

NAME OF MMDA: SHAMA DISTRICT ASSEMBLY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

RECEIPTS	NOTE	ANNUAL BUDGET GH¢	REVISED BUDGET GH¢	2022 ACTUAL GH¢	2021 ACTUAL GH¢	BUDGET VARIANCE GH¢
GoG Subvention/Decentralised Transfers	2	10,372,807.00	11,004,645.46	9,161,024.14	6,210,183.16	(1,843,621.32)
Internally Generated Fund	3	2,500,000.00	2,100,000.00	2,110,976.45	1,813,232.97	10,976.45
Donor/Grants	4	23,892.00	30,000.00	15,000.00	-	(15,000.00)
Other Receipts	5	-	-	-	-	-
Loans Received	6	-	-	-	-	-
Recovery of Financial Asset	7	-	-	-	-	-
TOTAL RECEIPTS		12,896,699.00	13,134,645.46	11,287,000.59	8,023,416.13	(1,847,644.87)
PAYMENTS						
Compensation of Employees	8	3,261,709.00	4,320,352.06	5,242,044.87	3,961,795.20	728,454.98
Goods and Services	9	5,143,570.00	5,970,499.85	3,450,965.14	3,031,621.74	(3,450,965.14)
Interest	10	-	-	-	-	-
Subsidy	11	-	-	-	-	-
Social Benefits	12			5,075.00	47,691.00	(5,075.00)
Other Expenses	13	973,531.00	2,843,793.55	590,262.83	369,873.21	2,253,530.72
Non-Financial Asset	14	3,517,889.00	-	1,432,293.88	742,771.92	(1,432,293.88)
Loan Repayments	15	-	-	-	-	-
Acquisition Financial Asset	16	-	-	-	-	-
Other Payments	17	-	-	558,558.72	24,790.96	(558,558.72)
TOTAL PAYMENTS		12,896,699.00	13,134,645.46	11,279,200.44	8,178,544.03	(2,464,907.04)
Net Receipts/ (Payments)				7,800.15	(155,127.90)	(4,312,551.91)
Cash and Bank Balance as at 1 January				244,341.39	399,469.29	
Add Prior period adjustment of opening Balance				193,458.03		
Cash and Bank Balance at 31 December				445,599.57	244,341.39	

NAME OF MMDA:SHAMA DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER,2022

REVENUE	NOTE	ANNUAL BUDGET GH¢	REVISED BUDGET GH¢	2022 ACTUAL GH¢	2021 ACTUAL GH¢
GoG Subvention/Decentralised Transfers	2	10,372,807.00	11,004,645.46	9,064,088.19	6,210,183.16
Internally Generated Fund	3	2,500,000.00	2,100,000.00	2,110,976.45	1,813,232.97
Donor/Grants	4	23,892.00	30,000.00	15,000.00	-
TOTAL REVENUE		12,896,699.00	13,134,645.46	11,190,064.64	8,023,416.13
EXPENDITURE					
Compensation of Employees	8	3,261,709.00	4,320,352.06	5,283,155.61	4,001,753.12
Goods and Services	9	5,143,570.00	5,970,499.85	3,522,382.08	3,519,226.24
Interest	10	-	-	-	-
Subsidy	11	-	-	-	-
Social Benefits	12	-	-	5,075.00	52,924.30
Other Expenses	13	973,531.00	-	642,565.86	395,638.21
Consumption of Fixed Asset	22	-	-	130,306.14	-
TOTAL EXPENDITURE		9,378,810.00	10,290,851.91	9,583,484.69	7,969,541.87
SURPLUS/(DEFICIT)		-	-	1,606,579.95	53,874.26

SHAMA DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2022

	NOTES	2022 GH¢	2021 GH¢
ASSETS			
Current Assets			
Cash and Cash Equivalents	18	445,599.57	244,341.39
Receivables	19	2,000.00	-
Inventories	20	-	-
Total		447,599.57	244,341.39
Non Current Assets			
Investment	21	-	-
Property, plant and Equipment	22	6,269,681.56	5,202,553.01
Work-In-Progress	23	4,019,532.64	3,707,060.45
Land	24	-	-
Intangible asset	25	-	-
Non-Current Assets		10,289,214.20	8,909,613.46
Total ASSETS		10,736,813.77	9,153,954.85
LIABILITIES			
Current Liabilities			
Accounts Payables	26	246,893.71	558,560.72
Trust Monies	27	139,996.85	-
Short term borrowings	28	-	-
Total		386,890.56	558,560.72
NON CURRENT LIABILITIES			
Long- term borrowings	29	-	-
Total Non Current Liabilities		-	-

TOTAL LIABILITIES

386,890.56

558,560.72

NET ASSETS/(LIABILITIES)

10,349,923.21

8,595,394.13

FINANCED BY:

Accumulated fund b/f

8,595,394.13

7,235,453.80

Changes in net assets/equity

1,754,529.08

1,359,940.33

NET WORTH

10,349,923.21

8,595,394.13

SIGNATURE:.....

(PRINCIPAL SPENDING OFFICER)

NAME:.....

DATE:.....

NAME OF MMDA:SHAMA DISTRICT ASSEMBLY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31
DECEMBER,2022

	NOTES	2022 GH¢	2021 GH¢
Accumulated Surpluses / (Deficits) B/F		8,595,394.13	7,235,453.80
Changes in net assets/equity;			
Surpluses / (Deficits) for the Period		1,606,579.95	1,306,066.07
ADD: Prior Period Adjustments		147,949.13	53,874.26
Total		1,754,529.08	1,359,940.33
Total Accumulated Surpluses / (Deficits)		10,349,923.21	8,595,394.13
TOTAL NET LIABILITIES/EQUITY		10,349,923.21	8,595,394.13

NAME OF MDA:SHAMA DISTRICT ASSEMBLY

STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 31 DECEMBER,2022

	NOTES	CURRENT GH¢	PREVIOUS GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GOG Subvention/Decentralised Transfers	2	9,161,024.14	6,210,183.16
IGF REVENUE	3	2,110,976.45	1,813,232.97
Donor/Grants	4	15,000.00	-
Other Receipts	5	-	-
Total Receipt		11,287,000.59	8,023,416.13
Cash Payment For Operating Activities			
Compensation of Employees	8	5,242,044.87	3,961,795.20
Goods and Services	9	3,450,965.14	3,031,621.74
Interest	10	-	-
Government Subsidy	12	-	-
Social Benefit	13	5,075.00	47,691.00
Other Expenses	11	590,262.83	369,873.21
Other Payments	17	558,558.72	24,790.96
Total Payment		9,846,906.56	7,435,772.11
NET CASHFLOW FROM OPERATING ACTIVITIES		1,440,094.03	587,644.02

CASHFLOW FROM INVESTING ACTIVITIES**Cash Receipt From Investing Activities**

Disposal of Non-Financial Asset		-	-
Recovery of Loans	7	-	-
Sale of Investment		-	-
Recovery of Advances		-	-
Dividend Received		-	-

Total Receipt	-	-
Cash Payment For Investing Activities		
Acquisition of Non-Financial Asset	1,432,293.88	742,771.92
Issue of Loans	-	-
Purchase of Investment	-	-
Issue of Advances	-	-
Total Payment	1,432,293.88	742,771.92
NET CASHFLOW FROM INVESTING ACTIVITIES	1,432,293.88	742,771.92
CASHFLOW FROM FINANCING ACTIVITIES	16	
Cash Receipt From Financing Activities		
Proceeds from Domestic Borrowing	-	-
Proceeds from External Borrowing	-	-
Total Receipt	-	-
Cash Payment For Financing Activities		
Repayment of Domestic Borrowing	-	-
Repayment of External Borrowing	-	-
Dividend Paid	-	-
Total Payment	-	-
CASHFLOW FROM FINANCING ACTIVITY	-	-
NET CHANGE IN STOCK OF CASH	7,800.15	(155,127.90)
CASH AND CASH EQUIVALENT AT BEGINNING	244,341.39	399,469.26
ADD PRIOR PERIOD ADJUSTMENT TO OPENING CASH & CASH EQUIVALENT BALANCE	193,458.03	
CASH AND CASH EQUIVALENT AT CLOSE	445,599.57	244,341.36

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Statement

These general-purpose financial statements cover operations of the SHAMA DISTRICT ASSEMBLY, as economic reporting entity in the Public Sector of the Republic of Ghana.

In preparing the Financial Statements, the assembly cognizance of the 1992 Constitution and the PEM Act

1.2 Basis of Preparation

been prepared on a modified accrual basis in accordance with the Generally Accepted Accounting Principles (GAAP) with effort towards full adoption and compliance with the International Public Sector Accounting Standards (IPSAS). In preparing the financial statements, the Controller and Accountant-General takes cognizance of the Constitution of the Republic of Ghana 1992, the Public Financial Management Act 2016 (Act 921) and the Public

1.3 Measurement basis

The financial statements are prepared using the historical-cost convention and financial assets are recorded at fair values.

Functional and Presentation Currency

The functional and presentation currency of the Republic of Ghana is the Ghana Cedi (GH¢). The financial statements are expressed in Ghana Cedi unless otherwise stated.

Transactions in currencies other

The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

Revenue from Non-exchange Transactions

Revenues from non-exchange transactions, such as taxes and grants are recognized when earned. Non-exchange transaction is one in which the reporting entity receives something of value

Revenue from Exchange Transactions

Exchange transactions are those in which the entities sell goods or services in exchange for a

Expenditures

The reported expenditure in the Statement of Financial Performance is recognized when incurred. Expenditures are decreases in economic benefits or service potential during the reporting year in the form of outflows or consumption of assets or incurrence of liabilities that result in decreases in net assets, and are recognized on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment.

