GA SOUTH MUNICIPAL ASSEMBLY

NGLESHIE AMANFRO

In case of any reply, the number and date of the letter should be quoted.

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Location. Behind Galilea Market

My Ref: GaSMA.03/10/07

Date: 13th March, 2025

SUBMISSION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

I forward herewith, the Financial Statement of the Ga South Municipal Assembly for the year ended December, 2024.

Please acknowledge receipt.

EUGENIA A. AGBENYEGAH (MRS)
MUNICIPAL CO-ORDINATING DIRECTOR
For: MUNICIPAL CHIEF EXECUTIVE

THE HON. MINISTER,
MIN. OF LOCAL GOVERNMENT,
CHIEFTIANCY & RELIGIOUS AFFAIRS
ACCRA

Cc: The Regional Co-ord. Director
RCC, Accra

The Regional Internal Auditor
RCC, Accra

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The Regional Director
Cont. & Acct Gen's. Dep't,
Accra

The Cont. & Acct Gen's.
Dep't
Local Gov't. Account, Accra

The Director
Monitoring & Evaluation
Cont. & Acct Gen's. Dep't,
Accra

The Regional Auditor
Audit Service, Accra

The Municipal Internal
Auditor
Audit Service, GSMA

The Budget Officer
GSMA, Ngleshie Amanfro

The Presiding Member
GSMA, Ngleshie Amanfro

The Chairman F & A
GSMA, Ngleshie Amanfro

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FINANCIAL STATEMENTS
FOR

GA SOUTH MUNICIPAL ASSEMBLY

FOR THE YEAR ENDED 2024

GA SOUTH MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024	2023
ASSETS		**GH¢**	**GH¢**
Current Assets			
Cash and Cash Equivalents	18	252,915.85	419,795.66
Receivables	19	125,500.00	58,920.00
Total		**378,415.85**	**478,715.66**
Non Current Assets			
Investment	21	-	-
Property, Plant and Equipment	22	25,056,153.78	9,962,431.00
Work-In-Progress	23	8,578,484.89	4,283,433.00
Non-Current Assets		**33,634,638.67**	**14,245,864.00**
Total Assets		**34,013,054.52**	**14,724,579.66**
LIABILITIES:			
Current Liabilities:			
Accounts Payables	26	255,115.99	391,892.00
Total		**255,115.99**	**391,892.00**
NON CURRENT LIABILITIES			
Total Non Current Liabilities		-	
TOTAL LIABILITIES		**255,115.99**	**391,892.00**
NET ASSETS/(LIABILITIES)		**33,757,938.53**	**14,332,687.66**
FINANCED BY:			
Accumulated fund	27	**33,757,938.53**	**14,332,687.66**
NET WORTH		**33,757,938.53**	**14,332,687.66**

EUGENIA AKPORHOR AGBENYEGAH(MRS)
MUNICIPAL CO-ORDINATING DIRECTOR

MICHAEL OTENG
MUNICIPAL FINANCE OFFICER

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GA SOUTH MUNICIPAL ASSEMBLY
STATEMENT OF CASHFLOW FOR THE MONTH OF DECEMBER 2024

	NOTES	2024 GH¢	2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GOG Subvention	2	9,734,448.56	2,293,806.69
IGF REVENUE	3	5,796,744.73	3,713,022.26
Grants & Other Donor Funds	4	23,676,852.43	3,518,863.24
Other Receipts	5	-	-
Total Receipt		**39,208,045.72**	**9,525,692.19**
Cash Payment For Operating Activities			
Compensation of Employees	8	10,477,810.34	2,836,419.61
Goods and Services	9	5,975,090.76	4,414,017.70
Interest	10	-	-
Government Subsidies	12	-	-
Social Benefit		-	-
Other Expenses	13	832,539.01	193,427.50
Other Payments	17		-
Total Payment		**17,285,440.11**	**7,443,864.81**
NET CASHFLOW FROM OPERATING ACTIVITIES		**21,922,605.61**	**2,081,827.38**
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset		-	-
Recovery of Loans	7	-	-
Sale of Investment		-	-
Recovery of Advances		-	-
Dividend Received		-	-
Total Receipt		-	-
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset		22,089,485.42	3,328,095.58
Issue of Loans		-	-
Purchase of Investment		-	-
Issue of Advances		-	-
Total Payment		**22,089,485.42**	**3,328,095.58**
NET CASHFLOW FROM INVESTING ACTIVITIES		**- 22,089,485.42**	**- 3,328,095.58**

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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		**- 166,879.81**	**- 1,246,268.20**
CASH AND CASH EQUIVALENT AT BEGINNING		**419,795.66**	**1,666,063.86**
CASH AND CASH EQUIVALENT AT CLOSE		**252,915.85**	**419,795.66**

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GA SOUTH MUNICIPAL ASSEMBLY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2024

		BUDGET	QUARTERLY	ACTUAL	BUDGET	BUDGET	QUARTERLY	ACTUAL	BUDGET
		CURRENT	BUDGET	CURRENT	VARIANCE	PREVIOUS	BUDGET	PREVIOUS	VARIANCE
		2024	2024	2024	2024	2023	2023	2023	2023
RECEIPTS	NOTE			GH¢				GH¢	
GOG Subvention	2	7,533,113.74	1,883,278.44	9,734,448.56	- 2,201,334.82	4,366,011.28	1,091,502.82	2,293,806.69	2,072,204.59
Internally Generated Fund	3	5,700,000.00	1,425,000.00	5,796,744.73	- 96,744.73	4,810,000.00	1,202,500.00	3,771,942.26	1,038,057.74
Donor	4	10,191,364.78	2,547,841.20	23,676,852.43	- 13,485,487.65	15,372,349.11	3,843,087.28	3,518,863.24	11,853,485.87
TOTAL RECEIPTS		23,424,478.52	5,856,119.63	39,208,045.72	- 15,783,567.20	24,548,360.39	6,137,090.10	9,584,612.19	14,963,748.20
				-					
PAYMENTS				-	5,975,090.76				
Compensation of Employees	8	7,996,513.74	1,999,128.44	10,477,810.34	- 2,481,296.60	6,186,775.41	1,546,693.85	2,836,419.61	3,350,355.80
Goods and Services	9	6,097,393.41	1,524,348.35	5,975,090.76	122,302.65	7,135,763.30	1,783,940.83	4,805,909.70	2,329,853.60
Other Expenses	13	667,243.00	166,810.75	832,539.01	- 165,296.01	205,000.00	51,250.00	193,427.50	11,572.50
Non-Financial Asset	14						-	-	-
Loan Repayments	15						-	-	-
Acquisition of Financial Asse	16	8,663,328.37	2,165,832.09	22,089,485.42	- 13,426,157.05	11,020,821.68	2,755,205.42		11,020,821.68
Other Payments	17			-			-	-	-
TOTAL PAYMENTS		23,424,478.52	5,856,119.63	39,374,925.53	- 15,950,447.01	24,548,360.39	6,137,090.10	7,835,756.81	16,712,603.58

NET CHANGE IN STOCK OF CASH	-	166,879.81
CASH AND CASH EQUIVALENT AT BEGINNING		419,795.66
CASH AND CASH EQUIVALENT		252,915.85

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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2024

		2024		2023
DETAILS	**NOTES**	**GH¢**		GH¢
GoG Subvention	**2**			
Compensation of Employees		9,724,448.56		2,250,805.00
Goods and Services /Asset		10,000.00		43,001.69
TOTAL REVENUE		**9,734,448.56**		**2,293,806.69**
LESS:				
Untransfered warrants		0.00		0.00
Centralised Paid Salaries		0.00		0.00
TOTAL RECEIPT (BTA)		**9,734,448.56**		**2,293,806.69**
IGF Receipt	**3**			
Lands and Royalties		875,358.22		620,100.66
Rates		1,860,627.27		598,114.05
Licenses		1,791,338.93		1,273,948.88
Fee		385,088.00		325,419.00
Fines, penalties, and forfeits		759,180.00		861,120.00
Miscellaneous revenue		125,152.31		34,319.67
Sub Total		**5,796,744.73**		**3,713,022.26**
Add. Receivables				
Waste Management operators		51,700.00		32,000.00
Quarry revenue		15,000.00		15,000.00
Public and Private Toilet Operators		58,800.00		11,920.00
Property Rate				-
Sub Total		**125,500.00**		**58,920.00**
TOTAL REVENUE		**5,922,244.73**		**3,771,942.26**
Grants	**4**			
Central Government		23,641,852.43		3,424,764.61
Non Central Government (MAG & Unicef)		35,000.00		94,098.63
TOTAL		**23,676,852.43**		**3,518,863.24**
Other Receipts	**5**			
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**
Loans Received	**6**			
Creditor 1		0.00		0.00

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Creditor 2		0.00		0.00
Creditor 3		0.00		0.00
TOTAL		**0.00**		**0.00**
Recovery of Financial Asset	**7**			
Loan Recovery		0.00		0.00
Advances Repayment		0.00		0.00
Investment		0.00		0.00
TOTAL		**0.00**		**0.00**
COMPENSATION OF EMPLOYE	**8**			
Established Position		9,724,448.56		2,250,805.00
Non Established Post		531,528.15		461,604.61
Allowances		176,432.96		124,010.00
13% SSF Employer Contribution		0.00		-
Gratuity		0.00		-
Pension		0.00		-
End of Service Benefit (ESB)		84,000.00		-
TOTAL		**10,516,409.67**		**2,836,419.61**
LESS:				
Unpaid Compensation		38,599.33		
Centralised Paid Salaries				
TOTAL PAYMENT		**10,477,810.34**		**2,836,419.61**
GOODS AND SERVICES	**9**			
Printed Material and Stationery		83,986.00		30,155.10
Office facilities and Accessories		2,093,617.21		1,038,270.24
Utilities		198,100.00		266719.1
Refreshment		445,678.42		194,232.10
Value Book		6,600.00		
Rentals		0.00		29,739.12
Travel and Transport		1,841,239.16		1,429,872.16
Repairs and Maintenance		9,837.65		17,256.79
Sanitation		97,926.40		
Training, Seminar and Conference		532,329.28		559,478.96
Consultancy Expenses		342,366.76		233,207.56
Other Charges and Fees		7,508.00		32,627.59
Examination Fees		19,700.00		
Emergency /Special Services		293,941.88		134,432.50
Insurance		2,260.00		70,763.98
Contributions				377,262.50
Sub total		**5,975,090.76**		**9,709,594.42**
Add				
Payables				

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IGF Payables		109,762.44		275,682.37
DACF payables		79,850.00		116,209.63
Sub total		**189,612.44**		**391,892.00**
TOTAL PAYMENT		**6,164,703.20**		**10,101,486.42**
INTEREST	**10**			
External Interest Cost		0.00		0.00
Domestic Interest Cost		0.00		0.00
TOTAL		**0.00**		**0.00**
LESS:				
Unpaid Interest		0.00		0.00
TOTAL PAYMENT		**0.00**		**0.00**
GOVERNMENT SUBSIDIES	**11**			
Oil Subsidy		0.00		0.00
Utility Subsidy		0.00		0.00
Schools Subsidy		0.00		0.00
Fetilizer Subsidy		0.00		0.00
TOTAL		**0.00**		**0.00**
LESS:				
Unpaid Subsidy		0.00		0.00
TOTAL PAYMENT		**0.00**		**0.00**
SOCIAL BENEFITS	**12**			
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**
OTHER EXPENSES	**13**			
Donations		102,560.00		82,252.50
Contributions		729,979.01		111,175.00
TOTAL		**832,539.01**		**193,427.50**
Add paid Other Expenses		0.00		
TOTAL PAYMENT		**832,539.01**		**193,427.50**
NON-FINANCIAL ASSETS	**14**			
Fixed asset		25,056,153.78		9,962,431.00
Work In Progress		8,578,484.89		4,283,433.00
Intangible Assets		-		
Inventory		-		
Land		-		
TOTAL		**33,634,638.67**		**14,245,864.00**
LESS:				

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Unpaid Non-Financial Asset		0.00		
TOTAL PAYMENT		**33,634,638.67**		**14,245,864.00**
Loans Repayment	**15**			
Creditor 1		0.00		0.00
Creditor 2		0.00		0.00
Creditor 3		0.00		0.00
TOTAL		**0.00**		**0.00**
Acquisition Financial Asset	**16**			
Issue of Loans		0.00		0.00
Advances Repayment		0.00		0.00
Investment		0.00		0.00
TOTAL		**0.00**		**0.00**
Other Payment	**17**			
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**
Cash and Cash Equivalents	**18**	2024		2023
District Development Fund (DDF)		46,811.09		159,026.86
Treasury Account		5,634.21		11,081.21
Internally Generated Fund A/c @ ADB &NIB		72,396.64		- 319,022.58
Common Fund (NIB)		41,117.69		112,319.87
MP BORT./AMANFRO(BOG)101863212425		83,658.95		395,405.66
MP Obom Domiabra(BOG)10186312537472		1,135.45		- 1,291.39
People with Disabilities (NIB)		-1,882.55		61,642.92
Msharp (HIV/AIDS) (NIB)		4,044.37		633.11
TOTAL		**252,915.85**		**419,795.66**
Receivables	**19**			
Waste Management operators		51,700.00		32,000.00
Quarry revenue		15,000.00		15,000.00
Public and Private Toilet Operators		58,800.00		11,920.00
Property Rate				-
TOTAL		**125,500.00**		**58,920.00**
				-
Inventory	**20**	**0.00**		**0.00**
Investments	**21**			
Bonds		0.00		0.00
Stocks		0.00		0.00

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Other Investment		0.00		0.00
TOTAL		**0.00**		**0.00**
Property,Plant and Equipment	**22**			
Buildings and Structures		7,729,759.72		7,729,760.00
Fittings		1,779,870.36		
Transport Equipment		16,266,934.67		788,902.00
Other Machinery and Equipment		557,893.00		557,893.00
Infrastructure Assets		1,422,406.50		885,876.00
TOTAL		**27,756,864.25**		**9,962,431.00**
LESS:				
Current yr Depreciation		2,700,710.47		-
Accumulated Depreciation		0.00		-
NET BOOK VALUE		**25,056,153.78**		**9,962,431.00**
Work - In - Progress	**23**			-
Dwellings		0.00		-
Non Residential Buildings		4,501,038.50		3,303,043.00
Other structures		2,921,266.10		
Transport Equipment		0.00		
Other machinery and equipment		0.00		-
Infrastructure Assets		1,156,180.29		980,389.00
TOTAL		**8,578,484.89**		**4,283,432.00**
Land	**24**	0.00		0.00
Intangible Assets	**25**			
Software		0.00		0.00
TOTAL		**0.00**		**0.00**
LESS:				
Current yr Depreciation		0.00		0.00
Accumulated Depreciation		0.00		0.00
NET BOOK VALUE		**0.00**		**0.00**
Accounts Payable	**26**			
IGF Payables		175,265.99		275,682.37
DACF Payables		79,850.00		116,209.63
SUB TOTAL		**255,115.99**		**391,892.00**
Accummulated Fund	**27**			
Accumulated Fund as at 31/12/2023		14,332,687.66		10,538,631.41
Prior period adjustment		306,067.50		2,045,200.87
Surplus/ Deficit for the period		19,119,183.37		1,748,855.38
TOTAL		**33,757,938.53**		**14,332,687.66**

