

NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER, 31, 2022.

	NOTES	CURRENT	PREVIOUS
ASSETS			
Current Assets			
Cash and Cash Equivalents	18	1,386,551.85	689,350.27
Receivables	19	-	-
Inventories	20	-	-
Total		1,386,551.85	689,350.27
Non Current Assets			
Investment	21	-	-
Property, plant and Equipment	22	5,811,141.05	4,972,678.51
Work-In-Progress	23	1,380,699.72	782,254.99
Land	24	-	-
Intangible asset	25	-	-
Non-Current Assets		7,191,840.77	5,754,933.50
Total ASSETS		8,578,392.62	6,444,283.77
LIABILITIES			
Current Liabilities			
Accounts Payables	26	551,766.76	-
Trust Monies	27	-	-
Short term borrowings	28	-	-
Total		551,766.76	-
NON CURRENT LIABILITIES			
Long- term borrowings	29	-	-
Total Non Current Liabilities		-	-

TOTAL LIABILITIES

551,766.76	-
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NET ASSETS/(LIABILITIES)

8,026,625.86	6,444,283.77
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FINANCED BY:

Accumulated fund b/f

6,444,283.77

4,966,680.53

Surplus/ (deficit) for the year

1,582,342.09

1,477,603.24

NET WORTH

8,026,625.86	6,444,283.77
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SIGNATURE:.....

(PRINCIPAL SPENDING OFFICER)

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NAME:.....

DATE:.....

NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED DECEMBER, 31, 2022.

REVENUE	NOTE	ANNUAL BUDGET GH¢	PERIOD BUDGET GH¢	ACTUAL CURRENT GH¢	ACTUAL PREVIOUS GH¢
GoG Subvention	2	2,191,027.00	547,756.75	2,943,356.09	2,185,632.77
Internally Generated Fund	3	818,620.00	204,655.00	811,716.71	399,442.05
Donor	4	4,372,917.00	1,093,229.25	3,398,308.61	2,914,163.66
TOTAL REVENUE		7,382,564.00	1,845,641.00	7,153,381.41	5,499,238.48
EXPENDITURE					
Compensation of Employees	8	2,050,692.00	512,673.00	2,929,999.10	2,144,175.04
Goods and Services	9	4,816,225.00	1,204,056.25	2,136,204.85	1,536,011.23
Interest	10	-	-	-	-
Subsidy	11	-	-	-	-
Social Benefits	12	-	-	-	-

Other Expenses	13	515,647.00	128,911.75	488,343.25	341,448.97
Consumption of Fixed Asset	22	-	-	16,492.12	-
TOTAL EXPENDITURE		7,382,564.00	1,845,641.00	5,571,039.32	4,021,635.24
SURPLUS/(DEFICIT)		-	-	1,582,342.09	1,477,603.24

NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY.

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

		ANNUAL BUDGET	PERIOD BUDGET	ACTUAL CURRENT	ACTUAL PREVIOUS
RECEIPTS	NOTE	GH¢	GH¢	GH¢	GH¢
GOG Subvention	2	2,191,027.00	547,756.75	2,943,356.09	2,185,632.77
Internally Generated Fund	3	818,620.00	204,655.00	811,716.71	399,442.05
Donor	4	6,489,983.00	1,622,495.75	3,398,308.61	2,914,163.66
Other Receipts	5	-	-	-	-
Loans Received	6	-	-	-	-
Recovery of Financial Asset	7	-	-	-	-
TOTAL RECEIPTS		9,499,630.00	2,374,907.50	7,153,381.41	5,499,238.48
PAYMENTS					
Compensation of Employees	8	2,050,692.00	512,673.00	2,929,999.10	2,144,175.04
Goods and Services	9	4,816,225.00	1,204,056.25	2,136,204.85	1,536,011.23
Interest	10	-	-	-	-
Subsidy	11	-	-	-	-
Social Benefits	12	-	-	-	-
Other Expenses	13	515,647.00	128,911.75	488,343.25	341,448.97
Non-Financial Asset	14	2,117,066.00	529,266.50	901,632.63	874,522.99
Loan Repayments	15	-	-	-	-
Acquisition Financial Asset	16	-	-	-	-
Other Payments	17	-	-	-	-
TOTAL PAYMENTS		9,499,630.00	2,374,907.50	6,456,179.83	4,896,158.23
Net Receipts/ (Payments)				697,201.58	603,080.25
Cash and Bank Balance as at(Opening)				689,350.27	86,270.02
Cash and Bank Balance at(Closing)				1,386,551.85	689,350.27

**STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED DECEMBER, 31, 2022.**

	CURRENT	PREVIOUS
	YEAR	YEAR
	GH¢	GH¢
NET WORTH	GH¢	GH¢
Accumulated Surpluses / (Deficits) B/F	689,350.27	86,270.02
ADD: Prior Period Adjustments		
Cash and Cash Equivalents	-	-
Receivables	-	-
Inventories	-	-
Investment	-	-
Property, plant and Equipment	4,972,678.51	4,880,410.51
Work-In-Progress	782,254.99	-
Land	-	-
Accounts Payables	-	-
Trust Monies	-	-
Total Adjustments	<u>5,754,933.50</u>	<u>4,880,410.51</u>
Total Accumulated Surpluses / (Deficits) B/F	6,444,283.77	4,966,680.53
ADD:		
Surpluses / (Deficits) for the Period	<u>1,582,342.09</u>	<u>1,477,603.24</u>
TOTAL NET LIABILITIES/EQUITY	<u><u>8,026,625.86</u></u>	<u><u>6,444,283.77</u></u>

NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY.

STATEMENT OF CASHFLOW FOR THE PERIOD ENDED DECEMBER, 31, 2022.

