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AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2024

	NOTES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	1,321,315.69	347,973.82
Short-Term Receivables	3	32,144.55	6,691,979.37
Prepayments	4	33,850.36	33,850.36
Inventory	51	-	-
Non-financial Assets Held for Sale	5	-	-
TOTAL CURRENT ASSET		1,387,310.60	7,073,803.55
NON CURRENT ASSETS			
Long-Term Receivables	6	-	
Biological Assets	52b	-	-
Service Concession Arrangements	53	-	-
Property, Plant & Equipment	54	21,393,479.62	16,086,594.51
Work In-Progress	9	1,706,353.89	1,033,955.15
Intangible Asset	55	-	-
TOTAL NON-CURRENT ASSET		23,099,833.51	17,120,549.66
TOTAL ASSET		24,487,144.11	24,194,353.21
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	10	1,822,467.57	1,664,400.39
Other Payables	11	-	
Short-Term Loans and Financing	15a	-	
Provisions	16a	-	
Social Benefits	17a	-	
TOTAL CURRENT LIABILITIES		1,822,467.57	1,664,400.39
NON- CURRENT LIABILITIES			
Derivatives	13b	-	
Post-Employment Benefits Obligation	14b	-	
Provisions	16b	-	
Social Benefits	17b	-	
TOTAL NON-CURRENT LIABILITIES		-	-

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2024

	NOTES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
TOTAL LIABILITIES		1,822,467.57	1,664,400.39
NET ASSET/(LIABILITIES)		22,664,676.54	22,529,952.82
FINANCED BY			
Capital Reserves			
Revaluation Reserves		11,471,973.31	11,471,973.31
Foreign Currency Translation Reserves			
Other Reserves			
Accummulated Surplus		11,192,703.23	11,057,979.51
TOTAL FINANCED BY		22,664,676.54	22,529,952.82

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	NOTES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
REVENUE			
NON-TAX REVENUE	18	235,636.42	195,335.93
GRANTS	19	4,647,881.39	6,255,232.25
FINANCE INCOME	20	286.43	30,030.00
TOTAL REVENUE		**4,883,804.24**	**6,480,598.18**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	21	60,293.49	3,890,023.86
USE OF GOODS AND SERVICES	22	2,108,254.00	2,244,509.62
FINANCE COST	23	-	-
GOVERNMENT SUBSIDIES	24	-	-
SOCIAL BENEFITS	25	-	-
SPECIALISED EXPENSES	26	1,079,609.32	640,141.68
EXCHANGE DIFFERENCE	27	-	-
GRANT	28	-	-
CONSUMPTION OF FIXED ASSETS	54/55	1,500,923.71	821,497.47
TOTAL EXPENDITURE		**4,749,080.52**	**7,596,172.63**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**134,723.72**	**(1,115,574.45)**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		-	-
Gain/(loss) on disposal of Financial Assets		-	-
		-	-
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**134,723.72**	**(1,115,574.45)**

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

	NOTES	PREVIOUS QTRs ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 20X2 GH¢	PREVIOUS YTD 20X1 GH¢
REVENUE					
NON-TAX REVENUE	18				
GRANTS	19				
FINANCE INCOME	20				
TOTAL REVENUE					
EXPENDITURE					
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				
TOTAL EXPENDITURE					
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS					
EXCEPTIONAL ITEMS					
Gain/(Loss) On Financial Asset Through Fair Value					
Gain/(loss) on disposal of Financial Assets					
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS					

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	134,723.72	(1,115,574.45)
Add non-cash items:		
Gain/Losses on Revaluation		
Impairment Loss		
Depreciation and Amortization	1,500,923.71	821,497.47
Profit/Loss from disposals		
Other non-cash transactions		
Adjusted Surplus / Deficit	1,635,647.43	(294,076.98)
Movement in Working Capital		
(Increase)/Decrease in Inventory		
(Increase)/Decrease in Receivables		
Increase/(Decrease) in Payables	145,109.78	665,919.52
Increase/(Decrease) in Other Payables		
Increase in Social Benefit Liabilities		
Interest Paid		
Net Cash Flow from Operating Activities	145,109.78	665,919.52
CASH FLOW FROM INVESTING ACTIVITIES		
Disposal of Non-Financial Asset		
(Increase)/Decrease in Investment		
(Increase)/Decrease in Advances		
Acquisition of Non-Financial Asset	(807,415.34)	(314,227.19)
Increase/(Decrease) in Derivatives	-	-
Dividend Received		
Net cash flow from investing activities	(807,415.34)	(314,227.19)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Domestic Borrowing		
Increase/(Decrease) in External Borrowing		
Dividend Paid		
Net cash flow from financing activities		
NET CHANGES IN CASH FLOW	973,341.87	57,615.35
CASH AND CASH EQUIVALENT AT BEGINNING	347,973.82	290,358.47
CASH AND CASH EQUIVALENT AT CLOSE	1,321,315.69	347,973.82

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF RECIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	NOTES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
RECEIPTS			
NON-TAX REVENUE	29	235,636.42	195,335.93
GRANTS	30	4,647,881.39	6,255,232.25
FINANCE INCOME	31	286.43	30,030.00
LOANS RECEIVED	32	-	-
DISPOSAL OF NON-FINANCIAL ASSET	33	-	-
SALE/RECOVERY OF FINANCIAL ASSET	34	-	-
TRUST MONIES	35	-	-
PRIOR-PERIOD RECEIVABLE RECEIPTS	36	-	-
TOTAL RECEIPTS		4,883,804.24	6,480,598.18
PAYMENTS			
COMPENSATION OF EMPLOYEES	37	66,951.35	3,890,023.86
USE OF GOODS AND SERVICES	38	1,975,270.96	1,895,792.20
NON-FINANCIAL ASSETS	39	807,415.34	52,135.00
FINANCE COST	40	-	-
GOVERNMENT SUBSIDIES	41	-	-
SOCIAL BENEFITS	42	-	-
SPECIALISED EXPENSES	43	1,060,824.72	575,642.80
TRUST MONIES	44	-	-
LOAN REPAYMENTS	45	-	-
FINANCIAL ASSETS	46	-	-
PREPAYMENT FOR CURRENT PERIOD	47	-	-
PRIOR-PERIOD LIABILITY PAYMENTS	48	-	9,388.97
GRANT	49	-	-
TOTAL PAYMENTS		3,910,462.37	6,422,982.83
NET CHANGE IN STOCK OF CASH		973,341.87	57,615.35
CASH AND CASH EQUIVALENT AT BEGINNING		347,973.82	290,358.47
CASH/BANK BALANCE AT END		1,321,315.69	347,973.82

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

	NOTES	PREVIOUS QTR ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 20X2 GH¢	PREVIOUS YTD 20X1 GH¢
RECEIPTS					
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				
TOTAL RECEIPTS					
PAYMENTS					
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				
TOTAL PAYMENTS					
NET CHANGE IN STOCK OF CASH					
CASH AND CASH EQUIVALENT AT BEGINNING					
CASH/BANK BALANCE AT END					

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER, 2024

NET WORTH	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
Opening Bal		
Capital Reserves		
Revaluation Reserves	11,471,973.31	
Foreign Currency Translation Reserves		
Other Reserves		
Acumulated Surplus	11,057,979.51	5,513,719.14
Add: Adjs		
Change in Acct Policy		
Error		6,659,834.82
Total		6,659,834.82
Restated Acc Surplus	11,057,979.51	12,173,553.96
Changes (Movement)		
Capital Reserves		
Revaluation Reserves	-	11,471,973.31
Foreign Currency Translation Reserves		
Other Reserves		
Surplus for the year	134,723.72	(1,115,574.45)
Total	134,723.72	10,356,398.86
Closing Bal		
Capital Reserves	-	-
Revaluation Reserves	11,471,973.31	11,471,973.31
Foreign Currency Translation Reserves		
Other Reserves		
Accummulated Surplus	11,192,703.23	11,057,979.51
Total	22,664,676.54	22,529,952.82

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

	2024 ORIGINAL BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
NON-TAX REVENUE				
Property income	23,902.32	23,902.32	-	(23,902.32)
Dividend	-	-	-	-
Sale of goods and services	132,000.00	132,000.00	130,984.42	(1,015.58)
Fines, penalties, and forfeiture	5,000.00	5,000.00	1,210.00	(3,790.00)
Fees	100,000.00	100,000.00	80,122.00	(19,878.00)
Rates	22,446.45	22,446.45	15,000.00	(7,446.45)
Miscellaneous	-	-	6,386.43	6,386.43
Total Receipts	283,348.77	283,348.77	233,702.85	
GRANT				
Grant in Cash	13,129,836.18	13,129,836.18	4,647,881.39	(8,481,954.79)
Grant in Kind				
Total	13,129,836.18	13,129,836.18	4,647,881.39	
FINANCE INCOME				
Interest Income	700.00	700.00	-	(700.00)
Income from other investing activitie	52,000.00	52,000.00	2,220.00	(49,780.00)
Total	52,700.00	52,700.00	2,220.00	(50,480.00)
COMPENSATION OF EMPLOYEES				
Established Position	2,600,044.00	2,600,044.00	-	2,600,044.00
Non Established Post	68,621.00	68,621.00	60,293.49	8,327.51
Allowances	-	-	-	-
13% Employer SSF Contribution	-	-	-	-
End of Service Benefit (ESB)	-	-	-	-
Total Payments	2,668,665.00	2,668,665.00	60,293.49	
GOODS AND SERVICES				
Materials and Office Consumables	1,949,331.00	1,949,331.00	295,501.78	1,653,829.22
Utilities	138,018.00	138,018.00	50,188.12	87,829.88
General Cleaning	337,583.00	337,583.00	-	337,583.00
Rentals and leases	104,000.00	104,000.00	12,000.00	92,000.00
Travel and Transport	1,118,865.00	1,118,865.00	292,985.74	825,879.26
Repairs and Maintenance	633,505.00	633,505.00	418,625.64	214,879.36
Training, Seminar and Conference	915,336.00	915,336.00	736,945.75	178,390.25
Consultancy Expenses	780,383.00	780,383.00	-	780,383.00
Special Services	408,500.00	408,500.00	296,457.80	112,042.20
Charges and Fees	6,000.00	6,000.00	5,549.17	450.83
Emergency Services	59,998.95	59,998.95	-	59,998.95
Insurance Premium	20,000.00	20,000.00	-	20,000.00
Total Payment	6,471,519.95	6,471,519.95	2,108,254.00	
FINANCE COST				
Total Payments		-	-	
GOVERNMENT SUBSIDIES				
Total Payments		-	-	

AFADZATO SOUTH DISTRICT ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

	2024 ORIGINAL BUDGET GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
SOCIAL BENEFITS				
Total Payments	-	-	-	
SPECIALISED EXPENSES				
Insurance and compensation	-	-	-	-
Professional fees	20,000.00	20,000.00	-	20,000.00
Court Expenses	20,000.00	20,000.00	-	20,000.00
Awards & Rewards	20,000.00	20,000.00	-	20,000.00
Donations	585,000.00	585,000.00	869,882.88	(284,882.88)
Contributions	164,625.00	164,625.00	104,644.44	59,980.56
Scholarship & Bursaries	300,000.00	300,000.00	103,082.00	196,918.00
Special Operations	20,000.00	20,000.00	-	20,000.00
Refuse Lifting Expenses	79,000.00	79,000.00	-	79,000.00
Civic Numbering/Street Naming	20,000.00	20,000.00	-	20,000.00
Grants to Employees/Households	20,000.00	20,000.00	-	20,000.00
Council Tax/Tax Refund		-	-	-
Accreditation		-	-	-
Rent	20,000.00	20,000.00	2,000.00	18,000.00
Dividend		-	-	-
Total Payments	1,268,625.00	1,268,625.00	1,079,609.32	
CAPITAL EXPENDITURE				
Fixed asset	1,057,075.00	1,057,075.00	116,616.60	940,458.40
Work In Progress	2,000,000.00	2,000,000.00	776,522.94	1,223,477.06
Total Payments	3,057,075.00	3,057,075.00	893,139.54	

