

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2022

	NOTES	CURRENT 2022	PREVIOUS 2021
ASSETS			
Current Assets			
Cash and Cash Equivalents	18	1,155,570.08	961,919.36
Receivables	19	29,803.66	2,360.00
Inventories	20	35,000.00	0.00
Total		1,220,373.74	964,279.36
Non Current Assets			
Receivables	19	104,850.20	104,850.20
Investment	21	0.00	0.00
Property, plant and Equipment	22	16,272,787.48	15,483,681.74
Work-In-Progress	23	8,858,696.06	7,727,206.94
Land	24	0.00	0.00
Intangible asset	25	5,142.86	0.00
Non-Current Assets		25,241,476.60	23,315,738.88
Total ASSETS		26,461,850.34	24,280,018.24
LIABILITIES			
Current Liabilities			
Accounts Payables	26	765,989.44	0.00
Trust Monies	27	189,586.24	0.00
Short term borrowings	28	0.00	0.00
Total		955,575.68	0.00
NON CURRENT LIABILITIES			
Long- term borrowings	29	0.00	0.00
Total Non Current Liabilities		0.00	0.00
TOTAL LIABILITIES		955,575.68	0.00
NET ASSETS/(LIABILITIES)		25,506,274.66	24,280,018.24
FINANCED BY:			
Accumulated fund b/f		24,280,018.24	22,458,027.95
Surplus/ (deficit) for the year		1,226,256.42	1,821,990.29
NET WORTH		25,506,274.66	24,280,018.24

SIGNATURE:.....

(PRINCIPAL SPENDING OFFICER)

NAME:.....

DATE:.....

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF YEAR TO DATE FINANCIAL PERFORMANCE FOR THE
PERIOD ENDED 31ST DECEMBER, 2022

REVENUE	NOTE	ANNUAL BUDGET GH¢	YTD BUDGET GH¢	PREVIOUS ACTUAL GH¢	CURRENT ACTUAL GH¢	YTD ACTUAL GH¢	BUDGET BALANCE GH¢
GoG Subvention	2	8,116,256.57	8,116,256.57	4,057,464.80	1,819,834.20	5,877,299.00	2,238,957.57
Internally Generated Fund	3	1,520,000.00	1,520,000.00	127,701.00	555,900.17	683,601.17	836,398.83
Donor	4	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		9,636,256.57	9,636,256.57	4,185,165.80	2,375,734.37	6,560,900.17	3,075,356.40
EXPENDITURE							
Compensation of Employees	8	2,595,615.00	2,595,615.00	1,672,678.53	849,455.18	2,522,133.71	73,481.29
Goods and Services	9	3,056,152.50	3,056,152.50	1,401,058.64	653,214.19	2,054,272.83	1,001,879.67
Interest	10	0.00	0.00	0.00	0.00	0.00	0.00
Subsidy	11	0.00	0.00	0.00	0.00	0.00	0.00
Social Benefits	12	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	13	129,648.55	129,648.55	29,766.37	65,856.78	95,623.15	34,025.40
Consumption of Fixed Asset	22	295,000.00	295,000.00	662,614.06	0.00	662,614.06	(367,614.06)
TOTAL EXPENDITURE		6,076,416.05	6,076,416.05	3,766,117.60	1,568,526.15	5,334,643.75	741,772.30
SURPLUS/(DEFICIT)		3,559,840.52	3,559,840.52	419,048.20	807,208.22	1,226,256.42	2,333,584.10

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD
ENDED 31ST DECEMBER, 2022

REVENUE	NOTE	ANNUAL BUDGET	PERIOD BUDGET	ACTUAL CURRENT 2022	ACTUAL PREVIOUS 2021
		GH¢	GH¢	GH¢	GH¢
GoG Subvention	2	8,116,256.57	2,029,064.14	5,877,299.00	4,575,054.72
Internally Generated Fund	3	1,520,000.00	380,000.00	683,601.17	858,004.65
Donor	4	0.00	0.00	0.00	0.00
TOTAL REVENUE		9,636,256.57	2,409,064.14	6,560,900.17	5,433,059.37
EXPENDITURE					
Compensation of Employee	8	2,595,615.00	648,903.75	2,522,133.71	2,095,322.83
Goods and Services	9	3,056,152.50	764,038.13	2,054,272.83	1,494,946.25
Interest	10	0.00	0.00	0.00	0.00
Subsidy	11	0.00	0.00	0.00	0.00
Social Benefits	12	0.00	0.00	0.00	0.00
Other Expenses	13	129,648.55	32,412.14	95,623.15	20,800.00
Consumption of Fixed Asset	22	300,000.00	75,000.00	662,614.06	0.00
TOTAL EXPENDITURE		6,081,416.05	1,520,354.01	5,334,643.75	3,611,069.08
SURPLUS/(DEFICIT)		3,554,840.52	888,710.13	1,226,256.42	1,821,990.29

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 31ST DECEMBER, 2022

	NOTE	CURRENT 2022 GH¢	PREVIOUS 2021 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GOG Subvention	2	3,711,512.88	2,599,381.89
IGF REVENUE	3	683,601.17	858,004.65
Donor/Grant	4	0.00	0.00
Other Receipts	5	0.00	0.00
Total Receipt		4,395,114.05	3,457,386.54
Cash Payment For Operating Activities			
Compensation of Employees	8	121,518.71	119,650.00
Goods and Services	9	2,054,272.83	1,494,946.25
Interest	10	0.00	0.00
Government Subsidies	11	0.00	0.00
Social Benefit	12	0.00	0.00
Other Expenses	13	95,623.15	20,800.00
Other Payments	17	0.00	0.00
Total Payment		2,271,414.69	1,635,396.25
NET CASHFLOW FROM OPERATING ACTIVITIES		2,123,699.36	1,821,990.29
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset		0.00	0.00
Recovery of Loans	7	0.00	0.00
Sale of Investment		0.00	0.00
Recovery of Advances		0.00	0.00
Dividend Received		0.00	0.00
Total Receipt		0.00	0.00
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset	14	1,930,048.64	945,469.53
Issue of Loans		0.00	0.00
Purchase of Investment		0.00	0.00
Issue of Advances		0.00	0.00
Total Payment		1,930,048.64	945,469.53

