENUE                                   | 71                        |      |           |      |               |      |             |      |                |      |
| GRANTS                                            | 72                        |      |           |      |               |      |             |      |                |      |
| FINANCE INCOME                                    | 73                        |      |           |      |               |      |             |      |                |      |
| <b>TOTAL REVENUE</b>                              |                           |      |           |      |               |      |             |      |                |      |
| <b><u>EXPENDITURE</u></b>                         |                           |      |           |      |               |      |             |      |                |      |
| COMPENSATION OF EMPLOYEES                         | 74                        |      |           |      |               |      |             |      |                |      |
| USE OF GOODS AND SERVICES                         | 75                        |      |           |      |               |      |             |      |                |      |
| FINANCE COST                                      | 76                        |      |           |      |               |      |             |      |                |      |
| GOVERNMENT SUBSIDIES                              | 77                        |      |           |      |               |      |             |      |                |      |
| SOCIAL BENEFITS                                   | 78                        |      |           |      |               |      |             |      |                |      |
| SPECIALISED EXPENSES                              | 79                        |      |           |      |               |      |             |      |                |      |
| EXCHANGE DIFFERENCE                               | 80                        |      |           |      |               |      |             |      |                |      |
| GRANTS                                            | 81                        |      |           |      |               |      |             |      |                |      |
| CONSUMPTION OF FIXED ASSETS                       | 106/107                   |      |           |      |               |      |             |      |                |      |
| <b>TOTAL EXPENDITURE</b>                          |                           |      |           |      |               |      |             |      |                |      |
| <b>SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS</b> |                           |      |           |      |               |      |             |      |                |      |
| <b>EXCEPTIONAL ITEMS</b>                          |                           |      |           |      |               |      |             |      |                |      |
| Gain/(Loss) On Financial Asset Through Fair Value |                           |      |           |      |               |      |             |      |                |      |
| Gain/(loss) on disposal of Financial Assets       |                           |      |           |      |               |      |             |      |                |      |
| <b>SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS</b>  |                           |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF FINANCIAL PERFORMANCE BY COFOG FOR THE YEAR/QUARTER XXXXXX**

|                                                   | AD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|---------------------------------------------------|-------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                                                   | 20X2                    | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                                   | GHC                     | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
| <b><u>REVENUE</u></b>                             |                         |      |           |      |               |      |             |      |                |      |
| NON-TAX REVENUE                                   |                         |      |           |      |               |      |             |      |                |      |
| GRANTS                                            |                         |      |           |      |               |      |             |      |                |      |
| FINANCE INCOME                                    |                         |      |           |      |               |      |             |      |                |      |
| <b>TOTAL</b>                                      |                         |      |           |      |               |      |             |      |                |      |
| <b><u>EXPENDITURE</u></b>                         |                         |      |           |      |               |      |             |      |                |      |
| GENERAL PUBLIC SERVICES                           |                         |      |           |      |               |      |             |      |                |      |
| DEFENCE                                           |                         |      |           |      |               |      |             |      |                |      |
| PUBLIC ORDER AND SAFETY                           |                         |      |           |      |               |      |             |      |                |      |
| ECONOMIC AFFAIRS                                  |                         |      |           |      |               |      |             |      |                |      |
| ENVIRONMENTAL PROTECTION                          |                         |      |           |      |               |      |             |      |                |      |
| HOUSING AND COMMUNITY AMENITIES                   |                         |      |           |      |               |      |             |      |                |      |
| HEALTH                                            |                         |      |           |      |               |      |             |      |                |      |
| RECREATION, CULTURE AND RELIGION                  |                         |      |           |      |               |      |             |      |                |      |
| EDUCATION                                         |                         |      |           |      |               |      |             |      |                |      |
| SOCIAL PROTECTION                                 |                         |      |           |      |               |      |             |      |                |      |
| DEPRECIATION EXPENDITURE                          |                         |      |           |      |               |      |             |      |                |      |
| <b>TOTAL</b>                                      |                         |      |           |      |               |      |             |      |                |      |
| <b>SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS</b> |                         |      |           |      |               |      |             |      |                |      |
| <b>EXCEPTIONAL ITEMS</b>                          |                         |      |           |      |               |      |             |      |                |      |
| Gain/(Loss) On Financial Asset Through Fair Value |                         |      |           |      |               |      |             |      |                |      |
| Gain/(loss) on disposal of Financial Assets       |                         |      |           |      |               |      |             |      |                |      |
| <b>SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS</b>  |                         |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF CASHFLOW FOR THE YEAR/QUARTER XXXXX**

|                                                           | HEAD OFFICE/MAIN ASSEMBLY |      | SUB-STRUCTURE |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-----------------------------------------------------------|---------------------------|------|---------------|------|-------------|------|----------------|------|
|                                                           | 20X2                      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                                           | GH¢                       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| <b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>         |                           |      |               |      |             |      |                |      |
| <b>Surplus/(Deficit) for the year</b>                     |                           |      |               |      |             |      |                |      |
| Add non-cash items:                                       |                           |      |               |      |             |      |                |      |
| Gain/Losses on Revaluation                                |                           |      |               |      |             |      |                |      |
| Impairment Loss                                           |                           |      |               |      |             |      |                |      |
| Depreciation and Amortization                             |                           |      |               |      |             |      |                |      |
| Profit/Loss from disposals                                |                           |      |               |      |             |      |                |      |
| Increase/(Decrease) in provisions                         |                           |      |               |      |             |      |                |      |
| Non-cash fair value adjustments                           |                           |      |               |      |             |      |                |      |
| Other non-cash transactions                               |                           |      |               |      |             |      |                |      |
| <b>Adjusted Surplus / Deficit</b>                         |                           |      |               |      |             |      |                |      |
| <b>Movement in Working Capital</b>                        |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Inventory                          |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Receivables                        |                           |      |               |      |             |      |                |      |
| Increase/(Decrease) in Payables                           |                           |      |               |      |             |      |                |      |
| Increase/(Decrease) in Other Payables                     |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Prepayment                         |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Non-Financial Assets Held for Sale |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Current Biological Assets          |                           |      |               |      |             |      |                |      |
| Transfer of Unretained IGF                                |                           |      |               |      |             |      |                |      |
| Increase in Social Benefit Liabilities                    |                           |      |               |      |             |      |                |      |
| Interest Paid                                             |                           |      |               |      |             |      |                |      |
| <b>Net Cash Flow from Operating Activities</b>            |                           |      |               |      |             |      |                |      |
| <b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>         |                           |      |               |      |             |      |                |      |
| Disposal of Non-Financial Asset                           |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Loans Receivables                  |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Investment                         |                           |      |               |      |             |      |                |      |
| (Increase)/Decrease in Advances                           |                           |      |               |      |             |      |                |      |
| Acquisition of Non-Financial Asset                        |                           |      |               |      |             |      |                |      |
| Increase/(Decrease) in Derivatives                        |                           |      |               |      |             |      |                |      |
| Dividend Received                                         |                           |      |               |      |             |      |                |      |
| <b>Net cash flow from investing activities</b>            |                           |      |               |      |             |      |                |      |
| <b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>         |                           |      |               |      |             |      |                |      |
| Increase/(Decrease) in Domestic Borrowing                 |                           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF CASHFLOW FOR THE YEAR/QUARTER XXXXX**

|                                                | HEAD OFFICE/MAIN ASSEMBLY |      | SUB-STRUCTURE |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|------------------------------------------------|---------------------------|------|---------------|------|-------------|------|----------------|------|
|                                                | 20X2                      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                                | GHC                       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
| Increase/(Decrease) in External Borrowing      |                           |      |               |      |             |      |                |      |
| Dividend Paid                                  |                           |      |               |      |             |      |                |      |
| <b>Net cash flow from financing activities</b> |                           |      |               |      |             |      |                |      |
| <b>NET CHANGES IN CASH FLOW</b>                |                           |      |               |      |             |      |                |      |
| <b>CASH AND CASH EQUIVALENT AT BEGINNING</b>   |                           |      |               |      |             |      |                |      |
| <b>CASH AND CASH EQUIVALENT AT CLOSE</b>       |                           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF RECEIPTS AND PAYMENT FOR THE YEAR/QUARTER XXXXX**

| NOTES                                 | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |  |
|---------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|--|
|                                       | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |  |
|                                       | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |  |
| <b><u>RECEIPTS</u></b>                |                           |      |           |      |               |      |             |      |                |      |  |
| NON-TAX RECEIPTS                      | 82                        |      |           |      |               |      |             |      |                |      |  |
| GRANTS                                | 83                        |      |           |      |               |      |             |      |                |      |  |
| FINANCE INCOME                        | 84                        |      |           |      |               |      |             |      |                |      |  |
| LOANS RECEIVED                        | 85                        |      |           |      |               |      |             |      |                |      |  |
| DISPOSAL OF NON-FINANCIAL ASSET       | 86                        |      |           |      |               |      |             |      |                |      |  |
| SALE/RECOVERY OF FINANCIAL ASSET      | 87                        |      |           |      |               |      |             |      |                |      |  |
| TRUST MONIES                          | 88                        |      |           |      |               |      |             |      |                |      |  |
| PRIOR-PERIOD RECEIVABLE RECEIPTS      | 89                        |      |           |      |               |      |             |      |                |      |  |
| <b>TOTAL RECEIPTS</b>                 |                           |      |           |      |               |      |             |      |                |      |  |
| <b><u>PAYMENTS</u></b>                |                           |      |           |      |               |      |             |      |                |      |  |
| COMPENSATION OF EMPLOYEES             | 90                        |      |           |      |               |      |             |      |                |      |  |
| USE OF GOODS AND SERVICES             | 91                        |      |           |      |               |      |             |      |                |      |  |
| NON-FINANCIAL ASSETS                  | 92                        |      |           |      |               |      |             |      |                |      |  |
| FINANCE COST                          | 93                        |      |           |      |               |      |             |      |                |      |  |
| GOVERNMENT SUBSIDIES                  | 94                        |      |           |      |               |      |             |      |                |      |  |
| SOCIAL BENEFITS                       | 95                        |      |           |      |               |      |             |      |                |      |  |
| SPECIALISED EXPENSES                  | 96                        |      |           |      |               |      |             |      |                |      |  |
| TRUST MONIES                          | 97                        |      |           |      |               |      |             |      |                |      |  |
| LOAN REPAYMENTS                       | 98                        |      |           |      |               |      |             |      |                |      |  |
| FINANCIAL ASSETS                      | 99                        |      |           |      |               |      |             |      |                |      |  |
| PREPAYMENT FOR CURRENT PERIOD         | 100                       |      |           |      |               |      |             |      |                |      |  |
| PRIOR-PERIOD LIABILITY PAYMENTS       | 101                       |      |           |      |               |      |             |      |                |      |  |
| GRANTS                                | 102                       |      |           |      |               |      |             |      |                |      |  |
| <b>TOTAL PAYMENTS</b>                 |                           |      |           |      |               |      |             |      |                |      |  |
| <b>NET CHANGE IN STOCK OF CASH</b>    |                           |      |           |      |               |      |             |      |                |      |  |
| CASH AND CASH EQUIVALENT AT BEGINNING |                           |      |           |      |               |      |             |      |                |      |  |
| <b>CASH/BANK BALANCE AT END</b>       |                           |      |           |      |               |      |             |      |                |      |  |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**CONSOLIDATED COMPOSITE STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR/QUARTER XXXX**

|                                       | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|---------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                                       | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                                       | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| <b>NET WORTH</b>                      |                           |      |           |      |               |      |             |      |                |      |
| <b>Opening Bal</b>                    |                           |      |           |      |               |      |             |      |                |      |
| Government Interest                   |                           |      |           |      |               |      |             |      |                |      |
| Capital Reserves                      |                           |      |           |      |               |      |             |      |                |      |
| Revaluation Reserves                  |                           |      |           |      |               |      |             |      |                |      |
| Foreign Currency Translation Reserves |                           |      |           |      |               |      |             |      |                |      |
| Other Reserves                        |                           |      |           |      |               |      |             |      |                |      |
| Acumulated Surplus                    |                           |      |           |      |               |      |             |      |                |      |
| <b>Add: Adjs</b>                      |                           |      |           |      |               |      |             |      |                |      |
| Change in Acct Policy                 |                           |      |           |      |               |      |             |      |                |      |
| Error                                 |                           |      |           |      |               |      |             |      |                |      |
| <b>Total</b>                          |                           |      |           |      |               |      |             |      |                |      |
| Restated Acc Surplus                  |                           |      |           |      |               |      |             |      |                |      |
| <b>Changes (Movement)</b>             |                           |      |           |      |               |      |             |      |                |      |
| Stated Capital                        |                           |      |           |      |               |      |             |      |                |      |
| Government Interest                   |                           |      |           |      |               |      |             |      |                |      |
| Capital Reserves                      |                           |      |           |      |               |      |             |      |                |      |
| Revaluation Reserves                  |                           |      |           |      |               |      |             |      |                |      |
| Foreign Currency Translation Reserves |                           |      |           |      |               |      |             |      |                |      |
| Other Reserves                        |                           |      |           |      |               |      |             |      |                |      |
| Surplus for the year                  |                           |      |           |      |               |      |             |      |                |      |
| <b>Total</b>                          |                           |      |           |      |               |      |             |      |                |      |
| <b>Closing Bal</b>                    |                           |      |           |      |               |      |             |      |                |      |
| Capital Reserves                      |                           |      |           |      |               |      |             |      |                |      |
| Revaluation Reserves                  |                           |      |           |      |               |      |             |      |                |      |
| Foreign Currency Translation Reserves |                           |      |           |      |               |      |             |      |                |      |
| Other Reserves                        |                           |      |           |      |               |      |             |      |                |      |
| Acumulated Surplus                    |                           |      |           |      |               |      |             |      |                |      |
| <b>Total</b>                          |                           |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
COMPOSITE - NOTES TO THE ACCOUNTS**

