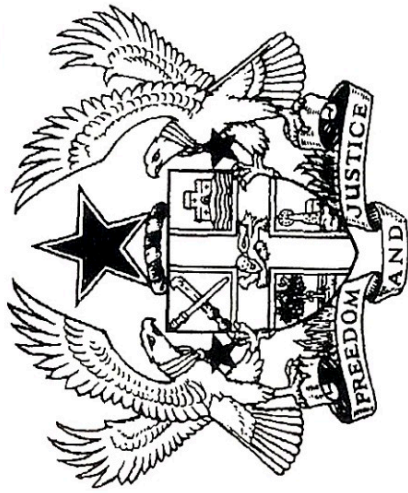


BOSOMTWE DISTRICT ASSEMBLY

~ KUNTANASE ~

2025



REPUBLIC OF GHANA

FINANCIAL STATEMENT FOR THE MONTH ENDED DECEMBER, 2025

DISTRICT FINANCE OFFICE
BOSOMTWE DISTRICT ASSEMBLY
ASHANTI REGION



BOSOMTWE DISTRICT ASSEMBLY

OFFICE OF THE DSITRICT ASSEMBLY



In case of reply the number and Date of this letter should be quoted

P.O. BOX 24
KUNTANASE-ASHANTI REGION
GPS CODE: AT-0001-9774
WWW.BOSOMTWE.GOV.GH

Our Ref: BDA-03/10/07.....

Your Ref:

Date: 13TH JANUARY, 2026

SUBMISSION OF FINANCIAL REPORT FOR THE MONTH OF DECEMBER, 2025

forward, herewith the Financial Report of Bosomtwe District Assembly for the Month of DECEMBER, 2025 for your information and necessary action please.

Thank You.

For: DISTRICT CHIEF EXECUTIVE
(WENDY AGYEMANG TUTU)
DISTRICT FINANCE OFFICER

DISTRICT FINANCE OFFICER
BOSOMTWE DISTRICT ASSEMBLY
KUNTANASE

THE CONTROLLER AND ACCOUNTANT - GENERAL
CONTROLLER AND ACCOUNTANT - GENERAL'S DEPT.
P. O. BOX M. 79
ACCRA

Cc: The Minister
Min. of Local Gov't & Rural Dev't
Accra

The Regional Minister
Regional Co-coordinating Council
Kumasi

The Regional Director
Cont. & Acct General's Dept.
Kumasi

The Regional Auditor
Regional Audit Service
Kumasi

The District Chief Executive
Bosomtwe District Assembly
Kuntanase

The Presiding Member
Bosomtwe District Assembly
Kuntanase

The Chairman
Finance & Administration. Sub Committee
Bosomtwe District Assembly
Kuntanase

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**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2025**

	NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalents	2	11,967,377.65	2,468,048.23
Short-Term Receivables	3	123,411.87	173,162.84
Prepayments	4	72,233.81	121,728.15
Inventory	51	0.00	0.00
Non-financial Assets Held for Sale	5	0.00	0.00
Biological Assets	52a	0.00	0.00
TOTAL CURRENT ASSET		12,163,023.33	2,762,939.22
NON CURRENT ASSETS			
Long-Term Receivables	6	0.00	0.00
Investments	7	0.00	0.00
Investment Property	8	0.00	0.00
Biological Assets	52b	0.00	0.00
Service Concession Arrangements	53	0.00	0.00
Property, Plant & Equipment	54	22,183,562.69	21,795,041.15
Work In-Progress	9	2,946,073.41	2,059,724.44
Intangible Asset	55	0.00	0.00
TOTAL NON-CURRENT ASSET		25,129,636.10	23,854,765.59
TOTAL ASSET		37,292,659.43	26,617,704.81
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Trade Payables	10	0.00	0.00
Other Payables	11	0.00	0.00
Trust Monies	12a	0.00	0.00
Derivatives	13a	0.00	0.00
Post-Employment Benefits Obligation	14a	0.00	0.00
Short-Term Loans and Financing	15a	0.00	0.00
Provisions	16a	0.00	0.00
Social Benefits	17a	0.00	0.00
TOTAL CURRENT LIABILITIES		0.00	0.00
NON- CURRENT LIABILITIES			
Trust Monies	12b	0.00	0.00
Derivatives	13b	0.00	0.00
Post-Employment Benefits Obligation	14b	0.00	0.00
Long-Term Loans and Financing	15b	0.00	0.00

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2025**

NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
TOTAL LIABILITIES	0.00	0.00
NET ASSET/(LIABILITIES)	37,292,659.43	26,617,704.81
FINANCED BY		
Capital Reserves		
Revaluation Reserves	0.00	0.00
Foreign Currency Translation Reserves	0.00	0.00
Other Reserves	0.00	0.00
Accumulated Surplus	37,292,659.43	26,617,704.81
TOTAL FINANCED BY	37,292,659.43	26,617,704.81

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Surplus/(Deficit) for the year	10,674,954.62	830,008.53
Add non-cash items:		
Gain/Losses on Revaluation		
Impairment Loss		
Depreciation and Amortization	0.00	1,213,145.25
Profit/Loss from disposals		
Increase/(Decrease) in provisions		
Non-cash fair value adjustments		
Other non-cash transactions	0.00	0.00
Adjusted Surplus / Deficit	10,674,954.62	2,043,153.78
Movement in Working Capital		
(Increase)/Decrease in Inventory		
(Increase)/Decrease in Receivables	49,750.97	(57,307.21)
Increase/(Decrease) in Payables	0.00	0.00
Increase/(Decrease) in Other Payables		
(Increase)/Decrease in Prepayment	49,494.34	(117,080.85)
(Increase)/Decrease in Non-Financial Assets Held for Sale		
(Increase)/Decrease in Current Biological Assets		
Increase in Social Benefit Liabilities		
Interest Paid		
Net Cash Flow from Operating Activities	10,774,199.93	1,868,765.72
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Disposal of Non-Financial Asset		
(Increase)/Decrease in Loans Receivables		
(Increase)/Decrease in Investment		7,410,238.51
(Increase)/Decrease in Advances		
Acquisition of Non-Financial Asset	(1,274,870.51)	(8,144,745.62)
Increase/(Decrease) in Derivatives		
Dividend Received		
Net cash flow from investing activities	(1,274,870.51)	(734,507.11)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Domestic Borrowing	0.00	0.00