Compensation of employees

Property, plant and equipment are classified into different categories based on their nature, functions, useful lives and valuation methodologies, such as buildings, transport equipment, other machinery and equipment, other structures and infrastructural assets. Recognition of property, plant and equipment is as follows:

(a) All property, plant and equipment are stated at historical

Main Category	Major Category	Minor Category	Useful Life
---------------	----------------	----------------	-------------

Buildings and Other Structures	Barracks	Barracks	50
Buildings and Other Structures	Bungalows, Flats	Bungalows	50
Buildings and Other Structures	Bungalows, Flats	Flats	50
Buildings and Other Structures	Clinics	Clinics	50
Buildings and Other Structures	Day Care Centre	Day Care Centre	50
Buildings and Other Structures	Destitute Homes	Destitute Homes	50
Buildings and Other Structures	Garage/Hangar	Garage/Hangar	50
Buildings and Other Structures	Health Centres	Health Centres	50
Buildings and Other Structures	Homes of Aged	Homes of Aged	50
Buildings and Other Structures	Hospitals	Hospitals	50
Buildings and Other Structures	Markets	Markets	50
Buildings and Other Structures	Museum	Museum	50
Buildings and Other Structures	Office Buildings	Office Buildings	50
Buildings and Other Structures	Palace	Palace	50
Buildings and Other Structures	School Buildings	School Buildings	50
Buildings and Other Structures	Security Building/Gate	Security	50
Buildings and Other Structures	Slaughter House	Slaughter	50
Buildings and Other Structures	Sports Stadium	Sports Stadium	50
Buildings and Other Structures	Warehouse / Stores	Warehouse / Stores	40
Buildings and Other Structures	Workshop	Workshop	30
Buildings and Other Structures	Agricultural Building	Agricultural Building	40
Transport Equipment	Airplanes	Commercial Planes	20
Transport Equipment	Airplanes	Helicopters	20
Transport Equipment	Airplanes	Jet	20
Transport Equipment	Airplanes	Multi-Engine Propeller	20
Transport Equipment	Airplanes	Non-commercial Planes	20
Transport Equipment	Airplanes	Single-Engine Propeller	20
Transport Equipment	Motor Bike, bicycles	Motor Bike	3
Transport Equipment	Motor Bike, bicycles	Tri-Cycle	3
Transport Equipment	Motor Vehicle	Ambulance	5
Transport Equipment	Motor Vehicle	Bus	5
Transport Equipment	Motor Vehicle	Pick Ups	7

Transport Equipment	Motor Vehicle	Saloon Cars	5
Transport Equipment	Motor Vehicle	Station Wagon(SUV)	7
Transport Equipment	Motor Vehicle	Tankers	10
Transport Equipment	Motor Vehicle	Towed Roadway Equipment	5
Transport Equipment	Motor Vehicle	Trucks	10
Transport Equipment	Motor Vehicle	Utility Vehicles	7
Transport Equipment	Motor Vehicle	Van	5
Transport Equipment	Motor Vehicle	Water Tanker	10
Transport Equipment	Ships and Vessels	Canoes/boats	10
Transport Equipment	Ships and Vessels	Ferries	30
Transport Equipment	Ships and Vessels	Pontoons	30
Transport Equipment	Ships and Vessels	Rowboats	30
Transport Equipment	Ships and Vessels	Ships	35
Transport Equipment	Trains	Diesel Engines	25
Transport Equipment	Trains	Petrol Engines	25
Transport Equipment	Trains	Steam Engines	25
Furniture Fixtures	Furniture Fixtures	Bed	7
Furniture Fixtures and	Furniture Fixtures and Fittir	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Cupboard/ Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Table(Office, Conference, etc)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5

Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual,	3
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax	3
Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery	3
Other Machinery and Equipment	Communication Equipment	Radio Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Radio Receiver	3
Other Machinery and Equipment	Communication Equipment	Radio Transmitter	3
Other Machinery and Equipment	Communication Equipment	Slide Projector	3
Other Machinery and Equipment	Communication Equipment	Switch Board	3
Other Machinery and Equipment	Communication Equipment	Television	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Video Cassette	3
Other Machinery and Equipment	Communication Equipment	Video Phone/Security Detecto	3
Other Machinery and Equipment	Computers and Accessories	Computers and Accessories	5
Other Machinery and Equipment	Electrical Equipment	Control Panel	5
Other Machinery and Equipment	Electrical Equipment	Generator Set	5
Other Machinery and Equipment	Electrical Equipment	Refrigerator/Freezer	5
Other Machinery and Equipment	Electrical Equipment	Stabilizer, Transformer(Off),U	5
Other Machinery and Equipment	Electrical Equipment	Water Filter	5
Other Machinery and Equipment	Networking, ICT	Cabling	7
Other Machinery and Equipment	Networking, ICT	Data Storage	7
Other Machinery and Equipment	Networking, ICT	Firewalls	7
Other Machinery and Equipment	Networking, ICT	Routers	7
Other Machinery and Equipment	Networking, ICT	Servers-Computing	7
Other Machinery and Equipment	Networking, ICT	Switches	7
Other Machinery and Equipment	Office Equipment	Binding Machine	8
Other Machinery and Equipment	Office Equipment	Comb/Binding Machine	8

Other Machinery and Equipment	Office Equipment	Embossing Machine	8
Other Machinery and Equipment	Office Equipment	Filing Cabinet	8
Other Machinery and Equipment	Office Equipment	Hologram Machine	8
Other Machinery and Equipment	Office Equipment	Laminating Machine	8
Other Machinery and Equipment	Office Equipment	Metal Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Photocopier Machine	5
Other Machinery and Equipment	Office Equipment	Printer	5
Other Machinery and Equipment	Office Equipment	Safe	8
Other Machinery and Equipment	Office Equipment	Scanner	5
Other Machinery and Equipment	Office Equipment	Shelves	8
Other Machinery and Equipment	Office Equipment	Stainless Steel Coat Rack	8
Other Machinery and Equipment	Office Equipment	Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Typewriters	5
Other Machinery and Equipment	Other machinery and	Laboratory	8
Equipment	equipment	Equipment	
Other Machinery and Equipment	Other machinery and	Other machinery and	8
Equipment	equipment	equipment	
Other Machinery and Equipment	Other machinery and	Oven/Stove/Range/	5
Equipment	equipment	Microwave	
Other Machinery and Equipment	Plant and Machinery	Plant and Machinery	8
Infrastructure Assets	APRON and RAMP Areas	Apron and Ramp Areas	30
Infrastructure Assets	Bridges	Bridges	50
Infrastructure Assets	Car,Lorry Park	Car,Lorry Park	30
Infrastructure Assets	Cemeteries	Cemeteries	50
Infrastructure Assets	Cemeteries	Cemeteries - Defence	50
Infrastructure Assets	Cemeteries	Cemeteries - Public	50
Infrastructure Assets	Dam	Dam	30
Infrastructure Assets	Drainage	Drainage	30
Infrastructure Assets	Drainage Facility	Drainage Facility	30
Infrastructure Assets	Electrical Networks	Electrical Networks	10
Infrastructure Assets	Feeder Roads	Feeder Roads	10
Infrastructure Assets	Fibre Optic	Fibre Optic Cable	30

Infrastructure Assets	Fire Hydrants	Fire Hydrants	20
Infrastructure Assets	Gas (main and lines)	Gas (main and lines)	30
Infrastructure Assets	Harbour and Landing Sites	Harbour and Landing Sites	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20
Infrastructure Assets	Landscaping and Gardening	Landscaping and Gardening	5
Infrastructure Assets	Lighting and Traffic system	Lighting and Traffic system	20
Infrastructure Assets	Other - Infrastructure	(Oil Rig)	40
Infrastructure Assets	Railway Line	Railway Line	30
Infrastructure Assets	Road Signals	Road Signals	10
Infrastructure Assets	Runways	Runways	10
Infrastructure Assets	Sea Walls	Sea Defence Walls	20
Infrastructure Assets	Sewers	Sewers	25
Infrastructure Assets	Toilets	Toilets	25
Infrastructure Assets	Urban Roads	Urban Roads	30
Infrastructure Assets	Utilities Networks	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Software	Software	7

Disposal gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognized; such a gain or loss is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.7.0 Heritage assets

1.7.1 Heritage assets are recognized in the financial statements, but significant heritage asset transactions are disclosed in the notes thereto. Assets are categorized as heritage assets because of their cultural, educational, religious or historical significance. The Government of Ghana heritage assets comprise but not limited to works of art, culture, historical monuments, books and a statue. They were acquired over many years by various means, including purchase, donation and bequest. The heritage assets are not used in the delivery of services relating to the Government of Ghana's institutes or programmes; in accordance with the accounting policy of government, heritage assets are recognized and presented separately on the statement of financial position.

inventories

1.8.1 Inventory balances are recognized as current assets in the Statement of Financial Position.

1.8.2 The cost of inventory in stock is determined using the average price cost basis. The cost of inventories includes the cost of purchase, plus other costs incurred in bringing the items to the destination and condition for use.

Inventory acquired through non-exchange transactions, that is, donated goods, is measured at fair value at the date of acquisition. Inventories held for sale are valued at the lower of cost and net realizable value.

1.8.3 Inventories held for distribution at no or nominal charge or for consumption in the production of goods or services are valued at the lower of cost and current replacement cost.