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STATEMENT OF CHANGES IN EQUITY FOR DECEMBER 2024

	Notes	Accumulated fund balance	Reserves	Asset Revaluation	TOTAL
		GH₵	GH₵	GH₵	GH₵
Net assets/Equity at 31st December,2023		**14,332,687.66**	**-**	**-**	**14,332,687.66**
Adjustments to opening balance		**-**	**-**	**-**	**-**
Prior period adjustment		306,067.50	-	-	**306,067.50**
Subtotal: Adjustments to 2024 opening balance		**14,638,755.16**	**-**	**-**	**14,638,755.16**
Prior period adjustment					
Net result for current period (Statement II)		19,119,183.37	-	-	19,119,183.37
Reserve					
Subtotal: Movements during 2024		**19,119,183.37**	**-**	**-**	**19,119,183.37**
Closing balance at 31st December 2024		**33,757,938.53**	**-**	**-**	**33,757,938.53**

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GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF NON-FINANCIAL ASSET AS AT

31ST DECEMBER,2024

	BEGINNING BALANCES	ACQUISITIONS FOR THE PERIOD	TOTAL HISTORICAL COST	USEFUL LIFE	CURRENT YR. DEPRECIATION	DEPRECIATION B/F	ACCUMULATED DEPRECIATION	NET BOOK VALUE
	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢
Land	0	0	0	0	0	0	0	0
BUILDINGS AND STRUCTURES								
Buildings	0	0	0	50	0	0	0	0
Destitute Homes	0	0	0	50	0	0	0	0
Bungalows/Flats	2,807,720	0	2,807,720	50	56,154	0	56,154	2,751,566
Homes of Aged	0	0	0	50	0	0	0	0
Palace	0	0	0	50	0	0	0	0
Barracks	0	0	0	50	0	0	0	0
Hostels	0	0	0	50	0	0	0	0
Hospitals	0	0	0	50	0	0	0	0

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Clinics	0	0	0	50	0	0	0	0
Day Care Centre	0	0	0	50	0	0	0	0
Office Buildings	4,454,971	0	4,454,971	50	89,099	0	89,099	4,365,872
School Buildings	0	0	0	50	0	0	0	0
Slaughter House	0	0	0	50	0	0	0	0
Health Centres	0	0	0	50	0	0	0	0
Other Agricultural Structures	0	0	0	40	0	0	0	0
Police Post	9,825	0	9,825	50	196	0	196	9,628
Recreational Centres	427,244	0	427,244	50	8,545	0	8,545	418,699
Court Houses	0	0	0	50	0	0	0	0
Libraries	0	0	0	50	0	0	0	0
Restaurants	0	0	0	50	0	0	0	0
Cemeteries	0	0	0	50	0	0	0	0
Toilets	0	0	0	25	0	0	0	0
Markets	0	0	0	50	0	0	0	0
Car/Lorry Park	0	0	0	30	0	0	0	0
Bridges	0	0	0	50	0	0	0	0

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Road Signals	0	0	0	10	0	0	0	0
Sports Stadium	0	0	0	50	0	0	0	0
Workshop	0	0	0	30	0	0	0	0
Railway Lines	0	0	0	30	0	0	0	0
Laboratories	0	0	0	30	0	0	0	0
Research Facilities	0	0	0	30	0	0	0	0
Border and Customs Control Points	0	0	0	30	0	0	0	0
Warehouses and Storage Facilities	0	0	0	30	0	0	0	0
Containers / Bins	0	0	0	5	0	0	0	0
Perimeter Wall / Fence	7,955	0	7,955	10	795	0	795	7,159
Perimeter Protection/ Fence	22,045	0	22,045	10	2,205	0	2,205	19,841
TOTAL	7,729,760	0	7,729,760	0	156,995	0	156,995	7,572,765
DIFF	0							
OFFICE EQUIPMENT, FURNITURE AND FITTINGS								
Office Equipment	0	0	0	7	0	0	0	0
Air Condition	0	0	0	5	0	0	0	0
Electrical Equipment	0	0	0	7	0	0	0	0

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Printer	0	0	0	7	0	0	0	0
Furniture and Fittings	0	1,779,870	1,779,870	7	254,267	0	254,267	1,525,603
TOTAL	0	1,779,870	1,779,870	33	254,267	0	254,267	1,525,603
INFORMATION COMMUNICATION TECHNOLOGY EQUIPMENT								
Communication Technology EQUIPMENT	0	0	0	3	0	0	0	0
Networking and ICT Equipments	0	0	0	7	0	0	0	0
Computers and Accessories	0	0	0	5	0	0	0	0
Communication equipment	0	0	0	3	0	0	0	0
TOTAL	0	0	0	18	0	0	0	0
OTHER MACHINERY AND EQUIPMENT								
Agricultural Machinery	0	0	0	7	0	0	0	0
Server	0	0	0	10	0	0	0	0
Plant and Machinery	557,893	0	557,893	8	69,737	0	69,737	488,156
Other Capital Expenditure	0	0	0	10	0	0	0	0
Agriculture Facilities	0	0	0	40	0	0	0	0

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Medical / Health Equipment	0	0	0	5	0	0	0	0
Sports Equipment	0	0	0	5	0	0	0	0
Laboratory Equipment-Medical Testing	0	0	0	5	0	0	0	0
Laboratory Equipment-Water Treatment	0	0	0	5	0	0	0	0
Medical and Allied EquipmentMedical and Allied Equipment	0	0	0	5	0	0	0	0
Music Instruments	0	0	0	5	0	0	0	0
Photographic Equipment	0	0	0	5	0	0	0	0
Housing Equipment	0	0	0	3	0	0	0	0
Security Equipment	0	0	0	5	0	0	0	0
TOTAL	557,893	0	557,893	0	69,737	0	69,737	488,156
OIL RIGS								
Oil Rigs & Structures	0	0	0	10	0	0	0	0
TOTAL	0	0	0		0	0	0	0
MILITARY ASSET, WEAPONS SYSTEMS								
Military Vehicles	0	0	0	5	0	0	0	0

Submarines	0	0	0	20	0	0	0	0
War Ships	0	0	0	35	0	0	0	0
Military Aircraft	0	0	0	20	0	0	0	0
Military Equipment - Tanks	0	0	0	10	0	0	0	0
Military Equipment - Missile Carriers	0	0	0	10	0	0	0	0
Military Equipment - Launchers	0	0	0	10	0	0	0	0
Military Equipment - Ballistic Missiles	0	0	0	10	0	0	0	0
Weapons	0	0	0	10	0	0	0	0
TOTAL	0	0	0		0	0	0	0
LIBRARY BOOKS								
Learning and Training Support	0	0	0	35	0	0	0	0
Library Materials (Curriculum Equipment)	0	0	0	35	0	0	0	0
TOTAL	0	0	0		0	0	0	0
TRANSPORT EQUIPMENT								
Motor Vehicle	788,902	445,600	1,234,502	5	246,900	0	246,900	987,602

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Airplanes	0	0	0	20	0	0	0	0
Trains	0	0	0	25	0	0	0	0
Ships and Vessels	0	0	0	35	0	0	0	0
DRIP Machines	0	15,032,433	15,032,433	8	1,879,054		1,879,054	13,153,379
Motor Bike, bicycles etc	0	0	0	3	0	0	0	0
TOTAL	788,902	15,478,033	16,266,935	0	2,125,954	0	2,125,954	14,140,980
	0							
INFRASTRUCTURE ASSETS								
Electrical Networks	0	0	0	10	0	0	0	0
Sewers	0	0	0	25	0	0	0	0
Landscaping and Gardening	0	0	0	5	0	0	0	0
Utilities Networks	0	0	0	30	0	0	0	0
Runways	0	0	0	10	0	0	0	0
APRON and RAMP Areas	0	0	0	30	0	0	0	0
Irrigation Systems	0	0	0	7	0	0	0	0
Water Systems	433,143	536,531	969,673	20	48,484	0	48,484	921,190
Harbour and Landing Sites	0	0	0	50	0	0	0	0

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Sea Wall	0	0	0	20	0	0	0	0
Roads	0	0	0	30	0	0	0	0
Feeder Roads	452,733	0	452,733	10	45,273	0	45,273	407,460
Urban Roads	0	0	0	30	0	0	0	0
Highways	0	0	0	40	0	0	0	0
Drainage	0	0	0	30	0	0	0	0
Fuel Tanks	0	0	0	10	0	0	0	0
Water Tanks	0	0	0	10	0	0	0	0
TOTAL	885,876	536,531	1,422,407	0	93,757	0	93,757	1,328,650
	0							
HERITAGE AND CULTURAL ASSETS								
National Parks	0	0	0	50	0	0	0	0
Museums	0	0	0	50	0	0	0	0
Works of Art	0	0	0	50	0	0	0	0
Cultural collections	0	0	0	50	0	0	0	0
National Monuments	0	0	0	50	0	0	0	0
TOTAL	0	0	0		0	0	0	0

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BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)								
Animals	0	0	0	5	0	0	0	0
Plant	0	0	0	35	0	0	0	0
TOTAL	0	0	0		0	0	0	0
GRAND TOTAL PPE	9,962,431	17,794,434	27,756,864		2,700,710	0	2,700,710	25,056,154

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GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF GRANTS RECEIVED AGAINST APPROPRIATION FOR YEAR ENDED, 2024

NATURAL CODE	ITEM DESCRIPTION	APPROPRIATION BUDGET	YTD ACTUAL		APPROPRIATION BALANCE
1331001	Central Government - GOG Paid Salaries	7,256,113.74	9,724,448.56		-2,468,334.82
	Sub-Total	**7,256,113.74**	**9,724,448.56**		**-2,468,334.82**
1331009	Goods and Services- Decentralised Department	277,000.00	10,000.00		267,000.00
		277,000.00	**10,000.00**		**267,000.00**
	GOG - CAPEX				0.00
		0.00			**0.00**
	Sub-Total	**277,000.00**	**10,000.00**		**267,000.00**
1331002	DACF - Assembly	5,811,208.00	4,185,097.28	4,185,097.28	1,626,110.72
1331003	DACF - MP	2,000,000.00	2,358,428.82	2,358,428.82	-358,428.82
1331010	DDF-Capacity Building Grant	41,571.00	41,571.00	41,571.00	0.00
1331011	DDF Capital Project	1,922,060.78	1,782,453.00	1,782,453.00	139,607.78
	Other Donor Transfer -Disability Fund	318,750.00	217,664.40	217,664.40	101,085.60
	Other Donor Transfer - MSHARP	51,000.00	24,205.26	24,205.26	26,794.74
	Fair Value of DRIP Machines	0.00	15,032,432.67	15,032,432.67	-15,032,432.67
	Sub-Total	**10,144,589.78**	**23,641,852.43**	**23,641,852.43**	**-13,497,262.65**
1311020	Non Central Government-MAG	1,775.00	0.00		1,775.00
1311024	Non Central Government-UNICEF	45,000.00	35,000.00		10,000.00
		46,775.00	**35,000.00**		**11,775.00**
	GRAND TOTAL	**17,724,478.52**	**33,411,300.99**		**-15,686,822.47**

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GA SOUTH MUNICIPAL ASSEMBLY

PAYABLES/ CREDITORS SCHEDULE AS AT DECEMBER,2024

Serial Number	Name of Supplier/ Service Provider	Description	Original Amount (Ghc)	Amount Paid	Amount Outstanding showed in FP	Payables add to Goods& Services
(A)	COMPENSATION OF EMPLOYEES	IGF PAYABLE FOR THE MONTH OF DECEMBER 2024			-	
3	ARMY HEADQUARTERS	PAYMENT FOR ALLOWANCE OF MILITARY OFFICER FOR OCTOBER,2024	14,720.00		14,720.00	14,720.00
		IGF SALARY FOR THE MONTH OF DECEMBER 2024	-		-	
		SNIT (Tier 1)(Dec 2024)	4,539.88		4,539.88	
		Tier 2(Nov & Dec 2024)	3,872.05		3,872.05	
		Income Tax (IGF)(March,April,Nov and Dec 2024)	5,589.66		5,589.66	
		Withholding Tax	17,737.35		17,737.35	
		IGF Staff salaries (Dec 2024)	33,764.61		33,764.61	
		Salaries of newly recruited IGF staff (Dec 2024)	2,715.57		2,715.57	2715.57
		TOTAL	**82,939.12**	-	**82,939.12**	

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(B)	USE OF GOODS AND SERVICES	IGF PAYABLES FOR THE MONTH OF DECEMBER 2024			-	
16	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO ATTEND A VALIDATION MEETING ON HARMONIZED MOFA GMET CROPPING/ POULTRY PRODUCTION CALENDARS FROM WEDNESDAY,4TH-THURSDAY,6TH SEPTEMBER,2024 AT ROYAL	1,246.68		1,246.68	
17	MUNICIPAL COORDINATING DIRECTOR	PAYMENT OF T&T (MUNICIPAL CULTURAL OFFICER)	1,600.00		1,600.00	
19	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR 2024/2025 NATIONAL SERVICE ORIENTATION FROM 8TH-10TH OCTOBER,2024	630.00		630.00	
20	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR ORIENTATION AND TRAINING WORKSHOP FOR NEWLY CONSTITUTED ASSEMBLIES	29,503.60	8,924.00	20,579.60	
21	MUNICIPAL COORDINATING DIRECTOR	TRAINING OM THE PREPARATION OF GENDER AND CLIMATE RESPONSIVE MEDIUM TERM DEVELOPMENT AND LOCAL PLANS FOR PARTICIPATING MMDA'S FROM 7TH-12TH OCTOBER,2024 IN	5,916.75		5,916.75	
23	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR FUNDS AS REFRESHMENT FOR MASS REGISTRATION EXERCISE FOR BIRTHS AND DEATHS DEPARTMENT	5,208.00		5,208.00	
26	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO SERVICE PUBLIC ACCOUNTS COMMITTEE PUBLIC SITTINGS AT VOLTA SERENE HOTEL, HO ON THE 18TH SEPTEMBER,2024	3,500.00		3,500.00	
27	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO ENABLE BUDGET ANALYSTS ATTEND BUDGET ANALYSTS ASSOCIATION OF GHANA (BAAG) CONFERENCE FROM WEDNESDAY, 13TH-FRIDAY,15TH NOVEMBER AT UNIVERSITY OF	9,616.70		9,616.70	
29	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR 4 DAYS TRAINING ON PROJECT AND CONTRACT AUDIT IN MAY, 2024 AT KOFORIDUA	5,980.08		5,980.08	
30	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR TRAINING ON THE AUTOMATION OF THE ANNUAL PROGRESS REPORT AND DISITNCT DEVELOPMENT DATA PLATFORM ON THURSDAY 28TH NOVEMBER,2024 AT NDPC	490.00		490.00	
31	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR INVITATION AND SUPPORT TO A PEACE CAMPAIGN MEETING FOR THE UP AND COMING 2024 ELECTION SLATED FOR 28TH NOVEMBER,2024 AT KINGS UNIVERSITY COLLEGE	5,000.00		5,000.00	
32	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR A PROJECT MONITORING AND EVALUATION WORKSHOP	653.34		653.34	