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Increase/(Decrease) in External Borrowing	0.00	0.00
Dividend Paid	0.00	0.00
Net cash flow from financing activities	0.00	0.00
NET CHANGES IN CASH FLOW	9,499,329.42	1,134,258.61
CASH AND CASH EQUIVALENT AT BEGINNING	2,468,048.23	1,333,789.62
CASH AND CASH EQUIVALENT AT CLOSE	11,967,377.65	2,468,048.23

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

	NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
REVENUE			
NON-TAX REVENUE	18	2,047,922.19	1,725,785.29
GRANTS	19	22,232,929.13	12,864,819.58
FINANCE INCOME	20	0.00	0.00
TOTAL REVENUE		24,280,851.32	14,590,604.87
EXPENDITURE			
COMPENSATION OF EMPLOYEES	21	9,641,478.20	9,046,701.69
USE OF GOODS AND SERVICES	22	3,534,369.40	2,981,143.90
FINANCE COST	23	0.00	0.00
	24		
GOVERNMENT SUBSIDIES		0.00	0.00
SOCIAL BENEFITS	25	0.00	0.00
SPECIALISED EXPENSES	26	430,049.10	519,605.50
EXCHANGE DIFFERENCE	27	0.00	0.00
GRANT	28	0.00	0.00
CONSUMPTION OF FIXED ASSETS	54/55	0.00	1,213,145.25
TOTAL EXPENDITURE		13,605,896.70	13,760,596.34
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		10,674,954.62	830,008.53
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		0.00	0.00
Gain/(loss) on disposal of Financial Assets		0.00	0.00
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		10,674,954.62	830,008.53

BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
RECEIPTS			
NON-TAX REVENUE	29	2,097,673.16	1,670,122.45
GRANTS	30	22,232,929.13	12,064,819.50
FINANCE INCOME	31	0.00	0.00
LOANS RECEIVED	32	49,494.34	0.00
DISPOSAL OF NON-FINANCIAL ASSET	33	0.00	0.00
SALE/RECOVERY OF FINANCIAL ASSET	34	0.00	0.00
TRUST MONIES	35	0.00	0.00
PRIOR PERIOD RECEIVABLE RECEIPTS	36	0.00	7,410,238.51
TOTAL RECEIPTS		24,380,096.63	21,945,180.54
PAYMENTS			
COMPENSATION OF EMPLOYEES	37	9,641,478.20	9,046,701.69
USE OF GOODS AND SERVICES	38	3,534,369.40	2,981,143.90
NON-FINANCIAL ASSETS	39	1,274,870.51	8,141,742.69
FINANCE COST	40	0.00	0.00
GOVERNMENT SUBSIDIES	41	0.00	0.00
SOCIAL BENEFITS	42	0.00	0.00
SPECIALISED EXPENSES	43	430,049.10	519,605.50
TRUST MONIES	44	0.00	0.00
LOAN REPAYMENTS	45	0.00	0.00
FINANCIAL ASSETS	46	0.00	0.00
PREPAYMENT FOR CURRENT PERIOD	47	0.00	121,728.15
PRIOR PERIOD LIABILITY PAYMENTS	48	0.00	0.00
GRANT	49	0.00	0.00
TOTAL PAYMENTS		14,880,767.21	20,810,921.93
NET CHANGE IN STOCK OF CASH		9,499,329.42	1,134,258.61
CASH AND CASH EQUIVALENT AT BEGINNING		2,468,048.23	1,333,789.62
CASH/BANK BALANCE AT END		11,967,327.65	2,468,048.23

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
NET WORTH		
Opening Bal		
Capital Reserves	0.00	0.00
Revaluation Reserves	0.00	
Foreign Currency Translation Reserves	0.00	
Other Reserves	0.00	
		0.00
Accumulated Surplus	26,617,704.81	25,057,495.97
Add: Adjs		
Change in Acct Policy		0.00
Error		675,555.45
Overstatement of Payable		(25,500.00)
Receivables		17,000.00
Loss on sale of Fixed Assets		238,489.10
Misclassification (Trust Monies)]		(158,344.24)
Overstatement of PPE		
DACF - Receivable		
	0.00	747,200.31
Total	26,617,704.81	25,804,696.28
Restated Acc Surplus		
Changes (Movement)		
Capital Reserves	0.00	
Revaluation Reserves	0.00	
Foreign Currency Translation Reserves		
Other Reserves	0.00	
Surplus for the year	10,674,954.62	813,008.53
Total	10,674,954.62	813,008.53
Closing Bal		
Capital Reserves	0.00	0.00
Revaluation Reserves	0.00	0.00
Foreign Currency Translation Reserves	0.00	0.00
Other Reserves	0.00	0.00
Accumulated Surplus	37,292,659.43	26,617,704.81
Total	37,292,659.43	26,617,704.81

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

	2025	2025	2025	2025	2025	2025	2025	2025	2025
	ORIGINAL BUDGET	SUPPLEMENTARY	REALLOCATION	FINAL BUDGET	ACTUAL	VARIANCE			
	GHC	BUDGET	GHC	GHC	GHC	GHC			
NON-TAX REVENUE									
Property income	356,160.00	200,000.00	0.00	556,160.00	472,430.00	(83,730.00)			
Dividend	0.00	0.00	0.00	0.00	0.00	0.00			
Sale of goods and services	1,141,340.00	146,454.37	0.00	1,287,794.37	1,294,789.82	6,995.45			
Fines, penalties, and forfeiture	6,300.00	0.00	0.00	6,300.00	17,920.00	11,620.00			
Rates	440,500.00	0.00	0.00	440,500.00	262,782.37	(177,717.63)			
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00			
Total Receipts	1,944,300.00	346,454.37	0.00	2,290,754.37	2,047,922.19	(242,832.18)			
GRANT									
Grant in Cash	20,456,339.20	29,263,287.64	0.00	49,719,626.84	22,232,929.13	(27,486,697.71)			
Grant in Kind	0.00	0.00	0.00	0.00	0.00	0.00			
Total	22,400,639.20	29,609,742.01	0.00	52,010,381.21	24,280,851.32	(27,729,529.89)			
COMPENSATION OF EMPLOYEES									
Established Position	4,009,005.81	0.00	0.00	4,009,005.81	9,313,882.14	(5,304,876.33)			
Non Established Post	255,720.00	14,280.00	0.00	270,000.00	148,994.81	(121,005.19)			
Allowances	62,800.00	50,200.00	0.00	113,000.00	157,216.25	(44,216.25)			
13% Employer SSF Contribution	33,243.60	6,756.40	0.00	40,000.00	21,385.00	(18,615.00)			
Gratuity	0.00	0.00	0.00	0.00	0.00	0.00			
Pension	0.00	0.00	0.00	0.00	0.00	0.00			
End of Service Benefit (ESB)	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00			
Total Payments	4,450,769.41	71,236.40	0.00	4,522,005.81	9,641,478.20	(5,119,472.39)			
GOODS AND SERVICES									
Materials and Office Consumables	798,967.43	265,615.00	0.00	1,064,582.43	400,131.54	(664,450.89)			
Utilities	75,000.00	52,000.00	0.00	127,000.00	303,043.99	(176,043.99)			
General Cleaning	92,000.00	1,000.00	0.00	93,000.00	0.00	93,000.00			
Rentals and leases	55,000.00	10,000.00	0.00	65,000.00	29,885.68	(35,114.32)			
Travel and Transport	511,600.00	1,674,440.96	0.00	2,186,040.96	690,828.12	(1,495,212.84)			