|    | SCHEDULES                                                                                                                                                                                                                                                                                                                              | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                                                                                                                                                                                                                                                                                                                        | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                                                                                                                                                                                                                                                                                                                        | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| 56 | <b>Cash and Cash Equivalents</b><br><u>Cash Balance</u><br>Account 1<br>Account 2<br>Account 3<br>Account 4<br><b>Total Cash Balance</b><br><br><b>Short Term Investments</b><br>Domestic<br>External<br><b>Total Short Term Investments</b><br><b>Total Cash and Cash Equivalent Balance</b>                                          |                           |      |           |      |               |      |             |      |                |      |
| 57 | <b>Current Receivables</b><br><b>Staff Advance</b><br>Short Term Vehicle Advances<br>Special Advances<br>Salary Advances<br>Short Term Housing Advance<br><b>Total Staff Advance</b><br><b>Accrued Income</b><br>Exchange Transaction<br>Non-Exchange Transactions<br>Other Income<br><b>Total Current Receivables</b><br><b>Total</b> |                           |      |           |      |               |      |             |      |                |      |
| 58 | <b>Prepayments</b><br>Prepaid Expenses<br>Mobilization Advance<br><b>Total</b>                                                                                                                                                                                                                                                         |                           |      |           |      |               |      |             |      |                |      |
| 59 | <b>Non-financial Assets Held for Sale</b><br>Land<br>Building and Structures                                                                                                                                                                                                                                                           |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                                                                                                                                                                                                                                                                    | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                                                                                                                                                                                                                                                                              | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                                                                                                                                                                                                                                                                              | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | Office Equipment, Furniture and Fittings<br>ICT Equipment<br>Other Machinery and Equipment<br>Oil Rigs<br>Military Asset, Weapons Systems<br>Library Books<br>Heritage and Cultural Asset<br>Infrastructure Assets<br>Transport Equipment<br>Biological Assets (Non-Agricultural Activities) |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                                                                                                                                                                                                                                                                 |                           |      |           |      |               |      |             |      |                |      |
| 60 | <b>Non Current Receivables</b><br>Government On-lend Loans to Entities<br>Government Loans to Private Entities<br><br><b>Staff Advance</b><br>Long Term Vehicle Advances<br>Long Term Housing Advance                                                                                        |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Staff Advance</b>                                                                                                                                                                                                                                                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                                                                                                                                                                                                                                                                 |                           |      |           |      |               |      |             |      |                |      |
| 61 | <b>Investment</b><br>Equity Investment<br>Non-Equity Investment<br><br><b>Total</b><br><b>Add:</b><br>Gain<br>Less Impairment (Loss)                                                                                                                                                         |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                                                                                                                                                                                                                                                                 |                           |      |           |      |               |      |             |      |                |      |
| 62 | <b>Investment Property</b><br>Land<br>Buildings<br><br><b>Total</b>                                                                                                                                                                                                                          |                           |      |           |      |               |      |             |      |                |      |
| 63 | <b>Work - In - Progress</b>                                                                                                                                                                                                                                                                  |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|     |                                | SCHEDULES                                                                                                                                                                                  | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-----|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|     |                                |                                                                                                                                                                                            | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|     |                                |                                                                                                                                                                                            | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|     |                                | WIP - Buildings and Structures<br>WIP - Infrastructure Assets<br>WIP - Transport Equipment<br>WIP - Oil Rigs<br>WIP - Military Asset, Weapons Systems<br>WIP - Heritage and Cultural Asset |                           |      |           |      |               |      |             |      |                |      |
|     |                                | <b>Total</b>                                                                                                                                                                               |                           |      |           |      |               |      |             |      |                |      |
| 64  | <b>Trade Payables</b>          | Goods and Services<br>Capex<br>Withholding                                                                                                                                                 |                           |      |           |      |               |      |             |      |                |      |
|     |                                | <b>Total</b>                                                                                                                                                                               |                           |      |           |      |               |      |             |      |                |      |
| 65  | <b>Other Payables</b>          | <b>Compensation</b><br>Compensation Arrears<br>SSNIT (Tier 1)<br>Tier 2 Pension<br>PAYE<br>Payment of 3rd Party Deductions                                                                 |                           |      |           |      |               |      |             |      |                |      |
|     |                                | <b>Total</b>                                                                                                                                                                               |                           |      |           |      |               |      |             |      |                |      |
|     |                                | Unpaid Subsidies<br>Unpaid Specialised Expenses<br>Unpaid Finance Cost<br>Deferred Income<br>Service Concession Liability<br>Refund of Taxes, Fees and Fines<br>Judgement Debt             |                           |      |           |      |               |      |             |      |                |      |
|     |                                | <b>Total</b>                                                                                                                                                                               |                           |      |           |      |               |      |             |      |                |      |
| 66  | <b>Short Term Trust Monies</b> | Public Entities<br>Private Entities and Individuals                                                                                                                                        |                           |      |           |      |               |      |             |      |                |      |
| 66a |                                | <b>Total</b>                                                                                                                                                                               |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|     |                                                | SCHEDULES | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-----|------------------------------------------------|-----------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|     |                                                |           | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|     |                                                |           | GH¢                       | GH¢  | GH¢       | GH¢  | GH¢           | GH¢  | GH¢         | GH¢  | GH¢            | GH¢  |
| 66b | Long-Term Trust Monies                         |           |                           |      |           |      |               |      |             |      |                |      |
|     | Public Entities                                |           |                           |      |           |      |               |      |             |      |                |      |
|     | Private Entities and Individuals               |           |                           |      |           |      |               |      |             |      |                |      |
|     | Total                                          |           |                           |      |           |      |               |      |             |      |                |      |
| 67  |                                                |           |                           |      |           |      |               |      |             |      |                |      |
| 67a | Derivatives (Current Liabilities)              |           |                           |      |           |      |               |      |             |      |                |      |
|     | Forwards Contracts                             |           |                           |      |           |      |               |      |             |      |                |      |
|     | Options Contracts                              |           |                           |      |           |      |               |      |             |      |                |      |
|     | Swaps                                          |           |                           |      |           |      |               |      |             |      |                |      |
|     | Futures Contracts                              |           |                           |      |           |      |               |      |             |      |                |      |
|     | Total                                          |           |                           |      |           |      |               |      |             |      |                |      |
| 67b | Derivatives (Non-Current Liabilities)          |           |                           |      |           |      |               |      |             |      |                |      |
|     | Forwards Contracts                             |           |                           |      |           |      |               |      |             |      |                |      |
|     | Options Contracts                              |           |                           |      |           |      |               |      |             |      |                |      |
|     | Swaps                                          |           |                           |      |           |      |               |      |             |      |                |      |
|     | Futures Contracts                              |           |                           |      |           |      |               |      |             |      |                |      |
|     | Total                                          |           |                           |      |           |      |               |      |             |      |                |      |
| 68  |                                                |           |                           |      |           |      |               |      |             |      |                |      |
| 68a | Short Term Post Employment Benefits Obligation |           |                           |      |           |      |               |      |             |      |                |      |
|     | Gratuity                                       |           |                           |      |           |      |               |      |             |      |                |      |
|     | Pensions                                       |           |                           |      |           |      |               |      |             |      |                |      |
|     | Total                                          |           |                           |      |           |      |               |      |             |      |                |      |
| 68b | Long-Term Post Employment Benefits Obligation  |           |                           |      |           |      |               |      |             |      |                |      |
|     | Gratuity                                       |           |                           |      |           |      |               |      |             |      |                |      |
|     | Pensions                                       |           |                           |      |           |      |               |      |             |      |                |      |
|     | Total                                          |           |                           |      |           |      |               |      |             |      |                |      |
| 69  |                                                |           |                           |      |           |      |               |      |             |      |                |      |
| 69a | Short-Term Loans and Financing                 |           |                           |      |           |      |               |      |             |      |                |      |
|     | Domestic Borrowing                             |           |                           |      |           |      |               |      |             |      |                |      |
|     | External Borrowing                             |           |                           |      |           |      |               |      |             |      |                |      |
|     | Overdraft                                      |           |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