NET CASHFLOW FROM INVESTING ACTIVITIES	(1,930,048.64)	(945,469.53)
CASHFLOW FROM FINANCING ACTIVITIES	16	
Cash Receipt From Financing Activities		
Proceeds from Domestic Borrowing	0.00	0.00
Proceeds from External Borrowing	0.00	0.00
Total Receipt	0.00	0.00
Cash Payment For Financing Activities		
Repayment of Domestic Borrowing	0.00	0.00
Repayment of External Borrowing	0.00	0.00
Dividend Paid	0.00	0.00
Total Payment	0.00	0.00
CASHFLOW FROM FINANCING ACTIVITY	0.00	0.00
NET CHANGE IN STOCK OF CASH	193,650.72	876,520.76
CASH AND CASH EQUIVALENT AT BEGINNING	961,919.36	85,398.60
CASH AND CASH EQUIVALENT AT CLOSE	1,155,570.08	961,919.36
	0.00	0.00
CASH AND CASH EQUIVALENT AT CLOSE	1,155,570.08	961,919.36

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

	NOT CURRENT 2022	PREVIOUS 2021
Accumulated surplus B/F	24,280,018.24	22,458,027.95
Surpluses / (Deficits) for the Period	1,226,256.42	1,821,990.29
Total Accumulated Surpluses / (Deficits)	25,506,274.66	24,280,018.24
Add: Prior Adjustments	0.00	0.00
TOTAL NET LIABILITIES/EQUITY	25,506,274.66	24,280,018.24

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF YEAR TO DATE RECEIPTS AND PAYMENTS FOR THE PERIOD
ENDED 31ST DECEMBER, 2022

		ANNUAL BUDGET	YTD BUDGET	PREVIOUS ACTUAL	CURRENT ACTUAL	YTD ACTUAL	BUDGET BALANCE
RECEIPTS	NOTE	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
GoG Subvention	2	5,715,641.57	5,715,641.57	2,449,136.28	1,262,376.60	3,711,512.88	2,004,128.69
Internally Generated Fund	3	1,520,000.00	1,520,000.00	555,900.17	127,701.00	683,601.17	836,398.83
Donor	4	627,648.55	627,648.55	0.00	0.00	0.00	627,648.55
Other Receipts	5	0.00	0.00	0.00	0.00	0.00	0.00
Loans Received	6	0.00	0.00	0.00	0.00	0.00	0.00
Recovery of Financial Asset	7	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,863,290.12	7,863,290.12	3,005,036.45	1,390,077.60	4,395,114.05	3,468,176.07
PAYEMNTS							
Compensation of Employees	8	195,000.00	48,750.00	64,350.00	57,168.71	121,518.71	73,481.29
Goods and Services	9	3,056,152.50	764,038.13	1,401,058.64	653,214.19	2,054,272.83	1,001,879.67
Interest	10	0.00	0.00	0.00	0.00	0.00	0.00
Subsidy	11	0.00	0.00	0.00	0.00	0.00	0.00
Social Benefits	12	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	13	129,648.55	32,412.14	29,766.37	65,856.78	95,623.15	34,025.40
Non-Financial Asset	14	4,482,489.07	1,120,622.27	1,102,530.14	827,518.50	1,930,048.64	2,552,440.43
Loan Repayments	15	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition Financial Asset	16	0.00	0.00	0.00	0.00	0.00	0.00
Other Payments	17	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PAYMENTS		7,863,290.12	1,965,822.53	2,597,705.15	1,603,758.18	4,201,463.33	3,661,826.79
Net Receipts/ (Payments)				407,331.30	(213,680.58)	193,650.72	
Cash and Bank Balance as at 1st Jaunuary, 2022					1,369,250.66	961,919.36	
Cash and Bank Balance at 31st December, 2022					1,155,570.08	1,155,570.08	

NAME OF MDA: BOLE DISTRICT ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD 31ST DECEMBER, 2022

		ANNUAL BUDGET	PERIOD BUDGET	ACTUAL CURRENT	ACTUAL PREVIOUS
RECEIPTS	NOTE	GH¢	GH¢	GH¢	GH¢
GOG Subvention	2	8,116,256.57	2,029,064.14	1,262,376.60	2,449,136.28
Internally Generated Fund	3	1,520,000.00	380,000.00	127,701.00	555,900.17
Donor	4	627,648.55	156,912.14	0.00	0.00
Other Receipts	5	0.00	0.00	0.00	0.00
Loans Received	6	0.00	0.00	0.00	0.00
Recovery of Financial Asset	7	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,263,905.12	2,565,976.28	1,390,077.60	3,005,036.45
PAYMENTS					
Compensation of Employees	8	2,595,615.00	648,903.75	57,168.71	64,350.00
Goods and Services	9	3,056,152.50	764,038.13	653,214.19	1,401,058.64
Interest	10	0.00	0.00	0.00	0.00
Subsidy	11	0.00	0.00	0.00	0.00
Social Benefits	12	0.00	0.00	0.00	0.00
Other Expenses	13	129,648.55	32,412.14	65,856.78	29,766.37
Non-Financial Asset	14	4,482,489.07	1,120,622.27	827,518.50	1,102,530.14
Loan Repayments	15	0.00	0.00	0.00	0.00
Acquisition Financial Asset	16	0.00	0.00	0.00	0.00
Other Payments	17	0.00	0.00	0.00	0.00
TOTAL PAYMENTS		10,263,905.12	2,565,976.28	1,603,758.18	2,597,705.15
Net Receipts/ (Payments)				(213,680.58)	407,331.30
Cash and Bank Balance as at(Opening)				1,369,250.66	961,919.36
Cash and Bank Balance at(Closing)				1,155,570.08	1,369,250.66

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Statement

These general-purpose financial statements cover operations of the Bole 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 PFM Act 2016. Pending the enactment of the regulations for the PFM Act, relevant portions of the Financial Administration Regulation (FAR) 2004, LI 1802 have been applied to the preparation of these Financial Statements.