	NOTES	CURRENT GH¢	PREVIOUS GH¢
CASH FLOW FROM OPERATING ACTIVITIES			
Cash Receipt From Operating Activities			
GOG Subvention	2	2,943,356.09	2,185,632.77
IGF REVENUE	3	811,716.71	399,442.05
Donor	4	3,398,308.61	2,914,163.66
Other Receipts	5	-	-
Total Receipt		7,153,381.41	5,499,238.48
Cash Payment For Operating Activities			
Compensation of Employees	8	2,929,999.10	2,144,175.04
Goods and Services	9	2,136,204.85	1,536,011.23
Interest	10	-	-
Government Subsidies	11	-	-
Social Benefit	12	-	-
Other Expenses	13	488,343.25	341,448.97
Other Payments	17	-	-
Total Payment		5,554,547.20	4,021,635.24
NET CASHFLOW FROM OPERATING ACTIVITIES		1,598,834.21	1,477,603.24
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	14	901,632.63	874,522.99
Issue of Loans		-	-
Purchase of Investment		-	-
Issue of Advances		-	-

Total Payment

901,632.63 874,522.99

NET CASHFLOW FROM INVESTING ACTIVITIES

-901632.63	-874522.99
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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		-	-
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Repayment of External Borrowing	-	-
Dividend Paid	-	-
Total Payment	-	-
NET CASHFLOW FROM FINANCING ACTIVITY	-	-
NET CHANGE IN STOCK OF CASH	697,201.58	603,080.25
CASH AND CASH EQUIVALENT AT BEGINNING	689,350.27	86,270.02
CASH AND CASH EQUIVALENT AT CLOSE	1,386,551.85	689,350.27
	0.00	0.00
CASH AND CASH EQUIVALENT AT CLOSE	1,386,551.85	689,350.27

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NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY.

STATEMENT OF YEAR TO DATE RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED DECEMBER, 31, 2022.

RECEIPTS	NOTE	ANNUAL BUDGET GH¢	YTD BUDGET GH¢	PREVIOUS ACTUAL GH¢	CURRENT ACTUAL GH¢	YTD ACTUAL GH¢	BUDGET BALANCE GH¢
GoG Subvention	2	2,191,027.00	2,191,027.00	2,086,627.95	856,728.14	2,943,356.09	(752,329.09)
Internally Generated Fund	3	818,620.00	818,620.00	539,579.42	272,137.29	811,716.71	6,903.29
Donor	4	6,489,983.00	6,489,983.00	2,282,820.09	1,115,488.52	3,398,308.61	3,091,674.39
Other Receipts	5	-	-	-	-	-	-
Loans Received	6	-	-	-	-	-	-
Recovery of Financial Asset	7	-	-	-	-	-	-
TOTAL RECEIPTS		9,499,630.00	9,499,630.00	4,909,027.46	2,244,353.95	7,153,381.41	2,346,248.59
PAYEMNTS							
Compensation of Employees	8	2,050,692.00	2,050,692.00	2,144,175.04	858,934.46	2,929,999.10	879,307.10
Goods and Services	9	4,816,225.00	4,816,225.00	1,536,011.23	652,730.39	2,136,204.85	(2,680,020.15)
Interest	10	-	-	-	-	-	-
Subsidy	11	-	-	-	-	-	-
Social Benefits	12	-	-	-	-	-	-
Other Expenses	13	515,647.00	515,647.00	341,448.97	246,749.82	488,343.25	(27,303.75)
Non-Financial Asset	14	2,117,066.00	2,117,066.00	874,522.99	443,213.90	901,632.63	-
Loan Repayments	15	-	-	-	-	-	-
Acquisition Financial Asset	16	-	-	-	-	-	-
Other Payments	17	-	-	-	-	-	-

TOTAL PAYMENTS	9,499,630.00	9,499,630.00	4,896,158.23	2,201,628.57	6,456,179.83	(1,828,016.80)
Net Receipts/ (Payments)				697,201.58		
Cash and Bank Balance as at(Opening)				689,350.27		
Cash and Bank Balance at(Closing)				1,386,551.85		

NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

**STATEMENT OF YEAR TO DATE FINANCIAL PERFORMANCE FOR THE
PERIOD ENDED, DECEMBER,31, 2022.**

REVENUE	NOTE	ANNUAL BUDGET GH¢	YTD BUDGET GH¢	PREVIOUS ACTUAL GH¢	CURRENT ACTUAL GH¢	YTD ACTUAL GH¢	BUDGET BALANCE GH¢
GoG Subvention	2	2,191,027.00	2,191,027.00	2,185,632.77	856,728.14	2,943,356.09	(752,329.09)
Internally Generated Fund	3	818,620.00	818,620.00	399,442.05	268,273.99	811,716.71	6,903.29
Donor	4	4,372,917.00	4,372,917.00	2,914,163.66		3,398,308.61	974,608.39
TOTAL REVENUE		7,382,564.00	7,382,564.00	5,499,238.48	1,125,002.13	7,153,381.41	229,182.59
EXPENDITURE							
Compensation of Employees	8	2,050,692.00	2,050,692.00	2,144,175.04	286,086.30	2,929,999.10	2,144,175.04
Goods and Services	9	4,816,225.00	4,816,225.00	1,536,011.23	652,730.39	2,136,204.85	1,536,011.23
Interest	10	-	-	-	-	-	-
Subsidy	11	-	-	-	-	-	-
Social Benefits	12	-	-	-	-	-	-
Other Expenses	13	515,647.00	515,647.00	341,448.97	488,343.25	488,343.25	341,448.97
Consumption of Fixed Asset	22	-	-	-	-	16,492.12	-
TOTAL EXPENDITURE		7,382,564.00	7,382,564.00	4,021,635.24	1,427,159.94	5,571,039.32	4,021,635.24
SURPLUS/(DEFICIT)		0.00	0.00	1,477,603.24	-302,157.81	1,582,342.09	-3,792,452.65

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 General Statement

These general-purpose financial statements cover operations of the DORMAA WEST DISTRICT ASSEMBLY, as economic repor

1.2 Basis of Preparation

Accounting Principles (GAAP) with effort towards full adoption and compliance with the International Public Sector Accounting Standards (IPSAS). In preparing the financial statements, the DORMAA WEST DISTRICT ASSEMBLY, 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;
- (g) Comparative information in respect of amounts presented in the financial statements indicated in (a) to (e) above and,

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

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

Revenue

Revenue from Non-exchange Transactions

Revenues from non-exchange transactions, such as taxes and grants are recognized when earned. Non-exchange transaction is one in which the reporting entity receives something of value without directly giving value in exchange.

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

Revenue from Exchange Transactions

Exchange transactions are those in which the entities sell goods or services in exchange for a consideration. Revenue comprises the fair value of consideration received or receivable for the sale of goods or services. Local government entities recognize revenue when received except for entities with evidential certainty of receivables.