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

	NOTES/ SCHEDULES	CURRENT 20X2 GH¢	PREVIOUS 20X1 GH¢
REVENUE			
NON-TAX REVENUE	18		
GRANTS	19		
FINANCE INCOME	20		
TOTAL			
EXPENDITURE			
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			
TOTAL			
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS			
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value			
Gain/(loss) on disposal of Financial Assets			
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS			

AFADZATO SOUTH DISTRICT ASSEMBLY
NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
2	**Cash and Cash Equivalents**			
	Cash Balance			
	District Assembly Common Fund (Main)		14,752.03	-
	MP's Common Fund		(906.12)	30,682.30
	M-SHAP		16,504.14	17,573.46
	Persons With Disability (PWD)		77,625.00	162,173.86
	General Rate		(16,316.09)	915.63
	DPAT		1,162,187.46	32,231.75
	Ghana Productive Safety Net Program (GPSNP)		38,973.71	38,973.71
	Modernized Agriculture in Ghana (MAG)		2,981.12	14,775.45
	MDA's/ GoG		1,764.00	38,077.60
	UNICEF Support		0.06	12,500.06
	MP's SIF		70.00	70.00
	Cash at Hand		23,680.38	-
	Total Cash Balance		**1,321,315.69**	**347,973.82**
	Short Term Investments			
	Domestic		-	-
	External		-	-
	Total Short Term Investments		**-**	**-**
	Total Cash and Cash Equivalent Balance		**1,321,315.69**	**347,973.82**
3	**Current Receivables**			
	Staff Advance			
	Total Staff Advance		**-**	
	Accrued Income			
	Exchange Transaction			
	Non-Exchange Transactions			
	Other Income		32,144.55	6,691,979.37
	Total Current Receivables		**32,144.55**	**6,691,979.37**
	Total		**32,144.55**	**6,691,979.37**
4	**Prepayments**			
	Prepaid Expenses		-	
	Mobilization Advance		33,850.36	33,850.36
	Total		**33,850.36**	**33,850.36**

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
5	Non-Financial Assets Held for Sale			
	Total			
6	Non Current Receivables			
	Total			
7	Investment			
	Total			
8	Investment Property			
	Total			

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
9	**Work - In - Progress**			
	Buildings and Structures		1,706,353.89	1,393,972.34
	Infrastructure Assets		-	-
	Transport Equipment			
	Total		**1,706,353.89**	**1,393,972.34**
10	**Trade Payables**			
	Goods and Services		727,690.38	394293.62
	Capex		1,094,777.19	1260309.91
	Withholding			9796.86
	Total		**1,822,467.57**	**1,664,400.39**
11	**Other Payables**			
	Compensation			
	Compensation Arrears			
	SSNIT (Tier 1)			
	Total			
	Unpaid Specialised Expenses			
	Total			
12				
12a	**Short Term Trust Monies**			
	Total			

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
12b	**Long-Term Trust Monies**			
	Total		-	-
13				
13a	**Derivatives (Current Liabilities)**			
	Total			
13b	**Derivatives (Non-Current Liabilities)**			
	Total			
14				
14a	**Short Term Post Employment Benefits Obligation**			
	Gratuity			
	Total			
14b	**Long-Term Post Employment Benefits Obligation**			
	Gratuity			
	Total			
15				
15a	**Short-Term Loans and Financing**			
	Domestic Borrowing			
	Total			

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
15b	**Long-Term Loans and Financing**			
	Domestic Borrowing			
	External Borrowing			
	Total			
16				
16a	**Provisions (Current)**			
	Loan Receivable			
	Investment			
	Total			
16b	**Provisions (Non-Current)**			
	Loan Receivable			
	Investment			
	Total			
17				
17a	**Social Benefits (Current Liability)**			
	Employer Social Benefits			
	Social Security Benefits			
	Social Assistance Benefits			
	Total			
17b	**Social Benefits (Non-Current Liability)**			
	Employer Social Benefits			
	Total			
18	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Sales of goods and services		-	
	Dividend Received			
	Total		-	
	NON-EXCHANGE TRANSACTION			
	Property income		2,220.00	
	Fines, penalties, and forfeiture		1,210.00	1,060.00
	Fees and Rates		211,106.42	192,787.89
	Rates		15,000.00	1,090.00
	Miscellaneous		6,100.00	398.04
	Total		235,636.42	195,335.93
	Total Non-Tax Revenue		235,636.42	195,335.93

NOTES TO THE ACCOUNTS

	SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
19	**GRANT (Non-Exchange)**		
	Grant in Cash		
	GoG Subventions-Payroll	-	3,845,842.02
	GoG Subventions-Decentralised Goods & Services	-	41,001.43
	District Assembly Common Fund (DACF)	1,902,564.36	1,272,689.08
	District Development Facility (DDF/DPAT)	1,816,302.00	-
	Savanah Investment Program (SIP)	-	
	Modernized Agriculture in Ghana (MAG)	-	32,294.33
	MP Common Fund	649,214.41	476,544.89
	Multi Sectoral HIV/AIDS Project (M-SHAP)	7,220.64	9,627.52
	Ghana Secondary City Support Program (GSOP)	-	382,320.00
	Persons With Disability (PWD)	247,579.98	169,912.98
	Other Central Government Transfers	-	
	Other Grants	25,000.00	25,000.00
	Sub-Total	4,647,881.39	6,255,232.25
	Grant in Kind		
	GoG Subvention		
	Other Grants		
	Sub-Total	**0**	**0**
	Total	**4,647,881.39**	**6,255,232.25**
20	**FINANCE INCOME**		
	Interest Income	286.43	
	Income from other investing activities	-	30,030.00
	Total	286.43	30,030.00
	Summary Revenue		
	Exchange Transactions		
	Non-Tax	-	-
	Finance Income	286.43	30,030.00
	Non-Exchange		
	Grants	4,647,881.39	6,255,232.25
	Non-Tax	235,636.42	195,335.93
	Total	4,883,804.24	6,480,598.18
21	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**		
	Established Post	-	3,845,842.02
	Non Established Post	60,293.49	44,181.84
	Allowances	-	-
	End of Service Benefit (ESB)	-	-
	Total Expenditure	60,293.49	3,890,023.86
22	**GOODS AND SERVICES (EXPENDITURE)**		
	Materials and Office Consumables	295,501.78	616,648.75
	Utilities	50,188.12	43,869.58

NOTES TO THE ACCOUNTS

	SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
General Cleaning		-	-
Rentals and leases		12,000.00	63,024.00
Travel and Transport		292,985.74	491,309.40
Repairs and Maintenance		418,625.64	55,701.46
Training, Seminar and Conference		736,945.75	418,133.73
Consultancy Expenses		-	348,032.48
Special Services		296,457.80	202,789.40
Charges and Fees		5,549.17	5,000.82
Emergency Services		-	
Insurance Premium		-	
Total Expenditure		2,108,254.00	2,244,509.62

23	**FINANCE COST (EXPENDITURE)**		
	Non Residents		
	Residents		
	Total Expenditure		
24	**GOVERNMENT SUBSIDIES (EXPENDITURE)**		
	Total Expenditure		
25	**SOCIAL BENEFITS (EXPENDITURE)**		
	Total Expenditure		
26	**SPECIALISED EXPENSES (EXPENDITURE)**		
	Insurance and compensation	-	
	Awards & Rewards	-	
	Donations	869,882.88	361494.9
	Contributions	104,644.44	142178.59
	Scholarship & Bursaries	103,082.00	136468.19
	Special Operations	-	

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
	Refuse Lifting Expenses		-	
	Rent		2,000.00	0
	Provision		-	
	Total Expenditure		1,079,609.32	640,141.68
27	**Exchange Difference**			
	Total Expenditure			
28	**GRANT (EXPENDITURE)**			
	Total Payment			
29	**NON-TAX REVENUE**			
	EXCHANGE TRANSACTION			
	Total Receipt			
	NON-EXCHANGE TRANSACTION			
	Property income		2,220.00	
	Fines, penalties, and forfeiture		1,210.00	1,060.00
	Fees and Rates		211,106.42	192,787.89
	Rates		15,000.00	1,090.00
	Miscellaneous		6,100.00	398.04
	Total Receipt		235,636.42	195,335.93
30	**GRANT (Non-Exchange)**			
	Grant in Cash			
	GoG Subventions-Payroll		-	3,845,842.02
	GoG Subventions-Decentralised Goods & Services		-	41,001.43
	District Assembly Common Fund (DACF)		1,902,564.36	1,272,689.08
	District Development Facility (DDF/DPAT)		1,816,302.00	-

NOTES TO THE ACCOUNTS

	SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
	Savanah Investment Program (SIP)	-	
	Modernized Agriculture in Ghana (MAG)	-	32,294.33
	MP Common Fund	649,214.41	476,544.89
	Multi Sectoral HIV/AIDS Project (M-SHAP)	7,220.64	9,627.52
	Ghana Secondary City Support Program (GSOP)	-	382,320.00
	Persons With Disability (PWD)	247,579.98	169,912.98
	Other Central Government Transfers	-	
	Other Grants	25,000.00	25,000.00
	Sub-Total	**4,647,881.39**	**6,255,232.25**
	Grant in Kind		
	GoG Subvention		
	Other Grants		
	Sub-Total		
	Total	**4,647,881.39**	**6,255,232.25**
31	**FINANCE INCOME**		
	Interest Income	286.43	
	Income from other investing activities	-	30,030.00
	Total	286.43	30,030.00
	Summary Receipts		
	Exchange Transactions		
	Non-Tax		
	Finance Income	286.43	30,030.00
	Non-Exchange		
	Grants	4,647,881.39	6,255,232.25
	Non-Tax	235,636.42	195,335.93
	Decentralised Transfers		
	Total	**4,883,804.24**	**6,480,598.18**
32	**LOANS RECEIVED**		
	Total		
33	**DISPOSAL OF NON-FINANCIAL ASSETS**		
	Fixed asset		
	Total		
34	**SALE/RECOVERY OF FINANCIAL ASSET**		
	Total		
35	**TRUST MONEY RECEIPTS**		
	Total		
36	**PRIOR PERIOD RECEIVABLE RECEIPTS**		
	GoG Subventions		
	Total		

NOTES TO THE ACCOUNTS

		SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
37	**COMPENSATION OF EMPLOYEES (PAYMENTS)**			
	Established Post		-	3,845,842.02
	Non Established Post		66,951.35	44,181.84
	Allowances		-	-
	13% Employer SSF Contribution		-	
	End of Service Benefit (ESB)		-	-
	Total Payments		**66,951.35**	**3,890,023.86**
38	**GOODS AND SERVICES (PAYMENTS)**			
	Materials and Office Consumables		276,915.76	478,793.75
	Utilities		60,188.12	11,900.00
	General Cleaning		-	-
	Rentals and leases		12,000.00	53,504.00
	Travel and Transport		307,604.12	320,606.11
	Repairs and Maintenance		418,625.64	53,137.75
	Training, Seminar and Conference		698,241.65	547,680.94
	Consultancy Expenses		-	185,549.18
	Special Services		196,146.50	239,619.65
	Charges and Fees		5,549.17	5,000.82
	Emergency Services		-	
	Insurance Premium		-	
	Total Payment		**1,975,270.96**	**1,895,792.20**
39	**PAYMENTS FOR NON-FINANCIAL ASSETS**			
	Fixed asset		135,016.60	
	Work In Progress		672,398.74	52,135.25
	Total Payments		807,415.34	52,135.25
40	**FINANCE COST (PAYMENTS)**			
	Total Payments			
41	**GOVERNMENT SUBSIDIES (PAYMENTS)**			
	Total Payments			
42	**SOCIAL BENEFITS (PAYMENTS)**			
	Total Payments			
43	**SPECIALISED EXPENSES (PAYMENTS)**			
	Insurance and compensation		-	
	Awards & Rewards			
	Donations		869,882.88	361,494.90

NOTES TO THE ACCOUNTS

	SCHEDULES	CURRENT 2024 GH¢	PREVIOUS 2023 GH¢
Contributions		85,859.84	122,178.59
Scholarship & Bursaries		103,082.00	82,449.31
Grants to Employees/Households		-	
Rent		2,000.00	9,520.00
Total Payments		1,060,824.72	575,642.80