1.2 Basis of Preparation

The financial statements have been prepared on a modified accrual basis in accordance with the Generally Accepted Accounting Principles (GAAP)

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 than the functional currency (foreign currencies) are translated into Ghana Cedis at Bank of Ghana rates of exchange at the date of the transaction. The Bank of Ghana rates of exchange approximate the spot rates prevailing at the dates of the transactions. At year-end, monetary assets and liabilities denominated in foreign currencies are translated at the Bank of Ghana rates of exchange. Non-monetary foreign currency denominated items that are measured at fair value are translated at the Bank of Ghana rate of exchange at the date on which the fair value was determined. Non-financial items measured at historical cost in a foreign currency are translated at rate prevailing at the date of measurement.

1.3.3 Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary

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

Revenue

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 without directly giving value in exchange.

Non-tax revenues of a non-exchange nature are revenues legally enforceable by legislative instruments paid directly to the reporting entity, such as property rate, basic rate, local authority levies and building permits.

Revenue from Exchange Transactions

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. Local government entities recognize revenue when received except for entities with evidential certainty of receivables.

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 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 include contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards.

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:

- All property, plant and equipment are stated at historical cost, less accumulated depreciation. Historical cost comprises the purchase price, any costs directly attributable to bringing the asset to its location and operational condition and the initial estimate of dismantling and site restoration costs;
- 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.
- 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

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	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, bicycle	Motor Bike	3
Transport Equipment	Motor Bike, bicycle	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 Equipm	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	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7
Furniture Fixtures and Fittings	Furniture Fixtures	Cupboard/ Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures	Table(Office, Conference,	7
Furniture Fixtures and Fittings	Furniture Fixtures	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Mac	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication E	Amplifier	3
Other Machinery and Equipment	Communication E	Camera (Video, Digital, P	3
Other Machinery and Equipment	Communication E	Multimedia Player	3
Other Machinery and Equipment	Communication E	Easel(Manual,	3
Other Machinery and Equipment	Communication E	Facsimile/Fax	3
Other Machinery and Equipment	Communication E	Loud Speaker/Sound	3
Other Machinery and Equipment	Communication E	Megaphone	3
Other Machinery and Equipment	Communication E	Projector	3
Other Machinery and Equipment	Communication E	Radio Battery	3
Other Machinery and Equipment	Communication E	Radio Cassette Player	3
Other Machinery and Equipment	Communication E	Radio Receiver	3
Other Machinery and Equipment	Communication E	Radio Transmitter	3
Other Machinery and Equipment	Communication E	Slide Projector	3
Other Machinery and Equipment	Communication E	Switch Board	3
Other Machinery and Equipment	Communication E	Television	3
Other Machinery and Equipment	Communication E	Video Cassette Player	3
Other Machinery and Equipment	Communication E	Video Cassette	3
Other Machinery and Equipment	Communication E	Video Phone/Security De	3
Other Machinery and Equipment	Computers and A	Computers and Accessori	5
Other Machinery and Equipment	Electrical Equipm	Control Panel	5
Other Machinery and Equipment	Electrical Equipm	Generator Set	5
Other Machinery and Equipment	Electrical Equipm	Refrigerator/Freezer	5
Other Machinery and Equipment	Electrical Equipm	Stabilizer, Transformer(O	5
Other Machinery and Equipment	Electrical Equipm	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	Laboratory	8
Equipment	equipment	Equipment	

Other Machinery and Equipment	Other machinery	Other machinery and	8
Equipment	equipment	equipment	
Other Machinery and Equipment	Other machinery	Oven/Stove/Range/	5
Equipment	equipment	Microwave	
Other Machinery and Equipment	Plant and Machin	Plant and Machinery	8
Infrastructure Assets	APRON and RAM	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 Networ	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 lin	Gas (main and lines)	30
Infrastructure Assets	Harbour and Lan	Harbour and Landing Site	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20
Infrastructure Assets	Landscaping and	Landscaping and Gardeni	5
Infrastructure Assets	Lighting and Traf	Lighting and Traffic syste	20
Infrastructure Assets	Other - Infrastruc	(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 Network	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Softwa	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.

1.7.2 A gain or loss resulting from the disposal or transfer of heritage assets arises when proceeds from disposal or transfer differ from its carrying amount. Those gains or losses are recognized in the statement of financial performance within other revenue or other expenses.

1.7.3 Impairment assessments are conducted at the covered entities' during annual physical verification procedures and when events or changes in

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 net of write-downs from cost to current replacement cost/net realizable value, which are recognized in the statement of financial performance.

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

1.9.4 Annual impairment reviews of intangible assets are conducted where assets are under development or have an indefinite useful life. Other intangible assets are subject to impairment review only when indicators of impairment are identified.

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 the effective interest rate method on the respective financial asset.

1.11.5 Financial assets are assessed at each reporting date to determine whether there is objective evidence of impairment. Evidence of impairment includes default or delinquency of the counterparty or permanent reduction in the value of the asset. Impairment losses are recognized in the statement of financial performance in the year in which they arise.