1.8.4 The carrying amounts of inventories are expensed when inventories are sold, exchanged, distributed externally or consumed by the respective covered entity. Net realizable value is the net amount that is expected to be realized from the sale of inventories in the ordinary course of operations. Current replacement cost is the estimated cost that would be incurred to acquire the asset.

1.8.5 Inventories are subject to physical verification based on value and risk as assessed by principal spending officers. Valuations are not of write-downs from cost to current replacement cost/net realizable value, which are Intangible assets

1.9.1 Intangible assets are carried at cost, less accumulated amortization and accumulated impairment loss. For intangible assets acquired at nil or nominal cost, including donated assets, the fair value at the date of acquisition is deemed to be the cost to acquire the assets.

1.9.2 Acquired computer software licenses are capitalized on the basis of costs incurred to acquire and bring into use the specific software. Development costs that are directly associated with the development of software for use by the covered entities are capitalized as an intangible asset. Directly associated costs include software development employee costs, costs for consultants and other applicable overhead costs. Intangible assets with finite useful lives are amortized on a straight-line method and amortization charged in the year acquisition or in the year when they become operational. The useful lives of major classes of intangible assets have been estimated as shown below.

1.9.3 Class Range of estimated useful life

Software acquired externally 7 years

Software developed internally 7 years

Software under development Not amortized

Cash and Cash equivalents.

1.10.1 Cash and cash equivalents are reported based on cash in hand and balances on bank accounts.

Financial assets classification

1.11.1 The classification of financial assets depends primarily on the purpose for which the financial assets are acquired. The Republic of Ghana classifies its financial assets in one of the categories shown below; at initial recognition and re-evaluates the classification at each reporting date.

Classification Financial assets

Fair value through surplus or deficit Equity Investments in controlled entities, cash pools and the Endowment Fund

Loans and receivables Cash and cash equivalents, Loans, Advances and receivables

1.11.2 All financial assets are initially measured at fair value. The Republic of Ghana initially recognizes financial assets classified as loans and receivables on the date on which they originated. All other financial assets are recognized initially on the trade date, which is the date the entity becomes party to the contractual provisions of the instrument.

1.11.3 Financial assets with maturities in excess of 12 months at the reporting date are categorized as non-current assets in the financial statements. Assets denominated in foreign currencies are translated into Ghana Cedis at the Bank of Ghana rates of exchange prevailing at the reporting date, with net gains or losses recognized in surplus or deficit in the statement of financial performance.

1.11.4 Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recorded at fair value and are subsequently reported at amortized cost calculated using the effective interest rate method. Interest revenue is recognized on a time proportion basis using

Financial liabilities classification

1.12.1 Financial liabilities are classified into short term (less than one year), medium term (more than one year but less or equal to four years) and long term (more than four years) according to the date of maturity or repayment under current and non-current liabilities.

1.12.2 They include accounts payable, trust monies, domestic loans and external loans to the economic reporting entities. Financial liabilities classified as domestic loans and external loans are initially recognized at fair value and subsequently measured at amortized cost. Financial liabilities are recognized at their nominal value.

1.12.3 Financial liabilities with a duration of less than 12 months are recognized under current liabilities and those with more than 12 months duration are recognized under non-current liabilities.

1.12.4 The reporting entity re-evaluates the classification of financial liabilities at each reporting date and Advance receipts and other liabilities

1.13.1 Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue.

1.14.0 Leases

1.14.1 The Government of Ghana as "lessee"

1.14.2 Leases of property, plant and equipment where the Government of Ghana has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the start of the lease at the lower of fair value or the present value of the minimum lease payments. The rental obligation, net of finance charges, is reported as a liability in the statement of financial position. Assets acquired under finance leases are depreciated in accordance with property, plant and equipment policies. The interest element of the lease payment is charged to the statement of financial performance as an expense over the lease term on the basis of the effective interest rate method.

Donated right to use

1.15.1 Land, buildings, infrastructure assets, machinery and equipment are frequently granted to the Government of Ghana, primarily by individuals and corporate entities at nil or nominal cost, through donated right-to-use arrangements. These arrangements are accounted for as operating leases or finance leases depending on whether an assessment of the agreement indicates that control over the underlying asset is transferred to the Government of Ghana.

1.15.2 Where a donated right-to-use arrangement is treated as an operating lease, an expense and corresponding revenue equal to the annual rental value of the asset or similar property are recognized in the financial statements. Where a donated right-to-use arrangement is treated as a finance lease (principally with a lease term of over 35 years for premises), the fair market value of the property is capitalized and depreciated over the shorter of the useful life of the property and the term of the arrangement. In addition, a liability for the same amount is recognized, which is progressively recognized as revenue over the lease term. Donated right-to-use land arrangements are accounted for as operating leases where the Government of Ghana does not have exclusive control over the land and/or title to

Commitments

1.16.1 Commitments are future expenses to be incurred by the Government of Ghana with respect to open contracts which the Government of Ghana has minimal, if any, discretion to avoid in the ordinary course of operations. Commitments include capital commitments (the amount of contracts for capital expenses that are not paid or accrued by the reporting date), contracts for the supply of goods and services that are not delivered at the end of the reporting period, non-cancellable minimum lease payments and other non-cancellable commitments.

Comparison to budget

1.23.1 Comparison of budget and actual amounts on a comparable basis presents the difference on the statement of financial performance between budget amounts which are prepared on a cash basis and actual revenues and expenditures prepared on modified accrual basis.

1.23.2 Approved budgets are those that permit expenses to be incurred and are approved by Parliament of Ghana and Boards of State-Owned Enterprises. For IPSAS reporting purposes, approved budgets are the appropriations authorized for each budget area under Parliament of Ghana and Boards of State-Owned Enterprises proceedings. The presentation of activities and associated expenditures in the statement of financial performance compare budget and actual amounts to reflect the cost classification categories approved by the Parliament:

(a) Compensation of Employees;

(b) Use of Goods and Services;

(c) Capital Expenditure.

1.23.3 The original budget amounts are the 2022 portions of the appropriations approved by the Parliament of Ghana for the fiscal year January 1st – December 31st 2022. Differences between original and final budget amounts are due to revised appropriations as approved by the Parliament of Ghana and increased authorized spending for

NOTES TO THE ACCOUNTS

	SCHEDULE	2022 GH¢	2021 GH¢
2 GoG Subvention	1		
Compensation of Employees		4,908,387.52	3,761,235.68
Central Government/Decentralised Transfers		4,104,403.69	2,448,947.48
Goods and Services		51,296.98	-
TOTAL REVENUE		9,064,088.19	6,210,183.16
LESS:			
Unutilised MP funds		(96,935.95)	-
Untransferred warrants		-	-
Centralised Paid Salaries		-	-
TOTAL RECEIPT (BTA)		9,161,024.14	6,210,183.16
3 IGF Receipt	2		
Lands and Royalties		260,321.08	209,893.00
Rates		473,268.58	589,791.09
Rents of Land, Buildings and Houses		1,670.00	-
Licenses		1,174,661.39	915,533.78
Fee		197,480.40	96,181.10
Fines, penalties, and forfeits		3,575.00	1,834.00
Miscellaneous revenue		-	-
TOTAL REVENUE		2,110,976.45	1,813,232.97
LESS:			
Unreceived IGF		-	-
TOTAL		2,110,976.45	1,813,232.97
4 Donor/Grants			
Non Central Government		15,000.00	-
TOTAL		15,000.00	-
5 Other Receipts			
Trade Receivables		-	-
GoG Subventions Receivables		-	-
Other Receivables		-	-
Refund of Mobilization		-	-
TOTAL		-	-
6 Loans Received			
Creditor 1		-	-
Creditor 2		-	-
Creditor 3		-	-
TOTAL		-	-
7 Recovery of Financial Asset			
Loan Recovery		-	-
Advances Repayment		-	-
Investment		-	-
TOTAL		-	-
8 COMPENSATION OF EMPLOYEES			
Established Position		4,908,387.52	3,761,235.68
Non Established Post		267,849.10	161,617.55
Allowances		102,687.25	61,616.24
13% SSF Employer Contribution		4,231.74	17,283.65
Gratuity		-	-

Pension	-	-
End of Service Benefit (ESB)	-	-
TOTAL EXPENDITURE	5,283,155.61	4,001,753.12
<i>LESS:</i>		
Unpaid Compensation	41,110.74	39,957.92
Centralised Paid Salaries	-	-
TOTAL PAYMENT	5,242,044.87	3,961,795.20

9 GOODS AND SERVICES

Materials and Office Consumables	200,729.69	313,169.57
Utilities	888,726.90	202,428.79
General Cleaning	-	3,395.00
Rentals	33,670.00	51,837.70
Travel and Transport	782,356.84	666,141.53
Repairs and Maintenance	32,175.00	99,824.21
Training, Seminar and Conference	1,081,602.25	1,787,678.18
Consultancy Expenses	-	40,616.37
Special Services	492,110.10	344,545.07
Other Charges and Fees	6,616.59	2,789.82
Emergency Services	-	-
Insurance	4,394.71	6,800.00
TOTAL EXPENDITURE	3,522,382.08	3,519,226.24
<i>LESS:</i>		
Unpaid Goods & Services	71,416.94	487,604.50
TOTAL PAYMENT	3,450,965.14	3,031,621.74

10 INTEREST

External Interest Cost	-	-
Domestic Interest Cost	-	-
TOTAL EXPENDITURE	-	-
<i>LESS:</i>		
Unpaid Interest	-	-
TOTAL PAYMENT	-	-