Expenditures

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

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

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

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

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

Property, Plant and Equipment

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

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

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

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

Furniture Fixtures and	Furniture Fixtures and Fittir	Bookshelves/Bookcase	7
Furniture Fixtures	Furniture Fixtures	Chest of Drawers	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Cupboard/ Wardrobe	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Desk	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Room Divider	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Side Board	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Sofa/Settee	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Stool	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Swivel Chair	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Table(Office, Conference, etc)	7
Furniture Fixtures and Fittings	Furniture Fixtures and Fittir	Wooden Settee	7
Other Machinery and Equipment	Accessories	Accessories	5
Other Machinery and Equipment	Accessories	Cleaner/ Carpet Hoover	5
Other Machinery and Equipment	Agricultural Machinery	Agricultural Machinery	7
Other Machinery and Equipment	Air Condition	Air Condition	5
Other Machinery and Equipment	Communication Equipment	Amplifier	3
Other Machinery and Equipment	Communication Equipment	Camera (Video, Digital, Film)	3
Other Machinery and Equipment	Communication Equipment	Multimedia Player	3
Other Machinery and Equipment	Communication Equipment	Easel(Manual,	3
Other Machinery and Equipment	Communication Equipment	Facsimile/Fax	3
Other Machinery and Equipment	Communication Equipment	Loud Speaker/Sound	3
Other Machinery and Equipment	Communication Equipment	Megaphone	3
Other Machinery and Equipment	Communication Equipment	Projector	3
Other Machinery and Equipment	Communication Equipment	Radio Battery	3
Other Machinery and Equipment	Communication Equipment	Radio Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Radio Receiver	3
Other Machinery and Equipment	Communication Equipment	Radio Transmitter	3
Other Machinery and Equipment	Communication Equipment	Slide Projector	3
Other Machinery and Equipment	Communication Equipment	Switch Board	3
Other Machinery and Equipment	Communication Equipment	Television	3
Other Machinery and Equipment	Communication Equipment	Video Cassette Player	3
Other Machinery and Equipment	Communication Equipment	Video Cassette	3
Other Machinery and Equipment	Communication Equipment	Video Phone/Security 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
Other Machinery and Equipment	Office Equipment	Laminating Machine	8
Other Machinery and Equipment	Office Equipment	Metal Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Photocopier Machine	5
Other Machinery and Equipment	Office Equipment	Printer	5
Other Machinery and Equipment	Office Equipment	Safe	8
Other Machinery and Equipment	Office Equipment	Scanner	5
Other Machinery and Equipment	Office Equipment	Shelves	8
Other Machinery and Equipment	Office Equipment	Stainless Steel Coat Rack	8
Other Machinery and Equipment	Office Equipment	Storage Cabinet	8
Other Machinery and Equipment	Office Equipment	Typewriters	5
Other Machinery and Equipment	Other machinery and	Laboratory	8
Equipment	equipment	Equipment	
Other Machinery and Equipment	Other machinery and	Other machinery and	8
Equipment	equipment	equipment	
Other Machinery and Equipment	Other machinery and	Oven/Stove/Range/	5
Equipment	equipment	Microwave	
Other Machinery and Equipment	Plant and Machinery	Plant and Machinery	8

Infrastructure Assets	APRON and RAMP Areas	Apron and Ramp Areas	30
Infrastructure Assets	Bridges	Bridges	50
Infrastructure Assets	Car,Lorry Park	Car,Lorry Park	30
Infrastructure Assets	Cemeteries	Cemeteries	50
Infrastructure Assets	Cemeteries	Cemeteries - Defence	50
Infrastructure Assets	Cemeteries	Cemeteries - Public	50
Infrastructure Assets	Dam	Dam	30
Infrastructure Assets	Drainage	Drainage	30
Infrastructure Assets	Drainage Facility	Drainage Facility	30
Infrastructure Assets	Electrical Networks	Electrical Networks	10
Infrastructure Assets	Feeder Roads	Feeder Roads	10
Infrastructure Assets	Fibre Optic	Fibre Optic Cable	30
Infrastructure Assets	Fire Hydrants	Fire Hydrants	20
Infrastructure Assets	Gas (main and lines)	Gas (main and lines)	30
Infrastructure Assets	Harbour and Landing Sites	Harbour and Landing Sites	50
Infrastructure Assets	Highways	Highways	40
Infrastructure Assets	Irrigation Systems	Irrigation Systems	20
Infrastructure Assets	Landscaping and Gardening	Landscaping and Gardening	5
Infrastructure Assets	Lighting and Traffic system	Lighting and Traffic system	20
Infrastructure Assets	Other - Infrastructure	(Oil Rig)	40
Infrastructure Assets	Railway Line	Railway Line	30
Infrastructure Assets	Road Signals	Road Signals	10
Infrastructure Assets	Runways	Runways	10
Infrastructure Assets	Sea Walls	Sea Defence Walls	20
Infrastructure Assets	Sewers	Sewers	25
Infrastructure Assets	Toilets	Toilets	25
Infrastructure Assets	Urban Roads	Urban Roads	30
Infrastructure Assets	Utilities Networks	Utilities Networks	30
Infrastructure Assets	Water Lines	Water Lines	20
Infrastructure Assets	Water Systems	Water Systems	20
Land	Land	Land	-
Intangible Assets	Computer Software	Software	7

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

1.7.0 Heritage assets

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

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 incomes

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.

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

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

1.9.3 Class	Range of estimated useful life
Software acquired externally	7 years
Software developed internally	7 years
Software under development	Not amortized

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

Cash and Cash equivalents.

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

Financial assets classification

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

Classification Financial assets

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

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

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

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

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

1.11.5 Financial assets are assessed at each reporting date to determine whether there is objective evidence of impairment. Evidence of impairment includes default or delinquency of the counterparty or permanent reduction in the value of the asset.

FINANCIAL LIABILITIES CLASSIFICATION

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

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

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

1.12.4 The reporting entity re-evaluates the classification of financial liabilities at each reporting date and derecognizes financial liabilities when its contractual obligations are discharged, waived, cancelled or expired.

1.12.5 Accounts payable and accrued liabilities arise from the purchase of goods and services that have been received but not

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

1.14.0 Leases

1.14.1 The Government of Ghana as "lessee"

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

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

Donated right to use

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

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

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

Commitments

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

Comparison to budget

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

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

- (a) Compensation of Employees;
- (b) Use of Goods and Services;
- (c) Capital Expenditure.