1.11.6 Financial assets are derecognized when the rights to receive cash flows have expired or have been transferred, and the economic entity has transferred substantially all risks and rewards of the financial asset. Financial assets and liabilities are offset and the net amount is reported in the statement of financial

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 derecognizes financial liabilities when its contractual obligations are discharged, waived, cancelled or expired.

1.12.5 Accounts payable and accrued liabilities arise from the purchase of goods and services that have been received but not paid for at the reporting date. Payables are recognized and subsequently measured at their nominal value because they are generally due within 12 months. 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.

1.14.3 Leases where all of the risks and rewards of ownership are not substantially transferred to the Government of Ghana are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance as an expense on a straight-line basis over the term of the lease.

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 the land is transferred under restricted deeds.

1.15.3 Where title to land is transferred to the Government of Ghana without restrictions, the land is accounted for as donated property, plant and equipment and recognized at fair value at the acquisition date.

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 specific programme activities that the Minister of Finance has been authorized by the Parliament of Ghana and the Public Financial Management Act (2016) 921 and its accompanying regulations to accept and utilize.

1.23.4 Basis differences capture the differences resulting from preparing the budget on a cash basis against the preparation of the financial statements on modified accrual basis towards full IPSAS Accruals. In order to reconcile the budgetary results to the statement of cash flows, the non-cash elements such as consumption of fixed assets and amortization of intangible assets.

NOTES TO THE ACCOUNTS

	CURRENT YEAR 2022	PREVIOUS YEAR 2021
	SCHEDULE	
	GH¢	GH¢
2 GoG Subvention		
Compensation of Employees	2,165,786.12	1,975,672.83
Goods and Services /Asset	3,711,512.88	2,599,381.89
TOTAL REVENUE	5,877,299.00	4,575,054.72
Untransferred warrants	0.00	0.00
Centralised Paid Salaries	2,165,786.12	1,975,672.83
TOTAL RECEIPT (BTA)	3,711,512.88	2,599,381.89
3 IGF Receipt		
Lands and Royalties	140,145.17	172,611.00
Rates	13,000.00	113,254.65
Rents of Land, Buildings and Houses	11,080.00	4,980.00
Licenses	327,147.00	350,033.00
Fee	200,019.00	217,126.00
Fines, penalties, and forfeits	0.00	0.00
Miscellaneous revenue	0.00	0.00
TOTAL REVENUE	691,391.17	858,004.65
<i>LESS:</i>		
Unreceived IGF	7,790.00	0.00
TOTAL	683,601.17	858,004.65
4 Grants		
Central Government	0.00	0.00
Non Central Government	0.00	0.00
TOTAL	0.00	0.00
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

6 Loans Received

Creditor 1	0.00	0.00
Creditor 2	0.00	0.00
Creditor 3	0.00	0.00
TOTAL	0.00	0.00

7 Recovery of Financial Asset

Loan Recovery	0.00	0.00
Advances Repayment	0.00	0.00
Investment	0.00	0.00
TOTAL	0.00	0.00

8 COMPENSATION OF EMPLOYEES

Established Position	2,400,615.00	1,975,672.83
Non Established Post	85,800.00	119,650.00
Allowances	35,718.71	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 EXPENDITURE	2,522,133.71	2,095,322.83
<i>LESS:</i>		
Unpaid Compensation	0.00	0.00
Centralised Paid Salaries	2,400,615.00	1,975,672.83
TOTAL PAYMENT	121,518.71	119,650.00

9 GOODS AND SERVICES

Materials and Office Consumables	867,064.09	353,538.64
Utilities	112,177.37	204,692.47

General Cleaning	0.00	320.00
Rentals	0.00	0.00
Travel and Transport	382,109.03	358,560.59
Repairs and Maintenance	19,452.28	8,792.40
Training, Seminar and Conference	660,675.02	562,435.56
Consultancy Expenses	0.00	0.00
Special Services	36,000.00	0.00
Other Charges and Fees	6,029.92	6,606.59
Emergency Services	0.00	0.00
Insurance	0.00	0.00
TOTAL EXPENDITURE	2,083,507.71	1,494,946.25
<i>LESS:</i>		
Unpaid Goods & Services	29,234.88	0.00
TOTAL PAYMENT	2,054,272.83	1,494,946.25

10 INTEREST

External Interest Cost	0.00	0.00
Domestic Interest Cost	0.00	0.00
TOTAL EXPENDITURE	0.00	0.00
<i>LESS:</i>		
Unpaid Interest	0.00	0.00
TOTAL PAYMENT	0.00	0.00

11 GOVERNMENT SUBSIDIES

Oil Subsidy	0.00	0.00
Utility Subsidy	0.00	0.00
Schools Subsidy	0.00	0.00
Fertilizer Subsidy	0.00	0.00
TOTAL EXPENDITURE	0.00	0.00
<i>LESS:</i>		
Unpaid Subsidy	0.00	0.00
TOTAL PAYMENT	0.00	0.00

12 SOCIAL BENEFITS

Social security benefits in cash	0.00	0.00
Employer social benefits in cash	0.00	0.00
TOTAL EXPENDITURE	0.00	0.00
<i>LESS:</i>		
Unpaid Social Benefit	0.00	0.00
TOTAL PAYMENT	0.00	0.00

13 OTHER EXPENSES

Insurance and compensation	0.00	0.00
Professional fees	0.00	0.00
Customs Duties	0.00	0.00
Court Expenses	0.00	0.00
Awards & Rewards	0.00	0.00
Donations	0.00	0.00
Contributions	95,623.15	20,800.00
Tuition Fees	0.00	0.00
Special Operations	0.00	0.00
Refuse Lifting Expenses	0.00	0.00
Civic Numbering/Street Naming	0.00	0.00
Scholarship & Bursaries	0.00	0.00
Grants to Employees & Households	0.00	0.00
Duty Refund	0.00	0.00
Rent	0.00	0.00
TOTAL EXPENDITURE	95,623.15	20,800.00
<i>LESS:</i>		
Unpaid Other Expenses	0.00	0.00
TOTAL PAYMENT	95,623.15	20,800.00