11 GOVERNMENT SUBSIDIES

Oil Subsidy	-	-
Utility Subsidy	-	-
Schools Subsidy	-	-
Fertilizer Subsidy	-	-
TOTAL EXPENDITURE	-	-
<i>LESS:</i>		
Unpaid Subsidy	-	-
TOTAL PAYMENT	-	-

12 SOCIAL BENEFITS

Staff welfare Expenses	-	4,251.00
Refund for Medical Expenses	302.00	-
Exempted for Aged, Antenatal and under 5	-	46,373.30
Social security benefits in cash	-	-
Refund for Medical Expenses (Paupers/ Disease Category)	4,773.00	2,300.00
Employer social benefits in cash	-	-
TOTAL EXPENDITURE	5,075.00	52,924.30
<i>LESS:</i>		
Unpaid Social Benefit	-	5,233.30
TOTAL PAYMENT	5,075.00	47,691.00

13 OTHER EXPENSES

Insurance and compensation	-	-
Professional fees	-	-
Customs Duties	-	-
Court Expenses	1,000.00	3,480.00

Awards & Rewards	-	-
Other Charges	36,843.03	-
Donations	491,496.65	337,208.21
Contributions	11,460.18	3,800.00
Tuition Fees	-	-
Special Operations	-	-
Refuse Lifting Expenses	-	33,200.00
Civic Numbering/Street Naming	31,750.00	-
Scholarship & Bursaries	46,800.00	17,950.00
Grants to Employees & Households	-	-
Duty Refund	-	-
Rent	12,000.00	-
Tax Refund	11,216.00	-
TOTAL EXPENDITURE	642,565.86	395,638.21
LESS:		
Unpaid Other Expenses	52,303.03	25,765.00
TOTAL PAYMENT	590,262.83	369,873.21

14 NON-FINANCIAL ASSETS

Fixed asset	6	1,199,882.69	611,472.82
Work In Progress	7	312,472.19	131,299.10
Intangible Assets		-	-
Inventory		-	-
Land		-	-
Non Produced Asset		2,000.00	-
TOTAL EXPENDITURE		1,514,354.88	742,771.92
LESS:			
Unpaid Non-Financial Asset		82,061.00	-
TOTAL PAYMENT		1,432,293.88	742,771.92

15 Loans Repayment

Creditor 1	-	-
Creditor 2	-	-
Creditor 3	-	-
TOTAL	-	-

16 Acquisition Financial Asset

Issue of Loans	-	-
Advances Repayment	-	-
Investment	-	-
TOTAL	-	-

17 Other Payment

Supplier Liability	539,251.78	24,790.96
Deposits	-	-
Prepayment	-	-
Other Trust	-	-
13% Employer's Liability	17,903.47	-
5.5% SSNIT Employees Contribution	1,403.47	-
Payment of Mobilization	-	-
TOTAL	558,558.72	24,790.96

18 Cash and Cash Equivalents

Lower Pra- IGF	1,131.69	1,990.25
DACF Main	16,428.60	82,768.14
DACF - MP	139,996.85	43,060.90
MSHAP	151.38	-
SWRP	9.76	9.76

GRADER	2,184.55	187.99
PWD	130,302.23	86,611.49
OTHER DEPT'S IN SUB-CF	155,394.51	29,712.86
TOTAL	445,599.57	244,341.39

19 Receivables

GoG Subventions-unreceived	-	-
Loans	-	-
Advances	2,000.00	-
Mobilization	-	-
Prepayment	-	-
Other Receivables	-	-
TOTAL	2,000.00	-

20 Inventory

- -

21 Investments

Bonds	-	-
Stocks	-	-
Other Investment	-	-
TOTAL	-	-

22 Property, Plant and Equipment

6

Dwellings	188,783.59	-
Non Residential Buildings	4,098,067.46	3,752,816.16
Other structures	1,413,719.95	957,284.39
Transport Equipment	-	2,448.00
Other machinery and equipment	171,899.49	69,943.25
Infrastructure Assets	527,517.21	420,061.21
TOTAL	6,399,987.70	5,202,553.01

LESS:

Current yr Depreciation	130,306.14	-
Accumulated Depreciation	130,306.14	-

NET BOOK VALUE

6,269,681.56	5,202,553.01
---------------------	---------------------

23 Work - In - Progress

7

Dwellings	-	-
Non Residential Buildings	1,311,601.99	999,129.80
Other structures	1,672,039.40	1,672,039.40
Transport Equipment	-	-
Other machinery and equipm	-	-
Infrastructure Assets	1,035,891.25	1,035,891.25
TOTAL	4,019,532.64	3,707,060.45

24 Land

Land

TOTAL

-	-
---	---

25 Intangible Assets

Software	-	-
TOTAL	-	-

LESS:

Current yr Depreciation	-	-
-------------------------	---	---

Accumulated Depreciation
NET BOOK VALUE

-	-
-	-

26 Accounts Payable

8

Supplier Liability
Withholding

232,232.99	558,560.72
14,660.72	-

TOTAL

246,893.71	558,560.72
-------------------	-------------------

27 Trust Monies

Deposits
Retention
Other Trust

-	-
-	-
139,996.85	-

TOTAL

139,996.85	-
-------------------	----------

28 Short Term Borrowing

-	-
---	---

29 Long Term Borrowing

-	-
---	---

SCHEDULE OF GRANTS RECEIVED AGAINST APPROPRIATION FOR THE PERIOD ENDED 31 DECEMBER,2022

NATURAL CODE	ITEM DESCRIPTION	APPROPRIATION BUDGET GH¢ (a)	MONTHLY BUDGET GH¢ (b) = a/12	YTD BUDGET GH¢	COLLECTION PREVIOUS GH¢ (c)	COLLECTIO PERIOD GH¢ (c)	YTD ACTUAL COLLECTION GH¢ (D)	BUDGET VARIANCES GH¢ E= (b- c)	APPROPRIATION BALANCE GH¢ F= (a- d)
1331001	Central Government - GOG Paid Salaries	3,101,669.78	258,472.48	3,101,669.78	-	-	4,908,387.52	-	(1,806,717.74)
1331002	DACF - Assembly	4,926,549.84	410,545.82	4,926,549.84	-	-	2,566,064.19	-	2,360,485.65
1331003	DACF - MP	696,391.00	58,032.58	696,391.00	-	-	460,777.15	-	235,613.85
1331004	Ceded Revenue	-	-	-	-	-	-	-	-
1331005	HIPC	-	-	-	-	-	-	-	-
1331006	Sanitation Fund	-	-	-	-	-	-	-	-
1331007	National Youth Employment	-	-	-	-	-	-	-	-
1331008	Other Donors Support Transfers	30,000.00	2,500.00	30,000.00	-	-	-	-	30,000.00
1331009	Goods and Services- Decentralised Departme	134,197.00	11,183.08	134,197.00	-	-	51,296.98	-	82,900.02
1331010	DDF-Capacity Building Grant	45,859.00	3,821.58	45,859.00	-	-	45,859.00	-	-
1331011	District Development Facility	1,438,140.44	119,845.04	1,438,140.44	-	-	1,128,639.30	-	309,501.14
1331012	UDG Transfer Capital Development Project	-	-	-	-	-	-	-	-
1311	Non Central Government	-	-	-	-	-	-	-	-
	TOTAL	10,372,807.06	864,400.59	10,372,807.06	-	-	9,161,024.14	-	1,211,782.92

	2. SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD ENDED 31 DECEMBER,2022						
	INSTITUTIONS	ANNUAL	BUDGET	COLLECTION	YTD ACTUAL	BUDGET	ANNUAL BUDGET
		BUDGET	QUARTER	QUARTER	COLLECTION	VARIANCES	BALANCE
		GH¢ (a)	GH¢ (b) = a/4	GH¢ (c)	GH¢ (D)	GH¢ E= (b- c)	GH¢ F= (a- d)
	Lands and Royalties						
	Mineral Royalties	-	-		-	-	-
	Concessions	-	-		-	-	-
	Stool Land Revenue	100,000.00	25,000.00		100,232.00	(75,232.00)	(232.00)
	Sale of Building Permit Jacket	21,000.00	5,250.00		22,463.00	(17,213.00)	(1,463.00)
	Registration of Plot	75,000.00	18,750.00		-	18,750.00	75,000.00
	Transfer of Plot	-	-		-	-	-
	Building Plans / Permit	-	-		297,905.70	(297,905.70)	(297,905.70)
	Property Rate	-	-			-	-
	TOTAL	196,000.00	49,000.00		420,600.70	(371,600.70)	(224,600.70)
	Rates						
	Property Rate	510,138.85	127,534.71		633,051.66	(505,516.95)	(122,912.81)
	Basic Rate	50,000.00	12,500.00		306.00	12,194.00	49,694.00
	Special Rates	200.00	50.00		-	50.00	200.00
	TOTAL	560,338.85	140,084.71		633,357.66	(493,272.95)	(73,018.81)
	Rents of Land, Buildings and Houses						
	Dividend	-	-		-	-	-
	Interest on Loans	-	-		-	-	-
	Other Investment Income	5,000.00	1,250.00		-	1,250.00	5,000.00
	Rent on Assembly Building	-	-		-	-	-
	Junior Staff Quarters	-	-		-	-	-
	Workers Villa	-	-		-	-	-
	Guest Houses	-	-		-	-	-