| SCHEDULES                  |                                         | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----------------------------|-----------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|                            |                                         | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|                            |                                         | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
| 69b                        | Long-Term Loans and Financing           |                           |      |           |      |               |      |             |      |                |      |
|                            | Domestic Borrowing                      |                           |      |           |      |               |      |             |      |                |      |
|                            | External Borrowing                      |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
| 69<br>69a                  | Provisions (Current)                    |                           |      |           |      |               |      |             |      |                |      |
|                            | Loan Receivable                         |                           |      |           |      |               |      |             |      |                |      |
|                            | Investment                              |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| 69b                        | Provisions (Non-Current)                |                           |      |           |      |               |      |             |      |                |      |
|                            | Loan Receivable                         |                           |      |           |      |               |      |             |      |                |      |
|                            | Investment                              |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| 70<br>70a                  | Social Benefits (Current Liability)     |                           |      |           |      |               |      |             |      |                |      |
|                            | Employer Social Benefits                |                           |      |           |      |               |      |             |      |                |      |
|                            | Social Security Benefits                |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| Social Assistance Benefits |                                         |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| 70b                        | Social Benefits (Non-Current Liability) |                           |      |           |      |               |      |             |      |                |      |
|                            | Employer Social Benefits                |                           |      |           |      |               |      |             |      |                |      |
|                            | Social Security Benefits                |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| Social Assistance Benefits |                                         |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |
| 71                         | NON-TAX REVENUE                         |                           |      |           |      |               |      |             |      |                |      |
|                            | EXCHANGE TRANSACTION                    |                           |      |           |      |               |      |             |      |                |      |
|                            | Sales of goods and services             |                           |      |           |      |               |      |             |      |                |      |
|                            |                                         |                           |      |           |      |               |      |             |      |                |      |
| Dividend Received          |                                         |                           |      |           |      |               |      |             |      |                |      |
| Total                      |                                         |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                      | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                                | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                                | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | <b>NON-EXCHANGE TRANSACTION</b>                |                           |      |           |      |               |      |             |      |                |      |
|    | Property income                                |                           |      |           |      |               |      |             |      |                |      |
|    | Fines, penalties, and forfeiture               |                           |      |           |      |               |      |             |      |                |      |
|    | Rates                                          |                           |      |           |      |               |      |             |      |                |      |
|    | Miscellaneous                                  |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Non-Tax Revenue</b>                   |                           |      |           |      |               |      |             |      |                |      |
| 72 | <b>GRANT (Non-Exchange)</b>                    |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Grant in Cash</b>                           |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subventions-Payroll                        |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subventions-Decentralised Goods & Services |                           |      |           |      |               |      |             |      |                |      |
|    | District Assembly Common Fund (DA CF)          |                           |      |           |      |               |      |             |      |                |      |
|    | District Development Facility (DDF/DPAT)       |                           |      |           |      |               |      |             |      |                |      |
|    | District Development Facility (DDF/RSD)        |                           |      |           |      |               |      |             |      |                |      |
|    | Urban Development Grant (UDG)                  |                           |      |           |      |               |      |             |      |                |      |
|    | Savanah Investment Program (SIP)               |                           |      |           |      |               |      |             |      |                |      |
|    | Modernized Agriculture in Ghana (MAG)          |                           |      |           |      |               |      |             |      |                |      |
|    | MP Common Fund                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Multi Sectoral HIV/AIDS Project (M-SHAP)       |                           |      |           |      |               |      |             |      |                |      |
|    | Ghana Secondary City Support Program (GSOP)    |                           |      |           |      |               |      |             |      |                |      |
|    | Persons With Disability (PWD)                  |                           |      |           |      |               |      |             |      |                |      |
|    | Other Central Government Transfers             |                           |      |           |      |               |      |             |      |                |      |
|    | Other Grants                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Sub-Total</b>                               |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Grant in Kind</b>                           |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subvention                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Other Grants                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Sub-Total</b>                               |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                   |                           |      |           |      |               |      |             |      |                |      |
| 73 | <b>FINANCE INCOME</b>                          |                           |      |           |      |               |      |             |      |                |      |
|    | Interest Income                                |                           |      |           |      |               |      |             |      |                |      |
|    | Income from other investing activities         |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Summary Revenue</b>                         |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Exchange Transactions</b>                   |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                                                                                                                                                                                                                                                                 | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                                                                                                                                                                                                                                                                           | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                                                                                                                                                                                                                                                                           | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | Non-Tax<br>Finance Income<br><b>Non-Exchange</b><br>Tax<br>Grants<br>Non-Tax<br>Decentralised Transfers                                                                                                                                                                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                                                                                                                                                                                                                                                              |                           |      |           |      |               |      |             |      |                |      |
| 74 | <b>COMPENSATION OF EMPLOYEES (EXPENDITURE)</b>                                                                                                                                                                                                                                            |                           |      |           |      |               |      |             |      |                |      |
|    | Established Position<br>Non Established Post<br>Allowances<br>13% Employer SSF Contribution<br>Gratuity<br>Pension<br>End of Service Benefit (ESB)                                                                                                                                        |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                                                                                                                                                                                                                                                                  |                           |      |           |      |               |      |             |      |                |      |
| 75 | <b>GOODS AND SERVICES (EXPENDITURE)</b>                                                                                                                                                                                                                                                   |                           |      |           |      |               |      |             |      |                |      |
|    | Materials and Office Consumables<br>Utilities<br>General Cleaning<br>Rentals and leases<br>Travel and Transport<br>Repairs and Maintenance<br>Training, Seminar and Conference<br>Consultancy Expenses<br>Special Services<br>Charges and Fees<br>Emergency Services<br>Insurance Premium |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                                                                                                                                                                                                                                                                  |                           |      |           |      |               |      |             |      |                |      |
| 76 | <b>FINANCE COST (EXPENDITURE)</b>                                                                                                                                                                                                                                                         |                           |      |           |      |               |      |             |      |                |      |
|    | Non Residents<br>Residents                                                                                                                                                                                                                                                                |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                 | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|-------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                           | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                           | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | <b>Total Expenditure</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 77 | <b>GOVERNMENT SUBSIDIES (EXPENDITURE)</b> |                           |      |           |      |               |      |             |      |                |      |
|    | Petroleum                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Utility                                   |                           |      |           |      |               |      |             |      |                |      |
|    | Schools Subsidy                           |                           |      |           |      |               |      |             |      |                |      |
|    | Fertilizer Subsidy                        |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 78 | <b>SOCIAL BENEFITS (EXPENDITURE)</b>      |                           |      |           |      |               |      |             |      |                |      |
|    | Employer social benefits                  |                           |      |           |      |               |      |             |      |                |      |
|    | Social security benefits                  |                           |      |           |      |               |      |             |      |                |      |
|    | Social assistance benefits                |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 79 | <b>SPECIALISED EXPENSES (EXPENDITURE)</b> |                           |      |           |      |               |      |             |      |                |      |
|    | Insurance and compensation                |                           |      |           |      |               |      |             |      |                |      |
|    | Professional fees                         |                           |      |           |      |               |      |             |      |                |      |
|    | Court Expenses                            |                           |      |           |      |               |      |             |      |                |      |
|    | Awards & Rewards                          |                           |      |           |      |               |      |             |      |                |      |
|    | Donations                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Contributions                             |                           |      |           |      |               |      |             |      |                |      |
|    | Scholarship & Bursaries                   |                           |      |           |      |               |      |             |      |                |      |
|    | Special Operations                        |                           |      |           |      |               |      |             |      |                |      |
|    | Refuse Lifting Expenses                   |                           |      |           |      |               |      |             |      |                |      |
|    | Civic Numbering/Street Naming             |                           |      |           |      |               |      |             |      |                |      |
|    | Grants to Employees/Households            |                           |      |           |      |               |      |             |      |                |      |
|    | Council Tax/Tax Refund                    |                           |      |           |      |               |      |             |      |                |      |
|    | Accreditation                             |                           |      |           |      |               |      |             |      |                |      |
|    | Rent                                      |                           |      |           |      |               |      |             |      |                |      |
|    | Dividend                                  |                           |      |           |      |               |      |             |      |                |      |
|    | Impairment                                |                           |      |           |      |               |      |             |      |                |      |
|    | Provision                                 |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 80 | <b>Exchange Difference</b>                |                           |      |           |      |               |      |             |      |                |      |
|    | Multi-Lateral                             |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                      | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                                | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                                | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | Bilateral                                      |                           |      |           |      |               |      |             |      |                |      |
|    | Commercial                                     |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Expenditure</b>                       |                           |      |           |      |               |      |             |      |                |      |
| 81 | <b>GRANT (EXPENDITURE)</b>                     |                           |      |           |      |               |      |             |      |                |      |
|    | Foreign Grants                                 |                           |      |           |      |               |      |             |      |                |      |
|    | International Organisations                    |                           |      |           |      |               |      |             |      |                |      |
|    | General Government                             |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Payment</b>                           |                           |      |           |      |               |      |             |      |                |      |
| 82 | <b>NON-TAX REVENUE</b>                         |                           |      |           |      |               |      |             |      |                |      |
|    | <b>EXCHANGE TRANSACTION</b>                    |                           |      |           |      |               |      |             |      |                |      |
|    | Sales of goods and services                    |                           |      |           |      |               |      |             |      |                |      |
|    | Dividend Received                              |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Receipt</b>                           |                           |      |           |      |               |      |             |      |                |      |
|    | <b>NON-EXCHANGE TRANSACTION</b>                |                           |      |           |      |               |      |             |      |                |      |
|    | Property income                                |                           |      |           |      |               |      |             |      |                |      |
|    | Fines, penalties, and forfeiture               |                           |      |           |      |               |      |             |      |                |      |
|    | Rates                                          |                           |      |           |      |               |      |             |      |                |      |
|    | Miscellaneous                                  |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Receipt</b>                           |                           |      |           |      |               |      |             |      |                |      |
| 83 | <b>GRANT (Non-Exchange)</b>                    |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Grant in Cash</b>                           |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subventions-Payroll                        |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subventions-Decentralised Goods & Services |                           |      |           |      |               |      |             |      |                |      |
|    | District Assembly Common Fund (DACF)           |                           |      |           |      |               |      |             |      |                |      |
|    | District Development Facility (DDF/DPAT)       |                           |      |           |      |               |      |             |      |                |      |
|    | District Development Facility (DDF/RSD)        |                           |      |           |      |               |      |             |      |                |      |
|    | Urban Development Grant (UDG)                  |                           |      |           |      |               |      |             |      |                |      |
|    | Savanah Investment Program (SIP)               |                           |      |           |      |               |      |             |      |                |      |
|    | Modernized Agriculture in Ghana (MAG)          |                           |      |           |      |               |      |             |      |                |      |
|    | MP Common Fund                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Multi Sectoral HIV/AIDS Project (M-SHAP)       |                           |      |           |      |               |      |             |      |                |      |
|    | Ghana Secondary City Support Program (GSOP)    |                           |      |           |      |               |      |             |      |                |      |
|    | Persons With Disability (PWD)                  |                           |      |           |      |               |      |             |      |                |      |
|    | Other Central Government Transfers             |                           |      |           |      |               |      |             |      |                |      |
|    | Other Grants                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Sub-Total</b>                               |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                               | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|-----------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                         | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                         | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|    | <b>Grant in Kind</b>                    |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subvention                          |                           |      |           |      |               |      |             |      |                |      |
|    | Other Grants                            |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Sub-Total</b>                        |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |
| 84 | <b>FINANCE INCOME</b>                   |                           |      |           |      |               |      |             |      |                |      |
|    | Interest Income                         |                           |      |           |      |               |      |             |      |                |      |
|    | Income from other investing activities  |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Summary Receipts</b>                 |                           |      |           |      |               |      |             |      |                |      |
|    | Exchange Transactions                   |                           |      |           |      |               |      |             |      |                |      |
|    | Non-Tax                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Finance Income                          |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Non-Exchange</b>                     |                           |      |           |      |               |      |             |      |                |      |
|    | Grants                                  |                           |      |           |      |               |      |             |      |                |      |
|    | Non-Tax                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Decentralised Transfers                 |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |
| 85 | <b>LOANS RECEIVED</b>                   |                           |      |           |      |               |      |             |      |                |      |
|    | External Commercial Institution         |                           |      |           |      |               |      |             |      |                |      |
|    | Domestic Commercial Institution         |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |
| 86 | <b>DISPOSAL OF NON-FINANCIAL ASSETS</b> |                           |      |           |      |               |      |             |      |                |      |
|    | Fixed asset                             |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |
| 87 | <b>SALE/RECOVERY OF FINANCIAL ASSET</b> |                           |      |           |      |               |      |             |      |                |      |
|    | Recovery of Loans                       |                           |      |           |      |               |      |             |      |                |      |
|    | Sale of Investment                      |                           |      |           |      |               |      |             |      |                |      |
|    | Recovery of Advances                    |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                            |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|    | SCHEDULES                                   | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|----|---------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|    |                                             | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|    |                                             | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
| 88 | <b>TRUST MONEY RECEIPTS</b>                 |                           |      |           |      |               |      |             |      |                |      |
|    | Public Entities                             |                           |      |           |      |               |      |             |      |                |      |
|    | Private Entities and Individuals            |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                |                           |      |           |      |               |      |             |      |                |      |
| 89 | <b>PRIOR PERIOD RECEIVABLE RECEIPTS</b>     |                           |      |           |      |               |      |             |      |                |      |
|    | GoG Subventions                             |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total</b>                                |                           |      |           |      |               |      |             |      |                |      |
| 90 | <b>COMPENSATION OF EMPLOYEES (PAYMENTS)</b> |                           |      |           |      |               |      |             |      |                |      |
|    | Established Position                        |                           |      |           |      |               |      |             |      |                |      |
|    | Non Established Post                        |                           |      |           |      |               |      |             |      |                |      |
|    | Allowances                                  |                           |      |           |      |               |      |             |      |                |      |
|    | 13% Employer SSF Contribution               |                           |      |           |      |               |      |             |      |                |      |
|    | Gratuity                                    |                           |      |           |      |               |      |             |      |                |      |
|    | Pension                                     |                           |      |           |      |               |      |             |      |                |      |
|    | End of Service Benefit (ESB)                |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Payments</b>                       |                           |      |           |      |               |      |             |      |                |      |
| 91 | <b>GOODS AND SERVICES (PAYMENTS)</b>        |                           |      |           |      |               |      |             |      |                |      |
|    | Materials and Office Consumables            |                           |      |           |      |               |      |             |      |                |      |
|    | Utilities                                   |                           |      |           |      |               |      |             |      |                |      |
|    | General Cleaning                            |                           |      |           |      |               |      |             |      |                |      |
|    | Rentals and leases                          |                           |      |           |      |               |      |             |      |                |      |
|    | Travel and Transport                        |                           |      |           |      |               |      |             |      |                |      |
|    | Repairs and Maintenance                     |                           |      |           |      |               |      |             |      |                |      |
|    | Training, Seminar and Conference            |                           |      |           |      |               |      |             |      |                |      |
|    | Consultancy Expenses                        |                           |      |           |      |               |      |             |      |                |      |
|    | Special Services                            |                           |      |           |      |               |      |             |      |                |      |
|    | Charges and Fees                            |                           |      |           |      |               |      |             |      |                |      |
|    | Emergency Services                          |                           |      |           |      |               |      |             |      |                |      |
|    | Insurance Premium                           |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Payment</b>                        |                           |      |           |      |               |      |             |      |                |      |
| 92 | <b>PAYMENTS FOR NON-FINANCIAL ASSETS</b>    |                           |      |           |      |               |      |             |      |                |      |
|    | Fixed asset                                 |                           |      |           |      |               |      |             |      |                |      |
|    | Work In Progress                            |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Payments</b>                       |                           |      |           |      |               |      |             |      |                |      |
| 93 | <b>FINANCE COST (PAYMENTS)</b>              |                           |      |           |      |               |      |             |      |                |      |
|    | Non Residents                               |                           |      |           |      |               |      |             |      |                |      |
|    | Residents                                   |                           |      |           |      |               |      |             |      |                |      |
|    | <b>Total Payments</b>                       |                           |      |           |      |               |      |             |      |                |      |
| 94 | <b>GOVERNMENT SUBSIDIES (PAYMENTS)</b>      |                           |      |           |      |               |      |             |      |                |      |
|    | Petroleum                                   |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|     | SCHEDULES                              | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-----|----------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|     |                                        | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|     |                                        | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|     | Utility                                |                           |      |           |      |               |      |             |      |                |      |
|     | Schools Subsidy                        |                           |      |           |      |               |      |             |      |                |      |
|     | Fertilizer Subsidy                     |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total Payments</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 95  | <b>SOCIAL BENEFITS (PAYMENTS)</b>      |                           |      |           |      |               |      |             |      |                |      |
|     | Employer social benefits               |                           |      |           |      |               |      |             |      |                |      |
|     | Social security benefits               |                           |      |           |      |               |      |             |      |                |      |
|     | Social assistance benefits             |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total Payments</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 96  | <b>SPECIALISED EXPENSES (PAYMENTS)</b> |                           |      |           |      |               |      |             |      |                |      |
|     | Insurance and compensation             |                           |      |           |      |               |      |             |      |                |      |
|     | Professional fees                      |                           |      |           |      |               |      |             |      |                |      |
|     | Court Expenses                         |                           |      |           |      |               |      |             |      |                |      |
|     | Awards & Rewards                       |                           |      |           |      |               |      |             |      |                |      |
|     | Donations                              |                           |      |           |      |               |      |             |      |                |      |
|     | Contributions                          |                           |      |           |      |               |      |             |      |                |      |
|     | Scholarship & Bursaries                |                           |      |           |      |               |      |             |      |                |      |
|     | Special Operations                     |                           |      |           |      |               |      |             |      |                |      |
|     | Refuse Lifting Expenses                |                           |      |           |      |               |      |             |      |                |      |
|     | Civic Numbering/Street Naming          |                           |      |           |      |               |      |             |      |                |      |
|     | Grants to Employees/Households         |                           |      |           |      |               |      |             |      |                |      |
|     | Council Tax/Tax Refund                 |                           |      |           |      |               |      |             |      |                |      |
|     | Accreditation                          |                           |      |           |      |               |      |             |      |                |      |
|     | Rent                                   |                           |      |           |      |               |      |             |      |                |      |
|     | Dividend                               |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total Payments</b>                  |                           |      |           |      |               |      |             |      |                |      |
| 97  | <b>TRUST MONEY PAYMENTS</b>            |                           |      |           |      |               |      |             |      |                |      |
|     | Public Entities                        |                           |      |           |      |               |      |             |      |                |      |
|     | Private Entities and Individuals       |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total</b>                           |                           |      |           |      |               |      |             |      |                |      |
| 98  | <b>LOAN REPAYMENTS</b>                 |                           |      |           |      |               |      |             |      |                |      |
|     | External Commercial Institution        |                           |      |           |      |               |      |             |      |                |      |
|     | Domestic Commercial Institution        |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total Loan Repayment</b>            |                           |      |           |      |               |      |             |      |                |      |
| 99  | <b>ACQUISITION OF FINANCIAL ASSETS</b> |                           |      |           |      |               |      |             |      |                |      |
|     | Issue of Loans                         |                           |      |           |      |               |      |             |      |                |      |
|     | Purchase of Investment                 |                           |      |           |      |               |      |             |      |                |      |
|     | Issue of Advances                      |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total</b>                           |                           |      |           |      |               |      |             |      |                |      |
| 100 | <b>PREPAYMENT FOR CURRENT PERIOD</b>   |                           |      |           |      |               |      |             |      |                |      |
|     | Prepaid Expenses                       |                           |      |           |      |               |      |             |      |                |      |

## COMPOSITE - NOTES TO THE ACCOUNTS

|     | SCHEDULES                                                                               | HEAD OFFICE/MAIN ASSEMBLY |      | SUB METRO |      | ZONAL OFFICES |      | ELIMINATION |      | WHOLE ASSEMBLY |      |
|-----|-----------------------------------------------------------------------------------------|---------------------------|------|-----------|------|---------------|------|-------------|------|----------------|------|
|     |                                                                                         | 20X2                      | 20X1 | 20X2      | 20X1 | 20X2          | 20X1 | 20X2        | 20X1 | 20X2           | 20X1 |
|     |                                                                                         | GHC                       | GHC  | GHC       | GHC  | GHC           | GHC  | GHC         | GHC  | GHC            | GHC  |
|     | Mobilization Advance                                                                    |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total</b>                                                                            |                           |      |           |      |               |      |             |      |                |      |
| 101 | <b>PRIOR-PERIOD LIABILITY PAYMENTS</b><br>Compensation<br>Goods & Services<br>CAPEX     |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total</b>                                                                            |                           |      |           |      |               |      |             |      |                |      |
| 102 | <b>GRANT (PAYMENTS)</b><br>Foreign Grants<br>International Grants<br>General Government |                           |      |           |      |               |      |             |      |                |      |
|     | <b>Total</b>                                                                            |                           |      |           |      |               |      |             |      |                |      |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
COMPOSITE - NOTES TO THE ACCOUNTS**

103

103a

| INVENTORY - HEAD OFFICE/MAIN ASSEMBLY | TRADE | PRODUCTION MATERIALS | PRINTED MATERIALS | LOOSE TOOLS AND ACCESSORIES | TOTAL |
|---------------------------------------|-------|----------------------|-------------------|-----------------------------|-------|
| OPENING BAL                           |       |                      |                   |                             |       |
| Additions                             |       |                      |                   |                             |       |
| CONSUMPTION                           |       |                      |                   |                             |       |
| Closing Bal (Current Period)          |       |                      |                   |                             |       |
| Closing Bal (Previous Period)         |       |                      |                   |                             |       |

103b

| INVENTORY - SUB METRO         | TRADE | PRODUCTION MATERIALS | PRINTED MATERIALS | LOOSE TOOLS AND ACCESSORIES | TOTAL |
|-------------------------------|-------|----------------------|-------------------|-----------------------------|-------|
| OPENING BAL                   |       |                      |                   |                             |       |
| Additions                     |       |                      |                   |                             |       |
| CONSUMPTION                   |       |                      |                   |                             |       |
| Closing Bal (Current Period)  |       |                      |                   |                             |       |
| Closing Bal (Previous Period) |       |                      |                   |                             |       |

103c

| INVENTORY - ZONAL OFFICES     | TRADE | PRODUCTION MATERIALS | PRINTED MATERIALS | LOOSE TOOLS AND ACCESSORIES | TOTAL |
|-------------------------------|-------|----------------------|-------------------|-----------------------------|-------|
| OPENING BAL                   |       |                      |                   |                             |       |
| Additions                     |       |                      |                   |                             |       |
| CONSUMPTION                   |       |                      |                   |                             |       |
| Closing Bal (Current Period)  |       |                      |                   |                             |       |
| Closing Bal (Previous Period) |       |                      |                   |                             |       |

103d

| INVENTORY - WHOLE ASSEMBLY    | TRADE | PRODUCTION MATERIALS | PRINTED MATERIALS | LOOSE TOOLS AND ACCESSORIES | TOTAL |
|-------------------------------|-------|----------------------|-------------------|-----------------------------|-------|
| OPENING BAL                   |       |                      |                   |                             |       |
| Additions                     |       |                      |                   |                             |       |
| CONSUMPTION                   |       |                      |                   |                             |       |
| Closing Bal (Current Period)  |       |                      |                   |                             |       |
| Closing Bal (Previous Period) |       |                      |                   |                             |       |