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33	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR THE DISBURSEMENT OF FUNDS TO SERVICE THE TECHNICAL SUB-COMMITTEE MEETING HELD ON THURSDAY 24TH OCTOBER,2024	3,900.00		3,900.00	
35	MUNICIPAL COORDINATING DIRECTOR	PAYMENT SENSITIZATION WORKSHOP ON MARRIAGE REGISTRATION AND CELEBRATION IN GHANA FROM 1ST-3RD NOVEMBER,2024 AT CAPITAL VIEW HOTEL,KOFORIDUA	1,246.68		1,246.68	
36	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR FUNDS TO ENABLE OFFICERS ATTEND A TRAINING WORKSHOP ON SUSTAINABLE WATER, SANITATION AND HYGIENE (WASH) GOVERNANCE SCHEDULED FOR THURSDAY,19TH &	2,100.00		2,100.00	
37	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR CAPACITY BUILDING WORKSHOP SCHEDULED FOR 20TH-21ST NOVEMBER,2024 IN THE ASHANTI REGION	1,660.02		1,660.02	
42	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO SERVICE A MEETING WITH REGIONAL DIRECTORS, SOCIAL WELFARE OFFICERS, COMMUNITY CARE PROGRAMME HEADS AND DISTRICT SOCIAL WELFARE OFFICERS	910.00		910.00	
43	MUNICIPAL COORDINATING DIRECTOR	PAYMENT AS FUNERAL DONATION TO MR. IBRAHIM MOHAMMED (JUNIOR FOREMAN) WHOSE FATHER PASSED ON			-	
44	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO COVER ALLOWANCE AND REFRESHMENT FOR OFFICIAL COMPOSITE BUDGET LAUNCH FOR 2025 AT ACCRA METROPOLITAN ASSEMBLY ON TUESDAY,22ND OCTOBER,2024	10,000.00		10,000.00	
45	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR DISSEMINATION OF REVISED 2023 DISTRICT ANNUAL PROGRESS REPORT AT THE CONFERENCE ROOM OF THE GREATER ACCRA COORDINATING COUNCIL ON 2ND OCTOBER,2024	735.00		735.00	
46	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO CATER FOR THE MEETING WITH RESIDENTS ASSOCIATION MEMBERS ON FRIDAY, 27TH SEPTEMBER, 2024	4,574.00		4,574.00	
47	MUNICIPAL COORDINATING DIRECTOR	PAYMENT OF FUNDS AS T&T AND ALLOWANCE FOR TWO BUDGET OFFICERS WHO ATTENDED PUBLIC EXPENDITURE TRACKING SYSTEM(PETS) AT THE ALISA HOTEL	1,320.02		1,320.02	
48	MUNICIPAL COORDINATING DIRECTOR	FUNDS TO CATER FOR THE SEVENTH ANNUAL CONGRESS FOR THE INTERNAL AUDITOR, ASS. OF LOCAL GOV. SERVICE AT HO	17,160.00	11,700.00	5,460.00	

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		TOTAL	**112,950.87**	**20,624.00**	**92,326.87**	92,326.87
		GRAND TOTAL FOR IGF	**195,889.99**	**20,624.00**	**175,265.99**	**109,762.44**
	CAPITAL EXPENDITURE (ASSETS)	**PAYABLE FOR DACF FOR THE MONTH OF DECEMBER 2024**				
1	**TEKOA ENGINEERING WORKS**	**GRADING OF ROAD IN KROKOBITE AGRO FARMS (MP'S PROJECT)**	**189,900.00**	**110,050.00**	**79,850.00**	**79,850.00**
	TOTAL		**189,900.00**	**110,050.00**	**79,850.00**	
	OTHER PAYABLES					
		GRAND TOTAL FOR DACF AND IGF PAYABLE FOR DECEMBER 2024	**385,789.99**	**130,674.00**	**255,115.99**	**189,612.44**

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UNCOLLEDTED FRANCHISE FEES-GH¢110,500.00									
DOOR TO DOOR WASTE COLLECTION CONTRACTORS									
NO	Name of Company	Contract Period	Fee Per Month GH¢	2022 Arrears GH¢	2023 Arrears GH¢	Jan 2024 to December 2024 GH¢	Total Payment made in 2024 GH¢	Outstanding Amount GH¢	REMARKS
1	Kobby Waste Management limited	01/02/2022 to 31/12/2026	250	1,250.00	3,000.00	3,000.00		7,250.00	
2	Sisbros Waste limited	01/02/2022 to 31/12/2026	250	1,750.00	--	3,000.00		4,750.00	
3	Asadu Royal Waste Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
4	Ataliz Limited	022 to 31/	250	---	-	3,000.00		3,000.00	
5	R K M Waste Limited	022 to 31/	250	750	-	3,000.00	######	2,750.00	
6	Gee Waste Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
7	Charisc om Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
8	Zoomlio n Tropical Wasted	022 to 31/	250	-	2,000.00	3,000.00		5,000.00	
	TOTAL AMOUNT			######	######	######		49,000.00	
	PUBLIC TOILETS CARETAKER'S CONTRACTORS								
9	God is great venture s (Amanfro Zongo)	01/06/2022 to 31/12/2026	700	-	4,200.00	8,400.00	4,200.00	8,400.00	10-Seater toilet
10	God is great venture s (Chief palace)		700	-	4,200.00	8,400.00	4,200.00	8,400.00	10-Seater toilet
11	eddy Asare		400	1,800.00	4,800.00	4,800.00		11,400.00	10-Seater toilet

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12	Domeabra Community Public Toilet	01/01/2022 to 31/03/2026	400	4,800.00	4,800.00	4,800.00		14,400.00	10-Seater toilet
13	Hobor Market Public Toilet	01/01/2022 to 31/03/2026	50	600	600	600		1,800.00	4-Seater toilet
14	Tsokomey Community Public Toilet (Dan Bright Abayateye)	01/06/2022 to 31/12/2026	400	4,800.00	4,800.00	4,800.00		14,400.00	10-Seater toilet
	TOTAL AMO							58,800.00	
	PAY AS YOU DUMP REFUSE CONTAINER CARETAKER'S CONTRACTORS								
15	Kweku Agbogah (Joy Academy)	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 container
16	Galilea Market Down Container (Jacob Boney)	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 container
17	Galilea High Tension Container (Hezekel Wahjah)	01/06/2022 to 30/06/2026	50	---	---	600	300	300	1 Containers
18	Galilea Market Three Containers (Kofi Frances)	01/04/2022 to 31/03/2026	150	300	---	1,800.00	900	1,200.00	3 Containers

19	Amanfro Container	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 Container
	Total Amount							2,700.00	
	TOTAL AMOUNT							**110,500.00**	

GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE YEAR ENDED 2024

CODE	INSTITUTIONS	ANNUAL BUDGET 2024	YTD ACTUAL COLLECTION 2024	YTD ACTUAL COLLECTION 2023	VARIANCE 2024 GH¢
	Lands and Royalties				
1412003	Stool Land Revenue	100,000.00	90,522.00	86,607.17	3,914.83
1422154	Sale of Building Permit Jacket	206,470.00	78,480.00	68,014.22	10,465.78
1422157	Building Plans / Permit	680,927.35	610,662.93	378,705.51	231,957.42
1422159	Communication Mast Permit	60,758.50	82,891.05	85,440.80	- 2,549.75
1422275	Temporary Structure Permit	80,000.00	12,782.00	1,170.00	11,612.00
	Investment income	500.00	20.24	162.96	- 142.72
	TOTAL	**1,128,655.85**	**875,358.22**	**620,100.66**	**255,257.56**
				-	
	Rates			-	
1413002	Basic Rate	1,726.67	-	583,407.20	- 583,407.20
1413001	Property Rate	1,800,000.00	1,841,952.67	400.00	1,841,552.67
1412031	Arrears of Property Rate	200,000.00	18,674.60	14,306.85	4,367.75
	TOTAL	**2,001,726.67**	**1,860,627.27**	**598,114.05**	1,262,513.22
				-	-
	Licenses			-	-
1422002	Herbalist/Drug license	18,986.47	2,944.00	2,183.60	760.40
1423243	Hawkers licenses	1,104.70	50.00	1,015.00	- 965.00
1422005	Chop Bar/Restaurants	70,000.00	80,344.14	51,606.70	28,737.44
1422177	Building MaterialsDealers/Retailers	90,000.00	125,277.32	77,501.90	47,775.42
1422007	Liquor licenses	5,000.00	720.00	505.00	215.00
1422168	Barbers Licenses	10,000.00	3,834.48	5,541.40	- 1,706.92
1422011	Artisan/Self Employed	44,188.00	22,754.76	8,916.60	13,838.16
1422021	Manufacturing/Processing Comp.	20,000.00	66.80	13,135.00	- 13,068.20
1422013	Sand/Stone Contractors licenses	75,000.00	55,723.20	108,790.00	- 53,066.80
1422139	Charcoal/Firewood /Fuel	1,200.00	1,100.00	-	1,100.00

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1422015	Service/filling station	70,000.00	49,460.96	33,083.60	16,377.36
1422017	Hotel/Night Club/Beach	22,094.00	16,741.83	15,370.80	1,371.03
1422018	Pharmacy/Chemical Sellers	40,000.00	51,507.12	34,299.00	17,208.12
1422019	Sawmill/Timber Product	16,570.00	1,617.12	5,172.00	- 3,554.88
1422041	Taxi /Trotro license renewal	5,000.00	45.00	55.00	- 10.00
1422022	Canopies/Chairs rentals	5,523.50	7,077.60	2,041.20	5,036.40
1422023	Communication centre/Mobile money	46,397.40	21,758.44	17,368.00	4,390.44
1422024	Private Education Institutions/Tertiary	91,690.00	66,830.59	66,242.60	587.99
1422026	Private Health Facilities	12,000.00	18,752.32	7,881.00	10,871.32
1422038	Dressmakers/Tailor Services	40,000.00	56,365.11	23,418.20	32,946.91
1422009	Bakeries /Bakers	11,046.00	1,597.36	3,048.60	- 1,451.24
1422040	Bill Boards	250,000.00	312,533.75	274,159.91	38,373.84
1422042	Second Hand Clothing	10,000.00	3,511.20	6,520.00	- 3,008.80
1422043	Vehicle Garages/Car Dellers	30,000.00	1,314.32	15,105.80	- 13,791.48
1422044	Financial Institutions	46,231.76	61,988.00	67,386.60	- 5,398.60
1422045	Commercial House/Stores	350,000.00	577,108.75	234,185.47	342,923.28
1422051	Millers	5,523.50	546.60	1,960.20	- 1,413.60
1422052	Mechanics & Repairs	55,000.00	44,474.28	42,324.40	2,149.88
1422053	Block Manufacturers	82,852.50	10,451.68	10,802.00	- 350.32
1422054	Laundries and Car wash	5,000.00	6,160.12	3,903.00	2,257.12
1422148	Printing Services /Photocopy	12,000.00	15,051.92	6,403.40	8,648.52
1422056	Salt/Maize Sellers	5,523.50	70.00	2,257.20	- 2,187.20
1422062	Real Estate Agents/Developers	50,000.00	13,073.32	9,237.00	3,836.32
1422131	Bet & Game Centres License (Ent Centres)	30,000.00	29,874.28	16,492.40	13,381.88
1422067	Alchoholic & Non-Alchoholic Beverages(Beer Bar)	22,094.00	6,185.00	810.00	5,375.00
1422153	Registration of Business/Bus. License	10,000.00	7,625.64	5,622.80	2,002.84
1422265	Utility providers(Prepaid/Water)	5,523.50	6,052.28	2,609.00	3,443.28
1422235	Phone/Accessories/ Sales/Repairs	45,000.00	8,838.28	27,189.00	- 18,350.72
1422277	Aluminium Fabricators	20,000.00	13,629.00	15,947.40	- 2,318.40
1422222	Hair & Beauty Parlour	30,000.00	59,739.76	28,783.10	30,956.66
1423086	Commercial vehicles (stickers)	35,000.00	28,542.60	25,075.00	3,467.60

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	Sub Total	**1,795,548.83**	**1,791,338.93**	**1,273,948.88**	517,390.05
				-	-
	Fee				
1423001	Markets Daily Tolls	20,000.00	14,620.00	18,300.00	- 3,680.00
1423004	Poultry Fee/ Sale of Poultry	5,523.05	1,909.00	2,614.00	- 705.00
1423006	Burial Fees	15,000.00	15,310.00	10,800.00	4,510.00
1423011	Marriage and Divorce	30,000.00	40,830.00	34,810.00	6,020.00
1423018	Conveyance /Loading Fees	180,000.00	165,000.00	145,000.00	20,000.00
1423532	GPRTU/Lorry Park Toll	6,000.00	9,370.00	1,260.00	8,110.00
1423433	Registration of NGO's	1,239.00	5,239.00	1,410.00	3,829.00
1423025	Environmental Health Inspection & Certificate fees	75,000.00	100,050.00	81,829.00	18,221.00
1423012	Private /Public Toilet Fees	49,706.60	32,760.00	29,396.00	3,364.00
	TOTAL	**382,468.65**	**385,088.00**	**325,419.00**	59,669.00
				-	-
	Fines, penalties, and forfeits			-	-
1430010	Penalties	360,300.00	751,390.00	855,630.00	- 104,240.00
1430015	Fines	15,300.00	7,790.00	5,490.00	2,300.00
	TOTAL	**375,600.00**	**759,180.00**	**861,120.00**	- 101,940.00
				-	-
	Miscellaneous and unidentified revenue			-	-
1430005	Unspecified Receipt	16,000.00	125,152.31	34,319.67	90,832.64
	TOTAL	**16,000.00**	**125,152.31**	**34,319.67**	90,832.64
				-	-
	GRAND TOTAL	**5,700,000.00**	**5,796,744.73**	**3,713,022.26**	**2,083,722.47**

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2111000	**COMPENSATION OF EMPLOYEES**				
	2111001	Established Post (GoG Salaries)	5,609,060.79	7,256,113.74	6,158,078.44	- 549,017.65
		Sub Total	**5,609,060.79**	**7,256,113.74**	**6,158,078.44**	**(549,017.65)**
		IGF			-	-
	2111100	**NON ESTABLISHED POST**			-	-
	2111102	Monthly Paid & Casual Labourers	432,000.00	433,000.00	433,796.85	- 1,796.85
	2111106	Limited Engagement	57,000.00	67,800.00	59,131.97	- 2,131.97
		Sub Total	**489,000.00**	**500,800.00**	**492,928.82**	**(3,928.82)**
	2111200	**OTHER ALLOWANCE**			-	-
	2111238	Over time Allowance	16,800.00	16,800.00	6,012.96	10,787.04
	2111248	Special Honorarium	40,000.00	20,000.00	79,700.00	- 39,700.00
	2111241	Per diem and Incovenience Allowance	30,000.00	20,000.00	-	30,000.00
	2111215	Rations (Security Officers)	40,000.00	80,000.00	85,720.00	- 45,720.00
	2111243	Transfer Grant	18,800.00	18,800.00	5,000.00	13,800.00
		Sub Total	**145,600.00**	**155,600.00**	**176,432.96**	**(30,832.96)**
	2121001	**NATIONAL PENSION CONTRIBUTION**			-	-
	2121004	End of Service Benefit (ESB/Ex-Gratia)	84,000.00	84,000.00	84,000.00	-
		Sub Total	**84,000.00**	**84,000.00**	**84,000.00**	**-**
		Total IGF Compensation	**718,600.00**	**740,400.00**	**753,361.78**	**(34,761.78)**
		Total IGF&GoG Compensation	**6,327,660.79**	**7,996,513.74**	**6,911,440.22**	**(583,779.43)**
		USE OF GOODS AND SERVICES (IGF)			-	-
	2210100	**MATERIALS & OFFICE SUPPLIES**			-	-
	2210101	Printed Material &Stationery	150,000.00	153,457.00	83,986.00	66,014.00
	2210102	Office Facilities,Supplies & Accessories	120,000.00	300,000.00	445,100.81	- 325,100.81
	2210103	Refreshment Items	120,000.00	320,000.00	411,293.42	- 291,293.42
	2210122	Value books	20,000.00	20,000.00	6,600.00	13,400.00

