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# **GENERAL INFORMATION**

|  |  |
| --- | --- |
| **MUNICIPAL CHIEF EXECUTIVE**  | Mad. Martina Appiah- Nyantakyi |
|  |  |
|  |  |
| **PRESIDING MEMBER** | Mr. Ernest Yamson  |
|  |  |
|  |  |
|  |  |
| **MANAGEMENT**  | Mr. Abdul Hussein A. Rasheed, Municipal Coordinating Director  |
|  | Mr. Samuel Ntekor Bradford, Municipal Finance Officer |
|  | Mr. Samuel Adjei Boateng, Municipal Budget Officer |
|  | Mr. Sani Siba, Human Resources Manager |
|  | Mr. Joseph Atta Gyamfi, Procurement Manager |
|  | Mr. Fobi Yaw Daniel, Head of Works |
|  | Mr. Michael Frimpong, Internal Auditor |
|  |  |
| **BRIEF PROFILE OF AHAFO ANO NORTH MUN.****ASSEMBLY** | The Ahafo Ano North Municipal Assembly was then established in 1988 by Legislative Instrument L.I. 1402 as a District. The Assembly attain its Municipal status in 2018 with a Legislative Instrument L. I 2264. The Municipality is located in the northwestern part of the Ashanti Region with Tepa as the Municipal capital. It shares boundaries with five (5) Districts, namely; Tano North and South to the North; Asutifi South to the West, all in the Ahafo Region and to the South by Atwima Mponua; and to the East by Ahafo Ano South East and Ahafo Ano South West, also in the Ashanti Region. It has a land area of 576 km2 (0537 ha) with a population of 94,285 (2010 Population and Housing Census). The Population is made up of 47,956 males and 46,329 females. Other major towns in the Municipality are Manfo, Mabang, Akwasiase, Anyinasuso, Asuhyiae, and Subriso |
| **ZONAL COUNCIL** | The Ahafo Ano North Municipal Assembly has seven zonal councils namely; Kwasu Abu, Abu Bone, Suponso, Subriso, Anyinasuso, Tepa and Biakoye |
|  |  |
|  |  |
| **ADDRESS**  | Ahafo Ano North Municipal Assembly |
|  | P.O. Box 70 |
|  | Tepa  |
|  | Ashanti Region, Ghana. |
|  |  |
|  |  |
| **AUDITORS** | Ghana Audit Service |
|  |  |
| **BANKERS** | Bank of Ghana |
|  | National Investment Bank and GCB BANK . |

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Financial Report of Ahafo Ano North Municipal Assembly (AANMA) provides the financial information on a transparent and accessible basis as well as an important element in the overall framework of accountability and financial integrity of AANMA.

The financial statements and associated disclosures have been drawn up in accordance with, the Public Financial Management Act, 2016 Act 921, the Public Financial Management Regulations, 2019 L.I. 2378, the Local Governance Act, 2016 Act 936, as amended by Act 940, the International Public Sector Accounting Standards (IPSAS) and the relevant resolutions adopted by AANMA. Contributions from governments and other sources have been used solely for the purposes for which these were specifically designated. All transactions have been properly documented.

The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the public financial management legal frameworks. This system includes relevant policies and procedures that:

(i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction;

(ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements and that receipts and expenditures are executed in accordance with authorisations of management in compliance with the public financial management legal frameworks; and

(iii) provide reasonable assurance regarding the prevention or timely detection of unauthorised acquisition, use or disposition of AANMA’s assets.

To the best of our knowledge, the financial statements fairly present AANMA’s financial position at 31 December 2022. During the external audit process, Management provided the Audit Service with all relevant information and access as agreed in the terms of the audit engagement.

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| --- |
| HON. MARTINA APPIAH NYANTAKYI |
| Municipal Chief ExecutiveMR. ABDUL-HUSSEIN A. RASHEED MR. SAMUEL NTEKORMunicipal Coordinating Director Municipal Finance Officer**OPINION OF THE EXTERNAL AUDITOR**

|  |  |  |
| --- | --- | --- |
| In case of reply thenumber and date of thisletter should be quoted*.****My Ref No: AR/DC.64/14******Your Ref No: ………………………..***Tel: 223 (0) 302 664920/28/29Fax: 233 (0) 302 6751495 **WEBSITE: *audit.gov.gh*** | Audit Anniversary Logo A1 |  **P. O. Box 407****Kumasi / Ashanti****31 July 2023**  |

**The Presiding Member****Ahafo Ano North Municipal Assembly****Tepa - Ashanti****AUDIT REPORT ON THE FINANCIAL STATEMENTS OF AHAFO ANO NORTH MUNICIPAL ASSEMBLY, TEPA FOR THE YEAR ENDED 31 DECEMBER 2022****Report on the financial statements**We have audited the accompanying financial statements of the Ahafo Ano North Municipal Assembly (AANMA) which comprise the statement of financial position as at 31 December 2022, the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and supporting schedules.**Opinion**In our opinion, except for the Member of Parliament’s (MP’s) Common Fund (CF) transactions which management did not recognise as trusts monies in the Assembly’s financial statements, the accompanying financial statements give a true and fair view (or present fairly, in all material respects,) of the financial position of Ahafo Ano North Municipal Assembly as at 31 December 2022, in accordance with the Public Financial Management Act, 2016 (Act 921) and International Public Sector Accounting Standards (IPSAS).**Emphasis of Matter**IPSAS 23 as adopted by the Controller Accountant General’s Department (GoG Accounting Manual) provides that, an inflow of resources from a non-exchange transaction recognised as an asset shall be recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow. Also, Part III, of the Guidelines for the Utilisation of the DACF for the 2019 fiscal year, provides among others that, under no circumstances shall money be withdrawn without a memoranda from the siting MP from the Constituency. From the above quoted provisions, in our opinion, the unspent MP’s funds as at the year-end, do not belong to the Assembly and should not form part of its surplus. However, the accumulated surplus of GH₵9,930,478.91 as contained in the Assembly’s financial statements, included an unspent balance of the MP’s CF amounting to GH₵452,086.41 as at 31 December 2022. The unspent MP CF amount constituted 22.8 per cent of the total cash and cash equivalents of GH¢1,981,512.69 as at 31 December 2022. Also, included in the total revenue and expenditure of the Assembly in the Statement of Financial Performance, was total MP’s CF receipts of GH₵462,777.15 received during the year which was not treated as trust monies but was fully recognised as revenue.**Basis of Opinion**We conducted our audit in accordance with the International Standards of Supreme Auditing Institutions (ISSAIs). Our responsibilities under those standards are described in the section below entitled “Auditor’s responsibilities for the audit of the financial statements”. We are independent of AANMA in accordance with the ethical requirements relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.**Responsibilities of management and those charged with governance for the financial statements** The Municipal Chief Executive (MCE) is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the MCE determines to be necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.Those charged with governance are responsible for overseeing the financial reporting process of AANMA.**Auditor’s responsibilities for the audit of the financial statements**Our objectives are to obtain reasonable assurance that the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but it is not a guarantee that an audit conducted in accordance with the ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.As part of an audit, in accordance with the ISSAIs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:1. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
2. Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;
3. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of AANMA;
4. All public monies have been expended for the purposes for which they were appropriated and expenditures have been made as authorized;
5. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the MCE; and
6. Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls and compliance with other public legal frameworks that we identified during our audit in a separate audit Management Letter.**EMMANUEL FOSU-GYEABOUR****ASSISTANT AUDITOR-GENERAL****FOR: AUDITOR-GENERAL**Cc:The Auditor-General Audit Service**Accra**The District AuditorAudit Service **Tepa**The Chief DirectorMin. of Local Gov’t and Rural Dev’t**Accra**The Regional Coordinating DirectorAshanti Regional Coordinating Council**Kumasi**The Regional DirectorController and Accountant General Dep’t**Kumasi**The Municipal Chief ExecutiveAhafo Ano North Municipal Assembly**Tepa**The Municipal Coordinating Director Ahafo Ano North Municipal Assembly**Tepa**The Municipal Finance OfficerAhafo Ano North Municipal Assembly**Tepa** |

**FINANCIAL HIGHLIGHTS**

The Financial Statements of Ahafo Ano North Municipal Assembly (AANMA) for 2022 Financial Year (FY) was presented in accordance with the public financial legislative requirements and other statutes and the format required under IPSAS. The financial statements also include supplementary information that further explains and supports the information in the financial statements.

The summary highlights and analysis of the Financial Statements of AANMA for the year ended 31 December, 2022 are presented below:

**Budget Performance**

1. ***Budgeted receipts***

In year 2022, the total actual receipts of GH¢ 6,931,891.89 was lower than the approved budget of GH¢9,966,924.76. This represents a 30.45 percent shortfall in mobilization. However, compared to year 2021 actual receipts of GH¢6,228,731.22, current year’s receipts was GH¢703,160.67 (11 percent) above the prior year.