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

	2025	2025	2025	2025	2025	2025	2025	2025	2025
	ORIGINAL BUDGET	SUPPLEMENTARY	REALLOCATION	FINAL BUDGET	ACTUAL	VARIANCE			
	GH¢	BUDGET	GH¢	GH¢	GH¢	GH¢			
Repairs and Maintenance	863,726.40	(40,000.00)	0.00	823,726.40	516,549.18	307,177.22			
Training, Seminar and Conference	4,460,507.79	310,115.57	0.00	4,770,623.36	1,167,294.90	3,603,328.46			
Consultancy Expenses	8,039,460.48	50,000.00	0.00	8,089,460.48	163,723.12	7,925,737.36			
Special Services	452,032.97	110,973.00	0.00	563,005.97	124,519.00	438,486.97			
Charges and Fees	14,000.00	0.00	0.00	14,000.00	7,915.24	6,084.76			
Emergency Services	457,593.38	130,000.00	0.00	587,593.38	130,478.63	457,114.75			
Insurance Premium	0.00	0.00	0.00	0.00	0.00	0.00			
Total Payment	15,819,888.45	2,564,144.53	0.00	18,384,032.98	3,534,369.40	14,849,663.58			
FINANCE COST									
Non Residents	0.00	0.00	0.00	0.00	0.00	0.00			
Residents	0.00	0.00	0.00	0.00	0.00	0.00			
Total Payments	0.00	0.00	0.00	0.00	0.00	0.00			
GOVERNMENT SUBSIDIES									
Petroleum	0.00	0.00	0.00	0.00	0.00	0.00			
Utility	0.00	0.00	0.00	0.00	0.00	0.00			
School Subsidy	0.00	0.00	0.00	0.00	0.00	0.00			
Fertilizer Subsidy	0.00	0.00	0.00	0.00	0.00	0.00			
Total Payments	0.00	0.00	0.00	0.00	0.00	0.00			

**BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

	2025	2025	2025	2025	2025	2025	2025	2025
	ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	REALLOCATION	FINAL BUDGET	ACTUAL	VARIANCE		
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢		GH¢
SOCIAL BENEFITS								
Social assistance benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employer social benefits	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
Total Payments	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
SPECIALISED EXPENSES								
Insurance and compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Court Expenses	5,000.00	10,000.00	0.00	15,000.00	3,000.00	12,000.00	0.00	12,000.00
Awards & Rewards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations	80,000.00	40,000.00	0.00	120,000.00	98,378.00	21,622.00	0.00	21,622.00
Contributions	60,000.00	1,000.00	0.00	61,000.00	120,564.00	(59,564.00)	0.00	(59,564.00)
Scholarship & Bursaries	152,032.97	45,000.00	0.00	197,032.97	61,462.10	135,570.87	0.00	135,570.87
Special Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refuse Lifting Expenses	530,000.00	(10,000.00)	0.00	520,000.00	0.00	520,000.00	0.00	520,000.00
Civic Numbering/Street Naming	190,000.00	40,000.00	0.00	230,000.00	0.00	230,000.00	0.00	230,000.00
Grants to Employees/Households	0.00	0.00	0.00	0.00	146,645.00	(146,645.00)	0.00	(146,645.00)
Council Tax/Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accreditation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dividend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Payments	1,017,032.97	126,000.00	0.00	1,143,032.97	430,049.10	712,983.87	0.00	712,983.87
CAPITAL EXPENDITURE								
Fixed asset	322,309.44	1,570,000.01	0.00	1,892,309.45	388,521.54	1,503,787.91	0.00	1,503,787.91
Work In Progress	91,955,111.83	2,958,283.00	0.00	94,913,394.83	886,348.97	94,027,045.86	0.00	94,027,045.86
Total Payments	92,277,421.27	4,528,283.01	0.00	96,805,704.28	1,274,870.51	95,530,833.77	0.00	95,530,833.77