1.23.3 The original budget amounts are the 2021 portions of the appropriations approved by the Parliament of Ghana for the fiscal year January 1st – December 31st 2021. Differences between original and final budget amounts are due to revised appropriations as approved by the Parliament of Ghana and increased authorized spending for specific programme activities that the Minister of Finance has been authorized by the Parliament of Ghana and the Public Financial Management Act (2016) 921 and its accompanying regulations to accept and utilize.

1.23.4 Basis differences capture the differences resulting from preparing the budget on a cash basis against the preparation of

NOTES TO THE ACCOUNTS

	SCHEDULE	CURRENT YEAR GH¢	PREVIOUS YEAR GH¢
2 GoG Subvention			
Compensation of Employees	1	2,906,479.47	2,113,499.72
Goods and Services /Asset	1	36,876.62	72,133.05
TOTAL REVENUE		2,943,356.09	2,185,632.77
<i>LESS:</i>			
Untransferred warrants		0.00	0.00
Centralised Paid Salaries		0.00	0.00
TOTAL RECEIPT (BTA)		2,943,356.09	2,185,632.77
3 IGF Receipt	2		
Lands and Royalties		618,336.41	257,457.54
Rates		18,806.00	43,299.06
Rents of Land, Buildings and Houses		5,811.95	4,980.00
Licenses		33,729.00	33,305.00
Fee		125,563.00	51,495.00
Fines, penalties, and forfeits		9,365.00	6,940.00
Miscellaneous revenue		105.35	1,965.45
TOTAL		811,716.71	399,442.05
<i>LESS:</i>			
Unreceived IGF		0.00	0.00
TOTAL REVENUE		811,716.71	399,442.05
4 Grants			
Central Government	1	3,398,308.61	2,914,163.66
Non Central Government	1	0.00	0.00
TOTAL		3,398,308.61	2,914,163.66
5 Other Receipts			
Trade Receivables		-	-

GoG Subventions Receivables		-	-
Other Receivables		-	-
Refund of Mobilization		-	-
TOTAL		<u>-</u>	<u>-</u>
6 Loans Received			
Creditor 1		-	-
Creditor 2		-	-
Creditor 3		-	-
TOTAL		<u>-</u>	<u>-</u>
7 Recovery of Financial Asset			
Loan Recovery		-	-
Advances Repayment		-	-
Investment		-	-
TOTAL		<u>-</u>	<u>-</u>
8 COMPENSATION OF EMPLOYEES	6		
Established Position		2,906,479.47	2,103,679.72
Non Established Post		6,028.44	4,651.91
Allowances		17,491.19	35,843.41
13% SSF Employer Contribution		-	-
Gratuity		-	-
Pension		-	-
End of Service Benefit (ESB)		-	-
TOTAL		<u>2,929,999.10</u>	<u>2,144,175.04</u>
<i>LESS:</i>			
Unpaid Compensation		-	-
Centralised Paid Salaries		-	-
TOTAL PAYMENT		<u>2,929,999.10</u>	<u>2,144,175.04</u>
9 GOODS AND SERVICES	6		
Materials and Office Consumables		421,065.63	71,308.99
Utilities		58,393.00	13,786.10

General Cleaning	16,877.00	19,882.00
Rentals	3,499.98	3,695.00
Travel and Transport	754,371.36	380,899.18
Repairs and Maintenance	276,885.93	938,928.66
Training, Seminar and Conference	359,134.42	313181.9+2
Consultancy Expenses	-	-
Special Services	224,655.50	104,489.30
Other Charges and Fees	3,481.03	3,022.00
Emergency Services	-	-
Insurance	17,841.00	-
TOTAL	2,136,204.85	1,536,011.23
<i>LESS:</i>		
Unpaid Goods & Services	0.00	0.00
TOTAL PAYMENT	2,136,204.85	1,536,011.23

10 INTEREST

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

11 GOVERNMENT SUBSIDIES

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

12 SOCIAL BENEFITS

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

13 OTHER EXPENSES

6

Insurance and compensation	-	-
Professional fees	-	-
Customs Duties	-	-
Court Expenses	-	-
Awards & Rewards	1,000.00	-
Donations	124,349.44	65,100.00
Contributions	275,713.61	259,853.47
Tuition Fees	-	-
Special Operations	-	-
Refuse Lifting Expenses	35,800.00	16,495.50
Civic Numbering/Street Naming	4,000.00	-
Scholarship & Bursaries	16,645.00	-
Grants to Employees & Households	-	-
Duty Refund	-	-
Rent	30,835.20	-
TOTAL	488,343.25	341,448.97
<i>LESS:</i>		
Unpaid Other Expenses	0.00	0.00
TOTAL PAYMENT	488,343.25	341,448.97

14 NON-FINANCIAL ASSETS

Fixed asset	6	839,954.66	8	92,268.00
Work In Progress	9	613,444.73	9	782,254.99
Intangible Assets		-		-
Inventory		-		-
Land		-		-
TOTAL		1,453,399.39		874,522.99

<i>LESS:</i>		
Unpaid Non-Financial Asset	551,766.76	0.00
TOTAL PAYMENT	901,632.63	874,522.99
15 Loans Repayment		
Creditor 1	-	-
Creditor 2	-	-
Creditor 3	-	-
TOTAL	-	-
16 Acquisition Financial Asset		
Issue of Loans	-	-
Advances Repayment	-	-
Investment	-	-
TOTAL	-	-
17 Other Payment		
Supplier Liability	-	-
Deposits	-	-
Prepayment	-	-
Other Trust	-	-
Payment of Mobilization	-	-
TOTAL	-	-
18 Cash and Cash Equivalent		
Common Fund-7021010093948601	72,619.13	5,381.55
Common Fund-MP;7021000102781401	(6,419.65)	32,859.66
CWSA PROJECT-7021000102785101	87,829.54	327.69
CWSA CONT. 7021000102785103	11,430.13	102.50
Dormaa West Dist. Ass.-7021010093186501	(854.43)	14,314.12

PWD Fund-70210100993948603	68,718.84	8,696.88
DWDA SIF-1701120000124311	248.99	260.99
Dormaa West Dist. Ass.-1701120000075601	7,401.20	187.54
GARHP(TRACTOR OP). 1701120000113431	2,851.60	89.65
DWDA MSHAP-1701120000111691	9,039.63	140.84
Dormaa West Sub CF-4018431479274	1,133,686.87	626,988.85
TOTAL	1,386,551.85	689,350.27