***Budgeted payments***

During the period under review, AANMA had an approved expenditure budget of GH¢9,966,924.76 to expend, out of which GH¢6,102,217.82 was actually spent, representing 61 percent of budgeted amount. As a result, there was an overall surplus of GH¢3,864,706.94. This implies AANMA operated within the approved budget line expenditures.

**Financial Performance**

***Revenue***

During the period under review, total revenue of the Assembly amounted to GH₵6,931,891.89 compared with GH₵6,228,731.22 received in the previous year, showing an increase of 11.3 percent. The increase is attributable to revenue mobilization drives and strategies put in place by management to boost especially Internally Generated Funds and attract donor funded grants.

***Expenses***

Total Expenses incurred by the AANMA in 2022 amounted to GH₵6,102,217.82 as against GH₵6,136,197.84 for the previous year, showing a decrease of GH₵33,980.02 or half a per cent decrease.

***Operational results***

During the year under review, AANMA recorded a surplus of GH₵1,706,337.27 from its operations as compared to the reported surplus of GH₵194,431.02 in 2021.

**Financial Position**

***Asset***

As at 31 December, 2022, total assets of AANMA stood at GH¢10,420,489.00 as against GH¢ 7,694,580.14 recorded in the previous year 2021 representing an increase of GH¢2,725,908.86 or 35 percent. This astronomical jump is attributed to the Revaluation of some Assets by AANMA.

***Liabilities***

Total liabilities stood at GH¢490,010.09 at the end of the year 2022, compared with GH¢328,252.87 for the prior year.

***Fund Balances***

The AANMA’s Fund Balances stood at GH¢9,930,478.91 as at 31 December 2022, compared with GH¢7,366,327.27 as at 31 December 2021.

|  |
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|  **AHAFO ANO NORTH MUNICIPAL** |
| **STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022** |
|  | **NOTES** |  **2022** |  **2021** |
| **ASSETS** |  |  |  |
|  |  |  |  |
| **Current Assets** |  |  |  |
|   Cash and Cash Equivalents            | 18 | 1,981,512.69  | 990,081.40  |
|   Inventories                          | 19 | 0.00  | 0.00  |
|  Receivables | 20 | 8,200.00  | 8,200.00  |
| **Total**  |  | **1,989,712.69**  | **998,281.40**  |
|  |  |  |  |
| **Non Current Assets** |  |  |  |
|   Investment                           | 21 | 0.00  | 0.00  |
|   Property, plant and Equipment        | 22 | 5,210,833.33  | 4,901,055.63  |
|   Work-In-Progress                     | 23 | 3,219,942.98  | 1,795,243.11  |
| Land | 24 | 0.00  | 0.00  |
| Intangible asset | 25 | 0.00  | 0.00  |
| **Non-Current Assets**  |  | **8,430,776.31**  | **6,696,298.74**  |
|  |  |  |  |
| **Total ASSETS**  |  | **10,420,489.00**  | **7,694,580.14**  |
|  |  |  |  |
| **LIABILITIES** |  |  |  |
|  |  |  |  |
| **Current Liabilities** |  |  |  |
|   Accounts Payables                             | 26 | 490,010.09  | 328,252.87  |
|  Trust Monies | 27 | 0.00  | 0.00  |
|   Short term borrowings | 28 | 0.00  | 0.00  |
| **Total** |  | **490,010.09**  | **328,252.87**  |
|  |  |  |  |
| **NON CURRENT LIABILITIES** |  |  |  |
|  Long- term borrowings | 29 | 0.00  | 0.00  |
| **Total Non Current Liabilities**  |  | **0.00**  | **0.00**  |
|  |  |  |  |
| **TOTAL LIABILITIES** |  | **490,010.09**  | **328,252.87**  |
|  |  |  |  |
|  |  |  |  |
| **NET ASSETS/(LIABILITIES)**  |  | **9,930,478.91**  | **7,366,327.27**  |
|  |  |  |  |
|  |  |  |  |
| **FINANCED BY:** |  |  |  |
| Accumulated fund b/f             |  | 7,366,327.27  | 5,444,896.25  |
|  |  |   |   |
| Changes In net worth |  | 2,564,151.64 | 1,921,431.02  |
| **NET WORTH**  |  | **9,930,478.91**  | **7,366,327.27**  |
|  |  |  |  |
| **SIGNATURE:………………………………………..** |  |  |
|  ***(PRINCIPAL SPENDING OFFICER)*** |  |  |
| **NAME: ABDUL-HUSSEIN A. RASHEED** |  |  |
| **DATE: 20/02/2023** |  |  |  |

 **AHAFO ANO NORTH MUNICIPAL ASSEMBLY**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31/12/2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **REVENUE** | **NOTE** |  | **2022** | **2021** |
|  |  |  | **GH¢** | **GH¢** |
| GoG Subvention | 2 |  | 6,257,232.43 | 5,543,935.77 |
|  |  |  |  |  |
| Internally Generated Fund | 3 |  | 635,502.70 | 570,008.34 |
|  |  |  |  |  |
| Donor | 4 |  | 39,156.76 | 114,787.11 |
|  |  |  |  |  |
| **TOTAL REVENUE** |  |  | **6,931,891.89** | **6,228,731.22** |
|  |  |  |  |  |
| **EXPENDITURE** |  |  |  |  |
| Compensation of Employees | 8 |  | 2,852,228.27 | 2,734,107.67 |
| Goods and Services | 9 |  | 1,436,715.90 | 1,432,202.58 |
| Interest  | 10 |  | 0.00 | 0.00 |
| Subsidy | 11 |  | 0.00 | 0.00 |
| Social Benefits | 12 |  | 0.00 | 0.00 |
| Other Expenses | 13 |  | 388,573.78 | 140,989.95 |
| Consumption of Fixed Asset | 22 |  | 548,036.67 | 0.00 |
| **TOTAL EXPENDITURE** |  |  | **5,225,554.62** | **4,307,300.20** |
|  |  |  |  |  |
| **SURPLUS/(DEFICIT)** |  |  | **1,706,337.27** | **1,921,431.02** |

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| **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
| **STATEMENT OF CHANGES IN NET ASSETS / EQUITY** |
| **FOR THE YEAR ENDED 31/12/2022** |
|  | **Note** | **2022** | **2021** |
|   |  | **ACTUAL** | **ACTUAL** |
|   |  | **GH¢** | **GH¢** |
| **NET WORTH** |  |  |  |
| Surpluses / (Deficits) for the Period |  | 1,706,337.27  | 1,921,431.02  |
| **ADD: Prior Period Adjustments** |  |   |   |
|   Property, plant and  Equipment(Revaluation Surplus)        | **27** | 857,814.37  | 0.00  |
| **Total Accumulated Surpluses / (Deficits)** |  | **2,564,151.64**  | **1,921,431.02**  |
|  |  |   |  |
|  |  |  |  |
| **TOTAL NET LIABILITIES/EQUITY** |  | **2,564,151.64**  | **1,921,431.02**  |
|  |  |  |  |

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| **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
| **STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 31/12/2022** |
|  |   |  |  |
|  | **NOTES** | **2022** | **2021** |
|  |  | **GH¢** | **GH¢** |
| **CASH FLOW FROM OPERATING ACTIVITIES** |  |  |  |
|  |  |  |  |
| **Cash Receipt From Operating Activities** |  |  |  |
| GOG Subvention                                       | 2 |  6,257,232.43  |  5,543,935.77  |
| IGF REVENUE                                           | 3 |  635,502.70  |  570,008.34  |
| Donor                                                 | 4 |  39,156.76  |  114,787.11  |
| Other Receipts( Increase in Payables | 26 |  -  |  -  |
| **Total Receipt**  |  |  **6,931,891.89**  |  **6,228,731.22**  |
|  |  |  |  |
| **Cash Payment For Operating Activities** |  |  |  |
| Compensation of Employees                                 | 8 |  2,852,228.27  |  2,734,107.67  |
| Goods and Services                                        | 9 |  1,274,958.68  |  1,117,015.88  |
| Interest | 10 |  -  |  -  |
| Government Subsidies                                      | 11 |  -  |  -  |
| Social Benefit                                            | 12 |  -  |  -  |
| Other Expenses                                            | 13 |  388,573.78  |  140,989.95  |
| Other Payments                                            | 17 |  -  |  -  |
| **Total Payment**  |  |  **4,515,760.73**  |  **3,992,113.50**  |
|  |  |  |  |
| **NET CASHFLOW FROM OPERATING ACTIVITIES** |  **,416,131.16**  |  **2,236,617.72**  |
|  |  |  |  |
| **CASHFLOW FROM INVESTING ACTIVITIES** |  |  |  |
|  |  |  |  |
| **Cash Receipt From Investing Activities** |  |  |  |
| Disposal of Non-Financial Asset |  |  |  |
| Recovery of Loans |  |  |  |
| Sale of Investment |  |  |  |
| Recovery of Advances |  |  |  |
| Dividend Received |  |  |  |
| **Total Receipt** |  |  |  |
|  |  |  |  |
| **Cash Payment For Investing Activities** |  |  |  |
| Acquisition of Non-Financial Asset | 14 |  1,424,699.87  |  1,828,898.14  |
| Issue of Loans |  |  |  |
| Purchase of Investment |  |  |  |
| Issue of Advances |  |  |  |
| **Total Payment** |  |  **1,424,699.87**  |  **1,828,898.14**  |
|  |  |  |  |
| **NET CASHFLOW FROM INVESTING ACTIVITIES** |  **(1,424,699.87)** |  **(1,828,898.14)** |
|  | 8 |  |  |
| **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                                |  **991,431.29**  |  **407,719.58**  |
|  |  |  |  |
| CASH AND CASH EQUIVALENT AT BEGINNING                      |  **990,081.40**  |  **582,361.82**  |
|  |  |  |  |
| CASH AND CASH EQUIVALENT AT CLOSE                          |  **1,981,512.69**  |  **990,081.40**  |
|  |  |  |  |
| **CASH AND CASH EQUIVALENT AT CLOSE**  |  **1,981,512.69**  |  **990,081.40**  |