104

104a Current Biological Assets (Agricultural Activities)

|                               | HEAD OFFICE/MAIN ASSEMBLY |       | SUB METRO |       | ZONAL OFFICES |       | WHOLE ASSEMBLY |       |  |
|-------------------------------|---------------------------|-------|-----------|-------|---------------|-------|----------------|-------|--|
|                               | ANIMAL                    | PLANT | ANIMAL    | PLANT | ANIMAL        | PLANT | ANIMAL         | PLANT |  |
|                               | GHe                       | GHe   | GHe       | GHe   | GHe           | GHe   | GHe            | GHe   |  |
| Cost As At                    |                           |       |           |       |               |       |                |       |  |
| Prior Year Adjustment         |                           |       |           |       |               |       |                |       |  |
| Cost As At                    |                           |       |           |       |               |       |                |       |  |
| Additions                     |                           |       |           |       |               |       |                |       |  |
| Disposals in The Year         |                           |       |           |       |               |       |                |       |  |
| Impairment                    |                           |       |           |       |               |       |                |       |  |
| Closing Bal (Current Period)  |                           |       |           |       |               |       |                |       |  |
| Closing Bal (Previous Period) |                           |       |           |       |               |       |                |       |  |

104b

Non-Current Biological Assets (Agricultural Activities)

|  | HEAD OFFICE/MAIN ASSEMBLY |       | SUB METRO |       | ZONAL OFFICES |       | WHOLE ASSEMBLY |       |  |
|--|---------------------------|-------|-----------|-------|---------------|-------|----------------|-------|--|
|  | ANIMAL                    | PLANT | ANIMAL    | PLANT | ANIMAL        | PLANT | ANIMAL         | PLANT |  |
|  | GHe                       | GHe   | GHe       | GHe   | GHe           | GHe   | GHe            | GHe   |  |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
COMPOSITE - NOTES TO THE ACCOUNTS**

|      |                                                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|------|-----------------------------------------------------------|------|----------------------------------------|------------------------------------------|---------------|--------------------------------|----------|----------------------------------|---------------|-----------------------------|-----------------------|---------------------|-------------------------------------------------|-------|
|      | COMPOSITE NOTES TO THE ACCOUNTS                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Cost As At                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Prior Year Adjustment                                     |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Cost As At                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposals in The Year                                     |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Impairment                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Current Period)                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Previous Period)                             |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 105  | SERVICE CONCESSION ARRANGEMENT                            |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 105a | HEAD OFFICE/MAIN ASSEMBLY                                 |      | Transport Infrastructure and Equipment |                                          |               | Building Infrastructure Assets |          | ICT Infrastructure and Equipment |               |                             | TOTAL                 |                     |                                                 |       |
|      | Cost As At 20XX                                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Adjustment                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposal                                                  |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Current Period)                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Previous Period)                             |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | SERVICE CONCESSION ARRANGEMENT                            |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 105b | SUB METRO                                                 |      | Transport Infrastructure and Equipment |                                          |               | Building Infrastructure Assets |          | ICT Infrastructure and Equipment |               |                             | TOTAL                 |                     |                                                 |       |
|      | Cost As At 20XX                                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Adjustment                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposal                                                  |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Current Period)                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Previous Period)                             |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | SERVICE CONCESSION ARRANGEMENT                            |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 105c | ZONAL OFFICES                                             |      | Transport Infrastructure and Equipment |                                          |               | Building Infrastructure Assets |          | ICT Infrastructure and Equipment |               |                             | TOTAL                 |                     |                                                 |       |
|      | Cost As At 20XX                                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Adjustment                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposal                                                  |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Current Period)                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Previous Period)                             |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | SERVICE CONCESSION ARRANGEMENT                            |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 105d | WHOLE ASSEMBLY                                            |      | Transport Infrastructure and Equipment |                                          |               | Building Infrastructure Assets |          | ICT Infrastructure and Equipment |               |                             | TOTAL                 |                     |                                                 |       |
|      | Cost As At 20XX                                           |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Adjustment                                                |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposal                                                  |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Current Period)                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Closing Bal (Previous Period)                             |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 106  | PROPERTY, PLANT AND EQUIPMENT - HEAD OFFICE/MAIN ASSEMBLY |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
| 106a |                                                           | Land | Buildings and Structures               | Office Equipment, Furniture and Fittings | ICT Equipment | Other Machinery and Equipment  | Oil Rigs | Military Asset, Weapons Systems  | Library Books | Heritage and Cultural Asset | Infrastructure Assets | Transport Equipment | Biological Assets (Non-Agricultural Activities) | TOTAL |
|      | Opening Bal.                                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Additions                                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Disposals/Transfers                                       |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Cost                                                      |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Total                                                     |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Accu Dep B/F                                              |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |
|      | Depreciation for the year                                 |      |                                        |                                          |               |                                |          |                                  |               |                             |                       |                     |                                                 |       |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
COMPOSITE - NOTES TO THE ACCOUNTS**

|      |                                                                                     |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|------|-------------------------------------------------------------------------------------|------|--------------------------|------------------------------------------|---------------|-------------------------------|----------|---------------------------------|---------------|-----------------------------|-----------------------|---------------------|-------------------------------------------------|-------|
|      | Depreciation on Disposal<br>Impairment                                              |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(end)                                                      |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(beginning)                                                |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | IMPAIRMENT<br>Cash Generating Assets<br>Non-cash Generating Assets                  |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
| 106b | PROPERTY, PLANT AND EQUIPMENT - SUB METRO                                           |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      |                                                                                     | Land | Buildings and Structures | Office Equipment, Furniture and Fittings | ICT Equipment | Other Machinery and Equipment | Oil Rigs | Military Asset, Weapons Systems | Library Books | Heritage and Cultural Asset | Infrastructure Assets | Transport Equipment | Biological Assets (Non-Agricultural Activities) | TOTAL |
|      | Opening Bal.<br>Additions<br>Disposals/Transfers<br>Cost                            |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Accu Dep B/F<br>Depreciation for the year<br>Depreciation on Disposal<br>Impairment |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(end)                                                      |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(beginning)                                                |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | IMPAIRMENT<br>Cash Generating Assets<br>Non-cash Generating Assets                  |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
| 106c | PROPERTY, PLANT AND EQUIPMENT - ZONAL OFFICES                                       |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      |                                                                                     | Land | Buildings and Structures | Office Equipment, Furniture and Fittings | ICT Equipment | Other Machinery and Equipment | Oil Rigs | Military Asset, Weapons Systems | Library Books | Heritage and Cultural Asset | Infrastructure Assets | Transport Equipment | Biological Assets (Non-Agricultural Activities) | TOTAL |
|      | Opening Bal.<br>Additions<br>Disposals/Transfers<br>Cost                            |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Accu Dep B/F<br>Depreciation for the year<br>Depreciation on Disposal<br>Impairment |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(end)                                                      |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Net Book Value XX/XX/XXXX(beginning)                                                |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | IMPAIRMENT<br>Cash Generating Assets<br>Non-cash Generating Assets                  |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
| 106d | PROPERTY, PLANT AND EQUIPMENT - WHOLE ASSEMBLY                                      |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      |                                                                                     | Land | Buildings and Structures | Office Equipment, Furniture and Fittings | ICT Equipment | Other Machinery and Equipment | Oil Rigs | Military Asset, Weapons Systems | Library Books | Heritage and Cultural Asset | Infrastructure Assets | Transport Equipment | Biological Assets (Non-Agricultural Activities) | TOTAL |
|      | Opening Bal.<br>Additions<br>Disposals/Transfers<br>Cost                            |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |
|      | Total                                                                               |      |                          |                                          |               |                               |          |                                 |               |                             |                       |                     |                                                 |       |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
COMPOSITE - NOTES TO THE ACCOUNTS**

|                                                    |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|----------------------------------------------------|-------------------------------|--|----------------------------------|---------------------------------|----------------------------------|------------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|--|
| Accu Dep B/F                                       |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Depreciation for the year                          |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Depreciation on Disposal                           |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Impairment                                         |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Total                                              |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Net Book Value XX/XX/XXXX(end)                     |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Net Book Value XX/XX/XXXX(beginning)               |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| IMPAIRMENT                                         |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Cash Generating Assets                             |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Non-cash Generating Assets                         |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Total                                              |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| 107                                                | INTANGIBLE ASSETS             |  | HEAD OFFICE/MAIN ASSEMBLY        |                                 | SUB METRO                        |                              | ZONAL OFFICES                    |                                 | WHOLE ASSEMBLY                   |                                 |  |
|                                                    |                               |  | Internally<br>Generated<br>Asset | Acquired<br>Intangible<br>Asset | Internally<br>Generated<br>Asset | Acquired<br>Intangible Asset | Internally<br>Generated<br>Asset | Acquired<br>Intangible<br>Asset | Internally<br>Generated<br>Asset | Acquired<br>Intangible<br>Asset |  |
|                                                    | Acquisition costs             |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | As of 01.01.20XX              |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | Additions                     |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | Disposals                     |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | As of 31.12.20XX              |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | Accumulated Amortization      |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | As of 01.01.20XX              |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
|                                                    | Depreciation and amortization |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Impairments                                        |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Disposals                                          |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| As of 31.12.2021                                   |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Carrying amount as of 31.12.2021 (Current Period)  |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |
| Carrying amount as of 31.12.2021 (Previous Period) |                               |  |                                  |                                 |                                  |                              |                                  |                                 |                                  |                                 |  |

**CLASSIFICATION OF EXPENDITURE FOR MMDAs  
FOR THE YEAR 20X2 BY FUNCTION OF GOVERNMENT**

|                                                                          | APPROPRIATION | SUPPLEMENTARY | REVISED | YTD    | VARIANCE |
|--------------------------------------------------------------------------|---------------|---------------|---------|--------|----------|
| MMDAs                                                                    | BUDGET        | BUDGET        | BUDGET  | ACTUAL |          |
|                                                                          | GH¢           | GH¢           | GH¢     | GH¢    | GH¢      |
| <b>GENERAL PUBLIC SERVICES</b>                                           |               |               |         |        |          |
| Basic Research                                                           |               |               |         |        |          |
| Economic Aid routed through International Agencies                       |               |               |         |        |          |
| Economic Aid to Develop Countries and Countries in Transition            |               |               |         |        |          |
| Executive and Legislative Organs                                         |               |               |         |        |          |
| External affairs                                                         |               |               |         |        |          |
| Financial and fiscal Affairs                                             |               |               |         |        |          |
| General Personnel Services                                               |               |               |         |        |          |
| General Public Services N.E.C.                                           |               |               |         |        |          |
| Other General Services                                                   |               |               |         |        |          |
| Overall Planning and Statistical Services                                |               |               |         |        |          |
| Public Debt Transaction-External                                         |               |               |         |        |          |
| Public Debt Transactions                                                 |               |               |         |        |          |
| R & D General Public Services                                            |               |               |         |        |          |
| Transfers of a General Character between different levels of Governments |               |               |         |        |          |
| <b>TOTAL</b>                                                             |               |               |         |        |          |
| <b>DEFENCE</b>                                                           |               |               |         |        |          |
| Civil Defence                                                            |               |               |         |        |          |
| Defence N.E.C                                                            |               |               |         |        |          |
| Foreign Military Aid                                                     |               |               |         |        |          |
| Military Defence                                                         |               |               |         |        |          |
| <b>TOTAL</b>                                                             |               |               |         |        |          |
| <b>PUBLIC ORDER &amp; SAFETY</b>                                         |               |               |         |        |          |
| Fire Protection Services                                                 |               |               |         |        |          |
| Law Courts                                                               |               |               |         |        |          |
| Prisons                                                                  |               |               |         |        |          |
| Public Order and Safety N. E. C                                          |               |               |         |        |          |
| Public order and safety n.e.c (CS)                                       |               |               |         |        |          |
| Public Services                                                          |               |               |         |        |          |
| <b>TOTAL</b>                                                             |               |               |         |        |          |

**CLASSIFICATION OF EXPENDITURE FOR MMDAs  
FOR THE YEAR 20X2 BY FUNCTION OF GOVERNMENT**

|                                                      | APPROPRIATION | SUPPLEMENTARY | REVISED | YTD    | VARIANCE |
|------------------------------------------------------|---------------|---------------|---------|--------|----------|
| MMDAs                                                | BUDGET        | BUDGET        | BUDGET  | ACTUAL |          |
|                                                      | GH¢           | GH¢           | GH¢     | GH¢    | GH¢      |
| <b>ECONOMIC AFFAIRS</b>                              |               |               |         |        |          |
| Agriculture                                          |               |               |         |        |          |
| Air Transport                                        |               |               |         |        |          |
| Communication                                        |               |               |         |        |          |
| Construction                                         |               |               |         |        |          |
| Distributive trades, storage and warehousing         |               |               |         |        |          |
| Economic Affairs N.E.C                               |               |               |         |        |          |
| Electricity                                          |               |               |         |        |          |
| Fishing and Hunting                                  |               |               |         |        |          |
| Forestry                                             |               |               |         |        |          |
| General Economic and Commercial                      |               |               |         |        |          |
| General Labor Affairs                                |               |               |         |        |          |
| Manufacturing                                        |               |               |         |        |          |
| Mining of Mineral Resources other than mineral fuels |               |               |         |        |          |
| Multipurpose Development projects                    |               |               |         |        |          |
| Nuclear fuels                                        |               |               |         |        |          |
| Other Fuels                                          |               |               |         |        |          |
| Petroleum and Natural Gas                            |               |               |         |        |          |
| R&D Agriculture, Forestry, Fishing and hunting       |               |               |         |        |          |
| R&D Mining Manufacturing and construction            |               |               |         |        |          |
| R&D Other Industries                                 |               |               |         |        |          |
| Railway Transport                                    |               |               |         |        |          |
| Road Transport                                       |               |               |         |        |          |
| Tourism                                              |               |               |         |        |          |
| Water Transport                                      |               |               |         |        |          |
| <b>TOTAL</b>                                         |               |               |         |        |          |
| <b>ENVIRONMENTAL PROTECTION</b>                      |               |               |         |        |          |
| Environmental Protection N.E.C                       |               |               |         |        |          |
| Protection of Biodiversity and Landscape             |               |               |         |        |          |
| Waste management                                     |               |               |         |        |          |
| Waste Water Management                               |               |               |         |        |          |
| <b>TOTAL</b>                                         |               |               |         |        |          |

**CLASSIFICATION OF EXPENDITURE FOR MMDAs  
FOR THE YEAR 20X2 BY FUNCTION OF GOVERNMENT**

|                                          | APPROPRIATION | SUPPLEMENTARY | REVISED | YTD    | VARIANCE |
|------------------------------------------|---------------|---------------|---------|--------|----------|
| MMDAs                                    | BUDGET        | BUDGET        | BUDGET  | ACTUAL |          |
|                                          | GH¢           | GH¢           | GH¢     | GH¢    | GH¢      |
| <b>HOUSING &amp; COMMUNITY AMENITIES</b> |               |               |         |        |          |
| Community Development                    |               |               |         |        |          |
| Housing and Development                  |               |               |         |        |          |
| R&D Housing and Community Amenities      |               |               |         |        |          |
| Water Supply                             |               |               |         |        |          |
| <b>TOTAL</b>                             |               |               |         |        |          |
| <b>HEALTH</b>                            |               |               |         |        |          |
| General Hospital Services                |               |               |         |        |          |
| General Medical Services                 |               |               |         |        |          |
| Health N.E.C                             |               |               |         |        |          |
| Paramedical Services                     |               |               |         |        |          |
| Pharmaceutical Products                  |               |               |         |        |          |
| Public health Services                   |               |               |         |        |          |
| R & D Health                             |               |               |         |        |          |
| Specialised Hospital Services            |               |               |         |        |          |
| Specialised Medical Services             |               |               |         |        |          |
| <b>TOTAL</b>                             |               |               |         |        |          |
| <b>RECREATION, CULTURE, AND RELIGION</b> |               |               |         |        |          |
| Broadcasting and Publishing Services     |               |               |         |        |          |
| Cultural Services                        |               |               |         |        |          |
| Recreational and Sporting Services       |               |               |         |        |          |
| <b>TOTAL</b>                             |               |               |         |        |          |
| <b>EDUCATION</b>                         |               |               |         |        |          |
| Education N.E.C                          |               |               |         |        |          |
| Education not definable by Level         |               |               |         |        |          |
| First Stage of Tertiary Education        |               |               |         |        |          |
| Lower-Secondary Education                |               |               |         |        |          |
| Post-Secondary Nontertiary Education     |               |               |         |        |          |
| Pre-primary Education                    |               |               |         |        |          |

