BOSOMTWE DISTRICT ASSEMBLY

~ KUNTANASE ~

2025

FREEDOM AND JUSTICE

REPUBLIC OF GHANA

FINANCIAL STATEMENT FOR THE MONTH ENDED SEPTEMBER, 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

Service and Development

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 OCTOBER, 2025

SUBMISSION OF FINANCIAL REPORT FOR THE MONTH OF SEPTEMBER, 2025

I forward, herewith the Financial Report of Bosomtwe District Assembly for the Month of SEPTEMBER, 2025 for you Information and necessary action please.

Thank You.

Wendy

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

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

BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	NOTES	CURRENT MONTH GH¢	PREVIOUS MONTH GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	9,615,333.00	9,935,920.86
Short-Term Receivables	3	123,411.87	124,628.87
Prepayments	4	83,408.40	83,408.40
Inventory	51	-	-
Non-financial Assets Held for Sale	5	-	-
Biological Assets	52a	-	-
TOTAL CURRENT ASSET		**9,822,153.27**	**10,143,958.13**
NON CURRENT ASSETS			
Long-Term Receivables	6	-	-
Investments	7	-	-
Investment Property	8	-	-
Biological Assets	52b	-	-
Service Concession Arrangements	53	-	-
Property, Plant & Equipment	54	21,973,020.47	21,795,041.15
Work In-Progress	9	2,906,121.16	2,906,121.16
Intangible Asset	55	-	-
TOTAL NON-CURRENT ASSET		24,879,141.63	24,701,162.31
TOTAL ASSET		34,701,294.90	34,845,120.44
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	10	-	-
Other Payables	11	-	-
Trust Monies	12a	-	-
Derivatives	13a	-	-
Post-Employment Benefits Obligation	14a	-	-
Short-Term Loans and Financing	15a	-	-
Provisions	16a	-	-
Social Benefits	17a	-	-
TOTAL CURRENT LIABILITIES		-	-

BOSOMTWE DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	NOTES	CURRENT MONTH	PREVIOUS MONTH
		GH¢	GH¢
NON- CURRENT LIABILITIES			
Trust Monies	12b	-	-
Derivatives	13b	-	-
Post-Employment Benefits Obligation	14b	-	-
Long-Term Loans and Financing	15b	-	-
Provisions	16b	-	-
Social Benefits	17b	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSET/(LIABILITIES)		34,701,294.90	34,845,120.44
FINANCED BY			
Capital Reserves			
Revaluation Reserves		-	-
Foreign Currency Translation Reserves		-	-
Other Reserves		-	-
Accummulated Surplus		34,701,294.90	34,845,120.44
TOTAL FINANCED BY		34,701,294.90	34,845,120.44

STATEMENT OF FINANCIAL PERFORMANCE
AS AT SEPTEMBER 30, 2025

	NOTES	CURRENT MONTH GH¢	PREVIOUS MONTH GH¢
REVENUE			
NON-TAX REVENUE	18	131,189.00	202,361.00
GRANTS	19	865,379.92	6,191,101.67
FINANCE INCOME	20	-	-
TOTAL REVENUE		**996,568.92**	**6,393,462.67**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	21	849,418.94	835,361.90
USE OF GOODS AND SERVICES	22	261,456.90	60,637.69
FINANCE COST	23	-	-
GOVERNMENT SUBSIDIES	24	-	-
SOCIAL BENEFITS	25	-	-
SPECIALISED EXPENSES	26	30,763.00	8,500.00
EXCHANGE DIFFERENCE	27	-	-
GRANT	28	-	-
CONSUMPTION OF FIXED ASSETS	54/55	-	-
TOTAL EXPENDITURE		**1,141,638.84**	**904,499.59**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(145,069.92)**	**5,488,963.08**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		-	-
Gain/(loss) on disposal of Financial Assets		-	-
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(145,069.92)**	**5,488,963.08**