|  |  |
| --- | --- |
| **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |  |
| **STATEMENT OF YEAR TO DATE RECEIPTS AND PAYMENTS FOR THE PERIOD ENDING 31/12/2022** |  |
|   |   | **2022** | **2022** | **2022** | **2021** | **2021** | **2021** |
|   |   |  **BUDGET**  |  **ACTUAL**  |  **BUDGET VARIANCE**  |  **BUDGET**  |  **ACTUALS**  |  **BUDGET VARINCE**  |
| **RECEIPTS** | **NOTE** |  **GH¢**  |  **GH¢**  |  **GH¢**  |  **GH¢**  |  **GH¢**  |  **GH¢**  |
| GOG Subvention | 2 |  8,549,909.89  |  6,257,232.43  |  (2,292,677.46) |  2,154,843.35  |  5,543,935.77  |  3,389,092.42  |
| Internally Generated Fund | 3 |  848,000.00  |  635,502.70  |  (212,497.30) |  648,000.00  |  570,008.34  |  (77,991.66) |
| Donor | 4 |  569,014.87  |  39,156.76  |  (529,858.11) |  7,066,169.05  |  114,787.11  |  (6,951,381.94) |
| Other Receipts | 5 |  -  |  -  |  -  |   |  -  |  -  |
| Loans Received | 6 |  -  |  -  |  -  |   |  -  |  -  |
| Recovery of Financial Asset | 7 |  -  |  -  |  -  |   |  -  |  -  |
| **TOTAL RECEIPTS** |   |  **9,966,924.76**  |  **6,931,891.89**  |  **(3,035,032.87)** |  **9,869,012.40**  |  **6,228,731.22**  |  **(3,640,281.18)** |
|   |   |   |  |  |  |  |  |
| **PAYMENTS** |   |   |  |  |  |  |  |
| Compensation of Employees | 8 |  2,111,434.84  |  2,852,228.27  |  (740,793.43) |  2,144,426.35  |  2,734,107.67  |  (589,681.32) |
| Goods and Services | 9 |  1,703,487.41  |  1,274,958.68  |  428,528.73  |  2,162,283.31  |  1,117,015.88  |  1,045,267.43  |
| Interest  | 10 |  |  |  |  |  |  |
| Subsidy | 11 |  |  |  |  |  |  |
| Social Benefits | 12 |  |  |  |  |  |  |
| Other Expenses | 13 |  1,359,363.58  |  388,573.78  |  970,789.80  |  654,773.32  |  140,989.95  |  513,783.37  |
| Loan Repayments | 15 |  |  |  |  |  |  |
| Acquisition Financial Asset | 16 |  4,792,638.93  |  1,424,699.87  |  3,367,939.06  |  4,907,529.42  |  1,828,898.14  |  3,078,631.28  |
| Other Payments | 17 |  |  |  |  |  |  |
| **TOTAL PAYMENTS** |   |  **9,966,924.76**  |  **5,940,460.60**  |  **4,026,464.16**  |  **9,869,012.40**  |  **5,821,011.64**  |  **4,048,000.76**  |
|   |   |  |  |  |  |  |  |
| Net Receipts/ (Payments) |   |  -  |  991,431.29  |   |   |  407,719.58  |   |
|   |   |   |   |   |   |   |   |
| Cash and Bank Balance as at ….(Opening) |   |   |  990,081.40  |   |   |  582,361.82  |   |
|  |   |   |   |   |   |   |   |
| **Cash and Bank Balance at ….(Closing)** |   |  **-**  |  **1,981,512.69**  |  |  |  **990,081.40**  |  |

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: GENERAL STATEMENT

1A. Reporting Entity

The Ahafo Ano North Municipal Assembly (AANMA) is one of the Forty-three MMDA’s in the Ashanti Region, Ghana and established by L.I. 1402 as a District. The Assembly attain its Municipal Status in 2018 with L.I. 2264. Agriculture, Farming remains the larger component of the local economy and constitutes over 70% of the population. The AANMA has Tepa as its Capital and share boundaries with Five Districts Namely Tano North and South, Ahafo Ano South East and West and Atwima Mponua District. The AANMA has an estimated population of 94,285

In preparing the Financial Statements, Management of AANMA takes cognisance of the 1992 Constitution, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378), the Local Governance Act, 2016 (Act 936) as amended by Act 940, as well as any other relevant subsidiary legislations. The 2022 financial statements have been prepared on General Government based on the Appropriation Act 2021 (Act 1074), the resolutions approving the Composite Budget of the Metropolitan, Municipal and District Assemblies (MMDAs), pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana.

1B. significant accounting policies

1B1. Policy Statement on IPSAS adoption

The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November, 2014. An implementation plan for IPSAS (Accrual basis) was launched on 24th November, 2018 in line with the Public Financial Management Act 2016 (Act 921).

The general Government of Ghana financial statement with the aim towards full accrual adopted and approved is the Modified Accrual Basis of accounting.

1B2. Basis of preparation

The financial statements and accompanying schedules and notes are prepared on the Modified Accrual basis of accounting, in accordance with the IPSAS.

The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

Statements, accompanying notes and appendices consolidate the administrative and operational activities of AANMA, unless otherwise stated.

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

1B3. Measurement base

The accounting principles adopted for the measurement and reporting of the financial performance and financial position on a modified accrual basis use historical costs or fair values, as appropriate, in the preparation of these statements.

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

1B4. Revenue

The AANMA reports revenue in the period in which they are received not when they are earn. Revenues from non-exchange transactions, such as direct and indirect taxes are recognized when received. Non-exchange transaction is one in which the reporting entity receives something of value without directly giving value in exchange. However, exchange transactions are those in which the entities sell goods or services in exchange for a consideration. Revenue comprises the fair value of consideration received or receivable for the sale of goods or services.

The reported revenue in the Statement of financial performance is the principal sources, comprising the Decentralised Transfers, Internally Generated Funds, Donations and Grants as provided in Section 124 of the Local Governance Act, 2016 (Act 936).

1B5. Expenditure

The reported expenditure in the financial performance is recognised when incurred and are recognized on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment.

Compensation of employees include international, national and general temporary staff salaries of public sector employees. The allowances and benefits include other staff entitlements, such as pension contributions and payments and other salary related allowances.

Use of Goods and services comprise of recurrent expenses incurred as a result of goods received and services rendered to public entities.

Interest expenses are finance costs incurred on loans acquired on domestic and external debts for the period.

Social benefits are expenses incurred as a result of social interventions carried out to benefit certain persons, communities and class of people in the society.

Other expenditure includes contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards

1B6. Foreign currency transactions

All transactions occurring in other currencies are translated into Ghana cedis using the
exchange rates prevailing at the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the currency translation at the reporting date are recognised in the financial statements.

1B7. Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held at call with banks for periods of less than 90 days. As a rule, cash is held in the AANMA controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate source of revenue.

1B8. Short-term investments

Financial assets recognition and measurement, including cash, short-term deposits and investments are classified as fair value through surplus or deficit and measured at fair value as at the reporting date. Realized and unrealized gains or losses arising from the change of market value of investments and revenue from interest and dividends are recognized in the consolidated statement of financial performance in the period in which they arise. The interest earned is credited to the appropriate source of revenue. Financial assets with maturities of more than 12 months or not expected to be realized within 12 months at the reporting date are categorized as non‑current assets.