	Rental of facilities	3,500.00	875.00		1,670.00	(795.00)	1,830.00
	TOTAL	8,500.00	2,125.00		1,670.00	455.00	6,830.00
	Licenses						
	Pito / Palm Wine Sellers Tapers		-		-	-	-
	Breweries / Distilleries	1,250.00	312.50		-	312.50	1,250.00
	Restaurant / Chop bar/ Caterers	3,750.00	937.50		-	937.50	3,750.00
	Bakers License	2,090.00	522.50		-	522.50	2,090.00
	Bycycle/Tricycles/Motorcycle Dealers	180.00	45.00		-	45.00	180.00
	Artisans	5,200.00	1,300.00		-	1,300.00	5,200.00
	Liquor License	4,500.00	1,125.00		2,072.00	(947.00)	2,428.00
	Sand & Stone/ Gravel Contractors Per	56,307.85	14,076.96		16,434.00	(2,357.04)	39,873.85
	Tax Cabs/ Commercial Vehicle/ Trans	17,500.00	4,375.00		100.00	4,275.00	17,400.00
	Private Education Insstitutions	15,000.00	3,750.00		602.00	3,148.00	14,398.00
	Stores						
	Bill Board / Outdoor Advert	40,000.00	10,000.00		21,300.00	(11,300.00)	18,700.00
	Permit	6,600.00	1,650.00		801,326.69	(799,676.69)	(794,726.69)
	Refuse Container Managers	1,200.00	300.00		4,433.00	(4,133.00)	(3,233.00)
	Sale of Building Permit Jacket	-	-		-	-	-
	Private Professions	1,750.00	437.50		-	437.50	1,750.00
	Timber Product	3,700.00	925.00		-	925.00	3,700.00
	Manufacturing / Processing Companie	519,628.30	129,907.08		-	129,907.08	519,628.30
	Communication Services	3,900.00	975.00		-	975.00	3,900.00
	Mobile Sale Van	2,000.00	500.00		-	500.00	2,000.00
	Entertainment Services	3,000.00	750.00		-	750.00	3,000.00
	District Weekly Lotto	15,000.00	3,750.00		-	3,750.00	15,000.00
	Petrochemical Companies	6,600.00	1,650.00		-	1,650.00	6,600.00
	Dress Makers/ Tailor Servies	3,960.00	990.00		-	990.00	3,960.00
	Second Hand Clothing	750.00	187.50		-	187.50	750.00
	Financial Institutions	7,650.00	1,912.50		-	1,912.50	7,650.00

	Photographers and video Operators	720.00	180.00		-	180.00	720.00
	Millers	1,375.00	343.75		-	343.75	1,375.00
	Mechanics & Repaires	1,600.00	400.00		-	400.00	1,600.00
	Block and Concerte Product	3,000.00	750.00		-	750.00	3,000.00
	Cleaning/ Laundry Services	1,080.00	270.00		-	270.00	1,080.00
	Real Estate Agents	1,000.00	250.00		-	250.00	1,000.00
	Alcholic and non Alcoholic beverages	6,800.00	1,700.00		-	1,700.00	6,800.00
	Mining Operating Licence	20,000.00	5,000.00		-	5,000.00	20,000.00
	Prospecting / Exploration Permit	2,500.00	625.00		-	625.00	2,500.00
	Restaurant License	1,250.00	312.50		-	312.50	1,250.00
	Bridal House	750.00	187.50		-	187.50	750.00
	Butchers License	200.00	50.00		-	50.00	200.00
	Cold Storage Facilities	4,000.00	1,000.00		-	1,000.00	4,000.00
	Customer Bonded Warehouse/ Contain	6,000.00	1,500.00		-	1,500.00	6,000.00
	Drilling Companies	1,200.00	300.00		-	300.00	1,200.00
	Fish Farming	750.00	187.50		-	187.50	750.00
	Funeral Homes/ Mortuaries/ Undertak	3,750.00	937.50		-	937.50	3,750.00
	Non Government Institutions	960.00	240.00		-	240.00	960.00
	Transport Unions	2,400.00	600.00		-	600.00	2,400.00
	Treatment / Storage Plant	9,000.00	2,250.00		-	2,250.00	9,000.00
	Scrap Metal Dealers	945.00	236.25		-	236.25	945.00
	Haulage Companies	4,000.00	1,000.00		-	1,000.00	4,000.00
	Embossement/ Embroidery Services	600.00	150.00		-	150.00	600.00
	Printing Services	1,200.00	300.00		-	300.00	1,200.00
	Electronic/ Media Services	680.00	170.00		-	170.00	680.00
	Building Plans/ Permit	290,000.00	72,500.00		-	72,500.00	290,000.00
	TOTAL	1,087,276.15	271,819.04		846,267.69	(574,448.65)	241,008.46
	Fee						
	Market and Store Rental	40,500.00	10,125.00		8,025.00	2,100.00	32,475.00

	TOTAL	40,500.00	10,125.00		8,025.00	2,100.00	32,475.00
	Sale of goods & Services						
	Markets Tolls	68,000.00	17,000.00		68,987.40	(51,987.40)	(987.40)
	Livestock / Kraals	-	-		11,009.00	(11,009.00)	(11,009.00)
	Registration/ Renewal of Contract	6,000.00	1,500.00		-	1,500.00	6,000.00
	Sanitary Facilities	180.00	45.00		-	45.00	180.00
	Dislodging Fee	370.00	92.50		-	92.50	370.00
	Casino and slot Machines (Gaming)	3,400.00	850.00		-	850.00	3,400.00
	Education Visit	20,000.00	5,000.00		-	5,000.00	20,000.00
	Assemblies Advertisment / Bill Boards	-	-		300.00	(300.00)	(300.00)
	Marriage/ Divoice Registration	43,200.00	10,800.00		1,525.00	9,275.00	41,675.00
	Franchise/ Toilet/ Urinal/ Bath House	-	-		140.00	(140.00)	(140.00)
	Charcoal/ Firewood Dealers	1,500.00	375.00		950.00	(575.00)	550.00
	Environmental Health Inspection & Ce	-	-		762.00	(762.00)	(762.00)
	Business / Product Promotion	1,875.00	468.75		22,960.00	(22,491.25)	(21,085.00)
	Business Registration	2,500.00	625.00		41,130.00	(40,505.00)	(38,630.00)
	Car Stickers	3,850.00	962.50		3,997.00	(3,034.50)	(147.00)
	Religious Bodies Registration	7,500.00	1,875.00		520.00	1,355.00	6,980.00
	Donation	-	-		30,000.00	(30,000.00)	(30,000.00)
	Sale of tender Documents	1,500.00	375.00		5,000.00	(4,625.00)	(3,500.00)
	Entrance Fee	30,000.00	7,500.00		10,200.00	(2,700.00)	19,800.00
	TOTAL	189,875.00	47,468.75		197,480.40	(150,011.65)	(7,605.40)
	Fines, penalties, and forfeits						
	Court Fines	-	-		-	-	-
	Customs Penalties, Forfeitures and Seiz	-	-		-	-	-
	Penalties under Stamp Ordinance	-	-		-	-	-
	Penalties under Contracts	-	-		-	-	-

	Miscellaneous Fines, Penalties	1,500.00	375.00		-	375.00	1,500.00
	Slaughter Fines	-	-		-	-	-
	Lorry Park Fines	-	-		-	-	-
	Spot Fine	3,000.00	750.00		3,575.00	(2,825.00)	(575.00)
	Building Offenses	4,000.00	1,000.00		-	1,000.00	4,000.00
	Unauthorised Diversion	3,500.00	875.00		-	875.00	3,500.00
	Environmental Health/ Safety/ Sanitation	3,300.00	825.00		-	825.00	3,300.00
	TOTAL	15,300.00	3,825.00		3,575.00	250.00	11,725.00
	Miscellaneous and unidentified revenue	-	-		-	-	-
	Motor Car Subsidies Repayments	-	-		-	-	-
	Recoveries of Overpayments in Previous	1,610.00	402.50		-	402.50	1,610.00
	Recoveries Under Various Statutes	-	-		-	-	-
	Redemption of Other Loans And Advances	300.00	75.00		-	75.00	300.00
	Other Sundry Recoveries	300.00	75.00		-	75.00	300.00
	Reimbursement - Peace Keeping Operations	-	-		-	-	-
	Reimbursement - Cap 30 (18.5% SSNIT)	-	-		-	-	-
	TOTAL	2,210.00	552.50		-	552.50	2,210.00
	GRAND TOTAL	2,100,000.00	524,447.50	-	2,110,976.45	- 1,586,528.95	13,186.45

4 NAME OF MMDA:SHAMA DISTRICT ASSEMBLY
SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD ENDED 31 DECEMBER,2022

	GOG	IGF	DDF	DACF	MP	PWD	DONOR
COMPENSATION OF EMPLOYEES							
Established Position	4,908,387.52	-	-	-	-	-	-
Non Established Post	-	245,033.98	-	-	-	-	-
Allowances	-	20,121.15	-	54,161.10	-	-	-
13.5% SSF Contribution	-	22,815.12	-	-	-	-	-
Gratuity	-	-	-	-	-	-	-
Pension	-	4,231.74	-	-	-	-	-
End of Service Benefit (ESB)	-	-	-	-	-	-	-
TOTAL	4,908,387.52	292,201.99	-	54,161.10	-	-	-
GOODS AND SERVICES	-	-	-	-			-
Materials and Office Consumables	-	190,020.60	-	9,909.09			-
Utilities	-	30,002.15	-	900,310.30			-
General Cleaning	-	13,604.10	-	60,100.35	214,722.45		-
Rentals	-	19,000.00	-	14,670.00			-
Travel and Transport	-	200,402.30	-	613,017.01			-
Repairs and Maintenance	-	16,303.00	-	15,872.00	39,950.10		-
Training, Seminar and Conference	-	723,168.52	-	334,793.73		23,640.00	-
Consultancy Expenses	-	39,969.85	-	32,040.15			-
Special Services	-	394,468.83	39,791.45	47,568.01	32,218.55		-
Other Charges and Fees	-	4,935.20	-	1,001.10			-
Emergency Services	-	-	-	-			-
Insurance	-	-	-	-			-
Accommodation	-	-	-	-			-
TOTAL	-	1,631,874.55	39,791.45	2,029,281.74	286,891.10	23,640.00	-
INTEREST							
External Interest Cost	-	-	-	-			-
Domestic Interest Cost	-	-	-	-			-
TOTAL	-	-	-	-			-
GOVERNMENT SUBSIDIES							
Utility	-	-	-	-			-
Fertilizer	-	-	-	-			-
TOTAL	-	-	-	-			-
SOCIAL BENEFITS							
Social security benefits in cash	-	-	-	-			-
Employer social benefits in cash	-	5,075.00	-	-			-
TOTAL	-	5,075.00	-	-			-