14 NON-FINANCIAL ASSETS

Fixed asset	1,450,862.83	670,539.30
Work In Progress	1,131,489.12	274,930.23
Intangible Assets	0.00	0.00
Inventory	0.00	0.00
Land	0.00	0.00
TOTAL EXPENDITURE	2,582,351.95	945,469.53
<i>LESS:</i>		
Unpaid Non-Financial Asset	652,303.31	0.00
TOTAL PAYMENT	1,930,048.64	945,469.53

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

16 Acquisition Financial Asset

Issue of Loans	0.00	0.00
Advances Repayment	0.00	0.00
Investment	0.00	0.00
TOTAL	0.00	0.00

17 Other Payment

Supplier Liability	0.00	0.00
Deposits	0.00	0.00
Prepayment	0.00	0.00
Other Trust	0.00	0.00
Payment of Mobilization	0.00	0.00
TOTAL	0.00	0.00

18 Cash and Cash Equivalents

Common Fund A/C	201,627.29	194,023.98
Development Fund A/C	1,198.49	2,198.12
Disability A/C	220,490.76	114,273.44
DDF A/C	0.00	0.00
Expenditure A/C 1	9,619.88	388.14
General Rate A/C	2,642.90	1,341.15
GSOP A/C	0.00	0.00
HIPC Fund A/C	0.00	0.00
Mps Common Fund A/C	189,586.24	17,178.13
MSHAP HIV/AIDS A/C	4,420.05	69.54
S.R.W.S A/C	0.00	0.00
GSFP A/C	27.93	27.93
Special Project A/C	0.00	0.00
S.R.W.S 2 A/C	0.50	0.50
SUB-CF A/C	525,956.04	632,418.43
	1,155,570.08	961,919.36

19 Receivables

GoG Subventions-unreceived	0.00	0.00
Loans	0.00	0.00
IGF Receivable	5,470.00	0.00
Rent Receivable	7,790.00	0.00
Prepayment	0.00	0.00
Other Receivables	14,183.66	0.00
Advances	2,360.00	2,360.00
SUB-TOTAL	29,803.66	2,360.00
Mobilization	0.00	0.00
Crown Ville Ent/Glo	20,000.00	20,000.00
Poverty Alleviation	84,850.20	84,850.20
SUB-TOTAL	104,850.20	104,850.20
TOTAL	134,653.86	107,210.20

20 Inventory

Street lights	116@301.73	35,000.00	0.00
TOTAL		35,000.00	0.00

21 Investments

Bonds		0.00	0.00
Stocks		0.00	0.00
Other Investment		0.00	0.00
TOTAL		0.00	0.00

22 Property, Plant and Equipment

8

Dwellings		2,557,823.40	2,322,552.27
Non Residential Buildings		10,031,103.01	9,599,882.68
Other structures		2,066,814.21	1,935,460.21
Transport Equipment		0.00	0.00
Other machinery and equipment		287,655.23	232,255.23
Infrastructure Assets		1,991,148.55	1,393,531.35
TOTAL		16,934,544.40	15,483,681.74
LESS:			
Current yr Depreciation		661,756.92	0.00
Accumulated Depreciation		0.00	0.00
NET BOOK VALUE		16,272,787.48	15,483,681.74

23 Work - In - Progress

Dwellings		1,500,074.50	1,390,897.23
Non Residential Buildings		6,317,323.95	5,486,316.94
Other structures		1,041,297.61	849,992.77
Transport Equipment		0.00	0.00
Other machinery and equipm		0.00	0.00
Infrastructure Assets		0.00	0.00
TOTAL		8,858,696.06	7,727,206.94

24 Land		0.00	0.00
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25 Intangible Assets

Software	6,000.00	0.00
TOTAL	6,000.00	0.00
LESS:		
Current yr Depreciation	857.14	0.00
Accumulated Depreciation	0.00	0.00
NET BOOK VALUE	5,142.86	0.00

26 Accounts Payable

Supplier Liability	545,937.04	0.00
Goods and Services Payable	29,234.89	0.00
Withholding	190,817.51	0.00
TOTAL	765,989.44	0.00

27 Trust Monies

Deposits	0.00	0.00
Retention	0.00	0.00
MP's Common Fund Balance	189,586.24	0.00
TOTAL	189,586.24	0.00

28 Short Term Borrowing

	0.00	0.00
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29 Long Term Borrowing

	0.00	0.00
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NAME OF MDA: BOLE DISTRICT ASSEMBLY
SCHEDULE OF GRANTS RECEIVED AGAINST APPROPRIATION FOR THE PERIOD

NATURAL	ITEM	APPROPRIATION	QUARTERLY	YTD	COLLECTION	COLLECTION	YTD ACTUAL	BUDGET	APPROPRIATION
		BUDGET	BUDGET	BUDGET	PREVIOUS	PERIOD	COLLECTION	VARIANCES	BALANCE
CODE	DESCRIPTION	GH¢ (a)	GH¢ (b) = a/4	GH¢	GH¢ (c)	GH¢ (c)	GH¢ (D)	GH¢ E= (b- c)	GH¢ F= (a- d)
1331001	Central Governm	2,400,615.00	600,153.75	2,400,615.00	1,608,328.53	792,286.47	2,400,615.00	(192,132.72)	0.00
1331002	DACF - Assembly	3,965,130.64	991,282.66	3,965,130.64	887,217.40	980,361.38	1,867,578.78	10,921.28	2,097,551.86
1331003	DACF - MP	650,000.00	162,500.00	650,000.00	238,761.93	282,015.22	520,777.15	(119,515.22)	129,222.85
1331004	Ceded Revenue	1,520,000.00	380,000.00	1,520,000.00	555,900.17	127,701.00	683,601.17	252,299.00	836,398.83
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 E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1331008	Other Donors Sup	60,000.00	15,000.00	60,000.00	15,000.00	0.00	15,000.00	15,000.00	45,000.00
1331009	Goods and Servic	119,500.00	29,875.00	119,500.00	163,647.30	0.00	163,647.30	29,875.00	(44,147.30)
1331010	DDF-Capacity Bui	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1331011	District Developn	921,010.93	230,252.73	921,010.93	1,144,509.55	0.00	1,144,509.65	230,252.73	(223,498.72)
1331012	UDG Transfer Caç	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1311	Non Central Gove	627,648.55	156,912.14	627,648.55	0.00	0.00	0.00	156,912.14	627,648.55
	TOTAL	10,263,905.12	2,565,976.28	10,263,905.12	4,613,364.88	2,182,364.07	6,795,729.05	383,612.21	3,468,176.07