1B9. Receivables

Receivables are recorded at their estimated realisable value after providing for doubtful and uncollectible debts.

Any advances (or down payments) paid to suppliers, implementing partners, staff and others are recorded as receivables to AANMA until the goods are received, services performed, or the amounts repaid, as appropriate.

1B10. Inventory

The cost of inventory is valued at the lower of cost or current replacement cost.

1B11. Property, plant and equipment

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 Revalued Amount, less accumulated depreciation. The revaluation was done base on agreed Controller and Accountant’s General Valuation Model at the start of the year 2022. The resulting amount was a surplus of GHS 857,814.37 which was transferred to Net Assets from PPE Schedule.

(b) With regard to property, plant and equipment 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 equivalent assets.

(c) the cost of an asset acquired through a non-exchange transaction is determined at its fair value as at the date of acquisition.

Property, plant and equipment are depreciated over their estimated useful lives using the straight-line method up to their residual value, except for land, and assets under construction (Work in Progress) which are not subject to depreciation. Given that not all components of a building have the same useful lives or the same maintenance, upgrade or replacement schedules, significant components of owned buildings are depreciated using the component approach. Depreciation is charged in the year that the asset is acquired, the entity gains control over the asset, and put in use for its intended purpose. Depreciation is not charged in the year of retirement or disposal. The estimated useful lives of property, plant and equipment classes are as follows:

|  |  |
| --- | --- |
| **Asset class** | **Estimated useful life** |
| Land | No depreciation |
| Buildings | 50 years |
| Other Structures – Lorry Park/Drainage/Roads | 20 years |
| Vehicles | 5 years |
| Office Equipment/Communications and IT | 7 years |
| Furniture and fixtures | 10 years |
| Computer Software/Accessories | 5 years |
| Other Machinery & Equipment- Plants/Earthmoving machinery and equipment  | 10 years  |

1B12. Investment Property

Investment property is property (land or a building – or part of a building – or both) held to earn rentals or for capital appreciation, or both, rather than for:

(a) Use in the production or supply of goods or services, or for administrative purposes; or

(b) Sale in the ordinary course of operations. The AANMA has no Investment Property at the end of the period

Investment property should be recognized as an asset when and only when:

(a) it is probable that the future economic benefits will flow to AANMA; and

(b) the cost or fair value of the investment property can be measured reliably.

Investment property should be measured initially at cost (which includes transaction costs). Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

1B13. Intangible assets

Intangible assets principally consist of purchased computer software, which is capitalized if the total cost of acquisition is GH₵5,000 or more, and internally developed software, which is capitalized if the total development cost is GH₵100,000 or more. The AANMA has not acquire nor developed any over the period.

1B14. Payables to suppliers

As a rule, AANMA pays for goods and services after the goods are received and services provided. They are recorded simultaneously as an expense and an obligation payable to the supplier. This payable category includes accrued expense provisions raised for material consumption-based services (e.g. SSNIT, Allowances material consumed etc) for which the billing is received beyond 31 December and the costs can be reliably estimated based on recent supplier billings.

1B15. Work-in-Progress

Work-in progress (WIP) and preliminary expenditure is the accumulated historical cost of various capital related projects. The interim completion certificates prepared to confirm progress of work at predetermined and paid shall be recognise as the WIP cost and upon completion of the asset it is transferred to property, plant and equipment or to the User Department.

1B16. Borrowings

Borrowings Loans are recognised when received and interests are accrued as per the terms and conditions of the loan. Domestic loans 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.

1B17. Heritage assets

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 when the appropriate valuation can be ascertained.

1B18. Advance receipts and other liabilities

Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue. For example, trust funds, donor or grant funds with conditions.