OTHER EXPENSES

Insurance and compensation	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-
Customs Duties	-	-	-	-	-	-	-
Court Expenses	-	1,000.00	-	-	-	-	-
Other Charges	-	-	-	11,656.50	-	-	-
Awards & Rewards	-	36,843.03	-	-	-	-	-
Donations	-	154,460.47	21,193.09	26,728.86	82,250.10	127,904.60	15,000.00
Contributions	-	4,000.00	-	7,460.18	-	-	-
Tuition Fees	-	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-	-
Scholarship & Bursaries	-	-	-	-	-	46,800.00	-
Grants to Employees & Households	-	-	-	-	-	-	-
Refuse Lifting Expenses	-	-	-	-	-	-	-
Civic Numbering/Street Naming	-	-	-	31,750.00	-	-	-
Duty Refund	-	12,000.00	-	-	-	-	-
Rent	-	11,216.00	-	-	-	-	-
TOTAL	-	219,519.50	21,193.09	77,595.54	82,250.10	174,704.60	15,000.00

Property, Plant and Equipment

Dwellings	-	-	188,783.59	-	-	-	-
Non Residential Buildings	-	-	345,251.30	-	-	-	-
Other structures	-	-	125,849.46	250,525.10	-	-	-
Transport Equipment	-	-	-	-	-	-	-
Other machinery and equipment	-	-	101,956.24	-	-	-	-
Infrastructure Assets	-	-	107,456.00	-	-	-	-
TOTAL	-	-	869,296.59	250,525.10	-	-	-

Work - In - Progress

Dwellings	-	-	-	-	-	-	-
Non Residential Buildings	-	-	312,472.19	-	-	-	-
Other structures	-	-	-	-	-	-	-
Transport Equipment	-	-	-	-	-	-	-
Other machinery and equipm	-	-	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-	-	-
TOTAL	-	-	312,472.19	-	-	-	-

GRAND TOTAL	4,908,387.52	2,149,671.04	1,242,753.32	2,410,563.48	369,141.20	198,344.60	15,000.00
--------------------	---------------------	---------------------	---------------------	---------------------	-------------------	-------------------	------------------

TOTAL

4,908,387.52

245,033.98

74,282.25

22,815.12

-

4,231.74

-

5,254,750.61

-

-

199,929.69

930,312.45

288,426.90

33,670.00

813,419.31

72,125.10

1,081,602.25

72,010.00

514,046.84

5,936.30

-

-

-

4,011,478.84

-

-

-

-

-

-

-

-

-

-

-

-

-

5,075.00

5,075.00

-

-
-
-
-
1,000.00
11,656.50
36,843.03
427,537.12
11,460.18
-
-
46,800.00
-
-
31,750.00
12,000.00
11,216.00
590,262.83
-
-
188,783.59
345,251.30
376,374.56
-
101,956.24
107,456.00
1,119,821.69
-
-
312,472.19
-
-
-
-
312,472.19
11,293,861.16

5 NAME OF MDA: SHAMA DISTRICT ASSEMBLY**SCHEDULE OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD ENDED 31 DECEMBER,2022**

DEPARTMENT	ANNUAL BUDGET GH¢ (a)	QUARTERLY BUDGET GH¢ (b) =a/4	QUARTERLY ACTUAL GH¢ (D)	YTD ACTUAL GH¢ (E)	BUDGET VARIANCES GH¢ F= (b- d)
Central Administration Department					
Compensation Of Empl	1,899,553.00	474,888.25	801,753.10	3,207,012.41	(326,864.85)
Goods And Services	1,332,593.00	333,148.25	465,822.08	1,863,288.33	(132,673.83)
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	70,000.00	17,500.00	-	-	17,500.00
Non Financial Asset	281,495.00	70,373.75	14,000.00	56,000.00	56,373.75
TOTAL	3,583,641.00	895,910.25	1,281,575.19	5,126,300.74	(385,664.94)
Finance Department					
Compensation Of Empl	112,263.00	28,065.75	47,298.45	189,193.80	(19,232.70)
Goods And Services	742,001.00	185,500.25	100,645.00	402,580.00	84,855.25
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	-	-	-	-	-
TOTAL	854,264.00	213,566.00	147,943.45	591,773.80	65,622.55
Education, Youth and Sports Department					
Compensation Of Employees	-	-	-	-	-
Goods And Services	421,254.00	105,313.50	60,890.00	243,560.00	44,423.50
Consumption Of Fixed Assets	-	-	-	-	-

Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	433,531.00	108,382.75	-	-	108,382.75
Non Financial Asset	1,529,644.00	382,411.00	236,353.76	945,415.02	146,057.25
TOTAL	2,384,429.00	596,107.25	297,243.76	1,188,975.02	298,863.50

Health Department

Compensation Of Employees	-	-	-	-	-
Goods And Services	159,971.00	39,992.75	-	-	39,992.75
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	138,219.00	34,554.75	-	-	34,554.75
TOTAL	298,190.00	74,547.50	-	-	74,547.50

Environmental Health and Sanitation Services

Compensation Of Empl	316,658.00	79,164.50	97,432.90	389,731.60	(18,268.40)
Goods And Services	550,282.00	137,570.50	295,754.00	1,183,016.00	(158,183.50)
Consumption Of Fixed Assets	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	4,779.17	19,116.68	(4,779.17)
Non Financial Asset	-	-	37,500.00	150,000.00	(37,500.00)
TOTAL	866,940.00	216,735.00	435,466.07	1,741,864.28	(218,731.07)

Agriculture Department

Compensation Of Empl	330,501.00	82,625.25	98,766.45	395,065.80	(16,141.20)
Goods And Services	277,023.00	69,255.75	45,765.00	183,060.00	23,490.75

Consumption Of Fixed Assets		-	-	-	-
Social Benefits		-	-	-	-
Government Subsidy		-	-	-	-
Other Expenses	50,000.00	12,500.00	-	-	12,500.00
Non Financial Asset		-	-	-	-
TOTAL	657,524.00	164,381.00	144,531.45	578,125.80	19,849.55

Physical Planning Department

Compensation Of Empl	150,436.00	37,609.00	89,931.78	359,727.12	(52,322.78)
Goods And Services	417,203.00	104,300.75	45,756.00	183,024.00	58,544.75
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	180,000.00	45,000.00	-	-	45,000.00
Non Financial Asset	-	-	-	-	-
TOTAL	747,639.00	186,909.75	135,687.78	542,751.12	51,221.97

Social Welfare & Community Development Department

Compensation Of Empl	181,206.00	45,301.50	85,689.56	342,758.24	(40,388.06)
Goods And Services	196,851.00	49,212.75	56,101.46	224,405.83	(6,888.71)
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	200,000.00	50,000.00	-	-	50,000.00
Non Financial Asset	690,656.00	172,664.00	12,631.28	50,525.10	160,032.73
TOTAL	1,268,713.00	317,178.25	154,422.29	617,689.17	162,755.96

Natural Resources Conservation Department Forestry, Game and Wildlife Division

Compensation Of Empl	-	-	-	-	-
----------------------	---	---	---	---	---

Goods And Services	23,300.00	5,825.00	-	-	5,825.00
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	-	-	-	-	-
TOTAL	23,300.00	5,825.00	-	-	5,825.00

Works Department

Compensation Of Empl	261,471.00	65,367.75	92,815.41	371,261.64	(27,447.66)
Goods And Services	586,592.00	146,648.00	76,191.46	304,765.83	70,456.54
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	-	-	57,588.44	230,353.76	(57,588.44)
TOTAL	848,063.00	212,015.75	226,595.31	906,381.23	(14,579.56)

Disaster Prevention and Management

Compensation Of Employees		-	-	-	-
Goods And Services	83,500.00	20,875.00	-	-	20,875.00
Consumption Of Fixed Assets		-	-	-	-
Social Benefits		-	-	-	-
Government Subsidy		-	-	-	-
Other Expenses	40,000.00	10,000.00	-	-	10,000.00
Non Financial Asset		-	-	-	-
TOTAL	123,500.00	30,875.00	-	-	30,875.00

Trade, Tourism and Industrial Development

Compensation Of Empl	9,621.00	2,405.25	-	-	2,405.25
Goods And Services	330,000.00	82,500.00	-	-	82,500.00
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	877,875.00	219,468.75	-	-	219,468.75
TOTAL	1,217,496.00	304,374.00	-	-	304,374.00
			-		
Birth and Death Registration Services					
Compensation Of Empl	-	-	-	-	-
Goods And Services	23,000.00	5,750.00	-	-	5,750.00
Consumption Of Fixed	-	-	-	-	-
Social Benefits	-	-	-	-	-
Government Subsidy	-	-	-	-	-
Other Expenses	-	-	-	-	-
Non Financial Asset	-	-	-	-	-
TOTAL	23,000.00	5,750.00	-	-	5,750.00
GRAND TOTAL	12,896,699.00	3,224,174.75	2,823,465.29	11,293,861.16	400,709.46
		-			