STATEMENT OF YEAR-TO-DATE FINANCIAL PERFORMANCE
AS AT SEPTEMBER 30, 2025

	NOTES	PREVIOUS QTRs ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 2025 GH¢	PREVIOUS YTD 2024 GH¢
REVENUE					
NON-TAX REVENUE	18	462,400.45	604,266.00	1,371,722.27	1,670,122.45
GRANTS	19	2,712,724.47	10,722,039.39	16,080,091.88	12,864,819.58
FINANCE INCOME	20	-	-	-	-
TOTAL REVENUE		3,175,124.92	11,326,305.39	17,451,814.15	14,534,942.03
EXPENDITURE					
COMPENSATION OF EMPLOYEES	21	2,737,916.47	2,549,282.48	7,671,348.97	9,046,701.69
USE OF GOODS AND SERVICES	22	542,293.88	536,805.84	1,579,213.68	2,981,143.90
FINANCE COST	23	-	-	-	-
GOVERNMENT SUBSIDIES	24	-	-	-	-
SOCIAL BENEFITS	25	-	-	-	-
SPECIALISED EXPENSES	26	49,856.00	41,263.00	128,836.00	508,960.89
EXCHANGE DIFFERENCE	27	-	-	-	-
GRANTS	28	-	-	-	-
CONSUMPTION OF FIXED ASSETS	54/55	-	-	-	1,213,145.25
TOTAL EXPENDITURE		3,330,066.35	3,127,351.32	9,379,398.65	13,749,951.73
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		(154,941.43)	8,198,954.07	8,072,415.50	784,990.30
EXCEPTIONAL ITEMS					
Gain/(Loss) On Financial Asset Through Fair Value		-	-	-	-
Gain/(loss) on disposal of Financial Assets		-	-	-	(17,000.00)
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		(154,941.43)	8,198,954.07	8,072,415.50	767,990.30

STATEMENT OF CASH FLOW
AS AT SEPTEMBER 30, 2025

	CURRENT MONTH GH¢	PREVIOUS MONTH GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the period	(145,069.92)	5,488,963.08
Add non-cash items:		
Gain/Losses on Revaluation	1,244.38	1,000.00
Impairment Loss	-	-
Depreciation and Amortization	-	-
Profit/Loss from disposals	-	-
Increase/(Decrease) in provisions		
Non-cash fair value adjustments		
Other non-cash transactions		
Adjusted Surplus / Deficit	(143,825.54)	5,489,963.08
Movement in Working Capital		
(Increase)/Decrease in Inventory		
(Increase)/Decrease in Receivables	1,217.00	1,001.00
Increase/(Decrease) in Payables	-	-
Increase/(Decrease) in Other Payables	-	-
(Increase)/Decrease in Prepayment		(4,000.00)
(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	(142,608.54)	5,486,964.08
CASH FLOW FROM INVESTING ACTIVITIES		
Disposal of Non-Financial Asset	-	-
(Increase)/Decrease in Loans Receivables		
(Increase)/Decrease in Investment		
(Increase)/Decrease in Advances		
Acquisition of Non-Financial Asset	(177,979.32)	-
Increase/(Decrease) in Derivatives		
Dividend Received	-	-
Net cash flow from investing activities	(177,979.32)	-

STATEMENT OF CASH FLOW
AS AT SEPTEMBER 30, 2025

	CURRENT MONTH GH¢	PREVIOUS MONTH GH¢
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Domestic Borrowing	-	-
Increase/(Decrease) in External Borrowing		
Dividend Paid		
Net cash flow from financing activities	-	-
NET CHANGES IN CASH FLOW	(320,587.86)	5,486,964.08
CASH AND CASH EQUIVALENT AT BEGINNING	9,935,920.86	4,448,956.78
CASH AND CASH EQUIVALENT AT CLOSE	9,615,333.00	9,935,920.86