|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **NOTES TO THE ACCOUNTS** |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  **BUDGET**  | **2022** | **2021** |
|  |  | **SCHEDULE** | **GH¢** | **GH¢** | **GH¢** |
| **2** | **GoG Subvention** | **1** |   |   |   |
|  | Compensation of Employees |  |  2,066,034.84  | 2,808,021.17 | 2,657,297.94 |
|  | Central Gov't Transfers |  |  6,348,861.05  | 3,402,621.73 | 2,839,080.13 |
|  | Goods and Services /Asset |  |  135,014.00  | 46,589.53 | 47,557.70 |
|  | **TOTAL REVENUE** |  |  **8,549,909.89**  | **6,257,232.43** | **5,543,935.77** |
|  | *LESS:* |  |  |  |  |
|  | Untransfered warrants |  |  | 0.00 | 0.00 |
|  | Centralised Paid Salaries |  |  | 0.00 | 0.00 |
|  | **TOTAL RECEIPT (BTA)** |  |  **8,549,909.89**  | **6,257,232.43** | **5,543,935.77** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **3** | **IGF Receipt** | **2** |   |   |   |
|  | Lands and Royalties |  |  330,013.00  | 161,906.00 | 135,180.00 |
|  | Rates |  |  157,527.00  | 115,063.46 | 116,112.57 |
|  | Rents of Land, Buildings and Houses |  |  45,000.00  | 121,419.65 | 39,899.43 |
|  | Licenses |  |  128,946.00  | 116,170.52 | 166,579.74 |
|  | Fee |  |  160,514.00  | 120,943.07 | 102,166.60 |
|  | Fines, penalties, and forfeits  |  |  11,000.00  | 0.00 | 10,070.00 |
|  | Miscellaneous revenue  |  |  15,000.00  | 0.00 | 0.00 |
|  | **TOTAL** |  |  **848,000.00**  | **635,502.70** | **570,008.34** |
|  | *LESS:* |  |  |  |  |
|  | Unreceived IGF |  |  | 0.00 | 0.00 |
|  | **TOTAL REVENUE** |  |  | **635,502.70** | **570,008.34** |
|  |   |  |   |   |   |
| **4** | **Grants** | **1** |   |   |   |
|  | Central Government |  |  -  | 0.00 | 0.00 |
|  | Non Central Government |  |  569,014.87  | 39,156.76 | 114,787.11 |
|  | **TOTAL** |  |  **569,014.87**  | **39,156.76** | **114,787.11** |
|  |   |  |   |   |   |
| **5** | **Other Receipts** |  |   |   |   |
|  | Trade Receivables |  |   | 0.00 | 0.00 |
|  | GoG Subventions Receivables |  |   | 0.00 | 0.00 |
|  | Other Receivables |  |   | 0.00 | 0.00 |
|  | Refund of Mobilization |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |   | **0.00** | **0.00** |
|  |   |  |   |   |   |
|  | **GRAND TOTAL** |  |  9,966,924.76  | **6,931,891.89** | **6,228,731.22** |
|  |  |  |   |  |  |
|  |   |  |   |   |   |
| **8** | **COMPENSATION OF EMPLOYEES** | **6** |   |   |   |
|  | Established Position             |  |  2,066,034.84  | 2,808,021.17 | 2,657,297.94 |
|  | Non Established Post             |  |  44,577.00  | 43,937.10 | 76,809.73 |
|  | Allowances                       |  |  823.00  | 270.00 | 0.00 |
|  | 13% SSF Employer Contribution        |  |   | 0.00 | 0.00 |
|  | Gratuity                         |  |   | 0.00 | 0.00 |
|  | Pension                          |  |   | 0.00 | 0.00 |
|  | End of Service Benefit (ESB)     |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  **2,111,434.84**  | **2,852,228.27** | **2,734,107.67** |
|  | *LESS:* |  |  |  |  |
|  | Unpaid Compensation |  |  | 0.00 | 0.00 |
|  | Centralised Paid Salaries |  |  | 0.00 | 0.00 |
|  | **TOTAL PAYMENT** |  |  | **0.00** | **0.00** |
|  |  |  |  |  |  |
| **9** | **GOODS AND SERVICES** | **6** |  |   |   |
|  | Materials and Office Consumables |  |  215,834.00  | 108,519.90 | 43,338.60 |
|  | Utilities                        |  |  22,000.00  | 20,944.00 | 30,760.00 |
|  | General Cleaning                 |  |  5,100.00  | 5,000.00 | 0.00 |
|  | Rentals                          |  |  6,000.00  | 5,918.50 | 14,365.60 |
|  | Travel and Transport             |  |  617,000.00  | 598,554.36 | 75,176.50 |
|  | Repairs and Maintenance          |  |  53,400.00  | 39,905.80 | 36,262.74 |
|  | Training, Seminar and Conference |  |  516,997.88  | 458,796.34 | 63,211.06 |
|  | Consultancy Expenses             |  |   | 54,378.00 | 0.00 |
|  | Special Services                 |  |  266,555.53  | 142,507.00 | 460933..2 |
|  | Other Charges and Fees           |  |  600.00  | 2,192.00 | 708,154.88 |
|  | Emergency Services               |  |   | 0.00 | 460,933.20 |
|  | Insurance                        |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  **1,703,487.41**  |  **1,436,715.90**  |  **1,432,202.58**  |
|  | *LESS:* |  |  |  |  |
|  | Unpaid Goods & Services |  |  | 161,757.22 | 315,186.70 |
|  | **TOTAL PAYMENT** |  |  **1,703,404.41**  |  **1,274,958.68**  |  **1,117,015.88**  |
|  |   |  |   |   |   |
|  |   |  |  |   |   |
|  |   |  |   |   |   |
| **12** | **SOCIAL BENEFITS** |  |   |   |   |
|  | Social security benefits in cash |  |   | 0.00 | 0.00 |
|  | Employer social benefits in cash |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  | **0.00** | **0.00** |
|  | *LESS:* |  |  |  |  |
|  | Unpaid Social Benefit |  |  | 0.00 | 0.00 |
|  | **TOTAL PAYMENT** |  |  | **0.00** | **0.00** |
|  |   |  |   |   |   |
| **13** | **OTHER EXPENSES** | **6** |   |   |   |
|  | Workmanship compensation       |  |  21,000.00  | 15,287.10 | 0.00 |
|  | Contributions                    |  |   | 9,207.50 | 0.00 |
|  | Commision & other All. |  |   | 0.00 | 94,994.95 |
|  | Bank Charges |  |   | 1,014.00 | 270.00 |
|  | Donations                        |  |  468,638.88  | 193,399.26 | 34,080.00 |
|  | Contributions                    |  |  783,169.17  | 158,665.92 | 11,645.00 |
|  | Scholarship & Bursaries          |  |  86,555.53  | 11,000.00 | 0.00 |
|  | **TOTAL** |  |  **1,359,363.58**  | **388,573.78** | **140,989.95** |
|  | *LESS:* |  |  |  |  |
|  | Unpaid Other Expenses |  |  | 0.00 | 0.00 |
|  | **TOTAL PAYMENT** |  |  **1,359,363.58**  | **388,573.78** | **140,989.95** |
|  |  |  |  |  |  |
|  |   |  |   |   |   |
| **14** | **NON-FINANCIAL ASSETS** | **6** |  |   |   |
|  | Fixed asset                      |  |  2,996,001.06  | 0.00 | 1,367,512.51 |
|  | Work In Progress                 |  |  1,796,637.87  | 1,424,699.87 | 461,385.63 |
|  | Intangible Assets                |  |   | 0.00 | 0.00 |
|  | Inventory |  |   | 0.00 | 0.00 |
|  | Land |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  **4,792,638.93**  | **1,424,699.87** | **1,828,898.14** |
|  | *LESS:* |  |  |  |  |
|  | Unpaid Non-Financial Asset |  |  | 0.00 | 0.00 |
|  | **TOTAL PAYMENT** |  |  **4,792,638.93**  | **1,424,699.87** | **1,828,898.14** |
|  |  |  |  |  |  |
| **15** | **Loans Repayment** |  |   |   |   |
|  | Creditor 1 |  |   | 0.00 | 0.00 |
|  | Creditor 2 |  |   | 0.00 | 0.00 |
|  | Creditor 3 |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |   | **0.00** | **0.00** |
|  |   |  |   |   |   |
|  |   |  |   |   |   |
|  | **TOTAL** |  |  | **0.00** | **0.00** |
|  |   |  |   |   |   |
| **18** | **Cash and Cash Equivalents** |  |   |   |   |
|  | GCB ACT 1716 |  |   | 0.00 | 8,315.50 |
|  | GCB ACT 1692 |  |   | 3,203.46 | 7,189.20 |
|  | GCB ACT 1450 |  |   | 323.02 | 0.00 |
|  | GCB ACT 1800 |  |   |   | 0.00 |
|  | GCB ACT 1428 |  |   | 1,852.27 | 155.27 |
|  | GCB ACT 1832(MSHAP) |  |   | 3,395.24 | 144.20 |
|  | GCB ACT 4574 |  |   | 0.00 | 28,917.68 |
|  | GCB ACT 0471 |  |   | 1,537.56 | 2,291.56 |
|  | GCB ACT 2198 |  |   | 43.61 | 803.61 |
|  | GCB ACT 4570 PWD |  |   | 77,625.62 | 4,287.79 |
|  | SSB 035201001313 |  |   | 462.33 | 462.33 |
|  | NIB ACT 101 |  |   | 0.00 | 0.00 |
|  | NIB ACT 901 |  |   | 452,086.41 | 228,899.46 |
|  | BOG SUB-CF |  |   | 1,440,685.17 | 708,316.80 |
|  | AHFO ANO PRB. |  |   | 298.00 | 298.00 |
|  | **TOTAL** |  |   | **1,981,512.69** | **990,081.40** |
|  |   |  |   |   |   |
|  |  |  |  |  |  |
| **20** | **Receivables (POVERTY ALLEVIATION)** |  |   | **8,200.00** | **8,200.00** |
|  |  |  |  |  |  |
|  |   |  |  |   |   |
| **22** | **Property,Plant and Equipment** | **8** |   |  |  |
|  | Dwellings                  |  |   | 800,000.00 | 4,901,055.63 |
|  | Non Residential Buildings  |  |   | 3,530,000.00 | 0.00 |
|  | Other structures           |  |   | 500,000.00 | 0.00 |
|  | Transport Equipment        |  |   | 685,370.00 | 0.00 |
|  | Other machinery and equipment |  |   | 243,500.00 | 0.00 |
|  | Infrastructure Assets      |  |   |   | 0.00 |
|  | **TOTAL** |  |  | **5,758,870.00** | **4,901,055.63** |
|  | **LESS:** |  |  |  |  |
|  | Current yr Depreciation |  |   | 548,036.67 | 0.00 |
|  | Accumulated Depreciation |  |   | 0.00 | 0.00 |
|  | **NET BOOK VALUE** |  |  | **5,210,833.33** | **4,901,055.63** |
|  |  |  |  |  |  |
| **23** | **Work - In - Progress** |  |   |   |   |
|  | Dwellings                  | **9** |   | 0.00 | 0.00 |
|  | Non Residential Buildings  |  |   | 3,219,942.98 | 1,795,243.11 |
|  | Other structures           |  |   | 0.00 | 0.00 |
|  | Transport Equipment        |  |   | 0.00 | 0.00 |
|  | Other machinery and equipm |  |   | 0.00 | 0.00 |
|  | Infrastructure Assets      |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  | **3,219,942.98** | **1,795,243.11** |
|  |   |  |   |   |   |
|  |  |  |   |  |  |
|  |   |  |   |   |   |
| **26** | **Accounts Payable** | **10** |   |   |   |
|  | Supplier Liability               |  |   | 0.00 | 0.00 |
|  | Goods & Services |  |   | 490,010.09 | 328,252.87 |
|  | Withholding                |  |   | 0.00 | 0.00 |
|  | **TOTAL** |  |  | **490,010.09** | **328,252.87** |
|  |   |  |   |   |   |
| **27** | **Prior Year Adjustment: (revaluation surplus)** | **8** |  |   |   |
|   |  Value of Revalued assets |  |   | 5,758,870.00  |   |
|   |  **Less**: old value of assets |  |   |  4,901,055.63 |   |
|   | **Revaluation surplus** |  |   | **857,814.37** |   |