CODE	REV. HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢ TO DATE	ACTUAL CLIMM. TO DATE GH¢	% PER.
1422006	Corn/Rice/Flour Miller	5,000.00				0.00		270.00
1422007	Liquor License	3,000.00				0.00		610.00
1422009	Bakers License	3,000.00		250.00		(250.00)		475.00
1422010	Bicycle/Tricycle/Motorcycle Dealers	100.00				0.00		0.00
1422011	Artisans	30,000.00		2,500.00		(1,340.00)		19,755.00
1422012	Kiosk License	5,000.00				0.00		220.00
1422013	Sand and Stone Dealers Licence	7,000.00		583.33		416.67		1,500.00
1422015	Services/Filling Stations	15,000.00		1,250.00		900.00		14,700.00
1422016	Lottery Business	2,000.00		166.67		(166.67)		0.00
1422017	Hotel Services	7,500.00		625.00		800.00		10,220.00
1422018	Pharmacy / Chemical Sellers	8,000.00		666.67		0.00		2,210.00
1422019	Timber Products	1,000.00		83.33		(83.33)		0.00
1422020	Commercial Vehicles	20,000.00		1,666.67		(1,666.67)		2,400.00
1422022	Canopy/Chair/Bench Rentals	5,000.00		416.67		(416.67)		750.00
1422023	Communication Services	2,000.00		166.67		(166.67)		500.00
1422024	Private Education Int.	35,000.00		2,916.67		1,900.00		25,160.00
1422025	Private Professionals	1,000.00		83.33		(83.33)		0.00
1422026	Private Health Facilities	5,000.00		416.67		(416.67)		7,250.00
1422030	Entertainment Services	1,000.00		83.33		(83.33)		0.00
1422033	Stores	50,000.00		4,166.67		7,550.00		46,454.00
1422040	Bill Boards/Outdoor Advert	15,000.00		1,250.00		500.00		13,330.00
1422044	Financial Institutions	20,000.00		1,666.67		(1,666.67)		17,620.00
1422067	Alcoholic and non Alcoholic beverages	2,040.00		170.00		(170.00)		2,150.00
1422072	Contractors/Suppliers Registration	2,000.00		166.67		(166.67)		0.00
1422086	License Surveyors Reporting/Survey Data	0.00		0.00		0.00		2,970.00
1422093	Registration of Association				600.00			600.00
1422114	Animal Slaughtering/ Butchers License	500.00		41.67		(41.67)		0.00
1422115	Cold Storage Facilities	1,000.00		83.33		0.00		1,275.00
1422118	Custom Bonded Warehouse/Commercial Depot	10,000.00		833.33		(833.33)		3,500.00
1422154	Sale of Building Permit	21,000.00		1,750.00		(1,750.00)		23,840.00
1422156	Transfer fees	1,000.00		83.33		(83.33)		0.00
1422157	Building Permit/Plan	400,000.00		33,333.33		93,563.91		567,130.21
1422159	Communication Mast Permit	90,000.00		7,500.00		45,563.11		45,563.11
1422193	Commercialised State Companies/Corporate Lices	53,600.00		4,466.67		(4,466.67)		40,599.50
1422275	Temporary Structure Permit	50,000.00		4,166.67		(4,166.67)		58,330.00
	Sub-Total	885,140.00	0.00	72,386.67	158,557.02	85,570.35	852,004.82	126%
	REV. HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢ TO DATE	ACTUAL CLIMM. TO DATE GH¢	% PER.
6 - 1423000	Incidental Sales By Non-Market Establishments - Fees	90,000.00		7,500.00	14,000.00	6,500.00	215,855.00	240%
1423001	Markets Tolls	1,500.00			120.00	120.00		500.00
1423002	Live stock Kraals	2,000.00			0.00	0.00		3,200.00
1423004	Sale of Poultry	5,000.00			0.00	0.00		23,850.00
1423005	Registration/Renewal of Contract	30,000.00		2,500.00	0.00	(2,500.00)		350.00
1423006	Burial Fees	500.00			0.00	0.00		12,450.00
1423010	Export of Commodities	20,000.00		1,666.67	1,050.00	(616.67)		10,200.00
1423011	Marriage Registration	13,000.00		1,083.33	600.00	(483.33)		75%
1423012	Sanitary Facilities							

1423025	Environmental Health Inspection and Certification	50,000.00		4,166.67	750.00	(3,416.67)	39,720.00	79%
1423086	Vehicle Stickers for Embossment	12,000.00		1,000.00	0.00	(1,000.00)	28,460.00	237%
1423090	Casino and Slot (Gaming)	7,000.00		583.33	0.00	(583.33)	4,000.00	57%
1423166	ECG and EEG	7,500.00		625.00	0.00	(625.00)	0.00	0%
1423178	Exhumation and Reburial	200.00		16.67	0.00	(16.67)	1,000.00	7%
1423415	Raw Water Charges	15,000.00		1,250.00	0.00	(1,250.00)	3,000.00	120%
1423867	Road User Fee (Road Block)	2,500.00		208.33	400.00	191.67	342,785.00	134%
	Sub-Total	256,200.00	0.00	20,600.00	16,920.00	(3,680.00)		
7 - 1430000	Fines, Penalties & Forfeits							
1430001	Court Fines	200.00		16.67	0.00	(16.67)	200.00	
1430007	Lorry Park Fines	5,000.00		416.67	0.00	(416.67)	16,020.00	
1430015	Fines	100.00		8.33	0.00	(8.33)	1,300.00	1300%
1430033	Stray Animals Fines	1,000.00		83.33	40.00	(43.33)	400.00	40%
	Sub-Total	6,300.00	0.00	525.00	40.00	(485.00)	17,920.00	284%
	Total - IGF Only	1,944,300.00	0.00	159,900.00	231,045.02	70,545.02	2,047,922.19	105%
	Grand Total	22,400,639.20	0.00	1,864,594.93	4,366,208.01	2,501,013.08	24,280,851.32	108%

BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF ACCOUNTS FOR THE MONTH ENDED 31ST DECEMBER, 2025

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
		GHANA OF GHANA FUNDS (GOG)						
	COMPEN. OF EMPLOYEES (GOG)							
2111001	Established Post	10,760,243.52			-		8,983,004.16	
2111001	13% SSF Contribution	1,607,852.48		0.00	130,000.00	(130,000.00)	330,877.98	#DIV/0!
2111248	Special allowance / Honorarium			-	130,000.00	(130,000.00)	9,443,882.14	
	SUB-TOTAL	12,368,096.00						
	USE OF GOODS AND SERVICES							
	Printed Material & Stationery				0			
2210101	Printed Material & Stationery	34,500.00			1,320.00		-	
2210102	Office Facilities, Supplies & Accessories	34,500.00			1,320.00		-	
	Sub Total							