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD 31ST DECEMBER, 2022

INSTITUTIONS	ANNUAL BUDGET GH¢ (a)	BUDGET QUARTER GH¢ (b) = a/4	COLLECTION QUARTER GH¢ (c)	YTD ACTUAL COLLECTION GH¢ (D)	BUDGET VARIANCES GH¢ E= (b- c)	ANNUAL BUDGET BALANCE GH¢ F= (a- d)
Lands and Royalties						
Mineral Royalties	0.00	0.00	0.00	0.00	0.00	0.00
Concessions	20,000.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Stool Land Revenue	310,300.00	77,575.00	0.00	140,145.17	77,575.00	170,154.83
Sale of Building Permit Jacket	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Registration of Plot	0.00	0.00	0.00	0.00	0.00	0.00
Transfer of Plot	0.00	0.00	0.00	0.00	0.00	0.00
Building Plans / Permit	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	335,300.00	83,825.00	0.00	140,145.17	83,825.00	195,154.83
Rates						
Property Rate	124,000.00	31,000.00	0.00	13,000.00	31,000.00	111,000.00
Basic Rate	90,000.00	22,500.00	0.00	0.00	22,500.00	90,000.00
Special Rates	20,000.00	5,000.00	0.00	0.00	5,000.00	20,000.00
TOTAL	234,000.00	58,500.00	0.00	13,000.00	58,500.00	221,000.00

Rents of Land, Buildings and Houses

Dividend	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Loans	0.00	0.00	0.00	0.00	0.00	0.00
Other Investment Income	0.00	0.00	0.00	0.00	0.00	0.00
Rent on Assembly Building	0.00	0.00	0.00	0.00	0.00	0.00
Junior Staff Quarters	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Transit Quarters	7,000.00	1,750.00	0.00	0.00	1,750.00	7,000.00
Rental of Store	0.00	0.00	1,320.00	1,740.00	(1,320.00)	(1,740.00)
Hiring of Facilities	11,200.00	2,800.00	0.00	1,550.00	2,800.00	9,650.00
Workers Villa	0.00	0.00	0.00	0.00	0.00	0.00
Guest Houses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	28,200.00	7,050.00	1,320.00	3,290.00	5,730.00	24,910.00

Licenses

Pito / Palm Wine Sellers Taper:	30,000.00	7,500.00	0.00	0.00	7,500.00	30,000.00
Herbalist License	0.00	0.00	0.00	0.00	0.00	0.00
Hawkers License	0.00	0.00	0.00	0.00	0.00	0.00
Pet License	0.00	0.00	0.00	0.00	0.00	0.00
Bakers License	20,000.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Bicycle/Motor License	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Artisan/Self Employed	20,000.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Sand and Stone Concs, License	25,000.00	6,250.00	0.00	0.00	6,250.00	25,000.00

Charcoal/Firewood Dealers	50,000.00	12,500.00	54,552.00	237,294.00	(42,052.00)	(187,294.00)
Fuel Dealers	50,000.00	12,500.00	0.00	0.00	12,500.00	50,000.00
Lottor Operators	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Pharmacist Chemical Sell	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Sawmills	25,000.00	6,250.00	0.00	0.00	6,250.00	25,000.00
Taxicab/Commercial Vehicles	15,000.00	3,750.00	0.00	0.00	3,750.00	15,000.00
Private Education Int.	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Private Professionals	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Maternity Homes/Clinics	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Mobile Sale Van	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Entertainment Centre	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Stores	50,000.00	12,500.00	0.00	0.00	12,500.00	50,000.00
Financial Institutions	40,000.00	10,000.00	0.00	1,850.00	10,000.00	38,150.00
Kola/SheaNut Dealers	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Business Providers	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Registration of Contracts/Build	20,000.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Permit	0.00	0.00	19,086.00	45,012.63	(19,086.00)	(45,012.63)
Fish/Meat Clearance Permit	0.00	0.00	4,230.00	20,674.00	(4,230.00)	(20,674.00)
Restaurant License	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Registration of Computer Softw	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Chop Bar Restaurants	50,000.00	12,500.00	0.00	0.00	12,500.00	50,000.00
Corn / Rice / Flour Miller	0.00	0.00	0.00	0.00	0.00	0.00

Building Plans/Permit	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Communication Mast Permit	65,000.00	16,250.00	0.00	22,316.37	16,250.00	42,683.63
Liquor License	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	555,000.00	138,750.00	77,868.00	327,147.00	60,882.00	227,853.00