**SCHEDULE 1**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |
|  |   |   |   |   |   |   |   |   |   |
| **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |  |
| **SCHEDULE OF GRANTS RECEIVED FOR THE PERIOD ENEDED 31/12/2022** |
|  |  |  |  |  |  |  |  |  |  |
|  |  | **APPROPRIATION** | **MONTHLY** | **YTD** | **COLLECTION** | **COLLECTION** | **YTD ACTUAL** | **BUDGET** | **APPROPRIATION** |
| **NATURAL**  | **ITEM**  |  **BUDGET** |  **BUDGET** |  **BUDGET** | **PREVIOUS** | **PERIOD** | **COLLECTION** | **VARIANCES** |  **BALANCE** |
| **CODE** | **DESCRIPTION** | **GH¢ (a)** | **GH¢ (b) = a/12** | **GH¢**  | **GH¢ (c)** | **GH¢ (c)** | **GH¢ (D)** | **GH¢ E= (b- c)** | **GH¢ F= (a- d)** |
|  |   | a  | b | c | D | e | f | g  |  |
| 1331001 | Central Government - GOG Paid Salaries | 2,066,034.84  | 172,169.57  | 2,066,034.84  | 2,808,021.17  | 2,808,021.17  | 2,808,021.17  | 741,986.33  | 741,986.33  |
| 1331002 | DACF – Assembly | 4,457,610.85  | 371,467.57  | 4,457,610.85  | 1,615,948.65  | 1,615,948.65  | 1,615,948.65  | -2,841,662.20  | -2,841,662.20  |
| 1331003 | DACF – MP | 600,000.00  | 50,000.00  | 600,000.00  | 462,777.15  | 462,777.15  | 462,777.15  | -137,222.85  | -137,222.85  |
| 1331004 | DACF PWD&MSHAP | 0.00  | 0.00  | 0.00  | 189,383.13  | 189,383.13  | 189,383.13  | 189,383.13  | 189,383.13  |
| 1331005 | HIPC | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 1331006 | Sanitation Fund | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 1331007 | National Youth Employment | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 1331008 | Other Donors Support Transfers | 569,014.87  | 47,417.91  | 569,014.87  | 39,156.76  | 39,156.76  | 39,156.76  | -529,858.11  | -529,858.11  |
| 1331009 | Goods and Services- Decentralised Department | 135,014.00  | 11,251.17  | 135,014.00  | 46,589.53  | 46,589.53  | 46,589.53  | -88,424.47  | -88,424.47  |
| 1331010 | DDF-Capacity Building Grant | 54,000.00  | 4,500.00  | 54,000.00  | 54,000.00  | 54,000.00  | 54,000.00  | 0.00  | 0.00  |
| 1331011 | District Development Facility | 1,237,250.20  | 103,104.18  | 1,237,250.20  | 1,080,512.80  | 1,080,512.80  | 1,080,512.80  | -156,737.40  | -156,737.40  |
| 1331012 | UDG Transfer Capital Development Project | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 1311 | Non Central Government | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
|  | **TOTAL** | **9,118,924.76**  | **759,910.40**  | **9,118,924.76**  | **6,296,389.19**  | **6,296,389.19**  | **6,296,389.19**  | **-2,822,535.57**  | **-2,822,535.57**  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SCHEDULE 2** |  |  |  |  |  |
| **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
| **SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED FOR THE PERIOD** |
| **ENDING 31/12/2022** |
| **INSTITUTIONS** |  **ANNUAL**  |  **BUDGET** |  **COLLECTION**  |  **YTD ACTUAL**  |  **BUDGET**  |
|  |  **BUDGET**  | **QUARTER** |  **QUARTER**  |  **COLLECTION**  |  **VARIANCES**  |
|  |  **GH¢ (a)**  | **GH¢ (b) = a/4** |  **GH¢ (c)**  |  **GH¢ (D)**  |  **GH¢ E= (b- c)**  |
| **Lands and Royalties** |  |  |  |  |  |
| Mineral Royalties |  -  | 0 |  -  |  -  |  -  |
| Concessions |  -  | 0 |  -  |  -  |  -  |
| Stool Land Revenue |  50,000.00  |  12,500.00  |  102,363.00  |  102,363.00  |  52,363.00  |
| Sale of Building Permit Jacket |  30,000.00  |  7,500.00  |  22,797.00  |  22,797.00  |  (7,203.00) |
| Registration of Plot |  -  |  -  |  -  |  -  |  -  |
| Comm. Mask Permit |  30,013.00  |  7,503.25  |  21,746.00  |  21,746.00  |  (8,267.00) |
| Building Plans / Permit |  20,000.00  |  5,000.00  |  15,000.00  |  15,000.00  |  (5,000.00) |
| **TOTAL** |  **130,013.00**  |  **32,503.25**  |  **161,906.00**  |  **161,906.00**  |  **31,893.00**  |
|  |  |  |  |  |  |
| **Rates** |  |  |  |  |  |
| Property Rate |  156,527.00  |  39,131.75  |  115,063.46  |  115,063.46  |  (41,463.54) |
| Basic Rate |  1,000.00  |  250.00  |  -  |  -  |  (1,000.00) |
| Special Rates |  -  |  -  |  -  |  -  |  -  |
| **TOTAL** |  **157,527.00**  |  **39,381.75**  |  **115,063.46**  |  **115,063.46**  |  **(42,463.54)** |
|  |  |  |  |  |  |
| **Rents of Land, Buildings and Houses** |  |  |  |  |
| Dividend |  -  |  -  |  -  |  -  |  -  |
| Interest on Loans |  -  |  -  |  -  |  -  |  -  |
| Other Investment Income(Tractor) |  25,000.00  |  6,250.00  |  11,000.00  |  11,000.00  |  (14,000.00) |
| Rent on Assembly Building |  220,000.00  |  55,000.00  |  110,419.65  |  110,419.65  |  (109,580.35) |
| Junior Staff Quarters |  -  |  -  |  -  |  -  |  -  |
| Workers Villa |  -  |  -  |  -  |  -  |  -  |
| Guest Houses |  -  |  -  |  -  |  -  |  -  |
| **TOTAL** |  **245,000.00**  |  61,250.00  |  **121,419.65**  |  **121,419.65**  |  (123,580.35) |
|  |  |  |  |  |  |
| **Licenses** |  |  |  |  |  |
| Hawkers License |  7,000.00  |  1,750.00  |  -  |  -  |  (7,000.00) |
| Fish Sellers |  1,000.00  |  250.00  |  |  |  (1,000.00) |
| Entertainment Centres |  6,000.00  |  1,500.00  |  |  14,674.00  |  8,674.00  |
| Akpeteshie/Spirit |  1,000.00  |  250.00  |  |  -  |  (1,000.00) |
| Financial Institution |  12,000.00  |  3,000.00  |  |  10,800.03  |  (1,199.97) |
| Cocoa Buyers |  20,000.00  |  5,000.00  |  |  26,000.00  |  6,000.00  |
| Slaughter House License |  546.00  |  136.50  |  |  600.00  |  54.00  |
| Chop Bar Restaurants |  7,000.00  |  1,750.00  |  6,500.00  |  6,500.00  |  (500.00) |
| Corn / Rice / Flour Miller |  7,000.00  |  1,750.00  |  5,000.00  |  5,000.00  |  (2,000.00) |
| Liquor |  1,200.00  |  300.00  |  -  |  -  |  (1,200.00) |
| Artisans |  20,000.00  |  5,000.00  |  |  26,850.00  |  6,850.00  |
| Kiosk |  5,000.00  |  1,250.00  |  |  2,000.00  |  (3,000.00) |
| Sand and Stone |  5,000.00  |  1,250.00  |  |  2,200.00  |  (2,800.00) |
| Fuel Dealers |  15,000.00  |  3,750.00  |  |  12,746.49  |  (2,253.51) |
| Canopy Chair |  2,000.00  |  500.00  |  |  1,000.00  |  (1,000.00) |
| Hotel/Guest House |  7,000.00  |  1,750.00  |  |  3,000.00  |  (4,000.00) |
| Pharmacy/Chemical Sellers |  5,000.00  |  1,250.00  |  |  -  |  (5,000.00) |
| Taxi/Commercial Vehicles |  5,000.00  |  1,250.00  |  |  3,600.00  |  (1,400.00) |
| Lotto Operators |  1,200.00  |  300.00  |  |  -  |  (1,200.00) |
| Sawmill |  1,000.00  |  250.00  |  |  1,200.00  |  200.00  |
| **TOTAL** |  **128,946.00**  |  **32,236.50**  |  **11,500.00**  |  **116,170.52**  |  **(12,775.48)** |
|  |  |  |  |  |  |
| **Fee** |  |  |  |  |  |
| Markets Tolls |  30,000.00  |  7,500.00  |  41,390.00  |  41,390.00  |  11,390.00  |
| Livestock / Kraals |  1,000.00  |  250.00  |  6,000.00  |  6,000.00  |  5,000.00  |
| Market Stores |  10,000.00  |  2,500.00  |  24,599.70  |  24,599.70  |  14,599.70  |
| Charcoal burners |  1,000.00  |  250.00  |  -  |  -  |  (1,000.00) |
| Registration of Traders |  10,000.00  |  2,500.00  |  -  |  -  |  (10,000.00) |
| Adverts/Billboard |  7,000.00  |  1,750.00  |  1,556.00  |  1,556.00  |  (5,444.00) |
| Export of Commodities |  10,000.00  |  2,500.00  |  3,000.00  |  3,000.00  |  (7,000.00) |
| Marriage and Divorce |  10,000.00  |  2,500.00  |  2,100.00  |  2,100.00  |  (7,900.00) |
| Lorry Park tolls |  5,000.00  |  1,250.00  |  300.00  |  300.00  |  (4,700.00) |
| Business Operating permits |  16,514.00  |  4,128.50  |  6,000.00  |  6,000.00  |  (10,514.00) |
| Tender Documents |  -  |  -  |  22,283.37  |  22,283.37  |  22,283.37  |
| Poultry Fee |  -  |  -  |  -  |  -  |  -  |
| Registration of Contractors |  30,000.00  |  7,500.00  |  9,704.00  |  9,704.00  |  (20,296.00) |
| Burial Fee |  20,000.00  |  5,000.00  |  4,010.00  |  4,010.00  |  (15,990.00) |
| Pounds |  10,000.00  |  2,500.00  |  -  |  -  |  (10,000.00) |
| **TOTAL** |  **160,514.00**  |  **40,128.50**  |  **120,943.07**  |  **120,943.07**  |  **(39,570.93)** |
|  |  |  |  |  |  |
| **Fines, penalties, and forfeits**  |  |  |  |  |  |
| Court Fines |  4,000.00  |  1,000.00  |  -  |  -  |  (4,000.00) |
| Spot Fine |  7,000.00  |  1,750.00  |  -  |  -  |  (7,000.00) |
| **TOTAL** |  **11,000.00**  |  **2,750.00**  |  **-**  |  **-**  |  **(11,000.00)** |
|  |  |  |  |  |  |
| GRAND TOTAL |  833,000.00  |  208,250.00  |  530,832.18  |  635,502.70  |  (197,497.30) |
|  |  |  |  |  |  |