STATEMENT OF RECIPTS AND PAYMENTS
AS AT SEPTEMBER 30, 2025

	NOTES	CURRENT CURRENT MONTH GH¢	PREVIOUS PREVIOUS MONTH GH¢
RECEIPTS			
NON-TAX REVENUE	29	131,189.00	202,361.00
GRANTS	30	865,379.92	6,191,101.67
FINANCE INCOME	31	-	-
LOANS RECEIVED	32	-	-
DISPOSAL OF NON-FINANCIAL ASSET	33	-	-
SALE/RECOVERY OF FINANCIAL ASSET	34	-	-
TRUST MONIES	35	-	-
PRIOR-PERIOD RECEIVABLE RECEIPTS	36	1,244.38	1,000.00
TOTAL RECEIPTS		997,813.30	6,394,462.67
PAYMENTS			
COMPENSATION OF EMPLOYEES	37	848,201.94	834,360.90
USE OF GOODS AND SERVICES	38	261,456.90	60,637.69
NON-FINANCIAL ASSETS	39	177,979.32	-
FINANCE COST	40	-	-
GOVERNMENT SUBSIDIES	41	-	-
SOCIAL BENEFITS	42	-	-
SPECIALISED EXPENSES	43	30,763.00	8,500.00
TRUST MONIES	44	-	-
LOAN REPAYMENTS	45	-	-
FINANCIAL ASSETS	46	-	-
PREPAYMENT FOR CURRENT PERIOD	47	-	-
PRIOR-PERIOD LIABILITY PAYMENTS	48	-	4,000.00
GRANT	28	-	-
TOTAL PAYMENTS		1,318,401.16	907,498.59
NET CHANGE IN STOCK OF CASH		(320,587.86)	5,486,964.08
CASH AND CASH EQUIVALENT AT BEGINNING		9,935,920.86	4,448,956.78
CASH/BANK BALANCE AT END		9,615,333.00	9,935,920.86

STATEMENT OF YEAR-TO-DATE RECIPTS AND PAYMENTS
AS AT SEPTEMBER 30, 2025

	NOTES	PREVIOUS QTRs ACTUAL GH¢	CURRENT QTR ACTUAL GH¢	YTD ACTUAL 2025 GH¢	PREVIOUS YTD 2024 GH¢
RECEIPTS					
NON-TAX REVENUE	29	442,400.45	604,266.00	1,351,722.27	1,725,785.44
GRANTS	30	2,712,724.47	10,722,039.39	16,080,091.88	12,864,819.58
FINANCE INCOME	31	-	-	-	-
LOANS RECEIVED	32	-	-	-	-
DISPOSAL OF NON-FINANCIAL ASSET	33	-	-	-	-
SALE/RECOVERY OF FINANCIAL ASSET	34	-	-	-	-
TRUST MONIES	35	-	-	-	-
PRIOR-PERIOD RECEIVABLE RECEIPTS	36	0.06	2,244.38	11,174.59	-
TOTAL RECEIPTS		3,155,124.98	11,328,549.77	17,442,988.74	14,590,605.02
PAYMENTS					
COMPENSATION OF EMPLOYEES	37	2,722,784.47	2,528,739.40	7,601,598.00	9,046,701.69
USE OF GOODS AND SERVICES	38	542,293.88	536,805.84	1,579,213.68	2,981,143.90
NON-FINANCIAL ASSETS	39	241,401.22	296,470.32	974,056.29	734,507.11
FINANCE COST	40	-	-	-	-
GOVERNMENT SUBSIDIES	41	-	-	-	-
SOCIAL BENEFITS	42	-	-	-	-
SPECIALISED EXPENSES	43	49,856.00	41,263.00	128,836.00	508,960.89
TRUST MONIES	44	-	-	-	-
LOAN REPAYMENTS	45	-	-	-	-
FINANCIAL ASSETS	46	-	-	-	63,305.20
PREPAYMENT FOR CURRENT PERIOD	47	6,000.00	4,000.00	16,000.00	121,728.00
PRIOR-PERIOD LIABILITY PAYMENTS	48	(4,000.00)	-	(4,000.00)	-
GRANT	28	-	-	-	-
TRANSFER OF UNRETAINED IGF	50	-	-	-	-
TOTAL PAYMENTS		3,558,335.57	3,407,278.56	10,295,703.97	13,456,346.79
NET CHANGE IN STOCK OF CASH		(403,210.59)	7,921,271.21	7,147,284.77	1,134,258.23
CASH AND CASH EQUIVALENT AT BEGINNING		2,097,272.38	1,694,061.79	2,468,048.23	1,333,790.00
CASH/BANK BALANCE AT END		1,694,061.79	9,615,333.00	9,615,333.00	2,468,048.23