19 Receivables

GoG Subventions-unreceived	-	-
Loans	-	-
Advances	-	-
Mobilization	-	-
Prepayment	-	-
Other Receivables	-	-
TOTAL	-	-

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

21 Investments

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

22 Property,Plant and Equipment

6

Dwellings	1,400,405.66	1,516,190.14
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Non Residential Buildings	2,619,229.59	2,101,258.03
Other structures	700,867.24	837,077.21
Transport Equipment	488,000.00	488,000.00
Other machinery and equipment	28,800.00	-
Infrastructure Assets	590,330.68	543,592.20
TOTAL	5,827,633.17	5,486,117.58
LESS:		
Current yr Depreciation	-	-
Accumulated Depreciation	16,492.12	513,439.07
NET BOOK VALUE	5,811,141.05	4,972,678.51
23 Work - In - Progress	9	
Dwellings	444,024.97	319,884.71
Non Residential Buildings	926,674.75	437,370.28
Other structures	10,000.00	10,000.00
Transport Equipment	-	-
Other machinery and equipm	-	-
Infrastructure Assets	-	15,000.00
TOTAL	1,380,699.72	782,254.99
24 Land	0.00	0.00
25 Intangible Assets		
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
26 Accounts Payable		

Supplier Liability	551,766.76	0.00
Withholding	0.00	0.00
TOTAL	551,766.76	0.00
27 Trust Monies		
Deposits	0.00	0.00
Retention	0.00	0.00
Other Trust	0.00	0.00
TOTAL	0.00	0.00
28 Short Term Borrowing	0.00	0.00
29 Long Term Borrowing	0.00	0.00

1 NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY.

SCHEDULE (1) OF GRANTS RECEIVED AGAINST APPROPRIATION FOR THE PERIOD ENDED DECEMBER,31, 2022.

NATURAL CODE	ITEM DESCRIPTION	APPROPRIATION	MONTHLY	YTD	COLLECTION	COLLECTION	YTD ACTUAL	BUDGET	APPROPRIATION
		BUDGET	BUDGET	BUDGET	PREVIOUS	PERIOD	COLLECTION	VARIANCES	BALANCE
		GH¢ (a)	GH¢ (b) = a/12	GH¢	GH¢ (c)	GH¢ (c)	GH¢ (D)	GH¢ E= (b- c)	GH¢ F= (a- d)
1331001	Central Government - GOG Paid Salaries	2,043,012.00	170,251.00	2,043,012.00	172,543.87	286,086.30	2,906,479.47	(115,835.30)	(863,467.47)
1331002	DACF - Assembly (PWD & M-SHAP included)	4,501,886.00	375,157.17	4,501,886.00	144,225.65	288,912.24	1,736,043.02	86,244.93	2,765,842.98
1331003	DACF - MP	400,000.00	33,333.33	400,000.00	5.22	3.18	363,976.30	33,330.15	36,023.70
1331004	Ceded Revenue	-	-	-	-	-	-	-	-
1331005	HIPC	-	-	-	-	-	-	-	-
1331006	Sanitation Fund	-	-	-	-	-	-	-	-
1331007	National Youth Employment	-	-	-	-	-	-	-	-
1331008	Other Donors Support Transf.(MAG & others)	151,632.00	12,636.00	151,632.00	-	1.22	143,776.49	12,634.78	7,855.51
1331009	Goods and Services- Decentralised Department	148,015.00	12,334.58	148,015.00	-	-	36,876.62	12,334.58	111,138.38
1331010	DDF-Capacity Building Grant	54,378.00	4,531.50	54,378.00	-	-	54,378.00	4,531.50	-
1331011	District Development Facility	1,382,087.00	115,173.92	1,382,087.00	-	-	1,100,134.80		281,952.20
1331012	UDG Transfer Capital Development Project	-	-	-	-	-	-	-	-
1311	Non Central Government	-	-	-	-	-	-	-	-
	TOTAL	8,681,010.00	723,417.50	8,681,010.00	316,774.74	575,002.94	6,341,664.70	33,240.64	2,339,345.30

2 NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

SCHEDULE (2) OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD DECEMBER, 31, 2022.

INSTITUTIONS	ANNUAL BUDGET	BUDGET QUARTER	COLLECTION QUARTER	YTD ACTUAL COLLECTION	BUDGET VARIANCES	ANNUAL BUDGET BALANCE
	GH¢ (a)	GH¢ (b) = a/4	GH¢ (c)	GH¢ (D)	GH¢ E= (b- c)	GH¢ F= (a- d)
Lands and Royalties						
Mineral Royalties	-	-	-	-	-	-
Concessions	-	-	-	-	-	-
Stool Land Revenue	500,320.00	125,080.00	250,000.00	560,002.00	(124,920.00)	(59,682.00)
Sale of Building Permit Jacket	-	-	-	-	-	-
Registration of Plot	-	-	-	-	-	-
Transfer of Plot	-	-	-	-	-	-
Building Plans & Telecom Mask Perm	55,000.00	13,750.00	2,400.00	58,334.41	11,350.00	(3,334.41)
TOTAL	555,320.00	138,830.00	252,400.00	618,336.41	(113,570.00)	(63,016.41)
Rates						
Property Rate	54,900.00	13,725.00	4,305.00	18,806.00	9,420.00	36,094.00
Basic Rate	1,270.00	-	-	-	-	-
Special Rates	-	-	-	-	-	-
TOTAL	56,170.00	13,725.00	4,305.00	18,806.00	9,420.00	36,094.00

Rents of Land, Buildings and Houses

Dividend	-	-	-	-	-	-
Interest on Loans	-	-	-	-	-	-
Other Investment Income(hiring of tr	-	-	-	2,771.95	-	(2,771.95)
Rent on Assembly Building	2,900.00	725.00	1,255.00	3,040.00	(530.00)	(140.00)
Junior Staff Quarters	500.00	125.00	-	-	125.00	500.00
Workers Villa	-	-	-	-	-	-
Guest Houses	-	-	-	-	-	-
TOTAL	3,400.00	850.00	1,255.00	5,811.95	(405.00)	(2,411.95)