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
		Sub Total	**410,000.00**	**793,457.00**	**946,980.23**	**(536,980.23)**
	2210200	**UTILITIES**			-	-
	2210201	Electricity Charges	206,000.00	362,400.00	173,000.00	33,000.00
	2210202	Water Charges	5,100.00	5,100.00	-	5,100.00
	2210203	Communication/Call Cards/Internet Charges	100,000.00	50,000.00	25,100.00	74,900.00
	2210204	Postal Charges	1,000.00	500.00	-	1,000.00
		Sub Total	**312,100.00**	**418,000.00**	**198,100.00**	**114,000.00**
	2210400	**RENTALS**			-	-
	2210401	Office Accommodation	35,000.00	18,000.00	-	35,000.00
		Sub Total	**35,000.00**	**18,000.00**	-	**35,000.00**
	2210500	**TRAVEL & TRANSPORT**			-	-
	2210502	Maintenance & Repairs of Official Vehicles	300,000.00	150,000.00	187,343.34	112,656.66
	2210503	Fuel & Lubricants of Official Vehicle	480,000.00	200,000.00	254,000.00	226,000.00
	2210511	Local Travel Cost	338,000.00	400,000.00	760,076.10	- 422,076.10
	2210515	Foreign Travel Cost Expenses	80,000.00	20,000.00	-	80,000.00
		Sub Total	**1,198,000.00**	**770,000.00**	**1,201,419.44**	**(3,419.44)**
	2210600	**REPAIRS & MAINTENANCE**			-	-
	2210602	Repair of Residential Buildings	60,000.00	40,000.00	-	60,000.00
	2210603	Maintenance of Office Buildings	80,000.00	40,000.00	9,837.65	70,162.35
		Sub Total	**140,000.00**	**80,000.00**	**9,837.65**	**130,162.35**
	2210700	**SANITATION**			-	-
	2210616	Maintenance of Sanitaty Sites	250,000.00	160,000.00	50,000.00	200,000.00
		Sub Total	**250,000.00**	**160,000.00**	**50,000.00**	**200,000.00**
	2210700	**TRAINING/MEETINGS/CONFERENCES**			-	-
	2210702	Conferences/Seminars	205,000.00	350,000.00	438,672.46	- 233,672.46
	2210705	Hotel Accommodations	20,000.00		-	20,000.00

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2210710	Staff Development	20,000.00	20,000.00	-	20,000.00
	2210711	Public Education & Sensitization	20,000.00	20,000.00	2,356.82	17,643.18
		Sub Total	**265,000.00**	**390,000.00**	**441,029.28**	**(176,029.28)**
	2210800	**CONSULTANCY EXPENSES**			-	-
	2210802	Data Collection Consultants Fees	50,000.00	30,000.00	-	50,000.00
	2210804	Contract Appointments	180,000.00	200,000.00	222,366.76	- 42,366.76
		Sub Total	**230,000.00**	**230,000.00**	**222,366.76**	**7,633.24**
	2210900	**SPECIAL SERVICES**			-	-
	2210902	National Day Celebrations	100,000.00	187,000.00	93,282.00	6,718.00
	2210909	Assembly Members Special Allowance (Field)	268,800.00	268,800.00	178,632.68	90,167.32
		Sub Total	**368,800.00**	**455,800.00**	**271,914.68**	**96,885.32**
	2211100	**OTHER CHARGES**			-	-
	2211101	Bank Charges	2,500.00	2,500.00	7,508.00	- 5,008.00
		Sub Total	**2,500.00**	**2,500.00**	**7,508.00**	**(5,008.00)**
	2211300	**INSURANCE SERVICES**			-	-
	2211304	Insurance-Official Vehicle	60,000.00	20,000.00	2,260.00	57,740.00
		Sub Total	**60,000.00**	**20,000.00**	2,260.00	57,740.00
		TOTAL OF IGF GOODS & SERVICES	**3,271,400.00**	**3,337,757.00**	**3,351,416.04**	**(80,016.04)**
	2821000				-	-
		GENERAL EXPENSES			-	-
	2821007	Court/Legal Expenses			-	-
	2821008	Awards & Rewards			-	-
	2821009	Donation	80,000.00	38,000.00	14,000.00	66,000.00
	2821010	Contribution	170,000.00	68,243.00	35,390.00	134,610.00
		Sub Total	**250,000.00**	**106,243.00**	**49,390.00**	**200,610.00**
					-	-

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
		CAPITAL EXPENDTURE (IGF)			-	-
		Other Structures			-	-
	3111360	WIP Spot Improvement /Feeder Roads	630,000.00	650,000.00	610,637.19	19,362.81
		Sub Total	**630,000.00**	**650,000.00**	**610,637.19**	19,362.81
		Transport Equipment			-	-
	3112101	Vehicle		295,600.00	150,000.00	- 150,000.00
		Sub Total	**-**	**295,600.00**	**150,000.00**	- 150,000.00
		Infrastructure Assets			-	-
	3111363	Sewers /Drains/Desilting	430,000.00	470,000.00	536,530.50	- 106,530.50
		Sub Total	**430,000.00**	**470,000.00**	**536,530.50**	**(106,530.50**
		IGF TOTAL ASSET	**1,060,000.00**	**1,415,600.00**	**1,297,167.69**	**(237,167.69**
		GRAND TOTAL OF IGF	**5,300,000.00**	**5,600,000.00**	**5,451,335.51**	**(151,335.51**
					-	-
		DISTRICT ASSEMBLY COMMON FUND			-	-
		DACF RECURRENT EXPENDITURE			-	-
	2210711	Public Education and Senstisation	54,894.18		-	54,894.18
	2210101	Printed Material &Stationery	10,600.00		-	10,600.00
	2210710	Staff Development	17,500.00		-	17,500.00
	2210908	Property Valuation Expenses	60,000.00		-	60,000.00
	2821017	Refuse Lifting Expenses	80,000.00		-	80,000.00
	2210119	Household items	90,000.00		-	90,000.00
	2210802	External Consultancy Fees	50,000.00		-	50,000.00
	2210603	Repairs of Office Building	88,000.00		-	88,000.00
	2210607	Repairs of School /College	40,000.00	77,250.17	-	40,000.00
	2210610	Maintenance of Drains	50,000.00	100,286.75	-	50,000.00
	2210622	Maintenance of Computer Software	7,000.00	26,035.51	-	7,000.00

GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2210120	Purchase of petty tools	50,000.00		-	50,000.00
	2210703	Examination Fees and Expenses	50,000.00		4,000.00	46,000.00
	2210102	Refreshment	22,000.00	295,000.00	6,285.00	15,715.00
	2210405	Rentals of land and Buildings	620,000.00		-	620,000.00
	2210511	Local Travel Cost	279,000.00	185,051.78	179,470.00	99,530.00
	2210503	Fuel and Lubricants	220,000.00		394,643.00	- 174,643.00
	2210702	Seminars/Workshops/Conferences/Meetings	364,150.00	188,000.00	85,070.00	279,080.00
	2210102	Office Facilities,Supplies Accessories	206,600.00	613,916.20	469,662.00	- 263,062.00
	2821010	Contribution	230,000.00		276,100.00	- 46,100.00
	2210902	Official Celebrations			22,027.20	- 22,027.20
	9	Maintenance of Sanitaty Sites(Sanitation Charges)			47,926.40	- 47,926.40
		Sub Total DACF	**2,589,744.18**	**1,485,540.41**	**1,415,230.00**	**1,174,514.18**
					-	-
		DACF CAPITAL EXPENDITURE			-	-
	3111255	Office Building	1,886,469.79	400,748.76	166,264.53	1,720,205.26
	3111256	School Building	2,381,548.44	984,279.21	690,465.41	1,691,083.03
	3111360	Roads	532,634.17	1,416,918.77	788,327.61	- 255,693.44
	3111207	Health Centres	840,878.13	562,896.85	96,006.16	744,871.97
	3112217	Building & House Equipment	391,500.00		-	391,500.00
	3112206	Plant and Machinery	197,550.00		-	197,550.00
	3111209	Police Station	251,714.97	100,824.00	100,195.50	151,519.47
	3113111	Heritage Assets	60,000.00	60,000.00	-	60,000.00
	3113162	Water Systems	450,000.00		175,791.29	274,208.71
	3113108	Furniture and Fittings	90,450.00		-	90,450.00
	3111363	Drainage	300,000.00	800,000.00	146,297.97	153,702.03
	3111153	Residential Building(Bungalows and Flat)	227,510.32		-	227,510.32

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
		DRIP MACHINE			-	-
		Sub Total	**7,610,255.82**	**4,325,667.59**	**2,163,348.47**	**5,446,907.35**
		Total DACF	**10,200,000.00**	**5,811,208.00**	**3,578,578.47**	**6,621,421.53**
					-	-
		MPS COMMON FUNDS			-	-
		Recurrent Expenditure			-	-
	2210120	Office Facilities,Supplies and Accessories	200,000.00	200,000.00	893,989.17	- 693,989.17
	2210703	Examination Fees and Expenses	100,000.00	100,000.00	10,000.00	90,000.00
	2210120	Purchase of petty tools/Implements	160,000.00	160,000.00	88,560.00	71,440.00
	2210709	Seminars/Workshops/Conferences/Meetings	140,000.00	140,000.00	-	140,000.00
	2821010	Contribution	400,000.00	400,000.00	95,556.82	304,443.18
		Sub total MB	**1,000,000.00**	**1,000,000.00**	**1,088,105.99**	**(88,105.99)**
		MP COMMON FUND Capital Expenditure			-	-
	3111253	Health Centers	200,000.00	200,000.00	-	200,000.00
	3111256	School Building	200,000.00	200,000.00	145,062.90	54,937.10
	3111353	Reshaping of Roads	600,000.00	600,000.00	160,000.00	440,000.00
	3111361	WIP-Urban Roads			1,274,579.80	- 1,274,579.80
		Sub Total	**1,000,000.00**	**1,000,000.00**	**1,579,642.70**	**(579,642.70)**
		Total MPS Common Funds	**2,000,000.00**	**2,000,000.00**	**2,667,748.69**	**(667,748.69)**
					-	-
		DACF-RFG Capacity Building			-	-
	2631106	Staff Development		26,000.00	-	-
	2210102	Office Facilities, Supplies and Accessories		15,571.00	41,555.08	- 41,555.08
		Sub Total	**-**	**41,571.00**	**41,555.08**	- 41,555.08
					-	-
		DACF-RFG Capital Project			-	-

GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	3111253	Health Centre		306,000.00	-	-
	3111304	Supply of 650 Dual & 500 Mono Desks	726,270.00	1,474,311.00	1,779,870.36	- 1,053,600.36
	3111255	Car/Lorry Park	116,445.16	141,749.78	114,814.33	1,630.83
		Sub Total	**842,715.16**	**1,922,060.78**	**1,894,684.69**	**(1,051,969.53)**
		DACF-RFG GRAND TOTAL	**842,715.16**	**1,963,631.78**	**1,936,239.77**	**(1,093,524.61)**
		Other Donor Funds			-	-
	2631108	**Disability Fund**			-	-
	2210103	Refreshment	9,600.00	9,600.00	7,990.00	1,610.00
	2210104	Medical supplies	25,500.00	25,500.00	6,179.72	19,320.28
	2210120	Purchase of Petty Tools	200,000.00	200,000.00	237,130.43	- 37,130.43
	2210511	Local Travel Cost	44,640.00	44,640.00	22,839.72	21,800.28
	2210703	Examination Fees and Expenses	30,000.00	30,000.00	5,700.00	24,300.00
	2210709	Seminars/Workshops/Conferences	9,010.00	9,010.00	1,350.00	7,660.00
		Sub Total	**318,750.00**	**318,750.00**	**281,189.87**	**37,560.13**
	2631108	**Msharp- HIV**			-	-
	2210103	Refreshment	17,500.00	17,500.00	15,110.00	2,390.00
	2821009	Donation	4,500.00	4,500.00	-	4,500.00
	2210511	Local Travel Cost	17,750.00	17,750.00	2,400.00	15,350.00
	2210709	Seminars/Workshops/Conferences	10,250.00	10,250.00	900.00	9,350.00
	2210711	Public Education and Sensitisation	1,000.00	1,000.00	-	1,000.00
	2821010	Contributions			2,384.00	- 2,384.00
		Sub Total	**51,000.00**	**51,000.00**	**18,410.00**	**32,590.00**
	2631108	**Unicef**			-	-
	2210101	Printed Material	1,170.00	1,170.00	-	1,170.00
	2210103	Refreshment items	3,080.00	3,080.00	-	3,080.00
	2210203	Telecommunication	800.00	800.00	-	800.00

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GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2210511	Local Travel Cost	33,450.00	33,450.00	33,700.00	- 250.00
	2210709	Seminars/Workshops/Conferences	900.00	900.00	-	900.00
	2210711	Public Education and Sensitisation	5,600.00	5,600.00	-	5,600.00
		Sub Total	**45,000.00**	**45,000.00**	**33,700.00**	**11,300.00**
	2631108	**MAG**			-	-
	2210103	Refreshment items			-	-
	2210203	Telecommunication			-	-
	2210203	Maintenance and Repair of Official Vehicle			-	-
	2210503	Fuel and Lubricants of Official Vehicle			-	-
	2210511	Local Travel Cost	1,755.00	1,775.00	1,755.00	-
	2210711	Public Education and Sensitisation			-	-
		Sub Total	**1,755.00**	**1,775.00**	**1,755.00**	-
	2631101	**Stool Land Allocation**	100,000.00	100,000.00	-	100,000.00
		Sub Total	**100,000.00**	**100,000.00**	-	**100,000.00**
	2632103	**GOG DECENTRALISED DEPT**			-	-
		Social Welfare& Community Devt			-	-
	2210102	Office Facilities,Supplies Accessories	13,185.00	13,185.00	-	13,185.00
	2210103	Refreshment items	1,500.00	1,500.00	-	1,500.00
	2210203	Telecommunication	95.00	95.00	-	95.00
	2210511	Local Travel Cost	10,220.00	10,220.00	-	10,220.00
		Sub Total	**25,000.00**	**25,000.00**	-	**25,000.00**
		Physical Planning			-	-
	2210102	Office Facilities,Supplies Accessories			-	-
	2210511	Local Travel Cost/Data collection	18,000.00	18,000.00	-	18,000.00
		Sub Total	**18,000.00**	**18,000.00**	-	**18,000.00**
		Urban Roads			-	-

GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2210102	Office Facilities,Supplies Accessories	43,000.00	43,000.00	-	43,000.00
	2210203	Maintenance and Repair of Official Vehicle	20,000.00	20,000.00	-	20,000.00
	2210503	Fuel and Lubricants of Official Vehicle	10,000.00	10,000.00	-	10,000.00
		Sub Total	**73,000.00**	**73,000.00**	**-**	**73,000.00**
		Works Dept			-	-
	2210709	Seminars/Workshops/Conferences	80,000.00	80,000.00	-	80,000.00
		Sub Total	**80,000.00**	**80,000.00**	**-**	**80,000.00**
		Human Resource (Off. Facilities)			-	-
	2210203	Maintenance and Repair of Official Vehicle	5,600.00	5,600.00	-	5,600.00
	2210103	Refreshment items	4,000.00	4,000.00	-	4,000.00
	2210511	Local Travel Cost	7,700.00	7,700.00	-	7,700.00
	2210709	Seminars/Workshops/Conferences	3,200.00	3,200.00	-	3,200.00
		Sub Total	**20,500.00**	**20,500.00**	**-**	**20,500.00**
		Statistics			-	-
	2210102	Office Facilities,Supplies Accessories	9,500.00	9,500.00	-	9,500.00
	2210511	Local Travel Cost	11,000.00	11,000.00	-	11,000.00
		Sub Total	**20,500.00**	**20,500.00**	**-**	**20,500.00**
		Agric			-	-
	2210102	Office Facilities,Supplies Accessories	2,120.00	2,120.00	-	2,120.00
	2210511	Local Travel Cost	3,790.00	3,790.00	1,812.00	1,978.00
	2210103	Refreshment items	11,220.00	11,220.00	-	11,220.00
	2210503	Fuel and Lubricants of Official Vehicle	1,200.00	1,200.00	-	1,200.00
	2210711	Public Education and Sensitisation	500.00	500.00	3,180.00	- 2,680.00
	2211304	Vehicle Insurance	11,170.00	11,170.00	-	11,170.00
		Sub Total	**30,000.00**	**30,000.00**	**4,992.00**	**25,008.00**
		Planting for Food And Jobs			-	-