NOTES TO THE ACCOUNTS

51	**INVENTORY**			
		TRADE	**PRODUCTION MATERIALS**	**PRINTED MATERIALS**
	OPENING BAL			
	ADDITIONS			
	CONSUMPTION			
	Closing Bal (Current Period)			
	Closing Bal (Previous Period)			

52

52a	**Current Biological Assets (Agricultural Activities)**			
		CURRENT		**PREVIOUS**
		ANIMAL	**PLANT**	**ANIMAL**
		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**
		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**
	Cost As At 20XX		

	Adjustment
	Additions
	(Disposal)
	Closing Bal (Current Period)
	Closing Bal (Previous Period)

		Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Infrastructure Assets	Transport Equipment	Biological Assets (Non-Agricultural Activities)	TOTAL
54	**PROPERTY, PLANT AND EQUIPMENT**									
	Opening Bal.		12,339,332.30	263,251.99	161,720.01	-	2,809,745.00	1,334,042.68	-	16,908,091.98
	Additions				18,400.00		129,574.00	6,659,834.82		6,807,808.82
	(Disposals/Transfers)									-
	Total	-	12,339,332.30	263,251.99	180,120.01	-	2,939,319.00	7,993,877.50	-	23,715,900.80
										-
	Accu Dep B/F		287,114.39	58,159.15	36,732.08		155,319.86	284,171.99		821,497.47
	Depreciation for the year	-	287,114.44	58,159.16	39,798.75	-	161,798.56	954,052.80	-	1,500,923.71
	Impairment	-								-
	Depreciation on (Disposal)	-								-
	Total	-	574,228.83	116,318.31	76,530.83	-	317,118.42	1,238,224.79	-	2,322,421.18
	Net Book Value at end	-	11,765,103.47	146,933.68	103,589.18	-	2,622,200.58	6,755,652.71	-	21,393,479.62
	Net Book Value at beginning		12,339,332.30	263,251.99	161,720.01	-	2,809,745.00	1,334,042.68	-	16,908,091.98

	IMPAIRMENT
	Cash Generating Assets
	Non-cash Generating Assets
	Total

		Internally Generated Asset	Acquired Intangible Asset	TOTAL
55	**INTANGIBLE ASSETS**			
	Acquisition costs			
	As of 01.01.20XX			
	Additions			
	Less Disposals			
	As of 31.12.20XX			

	Accumulated Amortization
	As of 01.01.20XX
	Depreciation and amortization
	Impairments
	Less Disposals
	As of 31.12.2021
	Carrying amount as of 31.12.2021 (Current Period)

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

		HEAD OFFICE/MAIN ASSEMBLY		SUB METRO		ZONAL OFFICES		ELIMINATION		WHOLE ASSEMBLY	
	NOTES	20X2	20X1	20X2	20X1	20X2	20X1	20X2	20X1	20X2	20X1
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
ASSETS											
CURRENT ASSETS											
Cash and Cash Equivalents	56										
Short-Term Receivables	57										
Prepayments	58										
Inventory	103										
Non-financial Assets Held for Sale	59										
Biological Assets	104a										
TOTAL CURRENT ASSET											
NON CURRENT ASSETS											
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										
TOTAL NON-CURRENT ASSET											
TOTAL ASSET											
LIABILITIES											
CURRENT LIABILITIES											
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										
TOTAL CURRENT LIABILITIES											
NON- CURRENT LIABILITIES											
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										
TOTAL NON-CURRENT LIABILITIES											
TOTAL LIABILITIES											
NET ASSET/(LIABILITIES)											
FINANCED BY											
Capital Reserves											
Revaluation Reserves											
Foreign Currency Translation Reserves											
Other Reserves											
Accummulated Surplus											
TOTAL FINANCED BY											

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¢
REVENUE											
NON-TAX REVENUE	71										
GRANTS	72										
FINANCE INCOME	73										
TOTAL REVENUE											
EXPENDITURE											
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										
TOTAL EXPENDITURE											
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS											
EXCEPTIONAL ITEMS											
Gain/(Loss) On Financial Asset Through Fair Value											
Gain/(loss) on disposal of Financial Assets											
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS											

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

	EAD OFFICE/MAIN ASSEMB		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¢
REVENUE										
NON-TAX REVENUE										
GRANTS										
FINANCE INCOME										
TOTAL										
EXPENDITURE										
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										
TOTAL										
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS										
EXCEPTIONAL ITEMS										
Gain/(Loss) On Financial Asset Through Fair Value										
Gain/(loss) on disposal of Financial Assets										
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS										

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¢
CASH FLOW FROM OPERATING ACTIVITIES								
Surplus/(Deficit) for the year								
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								
Adjusted Surplus / Deficit								
Movement in Working Capital								
(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								
Net Cash Flow from Operating Activities								
CASH FLOW FROM INVESTING ACTIVITIES								
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								
Net cash flow from investing activities								
CASH FLOW FROM FINANCING ACTIVITIES								
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
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Increase/(Decrease) in External Borrowing								
Dividend Paid								
Net cash flow from financing activities								
NET CHANGES IN CASH FLOW								
CASH AND CASH EQUIVALENT AT BEGINNING								
CASH AND CASH EQUIVALENT AT CLOSE								

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¢
RECEIPTS											
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										
TOTAL RECEIPTS											
PAYMENTS											
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										
TOTAL PAYMENTS											
NET CHANGE IN STOCK OF CASH											
CASH AND CASH EQUIVALENT AT BEGINNING											
CASH/BANK BALANCE AT END											

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
NET WORTH	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Opening Bal										
Government Interest										
Capital Reserves										
Revaluation Reserves										
Foreign Currency Translation Reserves										
Other Reserves										
Acumulated Surplus										
Add: Adjs										
Change in Acct Policy										
Error										
Total										
Restated Acc Surplus										
Changes (Movement)										
Stated Capital										
Government Interest										
Capital Reserves										
Revaluation Reserves										
Foreign Currency Translation Reserves										
Other Reserves										
Surplus for the year										
Total										
Closing Bal										
Capital Reserves										
Revaluation Reserves										
Foreign Currency Translation Reserves										
Other Reserves										
Acumulated Surplus										
Total										

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	**Cash and Cash Equivalents**										
	Cash Balance										
	Account 1										
	Account 2										
	Account 3										
	Account 4										
	Total Cash Balance										
	Short Term Investments										
	Domestic										
	External										
	Total Short Term Investments										
	Total Cash and Cash Equivalent Balance										
57	**Current Receivables**										
	Staff Advance										
	Short Term Vehicle Advances										
	Special Advances										
	Salary Advances										
	Short Term Housing Advance										
	Total Staff Advance										
	Accrued Income										
	Exchange Transaction										
	Non-Exchange Transactions										
	Other Income										
	Total Current Receivables										
	Total										
58	**Prepayments**										
	Prepaid Expenses										
	Mobilization Advance										
	Total										
59	**Non-financial Assets Held for Sale**										
	Land										
	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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	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										
60	**Non Current Receivables**										
	Government On-lend Loans to Entities										
	Government Loans to Private Entities										
	Staff Advance										
	Long Term Vehicle Advances										
	Long Term Housing Advance										
	Total Staff Advance										
	Total										
61	**Investment**										
	Equity Investment										
	Non-Equity Investment										
	Total										
	Add:										
	Gain										
	Less Impairment (Loss)										
	Total										
62	**Investment Property**										
	Land										
	Buildings										
	Total										
63	**Work - In - Progress**										

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¢
	WIP - Buildings and Structures										
	WIP - Infrastructure Assets										
	WIP - Transport Equipment										
	WIP - Oil Rigs										
	WIP - Military Asset, Weapons Systems										
	WIP - Heritage and Cultural Asset										
	Total										
64	**Trade Payables**										
	Goods and Services										
	Capex										
	Withholding										
	Total										
65	**Other Payables**										
	Compensation										
	Compensation Arrears										
	SSNIT (Tier 1)										
	Tier 2 Pension										
	PAYE										
	Payment of 3rd Party Deductions										
	Total										
	Unpaid Subsidies										
	Unpaid Specialised Expenses										
	Unpaid Finance Cost										
	Deferred Income										
	Service Concession Liability										
	Refund of Taxes, Fees and Fines										
	Judgement Debt										
	Total										
66											
66a	**Short Term Trust Monies**										
	Public Entities										
	Private Entities and Individuals										
	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
		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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Total										
69b	**Long-Term Loans and Financing**										
	Domestic Borrowing										
	External Borrowing										
	Total										
69											
69a	**Provisions (Current)**										
	Loan Receivable										
	Investment										
	Total										
69b	**Provisions (Non-Current)**										
	Loan Receivable										
	Investment										
	Total										
70											
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
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
NON-EXCHANGE TRANSACTION										
Property income										
Fines, penalties, and forfeiture										
Rates										
Miscellaneous										
Total										
Total Non-Tax Revenue										
72 **GRANT (Non-Exchange)**										
Grant in Cash										
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										
Sub-Total										
Grant in Kind										
GoG Subvention										
Other Grants										
Sub-Total										
Total										
73 **FINANCE INCOME**										
Interest Income										
Income from other investing activities										
Total										
Summary Revenue										
Exchange Transactions										

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¢
	Non-Tax										
	Finance Income										
	Non-Exchange										
	Tax										
	Grants										
	Non-Tax										
	Decentralised Transfers										
	Total										
74	**COMPENSATION OF EMPLOYEES (EXPENDITURE)**										
	Established Position										
	Non Established Post										
	Allowances										
	13% Employer SSF Contribution										
	Gratuity										
	Pension										
	End of Service Benefit (ESB)										
	Total Expenditure										
75	**GOODS AND SERVICES (EXPENDITURE)**										
	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										
	Total Expenditure										
76	**FINANCE COST (EXPENDITURE)**										
	Non Residents										
	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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Total Expenditure										
77	**GOVERNMENT SUBSIDIES (EXPENDITURE)**										
	Petroleum										
	Utility										
	Schools Subsidy										
	Fertilizer Subsidy										
	Total Expenditure										
78	**SOCIAL BENEFITS (EXPENDITURE)**										
	Employer social benefits										
	Social security benefits										
	Social assistance benefits										
	Total Expenditure										
79	**SPECIALISED EXPENSES (EXPENDITURE)**										
	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										
	Total Expenditure										
80	**Exchange Difference**										
	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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Bilateral										
	Commercial										
	Total Expenditure										
81	**GRANT (EXPENDITURE)**										
	Foreign Grants										
	International Organisations										
	General Government										
	Total Payment										
82	**NON-TAX REVENUE**										
	EXCHANGE TRANSACTION										
	Sales of goods and services										
	Dividend Received										
	Total Receipt										
	NON-EXCHANGE TRANSACTION										
	Property income										
	Fines, penalties, and forfeiture										
	Rates										
	Miscellaneous										
	Total Receipt										
83	**GRANT (Non-Exchange)**										
	Grant in Cash										
	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										
	Sub-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
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Grant in Kind										
GoG Subvention										
Other Grants										
Sub-Total										
Total										
84 **FINANCE INCOME**										
Interest Income										
Income from other investing activities										
Total										
Summary Receipts										
Exchange Transactions										
Non-Tax										
Finance Income										
Non-Exchange										
Grants										
Non-Tax										
Decentralised Transfers										
Total										
85 **LOANS RECEIVED**										
External Commercial Institution										
Domestic Commercial Institution										
Total										
86 **DISPOSAL OF NON-FINANCIAL ASSETS**										
Fixed asset										
Total										
87 **SALE/RECOVERY OF FINANCIAL ASSET**										
Recovery of Loans										
Sale of Investment										
Recovery of Advances										
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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
88	**TRUST MONEY RECEIPTS**										
	Public Entities										
	Private Entities and Individuals										
	Total										
89	**PRIOR PERIOD RECEIVABLE RECEIPTS**										
	GoG Subventions										
	Total										
90	**COMPENSATION OF EMPLOYEES (PAYMENTS)**										
	Established Position										
	Non Established Post										
	Allowances										
	13% Employer SSF Contribution										
	Gratuity										
	Pension										
	End of Service Benefit (ESB)										
	Total Payments										
91	**GOODS AND SERVICES (PAYMENTS)**										
	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										
	Total Payment										
92	**PAYMENTS FOR NON-FINANCIAL ASSETS**										
	Fixed asset										
	Work In Progress										
	Total Payments										
93	**FINANCE COST (PAYMENTS)**										
	Non Residents										
	Residents										
	Total Payments										
94	**GOVERNMENT SUBSIDIES (PAYMENTS)**										
	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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Utility										
	Schools Subsidy										
	Fertilizer Subsidy										
	Total Payments										
95	**SOCIAL BENEFITS (PAYMENTS)**										
	Employer social benefits										
	Social security benefits										
	Social assistance benefits										
	Total Payments										
96	**SPECIALISED EXPENSES (PAYMENTS)**										
	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										
	Total Payments										
97	**TRUST MONEY PAYMENTS**										
	Public Entities										
	Private Entities and Individuals										
	Total										
98	**LOAN REPAYMENTS**										
	External Commercial Institution										
	Domestic Commercial Institution										
	Total Loan Repayment										
99	**ACQUISITION OF FINANCIAL ASSETS**										
	Issue of Loans										
	Purchase of Investment										
	Issue of Advances										
	Total										
100	**PREPAYMENT FOR CURRENT PERIOD**										
	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
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	Mobilization Advance										
	Total										
101	**PRIOR-PERIOD LIABILITY PAYMENTS**										
	Compensation										
	Goods & Services										
	CAPEX										
	Total										
102	**GRANT (PAYMENTS)**										
	Foreign Grants										
	International Grants										
	General Government										
	Total										