Licenses

Pito / Palm Wine Sellers Tapers	400.00	100.00	-	100.00	100.00	300.00
Herbalist License	200.00	50.00	-	-	50.00	200.00
Hawkers License	2,000.00	500.00	180.00	1,990.00	320.00	10.00
Chop Bar Restaurants	2,200.00	550.00	-	590.00	550.00	1,610.00
Corn / Rice / Flour Miller	200.00	50.00	-	280.00	50.00	(80.00)
Liquor License	200.00	50.00	-	-	50.00	200.00
Bakers License	600.00	150.00	-	470.00	150.00	130.00
Bicycle License	100.00	25.00	-	-	25.00	100.00
Artisan/Self Employed	3,580.00	895.00	500.00	3,080.00	395.00	500.00
Kiosk License	600.00	150.00	-	185.00	150.00	415.00
Sand & Stone Const. License	7,500.00	1,875.00	500.00	6,511.00	1,375.00	989.00

Charcoal/Firewood License	100.00	25.00	-	200.00	25.00	(100.00)
Fuel Dealers	2,500.00	625.00	-	700.00	625.00	1,800.00
Lotto Operators	200.00	50.00	-	-	50.00	200.00
Hotels/Night Clubs	2,000.00	500.00	-	200.00	500.00	1,800.00
Pharmacist/Chemical Sellers	1,500.00	375.00	-	740.00	375.00	760.00
Sawmills	3,000.00	750.00	500.00	500.00	250.00	2,500.00
Taxicab/Comm. Vehicles	1,000.00	250.00	-	-	250.00	1,000.00
Factories/ Operational Fee	1,000.00	250.00	-	-	250.00	1,000.00
Comm. Centres/ Mobile Money	300.00	75.00	-	-	75.00	300.00
Private Education Institution	1,500.00	375.00	485.00	485.00	(110.00)	1,015.00
Maternity Homes/ Clinics	300.00	75.00	-	-	75.00	300.00
Commercial Band/Dance Group	100.00	25.00	-	-	25.00	100.00
Mobile Sales Van	250.00	62.50	-	-	62.50	250.00
Akpeteshie/Spirit Sellers	100.00	25.00	150.00	250.00	(125.00)	(150.00)
Stores	10,000.00	2,500.00	1,680.00	6,233.00	820.00	3,767.00
hair Dressers/Dressmakers	200.00	50.00	400.00	400.00	(350.00)	(200.00)
Billboards	200.00	50.00	-	-	50.00	200.00
Financial Institutions	2,000.00	500.00	-	1,000.00	500.00	1,000.00
Photographers/ Video Operators	100.00	25.00	-	-	25.00	100.00
Mechanics & Repairers	200.00	50.00	-	100.00	50.00	100.00
Block and Concrete Products	200.00	50.00	-	-	50.00	200.00
Cleaning/Laundry Services	300.00	75.00	-	50.00	75.00	250.00

Contractor/Suppliers Registration	6,000.00	1,500.00	2,050.00	9,665.00	(550.00)	(3,665.00)
TOTAL	50,630.00	12,657.50	4,395.00	33,729.00	6,637.50	16,901.00

Fee

Markets Tolls	12,000.00	3,000.00	2,550.00	9,765.00	450.00	2,235.00
Livestock / Kraals	500.00	125.00	-	-	125.00	500.00
Registration of Night Trade	-	-	-	-	-	-
Poultry Fee	500.00	125.00	-	400.00	125.00	100.00
Registration of Contractors	-	-	-	-	-	-
Burial Fee	3,000.00	750.00	740.00	2,220.00	10.00	780.00
Pounds	200.00	50.00	670.00	670.00	(620.00)	(470.00)
Export of Commodities	122,000.00	30,500.00	1,755.00	108,238.00	28,745.00	13,762.00
Marriage Registration	100.00	25.00	-	-	25.00	100.00
Franchise Toilet/Urinal/Bath House	300.00	75.00	200.00	850.00	(125.00)	(550.00)
Conservancy Fees	200.00	50.00	-	-	50.00	200.00
Dislodging Fees	1,500.00	375.00	-	920.00	375.00	580.00
Sale of Tender Document	4,600.00	1,150.00	-	2,500.00	1,150.00	2,100.00
TOTAL	144,900.00	36,225.00	5,915.00	125,563.00	30,310.00	19,337.00

Fines, penalties, and forfeits

Court Fines	500.00	125.00	-	-	125.00	500.00
Customs Penalties, Forfeitures and Se	-	-	-	-	-	-

5 NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

SCHEDULE (5) OF EXPENDITURE AND ASSET AGAINST APPROPRIATION FOR THE PERIOD ENDED DECEMBER, 31, 2022.

DEPARTMENT	ANNUAL BUDGET GH¢ (a)	QUARTERLY BUDGET GH¢ (b) =a/4	QUARTERLY ACTUAL GH¢ (D)	YTD ACTUAL GH¢ (E)	BUDGET VARIANCES GH¢ F= (b- d)	ANNUAL BALANCE GH¢ G= (a+c- e)
Central Administration Department						
Compensation Of Employees	1,227,124.00	306,781.00	-	1,996,397.04	306,781.00	(769,273.04)
Goods And Services	1,554,255.00	388,563.75	-	1,568,020.86	388,563.75	(13,765.86)
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	110,470.79	-	(110,470.79)
Non Financial Asset	250,180.00	62,545.00	-	36,000.00	62,545.00	214,180.00
TOTAL	3,031,559.00	757,889.75	-	3,710,888.69	757,889.75	(679,329.69)
Finance Department						
Compensation Of Employees	-	-	-	-	-	-
Goods And Services	33,000.00	8,250.00	-	-	8,250.00	33,000.00
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	-	-	-	-	-	-
TOTAL	33,000.00	8,250.00	-	-	8,250.00	33,000.00

Education, Youth and Sports Department

Compensation Of Employees	-	-	-	-	-	-
Goods And Services	136,018.00	-	-	-	-	136,018.00
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	1,013,913.00	-	-	900,386.12	-	113,526.88
TOTAL	1,149,931.00	-	-	900,386.12	-	249,544.88

Health Department

Compensation Of Employees	-	-	-	-	-	-
Goods And Services	189,036.00	-	-	-	-	189,036.00
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	1,207,610.00	-	-	325,271.19	-	882,338.81
TOTAL	1,396,646.00	-	-	325,271.19	-	1,071,374.81

Waste Management Department

Compensation Of Employees	173,653.00	-	-	-	-	173,653.00
Goods And Services	430,000.00	-	-	40,000.00	-	390,000.00

Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	-	-	-	-	-	-
TOTAL	603,653.00	-	-	40,000.00	-	563,653.00