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
2210112	Uniform and Protective Clothing	6,000.00						
2210113	Feeding Cost	20,000.00		500.00	1,250.00	(750.00)	10,479.55	175%
2210118	Sports, Recreational and Culture Materies	5000		1,666.67	0.00	1,666.67	17,365.00	87%
2210122	Value Books	40,000.00		416.67	0.00	416.67	4,500.00	90%
	Sub-total	296,000.00	0.00	3,333.33	0.00	3,333.33	22,700.00	57%
12 - 2210200	Utilities	296,000.00	0.00	24,666.67	18,890.00	5,776.67	282,902.94	96%
2210201	Electricity Charges	30,000.00		0.00	9,250.00	(9,250.00)	15,303.29	51%
2210202	Water Charges	8,000.00		0.00	0.00	0.00	2,986.00	37%
2210203	Telecommunications	44,200.00		0.00	0.00	0.00	14,600.00	33%
2210204	Postal Charges	400.00		0.00	0.00	0.00	0.00	0%
2210205	Sanitlon Charges	28,000.00		0.00	9,200.00		20,765.00	
	Sub-total	110,600.00	0.00	0.00	18,450.00	(9,250.00)	53,654.29	49%
2210300	General Cleaning							
2210301	Cleaning materials & sanitation tool	0.00		0.00	0.00	0.00	0.00	#DIV/0!
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
2210400	Rentals/ Lease							
2210401	office accommodation	0.00		0.00	0.00	0.00	0.00	#DIV/0!
2210404	Hotel Accommodation	30,000.00		0.00	10,190.08	(10,190.08)	29,885.68	100%
2210409	Equipment rentals	0.00		0.00	0.00	0.00	0.00	#DIV/0!
	Sub-total	30,000.00	0.00	0.00	10,190.08	(10,190.08)	29,885.68	100%
	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
2210500	TRAVEL & TRANSPORT							
2210502	Maintenance of & Repairs - official vehicle	60,000.00		0.00	0.00	0.00	37,100.25	62%
2210503	Fuel & Lubricant	190,000.00		0.00	15,150.00		181,232.00	
2210505	Running Cost of official vehicle	30,000.00		0.00	15,600.00	(15,600.00)	72,340.27	241%
2210509	Other T&T	77,000.00		0.00	32,394.60	(32,394.60)	127,107.60	165%
2210510	Other Night Allowances	10,000.00		0.00	10,000.00		10,000.00	
2210511	Local Travel cost	97,500.00		0.00	4,000.00		20,600.00	21%
	Sub-total	464,500.00	0.00	0.00	77,144.60	(47,994.60)	448,380.12	97%
15 - 2210600	Repairs / Maintenance							
2210601	Roads, driveways and Grounds	0.00		0.00	0.00	0.00	0.00	#DIV/0!
2210602	Repairs of Residential Buildings	20,000.00		0.00	0.00	0.00	10,400.00	52%
2210603	Repairs of Office Buildings	15,000.00		0.00	0.00	0.00	2,790.00	19%
2210604	Maintenance of Furniture & Fixtures	2,000.00		0.00	0.00	0.00	0.00	0%
2210623	Maintenance of Office Equipment	10,000.00		0.00	0.00	0.00	3,800.00	38%
	Sub-total	47,000.00	0.00	0.00	0.00	0.00	16,990.00	36%
16 - 2210700	Training/Seminars/Conf.							
2210703	Examination Fees Expenses	3,000.00		0.00	0.00		0.00	
2210709	Seminars/Conferences/Workshops - Domestic	150,000.00		0.00	49,589.84	(49,589.84)	326,865.84	218%
2210710	Staff development	28,297.00		0.00	0.00	0.00	9,253.10	33%
2210711	Public Education / Sensitization / Operational enh	127,561.00		0.00	10,765.00	(10,765.00)	92,777.25	73%
	Sub-total	308,858.00	0.00	0.00	60,354.84	(60,354.84)	428,896.19	139%
2211200	CONSULTANCY EXPENSES							

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
2210801	Local Consultants Fees (Companies)	40,000.00		0.00	36,875.00	(36,875.00)	41,218.00	103%
2210805	Local Consultants Commission (Individuals)	65,800.00			12,111.25		119,505.12	
	Sub-total	105,800.00	0.00	0.00	48,986.25	(36,875.00)	160,723.12	152%
17-2210900	SPECIAL SERVICES							
2210901	Services of the State Protocol	50,000.00		0.00	0.00		33,500.00	
2210902	Official celebration	18,000.00		0.00	10,000.00	(10,000.00)	13,100.00	82%
2210903	Assembly Members Sitting Allowance	80,000.00		0.00	32,350.00	(32,350.00)	69,250.00	115%
2210910	Promotion of Trade, Tourism & Publicity	2,000.00		0.00	0.00		1,800.00	
	Sub-total	134,000.00	0.00	0.00	42,350.00	(42,350.00)	117,450.00	88%

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
18-2211000	Other Charges And Fees							
2211001	Bank Charges	4,000.00		0.00	220.98	(220.98)	2,527.24	62%
	Sub-total	4,000.00	0.00	0.00	220.98	(220.98)	2,527.24	62%
19-2211200	Emergency Relief							
2211201	Emergency Relief (Seasonal)	70,000.00		0.00	12,198.00	(12,198.00)	55,128.83	79%
	Sub-total	70,000.00	0.00	0.00	12,198.00	(12,198.00)	55,128.83	79%
2211300	Social Benefits							
2211301	Medical Treatment Expenses							
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0%
2211400	OTHER GENERAL EXPENSES							
2211401	Cost Expenses	2,000.00		166.67	0.00		3,000.00	150%
2211402	Grants and Donations	10,000.00		833.33	0.00		0.00	0%
2211403	Utilities	35,000.00		2,916.67	7,000.00	4,083.33	21,819.00	62%
2211404	Salaries	35,000.00		2,916.67	18,200.00	15,283.33	95,194.00	272%
2211405	Travel and Transport Expenses	10,000.00		833.33	0.00		0.00	0%
2211406	Printing and Stationery	20,000.00		1,666.67	22,000.00	2,000.00	148,385.00	742%
	Sub-total	112,000.00	0.00	5,533.33	27,200.00	(84,800.00)	1,106,589.00	1080%
2211500	NON-FINANCIAL ASSETS (NSA)							
2211501	Information Systems	55,000.00			0.00		0.00	0%
2211502	Motor Vehicles							
2211503	Other Assets							
	Sub-total	55,000.00	0.00	0.00	0.00		0.00	0%

Assets(IGF)	80,000.00	0.00	0.00	0.00	0.00	0.00	0%
Total IGF Expenditure	1,944,300.00	0.00	31,916.67	367,618.01	(259,526.09)	1,942,517.27	100%