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
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
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
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢

AFADZATO SOUTH DISTRICT ASSEMBLY
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

106a **PROPERTY, PLANT AND EQUIPMENT - HEAD OFFICE/MAIN 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.													
Additions													
Disposals/Transfers													
Cost													
Total													
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

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.													
Additions													
Disposals/Transfers													
Cost													
Total													
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													

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.													
Additions													
Disposals/Transfers													
Cost													
Total													
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													

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.													
Additions													
Disposals/Transfers													
Cost													
Total													

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 Generated Asset	Acquired Intangible Asset	Internally Generated Asset	Acquired Intangible Asset	Internally Generated Asset	Acquired Intangible Asset	Internally Generated Asset	Acquired Intangible 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

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	YTD ACTUAL GH¢	VARIANCE GH¢
GENERAL PUBLIC SERVICES					
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					
TOTAL					
DEFENCE					
Civil Defence					
Defence N.E.C					
Foreign Military Aid					
Military Defence					
TOTAL					
PUBLIC ORDER & SAFETY					
Fire Protection Services					
Law Courts					
Prisons					
Public Order and Safety N. E. C					
Public order and safety n.e.c (CS)					
Public Services					
TOTAL					

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

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	YTD ACTUAL GH¢	VARIANCE GH¢
ECONOMIC AFFAIRS					
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					
TOTAL					
ENVIRONMENTAL PROTECTION					
Environmental Protection N.E.C					
Protection of Biodiversity and Landscape					
Waste management					
Waste Water Management					
TOTAL					

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

MMDAs	APPROPRIATION BUDGET GH¢	SUPPLEMENTARY BUDGET GH¢	REVISED BUDGET GH¢	YTD ACTUAL GH¢	VARIANCE GH¢
HOUSING & COMMUNITY AMENITIES					
Community Development					
Housing and Development					
R&D Housing and Community Amenities					
Water Supply					
TOTAL					
HEALTH					
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					
TOTAL					
RECREATION, CULTURE, AND RELIGION					
Broadcasting and Publishing Services					
Cultural Services					
Recreational and Sporting Services					
TOTAL					
EDUCATION					
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

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

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF MMDAs SUBVENTION RECEIVED AGAINST APPROPRIATION FOR THE PERIOD

	ANNUAL BUDGET GH¢	BUDGET QUARTER GH¢	REALLOCATED BUDGET GH¢	REVISED BUDGET GH¢	RELEASE QUARTER GH¢	YTD RELEASE GH¢	VARIANCES QUARTER GH¢	ANNUAL BALANCE GH¢
Compensation of Employees								
Goods And Services								
Non Financial Asset								
TOTAL								

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE YEAR ENDED 31ST DECEMBER, 2024

	ANNUAL BUDGET GH¢	YTD ACTUAL COLLECTION GH¢	BUDGET VARIANCES GH¢	ANNUAL BUDGET BALANCE GH¢
Property income				
Interest	700.00	-	(700.00)	
Lands and Royalties	19,602.32	-	(19,602.32)	19,602.32
Rates	22,446.45	15,000.00	(7,446.45)	7,446.45
Rents of Land, Buildings, House	56,300.00	2,220.00	(54,080.00)	54,080.00
Sales of goods and services				-
Licences	132,000.00	130,984.42	(1,015.58)	
Fees	100,000.00	80,122.00	(19,878.00)	19,878.00
Fines, penalties, and forfeits	5,000.00	1,210.00	(3,790.00)	3,790.00
Miscellaneous Non tax revenue	-	6,386.43	6,386.43	(6,386.43)
TOTAL	**336,048.77**	**235,922.85**	**(100,125.92)**	**98,410.34**

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE YEAR ENDED 31ST DECEMBER, 2024

TAXES		**GH¢**	**GH¢**	**GH¢**	**GH¢**	
14131000	***Rates***	**EST. FOR THE YEAR**	**EST. FOR THE QUARTER**	**VARIANCE FOR THE YEAR**	**COMMULATIVE TO DATE**	
1413001	Property Rates	17,446.45	4,361.61	(2,446.45)	**15,000.00**	
1413002	Basic Rates	5,000.00	1,250.00	(5,000.00)	-	
Sub Total		**22,446.45**	**5,611.61**	**(7,446.45)**	**15,000.00**	
OTHER REVENUE						
1412000	***Lands and Concession***					
1412009	Comm. Mast Permit	17,602.32	4,400.58	(17,602.32)	-	
1412016	Timber Royalty	2,000.00	500.00	(2,000.00)	-	
Sub-Sub Totals		**19,602.32**	**4,900.58**	**(19,602.32)**	-	
1415000	***Rents of Land, Buildings & Others***					
1415002	Market Ground Rent	600.00	150.00	(460.00)	**140.00**	
1415008	Investment Income	700.00	175.00	(700.00)	-	
1415031	Rental of Facilities	1,500.00	375.00	(1,400.00)	**100.00**	
1415052	Market Stores Rent	2,200.00	550.00	(220.00)	**1,980.00**	
Sub-Sub Total		**57,000.00**	**14,250.00**	**(54,780.00)**	**2,220.00**	
1422000	***Licenses***					
1422001	Breweries / Distilleries	2,500.00	625.00	(1,130.00)	**1,370.00**	
1422002	Herbalist License	1,500.00	375.00	(1,500.00)	-	
1422005	Restaurants/ Chop Bar/ Caterers	1,900.00	475.00	(1,800.00)	**100.00**	
1422006	Corn/Rice/Flour Miller	1,400.00	350.00	(1,380.00)	**20.00**	150
1422007	Liquor License	2,000.00	500.00	(1,950.00)	**50.00**	
1422008	Business Centers	1,100.00	275.00	(1,100.00)	-	
1422011	Artisans	1,700.00	425.00	(1,300.00)	**400.00**	
1422012	Kiosk License	1,300.00	325.00	730.00	**2,030.00**	
1422013	Sand & Stone Dealers Licence	1,100.00	275.00	(1,100.00)	-	
1422015	Service/Filling Stations	6,000.00	1,500.00	(5,900.00)	**100.00**	
1422016	Lottery Business	2,000.00	500.00	(2,000.00)	-	
1422017	Hotel Services	8,000.00	2,000.00	(8,000.00)	-	
1422018	Pharmarcy / Chemical Sellers	7,200.00	1,800.00	(6,480.00)	**720.00**	
1422019	Timber Products	4,500.00	1,125.00	(4,500.00)	-	
1422024	Private Education Int.	2,800.00	700.00	(2,250.00)	**550.00**	
1422025	Private Professionals	1,200.00	300.00	(1,200.00)	-	
1422026	Private Health Facilities	1,200.00	300.00	(1,200.00)	-	
1422032	Akpeteshie / Spirit Sellers	2,700.00	675.00	(2,700.00)	-	
1422033	Stores	2,000.00	500.00	(730.00)	**1,270.00**	
1422038	Dress Makers / Tailor Services	3,000.00	750.00	(3,000.00)	-	
1422040	Bill Boards / Outdoor Advert	1,800.00	450.00	(1,800.00)	-	
1422052	Mechanics / Repairers	1,800.00	450.00	(1,460.00)	**340.00**	
1422053	Block & Concrete Products	2,400.00	600.00	(2,050.00)	**350.00**	
1422054	Cleaning/Laundries Services	800.00	200.00	(800.00)	-	
1422067	Beer Bars	3,500.00	875.00	(2,550.00)	**950.00**	
1422072	Contractor/ Suppliers Registration	1,500.00	375.00	(1,500.00)	-	250
1422114	Butchers License	1,800.00	450.00	(1,800.00)	-	
1422115	Cold Storage Facilities	2,500.00	625.00	(2,100.00)	**400.00**	
1422128	Telecommunication Companies BOP	20,000.00	5,000.00	21,699.42	**41,699.42**	
1422141	Scrape Metal Dealers	700.00	175.00	(700.00)	-	
1422149	Electronic/ Media Services	800.00	200.00	(600.00)	**200.00**	
1422153	Business Licence	6,000.00	1,500.00	15,395.00	**21,395.00**	
1422154	Sale of Building Permit Jacket	4,300.00	1,075.00	(1,780.00)	**2,520.00**	
1422157	Building Plans / Permit	13,600.00	3,400.00	42,920.00	**56,520.00**	
1422159	Comm. Mast Permit	6,500.00	1,625.00	(6,500.00)	-	
Sub-Sub Total		**132,000.00**	**33,000.00**	**(1,015.58)**	**130,984.42**	
1423000	***Fees***					
1423001	Market Tolls	26,000.00	6,500.00	(14,200.00)	**11,800.00**	
1423002	Livestock/Kraals/Cattle	1,200.00	300.00	(1,200.00)	-	
1423005	Registration/ Renewal of Contractors	18,300.00	4,575.00	(10,800.00)	**7,500.00**	
1423006	Burial Fees	8,200.00	2,050.00	27,440.00	**35,640.00**	

1423010	Export of Commodities	3,800.00	950.00	3,021.00	**6,821.00**
1423011	Marriage / Divorce Registration	1,200.00	300.00	(1,200.00)	**-**
1423012	Sanitary Facility	2,700.00	675.00	(2,700.00)	**-**
1423025	Environmental Health Inspection & Certifi	13,000.00	3,250.00	4,496.00	**17,496.00**
1423086	Vehicle Stickers for Embossment	9,800.00	2,450.00	(9,310.00)	**490.00**
1423090	Casino & Slot Machines (Gaming)	1,900.00	475.00	(1,900.00)	**-**
1423092	Catering Services (Contracted Caterers)	3,500.00	875.00	(3,500.00)	**-**
1423433	Registration of NGO'S	1,000.00	250.00	(625.00)	**375.00**
1423863	Lorry Park Fee	7,900.00	1,975.00	(7,900.00)	**-**
Sub-Sub Total		**100,000.00**	**25,000.00**	**(19,878.00)**	**80,122.00**
1430000	***Fines, Penalties & Forfeit***				
1430001	Court Fines	1,000.00	250.00	(1,000.00)	**-**
1430016	Spot Fine	2,000.00	500.00	(1,900.00)	**100.00**
1430017	Confiscated Assets	500.00	125.00	(500.00)	**-**
1430023	Impounding Fines	1,500.00	375.00	(390.00)	**1,110.00**
Sub-Sub Total		**5,000.00**	**1,250.00**	**(3,790.00)**	**1,210.00**
1450000	***Miscellaneous and unidentified***				
1450007	Other Sundry Recoveries/ Unspecify receipt		-	6,100.00	**6,100.00**
1450020	Bank Interest	**-**	-	286.43	**286.43**
Sub - Total		**-**	**-**	**6,386.43**	**6,386.43**
TOTAL IGF REVENUE		**336,048.77**	**84,012.19**	**(100,125.92)**	**235,922.85**