|  |  |  |  |  |  |  |
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|  | **SCHEDULE 5.** |  |  |  |  |  |
|  | **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
|  | **SCHEDULE OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD ENDED 31/12/2022** |
|  |  |  |  |  |  |  |
|  | **DEPARTMENT** |  **ANNUAL**  |  **QUARTERLY**  |  **QUARTERLY**  |  **YTD**  |  **BUDGET**  |
|  |  |  **BUDGET**  |  **BUDGET**  |  **ACTUAL**  |  **ACTUAL**  |  **VARIANCES**  |
|  |  |  **GH¢ (a)**  |  **GH¢ (b) =a/4**  |  **GH¢ (D)**  |  **GH¢ (E)**  |  **GH¢ F= (b- d)**  |
|  | **Central Administration Department** |  |  |  |  |
|  | Compensation Of Employees |  2,151,611.84  |  537,902.96  |  2,852,228.27  |  2,852,228.27  |  700,616.43  |
|  | Goods And Services |  2,833,674.88  |  708,418.72  |  1,826,290.98  |  1,825,289.68  |  (1,008,385.20) |
|  | Social Benefits |  -  |  -  |  -  |  -  |  -  |
|  | Government Subsidy |  -  |  -  |  -  |  -  |  -  |
|  | Other Expenses |  -  |  -  |  -  |  -  |  -  |
|  | Non Financial Asset |  4,981,638.04  |  1,245,409.51  |  1,424,699.87  |  1,424,699.87  |  (3,556,938.17) |
|  | **TOTAL** |  **9,966,924.76**  |  **2,491,731.19**  |  **6,103,219.12**  |  **6,102,217.82**  |  **(3,864,706.94)** |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **SCHEDULE 6.** |  |  |  |  |  |  |  |  |
|  |  **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |  |
|  | **SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD ENDING 31/12/2022** |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  **GOG**  |  **IGF**  |  **DDF**  |  **DACF-MP**  |  **DACF**  |  **DONOR**  |  **TOTAL**  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **COMPENSATION OF EMPLOYEES** |  |  |  |  |  |  |  |  |
|  | Established Position             |  2,808,021.17  |  -  |  -  |  |  -  |  -  |  **2,808,021.17**  |  |
|  | Non Established Post             |  -  |  43,937.10  |  -  |  |  -  |  -  |  **43,937.10**  |  |
|  | Allowances                       |  -  |  270.00  |  -  |  |  -  |  -  |  **270.00**  |  |
|  | 13.5% SSF Contribution           |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Gratuity                         |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Pension                          |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | End of Service Benefit (ESB)     |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | **TOTAL** |  **2,808,021.17**  |  **44,207.10**  |  **-**  |  |  **-**  |  **-**  |  **2,852,228.27**  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **GOODS AND SERVICES** |  |  |  |  |  |  |  |  |
|  | Materials and Office Consumables |  31,582.90  |  35,133.60  |  -  |  14,435.80  |  27,367.60  |  -  |  **108,519.90**  |  |
|  | Utilities                        |  -  |  20,944.00  |  -  |  |  -  |  -  |  **20,944.00**  |  |
|  | General Cleaning                 |  -  |  5,000.00  |  -  |  |  -  |  -  |  **5,000.00**  |  |
|  | Rentals                          |  -  |  5,918.50  |  -  |  |  -  |  -  |  **5,918.50**  |  |
|  | Travel and Transport             |  -  |  235,442.65  |  -  |  |  302,044.97  |  61,066.74  |  **598,554.36**  |  |
|  | Repairs and Maintenance          |  -  |  39,905.80  |  -  |  |  -  |  -  |  **39,905.80**  |  |
|  | Training, Seminar and Conference |  -  |  113,866.30  |  -  |  |  344,930.04  |  -  |  **458,796.34**  |  |
|  | Consultancy Expenses             |  -  |  -  |  54,378.00  |  |  -  |  -  |  **54,378.00**  |  |
|  | Special Services                 |  -  |  -  |  -  |  |  142,507.00  |  -  |  **142,507.00**  |  |
|  | Other Charges and Fees           |  -  |  53.00  |  -  |  |  2,139.00  |  -  |  **2,192.00**  |  |
|  | Emergency Services               |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Insurance                        |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Accommodation |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Government Subsidy |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | **TOTAL** |  **31,582.90**  |  **456,263.85**  |  **54,378.00**  |  **14,435.80**  |  **818,988.61**  |  **61,066.74**  |  **1,436,715.90**  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **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 |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | **TOTAL** |  **-**  |  **-**  |  **-**  |  **-**  |  **-**  |  **-**  |  **-**  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **OTHER EXPENSES** |  |  |  |  |  |  |  |  |
|  | Workmanship |  -  |  15,287.10  |  -  |  |  -  |  -  |  **15,287.10**  |  |
|  | Contributions                    |  -  |  9,207.50  |  -  |  |  -  |  -  |  **9,207.50**  |  |
|  | Bank Charges |  -  |  -  |  -  |  1,014.00  |  -  |  -  |  **1,014.00**  |  |
|  | Customs Duties                   |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Court Expenses                   |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Other Charges                    |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Awards & Rewards                 |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Donations                        |  -  |  80,605.00  |  -  |  |  112,794.26  |  -  |  **193,399.26**  |  |
|  | Contributions                    |  -  |  -  |  -  |  50,378.40  |  108,287.52  |  -  |  **158,665.92**  |  |
|  | Tuition Fees                     |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Special Operations               |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Scholarship & Bursaries          |  -  |  -  |  -  |  11,000.00  |  -  |  -  |  **11,000.00**  |  |
|  | Grants to Employees & Households |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Refuse Lifting Expenses          |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Civic Numbering/Street Naming    |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Duty Refund                      |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | Rent                             |  -  |  -  |  -  |  |  -  |  -  |  **-**  |  |
|  | **TOTAL** |  **-**  |  **105,099.60**  |  **-**  |  **62,392.40**  |  **221,081.78**  |  **-**  |  **388,573.78**  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **Property, Plant and Equipment** |  |  |  |  |  |  |  |  |
|  | Dwellings                  |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Air-condition |  |  |  |  |  5,000.00  |  |  5,000.00  |  |
|  | Non Residential Buildings  |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Markets |  |  |  40,241.00  |  |  |  |  40,241.00  |  |
|  | Other structures           |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Transport Equipment        |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Other machinery and equipment |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Infrastructure Assets      |  -  |  87,370.20  |  66,000.00  |  259,685.76  |  671,830.00  |  -  |  1,084,885.96  |  |
|  | **TOTAL** |  **-**  |  **87,370.20**  |  **106,241.00**  |  **259,685.76**  |  **676,830.00**  |  **-**  |  1,130,126.96  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **Work - In – Progress** |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Dwellings                  |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Health Centre |  |  |  |  |  40,515.10  |  |  40,515.10  |  |
|  | Office Building |  |  |  93,717.81  |  |  135,340.00  |  |  229,057.81  |  |
|  | Scholl Building |  |  |  |  |  25,000.00  |  |  25,000.00  |  |
|  | Non Residential Buildings  |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Other structures           |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Transport Equipment        |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Other machinery and equipment |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | Infrastructure Assets      |  -  |  -  |  -  |  |  -  |  -  |  -  |  |
|  | **TOTAL** |  **-**  |  **-**  |  **93,717.81**  |  **-**  |  **200,855.10**  |  **-**  |  294,572.91  |  |
|  | **TOTAL** |  **2,839,604.07**  |  **692,940.75**  |  **254,336.81**  |  **336,513.96**  |  **1,917,755.49**  |  **61,066.74**  |  **6,102,217.82**  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **SCHEDULE 8.** |  |  |  |  |  |  |  |  |
|  | **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
|  | **SCHEDULE OF NON-FINANCIAL ASSET AS AT 31/12/2022** |
|  |  | **BEGINNING**  | **REVALUATION** | **COMPLETED** | **DISPOSALS FOR** |  **DEPRECIATION** | **CURRENT YR.** | **TOTAL ACCUMULATED** | **NET BOOK** |
|  |  | **BALANCES** | **FOR THE PERIOD** | **WIP.** | **THE PERIOD** | **B/F** | **DEPRECIATION** | **DEPRECIATION** |  **VALUE** |
|  |  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  |
|  |  |  **(a)** |  **(b)** |  **( c)** |  **( e)** |  **(f)** |  **(g)** |  |  |
|  | **DWELLINGS** |  |  |  |  |  |  |  |  |
|  | Buildings | 0.00 | 4,830,000.00 | 0 | 0 | 0 | 0 | 0.00 | 4,830,000 |
|  | Destitute Homes | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Bungalows/Flats | 0.00 | 0.00 | 0 | 0 | 0 | 60,000 | 60,000.00 | -60,000 |
|  | Homes of the Aged | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Palace | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Barracks | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | **TOTAL** | **0.00** | **4,830,000.00** | **0** | **0** | **0** | **60,000** | **60,000.00** | **4,770,000** |
|  |  |  |  |  |  |  |  |  |  |
|  | **NON RESIDENTIAL BUILDINGS**  |  |  |  |  |  |  |  |
|  | Hospitals | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Clinics | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Day Care Centre | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Office Buildings | 0.00 | 0.00 | 0 | 0 | 0 | 152,000 | 152,000.00 | -152,000 |
|  | School Buildings | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Slaughter House | 0.00 | 0.00 | 0 | 0 | 0 | 18,000 | 18,000.00 | -18,000 |
|  | Health Centres | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Other Agricultural Structures | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Police Post | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Court Building | 0.00 | 0.00 | 0 | 0 | 0 | 95,000 | 95,000.00 | -95,000 |
|  | **TOTAL** | **0.00** | **0.00** | **0** | **0** | **0** | **265,000** | **265,000.00** | **-265,000** |
|  |  |  |  |  |  |  |  |  |  |
|  | **OTHER STRUCTURES**  |  |  |  |  |  |  |  |
|  | Roads | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Cemeteries | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Toilets | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Markets | 0.00 | 0.00 | 0 | 0 | 0 | 50,000 | 50,000.00 | -50,000 |
|  | Car/Lorry Park | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Bridges  | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Road Signals | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Feeder Roads | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Urban Roads | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Highways | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Drainage | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Workshop | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Railway Lines | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | **TOTAL** | **0.00** | **0.00** | **0** | **0** | **0** | **50,000** | **50,000.00** | **-50,000** |
|  |  |  |  |  |  |  |  |  |  |
|  | **TRANSPORT EQUIPMENT**  |  |  |  |  |  |  |  |
|  | Motor Vehicle | 519,365.00 | 166,005.00 | 0 | 0 | 0 | 129,787 | 129,786.67 | 555,583 |
|  | Airplanes | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Trains | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Ships and Vessels | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Motor Bike, bicycles | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | **TOTAL** | **519,365.00** | **166,005.00** | **0** | **0** | **0** | **129,787** | **129,786.67** | **555,583** |
|  |  |  |  |  |  |  |  |  |  |
|  | **OTHER MACHINERY AND EQUIPMENT**  |  |  |  |  |  |  |
|  | Plant and Equipment | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Agricultural Machin | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Server (Computing) | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Out-Door Machinery | 0.00 | 190,000.00 | 0 | 0 | 0 | 43,250 | 43,250.00 | 146,750 |
|  | In-Door Machinery/Assets | 53,500.00 | 0 | 0 | 0 | 0 | 0.00 | 53,500 |
|  | Other Capital Expend | 132,650.00 | -132,650.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Plant and Machinery |  | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Other Assets | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Computers and Access | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Uninterruptible Power | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Printer | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Office Equipment | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Air Condition | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Electrical Equipment | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Communication equipment | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | **TOTAL** | **132,650.00** | **110,850.00** | **0** | **0** | **0** | **43,250** | **43,250.00** | **200,250** |
|  |  |  |  |  |  |  |  |  |  |
|  | **INFRASTRUCTURE ASSETS** |  |  |  |  |  |  |  |
|  | Electrical Networks | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Sewers | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Landscaping and Gardening | 4,238,510.63 | -4,238,510.63 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Utilities Networks | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Runways | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Interior Development | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Furniture and Fittings | 10,530.00 | -10,530.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Irrigation Systems | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Water Systems | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Harbour and Landing Sites | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | Sea Wall | 0.00 | 0.00 | 0 | 0 | 0 | 0 | 0.00 | 0 |
|  | **TOTAL** | **4,249,040.63** | **-4,249,040.63** | **0** | **0** | **0** | **0** | **0.00** | **0** |
|  |  |  |  |  |  |  |  |  |  |
|  | **GRAND TOTAL** | **4,901,055.63** | **857,814.37** | **0** | **0** | **0** | **548,037** | **548,036.67** | **5,210,833.33** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **SCHEDULE 9.** |  |  |  |  |
|  | **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |
|  | **SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31/12/2022** |
|  |  | **BEGINNING**  | **ADDITIONS FOR** | **COMPLETED** | **CLOSSING** |
|  |  | **BALANCES** |  **THE PERIOD** | **WIP.** | **BALANCES** |
|  |  | **GH¢**  | **GH¢**  | **GH¢**  | **GH¢**  |
|  |  |  **(a)** |  **(b)** |  **( c)** | **d =a+b-c** |
|  | **DWELLINGS** |  |  |  |  |
|  | WIP – Buildings |  | 0 | 0 | 0 |
|  | WIP - Dest. Homes | 0 | 0 | 0 | 0 |
|  | WIP - Bungalows/Flat | 0 | 0 | 0 | 0 |
|  | WIP - Consultancy Fees | 0 | 0 | 0 | 0 |
|  | WIP-Barracks | 0 | 0 | 0 | 0 |
|  | **TOTAL** | **0** | **0** | **0** | **0** |
|  |  |  |  |  |  |
|  | **NON RESIDENTIAL BUILDINGS**  |  |  |  |  |
|  | WIP – Hospitals | 0 | 0 | 0 | 0 |
|  | WIP – Clinics | 0 | 0 | 0 | 0 |
|  | WIP - Health Centres | 0 | 0 | 0 | 0 |
|  | WIP - Day Care Centre | 0 | 0 | 0 | 0 |
|  | WIP - Office Buildings | 1,795,243 | 1,424,700 | 0 | 3,219,943 |
|  | WIP - School Buildings | 0 | 0 | 0 | 0 |
|  | WIP - Slaughter House | 0 | 0 | 0 | 0 |
|  | **TOTAL** | **1,795,243** | **1,424,700** | **0** | **3,219,943** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **GRAND TOTAL** | **1,795,243.11** | **1,424,699.87** | **0** | **3,219,942.98** |