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
			DISTRICT ASSEMBLY COMMON FUND(DACF) - 12603					
2200000	USE OF GOODS & SERVICES							
11 - 2210100	Materials and Office Consumables							
2210101	Printed Materials & Stationery	135,000.00		0.00	0.00	0.00	19,510.40	14%
2210102	Office Facilities, Supplies & Accessories	155,000.00					0.00	
2210107	Electrical Accessories	12,000.00					8,568.20	
2210108	Construction Material	66,181.00		0.00	0.00	0.00	0.00	0%
2210118	Sports, Recreational & Cultural Materials	25,000.00					19,950.00	
2210119	Household Items	58,000.00					0.00	
	Sub-total	451,181.00	0.00	0.00	0.00	0.00	48,028.60	11%
12 - 2210200	Utilities							
2210201	Electricity Charges	20,000.00			0.00		0.00	
2210203	Telecommunication	7,410.70			0.00		0.00	
2210205	Sanitation Charges	534,726.32		0.00	49,236.80	(49,236.80)	249,389.70	47%
	Sub-total	562,137.02	0.00	0.00	49,236.80	(49,236.80)	249,389.70	44%
12 - 2210300	General Cleaning							#DIV/0!
2210301	Cleaning Materials	12,000.00		0.00	0.00	0.00	0.00	0%
	Sub-total	12,000.00	0.00	0.00	0.00	0.00	0.00	0%
2210400	Rentals/ Lease							
2210401	office accommodation	0.00			0.00		0.00	
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	
2210500	Travel & Transport							
2210502	Maintenance and Repairs - Official Vehicles	100,000.00		0.00	40,600.00	(40,600.00)	70,760.00	71%
2210503	Fuel & Lubricants	550,000.00		0.00	0.00	0.00	158,688.00	
2210505	Running Cost - Official Vehicles	40,000.00			0.00		13,000.00	
2210509	Other Travel & Transportation	93,500.00			0.00		0.00	
	Sub-total	783,500.00	0.00	0.00	40,600.00	(40,600.00)	242,448.00	31%
15 - 2210600	Repairs / Maintenance							
2210602	Repairs of Residential Building	50,000.00		0.00	0.00	0.00	0.00	0%
2210603	Repairs of Office Building	80,000.00		0.00	0.00	0.00	0.00	0%
2210606	maintenance of General Equipment				499,559.18		499,559.18	

2210617	Street Light/Traffic Light	40,000.00				0.00	0.00	0.00	0.00	0%
2210623	Maintenance of Office Equipment	20,000.00				0.00	0.00	0.00	0.00	0%
	Sub-total	190,000.00	0.00			0.00	499,559.18	0.00	499,559.18	263%

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
16 - 2210700	Training/Seminars/Conf.							
2210702	Seminars/Conference/workshop/Meetings - Fore	55,000.00		0.00	0.00	0.00	0.00	0%
2210706	Library and Subscription	20,010.67		0.00	0.00	0.00	37,680.00	188%
2210709	Seminars/Conference/workshop/Meetings - Dom	336,720.00		0.00	69,705.00	(69,705.00)	153,721.00	46%
2210710	Staff Development	226,060.00		0.00	0.00	0.00	136,370.00	60%
2210711	Public Education and Sentization	414,681.06		0.00	217,766.46	(217,766.46)	340,196.46	82%
	Sub-total	1,052,471.73	0.00	0.00	287,471.46	(287,471.46)	667,967.46	63%
2210800	GENERAL EXPENSES							
2210803	Other Consultancy Expenses	10,000.00			0.00		3,000.00	
	Sub-total	10,000.00	0.00	0.00	0.00	0.00	3,000.00	
17 - 2210900	Special Services							
2210902	Official Celebrations	76,000.00		0.00	0.00	0.00	0.00	0%
2210904	Substructure Allowances	66,181.06		0.00	0.00	0.00	7,069.00	11%
2210910	Trade Promotions/Publicitt	36,000.00		0.00	0.00	0.00	0.00	0%
	Sub-total	178,181.06	0.00	0.00	0.00	0.00	7,069.00	4%
22 - 2211200	Other Charges							
2211101	Bank Charges	4,000.00		0.00	385.00	385.00	3,050.00	76%
	Sub-total	4,000.00	0.00	0.00	385.00	385.00	3,050.00	76%
2800000	OTHER EXPENSES							
20 - 2821000	General Expenses							
2821010	Contributions	0.00		0.00	0.00	0.00	0.00	#DIV/0!
2821017	Waste Mgt. (Solid, liquid & fumigation)	0.00		0.00	0.00	0.00	0.00	0%
2821018	Civic Numbering/Street Naming	45,000.00		0.00	0.00	0.00	0.00	0%
2821019	Scholarship and Bursaries	10,000.00		0.00	0.00	0.00	0.00	0%
	Sub-total	55,000.00	0.00	0.00	0.00	0.00	0.00	0%
	Goods and Services(DACF)	3,298,470.81	0.00	0.00	877,252.44	(376,923.26)	1,720,511.94	52%

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
311000	NON FINANCIAL ASSETS							
311000	WIP - Progress (WIP)							
311153	W.I.P. Parks/Garages	11,538.72		0.00	0.00	0.00	88,882.25	0%
311353	W.I.P. Toilet	0.00		0.00	0.00	0.00	0.00	0%
311353	W.I.P. Drainage	0.00		0.00	0.00	0.00	0.00	0%
311256	WIP - School Buildings	0.00		0.00	0.00	0.00	0.00	0%
311353	WIP - Bridges	0.00		0.00	0.00	0.00	0.00	0%
	PPE	11,538.72	0.00	0.00	0.00	0.00	88,882.25	
311308	Feeder Roads	312,500.00		0.00	0.00	0.00	0.00	0%
311214	Electrical Equipment	10,000.00		0.00	0.00	0.00	0.00	0%
311310	Electrical Networks	15,000.00		0.00	0.00	0.00	0.00	0%
311318	Furniture and Fittings	110,000.00		0.00	0.00	0.00	0.00	0%
	SUB-TOTAL (PPE)	447,500.00						
	Total Assets (DACF)	459,038.72	0.00	0.00	0.00	0.00	39,882.25	0%
12603	Total DACF Expenditure	3,757,509.54	0.00	0.00	377,252.44	(376,923.26)	1,760,464.19	47%
	Printed Materials and Supplies							
221010	Printed Material and Stationery	949.64		0.00	0.00	0.00	0.00	0%
	Sub-Total	949.64	0.00	0.00	0.00	0.00	0.00	0%
	Utilities							
221020	Telecommunications	310.00		0.00	0.00	0.00	0.00	0%
	Sub-Total	310.00	0.00	0.00	0.00	0.00	0.00	0%
	Travel and Transport							
221051	Local Travel Cost	2,400.00		0.00	0.00	0.00	0.00	0%
	Sub-Total	2,400.00	0.00	0.00	0.00	0.00	0.00	0%
	Seminars/Conferences/Workshops							
221070	Seminars/Conferences/Workshops	3,400.00		0.00	0.00	0.00	0.00	0%
221071	Public Education and Sensitization	5,000.00		0.00	12,000.00	12,000.00	12,000.00	100%
	Sub-Total	8,400.00	0.00	0.00	12,000.00	0.00	12,000.00	100%
	EXPENDITURE HEAD AND SUB-HEAD							
	Other Charges and Fees							
	APPROVED ANNUAL BUDGET GH¢							
	REVISED ANNUAL BUDGET GH¢							
	MONTHLY BUDGET GH¢							
	ACTUAL FOR THE MONTH GH¢							
	VARIANCE GH¢							
	ACTUAL CUMM. TO DATE GH¢							
	% PER.							