GA SOUTH MUNICIPAL ASSEMBLY(NGLESHIE AMANFRO)

EXPENDITURE STATEMENT FOR THE YEAR, 2024

	CODE	EXPENDITURE HEAD & SUB HEAD	ANNUAL BUDGET 24GHC	REVISED BUDGET 24	YTD TO DATE ACTUAL	BUDGET BALANCE
	2210711	Public Education and Sensitisation	800.00	**800.00**	800.00	-
	2210103	Refreshment	5,000.00	**5,000.00**	5,000.00	-
	2210511	T&T for Supervisors/DDA/SA	3,200.00	**3,200.00**	3,200.00	-
	2821010	Contributions	1,000.00	**1,000.00**	1,000.00	-
		Sub Total	**10,000.00**	**10,000.00**	**10,000.00**	**-**
		TOTAL G&S	**277,000.00**	**277,000.00**	**14,992.00**	**262,008.00**
		GOG-ASSET			-	-
	3112208	Computers &Accessories			-	-
		Sub Total	-	-	-	-
					-	-
		GRAND TOTAL	**24,745,280.95**	**23,424,478.52**	**20,142,027.75**	**4,603,253.20**

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GA SOUTH MUNICIPAL ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED DECEMBER, 2024

		2024		2023	
REVENUE	**NOTE**	**ANNUAL BUDGET**	**YTD ACTUAL**	**ANNUAL BUDGET**	**YTD ACTUAL**
		GH¢	**GH¢**	**GH¢**	**GH¢**
GoG Subvention	2	7,533,113.74	9,734,448.56	4,366,011.28	2,293,806.69
Internally Generated Fun	3	5,700,000.00	5,922,244.73	4,810,000.00	3,771,942.26
Grants (Central &Non Ce	4	10,191,364.78	23,676,852.43	15,372,349.11	3,518,863.24
TOTAL REVENUE		**23,424,478.52**	**39,333,545.72**	**24,548,360.39**	**9,584,612.19**
EXPENDITURE					
Compensation of Employ	8	7,996,513.74	10,516,409.67	6,186,775.41	2,836,419.61
Goods and Services	9	6,097,393.41	6,164,703.20	7,135,763.30	4,805,909.70
Interest	10	-	-	-	-
Subsidy	11	-	-	-	-
Social Benefits	12	-	-	-	-
Other Expenses	13	667,243.00	832,539.01	205,000.00	193,427.50
Consumption of Fixed As	22	8,663,328.37	2,700,710.47	11,020,821.68	-
TOTAL EXPENDITURE		**23,424,478.52**	**20,214,362.35**	**24,548,360.39**	**7,835,756.81**
SURPLUS/(DEFICIT)		**-**	**19,119,183.37**	**-**	**1,748,855.38**

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GA SOUTH MUNICIPAL ASSEMBLY
STATEMENT OF CASHFLOW FOR THE MONTH OF DECEMBER 2024

	NOTES	2024 GH¢	2023 GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GOG Subvention	2	9,734,448.56	2,293,806.69
IGF REVENUE	3	5,796,744.73	3,713,022.26
Grants & Other Donor Funds	4	23,676,852.43	3,518,863.24
Other Receipts	5	-	-
Total Receipt		**39,208,045.72**	**9,525,692.19**
Cash Payment For Operating Activities			
Compensation of Employees	8	10,477,810.34	2,836,419.61
Goods and Services	9	5,975,090.76	4,414,017.70
Interest	10	-	-
Government Subsidies	12	-	-
Social Benefit		-	-
Other Expenses	13	832,539.01	193,427.50
Other Payments	17		-
Total Payment		**17,285,440.11**	**7,443,864.81**
NET CASHFLOW FROM OPERATING ACTIVITIES		**21,922,605.61**	**2,081,827.38**
CASHFLOW FROM INVESTING ACTIVITIES			
Cash Receipt From Investing Activities			
Disposal of Non-Financial Asset		-	-
Recovery of Loans	7	-	-
Sale of Investment		-	-
Recovery of Advances		-	-
Dividend Received		-	-
Total Receipt		-	-
Cash Payment For Investing Activities			
Acquisition of Non-Financial Asset		22,089,485.42	3,328,095.58
Issue of Loans		-	-
Purchase of Investment		-	-
Issue of Advances		-	-
Total Payment		**22,089,485.42**	**3,328,095.58**
NET CASHFLOW FROM INVESTING ACTIVITIES		**- 22,089,485.42**	**- 3,328,095.58**

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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		**- 166,879.81**	**- 1,246,268.20**
CASH AND CASH EQUIVALENT AT BEGINNING		**419,795.66**	**1,666,063.86**
CASH AND CASH EQUIVALENT AT CLOSE		**252,915.85**	**419,795.66**

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GA SOUTH MUNICIPAL ASSEMBLY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2024

		BUDGET	QUARTERLY	ACTUAL	BUDGET	BUDGET	QUARTERLY	ACTUAL	BUDGET
		CURRENT	BUDGET	CURRENT	VARIANCE	PREVIOUS	BUDGET	PREVIOUS	VARIANCE
		2024	2024	2024	2024	2023	2023	2023	2023
RECEIPTS	NOTE			GH¢				GH¢	
GOG Subvention	2	7,533,113.74	1,883,278.44	9,734,448.56	- 2,201,334.82	4,366,011.28	1,091,502.82	2,293,806.69	2,072,204.59
Internally Generated Fund	3	5,700,000.00	1,425,000.00	5,796,744.73	- 96,744.73	4,810,000.00	1,202,500.00	3,771,942.26	1,038,057.74
Donor	4	10,191,364.78	2,547,841.20	23,676,852.43	- 13,485,487.65	15,372,349.11	3,843,087.28	3,518,863.24	11,853,485.87
TOTAL RECEIPTS		23,424,478.52	5,856,119.63	39,208,045.72	- 15,783,567.20	24,548,360.39	6,137,090.10	9,584,612.19	14,963,748.20
				-					
PAYMENTS				-	5,975,090.76				
Compensation of Employees	8	7,996,513.74	1,999,128.44	10,477,810.34	- 2,481,296.60	6,186,775.41	1,546,693.85	2,836,419.61	3,350,355.80
Goods and Services	9	6,097,393.41	1,524,348.35	5,975,090.76	122,302.65	7,135,763.30	1,783,940.83	4,805,909.70	2,329,853.60
Other Expenses	13	667,243.00	166,810.75	832,539.01	- 165,296.01	205,000.00	51,250.00	193,427.50	11,572.50
Non-Financial Asset	14						-	-	-
Loan Repayments	15						-	-	-
Acquisition of Financial Asse	16	8,663,328.37	2,165,832.09	22,089,485.42	- 13,426,157.05	11,020,821.68	2,755,205.42		11,020,821.68
Other Payments	17			-			-	-	-
TOTAL PAYMENTS		23,424,478.52	5,856,119.63	39,374,925.53	- 15,950,447.01	24,548,360.39	6,137,090.10	7,835,756.81	16,712,603.58

NET CHANGE IN STOCK OF CASH	-	166,879.81
CASH AND CASH EQUIVALENT AT BEGINNING		419,795.66
CASH AND CASH EQUIVALENT		252,915.85

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STATEMENT OF CHANGES IN EQUITY FOR DECEMBER 2024

	Notes	Accumulated fund balance	Reserves	Asset Revaluation	TOTAL
		GH₵	GH₵	GH₵	GH₵
Net assets/Equity at 31st December,2023		**14,332,687.66**	**-**	**-**	**14,332,687.66**
Adjustments to opening balance		**-**	**-**	**-**	**-**
Prior period adjustment		306,067.50	-	-	**306,067.50**
Subtotal: Adjustments to 2024 opening balance		**14,638,755.16**	**-**	**-**	**14,638,755.16**
Prior period adjustment					
Net result for current period (Statement II)		19,119,183.37	-	-	19,119,183.37
Reserve					
Subtotal: Movements during 2024		**19,119,183.37**	**-**	**-**	**19,119,183.37**
Closing balance at 31st December 2024		**33,757,938.53**	**-**	**-**	**33,757,938.53**

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NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 2024

DETAILS	NOTES	2024 GH¢	2023 GH¢
GoG Subvention	**2**		
Compensation of Employees		9,724,448.56	2,250,805.00
Goods and Services /Asset		10,000.00	43,001.69
TOTAL REVENUE		**9,734,448.56**	**2,293,806.69**
LESS:			
Untransfered warrants		0.00	0.00
Centralised Paid Salaries		0.00	0.00
TOTAL RECEIPT (BTA)		**9,734,448.56**	**2,293,806.69**
IGF Receipt	**3**		
Lands and Royalties		875,358.22	620,100.66
Rates		1,860,627.27	598,114.05
Licenses		1,791,338.93	1,273,948.88
Fee		385,088.00	325,419.00
Fines, penalties, and forfeits		759,180.00	861,120.00
Miscellaneous revenue		125,152.31	34,319.67
Sub Total		**5,796,744.73**	**3,713,022.26**
Add. Receivables			
Waste Management operators		51,700.00	32,000.00
Quarry revenue		15,000.00	15,000.00
Public and Private Toilet Operators		58,800.00	11,920.00
Property Rate			-
Sub Total		**125,500.00**	**58,920.00**
TOTAL REVENUE		**5,922,244.73**	**3,771,942.26**
Grants	**4**		
Central Government		23,641,852.43	3,424,764.61
Non Central Government (MAG & Unicef)		35,000.00	94,098.63
TOTAL		**23,676,852.43**	**3,518,863.24**
Other Receipts	**5**		
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**
Loans Received	**6**		
Creditor 1		0.00	0.00

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Creditor 2		0.00	0.00
Creditor 3		0.00	0.00
TOTAL		**0.00**	**0.00**
Recovery of Financial Asset	**7**		
Loan Recovery		0.00	0.00
Advances Repayment		0.00	0.00
Investment		0.00	0.00
TOTAL		**0.00**	**0.00**
COMPENSATION OF EMPLOYE	**8**		
Established Position		9,724,448.56	2,250,805.00
Non Established Post		531,528.15	461,604.61
Allowances		176,432.96	124,010.00
13% SSF Employer Contribution		0.00	-
Gratuity		0.00	-
Pension		0.00	-
End of Service Benefit (ESB)		84,000.00	-
TOTAL		**10,516,409.67**	**2,836,419.61**
LESS:			
Unpaid Compensation		38,599.33	
Centralised Paid Salaries			
TOTAL PAYMENT		**10,477,810.34**	**2,836,419.61**
GOODS AND SERVICES	**9**		
Printed Material and Stationery		83,986.00	30,155.10
Office facilities and Accessories		2,093,617.21	1,038,270.24
Utilities		198,100.00	266719.1
Refreshment		445,678.42	194,232.10
Value Book		6,600.00	
Rentals		0.00	29,739.12
Travel and Transport		1,841,239.16	1,429,872.16
Repairs and Maintenance		9,837.65	17,256.79
Sanitation		97,926.40	
Training, Seminar and Conference		532,329.28	559,478.96
Consultancy Expenses		342,366.76	233,207.56
Other Charges and Fees		7,508.00	32,627.59
Examination Fees		19,700.00	
Emergency /Special Services		293,941.88	134,432.50
Insurance		2,260.00	70,763.98
Contributions			377,262.50
Sub total		**5,975,090.76**	**9,709,594.42**
Add			
Payables			

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GA SOUTH MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	NOTES	2024	2023
ASSETS		**GH¢**	**GH¢**
Current Assets			
Cash and Cash Equivalents	18	252,915.85	419,795.66
Receivables	19	125,500.00	58,920.00
Total		**378,415.85**	**478,715.66**
Non Current Assets			
Investment	21	-	-
Property, Plant and Equipment	22	25,056,153.78	9,962,431.00
Work-In-Progress	23	8,578,484.89	4,283,433.00
Non-Current Assets		**33,634,638.67**	**14,245,864.00**
Total Assets		**34,013,054.52**	**14,724,579.66**
LIABILITIES:			
Current Liabilities:			
Accounts Payables	26	255,115.99	391,892.00
Total		**255,115.99**	**391,892.00**
NON CURRENT LIABILITIES			
Total Non Current Liabilities		-	
TOTAL LIABILITIES		**255,115.99**	**391,892.00**
NET ASSETS/(LIABILITIES)		**33,757,938.53**	**14,332,687.66**
FINANCED BY:			
Accumulated fund	27	**33,757,938.53**	**14,332,687.66**
NET WORTH		**33,757,938.53**	**14,332,687.66**

EUGENIA AKPORHOR AGBENYEGAH(MRS)
MUNICIPAL CO-ORDINATING DIRECTOR

MICHAEL OTENG
MUNICIPAL FINANCE OFFICER

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GA SOUTH MUNICIPAL ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED DECEMBER, 2024

		2024		2023	
REVENUE	**NOTE**	**ANNUAL BUDGET**	**YTD ACTUAL**	**ANNUAL BUDGET**	**YTD ACTUAL**
		GH¢	**GH¢**	**GH¢**	**GH¢**
GoG Subvention	2	7,533,113.74	9,734,448.56	4,366,011.28	2,293,806.69
Internally Generated Fund	3	5,700,000.00	5,922,244.73	4,810,000.00	3,771,942.26
Grants (Central &Non Central)	4	10,191,364.78	23,676,852.43	15,372,349.11	3,518,863.24
TOTAL REVENUE		**23,424,478.52**	**39,333,545.72**	**24,548,360.39**	**9,584,612.19**
EXPENDITURE					
Compensation of Employees	8	7,996,513.74	10,516,409.67	6,186,775.41	2,836,419.61
Goods and Services	9	6,097,393.41	6,164,703.20	7,135,763.30	4,805,909.70
Interest	10	-	-	-	-
Subsidy	11	-	-	-	-
Social Benefits	12	-	-	-	-
Other Expenses	13	667,243.00	832,539.01	205,000.00	193,427.50
Consumption of Fixed Asset	22	8,663,328.37	2,700,710.47	11,020,821.68	-
TOTAL EXPENDITURE		**23,424,478.52**	**20,214,362.35**	**24,548,360.39**	**7,835,756.81**
SURPLUS/(DEFICIT)		-	**19,119,183.37**	-	**1,748,855.38**

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IGF Payables		109,762.44	275,682.37
DACF payables		79,850.00	116,209.63
Sub total		**189,612.44**	**391,892.00**
TOTAL PAYMENT		**6,164,703.20**	**10,101,486.42**
INTEREST	**10**		
External Interest Cost		0.00	0.00
Domestic Interest Cost		0.00	0.00
TOTAL		**0.00**	**0.00**
LESS:			
Unpaid Interest		0.00	0.00
TOTAL PAYMENT		**0.00**	**0.00**
GOVERNMENT SUBSIDIES	**11**		
Oil Subsidy		0.00	0.00
Utility Subsidy		0.00	0.00
Schools Subsidy		0.00	0.00
Fetilizer Subsidy		0.00	0.00
TOTAL		**0.00**	**0.00**
LESS:			
Unpaid Subsidy		0.00	0.00
TOTAL PAYMENT		**0.00**	**0.00**
SOCIAL BENEFITS	**12**		
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**
OTHER EXPENSES	**13**		
Donations		102,560.00	82,252.50
Contributions		729,979.01	111,175.00
TOTAL		**832,539.01**	**193,427.50**
Add paid Other Expenses		0.00	
TOTAL PAYMENT		**832,539.01**	**193,427.50**
NON-FINANCIAL ASSETS	**14**		
Fixed asset		25,056,153.78	9,962,431.00
Work In Progress		8,578,484.89	4,283,433.00
Intangible Assets		-	
Inventory		-	
Land		-	
TOTAL		**33,634,638.67**	**14,245,864.00**
LESS:			