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

	GoG Subventions-Decentralised Goods & Services	District Assembly Common Fund (DACF)	District Development Facility (DDF/DPAT)	UNICEF SUPPORT	MP Common Fund	Multi Sectoral HIV/AIDS Project (M-SHAP)	Persons With Disability (PWD)	INTERNALLY GENERATED FUND (IGF)	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Compensation Of Employees	-	-	-	-	-	-	-	60,293.49	60,293.49
Goods And Services	28,209.48	1,806,995.16	26,500.00	25,000.00	60,270.34	11,549.96	27,477.61	122,251.45	2,108,254.00
Finance Cost									-
Government Subsidy									-
Social Benefits									-
Specialised Expenses	-	170,783.44	-	-	619,501.88	-	283,449.00	5,875.00	1,079,609.32
Non Financial Asset	**-**	**113,704.20**	**662,818.74**	**-**	**116,616.60**	**-**	**-**	**-**	893,139.54
TOTAL	**28,209.48**	**2,091,482.80**	**689,318.74**	**25,000.00**	**796,388.82**	**11,549.96**	**310,926.61**	**188,419.94**	**4,141,296.35**
EXPENDITURE BREAKDOWN									
Compensation Of Employees									
Established Position								-	-
Non Established Post								60,293.49	60,293.49
Allowances								-	-
13% Employer SSF Contribution									-
Gratuity									-
Pension									-
End of Service Benefit (ESB)									-
Sub-Total	-	-	-	-	-	-	-	60,293.49	60,293.49
Goods And Services									
Materials and Office Consumables		255,435.81	1,040.00		28,920.34			10,105.63	295,501.78
Utilities		47,688.12						2,500.00	50,188.12
General Cleaning								-	-
Rentals and leases		12,000.00							12,000.00
Travel and Transport	28,209.48	201,778.26					6,500.00	56,498.00	292,985.74
Repairs and Maintenance		418,625.64							418,625.64
Training, Seminar and Conference		574,914.68	25,460.00	25,000.00	30,750.00	11,304.96	20,205.61	49,310.50	736,945.75
Consultancy Expenses		-							-
Special Services	-	294,857.80						1,600.00	296,457.80
Charges and Fees		1,694.85			600.00	245.00	772.00	2,237.32	5,549.17
Emergency Services									-
Insurance Premium									-
Sub-Total	28,209.48	1,806,995.16	26,500.00	25,000.00	60,270.34	11,549.96	27,477.61	122,251.45	2,108,254.00
Finance Cost									
Sub-Total									
Government Subsidy									
Sub-Total									
Social Benefits									
Sub-Total									

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 31ST DECEMBER, 2024

	GoG Subventions-Decentralised Goods & Services	District Assembly Common Fund (DACF)	District Development Facility (DDF/DPAT)	UNICEF SUPPORT	MP Common Fund	Multi Sectoral HIV/AIDS Project (M-SHAP)	Persons With Disability (PWD)	INTERNALLY GENERATED FUND (IGF)	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Specialised Expenses									
Awards & Rewards									-
Donations		70,139.00			535,419.88		258,449.00	5,875.00	869,882.88
Contributions		79,644.44			-		25,000.00		104,644.44
Scholarship & Bursaries		19,000.00			84,082.00				103,082.00
Refuse Lifting Expenses									-
Rent		2,000.00							2,000.00
Impairment									-
Provision									-
Sub-Total	-	170,783.44	-	-	619,501.88	-	283,449.00	5,875.00	1,079,609.32
Non Financial Asset									
Land									
Buildings and Structures		113,704.20							113,704.20
Office Equipment, Furniture and Fittings			644,418.74						644,418.74
ICT Equipment			18,400.00						18,400.00
Other Machinery and Equipment			-						-
Infrastructure Assets					116,616.60				116,616.60
Transport Equipment									-
Biological Assets (Non-Agricultural Activities)									-
Sub-Total	-	113,704.20	662,818.74	-	116,616.60	-	-	-	893,139.54
GRAND TOTAL	**28,209.48**	**2,091,482.80**	**689,318.74**	**25,000.00**	**796,388.82**	**11,549.96**	**310,926.61**	**188,419.94**	**4,141,296.35**

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF GRANTS AND DONATIONS RECEIVED FOR THE YEAR ENDED 31ST DECEMBER, 2024

	ANNUAL BUDGET GH¢	BUDGET QUARTER GH¢	YTD ACTUAL COLLECTION GH¢	BUDGET VARIANCES GH¢	ANNUAL BUDGET BALANCE GH¢
GRANT IN CASH					
GoG Subventions-Payroll	2,600,044.00	216,670.33		(2,600,044.00)	2,600,044.00
GoG Subventions-Decentralised Goods & Services	93,500.00	7,791.67		(93,500.00)	93,500.00
District Assembly Common Fund (DACF)	7,222,747.18	601,895.60	1,902,564.36	(5,320,182.82)	5,320,182.82
District Development Facility (DDF/DPAT)	955,000.00	79,583.33	1,816,302.00	861,302.00	(861,302.00)
Savanah Investment Program (SIP)	-	-		-	-
Modernized Agriculture in Ghana (MAG)	20,000.00	1,666.67		(20,000.00)	20,000.00
MP Common Fund	1,031,250.00	85,937.50	649,214.41	(382,035.59)	382,035.59
Multi Sectoral HIV/AIDS Project (M-SHAP)	32,295.00	2,691.25	7,220.64	(25,074.36)	25,074.36
Ghana Secondary City Support Program (GSOP)	800,000.00	66,666.67		(800,000.00)	800,000.00
Persons With Disability (PWD)	350,000.00	29,166.67	247,579.98	(102,420.02)	102,420.02
Other Central Government Transfers		-		-	-
Other Grants	25,000.00	2,083.33	25,000.00	-	-
Sub-Total	13,129,836.18	1,094,153.02	4,647,881.39	-8481954.79	8,481,954.79
DONOR					
Sub-Total					
External Donors					
Sub-Total					
GRANT IN KIND					
Domestic Donors					
Sub-Total					
External Donors					
Sub-Total					
TOTAL GRANTS	13,129,836.18	1,094,153.02	4,647,881.39	(8,481,954.79)	8,481,954.79

AFADZATO SOUTH DISTRICT ASSEMBLY
SCHEDULE OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD…….

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

AFADZATO SOUTH DISTRICT ASSEMBLY
NON FINANCIAL ASSETS

	COST AS AT 12/31/2023 i GH¢	PRIOR YEAR ADJUSTMENT ii GH¢	COST AS AT 1/1/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS IN THE YEAR 2024 B GH¢	DISPOSALS IN THE YEAR 2024 GH¢	COST AS AT 12/31/2024 C=(A+B) GH¢	USEFUL LI	Current Year Depreciation Expense E GH¢	Acc. Dep As At 1/1/2024 F GH¢	ADJUSTED DEP G GH¢	DEPRECIATION On Disposal GH¢	ADJ ACC DEP AS AT 12/31/2023 H=F+G GH¢	Total Dep As At 12/31/2024 I=(E+H) GH¢	Impairment Loss Reversal of Imp. Loss GH¢	NET BOOK VALUE As At 12/31/2024 J=C-I GH¢
Land																
BUILDINGS AND STRUCTURES																
Hostels			-				-			-			-	-		-
Military Personnel Residences			-				-			-			-	-		-
Presidential Residences			-				-			-			-	-		-
Personnel Residences	1,404,262.10	-	1,404,262.10				**1,404,262.10**	50	28,085.24	28,085.24			**28,085.24**	28,085.24		**1,376,176.86**
Prisons and Rehabilitation Facilities			-				-			-			-	-		-
Office Buildings	4,383,328.50	-	4,383,328.50				**4,383,328.50**	50	87,666.57	87,666.57			**87,666.57**	87,666.57		**4,295,661.93**
Border and Customs Control Points			-				-			-			-	-		-
Bus Terminals	392,400.00	-	392,400.00				**392,400.00**		48,175.75	48,175.75			**48,175.75**	48,175.75		**344,224.25**
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			-				-			-			-	-		-
Colleges			-				-			-			-	-		-
Schools	-	-	-				-			-			-	-		-
Warehouses and Storage Facilities			-				-			-			-	-		-
Other industrial structures	6,159,341.70	-	6,159,341.70				**6,159,341.70**	50	123,186.83	123,186.83			**123,186.83**	246,373.66		**5,912,968.04**
SUB-TOTAL	**12,339,332.30**	-	**12,339,332.30**	-	-	-	**12,339,332.30**		**287,114.39**	287,114.39	-	-	**287,114.39**	574,228.78	-	**11,929,031.08**
														-		
OFFICE EQUIPMENT, FURNITURE AND FITTINGS														-		
Domestic & Hostel Furniture							-			-				-		-
Office Furniture	160,908.37	-	160,908.37				160,908.37		35,415.99	35,415.99			**35,415.99**	70,831.98		**90,076.39**
Advertising Boards			-				-			-				-		-
Air conditioners	102,343.62	-	102,343.62				102,343.62		22,743.16	22,743.16			**22,743.16**	45,486.32		**56,857.30**
Cuttlery & Crockery			-				-			-				-		-
Fabrics & Soft Furnishing			-				-			-				-		-
Sculptures, Paintings & Ornaments			-				-			-				-		-
SUB-TOTAL	**263,251.99**	-	**263,251.99**	-	-	-	**263,251.99**		**58,159.15**	58,159.15	-	-	**58,159.15**	116,318.30	-	146,933.69
														-		
ICT EQUIPMENT														-		
Computers	105,055.46	-	105,055.46		18,400.00		123,455.46		28,465.84	25,399.17			**25,399.17**	53,865.01		**69,590.45**
Printers	56,664.55	-	56,664.55				56,664.55		11,332.91	11,332.91			**11,332.91**	22,665.82		**33,998.73**
Telephones			-				-			-				-		-
External Storage Device			-				-			-				-		-
Internet Connectivity Equipment			-				-			-				-		-
SUB-TOTAL	**161,720.01**	-	**161,720.01**	-	**18,400.00**	-	**180,120.01**		**39,798.75**	36,732.08	-	-	**36,732.08**	76,530.83	-	103,589.18
														-		
OTHER MACHINERY AND EQUIPMENT														-		
Communication Equipment										-				-		
Domestic Equipment														-		
Electric Wire & Power Distribution Equipment														-		
Electricity Meters														-		
Elevator Systems														-		
Farm/Agricultural Equipment														-		
Fire Fighting Equipment														-		
Fuel Tanks														-		
Gardening Equipment														-		
Generators														-		
Green Houses														-		
Irrigation Equipment														-		
Kitchen Appliances														-		
Laboratory Equipment														-		
Machines for Mining & Quary														-		
Machines for Textiles Production														-		
Medical/Health Equipment														-		
Music Equipment														-		
Photographic Equipment														-		
Sports Equipment														-		
Water Pumps														-		
Water Tanks														-		
SUB-TOTAL														-		
														-		
OIL RIGS														-		
Oil Rigs & Structures										-				-		
SUB-TOTAL														-		
														-		
MILITARY ASSET, WEAPONS SYSTEMS														-		
Military Vehicles										-				-		
Weapons														-		
SUB-TOTAL														-		
														-		
LIBRARY BOOKS														-		