Agriculture Department

Compensation Of Employees	316,050.00	-	-	431,554.36	-	(115,504.36)
Goods And Services	239,581.00	-	-	111,831.98	-	127,749.02
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	-	-	-	-	-	-
TOTAL	555,631.00	-	-	543,386.34	-	12,244.66

Physical Planning Department

Compensation Of Employees	80,849.00	-	-	74,175.31	-	6,673.69
Goods And Services	103,735.00	-	-	16,098.62	-	87,636.38
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-

Non Financial Asset	-	-	-	-	-	-
TOTAL	184,584.00	-	-	90,273.93	-	94,310.07

Social Welfare & Community Development Department

Compensation Of Employees	100,274.00	-	-	194,908.91	-	(94,634.91)
Goods And Services	280,392.00	-	-	-	-	280,392.00
Consumption Of Fixed Assets	-	-	-	15,082.37	-	(15,082.37)
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	391,969.18	-	(391,969.18)
Non Financial Asset	-	-	-	-	-	-
TOTAL	380,666.00	-	-	601,960.46	-	(221,294.46)

Natural Resources Conservation Department Forestry, Game and Wildlife Division

Compensation Of Employees	-	-	-	-	-	-
Goods And Services	72,000.00	-	-	-	-	72,000.00
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	-	-	-	-	-	-
TOTAL	72,000.00	-	-	-	-	72,000.00

Works Department

Compensation Of Employees	201,198.00	-	-	232,963.48	-	(31,765.48)
Goods And Services	382,778.00	-	-	11,049.62	-	371,728.38
Consumption Of Fixed Assets	-	-	-	-	-	-
Social Benefits	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Non Financial Asset	1,430,789.00	-	-	-	-	1,430,789.00
TOTAL	2,014,765.00	-	-	244,013.10	-	1,770,751.90
GRAND TOTAL	9,422,435.00			6,456,179.83		

4 NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

SCHEDULE (6) OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD ENDED DECEMBER, 31, 2022.

	GOG	IGF	DDF	DACF	DONOR	TOTAL
COMPENSATION OF EMPLOYEES						
Established Position	2,906,479.47	-	-	-	-	2,906,479.47
Non Established Post	-	6,028.44	-	-	-	6,028.44
Allowances	-	17,491.19	-	-	-	17,491.19
13.5% SSF Contribution	-	-	-	-	-	-
Gratuity	-	-	-	-	-	-
Pension	-	-	-	-	-	-
End of Service Benefit (ESB)	-	-	-	-	-	-
TOTAL	2,906,479.47	23,519.63	-	-	-	2,929,999.10
GOODS AND SERVICES						
Materials and Office Consumables	-	54,786.95	-	366,278.68	-	421,065.63
Utilities	-	27,437.00	-	12,906.00	18,050.00	58,393.00
General Cleaning	-	16,877.00	-	-	-	16,877.00
Rentals	-	3,499.98	-	-	-	3,499.98
Travel and Transport	36,877.15	286,601.21	-	430,893.00	-	754,371.36
Repairs and Maintenance	-	48,201.00	-	228,684.93	-	276,885.93

Training, Seminar and Conference	-	63,916.00	17,481.00	218,595.01	59,142.41	359,134.42
Consultancy Expenses	-	-	-	-	-	-
Special Services	-	40,785.50	-	183,870.00	-	224,655.50
Other Charges and Fees	-	1,153.49	-	2,327.54	-	3,481.03
Emergency Services	-	-	-	-	-	-
Insurance	-	-	-	17,841.00	-	17,841.00
Accommodation	-	-	-	-	-	-
Government Subsidy	-	-	-	-	-	-
TOTAL	36,877.15	543,258.13	17,481.00	1,461,396.16	77,192.41	2,136,204.85

INTEREST

External Interest Cost	-	-	-	-	-	-
Domestic Interest Cost	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

GOVERNMENT SUBSIDIES

Utility	-	-	-	-	-	-
Fertilizer	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

SOCIAL BENEFITS

Social security benefits in cash	-	-	-	-	-	-
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Employer social benefits in cash	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
OTHER EXPENSES						
Insurance and compensation	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Customs Duties	-	-	-	-	-	-
Court Expenses	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-
Awards & Rewards	-	1,000.00	-	-	-	1,000.00
Donations	-	34,200.00	-	90,149.44	-	124,349.44
Contributions	-	12,200.00	-	263,513.61	-	275,713.61
Tuition Fees	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-
Scholarship & Bursaries	-	1,000.00	-	15,645.00	-	16,645.00
Grants to Employees & Households	-	-	-	-	-	-
Refuse Lifting Expenses	-	-	-	35,800.00	-	35,800.00
Civic Numbering/Street Naming	-	4,000.00	-	-	-	4,000.00
Duty Refund	-	-	-	-	-	-
Rent	-	-	-	30,835.20	-	30,835.20
TOTAL	-	52,400.00	-	435,943.25	-	488,343.25

6 NAME OF MMDA:

DORMAA WEST DISTRICT ASSEMBLY

SCHEDULE (8) OF NON-FINANCIAL ASSET AS AT DECEMBER, 31, 2022.

	BEGINNING BALANCES	ACQUISITIONS FOR THE PERIOD	COMPLETED WIP.	DISPOSALS FOR THE PERIOD	DEPRECIATION B/F	CURRENT YR. DEPRECIATION	TOTAL ACCUMULATED DEPRECIATION	NET BOOK VALUE
	GHC (a)	GHC (b)	GHC (c)	GHC (e)	GHC (f)	GHC (g)	GHC h=f+g	GHC i=a+b+c-e-h
DWELLINGS								
Buildings	-	-	-	-	-	-	-	-
Destitute Homes	-	-	-	-	-	-	-	-
Bungalows/Flats	1,516,190.14	-	-	-	115,784.48	-	115,784.48	1,400,405.66
Homes of the Aged	-	-	-	-	-	-	-	-
Palace	-	-	-	-	-	-	-	-
Barracks	-	-	-	-	-	-	-	-
TOTAL	1,516,190.14	-	-	-	115,784.48	-	115,784.48	1,400,405.66
NON RESIDENTIAL BUILDINGS								
Hospitals	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Day Care Centre	-	-	-	-	-	-	-	-
Office Buildings	-	-	-	-	-	-	-	-
School Buildings	1,266,784.01	710,380.26	-	-	110,319.90	-	110,319.90	1,866,844.37
Slaughter House	-	-	-	-	-	-	-	-
Health Centres	460,097.04	-	-	-	52,138.60	-	52,138.60	407,958.44
Other Agricultural Struc	-	-	-	-	-	-	-	-
Police Post	374,376.98	-	-	-	29,950.20	-	29,950.20	344,426.78
Libraries	-	-	-	-	-	-	-	-
TOTAL	2,101,258.03	710,380.26	-	-	192,408.70	-	192,408.70	2,619,229.59
OTHER STRUCTURES								
Roads	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-
Toilets	238,214.91	-	-	-	61,520.20	-	61,520.20	176,694.71