**CLASSIFICATION OF EXPENDITURE FOR MMDAs  
FOR THE YEAR 20X2 BY FUNCTION OF GOVERNMENT**

|                                                | APPROPRIATION | SUPPLEMENTARY | REVISED | YTD    | VARIANCE |
|------------------------------------------------|---------------|---------------|---------|--------|----------|
|                                                | BUDGET        | BUDGET        | BUDGET  | ACTUAL |          |
| <b>MMDAs</b>                                   | GH¢           | GH¢           | GH¢     | GH¢    | GH¢      |
| Primary Education                              |               |               |         |        |          |
| Second Stage of Tertiary Education             |               |               |         |        |          |
| Subsidiary services to Education               |               |               |         |        |          |
| Tertiary Education - University of Ghana Legon |               |               |         |        |          |
| Upper-Secondary Education                      |               |               |         |        |          |
| <b>TOTAL</b>                                   |               |               |         |        |          |
| <b>SOCIAL PROTECTION</b>                       |               |               |         |        |          |
| Disability                                     |               |               |         |        |          |
| Family and Children                            |               |               |         |        |          |
| R&D Social Protection                          |               |               |         |        |          |
| Social Exclusion N.E.C.                        |               |               |         |        |          |
| Social Protection N.E.C.                       |               |               |         |        |          |
| Unemployment                                   |               |               |         |        |          |
| <b>TOTAL</b>                                   |               |               |         |        |          |
| <b>DEPRECIATION EXPENDITURE</b>                |               |               |         |        |          |
| Depreciation                                   |               |               |         |        |          |
| <b>TOTAL</b>                                   |               |               |         |        |          |
| <b>Grand Total</b>                             |               |               |         |        |          |

**AFADZATO SOUTH DISTRICT ASSEMBLY**

**SCHEDULE OF MMDAs SUBVENTION RECEIVED AGAINST APPROPRIATION FOR THE PERIOD**

|                           | ANNUAL<br>BUDGET | BUDGET<br>QUARTER | REALLOCATED<br>BUDGET | REVISED<br>BUDGET | RELEASE<br>QUARTER | YTD<br>RELEASE | VARIANCES<br>QUARTER | ANNUAL<br>BALANCE |
|---------------------------|------------------|-------------------|-----------------------|-------------------|--------------------|----------------|----------------------|-------------------|
|                           | GH¢              | GH¢               | GH¢                   | GH¢               | GH¢                | GH¢            | GH¢                  | GH¢               |
| Compensation of Employees |                  |                   |                       |                   |                    |                |                      |                   |
| Goods And Services        |                  |                   |                       |                   |                    |                |                      |                   |
| Non Financial Asset       |                  |                   |                       |                   |                    |                |                      |                   |
| <b>TOTAL</b>              |                  |                   |                       |                   |                    |                |                      |                   |

**AFADZATO SOUTH DISTRICT ASSEMBLY**

**SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD**

|                                       | ANNUAL<br>BUDGET<br>GH¢ | BUDGET<br>QUARTER<br>GH¢ | COLLECTION<br>QUARTER<br>GH¢ | YTD ACTUAL<br>COLLECTION<br>GH¢ | BUDGET<br>VARIANCES<br>GH¢ | ANNUAL BUDGET<br>BALANCE<br>GH¢ |
|---------------------------------------|-------------------------|--------------------------|------------------------------|---------------------------------|----------------------------|---------------------------------|
| <b>Property income</b>                |                         |                          |                              |                                 |                            |                                 |
| Interest                              | -                       | -                        |                              |                                 |                            |                                 |
| Lands and Royalties                   | 3,600.00                | 900.00                   |                              |                                 |                            |                                 |
| Rates                                 | 22,446.45               | 5,611.61                 |                              | 1,090.00                        |                            |                                 |
| Rents of Land, Buildings, Hou         | 57,000.00               | 14,250.00                |                              | 30,030.00                       |                            |                                 |
| <b>Sales of goods and services</b>    |                         | -                        |                              |                                 |                            |                                 |
| Licences                              | 132,900.00              | 33,225.00                |                              | 165,217.37                      |                            |                                 |
| Fees                                  | 100,000.00              | 25,000.00                |                              | 27,570.52                       |                            |                                 |
| <b>Fines, penalties, and forfeits</b> | 3,000.00                | 750.00                   |                              | 1,060.00                        |                            |                                 |
| <b>Miscellaneous Non tax revenu</b>   | 1,100.00                | 275.00                   |                              | 398.04                          |                            |                                 |
| <b>TOTAL</b>                          | <b>320,046.45</b>       | <b>80,011.61</b>         | <b>-</b>                     | <b>225,365.93</b>               | <b>-</b>                   | <b>-</b>                        |

| AFADZATO SOUTH DISTRICT ASSEMBLY                                         |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
|--------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------|---------------------------------------|------------------|---------------------|
| SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 2023 |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
|                                                                          | GoG Subventions<br>-Payroll | GoG<br>Subventions-<br>Decentralised<br>Goods &<br>Services | District<br>Assembly<br>Common Fund<br>(DACF) | District<br>Development<br>Facility<br>(DDF/DPAT) | Modernized<br>Agriculture<br>in Ghana<br>(MAG) | MP Common<br>Fund | Multi Sectoral<br>HIV/AIDS<br>Project (M-<br>SHAP) | Ghana Secondary<br>City<br>Support Program<br>(GSOP) | Persons With<br>Disability<br>(PWD) | INTERNALLY<br>GENERATED<br>FUND (IGF) | DONOR            | TOTAL               |
|                                                                          | GH¢                         | GH¢                                                         | GH¢                                           | GH¢                                               | GH¢                                            | GH¢               | GH¢                                                | GH¢                                                  | GH¢                                 | GH¢                                   | GH¢              | GH¢                 |
| Compensation Of Employees                                                | 3,845,842.02                | -                                                           | -                                             | -                                                 | -                                              | -                 | -                                                  | -                                                    | -                                   | 44,181.84                             | -                | 3,890,023.86        |
| Goods And Services                                                       | -                           | 7,500.00                                                    | 1,364,996.91                                  | 21,346.47                                         | 33,694.33                                      | 250.00            | 240.00                                             | 359,889.08                                           | 55,528.00                           | 167,380.95                            | 12,500.00        | 2,023,325.74        |
| Finance Cost                                                             | -                           |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Government Subsidy                                                       |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Social Benefits                                                          |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Specialised Expenses                                                     | -                           | -                                                           | 36,520.00                                     | -                                                 | -                                              | 583,076.23        | -                                                  | -                                                    | 30,065.45                           | -                                     | -                | 649,661.68          |
| Non Financial Asset                                                      |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>TOTAL</b>                                                             | <b>3,845,842.02</b>         | <b>7,500.00</b>                                             | <b>1,401,516.91</b>                           | <b>21,346.47</b>                                  | <b>33,694.33</b>                               | <b>583,326.23</b> | <b>240.00</b>                                      | <b>359,889.08</b>                                    | <b>85,593.45</b>                    | <b>211,562.79</b>                     | <b>12,500.00</b> | <b>6,563,011.28</b> |
| <b>EXPENDITURE BREAKDOWN</b>                                             |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>Compensation Of Employees</b>                                         |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Established Position                                                     | 3,845,842.02                |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | 3,845,842.02        |
| Non Established Post                                                     |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     | 44,181.84                             |                  | 44,181.84           |
| Allowances                                                               |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | -                   |
| 13% Employer SSF Contribution                                            |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | -                   |
| <b>Sub-Total</b>                                                         | <b>3,845,842.02</b>         | <b>-</b>                                                    | <b>-</b>                                      | <b>-</b>                                          | <b>-</b>                                       | <b>-</b>          | <b>-</b>                                           | <b>-</b>                                             | <b>-</b>                            | <b>44,181.84</b>                      | <b>-</b>         | <b>3,890,023.86</b> |
| <b>Goods And Services</b>                                                |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Materials and Office Consumables                                         |                             |                                                             | 311,664.40                                    |                                                   |                                                |                   |                                                    | 4,086.60                                             | 40,500.00                           | 48,733.87                             |                  | 404,984.87          |
| Utilities                                                                |                             |                                                             | 43,869.58                                     |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | 43,869.58           |
| General Cleaning                                                         |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | -                   |
| Rentals and leases                                                       |                             |                                                             | 53,504.00                                     |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | 53,504.00           |
| Travel and Transport                                                     |                             | 7,500.00                                                    | 357,741.70                                    | 21,346.47                                         | 17,380.33                                      |                   |                                                    | 7,770.00                                             |                                     | 79,570.90                             |                  | 491,309.40          |
| Repairs and Maintenance                                                  |                             |                                                             | 54,137.75                                     |                                                   |                                                |                   |                                                    |                                                      |                                     | 1,563.71                              |                  | 55,701.46           |
| Training, Seminar and Conference                                         |                             |                                                             | 340,611.61                                    |                                                   | 16,314.00                                      |                   |                                                    |                                                      | 14,480.00                           | 34,228.12                             | 12,500.00        | 418,133.73          |
| Consultancy Expenses                                                     |                             |                                                             |                                               |                                                   |                                                |                   |                                                    | 348,032.48                                           |                                     |                                       |                  | 348,032.48          |
| Special Services                                                         |                             |                                                             | 200,829.40                                    |                                                   |                                                |                   |                                                    |                                                      |                                     | 1,960.00                              |                  | 202,789.40          |
| Charges and Fees                                                         |                             |                                                             | 2,638.47                                      |                                                   |                                                | 250.00            | 240.00                                             |                                                      | 548.00                              | 1,324.35                              |                  | 5,000.82            |
| Emergency Services                                                       |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | -                   |
| Insurance Premium                                                        |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  | -                   |
| <b>Sub-Total</b>                                                         | <b>-</b>                    | <b>7,500.00</b>                                             | <b>1,364,996.91</b>                           | <b>21,346.47</b>                                  | <b>33,694.33</b>                               | <b>250.00</b>     | <b>240.00</b>                                      | <b>359,889.08</b>                                    | <b>55,528.00</b>                    | <b>167,380.95</b>                     | <b>12,500.00</b> | <b>2,023,325.74</b> |
| <b>Finance Cost</b>                                                      |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Non Residents                                                            |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Residents                                                                |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>Sub-Total</b>                                                         |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>Government Subsidy</b>                                                |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Utility                                                                  |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Fertilizer Subsidy                                                       |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>Sub-Total</b>                                                         |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| <b>Social Benefits</b>                                                   |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Social assistance benefits                                               |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |
| Employer social benefits                                                 |                             |                                                             |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |                  |                     |

| AFADZATO SOUTH DISTRICT ASSEMBLY                                         |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
|--------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------|----------------------------------------------------|------------------------------------------------------|-------------------------------------|---------------------------------------|-------|---------------------|
| SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 2023 |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
|                                                                          | GoG Subventions<br>-Payroll | GoG Subventions-<br>Decentralised<br>Goods &<br>Services | District<br>Assembly<br>Common Fund<br>(DACF) | District<br>Development<br>Facility<br>(DDF/DPAT) | Modernized<br>Agriculture<br>in Ghana<br>(MAG) | MP Common<br>Fund | Multi Sectoral<br>HIV/AIDS<br>Project (M-<br>SHAP) | Ghana Secondary<br>City<br>Support Program<br>(GSOP) | Persons With<br>Disability<br>(PWD) | INTERNALLY<br>GENERATED<br>FUND (IGF) | DONOR | TOTAL               |
|                                                                          | GH¢                         | GH¢                                                      | GH¢                                           | GH¢                                               | GH¢                                            | GH¢               | GH¢                                                | GH¢                                                  | GH¢                                 | GH¢                                   | GH¢   | GH¢                 |
| <b>Sub-Total</b>                                                         |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| <b>Specialised Expenses</b>                                              |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Awards & Rewards                                                         |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       | -                   |
| Donations                                                                |                             |                                                          | 7,000.00                                      |                                                   |                                                | 343,253.76        |                                                    |                                                      | 11,241.14                           |                                       |       | 361,494.90          |
| Contributions                                                            |                             |                                                          | 20,000.00                                     |                                                   |                                                | 122,178.59        |                                                    |                                                      |                                     |                                       |       | 142,178.59          |
| Scholarship & Bursaries                                                  |                             |                                                          |                                               |                                                   |                                                | 117,643.88        |                                                    |                                                      | 18,824.31                           |                                       |       | 136,468.19          |
| Special Operations                                                       |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       | -                   |
| Refuse Lifting Expenses                                                  |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       | -                   |
| Rent                                                                     |                             |                                                          | 9,520.00                                      |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       | 9,520.00            |
| <b>Sub-Total</b>                                                         | -                           | -                                                        | 36,520.00                                     | -                                                 | -                                              | 583,076.23        | -                                                  | -                                                    | 30,065.45                           | -                                     | -     | 649,661.68          |
| <b>Non Financial Asset</b>                                               |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Land                                                                     |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Buildings and Structures                                                 |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Office Equipment,                                                        |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Furniture and Fittings                                                   |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| ICT Equipment                                                            |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| Other Machinery and<br>Equipment                                         |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| <b>Sub-Total</b>                                                         |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       |                     |
| <b>GRAND TOTAL</b>                                                       |                             |                                                          |                                               |                                                   |                                                |                   |                                                    |                                                      |                                     |                                       |       | <b>6,563,011.28</b> |