AFADZATO SOUTH DISTRICT ASSEMBLY
NON FINANCIAL ASSETS

	COST AS AT 12/31/2023 i GH¢	PRIOR YEAR ADJUSTMENT ii GH¢	COST AS AT 1/1/2024 A=(i+ii) GH¢	COMPLETED WIP GH¢	ACQUISITIONS IN THE YEAR 2024 B GH¢	DISPOSALS IN THE YEAR 2024 GH¢	COST AS AT 12/31/2024 C=(A+B) GH¢	USEFUL LI	Current Year Depreciation Expense E GH¢	Acc. Dep As At 1/1/2024 F GH¢	ADJUSTED DEP G GH¢	DEPRECIATION On Disposal GH¢	ADJ ACC DEP AS AT 12/31/2023 H=F+G GH¢	Total Dep As At 12/31/2024 I=(E+H) GH¢	Impairment Loss Reversal of Imp. Loss GH¢	NET BOOK VALUE As At 12/31/2024 J=C-I GH¢
Learning and Training Support														-		
Library Materials (Curriculum Equipment)														-		
SUB-TOTAL														-		
														-		
HERITAGE AND CULTURAL ASSET														-		
National Parks														-		
National Monuments														-		
SUB-TOTAL														-		
														-		
INFRASTRUCTURE ASSETS														-		
Electricity Generation and Supply							-			-				-		-
Water Distribution	**1,518,995.00**	**-**	**1,518,995.00**		**129,574.00**		**1,648,569.00**		**90,867.31**	84,388.61			**84,388.61**	**175,255.92**		**1,473,313.08**
Water Meters			-				-			-				-		-
Water Pumping Machines			-				-			-				-		-
Water Purification Plant			-				-			-				-		-
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	1,290,750.00	-	1,290,750.00				1,290,750.00		70,931.25	70,931.25			**70,931.25**	141,862.50		**1,148,887.50**
Airports			-				-			-				-		-
ICT Infrastructure			-				-			-				-		-
SUB-TOTAL	**2,809,745.00**	**-**	**2,809,745.00**	**-**	**129,574.00**	**-**	**2,939,319.00**		**161,798.56**	155,319.86	**-**	**-**	**155,319.86**	317,118.42	**-**	2,622,200.58
														-		
TRANSPORT EQUIPMENT														-		
Aircraft Hull (Body)			-				-			-				-		-
Aircraft Engines			-				-			-				-		-
Bicycle	-	-	-				-			-				-		-
Buses			-				-			-				-		-
Pick Ups	149,199.62	-	149,199.62				149,199.62		44,670.84	44,670.84			**44,670.84**	89,341.68		**59,857.94**
Saloon Cars			-				-			-				-		-
Station Wagon (SUV)	451,593.06	-	451,593.06				451,593.06		105,884.49	105,884.49			**105,884.49**	211,768.98		**239,824.08**
Tankers	733,250.00	-	733,250.00				733,250.00		133,616.66	133,616.66			**133,616.66**	267,233.32		**466,016.68**
Towed Roadway Equipment			-		4,526,846		4,526,845.62		456,581.90	-				456,581.90		**4,070,263.72**
Tipper Trucks			-		1,026,995		1,026,994.80		102,699.50	-				102,699.50		**924,295.30**
Utility Vehicles			-				-			-				-		-
Water Tanker			-		1,105,994		1,105,994.40		110,599.40	-				110,599.40		**995,395.00**
Towing Trucks			-				-			-				-		-
Fire Tender			-				-			-				-		-
Ambulance			-				-			-				-		-
Trailers			-				-			-				-		-
Earth Moving Machines			-				-			-				-		-
Agricultural Equipment			-				-			-				-		-
Canoes/boats			-				-			-				-		-
Pontoons			-				-			-				-		-
Rowboats			-				-			-				-		-
SUB-TOTAL	**1,334,042.68**	**-**	**1,334,042.68**	**-**	**6,659,834.82**	**-**	**7,993,877.50**		**954,052.79**	284,171.99	**-**	**-**	**284,171.99**	1,238,224.78	**-**	**6,755,652.72**
														-		
BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)														-		
Animals														-		
Plant	**-**													-		
SUB-TOTAL	**-**													-		
														-		
														-		
GRAND TOTAL	**16,908,091.98**	**-**	**16,908,091.98**	**-**	**6,807,808.82**	**-**	**23,715,900.80**		**1,500,923.64**	821,497.47	**-**	**-**	**821,497.47**	2,322,421.11	**-**	**21,393,479.69**

NAME OF MMDA

NON FINANCIAL ASSETS

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

NAME OF MMDA

NON FINANCIAL ASSETS

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

AFADZATO SOUTH DISTRICT ASSEMBLY
NON FINANCIAL ASSETS

Work-In-Progress	WIP AS AT 31/12/2022 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2023 GH¢	ADDITIONS FOR THE QUARTER GH¢	COMPLETED WIP GH¢	WIP AS AT 31/03/2023 GH¢
BUILDINGS AND STRUCTURES						
WIP - Administration Building						
WIP - Industrial Building						
WIP - Warehouse / Stores						
WIP - Workshop						
WIP - Agricultural Building						
WIP - Others	1,033,955	-	1,033,955	672,398.74		1,706,353.89
SUB-TOTAL						
OFFICE EQUIPMENT, FURNITURE AND FITTINGS						
WIP - Domestic & Hostel Furniture						
WIP - Office Furniture						
WIP - Advertising Boards						
SUB-TOTAL						
OTHER MACHINERY AND EQUIPMENT						
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 & Quary						
WIP - Machines for Textiles Production						
WIP - Medical/Health Equipment						
WIP - Sports Equipment						
WIP - Water Pumps						

NON FINANCIAL ASSETS

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

NON FINANCIAL ASSETS

Work-In-Progress	WIP AS AT 31/12/2022 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2023 GH¢	ADDITIONS FOR THE QUARTER GH¢	COMPLETED WIP GH¢	WIP AS AT 31/03/2023 GH¢
WIP - Water Pumping Machines						
WIP - Water Purification Plant						
WIP - Metalwork- Pump stations						
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						
SUB-TOTAL						
INTANGIBLE FIXED ASSETS						
WIP - Acquired Intangible Asset						
SUB-TOTAL						
TOTAL GRAND TOTAL						

AFADZATO SOUTH DISTRICT ASSEMBLY
PAYABLES

	Bal b/f GH¢	Additions for the Year GH¢	Payments for the Year GH¢	Bal c/d GH¢
Goods and Services	394293.62	826697.86	493301.1	727,690.38
CAPEX	1260309.91	599996.8	765529.51	1,094,777.20
Withholding	9796.86		9796.86	-
TOTAL	1664400.39	1426694.66	1268627.47	1,822,467.58

AFADZATO SOUTH DISTRICT ASSEMBLY
SCHEDULE OF COMMITMENT FOR THE PERIOD

INSTITUTIONS	BEGINNING COMMITMENT GH¢	EXPENDITURE FROM COMMITMENT GH¢	YTD COMMITMENT GH¢	TOTAL COMMITMENT GH¢
Goods And Services				
Government Subsidy				
Social Benefits				
Specialised Expenses				
Non Financial Asset				
TOTAL				

AFADZATO SOUTH DISTRICT ASSEMBLY
INVESTMENT PROPERTY

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

AFADZATO SOUTH DISTRICT ASSEMBLY
BIOLOGICAL ASSETS

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

AFADZATO SOUTH DISTRICT ASSEMBLY
INVESTMENTS

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

AFADZATO SOUTH DISTRICT ASSEMBLY
SERVICE CONCESSION ARRANGEMENT

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

AFADZATO SOUTH DISTRICT ASSEMBLY
NON-FINANCIAL ASSETS HELD FOR SALE

	20XX BAL B/F GH¢	20XX ADDITIONS GH¢	20XX DISPOSAL GH¢	20XX BAL C/D GH¢
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				
GRAND TOTAL				

AFADZATO SOUTH DISTRICT ASSEMBLY
INVENTORY

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

AFADZATO SOUTH DISTRICT ASSEMBLY
PREPAYMENT

	Bal b/f GH¢	Adjustment GH¢	Bal c/d GH¢
Prepaid Expenses			
Mobilisations			
GRAND TOTAL			

AFADZATO SOUTH DISTRICT ASSEMBLY
TRUST MONIES

	SHORT-TERM GH¢	LONG-TERM GH¢
Bal b/f		
Adjustment		
Addition		
Redemption		
Bal c/d		

AFADZATO SOUTH DISTRICT ASSEMBLY
DERIVATIVES

	FORWARDS GH¢	FUTURES GH¢	OPTIONS GH¢	SWAPS GH¢
Bal b/f				
Adjustment				
Addition				
Disposal				
Bal c/d				