Markets	386,893.00	-	-	-	46,427.20	-	46,427.20	340,465.80
Car/Lorry Park	-	-	-	-	-	-	-	-
Bridges	-	-	-	-	-	-	-	-
Road Signals	-	-	-	-	-	-	-	-
Feeder Roads	-	-	-	-	-	-	-	-
Urban Roads	-	-	-	-	-	-	-	-
Highways	-	-	-	-	-	-	-	-
Drainage	211,969.30	-	-	-	28,262.57	-	28,262.57	183,706.73
Workshop	-	-	-	-	-	-	-	-
Railway Lines	-	-	-	-	-	-	-	-
TOTAL	837,077.21	-	-	-	136,209.97	-	136,209.97	700,867.24

TRANSPORT EQUIPMENT

Motor Vehicle	488,000.00	-	-	-	-	-	-	488,000.00
Airplanes	-	-	-	-	-	-	-	-
Trains	-	-	-	-	-	-	-	-
Ships and Vessels	-	-	-	-	-	-	-	-
Motor Bike, bicycles	-	-	-	-	-	-	-	-
TOTAL	488,000.00	-	-	-	-	-	-	488,000.00

OTHER MACHINERY AND EQUIPMENT

Plant and Equipment	-	-	-	-	-	-	-	-
Agricultural Machin	-	-	-	-	-	-	-	-
Server (Computing)	-	-	-	-	-	-	-	-
Networking and ICT Eq	-	-	-	-	-	-	-	-
Other Capital Expend	-	-	-	-	-	-	-	-
Plant and Machinery	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-
Computers and Access	-	36,000.00	-	-	-	7,200.00	7,200.00	28,800.00
Uninterruptible Power	-	-	-	-	-	-	-	-
Printer	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-
Air Condition	-	-	-	-	-	-	-	-

Electrical Equipment	-	-	-	-	-	-	-	-
Communication equipm	-	-	-	-	-	-	-	-
TOTAL	-	36,000.00	-	-	-	7,200.00	7,200.00	28,800.00
INFRASTRUCTURE ASSETS								
Electrical Networks	-	-	-	-	-	-	-	-
Sewers	-	-	-	-	-	-	-	-
Landscaping and Garde	-	-	-	-	-	-	-	-
Utilities Networks	-	-	-	-	-	-	-	-
Runways	-	-	-	-	-	-	-	-
Interior Developoment	-	-	-	-	-	-	-	-
Furniture and Fittings	-	-	-	-	-	-	-	-
Irrigation Systems	-	-	-	-	-	-	-	-
Water Systems	543,592.20	93,574.40	15,000.00	-	52,543.80	9,292.12	61,835.92	590,330.68
Harbour and Landing Si	-	-	-	-	-	-	-	-
Sea Wall	-	-	-	-	-	-	-	-
TOTAL	543,592.20	93,574.40	15,000.00	-	52,543.80	9,292.12	61,835.92	590,330.68
GRAND TOTAL	5,486,117.58	839,954.66	15,000.00	-	496,946.95	16,492.12	513,439.07	5,827,633.17

7 NAME OF MMDA: DORMAA WEST DISTRICT ASSEMBLY

SCHEDULE (9) OF WORK-IN-PROGRESS ASSET AS AT DECEMBER, 31, 2022.

	BEGINNING BALANCES	ADDITIONS FOR THE PERIOD	COMPLETED WIP.	CLOSSING BALANCES
	GH¢ (a)	GH¢ (b)	GH¢ (c)	GH¢ d =a+b-c
DWELLINGS				
WIP - Buildings	-	-	-	-
WIP - Dest. Homes	-	-	-	-
WIP - Bungalows/Flat	319,884.71	124,140.26	-	444,024.97
WIP - Consultancy Fees	-	-	-	-
WIP-Barracks	-	-	-	-
TOTAL	319,884.71	124,140.26	-	444,024.97
NON RESIDENTIAL BUILDINGS				
WIP - Hospitals	-	-	-	-
WIP - Clinics	-	-	-	-
WIP - Health Centres	261,258.12	118,655.53	-	379,913.65
WIP - Day Care Centre	-	-	-	-
WIP - Office Buildings	-	-	-	-
WIP - School Buildings	176,112.16	370,648.94	-	546,761.10
WIP - Slaughter House	-	-	-	-
TOTAL	437,370.28	489,304.47	-	926,674.75
OTHER STRUCTURES				
WIP - Toilets	-	-	-	-
WIP - Roads	-	-	-	-
WIP - Markets	10,000.00	-	-	10,000.00
WIP - Car/Lorry Park	-	-	-	-
WIP - Bridges	-	-	-	-
WIP - Road Signals	-	-	-	-
WIP-Feeder Roads	-	-	-	-
WIP-Urban Roads	-	-	-	-
WIP-Highways	-	-	-	-
WIP-Sports Stadium	-	-	-	-

WIP-Railway Lines	-	-	-	-
TOTAL	10,000.00	-	-	10,000.00
TRANSPORT EQUIPMENT				
WIP - Ships and Vessels	-	-	-	-
WIP - Trains	-	-	-	-
WIP - Agricultural Machinery	-	-	-	-
WIP - APRON and RAMP Areas	-	-	-	-
WIP-Harbour and Landing Sites	-	-	-	-
TOTAL	-	-	-	-
INFRASTRUCTURE ASSETS				
WIP - Electrical Networks	-	-	-	-
WIP - Utilities Networks	-	-	-	-
WIP - Furniture and Fittings	-	-	-	-
WIP - Water Systems	15,000.00	-	15,000.00	-
WIP- Sea Wall	-	-	-	-
TOTAL	15,000.00	-	15,000.00	-
GRAND TOTAL	782,254.99	613,444.73	15,000.00	1,380,699.72

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