6,563,011.28

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**NAME OF MMDA:****SCHEDULE OF GRANTS AND DONATIONS RECEIVED .....**

|                                                | ANNUAL | BUDGET  | COLLECTION | YTD ACTUAL | BUDGET    | ANNUAL BUDGET |
|------------------------------------------------|--------|---------|------------|------------|-----------|---------------|
|                                                | BUDGET | QUARTER | QUARTER    | COLLECTION | VARIANCES | BALANCE       |
|                                                | GH¢    | GH¢     | GH¢        | GH¢        | GH¢       | GH¢           |
| <b>GRANT IN CASH</b>                           |        |         |            |            |           |               |
| GoG Subventions-Payroll                        |        |         |            |            |           |               |
| GoG Subventions-Decentralised Goods & Services |        |         |            |            |           |               |
| District Assembly Common Fund (DACF)           |        |         |            |            |           |               |
| District Development Facility (DDF/DPAT)       |        |         |            |            |           |               |
| District Development Facility (DDF/RSD)        |        |         |            |            |           |               |
| Urban Development Grant (UDG)                  |        |         |            |            |           |               |
| Savanah Investment Program (SIP)               |        |         |            |            |           |               |
| Modernized Agriculture in Ghana (MAG)          |        |         |            |            |           |               |
| MP Common Fund                                 |        |         |            |            |           |               |
| Multi Sectoral HIV/AIDS Project (M-SHAP)       |        |         |            |            |           |               |
| Ghana Secondary City Support Program (GSOP)    |        |         |            |            |           |               |
| Persons With Disability (PWD)                  |        |         |            |            |           |               |
| Other Central Government Transfers             |        |         |            |            |           |               |
| Other Grants                                   |        |         |            |            |           |               |
| <b>Sub-Total</b>                               |        |         |            |            |           |               |
| <b>DONOR</b>                                   |        |         |            |            |           |               |
| Donor 1                                        |        |         |            |            |           |               |
| Donor 2                                        |        |         |            |            |           |               |
| Donor 3                                        |        |         |            |            |           |               |
| Donor 4                                        |        |         |            |            |           |               |
| <b>Sub-Total</b>                               |        |         |            |            |           |               |
| <b>External Donors</b>                         |        |         |            |            |           |               |
| Donor 1                                        |        |         |            |            |           |               |
| Donor 2                                        |        |         |            |            |           |               |
| Donor 3                                        |        |         |            |            |           |               |
| Donor 4                                        |        |         |            |            |           |               |
| <b>Sub-Total</b>                               |        |         |            |            |           |               |

**NAME OF MMDA:**  
**SCHEDULE OF GRANTS AND DONATIONS RECEIVED .....**

|                        | ANNUAL | BUDGET  | COLLECTION | YTD ACTUAL | BUDGET    | ANNUAL BUDGET |
|------------------------|--------|---------|------------|------------|-----------|---------------|
|                        | BUDGET | QUARTER | QUARTER    | COLLECTION | VARIANCES | BALANCE       |
|                        | GH¢    | GH¢     | GH¢        | GH¢        | GH¢       | GH¢           |
| <b>GRANT IN KIND</b>   |        |         |            |            |           |               |
| <b>Domestic Donors</b> |        |         |            |            |           |               |
| Donor 1                |        |         |            |            |           |               |
| Donor 2                |        |         |            |            |           |               |
| Donor 3                |        |         |            |            |           |               |
| Donor 4                |        |         |            |            |           |               |
| <b>Sub-Total</b>       |        |         |            |            |           |               |
| <b>External Donors</b> |        |         |            |            |           |               |
| Donor 1                |        |         |            |            |           |               |
| Donor 2                |        |         |            |            |           |               |
| Donor 3                |        |         |            |            |           |               |
| Donor 4                |        |         |            |            |           |               |
| <b>Sub-Total</b>       |        |         |            |            |           |               |
| <b>TOTAL GRANTS</b>    |        |         |            |            |           |               |

**AFADZATO SOUTH DISTRICT ASSEMBLY**

**SCHEDULE OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD.....**

|                           | APPROPRIATION<br>BUDGET<br>GH¢ | QUARTERLY<br>BUDGET<br>GH¢ | REALLOCATED<br>BUDGET<br>GH¢ | REVISED<br>BUDGET<br>GH¢ | QUARTERLY<br>ACTUAL<br>GH¢ | YTD<br>ACTUAL<br>GH¢ | BUDGET<br>VARIANCES<br>GH¢ | APPROPRIATION<br>BALANCE<br>GH¢ |
|---------------------------|--------------------------------|----------------------------|------------------------------|--------------------------|----------------------------|----------------------|----------------------------|---------------------------------|
| Compensation Of Employees |                                |                            |                              |                          |                            |                      |                            |                                 |
| Goods And Services        |                                |                            |                              |                          |                            |                      |                            |                                 |
| Finance Cost              |                                |                            |                              |                          |                            |                      |                            |                                 |
| Government Subsidy        |                                |                            |                              |                          |                            |                      |                            |                                 |
| Social Benefits           |                                |                            |                              |                          |                            |                      |                            |                                 |
| Specialised Expenses      |                                |                            |                              |                          |                            |                      |                            |                                 |
| Non Financial Asset       |                                |                            |                              |                          |                            |                      |                            |                                 |
| <b>TOTAL</b>              |                                |                            |                              |                          |                            |                      |                            |                                 |

**NAME OF MMDA  
NON FINANCIAL ASSETS**

|                                                 | <b>COST<br/>AS AT<br/>12/31/20XX<br/>i<br/>GH¢</b> | <b>PRIOR<br/>YEAR<br/>ADJUSTMENT<br/>ii<br/>GH¢</b> | <b>COST<br/>AS AT<br/>1/1/20XX<br/>A=(i+ii)<br/>GH¢</b> | <b>COMPLETED<br/>WIP<br/>GH¢</b> | <b>ACQUISITIONS<br/>IN THE<br/>YEAR 20XX<br/>B<br/>GH¢</b> | <b>DISPOSALS<br/>IN THE<br/>YEAR 20XX<br/>GH¢</b> | <b>COST<br/>AS AT<br/>3/31/20XX<br/>C=(A+B)<br/>GH¢</b> |
|-------------------------------------------------|----------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------|----------------------------------|------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|
| <b>Land</b>                                     |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>BUILDINGS AND STRUCTURES</b>                 |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Foreign Mission Residences                      |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Embassies                                       |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Hostels                                         |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Military Personnel Residences                   |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Presidential Residences                         |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Personnel Residences                            |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Prisons and Rehabilitation Facilities           |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Office Buildings                                |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Border and Customs Control Points               |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Bus Terminals                                   |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Theatre Halls                                   |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Clinics and Community Health Facilities         |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Community Centres and Social Halls              |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Driver and Vehicle Testing Centres              |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Fire Stations                                   |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Hospitals and Ambulance Stations                |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Laboratories                                    |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Mortuaries                                      |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Public Parking                                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Police Stations                                 |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Research Facilities                             |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Taxi Ranks                                      |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Universities                                    |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Colleges                                        |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Schools                                         |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Warehouses and Storage Facilities               |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Other industrial structures                     |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>SUB-TOTAL</b>                                |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>OFFICE EQUIPMENT, FURNITURE AND FITTINGS</b> |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Domestic & Hostel Furniture                     |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Office Furniture                                |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Advertising Boards                              |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |

**NAME OF MMDA  
NON FINANCIAL ASSETS**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>COST<br/>AS AT<br/>12/31/20XX<br/>i<br/>GH¢</b> | <b>PRIOR<br/>YEAR<br/>ADJUSTMENT<br/>ii<br/>GH¢</b> | <b>COST<br/>AS AT<br/>1/1/20XX<br/>A=(i+ii)<br/>GH¢</b> | <b>COMPLETED<br/>WIP<br/>GH¢</b> | <b>ACQUISITIONS<br/>IN THE<br/>YEAR 20XX<br/>B<br/>GH¢</b> | <b>DISPOSALS<br/>IN THE<br/>YEAR 20XX<br/>GH¢</b> | <b>COST<br/>AS AT<br/>3/31/20XX<br/>C=(A+B)<br/>GH¢</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------|----------------------------------|------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|
| Air conditioners<br>Cuttlery & Crockery<br>Fabrics & Soft Furnishing<br>Sculptures, Paintings & Ornaments                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>ICT EQUIPMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Computers<br>Printers<br>Telephones<br>External Storage Device<br>Internet Connectivity Equipment                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>OTHER MACHINERY AND EQUIPMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Communication Equipment<br>Domestic Equipment<br>Electric Wire & Power Distribution Equipment<br>Electricity Meters<br>Elevator Systems<br>Farm/Agricultural Equipment<br>Fire Fighting Equipment<br>Fuel Tanks<br>Gardening Equipment<br>Generators<br>Green Houses<br>Irrigation Equipment<br>Kitchen Appliances<br>Laboratory Equipment<br>Machines for Mining & Quarry<br>Machines for Textiles Production<br>Medical/Health Equipment<br>Music Equipment<br>Photographic Equipment<br>Sports Equipment<br>Water Pumps |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                          | COST<br>AS AT<br>12/31/20XX<br>i<br>GH¢ | PRIOR<br>YEAR<br>ADJUSTMENT<br>ii<br>GH¢ | COST<br>AS AT<br>1/1/20XX<br>A=(i+ii)<br>GH¢ | COMPLETED<br>WIP<br>GH¢ | ACQUISITIONS<br>IN THE<br>YEAR 20XX<br>B<br>GH¢ | DISPOSALS<br>IN THE<br>YEAR 20XX<br>GH¢ | COST<br>AS AT<br>3/31/20XX<br>C=(A+B)<br>GH¢ |
|------------------------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------|
| Water Tanks                              |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>OIL RIGS</b>                          |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Oil Rigs & Structures                    |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>MILITARY ASSET, WEAPONS SYSTEMS</b>   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Vehicles                        |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Submarines                               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| War Ships                                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Aircraft                        |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Equipment - Tanks               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Equipment - Missile Carriers    |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Equipment - Launchers           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Military Equipment - Ballistic Missiles  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Weapons                                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>LIBRARY BOOKS</b>                     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Learning and Training Support            |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Library Materials (Curriculum Equipment) |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>HERITAGE AND CULTURAL ASSET</b>       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| National Parks                           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Museums                                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Works of Art                             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Cultural collections                     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| National Monuments                       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>INFRASTRUCTURE ASSETS</b>             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Electricity Generation and Supply        |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Water Distribution                       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Water Meters                             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                            | COST<br>AS AT<br>12/31/20XX<br>i<br>GH¢ | PRIOR<br>YEAR<br>ADJUSTMENT<br>ii<br>GH¢ | COST<br>AS AT<br>1/1/20XX<br>A=(i+ii)<br>GH¢ | COMPLETED<br>WIP<br>GH¢ | ACQUISITIONS<br>IN THE<br>YEAR 20XX<br>B<br>GH¢ | DISPOSALS<br>IN THE<br>YEAR 20XX<br>GH¢ | COST<br>AS AT<br>3/31/20XX<br>C=(A+B)<br>GH¢ |
|----------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------|
| Water Pumping Machines     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Water Purification Plant   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Metalwork - Steel Chairs   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Metalwork- Ladders         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Metalwork- Handrails       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Metalwork- Weirs           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Metalwork- Pump stations   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Asphalt Layer (Tarmac)     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Concrete Layer             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Gravel Surface             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Pavements                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Street Lights              |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Traffic Lights             |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Traffic Signs              |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Bridges - Concrete         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Bridges - Steel            |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Bridges - Timber           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Weighbridge                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Feeder Roads               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Highways                   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Urban Roads                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Railways                   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Drains                     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Sewerage                   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Solid Waste Disposal       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Airports                   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| ICT Infrastructure         |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>TRANSPORT EQUIPMENT</b> |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Aircraft Hull (Body)       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Aircraft Engines           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Bicycle                    |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Buses                      |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Pick Ups                   |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Saloon Cars                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                                        | COST<br>AS AT<br>12/31/20XX<br>i<br>GH¢ | PRIOR<br>YEAR<br>ADJUSTMENT<br>ii<br>GH¢ | COST<br>AS AT<br>1/1/20XX<br>A=(i+ii)<br>GH¢ | COMPLETED<br>WIP<br>GH¢ | ACQUISITIONS<br>IN THE<br>YEAR 20XX<br>B<br>GH¢ | DISPOSALS<br>IN THE<br>YEAR 20XX<br>GH¢ | COST<br>AS AT<br>3/31/20XX<br>C=(A+B)<br>GH¢ |
|--------------------------------------------------------|-----------------------------------------|------------------------------------------|----------------------------------------------|-------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------|
| Station Wagon (SUV)                                    |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Tankers                                                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Towed Roadway Equipment                                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Tipper Trucks                                          |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Utility Vehicles                                       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Water Tanker                                           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Towing Trucks                                          |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Fire Tender                                            |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Ambulance                                              |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Trailers                                               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Earth Moving Machines                                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Agricultural Equipment                                 |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Canoes/boats                                           |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Ferries                                                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Pontoons                                               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Rowboats                                               |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Ships                                                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Trains                                                 |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                                       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)</b> |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Animals                                                |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| Plant                                                  |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>SUB-TOTAL</b>                                       |                                         |                                          |                                              |                         |                                                 |                                         |                                              |
| <b>GRAND TOTAL</b>                                     |                                         |                                          |                                              |                         |                                                 |                                         |                                              |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                                 | USEFUL LIFE | Current Year<br>Depreciation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Depreciation<br>Expense<br>F<br>GH¢ | Acc. Dep<br>As At<br>1/1/20XX<br>G<br>GH¢ | ADJUSTED<br>DEP<br>H<br>GH¢ | DEPRECIATION<br>On<br>Disposal<br>I=(E+H)<br>GH¢ | ADJ ACC DEP<br>AS AT<br>1/1/20XX<br>J=C-I<br>GH¢ | Total Dep<br>As At<br>03/31/20XX<br>K<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>L<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>M<br>GH¢ |
|-------------------------------------------------|-------------|-----------------------------------------------------|--------------------------------------------------------|-------------------------------------------|-----------------------------|--------------------------------------------------|--------------------------------------------------|----------------------------------------------|-----------------------------------------------|---------------------------------------------------|
| <b>Land</b>                                     |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| <b>BUILDINGS AND STRUCTURES</b>                 |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Foreign Mission Residences                      |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Embassies                                       |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Hostels                                         |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Military Personnel Residences                   |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Presidential Residences                         |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Personnel Residences                            |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Prisons and Rehabilitation Facilities           |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Office Buildings                                |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Border and Customs Control Points               |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Bus Terminals                                   |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Theatre Halls                                   |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Clinics and Community Health Facilities         |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Community Centres and Social Halls              |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Driver and Vehicle Testing Centres              |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Fire Stations                                   |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Hospitals and Ambulance Stations                |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Laboratories                                    |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Mortuaries                                      |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Public Parking                                  |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Police Stations                                 | 50          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Research Facilities                             | 50          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Taxi Ranks                                      | 40          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Universities                                    |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Colleges                                        |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Schools                                         | 30          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Warehouses and Storage Facilities               | 40          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Other industrial structures                     | 50          |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| <b>SUB-TOTAL</b>                                |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| <b>OFFICE EQUIPMENT, FURNITURE AND FITTINGS</b> |             |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Domestic & Hostel Furniture                     | 7           |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Office Furniture                                | 7           |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |
| Advertising Boards                              | 7           |                                                     |                                                        |                                           |                             |                                                  |                                                  |                                              |                                               |                                                   |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                              | USEFUL LIFE | Current Year<br>Depreciation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Depreciation<br>Expense | Acc. Dep<br>As At<br>1/1/20XX<br>F<br>GH¢ | ADJUSTED<br>DEP<br>G<br>GH¢ | DEPRECIATION<br>On<br>Disposal<br>GH¢ | ADJ ACC DEP<br>AS AT<br>1/1/20XX<br>H=F+G<br>GH¢ | Total Dep<br>As At<br>03/31/20XX<br>I=(E+H)<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>Imp. Loss<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>J=C-I<br>GH¢ |
|----------------------------------------------|-------------|-----------------------------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------|---------------------------------------|--------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Air conditioners                             | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Cuttlery & Crockery                          | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Fabrics & Soft Furnishing                    | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Sculptures, Paintings & Ornaments            | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                             |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>ICT EQUIPMENT</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Computers                                    | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Printers                                     | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Telephones                                   | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| External Storage Device                      | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Internet Connectivity Equipment              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                             |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>OTHER MACHINERY AND EQUIPMENT</b>         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Communication Equipment                      | 3           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Domestic Equipment                           | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Electric Wire & Power Distribution Equipment | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Electricity Meters                           | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Elevator Systems                             | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Farm/Agricultural Equipment                  | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Fire Fighting Equipment                      | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Fuel Tanks                                   | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Gardening Equipment                          | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Generators                                   | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Green Houses                                 | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Irrigation Equipment                         | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Kitchen Appliances                           | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Laboratory Equipment                         | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Machines for Mining & Quarry                 | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Machines for Textiles Production             | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Medical/Health Equipment                     | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Music Equipment                              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Photographic Equipment                       | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Sports Equipment                             | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Water Pumps                                  | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                          | USEFUL LIFE | Current Year<br>Depreciation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Depreciation<br>Expense | Acc. Dep<br>As At<br>1/1/20XX<br>F<br>GH¢ | ADJUSTED<br>DEP<br>G<br>GH¢ | DEPRECIATION<br>On<br>Disposal<br>GH¢ | ADJ ACC DEP<br>AS AT<br>1/1/20XX<br>H=F+G<br>GH¢ | Total Dep<br>As At<br>03/31/20XX<br>I=(E+H)<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>Imp. Loss<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>J=C-I<br>GH¢ |
|------------------------------------------|-------------|-----------------------------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------|---------------------------------------|--------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Water Tanks                              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>OIL RIGS</b>                          |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Oil Rigs & Structures                    | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>MILITARY ASSET, WEAPONS SYSTEMS</b>   |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Vehicles                        | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Submarines                               | 25          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| War Ships                                | 25          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Aircraft                        | 25          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Equipment - Tanks               | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Equipment - Missile Carriers    | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Equipment - Launchers           | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Military Equipment - Ballistic Missiles  | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Weapons                                  |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>LIBRARY BOOKS</b>                     |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Learning and Training Support            |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Library Materials (Curriculum Equipment) |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>HERITAGE AND CULTURAL ASSET</b>       |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| National Parks                           |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Museums                                  |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Works of Art                             |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Cultural collections                     |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| National Monuments                       |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                         |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>INFRASTRUCTURE ASSETS</b>             |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Electricity Generation and Supply        | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Water Distribution                       | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Water Meters                             | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                            | USEFUL LIFE | Current Year<br>Depreciation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Depreciation<br>Expense | Acc. Dep<br>As At<br>1/1/20XX<br>F<br>GH¢ | ADJUSTED<br>DEP<br>G<br>GH¢ | DEPRECIATION<br>On<br>Disposal<br>GH¢ | ADJ ACC DEP<br>AS AT<br>1/1/20XX<br>H=F+G<br>GH¢ | Total Dep<br>As At<br>03/31/20XX<br>I=(E+H)<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>Imp. Loss<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>J=C-I<br>GH¢ |
|----------------------------|-------------|-----------------------------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------|---------------------------------------|--------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Water Pumping Machines     | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Water Purification Plant   | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Metalwork - Steel Chairs   | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Metalwork- Ladders         | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Metalwork- Handrails       | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Metalwork- Weirs           | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Metalwork- Pump stations   | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Asphalt Layer (Tarmac)     | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Concrete Layer             | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Gravel Surface             | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Pavements                  | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Street Lights              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Traffic Lights             | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Traffic Signs              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Bridges - Concrete         | 50          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Bridges - Steel            | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Bridges - Timber           | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Weighbridge                | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Feeder Roads               | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Highways                   | 40          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Urban Roads                | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Railways                   | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Drains                     | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Sewerage                   | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Solid Waste Disposal       | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Airports                   | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| ICT Infrastructure         | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>           |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>TRANSPORT EQUIPMENT</b> |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Aircraft Hull (Body)       | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Aircraft Engines           | 20          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Bicycle                    | 3           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Buses                      | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Pick Ups                   | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Saloon Cars                | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |

NAME OF MMDA  
NON FINANCIAL ASSETS

|                                                        | USEFUL LIFE | Current Year<br>Depreciation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Depreciation<br>Expense | Acc. Dep<br>As At<br>1/1/20XX<br>F<br>GH¢ | ADJUSTED<br>DEP<br>G<br>GH¢ | DEPRECIATION<br>On<br>Disposal<br>GH¢ | ADJ ACC DEP<br>AS AT<br>1/1/20XX<br>H=F+G<br>GH¢ | Total Dep<br>As At<br>03/31/20XX<br>I=(E+H)<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>Imp. Loss<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>J=C-I<br>GH¢ |
|--------------------------------------------------------|-------------|-----------------------------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------|---------------------------------------|--------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| Station Wagon (SUV)                                    | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Tankers                                                | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Towed Roadway Equipment                                | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Tipper Trucks                                          | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Utility Vehicles                                       | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Water Tanker                                           | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Towing Trucks                                          | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Fire Tender                                            | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Ambulance                                              | 5           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Trailers                                               | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Earth Moving Machines                                  | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Agricultural Equipment                                 | 7           |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Canoes/boats                                           | 10          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Ferries                                                | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Pontoons                                               | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Rowboats                                               | 30          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Ships                                                  | 35          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Trains                                                 | 25          |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                                       |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)</b> |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Animals                                                |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| Plant                                                  |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>SUB-TOTAL</b>                                       |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |
| <b>GRAND TOTAL</b>                                     |             |                                                     |                                            |                                           |                             |                                       |                                                  |                                                    |                                                       |                                                       |

**NAME OF MMDA  
NON FINANCIAL ASSETS**

|                             | <b>COST<br/>AS AT<br/>12/31/20XX<br/>i<br/>GH¢</b> | <b>PRIOR<br/>YEAR<br/>ADJUSTMENT<br/>ii<br/>GH¢</b> | <b>COST<br/>AS AT<br/>1/1/20XX<br/>A=(i+ii)<br/>GH¢</b> | <b>COMPLETED<br/>WIP<br/>GH¢</b> | <b>ACQUISITIONS<br/>IN THE<br/>YEAR 20XX<br/>B<br/>GH¢</b> | <b>DISPOSALS<br/>IN THE<br/>YEAR 20XX<br/>GH¢</b> | <b>COST<br/>AS AT<br/>3/31/20XX<br/>C=(A+B)<br/>GH¢</b> |
|-----------------------------|----------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------|----------------------------------|------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|
| <b>INTERNALLY GENERATED</b> |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Computer Software           |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Patents                     |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Trademarks                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Copyrights                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>Sub-Total</b>            |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>ACQUIRED INTANGIBLE</b>  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Goodwill                    |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Patents                     |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Franchises                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Trademarks                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| Copyrights                  |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>Sub-Total</b>            |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |
| <b>Grand Total</b>          |                                                    |                                                     |                                                         |                                  |                                                            |                                                   |                                                         |

**NAME OF MMDA**  
**NON FINANCIAL ASSETS**

|                             | USEFUL LIFE | Current Year<br>Amortisation<br>Expense<br>E<br>GH¢ | Current Quarter<br>Amortisation<br>Expense<br>F<br>GH¢ | Acc. Amor<br>As At<br>1/1/20XX<br>G<br>GH¢ | ADJUSTED<br>AMOR<br>G<br>GH¢ | AMORTISATION<br>On<br>Disposal<br>GH¢ | ADJ ACC AMOR<br>AS AT<br>1/1/20XX<br>H=F+G<br>GH¢ | Total Amor<br>As At<br>03/31/20XX<br>I=(E+H)<br>GH¢ | Impairment<br>Loss<br>Reversal of<br>Imp. Loss<br>GH¢ | NET BOOK<br>VALUE As At<br>31/03/20XX<br>J=C-I<br>GH¢ |
|-----------------------------|-------------|-----------------------------------------------------|--------------------------------------------------------|--------------------------------------------|------------------------------|---------------------------------------|---------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------|
| <b>INTERNALLY GENERATED</b> |             |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Computer Software           | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Patents                     | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Trademarks                  | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Copyrights                  | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| <b>Sub-Total</b>            |             |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| <b>ACQUIRED INTANGIBLE</b>  |             |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Goodwill                    | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Patents                     | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Franchises                  | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Trademarks                  | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| Copyrights                  | 7           |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| <b>Sub-Total</b>            |             |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |
| <b>Grand Total</b>          |             |                                                     |                                                        |                                            |                              |                                       |                                                   |                                                     |                                                       |                                                       |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**NON FINANCIAL ASSETS**

| <b>Work-In-Progress</b>                            | <b>WIP<br/>AS AT<br/>31/12/2022<br/>GH¢</b> | <b>ADJUSTMENTS<br/>MADE<br/>GH¢</b> | <b>COST<br/>AS AT<br/>1/1/2023<br/>GH¢</b> | <b>ADDITIONS<br/>FOR THE<br/>QUARTER<br/>GH¢</b> | <b>COMPLETED<br/>WIP<br/>GH¢</b> | <b>WIP<br/>AS AT<br/>31/03/2023<br/>GH¢</b> |
|----------------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------------|--------------------------------------------------|----------------------------------|---------------------------------------------|
| <b>BUILDINGS AND STRUCTURES</b>                    |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Administration Building                      |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Industrial Building                          |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Warehouse / Stores                           |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Workshop                                     |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Agricultural Building                        |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Others                                       |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>SUB-TOTAL</b>                                   |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>OFFICE EQUIPMENT, FURNITURE AND FITTINGS</b>    |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Domestic & Hostel Furniture                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Office Furniture                             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Advertising Boards                           |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>SUB-TOTAL</b>                                   |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>OTHER MACHINERY AND EQUIPMENT</b>               |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Communication Equipment                      |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Electric Wire & Power Distribution Equipment |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Electricity Meters                           |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Elevator Systems                             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Fire Fighting Equipment                      |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Fuel Tanks                                   |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Irrigation Equipment                         |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Machines for Mining & Quarry                 |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Machines for Textiles Production             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Medical/Health Equipment                     |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Sports Equipment                             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Water Pumps                                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Water Tanks                                  |                                             |                                     |                                            |                                                  |                                  |                                             |

## NON FINANCIAL ASSETS

| Work-In-Progress                                                                                                                                                                                                                                                                                      | WIP<br>AS AT<br>31/12/2022<br>GH¢ | ADJUSTMENTS<br>MADE<br>GH¢ | COST<br>AS AT<br>1/1/2023<br>GH¢ | ADDITIONS<br>FOR THE<br>QUARTER<br>GH¢ | COMPLETED<br>WIP<br>GH¢ | WIP<br>AS AT<br>31/03/2023<br>GH¢ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------|----------------------------------|----------------------------------------|-------------------------|-----------------------------------|
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                      |                                   |                            |                                  |                                        |                         |                                   |
| <b>OIL RIGS</b><br>WIP - Oil Rigs & Structures                                                                                                                                                                                                                                                        |                                   |                            |                                  |                                        |                         |                                   |
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                      |                                   |                            |                                  |                                        |                         |                                   |
| <b>MILITARY ASSET, WEAPONS SYSTEMS</b><br>WIP - Submarines<br>WIP - War Ships<br>WIP - Military Aircraft<br>WIP - Military Equipment - Tanks<br>WIP - Military Equipment - Missile Carriers<br>WIP - Military Equipment - Launchers<br>WIP - Military Equipment - Ballistic Missiles<br>WIP - Weapons |                                   |                            |                                  |                                        |                         |                                   |
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                      |                                   |                            |                                  |                                        |                         |                                   |
| <b>HERITAGE AND CULTURAL ASSET</b><br>WIP - National Parks<br>WIP - Museums<br>WIP - National Monuments                                                                                                                                                                                               |                                   |                            |                                  |                                        |                         |                                   |
| <b>SUB-TOTAL</b>                                                                                                                                                                                                                                                                                      |                                   |                            |                                  |                                        |                         |                                   |
| <b>INFRASTRUCTURE ASSETS</b><br>WIP - Electricity Generation and Supply<br>WIP - Water Distribution<br>WIP - Water Meters<br>WIP - Water Pumping Machines<br>WIP - Water Purification Plant<br>WIP - Metalwork- Pump stations                                                                         |                                   |                            |                                  |                                        |                         |                                   |

**NON FINANCIAL ASSETS**

| <b>Work-In-Progress</b>         | <b>WIP<br/>AS AT<br/>31/12/2022<br/>GH¢</b> | <b>ADJUSTMENTS<br/>MADE<br/>GH¢</b> | <b>COST<br/>AS AT<br/>1/1/2023<br/>GH¢</b> | <b>ADDITIONS<br/>FOR THE<br/>QUARTER<br/>GH¢</b> | <b>COMPLETED<br/>WIP<br/>GH¢</b> | <b>WIP<br/>AS AT<br/>31/03/2023<br/>GH¢</b> |
|---------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------------|--------------------------------------------------|----------------------------------|---------------------------------------------|
| WIP - Street Lights             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Traffic Lights            |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Traffic Signs             |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Bridges - Concrete        |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Bridges - Steel           |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Bridges - Timber          |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Weighbridge               |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Feeder Roads              |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Highways                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Urban Roads               |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Railways                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Drains                    |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Sewerage                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Airports                  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - ICT Infrastructure        |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>SUB-TOTAL</b>                |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>INTANGIBLE FIXED ASSETS</b>  |                                             |                                     |                                            |                                                  |                                  |                                             |
| WIP - Acquired Intangible Asset |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>SUB-TOTAL</b>                |                                             |                                     |                                            |                                                  |                                  |                                             |
| <b>TOTAL GRAND TOTAL</b>        |                                             |                                     |                                            |                                                  |                                  |                                             |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**PAYABLES**

|                                 | Bal b/f           | Additions for       | Payments for the  | Bal c/d             |
|---------------------------------|-------------------|---------------------|-------------------|---------------------|
|                                 | GH¢               | the Year            | Year              | GH¢                 |
|                                 | GH¢               | GH¢                 | GH¢               | GH¢                 |
| Goods and Services              | 308,646.10        | 672,362.65          | 500,436.82        | 480,571.93          |
| CAPEX                           | 463,393.85        | 664,855.41          | 52,135.25         | 1,076,114.01        |
| Withholding                     | 42,245.02         |                     | 42,245.02         | -                   |
| Compensation Arrears            |                   |                     |                   | -                   |
| Subsidies                       |                   |                     |                   | -                   |
| Social Benefits                 |                   |                     |                   | -                   |
| Specialised Expenses            |                   |                     |                   | -                   |
| Finance Cost                    |                   |                     |                   | -                   |
| Deferred Income                 |                   |                     |                   | -                   |
| Service Concession Liability    |                   |                     |                   | -                   |
| Refund of Taxes, Fees and Fines |                   |                     |                   | -                   |
| Judgement Debt                  |                   |                     |                   | -                   |
|                                 |                   |                     |                   | -                   |
| <b>TOTAL</b>                    | <b>814,284.97</b> | <b>1,337,218.06</b> | <b>594,817.09</b> | <b>1,556,685.94</b> |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**SCHEDULE OF COMMITMENT FOR THE PERIOD**

| <b>INSTITUTIONS</b>  | <b>BEGINNING<br/>COMMITMENT<br/>GH¢</b> | <b>EXPENDITURE<br/>FROM COMMITMENT<br/>GH¢</b> | <b>YTD<br/>COMMITMENT<br/>GH¢</b> | <b>TOTAL<br/>COMMITMENT<br/>GH¢</b> |
|----------------------|-----------------------------------------|------------------------------------------------|-----------------------------------|-------------------------------------|
| Goods And Services   |                                         |                                                |                                   |                                     |
| Government Subsidy   |                                         |                                                |                                   |                                     |
| Social Benefits      |                                         |                                                |                                   |                                     |
| Specialised Expenses |                                         |                                                |                                   |                                     |
| Non Financial Asset  |                                         |                                                |                                   |                                     |
| <b>TOTAL</b>         |                                         |                                                |                                   |                                     |