|  |  |  |
| --- | --- | --- |
| **SCHEDULE 10** |  **AHAFO ANO NORTH MUNICIPAL ASSEMBLY** |  |
|   |  **PAYABLES/CREDITORS SCHEDULE AS AT 31/12/2022** |  |  |
|   | **Serial No.** | **Name of suppliers/service providers** | **Descriptions** | **Bal @1/1/2021** | **Changes during the Period** | **BAL @31/12/2022** | **Invoice Due Date** |
|   | A | COMPENSATION OF EMPLOYEES |   |   |   |   |   |
|   | 1 | MUNICIPAL CO-ORD. DIRECTOR | Transfer Grants |  |  89,861.10  |  89,861.10  | 29/09/2022 |
|   | 2 | HEDGE PENSIONS | Second Tier |  |  17,003.30  |  17,003.30  | 13/12/2022 |
|   |   |   |   |   |   |   |   |
|   | B | USE OF GOODS AND SERVICES |   |   |   |   |   |
|   |   | MUNICIPAL CO-ORD. DIRECTOR | Allowances and goods  |   |  159,668.05  |  159,668.05  | From 1/1/2022 to 31/12/2022 |
|   | **C** | INTER AACOUNTS TRANSFER |   | 328,252.87  |  (104,775.23) |  223,477.64  | FROM 1/1/2021 T0 31/12/2022 |
|   |  |   |   |   |   |   |   |
|   |  | **TOTALS** |  | **328,252.87** |  **161,757.22**  | **490,010.09**  |   |