AFADZATO SOUTH DISTRICT ASSEMBLY
POST-EMPLOYMENT BENEFITS

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

AFADZATO SOUTH DISTRICT ASSEMBLY

SCHEDULE OF PAYABLES AS AT 31ST DECEMBER, 2024

SN	DETAILS	DESCRIPTION	FUNDING	AMOUNT	PAYMENT	BALANCE	Invoice/ Due Date
A.	**COMPENSATION OF EMPLOYEES**						
B.	**USE OF GOODS AND SERVICES**						
1	GOLDEN JBCADO ENTERPRISE	FEEDING AND TRANSTORTATION FOR DATA COLLECTION	IGF	5,150.00	-	5,150.00	31/12/21
2	D'CONNIA VENTURES	PAYMENT IRO REPAIR WORK AND OTHERS	IGF	7,000.00	5,000.00	2,000.00	20/9/23
3	DCD	SUPPORT FOR THE CELEBRATION OF LIFE OF A SENIOR CITIZEN	IGF	2,335.00	700.00	1,635.00	31/07/23
4	DCD	HOSTING OF CHIEF DIRECTOR FROM VRCC	IGF	2,128.75	900.00	1,228.75	8/8/2023
5	DCD	PAYMENT FOR HOSTING OFFICIALS FROM THE NATIONAL SECURITY	IGF	2,800.00	1,400.00	1,400.00	18/09/24
6	NICHOLAS PROSPER AYIREBI	PAYMENT OF OUT OF STATION AND TRANSPORT TO SUBMIT REPORT	DACF	450.00	-	450.00	28/02/19
7	ZENDO UNION	PAYMENT TO REDEEM PLEDGE	DACF	500.00	-	500.00	4/4/2019
8	DCD	EXPENSES ON 2021-2024 COMPOSITE BUDGET TRAINING WORKSHOP	DACF	1,936.00		1,936.00	29/10/20
9	AGBEYEYE ISHMAEL	PAYMENT FOR OUT OF STATION TO ACCRA TO SERVICE DCE'S OFFICIAL VEHICLE	DACF	840.00	-	840.00	20/10/20
10	SOLOMON KUTANI	PAYMENT OF FINANCIAL SUPPORT	DACF	500.00	-	500.00	21/12/20
11	MELEGBEFE CUSTOMER SERVICES	PAYMENT FOR DISLODGING AT TAFI ATOME AND NEW LORRY PARK	DACF	1,800.00	-	1,800.00	4/11/2020
12	DCD	PAYMENT OF RENT FOR APPARTMENT OCCUPIED BY SECURITY PERSONNEL FOR MONITORING ACTIVITIES FROM JULY TO OCTOBER 2020	DACF	6,000.00	-	6,000.00	31/12/20
13	DCD	PAYMENT FOR ENTITY TENDER COMMITTEE MEETING	DACF	910.00	-	910.00	17/12/20
14	DCD	EXPENSES TO ATTEND WORKSHOP FOR 2019 PROGRESS REVIEW	DACF	860.00		860.00	22/12/20
15	MELEGBEFE CUSTOMER SERVICE	PAYMENT FOR SUPPLY OF EXTERNAL DRIVE AND EXTENSION BOARD FOR PROCUREMENT UNIT	DACF	669.50	-	669.50	16/11/20
16	SELACK LIMITED	PAYMENT FOR CUSTOMARY RITES OF ACCEPTANCE AND APPRECIATION ON 200 ACRE LAND	DACF	1,119.00	-	1,119.00	15/12/20
17	DCD	BEING EXPENSES FOR DISEC EMERGENCY MEETING	DACF	1,653.68	-	1,653.68	8/4/2021
18	DCD	BEING EXPENSES FOR TENDER OPENING MEETING	DACF	1,008.00		1,008.00	30/09/21
19	DCD	BEING EXPENSES FOR TENDER EVALUATION COMMITTEE MEETING	DACF	604.00		604.00	12/10/2021
20	JEMIMA ATTOR	BEING WELFARE SUPPORT AND DONATION DURING A STAFF WEDDING	DACF	1,000.00	-	1,000.00	12/10/2021
21	NICHOLAS PROSPER AYIREBI	BEING EXPENSES TO HOLD PRE-INFORMATION SHARING ON "GREENING GHANA DAY"	DACF	716.12	-	716.12	26/4/21
22	DCD	BEING PROJECT AND CONTRACT MANAGEMENT WORKSHOP EXPENSES	DACF	1,816.00		1,816.00	5/10/2021
23	DCD	BEING EXPENSES FOR COMMUNITY ENGAGEMENT	DACF	4,250.00		4,250.00	4/11/2021
24	DCD	PAYMENT OF OUT OF STATION AND TRANSPORT	DACF	2,200.00	-	2,200.00	26/5/22
25	DCD	BEING EXPENSES FOR NALAG REGIONAL DELEGATES CONFERENCE HELD AT HO	DACF	2,540.00		2,540.00	27/5/22
26	JULSAPRON COMPANY LIMITED	SUPPLY OF FARMERS DAY ITEMS	DACF	13,986.00	-	13,986.00	17/6/22
27	OUR ROCK VENTURES	SUPPLY OF FARMERS DAY ITEMS	DACF	3,066.65	-	3,066.65	20/06/22
28	DCD{CHARLES ETHOH}	SUPPORT TOWARDS STAFF WEDDING	DACF	2,500.00		2,500.00	28/06/22
29	DCD{EMMANUEL ADZIMAH}	EDUCATIONAL SUPPORT	DACF	2,000.00	650.00	1,350.00	29/6/22
30	NUTEFE ENTERPRISE	SERVICING OF TRACTOR	DACF	6,689.93	3,713.00	2,976.93	8/7/2022
31	GAKPO VICTORIA	FINANCIAL ASSISTANCE TO PAY SCHOOL FEES	DACF	1,000.00	-	1,000.00	21/7/22
32	OUR ROCK VENTURES	SUPPLY OF OFFICE FACILITIES	DACF	2,098.29		2,098.29	
33	SRINGWELLS	SUPPLY OF ITEMS	DACF	41,559.52	15,000.00	26,559.52	
34	ERIC ICT SERVICES LIMITED	SUPPLY OF STATIONERY	DACF	1,310.34	-	1,310.34	
35	ABRAHAM KITCHER	PURCHASE OF VALUE BOOKS	DACF	1,480.00	-	1,480.00	6/8/2022
36	AUTO PARTS	REPAIR OF OFFICIAL VEHICLE	DACF	2,877.79		2,877.79	
37	MELEGBEFE	PAYMENT FOR THE SUPPLY OF 105 BAGS OF CEMENT TO ASDA	DACF	6,824.94		6,824.94	
38	EMMANUE ATTA	FINANCIAL ASSISTANCE TO PAY SCHOOL FEES	DACF	12,300.00	-	12,300.00	30/11/22
39	ONAI INNOCENT	TRANSFER GRANT	DACF	6,825.00	5,000.00	1,825.00	22/12/22
40	ONAI INNOCENT	OUT OF STATION ALLOWANCE TO SUBMIT INTERNAL AUDIT REPORT	DACF	1,160.00		1,160.00	22/12/22
41	DCD{TANU BEAUTY}	EDUCATIONAL SUPPORT	DACF	500.00		500.00	22/12/22
42	OUR ROCK VENTURES	SUPPLY OF OFFICE FACILITIES	DACF	2,098.29		2,098.29	
43	MELEGBEFE CUSTOMER SERVICES	PAYMENT FOR THE SUPPLY OF 105 BAGS OF CEMENT TO ASDA	DACF	6,824.94		6,824.94	
44	DCD (SEDEM AHIABOR-TEKPOR)	VALIDATION OF MMDAs 2ND QTR FINANCIAL DATA ON THE GIFMIS	DACF	4,460.00	-	4,460.00	1/9/2022
45	DCD	PAYMENT OF ADDITIONAL EXPENDITURE FOR NATIONAL FARMERS' DAY	DACF	19,500.00	-	19,500.00	28/12/22
46	DCD	BEING REFUND OF OPERATIONAL EXPENSES INCURRED BY THE HON. DCE	DACF	5,530.00	1,500.00	4,030.00	20/04/2023
47	DCD	PAYMENT IRO AUDIT COMMITTEE MEETING	DACF	15,366.00	13,567.00	1,799.00	24/08/23
48	DCD (GELITSA SELASE)	PAYMENT OF TRANSFER GRANT	DACF	7,678.59	-	7,678.59	21/8/23

49	MELEGBEFE CUSTOMER SERVICES	SUPPLY OF CEMENT	DACF	10,403.00	-	10,403.00	15/8/23
50	PROVEN GRAGE ENTERPRISE	CONST. & DESIGN OF WEBSITE	DACF	10,307.14	5,640.00	4,667.14	13/4/23
51	ERIC ICT SERVICES LIMITED	PAYMENT IRO SUPPLY OF OFFICE STATIONERY	DACF	40,400.00	15,000.00	25,400.00	11/11/2023
52	DCD	PAYMENT IRO CAPACITY BUILDING WORKSHOP	DACF	3,630.00	1,500.00	2,130.00	26/9/23
53	DCD	2024 COMPOSITE BUDGET HEARING	DACF	11,940.00	3,000.00	8,940.00	18/10/23
54	PROVEN GRAGE ENTERPRISE	BEING PAYMENT IRO EMBOSSEMENT OF DUAL DESKS	DACF	9,213.75	5,000.00	4,213.75	23/11/23
55	DCD	BEING PAYMENT IRO 2024 COMPOSITE ANNUAL ACTION PLAN AND BUDGET PREPARATION	DACF	45,400.00	5,000.00	40,400.00	29/12/23
56	DCD	BEING PAYMENT IRO GENERAL ASSEMBLY AND EXECO MEETING	DACF	31,545.63	4,500.00	27,045.63	29/12/23
57	MELEGBEFE CUSTOMER SERVICES	SUPPLY OF 12 BUNDLES OF ROOFING SHEETS	DACF	37,450.80	20,000.00	17,450.80	29/12/23
58	OUR ROCK VENTURES	SUPPLY OF SPORTING ITEMS	DACF	4,940.91	-	4,940.91	30/12/23
59	DCD	PAYMENT IRO VRCC MONITORING	DACF	3,264.00		3,264.00	
60	DCD (FRANCIS DOGBEVIA)	PAYMENT IRO GHANEPS WORKSHOP	DACF	1,520.00		1,520.00	
61	DCD	PAYMENT IRO CAPACITY BUILDING WORKSHOP	DACF	4,840.00		4,840.00	
62	DCD	PAYMENT IRO CONVEYING FERTILIZER TO VE-GOLOKUATI	DACF	3,800.00		3,800.00	
63	DCD	PAYMENT IRO FUNERAL SUPPORT	DACF	2,728.00		2,728.00	
64	DCD (STANKOD ENTERPRISE)	PAYMENT IRO ONE YEAR RENT FOR FOUR OFFICERS	DACF	15,456.00		15,456.00	
65	DCD	PAYMENT IRO CAPACITY BUILDING FOR STAFF	DACF	4,547.25		4,547.25	
66	RIGHT FIRST TIME LIMITED	PAYMENT FOR SUPPY OF VEHICLE STICKERS	DACF	3,243.90		3,243.90	
67	SALACK LIMITED	PURCHASE OF DCE'S HOUSEHOLD ITEMS	DACF	10,642.28		10,642.28	
68	DCD	PAYMENT FOR PROMOTION EXAMS AND OTHERS	DACF	2,770.00		2,770.00	
69	DCD (DEREK SARFO YIADOM)	PAYMENT OF OUT OF STATION ALLOWANCE AND T&T	DACF	855.00		855.00	
70	DCD	PAYMENT IRO PROTOCOL ACTIVITIES	DACF	3,340.00		3,340.00	
71	PROVEN GRAGE ENTERPRISE	PAYMENT IRO SUPPLY STATIONERY ITEMS	DACF	3,720.00		3,720.00	
72	DCD	PAYMENT FOR ASSEMBLY MEETINGS	DACF	31,545.63	12,160.40	19,385.23	
73	OUR ROCK VENTURES	SUPPLY OF TRICYCLE AND TELEVISION SET	DACF	27,047.80	4,787.80	22,260.00	
74	DCD	PAYMENT FOR 67TH INDEPENDENCE DAY CELEBRATION	DACF	39,440.00	36,368.30	3,071.70	
75	PASCAL KOFI AGBESI	PAYMENT IRO FINANCIAL SUPPORT FOR FEES	DACF	3,000.00	1,000.00	2,000.00	
76	PRECIOUS MILLIGAN DZOGBENU	PAYMENT IRO FINANCIAL SUPPORT FOR FEES	DACF	6,000.00	2,000.00	4,000.00	
77	DCD	PAYMENT OF EXPENSES FOR PUBLIC ACCOUNT EXPENSES	DACF	23,000.00	20,900.00	2,100.00	
78	DCD	PAYMENT IRO REFRESHING VARIOUS SUB-COMMITTEE MEETINGS	DACF	8,950.00	6,000.00	2,950.00	26/7/24
79	DCD (ONAI INNOCENT)	PAYMENT OF AUDIT COMMITTEE MEETING EXPENSES	DACF	7,193.00	-	7,193.00	14/8/24
80	DCD (AGBESI PASCAL)	PAYMENT TO ATTEND TRAINING WORKSHOP	DACF	6,480.00	-	6,480.00	14/8/24
81	DCD (SELASIE AHIADU)	PAYMENT TO ATTEND TRAINING AND WORKSHOP	DACF	6,020.00	-	6,020.00	20/8/24
82	DCD (SIMON ADJEI SARPONG)	PAYMENT OF T&T AND OUT OF STATION ALLOWANCE	DACF	530.00	-	530.00	18/4/24
83	DCD	PAYMENT IRO RENOVATION OF DFO'S RESIDENCE AT VE-WUDOME	DACF	6,043.54	4,000.00	2,043.54	18/4/24
84	DCD	PAYMENT IRO GENERAL ASSEMBLY MEETING EXPENSE	DACF	16,623.00	-	16,623.00	18/4/24
85	DCD (IA)	PAYMENT IRO AUDIT REPORT SUBMISSION EXPENSE	DACF	1,560.00	-	1,560.00	18/4/24
86	DCD	PAYMENT OF EX-GRATIA FOR ASSEMBLY MEMBERS FOR THE 3RD ASSEMBLY	DACF	93,000.00	20,000.00	73,000.00	5/12/2024
87	OUR ROCK VENTURES	PAYMENT FOR THE SUPPLY OF LAPTOPS AND MOUNTAIN BICYCLE TO AFADZATO SOUTH DISTRICT	DACF	14,356.14	5,158.00	9,198.14	29/11/24
88	DCD (PRECIOUS MILLIGAN DZOGBENU)	REQUEST FOR FUNDS FOR PROCUREMENT OFFICER AND STORE KEEPER TO ATTEND LOGPPAG CONFERENCE	DACF	3,480.00		3,480.00	27/11/24
89	DCD (PRECIOUS MILLIGAN DZOGBENU)	REQUEST FOR FUNDS FOR PROCUREMENT ANNUAL CONFERENCE	DACF	2,120.00		2,120.00	5/12/2024
90	DCD	PAYMENT FOR AUDIT COMMITTEE MEETING EXPENSES	DACF	7,803.00		7,803.00	5/12/2024
91	DCD	PAYMENT FOR SUBMISSION OF 3RD QUARTER AUDIT REPORT	DACF	780.00		780.00	5/12/2024
92	DCD	PAYMENT FOR STAFF PROMOTION TRAINING AND INTERVIEW	DACF	4,500.00		4,500.00	5/12/2024
93	DCD	PAYMENT FOR TENDER OPENING EXPENSES	DACF	2,044.69		2,044.69	5/12/2024
94	DCD	PAYMENT FOR SPATIAL PLANNING AND TECHNICAL SUB-COMMITTEE MEETING	DACF	4,400.00		4,400.00	5/12/2024
95	DCD (ONAI INNOCENT)	PAYMENT FOR TRAINING WORKSHOP BY INTERNAL AUDIT UNIT	DACF	1,480.00		1,480.00	12/12/2024
96	DCD	PAYMENT FOR 2024 BUDGET PREPARATION WORKSHOP	DACF	2,940.00		2,940.00	12/12/2024
97	OUR ROCK VENTURES	PAYMENT FOR THE SUPPLY OF CONSUMABLES	DACF	33,794.15		33,794.15	12/12/2024
98	JENKOFI COMPANY LIMITED	PAYMENT FOR SUPPLY OF STREET LIGHT	DACF	16,899.21		16,899.21	27/12/2024
99	OUR ROCK VENTURES	PAYMENT FOR SUPPLY OF TYRES	DACF	25,122.73		25,122.73	23/12/2024
100	DCD	PAYMENT FOR NATIONAL DELEGATES CONFERENCE OF NALAG	DACF	13,920.00		13,920.00	17/12/2024
101	DCD	PAYMENT FOR TRAINING WORKSHOP ATTANDED	DACF	3,630.00		3,630.00	17/12/2024
102	DCD	PAYMENT FOR INTERNAL AUDITORS ANNUAL CONGRESS EXPENSES	DACF	6,210.00		6,210.00	18/12/24
103	DCD (ONAI INNOCENT)	PAYMENT FOR SCHEME OF SERVICE TRAINING WORKSHOP	DACF	1,180.00		1,180.00	18/12/24
104	DCD (DEREK SARFO YIADOM)	PAYMENT TO ATTEND GALGA 2023 ANNUAL CONFERENCE	DACF	2,220.00		2,220.00	18/12/24