Fee						
Markets Tolls	25,000.00	6,250.00	3,788.00	10,401.00	2,462.00	14,599.00
Livestock / Kraals	120,000.00	30,000.00	32,645.00	68,201.00	(2,645.00)	51,799.00
Export Of Commodities	100,000.00	25,000.00	0.00	83,530.00	25,000.00	16,470.00
Advertissement/Bill Boards	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Registration of Contractors	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Loading Fee	1,000.00	250.00	0.00	0.00	250.00	1,000.00
Minerall Prospect	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Approval Sit Plan	2,000.00	500.00	0.00	0.00	500.00	2,000.00
Conference Hall	2,000.00	500.00	6,680.00	8,480.00	(6,180.00)	(6,480.00)
Hawkers Fee	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Medicines & Pharmaceuticals	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Registration of NGOs	2,000.00	500.00	0.00	0.00	500.00	2,000.00
Renewal of Certificate	10,000.00	2,500.00	0.00	0.00	2,500.00	10,000.00
Sale of Animals & Trophies	28,000.00	7,000.00	0.00	0.00	7,000.00	28,000.00
Sale of Bushmeat	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Sale of livestock & Feeds	5,000.00	1,250.00	0.00	13,145.00	1,250.00	(8,145.00)
Tender Documents	5,000.00	1,250.00	5,400.00	12,500.00	(4,150.00)	(7,500.00)
Sale of Cattle	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fuel	10,000.00	2,500.00	0.00	3,762.00	2,500.00	6,238.00
Underground Fuel Tanks	15,000.00	3,750.00	0.00	0.00	3,750.00	15,000.00

TOTAL	355,000.00	88,750.00	48,513.00	200,019.00	40,237.00	154,981.00
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Fines, penalties, and forfeits

Court Fines	0.00	0.00	0.00	0.00	0.00	0.00
Customs Penalties, Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Penalties under Stamp Ordinan	0.00	0.00	0.00	0.00	0.00	0.00
Fines Trees Felling	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Miscellaneous Fines, Penalties	2,500.00	625.00	0.00	0.00	625.00	2,500.00
Slaughter Fines	5,000.00	1,250.00	0.00	0.00	1,250.00	5,000.00
Lorry Park Fines	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	12,500.00	3,125.00	0.00	0.00	3,125.00	12,500.00

SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD 31ST DECEMBER, 2022

	GOG	IGF	DDF	DACF	MPCF	DONOR	TOTAL
COMPENSATION OF EMPLOYEES							
Established Position	2,165,786.12	0.00	0.00	0.00	0.00	0.00	2,165,786.12
Non Established Post	0.00	85,800.00	0.00	0.00	0.00	0.00	85,800.00
Allowances	0.00	35,718.71	0.00	0.00	0.00	0.00	35,718.71
13.5% SSF Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00
End of Service Benefit (ESE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,165,786.12	121,518.71	0.00	0.00	0.00	0.00	2,287,304.83
GOODS AND SERVICES							
Materials and Office Consumables	0.00	16,746.60	48,224.80	424,813.03	348,044.78	0.00	837,829.21
Utilities	0.00	8,462.37	0.00	103,715.00	0.00	0.00	112,177.37
General Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Transport	0.00	164,091.00	31,963.25	186,054.78	0.00	0.00	382,109.03
Repairs and Maintenance	0.00	2,000.00	0.00	17,452.28	0.00	0.00	19,452.28
Training, Seminar and Conference	0.00	232,061.54	127,772.23	300,841.25	0.00	0.00	660,675.02

TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES							
Insurance and compensatic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customs Duties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Court Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Charges	0.00	9,931.60	0.00	0.00	0.00	0.00	9,931.60
Awards & Rewards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	0.00	0.00	85,691.55	0.00	0.00	0.00	85,691.55
Tuition Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship & Bursaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants to Employees & Hou	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refuse Lifting Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civic Numbering/Street Na	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Duty Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	9,931.60	85,691.55	0.00	0.00	0.00	95,623.15

Property, Plant and Equipment

Dwellings	0.00	106,000.00	0.00	129,271.30	0.00	0.00	235,271.30
Non Residential Buildings	0.00	0.00	255,855.91	239,291.01	0.00	0.00	495,146.92
Other structures	0.00	0.00	131,354.00	0.00	0.00	0.00	131,354.00
Transport Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other machinery and equip	0.00	0.00	0.00	55,400.00	0.00	0.00	55,400.00
Infrastructure Assets	0.00	0.00	541,383.20	56,234.00	0.00	0.00	597,617.20
TOTAL	0.00	106,000.00	928,593.11	480,196.31	0.00	0.00	1,514,789.42

Work - In - Progress

Dwellings	0.00	0.00	0.00	175,364.42	0.00	0.00	175,364.42
Non Residential Buildings	0.00	0.00	207,374.40	0.00	0.00	0.00	207,374.40
Other structures	0.00	32,520.00	0.00	0.00	0.00	0.00	32,520.00
Transport Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other machinery and equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Infrastructure Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	32,520.00	207,374.40	175,364.42	0.00	0.00	415,258.82

NAME OF MDA: BOLE DISTRICT ASSEMBLY

SCHEDULE OF NON-FINANCIAL ASSET AS AT 31ST DECEMBER, 2022

	BEGINNING BALANCES GH¢ (a)	ACQUISITIONS FOR THE PERIOD GH¢ (b)	COMPLETED WIP. GH¢ (c)	DISPOSALS FOR THE PERIOD GH¢ (e)	DEPRECIATION B/F GH¢ (f)	CURRENT YR. DEPRECIATION GH¢ (g)	TOTAL ACCUMULATED DEPRECIATION GH¢ h=f+g	NET BOOK VALUE GH¢ i=a+b+c-e-h
DWELLINGS								
Buildings	1,548,368.17	0.00	0.00	0.00	0.00	30,967.36	30,967.36	1,517,400.81
Destitute Homes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bungalows/Flats	774,184.10	235,271.13	0.00	0.00	0.00	20,189.10	20,189.10	989,266.13
Homes of the Aged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Palace	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Barracks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,322,552.27	235,271.13	0.00	0.00	0.00	51,156.47	51,156.47	2,506,666.93
NON RESIDENTIAL BUILDINGS								
Hospitals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clinics	3,096,736.35	0.00	0.00	0.00	0.00	61,934.73	61,934.73	3,034,801.62
Day Care Centre	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Buildings	1,238,694.54	0.00	0.00	0.00	0.00	24,773.89	24,773.89	1,213,920.65
School Buildings	4,645,104.52	431,220.33	0.00	0.00	0.00	101,526.50	101,526.50	4,974,798.35