CODE	EXPENDITURE HEAD AND SUB-HEAD	APPROVED ANNUAL BUDGET GH¢	REVISED ANNUAL BUDGET GH¢	MONTHLY BUDGET GH¢	ACTUAL FOR THE MONTH GH¢	VARIANCE GH¢	ACTUAL CUMM. TO DATE GH¢	% PER.
2211101	Bank Charges	1,000.00	0.00	0.00	0.00	36.00	191.00	
	Sub-Total	1,000.00	0.00	0.00	0.00	36.00	191.00	
	TOTAL MSHAP EXPENDITURE	13,059.64	0.00	0.00	0.00	12,036.00	12,191.00	
MP COMMON FUND - 12602								
	USE OF GOODS AND SERVICES							
2210108	Construction Materials	150,000.00			0.00		69,200.00	
2210118	Sports, Recreational and Cultural Materials	20,000.00			0.00		0.00	
	SUB-TOTAL	170,000.00	-	-	-	-	69,200.00	
	TRAVEL AND TRANSPORT							
2210503	Fuel and Lubricants -Official Vehicles	40,000.00			0.00		0.00	
	SUB-TOTAL	40,000.00	-	-	-	-	-	
	Repairs and Maintenance							
2210607	Repairs of School/Colleges	330,000.00			0.00		0.00	
	SUB-TOTAL	330,000.00	-	-	-	-	-	
	Other Charges and Fees							
2211101	Bank Charges	3,000.00			105.00		1,945.00	
	SUB-TOTAL	3,000.00	-	-	105.00	-	1,945.00	
	Emergency Services							
2211203	Emergency Works	150,000.00			30,000.00		75,350.00	
	SUB-TOTAL	150,000.00	-	-	30,000.00	-	75,350.00	
	Specialised Services							
2821009	Donations	150,000.00			0.00		16,759.00	
2821010	Contribution	150,000.00			18,000.00		56,800.00	
2821019	Scholarship and Bursaries	150,000.00			3,000.00		9,000.00	
	SUB-TOTAL	450,000.00	-	-	21,000.00	-	82,559.00	
	SUB-TOTAL RECURRENT EXPENDITURE	1,143,000.00	0.00	0.00	51,105.00	0.00	229,054.00	
	EXPENDITURE HEAD AND SUB-HEAD							
	NON-FINANCIAL ASSETS							
	Work-In-progress (WIP)							
3111256	WIP-School Buildings	232,269.32			0.00		118,491.00	
3113162	WIP-Water Systems	40,000.00			0.00		0.00	
	SUB-TOTAL	272,269.32	-	-	-	-	118,491.00	
	MP DACF ASSET							

BOSOMTWE DISTRICT ASSEMBLY

SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
BOSOMTWE RURAL BANK PLC (IGF)- 209781	25,632.20	12,571.29
BOSOMTWE RURAL BANK PLC (IGF)- 209791	63,934.26	14,706.74
BOSOMTWE RURAL BANK PLC (IGF)- 209821	93,662.11	102,448.52
BOSOMTWE RURAL BANK PLC (IGF)- 10241	41,166.55	3,003.55
BOSOMTWE RURAL BANK PLC (IGF)- 209121	62,581.07	42,121.49
BOSOMTWE RURAL BANK PLC (IGF)- 209811	35,011.55	2,719.82
NIB (COMMON FUND)- 88101	9,811,192.76	432,616.28
NIB (MP'S COMMON FUND)- 56401	974,833.15	237,424.13
BOSOMTWE RURAL BANK PLC (IGF PWD)- 410761	212,075.47	51,347.25
BOG KUMASI(SUB-CF)	637,141.11	1,559,839.24
BOSOMTWE RURAL BANK PLC (MSHAP/HIV&AIDS)- 210641	9,897.09	8,999.59
COMM. SMALL TOWN WATER SUPPLY-(6191130005399)	250.33	250.33
Total Cash Balance	11,967,377.65	2,468,048.23
Total Cash and Cash Equivalent Balance	11,967,377.65	2,468,048.23
Non-Exchange Transactions	123,411.87	173,162.84
Total Current Receivables	123,411.87	173,162.84
Total	123,411.87	173,162.84
Buildings and Structures	2,946,073.41	2,059,724.44
Total	2,946,073.41	2,059,724.44
Property income	472,430.00	514,593.39
Fines, penalties, and forfeiture	17,920.00	3,160.00
Fees and Licenses	1,294,789.82	881,776.26
Rates	262,782.37	326,255.64
Total	2,047,922.19	1,725,785.29
Total Non-Tax Revenue	2,047,922.19	1,725,785.29
GoG Subventions-Payroll	9,313,882.14	8,763,086.39
GoG Subventions-Decentralised Goods & Services	31,390.48	0.00
District Assembly Common Fund (DACF)	11,138,935.67	1,772,453.08
MP Common Fund	1,083,954.02	649,214.41
Multi Sectoral HIV/AIDS Project (M-SHAP)	13,104.50	4,485.80