105	DCD (DEREK SARFO YIADOM)	PAYMENT FOR FINANCIAL SUPPORT TO PURSUE FURTHER STUDIES	DACF	7,000.00		7,000.00	18/12/24	
106	DCD	PAYMENT TO SUPPORT AGRIC DEPARTMENT FOR MONITORING OF FARMERS	DACF	2,700.00		2,700.00	19/12/2024	
107	DCD	PAYMENT FOR COMMUNITY ENGAGEMENT	DACF	4,812.00		4,812.00	19/12/2024	
108	DCD	PAYMENT FOR FINANCIAL SUPPORT	DACF	4,000.00		4,000.00	19/12/2024	
109	DCD	PAYMENT FOR SUBMISSION OF OFFICIAL DOCUMENTS TO OFFICES IN HO AND ACCRA	DACF	5,860.00		5,860.00	19/12/2024	
110	SELACK LTD	UNICEF CHILD PROTECTION PROGRAMMES	UNICEF	1,000.00		1,000.00	19/12/2024	
111	DCD	PAYMENT TO ORGANISE AN ORIENTATION WORKSHOP ON THE NEW LOCAL GOVERNMENT SERVICE PERFOMANCE MANAGEMENT SYSTEM	DPAT	18,750.00	15,000.00	3,750.00	17/12/2024	
112	DCD	PAYMENT IRO EXPENSES INCURED ON AN OFFICIAL ASSIGNMENT	GPSNP	350.00	-	350.00	26/05/2023	
113	OUR ROCK VENTURES	SUPPLY OF PRE-GERMINATED COCONUT SEEDLINDS	GPSNP	90,000.00	80,030.00	9,970.00	20/9/23	
						727,690.38		
C.	**CAPITAL EXPENDITURE (ASSETS)**							
1	MANYAWO COMPANY LIMITED	COMPLETION OF INO. CHIPS COMPOUND AT WOADZE	DACF	28,411.02	-	28,411.02		
2	EYRAMY LINES LIMITED	CONSTRUCTION OF 1NO. CLASSROOM BLOCK WITH ANCILLARY FACILITY AT NYAGBO ODUMASE	DACF	34,822.17	-	34,822.17		
3	PROXIMITY DEVELOPMENT GROUP LIMITED	CONSTRUCTION OF INO. 3-UNIT CLASSROOM BLOCK WITH OFFICE & STORE AT ANDO KPUTIVE	DACF	13,670.62	-	13,670.62		
4	RIGHT FIRST TIME LIMITED	CONSTRUCTION OF 3-UNIT CLASSROOM BLOCK AT LEKLEBI DAFOR	DACF	39,488.13	-	39,488.13		
5	PROXIMITY DEVELOPMENT GROUP LIMITED	CONSTRUCTION OF 3-UNIT CLASSROOM BLOCK AT SADZIKOPE	DACF	151,045.85	9,480.00	141,565.85	27/11/22	
6	KEKOM VENTURES LIMITED	COMPLETION OF DCD'S BUNGALOW AT VE-GOLOKUATI	DACF	142,304.72	40,000.00	102,304.72	19/7/22	
7	ESTATE DE-ROYALS LIMITED	CONSTRUCTION OF DCD'S BUNGALOW AT VE-GOLOKUATI	DACF	15,201.92	-	15,201.92		
8	SAM ANS LIMITED	CONST. OF 10 SEATER WC TOILET WITH ANCILIARY FACILITY AT VE-WUDOME	DACF	1,794.70	-	1,794.70		
9	PROXIMITY DEVELOPMENT GROUP LIMITED	CONSTRUCTION OF BRIDGES - RETENTION	DACF	5,901.80	-	5,901.80		
10	MIRABO COMPANY LIMITED	EXTENSION OF WATER SUPPLY SYSTEM IN THE DISTRICT CAPITAL (GOLO-KUATI) - RETENTION	DACF	3,728.62		3,728.62		
11	RADET CONSTRUCTION LIMITED	CONST. AND MERCHANISATION OF INO. BOREHOLE AT LEKLEBI AGBESIA	DACF	2,041.27	-	2,041.27		
12	SPK KOSAP LIMITED	CONST. OF ICT CENTRE AT VE-DEME	DACF	17,955.29	-	17,955.29		
13	VISLAH CONSTRUCTION WORKS LIMITED	CONST. OF 1NO. 2BEDROOM QUARTERS AT VE-GOLOKUATI	DACF	13,460.00	-	13,460.00		
14	RADET CONSTRUCTION LIMITED	CONST. & MECHANISATION OF 1NO. BOREHOLE AT TAFI AGORME	DACF	4,740.00	-	4,740.00		
15	VISLAH CONSTRUCTION WORKS LIMITED	CONST. & MECHANISATION OF 1NO. BORE-HOLE AT LOGBA ALAKPATI HEALTH CENTRE	DACF	4,885.96	-	4,885.96		
16	EUWIN LIMITED	CONST. & MECHANISATION OF 2NO. BOREHOLES AT HAVE & NYAGBO BETHEL	DACF	4,496.00	-	4,496.00		
17	MANYAWO COMPANY LIMITED	(RENOVATION OF DCE'S RESIDENCE)	DACF	864.00	-	864.00		
18	VISLAH CONSTRUCTION WORKS LIMITED	MAINTENANCE OF FEEDER ROADS IN THE DISTRICT	DACF	15,616.70	-	15,616.70	17/10/22	
19	OLIVE 360 LIMITED	CONSTRUCTION OF 3-UNIT CLASSROOM BLOCK AT LIATI SOBA	DACF	14,653.24	-	14,653.24	18/06/19	
20	RADET CONSTRUCTION LIMITED	CONST. AND MERCHANISATION OF INO. BOREHOLE AT LEKLEBI AGBESIA	DACF	2,041.27	-	2,041.27		
21	JOHNMORK CONST. LIMITED	CONST. & MECHANISATION OF 2NO. BOREHOLES AT GOLOKUATI AND VE-KOLOENU	DPAT	4,387.14	-	4,387.14		
22	EUWIN LIMITED	CONST. OF NURSES BUNGALOW AT VE-GOLOKWATI	DPAT	22,749.97	-	22,749.97		
23	D'CONIA VENTURES	PAYMENT FOR SUPPLY AND DELIVERY OF 1000 NO. DUAL DESK	DPAT	599996.8		599,996.80	12/30/2024	599996.8
						1,094,777.19		
		GRAND TOTAL		**1,586,425.27**	**363,954.50**	**1,822,467.57**		
						1,845,467.57		
						23,000.00		

MEMO'S

NIMEK COMPANY LIMITED	CONSTRUCTION OF TOURIST RECEPTION CENTER AT LOGBA TOTA IN THE DISTRICT	260,151.16	6/11/2024
JEAMOH BLOCKER	CONSTRUCTION OF TOURIST RECEPTION CENTER AT LEKLEBI AGBESIA IN THE DISTRICT	244,990.51	6/11/2024
ECG	BEING OUSTANDING ECG BILL AS AT DECEMBER, 2024	48,713.39	
DCD	REQUEST FOR FUNDS TOATTEND BUDGET OFFICERS CONFERENCE	10,360.00	
HRM - HENRY YEVU	REQUST FOR PAYMENT OF TRANSFER GRANT	14,054.01	
DCD - HENRY YEVU	REQUEST FOR FUNDS TO ATTEND A TRAINING WORKSHOP	5,080.00	
DCD	REQUEST FOR FUNDS TO ATTEND AN INVITATION BY THE VE-TRADITIONAL COUNCIL	1,150.00	
DCD - ADJEI AFI MAWUNYO	REQUEST FOR PAYMENT OF OUT OF STATION ALLOWANCE AND TRANSPORTATION TO ATTAND A MEETING	940.00	

DCD	REQUEST FOR PAYMENT OF REVENUE SOFTWARE	600.00	
DCD	REQUEST FOR FUNDS FOR PAYMENT OF EMERGENCY DISEC MEETING	6,492.38	18/12/23
DCD	REQUEST FOR FUNDS FOR PAYMENT OF EMERGENCY DISEC MEETING	2,200.00	18/4/24
DCD	REQUEST FOR FUNDS FOR PAYMENT OF 1ST QTR DEOC MEETING	2,654.25	4/4/2023
DCD	REQUEST FOR FUNDS FOR PAYMENT OF 1ST QTR DISTRICT PUBLIC HEALTH COMMITTEE MEETING	2,026.75	4/4/2023
DCD	REQUEST FOR FUNDS FOR PAYMENT OF DCE'S PLEDGE	2,000.00	12/10/2021
DCD - HEALTH DIRECTOR	REQUEST FOR FUNDS FOR PAYMENT OF RENT OF DISTRICT DIRECTOR OF DUCATION	4,200.00	21/12/23
DCD (NADMO DIR)	REQUEST FOR FUNDS FOR ANTI-BUSH FIRE CAMPAIGN	9,348.80	5/11/2020
DCD	REQUEST FOR PAYMENT FOR FUNDS TO CATER FOR THE VRCC MONITORING TEAM	2,340.00	26/10/2023
DCD	REQUESTFOR PAYMENT OF REFRESHMENT FOR SUB-COMMITTEE AND GENERAL ASSEMBLY	6,360.00	1/11/2024
DCD	REQUEST FOR FUNDS FOR WEBHOSTING	3,142.04	12/6/2024
DCD	REQUEST FOR FUNDS FOR ONE DAY BUDGET CONFERENCE FOR HO GHANA CHAPTER	2,580.00	7/10/2023
DCD	REQUEST FOR FUNDS TO ATTEND A TRAINING WORKSHOP FOR ALL HEADS OF HRM	1,440.00	15/10/2024
DCD	REQUEST FOR FUNDS TO ATTEND A MID-YEAR HUMAN RESORCE PERFORMANCE REVIEW MEETING	760.00	7/8/2023
DCD	REQUEST FOR FUNDS TO STANOK ENTERPRISE FOR THE SUPPLY OF TONNERS FOR WORKS DEPARTMENT	3,500.00	17/10/2024
DCD	REQUEST FOR FUNDS FOR PRINTING OF BILLS IRO PROPERTY RATE AND BOP	1,638.48	22/4/2024
DCD	REQUEST FOR FUNDS FOR MINOR RENOVATIONS AT THE HON. DCE'S RESIDENCE	2,000.00	18/01/2023
DCD	REQUEST FOR FUNDS TO REDEEM PLEDGE	1,000.00	15/08/2022
		639,721.77	