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Unpaid Non-Financial Asset		0.00	
TOTAL PAYMENT		**33,634,638.67**	**14,245,864.00**

Loans Repayment	**15**		
Creditor 1		0.00	0.00
Creditor 2		0.00	0.00
Creditor 3		0.00	0.00
TOTAL		**0.00**	**0.00**

Acquisition Financial Asset	**16**		
Issue of Loans		0.00	0.00
Advances Repayment		0.00	0.00
Investment		0.00	0.00
TOTAL		**0.00**	**0.00**

Other Payment	**17**		
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**

Cash and Cash Equivalents	**18**	2024	2023
District Development Fund (DDF)		46,811.09	159,026.86
Treasury Account		5,634.21	11,081.21
Internally Generated Fund A/c @ ADB &NIB		72,396.64	- 319,022.58
Common Fund (NIB)		41,117.69	112,319.87
MP BORT./AMANFRO(BOG)101863212425		83,658.95	395,405.66
MP Obom Domiabra(BOG)101863125374 72		1,135.45	- 1,291.39
People with Disabilities (NIB)		-1,882.55	61,642.92
Msharp (HIV/AIDS) (NIB)		4,044.37	633.11
TOTAL		**252,915.85**	**419,795.66**

Receivables	**19**		
Waste Management operators		51,700.00	32,000.00
Quarry revenue		15,000.00	15,000.00
Public and Private Toilet Operators		58,800.00	11,920.00
Property Rate			-
TOTAL		**125,500.00**	**58,920.00**

			-
Inventory	**20**	**0.00**	**0.00**

Investments	**21**		
Bonds		0.00	0.00
Stocks		0.00	0.00

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Other Investment		0.00	0.00
TOTAL		**0.00**	**0.00**
Property,Plant and Equipment	**22**		
Buildings and Structures		7,729,759.72	7,729,760.00
Fittings		1,779,870.36	
Transport Equipment		16,266,934.67	788,902.00
Other Machinery and Equipment		557,893.00	557,893.00
Infrastructure Assets		1,422,406.50	885,876.00
TOTAL		**27,756,864.25**	**9,962,431.00**
LESS:			
Current yr Depreciation		2,700,710.47	-
Accumulated Depreciation		0.00	-
NET BOOK VALUE		**25,056,153.78**	**9,962,431.00**
Work - In - Progress	**23**		-
Dwellings		0.00	-
Non Residential Buildings		4,501,038.50	3,303,043.00
Other structures		2,921,266.10	
Transport Equipment		0.00	
Other machinery and equipment		0.00	-
Infrastructure Assets		1,156,180.29	980,389.00
TOTAL		**8,578,484.89**	**4,283,432.00**
Land	**24**	0.00	0.00
Intangible Assets	**25**		
Software		0.00	0.00
TOTAL		**0.00**	**0.00**
LESS:			
Current yr Depreciation		0.00	0.00
Accumulated Depreciation		0.00	0.00
NET BOOK VALUE		**0.00**	**0.00**
Accounts Payable	**26**		
IGF Payables		175,265.99	275,682.37
DACF Payables		79,850.00	116,209.63
SUB TOTAL		**255,115.99**	**391,892.00**
Accummulated Fund	**27**		
Accumulated Fund as at 31/12/2023		14,332,687.66	10,538,631.41
Prior period adjustment		306,067.50	2,045,200.87
Surplus/ Deficit for the period		19,119,183.37	1,748,855.38
TOTAL		**33,757,938.53**	**14,332,687.66**

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GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF GRANTS RECEIVED AGAINST APPROPRIATION FOR YEAR ENDED, 2024

NATURAL CODE	ITEM DESCRIPTION	APPROPRIATION BUDGET	YTD ACTUAL		APPROPRIATION BALANCE
1331001	Central Government - GOG Paid Salaries	7,256,113.74	9,724,448.56		-2,468,334.82
	Sub-Total	**7,256,113.74**	**9,724,448.56**		**-2,468,334.82**
1331009	Goods and Services- Decentralised Department	277,000.00	10,000.00		267,000.00
		277,000.00	**10,000.00**		**267,000.00**
	GOG - CAPEX				0.00
		0.00			**0.00**
	Sub-Total	**277,000.00**	**10,000.00**		**267,000.00**
1331002	DACF - Assembly	5,811,208.00	4,185,097.28	4,185,097.28	1,626,110.72
1331003	DACF - MP	2,000,000.00	2,358,428.82	2,358,428.82	-358,428.82
1331010	DDF-Capacity Building Grant	41,571.00	41,571.00	41,571.00	0.00
1331011	DDF Capital Project	1,922,060.78	1,782,453.00	1,782,453.00	139,607.78
	Other Donor Transfer -Disability Fund	318,750.00	217,664.40	217,664.40	101,085.60
	Other Donor Transfer - MSHARP	51,000.00	24,205.26	24,205.26	26,794.74
	Fair Value of DRIP Machines	0.00	15,032,432.67	15,032,432.67	-15,032,432.67
	Sub-Total	**10,144,589.78**	**23,641,852.43**	**23,641,852.43**	**-13,497,262.65**
1311020	Non Central Government-MAG	1,775.00	0.00		1,775.00
1311024	Non Central Government-UNICEF	45,000.00	35,000.00		10,000.00
		46,775.00	**35,000.00**		**11,775.00**
	GRAND TOTAL	**17,724,478.52**	**33,411,300.99**		**-15,686,822.47**

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GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE YEAR ENDED 2024

CODE	INSTITUTIONS	ANNUAL BUDGET 2024	YTD ACTUAL COLLECTION 2024	YTD ACTUAL COLLECTION 2023	VARIANCE 2024 GH¢
	Lands and Royalties				
1412003	Stool Land Revenue	100,000.00	90,522.00	86,607.17	3,914.83
1422154	Sale of Building Permit Jacket	206,470.00	78,480.00	68,014.22	10,465.78
1422157	Building Plans / Permit	680,927.35	610,662.93	378,705.51	231,957.42
1422159	Communication Mast Permit	60,758.50	82,891.05	85,440.80	- 2,549.75
1422275	Temporary Structure Permit	80,000.00	12,782.00	1,170.00	11,612.00
	Investment income	500.00	20.24	162.96	- 142.72
	TOTAL	**1,128,655.85**	**875,358.22**	**620,100.66**	**255,257.56**
				-	
	Rates			-	
1413002	Basic Rate	1,726.67	-	583,407.20	- 583,407.20
1413001	Property Rate	1,800,000.00	1,841,952.67	400.00	1,841,552.67
1412031	Arrears of Property Rate	200,000.00	18,674.60	14,306.85	4,367.75
	TOTAL	**2,001,726.67**	**1,860,627.27**	**598,114.05**	1,262,513.22
				-	-
	Licenses			-	-
1422002	Herbalist/Drug license	18,986.47	2,944.00	2,183.60	760.40
1423243	Hawkers licenses	1,104.70	50.00	1,015.00	- 965.00
1422005	Chop Bar/Restaurants	70,000.00	80,344.14	51,606.70	28,737.44
1422177	Building MaterialsDealers/Retailers	90,000.00	125,277.32	77,501.90	47,775.42
1422007	Liquor licenses	5,000.00	720.00	505.00	215.00
1422168	Barbers Licenses	10,000.00	3,834.48	5,541.40	- 1,706.92
1422011	Artisan/Self Employed	44,188.00	22,754.76	8,916.60	13,838.16
1422021	Manufacturing/Processing Comp.	20,000.00	66.80	13,135.00	- 13,068.20
1422013	Sand/Stone Contractors licenses	75,000.00	55,723.20	108,790.00	- 53,066.80
1422139	Charcoal/Firewood /Fuel	1,200.00	1,100.00	-	1,100.00

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1422015	Service/filling station	70,000.00	49,460.96	33,083.60	16,377.36
1422017	Hotel/Night Club/Beach	22,094.00	16,741.83	15,370.80	1,371.03
1422018	Pharmacy/Chemical Sellers	40,000.00	51,507.12	34,299.00	17,208.12
1422019	Sawmill/Timber Product	16,570.00	1,617.12	5,172.00	- 3,554.88
1422041	Taxi /Trotro license renewal	5,000.00	45.00	55.00	- 10.00
1422022	Canopies/Chairs rentals	5,523.50	7,077.60	2,041.20	5,036.40
1422023	Communication centre/Mobile money	46,397.40	21,758.44	17,368.00	4,390.44
1422024	Private Education Institutions/Tertiary	91,690.00	66,830.59	66,242.60	587.99
1422026	Private Health Facilities	12,000.00	18,752.32	7,881.00	10,871.32
1422038	Dressmakers/Tailor Services	40,000.00	56,365.11	23,418.20	32,946.91
1422009	Bakeries /Bakers	11,046.00	1,597.36	3,048.60	- 1,451.24
1422040	Bill Boards	250,000.00	312,533.75	274,159.91	38,373.84
1422042	Second Hand Clothing	10,000.00	3,511.20	6,520.00	- 3,008.80
1422043	Vehicle Garages/Car Dellers	30,000.00	1,314.32	15,105.80	- 13,791.48
1422044	Financial Institutions	46,231.76	61,988.00	67,386.60	- 5,398.60
1422045	Commercial House/Stores	350,000.00	577,108.75	234,185.47	342,923.28
1422051	Millers	5,523.50	546.60	1,960.20	- 1,413.60
1422052	Mechanics & Repairs	55,000.00	44,474.28	42,324.40	2,149.88
1422053	Block Manufacturers	82,852.50	10,451.68	10,802.00	- 350.32
1422054	Laundries and Car wash	5,000.00	6,160.12	3,903.00	2,257.12
1422148	Printing Services /Photocopy	12,000.00	15,051.92	6,403.40	8,648.52
1422056	Salt/Maize Sellers	5,523.50	70.00	2,257.20	- 2,187.20
1422062	Real Estate Agents/Developers	50,000.00	13,073.32	9,237.00	3,836.32
1422131	Bet & Game Centres License (Ent Centres)	30,000.00	29,874.28	16,492.40	13,381.88
1422067	Alchoholic & Non-Alchoholic Beverages(Beer Bar)	22,094.00	6,185.00	810.00	5,375.00
1422153	Registration of Business/Bus. License	10,000.00	7,625.64	5,622.80	2,002.84
1422265	Utility providers(Prepaid/Water)	5,523.50	6,052.28	2,609.00	3,443.28
1422235	Phone/Accessories/ Sales/Repairs	45,000.00	8,838.28	27,189.00	- 18,350.72
1422277	Aluminium Fabricators	20,000.00	13,629.00	15,947.40	- 2,318.40
1422222	Hair & Beauty Parlour	30,000.00	59,739.76	28,783.10	30,956.66
1423086	Commercial vehicles (stickers)	35,000.00	28,542.60	25,075.00	3,467.60

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	Sub Total	**1,795,548.83**	**1,791,338.93**	**1,273,948.88**	517,390.05
				-	-
	Fee				
1423001	Markets Daily Tolls	20,000.00	14,620.00	18,300.00	- 3,680.00
1423004	Poultry Fee/ Sale of Poultry	5,523.05	1,909.00	2,614.00	- 705.00
1423006	Burial Fees	15,000.00	15,310.00	10,800.00	4,510.00
1423011	Marriage and Divorce	30,000.00	40,830.00	34,810.00	6,020.00
1423018	Conveyance /Loading Fees	180,000.00	165,000.00	145,000.00	20,000.00
1423532	GPRTU/Lorry Park Toll	6,000.00	9,370.00	1,260.00	8,110.00
1423433	Registration of NGO's	1,239.00	5,239.00	1,410.00	3,829.00
1423025	Environmental Health Inspection & Certificate fees	75,000.00	100,050.00	81,829.00	18,221.00
1423012	Private /Public Toilet Fees	49,706.60	32,760.00	29,396.00	3,364.00
	TOTAL	**382,468.65**	**385,088.00**	**325,419.00**	59,669.00
				-	-
	Fines, penalties, and forfeits			-	-
1430010	Penalties	360,300.00	751,390.00	855,630.00	- 104,240.00
1430015	Fines	15,300.00	7,790.00	5,490.00	2,300.00
	TOTAL	**375,600.00**	**759,180.00**	**861,120.00**	- 101,940.00
				-	-
	Miscellaneous and unidentified revenue			-	-
1430005	Unspecified Receipt	16,000.00	125,152.31	34,319.67	90,832.64
	TOTAL	**16,000.00**	**125,152.31**	**34,319.67**	90,832.64
				-	-
	GRAND TOTAL	**5,700,000.00**	**5,796,744.73**	**3,713,022.26**	**2,083,722.47**

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GA SOUTH MUNICIPAL ASSEMBLY
SCHEDULE OF WORK-IN-PROGRESS ASSET AS AT 31ST DECEMBER,2024

	BEGINNING BALANCES GH¢ (a)	ADDITIONS FOR THE YEAR GH¢ (b)	YTD CUM ADDITIONS FOR THE YEAR	COMPLETED WIP. GH¢ (c)	CLOSSING BALANCES GH¢ d =a+b-c
DWELLINGS					-
WIP - Buildings			-		-
WIP - Dest. Homes			-		-
WIP - Bungalows/Flat			-		-
WIP - Consultancy Fees			-		-
WIP-Barracks			-		-
Heritage Assets			-		-
TOTAL	-	-	-	-	-
			-		-
NON RESIDENTIAL BUILDINGS			-		-
WIP - Hospitals			-		-
WIP - Clinics			-		-
WIP - Health Centres	405,000.00	96,006.16	501,006.16		501,006.16
WIP - Day Care Centre	1,003,043.00		1,003,043.00		1,003,043.00
WIP - Office Buildings	797,500.00	166,264.53	963,764.53		963,764.53
WIP - School Buildings	757,625.00	835,528.31	1,593,153.31		1,593,153.31
WIP - Police Post	339,876.00	100,195.50	440,071.50		440,071.50
TOTAL	3,303,044.00	1,197,994.50	4,501,038.50	-	4,501,038.50
			-		-
OTHER STRUCTURES			-		-
WIP - Toilets			-		-
WIP - Roads	-	1,342,485.00	1,342,485.00		1,342,485.00
WIP - Markets			-		-
WIP - Car/Lorry Park		114,814.33	114,814.33		114,814.33
WIP - Drains	-	146,297.97	146,297.97		146,297.97
WIP - Road Signals			-		-
WIP-Feeder Roads		43,089.00	43,089.00		43,089.00
WIP-Urban Roads		1,274,579.80	1,274,579.80		1,274,579.80
WIP-Highways			-		-
WIP-Sports Stadium			-		-
WIP-Railway Lines			-		-
TOTAL	-	2,921,266.10	2,921,266.10	-	2,921,266.10
			-		-
TRANSPORT EQUIPMENT			-		-
WIP - Ships and Vessels			-		-
WIP - Trains			-		-
WIP - Agricultural Machinery			-		-
WIP - APRON and RAMP Areas			-		-
WIP-Harbour and Landing Sites			-		-
Motor Vehicle	-		-		-
TOTAL	-	-	-	-	-
			-		-
INFRASTRUCTURE ASSETS			-		-
WIP - Electrical Networks	72,306.00		72,306.00		72,306.00
WIP - Utilities Networks			-		-
WIP - Furniture and Fittings	183,765.36	-	183,765.36		183,765.36
WIP - Water Systems	724,317.64	175,791.29	900,108.93		900,108.93
WIP- Sewers			-		-
TOTAL	980,389.00	175,791.29	1,156,180.29	-	1,156,180.29
			-		-
GRAND TOTAL	4,283,433.00	4,295,051.89	8,578,484.89	-	8,578,484.89