Slaughter House	619,347.27	0.00	0.00	0.00	0.00	12,386.95	12,386.95	606,960.32
Health Centres	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Agricultural Stru	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Police Post	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	9,599,882.68	431,220.33	0.00	0.00	0.00	200,622.06	200,622.06	9,830,480.95

OTHER STRUCTURES

Roads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cemeteries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Toilets	309,673.63	0.00	0.00	0.00	0.00	12,386.95	12,386.95	297,286.68
Markets	541,928.86	46,082.00	0.00	0.00	0.00	11,760.22	11,760.22	576,250.64
Car/Lorry Park	154,836.82	0.00	0.00	0.00	0.00	5,161.23	5,161.23	149,675.59
Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Road Signals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feeder Roads	929,020.90	85,272.00	0.00	0.00	0.00	101,429.29	101,429.29	912,863.61
Urban Roads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workshop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Railway Lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,935,460.21	131,354.00	0.00	0.00	0.00	130,737.68	130,737.68	1,936,076.53

TOTAL	232,255.23	55,400.00	0.00	0.00	0.00	35,956.90	35,956.90	251,698.33
INFRASTRUCTURE ASSETS								
Electrical Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Landscaping and Garde	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Networks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Runways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interior Develpoment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture and Fittings	1,006,439.31	541,383.20	0.00	0.00	0.00	221,117.50	221,117.50	1,326,705.01
Irrigation Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Systems	387,092.04	56,234.00	0.00	0.00	0.00	22,166.30	22,166.30	421,159.74
Harbour and Landing S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sea Wall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,393,531.35	597,617.20	0.00	0.00	0.00	243,283.80	243,283.80	1,747,864.75
SUB-TOTAL	15,483,681.74	1,450,862.66	0.00	0.00	0.00	661,756.92	661,756.92	16,272,787.48
INTANGIBLE ASSETS								
Computer Software	0.00	6,000.00	0.00	0.00	0.00	857.14	857.14	5,142.86
TOTAL	0.00	6,000.00	0.00	0.00	0.00	857.14	857.14	5,142.86
GRAND TOTAL	15,483,681.74	1,456,862.66	0.00	0.00	0.00	662,614.06	662,614.06	16,277,930.34

SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31ST DECEMBER, 2022

	BEGINNING BALANCES	ADDITIONS FOR THE PERIOD	COMPLETED WIP	CLOSSING BALANCES
	GH¢	GH¢	GH¢	GH¢
	(a)	(b)	(c)	d =a+b-c
DWELLINGS				
WIP - Buildings	618,176.56	106,366.27	0.00	724,542.83
WIP - Dest. Homes	0.00	0.00	0.00	0.00
WIP - Bungalows/Flat	772,720.67	2,811.00	0.00	775,531.67
WIP - Consultancy Fees	0.00	0.00	0.00	0.00
WIP-Barracks	0.00	0.00	0.00	0.00
TOTAL	1,390,897.23	109,177.27	0.00	1,500,074.50
NON RESIDENTIAL BUILDINGS				
WIP - Hospitals	0.00	0.00	0.00	0.00
WIP - Clinics	1,931,801.74	343,300.21	0.00	2,275,101.95
WIP - Health Centres	540,904.49	118,926.80	0.00	659,831.29
WIP - Day Care Centre	0.00	0.00	0.00	0.00
WIP - Office Buildings	309,088.28	12,884.00	0.00	321,972.28
WIP - School Buildings	2,704,522.43	355,896.00	0.00	3,060,418.43
WIP - Slaughter House	0.00	0.00	0.00	0.00
TOTAL	5,486,316.94	831,007.01	0.00	6,317,323.95
OTHER STRUCTURES				
WIP - Toilets	0.00	0.00	0.00	0.00
WIP - Roads	0.00	0.00	0.00	0.00
WIP - Markets	386,360.35	186,816.84	0.00	573,177.19
WIP - Car/Lorry Park	0.00	0.00	0.00	0.00
WIP - Bridges	0.00	0.00	0.00	0.00
WIP - Road Signals	0.00	0.00	0.00	0.00

WIP-Feeder Roads	463,632.42	4,488.00	0.00	468,120.42
WIP-Urban Roads	0.00	0.00	0.00	0.00
WIP-Highways	0.00	0.00	0.00	0.00
WIP-Sports Stadium	0.00	0.00	0.00	0.00
WIP-Railway Lines	0.00	0.00	0.00	0.00
TOTAL	849,992.77	191,304.84	0.00	1,041,297.61

TRANSPORT EQUIPMENT

WIP - Ships and Vessels	0.00	0.00	0.00	0.00
WIP - Trains	0.00	0.00	0.00	0.00
WIP - Agricultural Machinery	0.00	0.00	0.00	0.00
WIP - APRON and RAMP Areas	0.00	0.00	0.00	0.00
WIP-Harbour and Landing Site:	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00

INFRASTRUCTURE ASSETS

WIP - Electrical Networks	0.00	0.00	0.00	0.00
WIP - Utilities Networks	0.00	0.00	0.00	0.00
WIP - Furniture and Fittings	0.00	0.00	0.00	0.00
WIP - Water Systems	0.00	0.00	0.00	0.00
WIP- Sea Wall	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00

GRAND TOTAL	7,727,206.94	1,131,489.12	0.00	8,858,696.06
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