**ANNUAL
BALANCE**

GH¢ G= (a+c- e)

- 1,307,459.41

- 530,695.33

-

-

70,000.00

225,495.00

- 1,542,659.74

- 76,930.80

339,421.00

-

-

-

-

-

262,490.20

-

177,694.00

-

-

-

433,531.00

584,228.98

1,195,453.98

-

159,971.00

-

-

-

-

138,219.00

298,190.00

- 73,073.60

- 632,734.00

-

-

-

- 19,116.68

- 150,000.00

- **874,924.28**

- 64,564.80

93,963.00

-

-

-

50,000.00

-

79,398.20

- 209,291.12

234,179.00

-

-

-

180,000.00

-

204,887.88

- 161,552.24

- 27,554.83

-

-

-

200,000.00

640,130.90

651,023.83

-

23,300.00
-
-
-
-
-
23,300.00

- 109,790.64
281,826.17
-
-
-
-
- 230,353.76
- **58,318.23**

-
83,500.00
-
-
-
40,000.00
-
123,500.00

9,621.00
330,000.00
-
-
-
-
877,875.00
1,217,496.00
-
-
23,000.00
-
-
-
-
-
23,000.00
1,602,837.84

Sports Stadium	370,641.59	-	-	-	370,641.59	-	7,412.83	7,412.83	363,228.76
TOTAL	957,284.39	456,435.56	-	-	1,413,719.95	-	19,145.68	19,145.68	1,394,574.27
TRANSPORT EQUIPMENT									
Motor Vehicle	-	-	-	-	-	-	-	-	-
Airplanes	-	-	-	-	-	-	-	-	-
Trains	-	-	-	-	-	-	-	-	-
Ships and Vessels	-	-	-	-	-	-	-	-	-
Motor Bike, bicycles	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-
OTHER MACHINERY AND EQUIPMENT									
Plant and Equipment	-	-	-	-	-	-	-	-	-
Agricultural Machin	-	-	-	-	-	-	-	-	-
Server (Computing)	-	-	-	-	-	-	-	-	-
Security Equipment	-	5,000.00	-	-	5,000.00	-	-	-	5,000.00
Other Capital Expend	-	-	-	-	-	-	-	-	-
Plant and Machinery	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Computers and Access	9,388.45	96,956.24	-	-	106,344.69	-	1,877.69	1,877.69	104,467.00
Uninterruptible Power	-	-	-	-	-	-	-	-	-
Printer	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-	-
Electrical Equipment	60,554.80	-	-	-	60,554.80	-	12,110.96	12,110.96	48,443.84
Communication equipme	-	-	-	-	-	-	-	-	-
TOTAL	69,943.25	101,956.24	-	-	171,899.49	-	13,988.65	13,988.65	157,910.84
INFRASTRUCTURE ASSETS									
Electrical Networks	-	-	-	-	-	-	-	-	-
Sewers	-	-	-	-	-	-	-	-	-
Landscaping and Gardeni	-	-	-	-	-	-	-	-	-
Utilities Networks	-	-	-	-	-	-	-	-	-
Runways	-	-	-	-	-	-	-	-	-
Interior Developoment	-	-	-	-	-	-	-	-	-
Furniture and Fittings	11,980.00	107,456.00	-	-	119,436.00	-	1,711.43	1,711.43	117,724.57
Irrigation Systems	-	-	-	-	-	-	-	-	-
Water Systems	343,774.00	-	-	-	343,774.00	-	17,188.70	17,188.70	326,585.30
Harbour and Landing Site	-	-	-	-	-	-	-	-	-
Sea Wall	-	-	-	-	-	-	-	-	-
Heritage Assets	64,307.21	-	-	-	64,307.21	-	3,215.36	3,215.36	61,091.85
TOTAL	420,061.21	107,456.00	-	-	527,517.21	-	22,115.49	22,115.49	505,401.72
GRAND TOTAL	5,200,105.01	1,199,882.69	-	-	6,399,987.70	-	130,306.14	130,306.14	6,269,681.56
		-							

7 NAME OF MDA:SHAMA DISTRICT ASSEMBLY

SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT31 DECEMBER,2022

	BEGINNING BALANCES GH¢ (a)	ADDITIONS FOR THE PERIOD GH¢ (b)	TOTAL GH¢ c=a+b	COMPLETED WIP. GH¢ (d)	CLOSSING BALANCES GH¢ e =c-d
DWELLINGS					
WIP - Buildings	-	-	-	-	-
WIP - Dest. Homes	-	-	-	-	-
WIP - Bungalows/Flat	-	-	-	-	-
WIP - Consultancy Fees	-	-	-	-	-
WIP-Barracks	-	-	-	-	-
TOTAL	-	-	-	-	-
NON RESIDENTIAL BUILDINGS					
WIP - Hospitals	-	-	-	-	-
WIP - Clinics	70,760.19	-	70,760.19	-	70,760.19
WIP - Health Centres	281,880.72	-	281,880.72	-	281,880.72
WIP - Day Care Centre	-	-	-	-	-
WIP - Office Buildings	160,921.70	-	160,921.70	-	160,921.70
WIP - School Buildings	485,567.19	312,472.19	798,039.38	-	798,039.38
WIP - Slaughter House	-	-	-	-	-
TOTAL	999,129.80	312,472.19	1,311,601.99	-	1,311,601.99
OTHER STRUCTURES					
WIP - Toilets	322,452.62	-	322,452.62	-	322,452.62
WIP - Roads	-	-	-	-	-
WIP - Markets	60,510.32	-	60,510.32	-	60,510.32
WIP - Car/Lorry Park	-	-	-	-	-
WIP - Bridges	-	-	-	-	-
WIP - Road Signals	-	-	-	-	-
WIP-Feeder Roads	-	-	-	-	-
WIP-Urban Roads	-	-	-	-	-
WIP-Highways	-	-	-	-	-
WIP-Sports Stadium	45,264.13	-	45,264.13	-	45,264.13
WIP-Drainage	1,243,812.33	-	1,243,812.33	-	1,243,812.33
TOTAL	1,672,039.40	-	1,672,039.40	-	1,672,039.40
TRANSPORT EQUIPMENT					
WIP - Ships and Vessels	-	-	-	-	-
WIP - Trains	-	-	-	-	-
WIP - Agricultural Machinery	-	-	-	-	-
WIP - APRON and RAMP Areas	-	-	-	-	-
WIP-Harbour and Landing Sites	-	-	-	-	-
TOTAL	-	-	-	-	-
INFRASTRUCTURE ASSETS					
WIP - Electrical Networks	-	-	-	-	-
WIP - Utilities Networks	-	-	-	-	-
WIP - Furniture and Fittings	-	-	-	-	-
WIP - Water Systems	1,035,891.25	-	1,035,891.25	-	1,035,891.25
WIP- Sea Wall	-	-	-	-	-
TOTAL	1,035,891.25	-	1,035,891.25	-	1,035,891.25
GRAND TOTAL	3,707,060.45	312,472.19	4,019,532.64	-	4,019,532.64

8 NAME OF MDA:SHAMA DISTRICT ASSEMBLY
SCHEDULE OF PAYABLES AS AT 31 31 DECEMBER,2022

S/ NO.	DATE	PAYEE	DETAILS
1	1/19/2022	DCD	SERVICING OF GENERATING PLANT
2	1/19/2022	DCD	INSPECTION EXERCISE
3	2/11/2022	DCD	COMMERCIAL VEH. STICKERS FOR TROTRO AND TAXI
4	3/22/2022	DCD	ALLOWANCE FOR FIELD OFFICER
5	4/1/2022	AGRIC DIRECTOR	THE DO-EXTENSION WORKSHOP
6	5/31/2022	TRANSPORT OFFICER	EXPENSES INCURRED VEH. NO. GN 8859-18
7	6/28/2022	DEHO	SERVICING BIODIGESTER TOILET
8	7/18/2022	HR	INTERVIEW FEES FOR FOURTEEN STAFF
9	7/1/2022	TRANSPORT OFFICER	EXPENSE INCURRED VEH. NO. 8859-18
10	7/1/2022	TRANSPORT OFFICER	EXPENSES INCURRED VEH. NO. GV 425-18
11	7/14/2022	DIST. DIR. OF EDUC.	ANNUAL CONFERENCE AND WORKSHOP FOR DIR. OF EDU.