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GA SOUTH MUNICIPAL ASSEMBLY

SCHEDULE OF NON-FINANCIAL ASSET AS AT

31ST DECEMBER,2024

	BEGINNING BALANCES	ACQUISITIONS FOR THE PERIOD	TOTAL HISTORICAL COST	USEFUL LIFE	CURRENT YR. DEPRECIATION	DEPRECIATION B/F	ACCUMULATED DEPRECIATION	NET BOOK VALUE
	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢
Land	0	0	0	0	0	0	0	0
BUILDINGS AND STRUCTURES								
Buildings	0	0	0	50	0	0	0	0
Destitute Homes	0	0	0	50	0	0	0	0
Bungalows/Flats	2,807,720	0	2,807,720	50	56,154	0	56,154	2,751,566
Homes of Aged	0	0	0	50	0	0	0	0
Palace	0	0	0	50	0	0	0	0
Barracks	0	0	0	50	0	0	0	0
Hostels	0	0	0	50	0	0	0	0
Hospitals	0	0	0	50	0	0	0	0

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Clinics	0	0	0	50	0	0	0	0
Day Care Centre	0	0	0	50	0	0	0	0
Office Buildings	4,454,971	0	4,454,971	50	89,099	0	89,099	4,365,872
School Buildings	0	0	0	50	0	0	0	0
Slaughter House	0	0	0	50	0	0	0	0
Health Centres	0	0	0	50	0	0	0	0
Other Agricultural Structures	0	0	0	40	0	0	0	0
Police Post	9,825	0	9,825	50	196	0	196	9,628
Recreational Centres	427,244	0	427,244	50	8,545	0	8,545	418,699
Court Houses	0	0	0	50	0	0	0	0
Libraries	0	0	0	50	0	0	0	0
Restaurants	0	0	0	50	0	0	0	0
Cemeteries	0	0	0	50	0	0	0	0
Toilets	0	0	0	25	0	0	0	0
Markets	0	0	0	50	0	0	0	0
Car/Lorry Park	0	0	0	30	0	0	0	0
Bridges	0	0	0	50	0	0	0	0

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Road Signals	0	0	0	10	0	0	0	0
Sports Stadium	0	0	0	50	0	0	0	0
Workshop	0	0	0	30	0	0	0	0
Railway Lines	0	0	0	30	0	0	0	0
Laboratories	0	0	0	30	0	0	0	0
Research Facilities	0	0	0	30	0	0	0	0
Border and Customs Control Points	0	0	0	30	0	0	0	0
Warehouses and Storage Facilities	0	0	0	30	0	0	0	0
Containers / Bins	0	0	0	5	0	0	0	0
Perimeter Wall / Fence	7,955	0	7,955	10	795	0	795	7,159
Perimeter Protection/ Fence	22,045	0	22,045	10	2,205	0	2,205	19,841
TOTAL	7,729,760	0	7,729,760	0	156,995	0	156,995	7,572,765
DIFF	0							
OFFICE EQUIPMENT, FURNITURE AND FITTINGS								
Office Equipment	0	0	0	7	0	0	0	0
Air Condition	0	0	0	5	0	0	0	0
Electrical Equipment	0	0	0	7	0	0	0	0

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Printer	0	0	0	7	0	0	0	0
Furniture and Fittings	0	1,779,870	1,779,870	7	254,267	0	254,267	1,525,603
TOTAL	0	1,779,870	1,779,870	33	254,267	0	254,267	1,525,603
INFORMATION COMMUNICATION TECHNOLOGY EQUIPMENT								
Communication Technology EQUIPMENT	0	0	0	3	0	0	0	0
Networking and ICT Equipments	0	0	0	7	0	0	0	0
Computers and Accessories	0	0	0	5	0	0	0	0
Communication equipment	0	0	0	3	0	0	0	0
TOTAL	0	0	0	18	0	0	0	0
OTHER MACHINERY AND EQUIPMENT								
Agricultural Machinery	0	0	0	7	0	0	0	0
Server	0	0	0	10	0	0	0	0
Plant and Machinery	557,893	0	557,893	8	69,737	0	69,737	488,156
Other Capital Expenditure	0	0	0	10	0	0	0	0
Agriculture Facilities	0	0	0	40	0	0	0	0

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Medical / *Health Equipment*	0	0	0	5	0	0	0	0
Sports Equipment	0	0	0	5	0	0	0	0
Laboratory Equipment-Medical Testing	0	0	0	5	0	0	0	0
Laboratory Equipment-Water Treatment	0	0	0	5	0	0	0	0
Medical and Allied EquipmentMedical and Allied Equipment	0	0	0	5	0	0	0	0
Music Instruments	0	0	0	5	0	0	0	0
Photographic Equipment	0	0	0	5	0	0	0	0
Housing Equipment	0	0	0	3	0	0	0	0
Security Equipment	0	0	0	5	0	0	0	0
TOTAL	557,893	0	557,893	0	69,737	0	69,737	488,156
OIL RIGS								
Oil Rigs & Structures	0	0	0	10	0	0	0	0
TOTAL	0	0	0		0	0	0	0
MILITARY ASSET, WEAPONS SYSTEMS								
Military Vehicles	0	0	0	5	0	0	0	0

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Submarines	0	0	0	20	0	0	0	0
War Ships	0	0	0	35	0	0	0	0
Military Aircraft	0	0	0	20	0	0	0	0
Military Equipment - Tanks	0	0	0	10	0	0	0	0
Military Equipment - Missile Carriers	0	0	0	10	0	0	0	0
Military Equipment - Launchers	0	0	0	10	0	0	0	0
Military Equipment - Ballistic Missiles	0	0	0	10	0	0	0	0
Weapons	0	0	0	10	0	0	0	0
TOTAL	0	0	0		0	0	0	0
LIBRARY BOOKS								
Learning and Training Support	0	0	0	35	0	0	0	0
Library Materials (Curriculum Equipment)	0	0	0	35	0	0	0	0
TOTAL	0	0	0		0	0	0	0
TRANSPORT EQUIPMENT								
Motor Vehicle	788,902	445,600	1,234,502	5	246,900	0	246,900	987,602

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Airplanes	0	0	0	20	0	0	0	0
Trains	0	0	0	25	0	0	0	0
Ships and Vessels	0	0	0	35	0	0	0	0
DRIP Machines	0	15,032,433	15,032,433	8	1,879,054		1,879,054	13,153,379
Motor Bike, bicycles etc	0	0	0	3	0	0	0	0
TOTAL	788,902	15,478,033	16,266,935	0	2,125,954	0	2,125,954	14,140,980
	0							
INFRASTRUCTURE ASSETS								
Electrical Networks	0	0	0	10	0	0	0	0
Sewers	0	0	0	25	0	0	0	0
Landscaping and Gardening	0	0	0	5	0	0	0	0
Utilities Networks	0	0	0	30	0	0	0	0
Runways	0	0	0	10	0	0	0	0
APRON and RAMP Areas	0	0	0	30	0	0	0	0
Irrigation Systems	0	0	0	7	0	0	0	0
Water Systems	433,143	536,531	969,673	20	48,484	0	48,484	921,190
Harbour and Landing Sites	0	0	0	50	0	0	0	0

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Sea Wall	0	0	0	20	0	0	0	0
Roads	0	0	0	30	0	0	0	0
Feeder Roads	452,733	0	452,733	10	45,273	0	45,273	407,460
Urban Roads	0	0	0	30	0	0	0	0
Highways	0	0	0	40	0	0	0	0
Drainage	0	0	0	30	0	0	0	0
Fuel Tanks	0	0	0	10	0	0	0	0
Water Tanks	0	0	0	10	0	0	0	0
TOTAL	885,876	536,531	1,422,407	0	93,757	0	93,757	1,328,650
	0							
HERITAGE AND CULTURAL ASSETS								
National Parks	0	0	0	50	0	0	0	0
Museums	0	0	0	50	0	0	0	0
Works of Art	0	0	0	50	0	0	0	0
Cultural collections	0	0	0	50	0	0	0	0
National Monuments	0	0	0	50	0	0	0	0
TOTAL	0	0	0		0	0	0	0

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BIOLOGICAL ASSETS (NON-AGRICULTURAL ACTIVITIES)								
Animals	0	0	0	5	0	0	0	0
Plant	0	0	0	35	0	0	0	0
TOTAL	0	0	0		0	0	0	0
GRAND TOTAL PPE	9,962,431	17,794,434	27,756,864		2,700,710	0	2,700,710	25,056,154

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NOTES TO THE ACCOUNTS

1: ACCOUNTING POLICIES

1.1 General Statement

These general-purpose financial statements cover operations of the GA SOUTH MUNICIPAL 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, revelevant 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) with effort towards full adoption and compliance with the International Public Sector Accounting Standards (IPSAS). In preparing the financial statements, the Controller and Accountant-General takes cognizance of the Constitution of the Republic of Ghana 1992, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378). These financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently in the preparation and presentation of the financial statements. The financial statements present fairly the assets, liabilities, revenue and expenses of the Assembly and consist of the following:

(a) Statement of financial position;

(b) Statement of financial performance;

(c) Statement of receipts and payments;

(d) Statement of changes in net assets;

(e) Statement of cash flows, using the direct method;

(f) Notes to the financial statements comprising a summary of significant accounting policies and other explanatory notes;

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(g) Comparative information in respect of amounts presented in the financial statements indicated in (a) to (c) above and, where relevant, comparative information for narrative and descriptive information are also presented in the notes.

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 assets and liabilities denominated in foreign currencies at year-end exchange rates are recognized in the statement of financial performance on a net basis.

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

1.4 Revenue

1.4.1 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.

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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.

1.4.2 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.

1.5.0 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.

Foreign financed investments are project related expenses financed by foreign loans and grants.

1.6.0 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:

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(a) 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;

(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:

Main Category	Major Category	Minor Category	Useful Life
Buildings and Other Structures	Barracks	Barracks	50
Buildings and Other Structures	Bungalows, Flats	Bungalows	50
Buildings and Other Structures	Bungalows, Flats	Flats	50
Buildings and Other Structures	Clinics	Clinics	50
Buildings and Other Structures	Day Care Centre	Day Care Centre	50
Buildings and Other Structures	Destitute Homes	Destitute Homes	50
Buildings and Other Structures	Garage/Hangar	Garage/Hangar	50
Buildings and Other Structures	Health Centres	Health Centres	50
Buildings and Other Structures	Homes of Aged	Homes of Aged	50
Buildings and Other Structures	Hospitals	Hospitals	50
Buildings and Other Structures	Markets	Markets	50
Buildings and Other Structures	Museum	Museum	50
Buildings and Other Structures	Office Buildings	Office Buildings	50
Buildings and Other Structures	Palace	Palace	50
Buildings and Other Structures	School Buildings	School Buildings	50
Buildings and Other Structures	Security Building/Gate	Security	50
Buildings and Other Structures	Slaughter House	Slaughter	50

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Buildings and Other Structures	Sports Stadium	Sports Stadium	50
Buildings and Other Structures	Warehouse / Stores	Warehouse / Stores	40
Buildings and Other Structures	Workshop	Workshop	30
Buildings and Other Structures	Agricultural Building	Agricultural Building	40
Transport Equipment	Airplanes	Commercial Planes	20
Transport Equipment	Airplanes	Helicopters	20
Transport Equipment	Airplanes	Jet	20
Transport Equipment	Airplanes	Multi-Engine Propeller	20
Transport Equipment	Airplanes	Non-commercial Planes	20
Transport Equipment	Airplanes	Single-Engine Propeller	20
Transport Equipment	Motor Bike, bicycles	Motor Bike	3
Transport Equipment	Motor Bike, bicycles	Tri-Cycle	3
Transport Equipment	Motor Vehicle	Ambulance	5
Transport Equipment	Motor Vehicle	Bus	5
Transport Equipment	Motor Vehicle	Pick Ups	7
Transport Equipment	Motor Vehicle	Saloon Cars	5
Transport Equipment	Motor Vehicle	Station Wagon(SUV)	7
Transport Equipment	Motor Vehicle	Tankers	10
Transport Equipment	Motor Vehicle	Towed Roadway Equipment	5
Transport Equipment	Motor Vehicle	Trucks	10
Transport Equipment	Motor Vehicle	Utility Vehicles	7
Transport Equipment	Motor Vehicle	Van	5
Transport Equipment	Motor Vehicle	Water Tanker	10
Transport Equipment	Ships and Vessels	Canoes/boats	10
Transport Equipment	Ships and Vessels	Ferries	30
Transport Equipment	Ships and Vessels	Pontoons	30
Transport Equipment	Ships and Vessels	Rowboats	30
Transport Equipment	Ships and Vessels	Ships	35
Transport Equipment	Trains	Diesel Engines	25
Transport Equipment	Trains	Petrol Engines	25
Transport Equipment	Trains	Steam Engines	25
Furniture Fixtures	Furniture Fixtures	Bed	7
Furniture Fixtures and	Furniture Fixtures and Fittings	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7

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Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Cupboard/ Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Table(Office, Conference, etc)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual,	3
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax	3
Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery	3

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Other Machinery and Equipment	Communication Equipment	Radio Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Radio Receiver	3
Other Machinery and Equipment	Communication Equipment	Radio Transmitter	3
Other Machinery and Equipment	Communication Equipment	Slide Projector	3
Other Machinery and Equipment	Communication Equipment	Switch Board	3
Other Machinery and Equipment	Communication Equipment	Television	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Video Cassette	3
Other Machinery and Equipment	Communication Equipment	Video Phone/Security Detector	3
Other Machinery and Equipment	Computers and Accessories	Computers and Accessories	5
Other Machinery and Equipment	Electrical Equipment	Control Panel	5
Other Machinery and Equipment	Electrical Equipment	Generator Set	5
Other Machinery and Equipment	Electrical Equipment	Refrigerator/Freezer	5
Other Machinery and Equipment	Electrical Equipment	Stabilizer, Transformer(Off),UPS	5
Other Machinery and Equipment	Electrical Equipment	Water Filter	5
Other Machinery and Equipment	Networking, ICT	Cabling	7
Other Machinery and Equipment	Networking, ICT	Data Storage	7
Other Machinery and Equipment	Networking, ICT	Firewalls	7
Other Machinery and Equipment	Networking, ICT	Routers	7
Other Machinery and Equipment	Networking, ICT	Servers-Computing	7
Other Machinery and Equipment	Networking, ICT	Switches	7
Other Machinery and Equipment	Office Equipment	Binding Machine	8
Other Machinery and Equipment	Office Equipment	Comb/Binding Machine	8
Other Machinery and Equipment	Office Equipment	Embossing Machine	8
Other Machinery and Equipment	Office Equipment	Filing Cabinet	8
Other Machinery and Equipment	Office Equipment	Hologram Machine	8

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Other Machinery and Equipment	Office Equipment	Laminating Machine	8
Other Machinery and Equipment	Office Equipment	Metal Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Photocopier Machine	5
Other Machinery and Equipment	Office Equipment	Printer	5
Other Machinery and Equipment	Office Equipment	Safe	8
Other Machinery and Equipment	Office Equipment	Scanner	5
Other Machinery and Equipment	Office Equipment	Shelves	8
Other Machinery and Equipment	Office Equipment	Stainless Steel Coat Rack	8
Other Machinery and Equipment	Office Equipment	Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Typewriters	5
Other Machinery and Equipment	Other machinery and	Laboratory	8
Equipment	equipment	Equipment	
Other Machinery and Equipment	Other machinery and	Other machinery and	8
Equipment	equipment	equipment	
Other Machinery and Equipment	Other machinery and	Oven/Stove/Range/	5
Equipment	equipment	Microwave	
Other Machinery and Equipment	Plant and Machinery	Plant and Machinery	8
Infrastructure Assets	APRON and RAMP Areas	Apron and Ramp Areas	30
Infrastructure Assets	Bridges	Bridges	50
Infrastructure Assets	Car,Lorry Park	Car,Lorry Park	30
Infrastructure Assets	Cemeteries	Cemeteries	50
Infrastructure Assets	Cemeteries	Cemeterics - Defence	50
Infrastructure Assets	Cemeteries	Cemeteries - Public	50
Infrastructure Assets	Dam	Dam	30
Infrastructure Assets	Drainage	Drainage	30
Infrastructure Assets	Drainage Facility	Drainage Facility	30
Infrastructure Assets	Electrical Networks	Electrical Networks	10
Infrastructure Assets	Feeder Roads	Feeder Roads	10
Infrastructure Assets	Fibre Optic	Fibre Optic Cable	30
Infrastructure Assets	Fire Hydrants	Fire Hydrants	20
Infrastructure Assets	Gas (main and lines)	Gas (main and lines)	30
Infrastructure Assets	Harbour and Landing Sites	Harbour and Landing Sites	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20

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Infrastructure Assets	Landscaping and Gardening	Landscaping and Gardening	5
Infrastructure Assets	Lighting and Traffic system	Lighting and Traffic system	20
Infrastructure Assets	Other - Infrastructure	(Oil Rig)	40
Infrastructure Assets	Railway Line	Railway Line	30
Infrastructure Assets	Road Signals	Road Signals	10
Infrastructure Assets	Runways	Runways	10
Infrastructure Assets	Sea Walls	Sea Defence Walls	20
Infrastructure Assets	Sewers	Sewers	25
Infrastructure Assets	Toilets	Toilets	25
Infrastructure Assets	Urban Roads	Urban Roads	30
Infrastructure Assets	Utilities Networks	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Software	Software	7

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

1.7.0 Heritage assets

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

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 circumstance indicate that carrying amounts may not be recoverable.