SCHEDULES	CURRENT	PREVIOUS
	2025 GH¢	2024 GH¢
Persons With Disability (PWD)	391,662.32	190,426.90
Other Central Government Transfers	260,000.00	0.00
Sub-Total	22,232,929.13	12,864,819.58
Total	22,232,929.13	12,864,819.58
Grants	22,232,929.13	12,864,819.58
Non-Tax	2,047,922.19	1,725,785.29
Total	24,280,851.32	14,590,604.87
Established Post	9,313,882.14	8,763,086.39
Non Established Post	148,994.81	103,737.66
Allowances	157,216.25	32,890.64
13% Employer SSF Contribution	21,385.00	21,987.00
Total Expenditure	9,641,478.20	9,046,701.69
Materials and Office Consumables	400,131.54	523,042.43
Utilities	303,043.99	87,778.50
Rentals and leases	29,885.68	23,627.30
Travel and Transport	690,828.12	745,009.59
Repairs and Maintenance	516,549.18	164,698.32
Training, Seminar and Conference	1,167,294.90	685,180.78
Consultancy Expenses	163,723.12	143,989.95
Special Services	124,519.00	207,638.00
Charges and Fees	7,915.24	9,474.12
Emergency Services	130,478.63	277,204.91
Total Expenditure	3,534,369.40	2,981,143.90
Court Expenses	3,000.00	0.00
Donations	98,378.00	78,900.00
Contributions	120,564.00	118,195.21
Scholarship & Bursaries	61,462.10	165,420.00
Grants to Employees/Households	146,645.00	110,395.68
Total Expenditure	430,049.10	508,960.89
Property income	472,430.00	514,593.39
Fines, penalties, and forfeiture	17,920.00	3,160.00
Fees and Licenses	1,344,540.79	881,776.26
Rates	262,782.37	326,255.64
Total Receipt	2,097,673.16	1,725,785.29
GoG Subventions-Payroll	9,313,882.14	8,763,086.39
GoG Subventions-Decentralised Goods & Services	31,390.48	0.00
District Assembly Common Fund (DACF)	11,138,935.67	1,772,453.08
MP Common Fund	1,083,954.02	649,214.41
Multi Sectoral HIV/AIDS Project (M-SHAP)	13,104.50	4,485.80
Persons With Disability (PWD)	391,662.32	190,426.90
Other Central Government Transfers	260,000.00	0.00
Sub-Total	22,232,929.13	12,864,819.58
Total	22,232,929.13	12,864,819.58
Grants	22,232,929.13	12,864,819.58
Non-Tax	2,097,673.16	1,725,785.29
Total	24,330,602.29	14,590,604.87
GoG Subventions	49,750.97	7,410,238.51
Total	49,750.97	7,410,238.51

SCHEDULES	CURRENT	PREVIOUS
	2025 GH¢	2024 GH¢
Established Post	9,313,882.14	8,763,086.39
Non Established Post	148,994.81	103,737.66
Allowances	157,216.25	32,890.64
13% Employer SSF Contribution	21,385.00	21,987.00
Total Payments	9,641,478.20	9,046,701.69
Materials and Office Consumables	400,131.54	523,042.43
Utilities	303,043.99	87,778.50
Rentals and leases	29,885.68	23,627.30
Travel and Transport	690,828.12	745,009.59
Repairs and Maintenance	516,549.18	164,698.32
Training, Seminar and Conference	1,167,294.90	685,180.78
Consultancy Expenses	163,723.12	143,989.95
Special Services	124,519.00	207,638.00
Charges and Fees	7,915.24	9,474.12
Emergency Services	130,478.63	277,204.91
Total Payment	3,534,369.40	2,981,143.90
Fixed asset	388,521.54	8,141,742.69
Work In Progress	886,348.97	3,002.93
Total Payments	1,274,870.51	8,144,745.62
Court Expenses	3,000.00	0.00
Donations	98,378.00	78,900.00
Contributions	120,564.00	118,195.21
Scholarship & Bursaries	61,462.10	165,420.00
Grants to Employees/Households	146,645.00	110,395.68
Total Payments	430,049.10	508,960.89

BOSOMTWE DISTRICT ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD

	ANNUAL BUDGET GH¢	BUDGET QUARTER GH¢	COLLECTION QUARTER GH¢	YTD ACTUAL COLLECTION GH¢	BUDGET VARIANCES GH¢	ANNUAL BUDGET BALANCE GH¢
Property income						
Interest	0.00	0.00	0.00	0.00	0.00	0.00
Lands and Royalties	95,000.00	23,750.00	33,475.00	133,900.00	9725.00	(38,900.00)
Rates	440,500.00	110,125.00	65,695.59	262,782.37	-44429.41	177,717.63
Rents of Land, Buildings, Hous	261,160.00	65,290.00	84,632.50	338,530.00	19342.50	(77,370.00)
Sales of goods and services						
Licences	885,140.00	221,285.00	238,001.21	952,004.82	16716.21	(66,864.82)
Fees	256,200.00	64,050.00	85,696.25	342,785.00	21646.25	(86,585.00)
Fines, penalties, and forfeits	6,300.00	1,575.00	4,480.00	17,920.00	2905.00	(11,620.00)
Miscellaneous Non tax revenue	-	-	-	-	0.00	-
TOTAL	1,944,300.00	486,075.00	511,980.55	2,047,922.19	25,905.55	(103,622.19)

**BOSOMTWE DISTRICT ASSEMBLY
NON FINANCIAL ASSETS**

Work-In-Progress	WIP AS AT 31/12/2024 GH¢	ADJUSTMENTS MADE GH¢	COST AS AT 1/1/2025 GH¢	ADDITIONS FOR THE YEAR GH¢	COMPLETED WIP GH¢	WIP AS AT 30/09/2025 GH¢
BUILDINGS AND STRUCTURES						
WIP - Administration Building		0.00	0.00	0.00	0.00	0.00
WIP - Industrial Building			0.00	0.00	0.00	0.00
WIP - Warehouse / Stores			0.00	0.00	0.00	0.00
WIP - Workshop			0.00	0.00	0.00	0.00
WIP - Agricultural Building			0.00	0.00	0.00	0.00
WIP - Health Centres / clinics	0.00		0.00	0.00	0.00	0.00
WIP - Bungalows / flat			0.00	39,952.25	0.00	0.00
WIP - School Buildings	2,059,724.44		2,059,724.44	118,491.00	0.00	2,178,215.44
WIP - Health Centers/ Barracks	0.00		0.00	42,046.31	0.00	42,046.31
WIP - Market	0.00		0.00	0.00	0.00	0.00
Toilets	0.00		0.00	685,859.41	0.00	685,859.41
SUB-TOTAL	2,059,724.44	0.00	2,059,724.44	886,348.97	0.00	2,946,073.41
OFFICE EQUIPMENT, FURNITURE AND FITTINGS						
WIP - Domestic & Hostel Furnit	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Office Furniture	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Advertising Boards	0.00	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MACHINERY AND EQUIPMENT						
WIP - Communication Equipme	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Electric Wire & Power Dis	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Electricity Meters	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Elevator Systems	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Fire Fighting Equipment	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Fuel Tanks	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Irrigation Equipment	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Machines for Mining & Qu	0.00	0.00	0.00	0.00	0.00	0.00