12	7/22/2022	TRANSPORT OFFICER	EXPENSES INCURRED VEH. NO. GN8859-18
13	7/25/2022	AGRIC DIRECTOR	FARMER BASED ORGANISATION WORKSHOP
14	7/29/2022	DCE	FINANCIAL ASSISTANCE
15	8/8/2022	DCD	MEDICAL SUPPORT TO FELICIA OGOE
16	8/8/2022	DEHO	FINAL WASTE DISPOSAL SITE FEE FOR FEBRUARY TO JUNE
17	8/13/2022	HR	TRANSFER GRANT
18	8/30/2022	HR	GIS TRAINING
19	9/8/2022	DEHO	FUNDS TO REHABILITATE REFUSE CONTAINER
20	8/12/2022	DCE	APPEAL FOR SUPPORT
21	9/13/2022	DIST. ENGINEER	ELECTRICITY PREPAID FOR PHYSICAL PLANNING
22	9/13/2022	DIST. ENGINEER	FIXING OF BURST PIPES AND PLUM ITEMS
23	9/19/2022		DONATION OF HEALTH CENTER
24	9/19/2022	DEHO	FEMALE ENVIRONMENTAL HEALTH TRAINING

25	9/22/2022	DCD	COMMUNITY ENGAGEMENT ON GENDER BASED ISSUES
26	9/26/2022	DCE	BIOMETRIC REGISTRATION
27	9/29/2022	HR	STAFF REPRESENTING THE ASSEMBLY AT WEDDING
28	10/7/2022	DEHO	FINAL WASTE DISPOSAL SITE FEE FOR SEPTEMBER
29	10/11/2022	PROCUREMENT OFFICER	PURCHASE OF TWO SWIVAL CHAIRS
30	10/19/2022	TRANSPORT OFFICER	EXPENSES INCURRED VEHICLE NO. NCCE 29-20
31	11/1/2022	HR	GIZ WORKSHOP
32	11/7/2022	TRANSPORT OFFICER	EXPENSES INCURRED FOR VEH. NO. GC2311-09
33	11/7/2022	TRANSPORT OFFICER	EXPENSES INCURRED FOR VEH. NO. GT8480-19
34	11/14/2022	DEHO	FINAL WASTE DISPOSAL SITE FEE FOR OCTOBER 2022
35	11/8/2022	HR	GHANA INSTITUTE OF PLANNERS CONFERENCE MEETING
36	11/18/2022	DEHO	EVACUATION OF REFUSE HEAP ABUESI (PHASE 2)
37	12/9/2022	FINANCE OFFICER	PURCHASE VALUE BOOK AT CAGD, ACCRA

38	12/12/2022	FINANCE OFFICER	MOTIVATION, STAFF WHO WORKED ON GIFMIS ON HOLIDAYS
39	12/20/2022	TRANSPORT OFFICER	EXPENSES INCURRED FOR VEH. NO. GN 2393-11
40	12/20/2022	TRANSPORT OFFICER	EXPENSES INCURRED FOR VEH. NO. GV 425-18
41	12/20/2022	TRANSPORT OFFICER	EXPENSES INCURRED FOR VEH. NO. GN 8859-18
42	12/23/2022	DCE	OVERTIME ALLOWANCE FOR DCE'S DRIVER
44	12/23/2022	EAK CO. LTD.	MARKET
45	12/23/2022	EAK CO. LTD.	RESIDENTIAL BUILDING
46	GRA		
47	SSNIT		
48	Hedge		
TOTAL			

NATURE OF PAYABLES	AMOUNT OWED	PAYMENT	BALANCE TO DATE
	GH¢	GH¢	GH¢
Supplier Liability	6,833.03	-	6,833.03
Supplier Liability	5,700.00	-	5,700.00
Supplier Liability	800.00	-	800.00
Supplier Liability	1,150.00	-	1,150.00
Supplier Liability	1,820.00	-	1,820.00
Supplier Liability	987.39	-	987.39
Supplier Liability	2,000.00	-	2,000.00
Supplier Liability	3,400.00	-	3,400.00
Supplier Liability	1,908.00	-	1,908.00
Supplier Liability	1,297.44	-	1,297.44
Supplier Liability	6,500.00	-	6,500.00

Supplier Liability	1,089.91	-	1,089.91
Supplier Liability	3,960.00	-	3,960.00
Supplier Liability	3,000.00	-	3,000.00
Supplier Liability	600.00	-	600.00
Supplier Liability	7,770.00	-	7,770.00
Supplier Liability	9,955.00	-	9,955.00
Supplier Liability	2,600.00	-	2,600.00
Supplier Liability	8,620.00	-	8,620.00
Supplier Liability	9,860.00	-	9,860.00
Supplier Liability	400.00	-	400.00
Supplier Liability	1,415.00	-	1,415.00
Supplier Liability	2,000.00	-	2,000.00
Supplier Liability	2,860.00	-	2,860.00

Supplier Liability	1,540.00	-	1,540.00
Supplier Liability	750.00	-	750.00
Supplier Liability	2,000.00	-	2,000.00
Supplier Liability	2,100.00	-	2,100.00
Supplier Liability	2,156.00	-	2,156.00
Supplier Liability	1,089.95	-	1,089.95
Supplier Liability	3,500.00	-	3,500.00
Supplier Liability	1,828.34	-	1,828.34
Supplier Liability	1,804.49	-	1,804.49
Supplier Liability	1,920.00	-	1,920.00
Supplier Liability	2,400.00	-	2,400.00
Supplier Liability	16,000.00	-	16,000.00
Supplier Liability	5,250.00	-	5,250.00

Supplier Liability	16,300.00	-	16,300.00
Supplier Liability	2,509.61	-	2,509.61
Supplier Liability	2,039.18	-	2,039.18
Supplier Liability	1,614.65	-	1,614.65
Supplier Liability	1,000.00	-	1,000.00
Supplier Liability	52,247.50	-	52,247.50
Supplier Liability	27,657.50	-	27,657.50
Withholding	3,538.44		3,538.44
Withholding	8,803.31		8,803.31
Withholding	2,318.97		2,318.97
	246,893.71	-	246,893.71

STATEMENT OF SUMMARY AUDIT ADJUSTMENT *(NB: Based on*

	ACTUAL GH¢
GoG Subvention/Decentralised Transfers	8,541,607.46
Internally Generated Fund	2,110,976.45
Donor/Grants	15,000.00
TOTAL REVENUE	11,190,064.64
EXPENDITURE	
Compensation of Employees	5,283,155.61
Goods and Services	2,922,082.08
Interest	-
Subsidy	-
Social Benefits	5,075.00
Other Expenses	664,649.18
Consumption of Fixed Asset	-
TOTAL EXPENDITURE	9,583,484.69

on Management Letter findings with financial implica

Debit GH¢	Credit GH¢
	522,480.73
-	-
-	-
-	-
-	-
-	-
-	22,083.32
130,306.14	-
730,606.14	22,083.32

-	-
600,300.00	-
-	-
-	-
-	-
-	-
-	22,083.32
130,306.14	-
730,606.14	22,083.32

tions)

Adjusted Actual GH¢
9,064,088.19
-
2,110,976.45
-
15,000.00
11,190,064.64

5,283,155.61
3,522,382.08
-
-
5,075.00
642,565.86
130,306.14
9,583,484.69

STATEMENT OF SUMMARY AUDIT ADJUSTMENT (NB: Based on M

ASSETS	Actual GH¢	Debit GH¢
Current Assets		
Cash and Cash Equivalents	237,480.82	208,118.75
Receivables	-	2,000.00
Inventories	-	-
Total	237,480.82	210,118.75
Non Current Assets		
Investment	-	-
Property, plant and Equipment	6,402,435.70	-
Work-In-Progress	4,019,532.64	-
Land	2,000.00	-
Intangible asset	-	-
Non-Current Assets	10,423,968.34	-
Total ASSETS	10,661,449.16	210,118.75
LIABILITIES		
Current Liabilities		
Accounts Payables	273,432.99	26,539.28
Trust Monies	-	-
Short term borrowings	-	-
Total	273,432.99	26,539.28
NON CURRENT LIABILITIES		
Long- term borrowings	-	-
Total Non Current Liabilities	-	-
TOTAL LIABILITIES	273,432.99	26,539.28
	-	
NET ASSETS/(LIABILITIES)	10,388,016.17	183,579.47
	-	
FINANCED BY:		
Accumulated fund b/f	8,595,394.13	
Changes in net assets/equity	1,792,622.04	730,606.14
NET WORTH	10,388,016.17	730,606.14

SIGNATURE:.....

(PRINCIPAL SPENDING OFFICER)

NAME:.....

DATE:.....

Management Letter findings with financial implications)

Credit GH¢		Adjusted Actual GH¢	
-		445,599.57	
-		2,000.00	
-		-	
<hr/>		<hr/>	
-		447,599.57	
-		-	
132,754.14		6,269,681.56	
-		4,019,532.64	
2,000.00		-	
-		-	
<hr/>		<hr/>	
134,754.14		10,289,214.20	
-	134,754.14	10,736,813.77	
		246,893.71	
139,996.85		139,996.85	
-		-	
<hr/>		<hr/>	
139,996.85		386,890.56	
-		-	
-		-	
<hr/>		<hr/>	
139,996.85	-	386,890.56	
(5,242.71)		10,349,923.21	
692,513.18		8,595,394.13	
692,513.18		1,754,529.08	
<hr/>		<hr/>	
692,513.18		10,349,923.21	

STATEMENT OF SUMMARY AUDIT ADJUSTMENT (NB: Based on M

ASSETS	Actual GH¢
Accumulated Surpluses / (Deficits) B/F	8,595,394.13
Changes in net assets/equity;	
Surpluses / (Deficits) for the Period	1,792,622.04
ADD: Prior Period Adjustments	-
Total	1,792,622.04
	-
Total Accumulated Surpluses / (Deficits)	10,388,016.17
	-
	-
TOTAL NET LIABILITIES/EQUITY	10,349,923.21
Intangible asset	
Non-Current Assets	10,349,923.21

lanagement Letter findings with financial implications)

Debit GH¢	Credit GH¢	Adjusted Actual GH¢
		8,595,394.13
227,242.10	41,200.00	1,606,579.94
45,508.90	193,458.03	147,949.13
272,751.00	234,658.03	1,754,529.07
272,751.00	234,658.03	10,349,923.20
-	-	-
-	-	-
-	-	10,349,923.21
-	-	-
-	-	10,349,923.21