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1.8.0 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.

1.9.0 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

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(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.

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Buildings and Other Structures	Garage/Hangar	Garage/Hangar	50
Buildings and Other Structures	Health Centres	Health Centres	50
Buildings and Other Structures	Homes of Aged	Homes of Aged	50
Buildings and Other Structures	Hospitals	Hospitals	50
Buildings and Other Structures	Markets	Markets	50
Buildings and Other Structures	Museum	Museum	50
Buildings and Other Structures	Office Buildings	Office Buildings	50
Buildings and Other Structures	Palace	Palace	50
Buildings and Other Structures	School Buildings	School Buildings	50
Buildings and Other Structures	Security Building/Gate	Security	50
Buildings and Other Structures	Slaughter House	Slaughter	50

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Buildings and Other Structures	Sports Stadium	Sports Stadium	50
Buildings and Other Structures	Warehouse / Stores	Warehouse / Stores	40
Buildings and Other Structures	Workshop	Workshop	30
Buildings and Other Structures	Agricultural Building	Agricultural Building	40
Transport Equipment	Airplanes	Commercial Planes	20
Transport Equipment	Airplanes	Helicopters	20
Transport Equipment	Airplanes	Jet	20
Transport Equipment	Airplanes	Multi-Engine Propeller	20
Transport Equipment	Airplanes	Non-commercial Planes	20
Transport Equipment	Airplanes	Single-Engine Propeller	20
Transport Equipment	Motor Bike, bicycles	Motor Bike	3
Transport Equipment	Motor Bike, bicycles	Tri-Cycle	3
Transport Equipment	Motor Vehicle	Ambulance	5
Transport Equipment	Motor Vehicle	Bus	5
Transport Equipment	Motor Vehicle	Pick Ups	7
Transport Equipment	Motor Vehicle	Saloon Cars	5
Transport Equipment	Motor Vehicle	Station Wagon(SUV)	7
Transport Equipment	Motor Vehicle	Tankers	10
Transport Equipment	Motor Vehicle	Towed Roadway Equipment	5
Transport Equipment	Motor Vehicle	Trucks	10
Transport Equipment	Motor Vehicle	Utility Vehicles	7
Transport Equipment	Motor Vehicle	Van	5
Transport Equipment	Motor Vehicle	Water Tanker	10
Transport Equipment	Ships and Vessels	Canoes/boats	10
Transport Equipment	Ships and Vessels	Ferries	30
Transport Equipment	Ships and Vessels	Pontoons	30
Transport Equipment	Ships and Vessels	Rowboats	30
Transport Equipment	Ships and Vessels	Ships	35
Transport Equipment	Trains	Diesel Engines	25
Transport Equipment	Trains	Petrol Engines	25
Transport Equipment	Trains	Steam Engines	25
Furniture Fixtures	Furniture Fixtures	Bed	7
Furniture Fixtures and	Furniture Fixtures and Fittings	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7

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Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Cupboard/ Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Table(Office, Conference, etc)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittings	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Cleaner/Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual,	3
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax	3
Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery	3

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GA SOUTH MUNICIPAL ASSEMBLY

PAYABLES/ CREDITORS SCHEDULE AS AT DECEMBER,2024

Serial Number	Name of Supplier/ Service Provider	Description	Original Amount (Ghc)	Amount Paid	Amount Outstanding showed in FP	Payables add to Goods& Services
(A)	COMPENSATION OF EMPLOYEES	IGF PAYABLE FOR THE MONTH OF DECEMBER 2024			-	
3	ARMY HEADQUARTERS	PAYMENT FOR ALLOWANCE OF MILITARY OFFICER FOR OCTOBER,2024	14,720.00		14,720.00	14,720.00
		IGF SALARY FOR THE MONTH OF DECEMBER 2024	-		-	
		SNIT (Tier 1)(Dec 2024)	4,539.88		4,539.88	
		Tier 2(Nov & Dec 2024)	3,872.05		3,872.05	
		Income Tax (IGF)(March,April,Nov and Dec 2024)	5,589.66		5,589.66	
		Withholding Tax	17,737.35		17,737.35	
		IGF Staff salaries (Dec 2024)	33,764.61		33,764.61	
		Salaries of newly recruited IGF staff (Dec 2024)	2,715.57		2,715.57	2715.57
		TOTAL	82,939.12	-	82,939.12	

(B)	USE OF GOODS AND SERVICES	IGF PAYABLES FOR THE MONTH OF DECEMBER 2024			-	
16	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO ATTEND A VALIDATION MEETING ON HARMONIZED MOFA GMET CROPPING/ POULTRY PRODUCTION CALENDARS FROM WEDNESDAY,4TH-THURSDAY,6TH SEPTEMBER,2024 AT ROYAL	1,246.68		1,246.68	
17	MUNICIPAL COORDINATING DIRECTOR	PAYMENT OF T&T (MUNICIPAL CULTURAL OFFICER)	1,600.00		1,600.00	
19	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR 2024/2025 NATIONAL SERVICE ORIENTATION FROM 8TH-10TH OCTOBER,2024	630.00		630.00	
20	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR ORIENTATION AND TRAINING WORKSHOP FOR NEWLY CONSTITUTED ASSEMBLIES	29,503.60	8,924.00	20,579.60	
21	MUNICIPAL COORDINATING DIRECTOR	TRAINING OM THE PREPARATION OF GENDER AND CLIMATE RESPONSIVE MEDIUM TERM DEVELOPMENT AND LOCAL PLANS FOR PARTICIPATING MMDA'S FROM 7TH-12TH OCTOBER,2024 IN	5,916.75		5,916.75	
23	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR FUNDS AS REFRESHMENT FOR MASS REGISTRATION EXERCISE FOR BIRTHS AND DEATHS DEPARTMENT	5,208.00		5,208.00	
26	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO SERVICE PUBLIC ACCOUNTS COMMITTEE PUBLIC SITTINGS AT VOLTA SERENE HOTEL, HO ON THE 18TH SEPTEMBER,2024	3,500.00		3,500.00	
27	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO ENABLE BUDGET ANALYSTS ATTEND BUDGET ANALYSTS ASSOCIATION OF GHANA (BAAG) CONFERENCE FROM WEDNESDAY, 13TH-FRIDAY,15TH NOVEMBER AT UNIVERSITY OF	9,616.70		9,616.70	
29	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR 4 DAYS TRAINING ON PROJECT AND CONTRACT AUDIT IN MAY, 2024 AT KOFORIDUA	5,980.08		5,980.08	
30	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR TRAINING ON THE AUTOMATION OF THE ANNUAL PROGRESS REPORT AND DISITNCT DEVELOPMENT DATA PLATFORM ON THURSDAY 28TH NOVEMBER,2024 AT NDPC	490.00		490.00	
31	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR INVITATION AND SUPPORT TO A PEACE CAMPAIGN MEETING FOR THE UP AND COMING 2024 ELECTION SLATED FOR 28TH NOVEMBER,2024 AT KINGS UNIVERSITY COLLEGE	5,000.00		5,000.00	
32	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR A PROJECT MONITORING AND EVALUATION WORKSHOP	653.34		653.34	

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33	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR THE DISBURSEMENT OF FUNDS TO SERVICE THE TECHNICAL SUB-COMMITTEE MEETING HELD ON THURSDAY 24TH OCTOBER,2024	3,900.00		3,900.00	
35	MUNICIPAL COORDINATING DIRECTOR	PAYMENT SENSITIZATION WORKSHOP ON MARRIAGE REGISTRATION AND CELEBRATION IN GHANA FROM 1ST-3RD NOVEMBER,2024 AT CAPITAL VIEW HOTEL,KOFORIDUA	1,246.68		1,246.68	
36	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR FUNDS TO ENABLE OFFICERS ATTEND A TRAINING WORKSHOP ON SUSTAINABLE WATER, SANITATION AND HYGIENE (WASH) GOVERNANCE SCHEDULED FOR THURSDAY,19TH &	2,100.00		2,100.00	
37	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR CAPACITY BUILDING WORKSHOP SCHEDULED FOR 20TH-21ST NOVEMBER,2024 IN THE ASHANTI REGION	1,660.02		1,660.02	
42	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO SERVICE A MEETING WITH REGIONAL DIRECTORS, SOCIAL WELFARE OFFICERS, COMMUNITY CARE PROGRAMME HEADS AND DISTRICT SOCIAL WELFARE OFFICERS	910.00		910.00	
43	MUNICIPAL COORDINATING DIRECTOR	PAYMENT AS FUNERAL DONATION TO MR. IBRAHIM MOHAMMED (JUNIOR FOREMAN) WHOSE FATHER PASSED ON			-	
44	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO COVER ALLOWANCE AND REFRESHMENT FOR OFFICIAL COMPOSITE BUDGET LAUNCH FOR 2025 AT ACCRA METROPOLITAN ASSEMBLY ON TUESDAY,22ND OCTOBER,2024	10,000.00		10,000.00	
45	MUNICIPAL COORDINATING DIRECTOR	PAYMENT FOR DISSEMINATION OF REVISED 2023 DISTRICT ANNUAL PROGRESS REPORT AT THE CONFERENCE ROOM OF THE GREATER ACCRA COORDINATING COUNCIL ON 2ND OCTOBER,2024	735.00		735.00	
46	MUNICIPAL COORDINATING DIRECTOR	PAYMENT TO CATER FOR THE MEETING WITH RESIDENTS ASSOCIATION MEMBERS ON FRIDAY, 27TH SEPTEMBER, 2024	4,574.00		4,574.00	
47	MUNICIPAL COORDINATING DIRECTOR	PAYMENT OF FUNDS AS T&T AND ALLOWANCE FOR TWO BUDGET OFFICERS WHO ATTENDED PUBLIC EXPENDITURE TRACKING SYSTEM(PETS) AT THE ALISA HOTEL	1,320.02		1,320.02	
48	MUNICIPAL COORDINATING DIRECTOR	FUNDS TO CATER FOR THE SEVENTH ANNUAL CONGRESS FOR THE INTERNAL AUDITOR, ASS. OF LOCAL GOV. SERVICE AT HO	17,160.00	11,700.00	5,460.00	

		TOTAL	**112,950.87**	**20,624.00**	**92,326.87**	92,326.87
		GRAND TOTAL FOR IGF	**195,889.99**	**20,624.00**	**175,265.99**	**109,762.44**
	CAPITAL EXPENDITURE (ASSETS)	**PAYABLE FOR DACF FOR THE MONTH OF DECEMBER 2024**				
1	**TEKOA ENGINEERING WORKS**	**GRADING OF ROAD IN KROKOBITE AGRO FARMS (MP'S *PROJECT*)**	**189,900.00**	**110,050.00**	**79,850.00**	**79,850.00**
	TOTAL		**189,900.00**	**110,050.00**	**79,850.00**	
	OTHER PAYABLES					
		GRAND TOTAL FOR DACF AND IGF PAYABLE FOR DECEMBER 2024	**385,789.99**	**130,674.00**	**255,115.99**	**189,612.44**

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UNCOLLEDTED FRANCHISE FEES-GH¢110,500.00									
DOOR TO DOOR WASTE COLLECTION CONTRACTORS									
NO	Name of Company	Contract Period	Fee Per Month GH¢	2022 Arrears GH¢	2023 Arrears GH¢	Jan 2024 to December 2024 GH¢	Total Payment made in 2024 GH¢	Outstanding Amount GH¢	REMARKS
1	Kobby Waste Management limited	01/02/2022 to 31/12/2026	250	1,250.00	3,000.00	3,000.00		7,250.00	
2	Sisbros Waste limited	01/02/2022 to 31/12/2026	250	1,750.00	--	3,000.00		4,750.00	
3	Asadu Royal Waste Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
4	Ataliz Limited	022 to 31/	250	---	-	3,000.00		3,000.00	
5	R K M Waste Limited	022 to 31/	250	750	-	3,000.00	######	2,750.00	
6	Gee Waste Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
7	Chariscom Limited	022 to 31/	250	2,750.00	3,000.00	3,000.00		8,750.00	
8	Zoomlion Tropical Wasted	022 to 31	250	-	2,000.00	3,000.00		5,000.00	
	TOTAL AMOUNT			######	######	######		49,000.00	
	PUBLIC TOILETS CARETAKER'S CONTRACTORS								
9	God is great ventures (Amanfro Zongo)	01/06/2022 to 31/12/2026	700	-	4,200.00	8,400.00	4,200.00	8,400.00	10-Seater toilet
10	God is great ventures (Chief palace)		700	-	4,200.00	8,400.00	4,200.00	8,400.00	10-Seater toilet
11	eddy Asare		400	1,800.00	4,800.00	4,800.00		11,400.00	10-Seater toilet

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12	Domeabra Community Public Toilet	01/01/2022 to 31/03/2026	400	4,800.00	4,800.00	4,800.00		14,400.00	10-Seater toilet
13	Hobor Market Public Toilet	01/01/2022 to 31/03/2026	50	600	600	600		1,800.00	4-Seater toilet
14	Tsokomey Community Public Toilet (Dan Bright Abayateye)	01/06/2022 to 31/12/2026	400	4,800.00	4,800.00	4,800.00		14,400.00	10-Seater toilet
	TOTAL AMC							58,800.00	
	PAY AS YOU DUMP REFUSE CONTAINER CARETAKER'S CONTRACTORS								
15	Kweku Agbogah (Joy Academy)	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 container
16	Galilea Market Down Container (Jacob Boney)	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 container
17	Galilea High Tension Container (Hezekel Wahjah)	01/06/2022 to 30/06/2026	50	---	---	600	300	300	1 Containers
18	Galilea Market Three Containers (Kofi Frances)	01/04/2022 to 31/03/2026	150	300	---	1,800.00	900	1,200.00	3 Containers

19	Amanfro Container	01/04/2022 to 31/03/2026	50	100	---	600	300	400	1 Container
	Total Amount							2,700.00	
	TOTAL AMOUNT							**110,500.00**	