AFADZATO SOUTH DISTRICT ASSEMBLY  
INVESTMENT PROPERTY

|            | COST            | PRIOR YEAR        | COST            | ADDITIONS     | DISPOSALS/<br>TRANSFER<br>TO PPE | COST            | USEFUL<br>LIFE | Current Year            | Acc. Amor         | ADJUSTED<br>AMOR. | AMORTISATION   | ADJ ACC<br>AMOR.  | Total AMOR.         | NET BOOK                  |
|------------|-----------------|-------------------|-----------------|---------------|----------------------------------|-----------------|----------------|-------------------------|-------------------|-------------------|----------------|-------------------|---------------------|---------------------------|
|            | AS<br>AT<br>GH¢ | ADJUSTMENT<br>GH¢ | AS<br>AT<br>GH¢ | IN THE<br>GH¢ | IN THE YEAR<br>GH¢               | AS<br>AT<br>GH¢ |                | Amortisation<br>Expense | As At<br>1/1/20XX |                   | On<br>Disposal | AS AT<br>1/1/20XX | As At<br>03/31/20XX | VALUE As At<br>31/03/20XX |
| LAND       |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| Freehold   |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| Leasehold  |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| BUILDING   |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| Building 1 |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| Building 2 |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| Building 3 |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |
| TOTAL      |                 |                   |                 |               |                                  |                 |                |                         |                   |                   |                |                   |                     |                           |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**BIOLOGICAL ASSETS**

|                    | COST AS AT | PRIOR YEAR | COST AS AT | ADDITIONS | DISPOSALS   | IMPAIRMENT | FV/COST AS AT |
|--------------------|------------|------------|------------|-----------|-------------|------------|---------------|
|                    | 20X1       | ADJUSTMENT | 20X1       |           | IN THE YEAR |            |               |
|                    | GH¢        | GH¢        | GH¢        | GH¢       | GH¢         | GH¢        | 20X2<br>GH¢   |
| <b>ANIMAL</b>      |            |            |            |           |             |            |               |
| Animal 1           |            |            |            |           |             |            |               |
| Animal 2           |            |            |            |           |             |            |               |
| Animal 3           |            |            |            |           |             |            |               |
| Animal 4           |            |            |            |           |             |            |               |
| <b>Sub-Total</b>   |            |            |            |           |             |            |               |
| <b>PLANT</b>       |            |            |            |           |             |            |               |
| Plant 1            |            |            |            |           |             |            |               |
| Plant 2            |            |            |            |           |             |            |               |
| Plant 3            |            |            |            |           |             |            |               |
| Plant 4            |            |            |            |           |             |            |               |
| <b>Sub-Total</b>   |            |            |            |           |             |            |               |
| <b>Grand Total</b> |            |            |            |           |             |            |               |

## AFADZATO SOUTH DISTRICT ASSEMBLY INVESTMENTS

|                       | OPENING<br>BALANCE AS AT<br>XX/XX/20X2<br>GH¢ | ADJUSTMENT<br>GH¢ | RE-STATED<br>GH¢ | ACQUISITIONS<br>GH¢ | LIQUIDATION<br>GH¢ | CLOSING<br>BALANCE AS AT<br>XX/XX/20X2<br>GH¢ |
|-----------------------|-----------------------------------------------|-------------------|------------------|---------------------|--------------------|-----------------------------------------------|
| EQUITY INVESTMENT     |                                               |                   |                  |                     |                    |                                               |
| TRUST FUND            |                                               |                   |                  |                     |                    |                                               |
| NON-EQUITY INVESTMENT |                                               |                   |                  |                     |                    |                                               |
| GRAND TOTAL           |                                               |                   |                  |                     |                    |                                               |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
SERVICE CONCESSION ARRANGEMENT**

|                                               | <b>COST AS AT<br/>20XX<br/><br/>GH¢</b> | <b>ADJUSTMENT</b> | <b>ADDITIONS</b> | <b>DISPOSAL<br/><br/>GH¢</b> | <b>BAL AS AT<br/>20XX<br/><br/>GH¢</b> |
|-----------------------------------------------|-----------------------------------------|-------------------|------------------|------------------------------|----------------------------------------|
| <b>TRANSPORT INFRASTRUCTURE AND EQUIPMENT</b> |                                         |                   |                  |                              |                                        |
| Service Concession 1                          |                                         |                   |                  |                              |                                        |
| Service Concession 2                          |                                         |                   |                  |                              |                                        |
| Service Concession 3                          |                                         |                   |                  |                              |                                        |
| <b>Sub-Total</b>                              |                                         |                   |                  |                              |                                        |
| <b>BUILDING INFRASTRUCTURE ASSETS</b>         |                                         |                   |                  |                              |                                        |
| Service Concession 1                          |                                         |                   |                  |                              |                                        |
| Service Concession 2                          |                                         |                   |                  |                              |                                        |
| Service Concession 3                          |                                         |                   |                  |                              |                                        |
| <b>Sub-Total</b>                              |                                         |                   |                  |                              |                                        |
| <b>ICT INFRASTRUCTURE AND EQUIPMENT</b>       |                                         |                   |                  |                              |                                        |
| Service Concession 1                          |                                         |                   |                  |                              |                                        |
| Service Concession 2                          |                                         |                   |                  |                              |                                        |
| Service Concession 3                          |                                         |                   |                  |                              |                                        |
| <b>Sub-Total</b>                              |                                         |                   |                  |                              |                                        |
| <b>GRAND TOTAL</b>                            |                                         |                   |                  |                              |                                        |

**AFADZATO SOUTH DISTRICT ASSEMBLY**  
**NON-FINANCIAL ASSETS HELD FOR SALE**

|                                          | <b>20XX<br/>BAL B/F<br/>GH¢</b> | <b>20XX<br/>ADDITIONS<br/>GH¢</b> | <b>20XX<br/>DISPOSAL<br/>GH¢</b> | <b>20XX<br/>BAL C/D<br/>GH¢</b> |
|------------------------------------------|---------------------------------|-----------------------------------|----------------------------------|---------------------------------|
| Land                                     |                                 |                                   |                                  |                                 |
| Building and Structures                  |                                 |                                   |                                  |                                 |
| Office Equipment, Furniture and Fittings |                                 |                                   |                                  |                                 |
| ICT Equipment                            |                                 |                                   |                                  |                                 |
| Other Machinery and Equipment            |                                 |                                   |                                  |                                 |
| Oil Rigs                                 |                                 |                                   |                                  |                                 |
| Military Asset, Weapons Systems          |                                 |                                   |                                  |                                 |
| Library Books                            |                                 |                                   |                                  |                                 |
| Heritage and Cultural Asset              |                                 |                                   |                                  |                                 |
| Infrastructure Assets                    |                                 |                                   |                                  |                                 |
| Transport Equipment                      |                                 |                                   |                                  |                                 |
| <b>GRAND TOTAL</b>                       |                                 |                                   |                                  |                                 |

**AFADZATO SOUTH DISTRICT ASSEMBLY  
INVENTORY**

|                                    | Bal b/f<br>GH¢ | Additions<br>GH¢ | Consumption<br>GH¢ | Bal c/d<br>GH¢ |
|------------------------------------|----------------|------------------|--------------------|----------------|
| <b>TRADE</b>                       |                |                  |                    |                |
| MDA 1                              |                |                  |                    |                |
| MDA 2                              |                |                  |                    |                |
| MDA 3                              |                |                  |                    |                |
| Total                              |                |                  |                    |                |
| <b>PRODUCTION MATERIALS</b>        |                |                  |                    |                |
| MDA 1                              |                |                  |                    |                |
| MDA 2                              |                |                  |                    |                |
| MDA 3                              |                |                  |                    |                |
| Total                              |                |                  |                    |                |
| <b>PRINTED MATERIALS</b>           |                |                  |                    |                |
| MDA 1                              |                |                  |                    |                |
| MDA 2                              |                |                  |                    |                |
| MDA 3                              |                |                  |                    |                |
| Total                              |                |                  |                    |                |
| <b>LOOSE TOOLS AND ACCESSORIES</b> |                |                  |                    |                |
| MDA 1                              |                |                  |                    |                |
| MDA 2                              |                |                  |                    |                |
| MDA 3                              |                |                  |                    |                |
| Total                              |                |                  |                    |                |
| <b>GRAND TOTAL</b>                 |                |                  |                    |                |

## AFADZATO SOUTH DISTRICT ASSEMBLY PREPAYMENT

|                    | Bal b/f<br>GH¢ | Adjustment<br>GH¢ | Bal c/d<br>GH¢ |
|--------------------|----------------|-------------------|----------------|
| Prepaid Expenses   |                |                   |                |
| Mobilisations      |                |                   |                |
| <b>GRAND TOTAL</b> |                |                   |                |

# **AFADZATO SOUTH DISTRICT ASSEMBLY** **TRUST MONIES**

|            | SHORT-TERM<br>GH¢ | LONG-TERM<br>GH¢ |
|------------|-------------------|------------------|
| Bal b/f    |                   |                  |
| Adjustment |                   |                  |
| Addition   |                   |                  |
| Redemption |                   |                  |
| Bal c/d    |                   |                  |

## AFADZATO SOUTH DISTRICT ASSEMBLY

### DERIVATIVES

|            | FORWARDS<br>GH¢ | FUTURES<br>GH¢ | OPTIONS<br>GH¢ | SWAPS<br>GH¢ |
|------------|-----------------|----------------|----------------|--------------|
| Bal b/f    |                 |                |                |              |
| Adjustment |                 |                |                |              |
| Addition   |                 |                |                |              |
| Disposal   |                 |                |                |              |
| Bal c/d    |                 |                |                |              |

## AFADZATO SOUTH DISTRICT ASSEMBLY POST-EMPLOYMENT BENEFITS

|                                                                | TOTAL<br>GH¢ |
|----------------------------------------------------------------|--------------|
| <b><u>GRATUITY</u></b>                                         |              |
| Bal b/f                                                        |              |
| Adjustments                                                    |              |
| Addition                                                       |              |
| Payments                                                       |              |
| Bal c/d                                                        |              |
| <b><u>PENSIONS</u></b>                                         |              |
| <b>CHANGES IN PRESENT VALUE OF DEFINED BENEFITS OBLIGATION</b> |              |
| Present Value of Obligation as at XX/XX/XXXX                   |              |
| Interest                                                       |              |
| Current Service Cost                                           |              |
| Benefits Paid                                                  |              |
| Loss on Remeasurement (Diff)                                   |              |
| <b>Present Value of Obligation as at XX/XX/XXXX</b>            |              |
| <b>CHANGES IN FAIR VALUE OF PLAN ASSET</b>                     |              |
| Fair Value of Plan Asset as at XX/XX/XXXX                      |              |
| Interest                                                       |              |
| Contribution Paid to the Scheme                                |              |
| Benefits Paid                                                  |              |
| Gain on Remeasurement (Diff)                                   |              |
| <b>Fair Value of Plan Asset as at XX/XX/XXXX</b>               |              |
| <b>END-OF-SERVICE BENEFITS</b>                                 |              |
| Bal b/f                                                        |              |
| Adjustments                                                    |              |
| Addition                                                       |              |
| Payments                                                       |              |
| Bal c/d                                                        |              |
| <b>TOTAL POST EMPLOYMENT BENEFITS</b>                          |              |

PROJECT TRANSFERRED

|           |                             |                                  |
|-----------|-----------------------------|----------------------------------|
| CLASSROOM | PROXIMITY DEVELOPMENT GROUP | 1NO. 3-UNIT CLASSROOM WITH OFFIC |
| CLASSROOM | ROYAL SEPTEMBER LIMITED     | 3-UNIT CLASSROOM                 |
| CLASSROOM | RADET CONSTRUCTION LIMITED  | 1NO. 3-UNIT CLASSROOM WITH ANCIL |
| CLASSROOM | KEKOM VENTURES LIMITED      | 1NO. 3-UNIT CLASSROOM WITH ANCIL |
| BOREHOLE  | VISLAH INVESTMENT LIMITED   | 1NO. BOREHOLE AT HEALTH CENTRE   |

|            |                     |                 |
|------------|---------------------|-----------------|
| DUAL DESKS | D'CONIA VENTURES    | 1100 DUAL DESKS |
|            | <b>EYRAMY LINES</b> |                 |

|           |                      |  |
|-----------|----------------------|--|
| WIP       |                      |  |
| ITC       | SPK KOSAP LTD        |  |
| CLASSROOM | RIGHT FIRST TIME LTD |  |
| CLASSROOM | PROXIMITY DEV. GROUP |  |

|            |  |                |
|------------|--|----------------|
| DUAL DESKS |  |                |
|            |  | NYAGBO-ODUMASE |
|            |  | ANDO-KPUITIVI  |

|           |               |  |
|-----------|---------------|--|
| 3/31/2019 | HEALTH CENTRE |  |
|-----------|---------------|--|

| LOCATION        | INST.          | AMOUNT           |
|-----------------|----------------|------------------|
| ANDO            | EDUCATION      | 289,719.00       |
| VE-KOLOENU      | EDUCATION      | 320,107.40       |
| HAVE GBOXOME    | EDUCATION      | 366,642.60       |
| VE-GOLOKUATI    | EDUCATION      | 339,126.30       |
| HEALTH          | LOGBA ALAKPATI | 48,862.64        |
|                 | EDUCATION      | 444,691.57       |
|                 |                | <b>45,686.17</b> |
| VE-DEME         |                | 179,552.85       |
| LEKLEBI - DAFOR |                | 323,610.65       |
| SADZIKOPE       |                | 213,314.40       |

2,571,313.58

|  |                |  |                  |                  |
|--|----------------|--|------------------|------------------|
|  |                |  | DPAT             | D'CONIA VENTURES |
|  | DACF           |  | EYRAMY LINES     | 45,686.17        |
|  | DPAT           |  | PROXIMITY DEV. G | 289,719.00       |
|  | 3111203 WOADZE |  | DACF             |                  |

|            |            |
|------------|------------|
| 444,691.57 | 444,691.57 |
|------------|------------|

|   |            |
|---|------------|
| - | 45,686.17  |
| - | 289,719.00 |

|                  |           |
|------------------|-----------|
| MANYAWO VENTURES | 97,042.42 |
|------------------|-----------|