STATEMENT OF CHANGES IN NET ASSETS
AS AT SEPTEMBER 30, 2025

NET WORTH	CURRENT MONTH GH¢	PREVIOUS MONTH GH¢
Opening Bal		
Capital Reserves		
Revaluation Reserves	-	-
Foreign Currency Translation Reserves		
Other Reserves		
Acumulated Surplus	34,845,120.44	29,355,157.36
Add: Adjs		
Change in Acct Policy	1,244.38	1,000.00
Error	-	-
Total	**1,244.38**	**1,000.00**
Restated Acc Surplus	34,846,364.82	29,356,157.36
Changes (Movement)		
Capital Reserves		
Revaluation Reserves		
Foreign Currency Translation Reserves		
Other Reserves		
Surplus for the period	(145,069.92)	5,488,963.08
Total	(145,069.92)	5,488,963.08
Closing Bal		
Capital Reserves		
Revaluation Reserves	-	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Accummulated Surplus	34,701,294.90	34,845,120.44
Total	**34,701,294.90**	**34,845,120.44**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
NON-TAX REVENUE						
Property income						
Interest	-	-		-	-	-
Lands and Royalties	657,000.00	-		657,000.00	546,632.80	**(110,367.20)**
Rates	440,500.00	-		440,500.00	174,446.97	**(266,053.03)**
Rents of Land, Buildings, Houses a	261,160.00	-	-	261,160.00	264,730.00	**3,570.00**
TOTAL	1,358,660.00	-	-	1,358,660.00	985,809.77	**(372,850.23)**
Sales of goods and services						-
Licences	323,140.00		-	323,140.00	155,207.50	**(167,932.50)**
Fees	256,200.00		-	256,200.00	223,465.00	**(32,735.00)**
Dividends Receiced			-	-	-	-
TOTAL	579,340.00	-	-	**579,340.00**	378,672.50	**(200,667.50)**
						-
Fines, penalties, and forfeits	6,300.00		-	6,300.00	7,240.00	**940.00**
Miscellaneous Non tax revenue	-		-	-	-	-
Total Receipts	**1,944,300.00**	-	-	**1,944,300.00**	**1,371,722.27**	**(572,577.73)**
GRANT						
Grant in Cash					-	-
Grant in Kind					-	-
Total	-	-	-	-	-	-
COMPENSATION OF EMPLOYEES						
Established Position	12,368,096.00			12,368,096.00	7,565,438.32	**4,802,657.68**
Monthly Paid & Casual Labour	118,536.00			118,536.00	87,184.65	**31,351.35**
13% SSF Comtribution	22,806.00			22,806.00	14,726.00	**8,080.00**
Overtime Allowances	7,000.00			7,000.00	-	**7,000.00**
Transfer Grant	50,000.00			50,000.00	-	**50,000.00**
Special Allowance/ Honorarium	8,400.00			8,400.00	4,000.00	**4,400.00**
End Of Service Benefit (ESB/Ex-Grat	-			-	-	-
				-	-	-
Total Payments	12,574,838.00	-	-	12,574,838.00	7,671,348.97	4,903,489.03
	-	12,574,838.00				
GOODS AND SERVICES						
Materials and Office Consumables	**952,630.64**			952,630.64	320,967.15	**631,663.49**
Utilities	**676,047.02**			676,047.02	45,687.19	**630,359.83**
General Cleaning	**12,000.00**			12,000.00	-	**12,000.00**
Rentals and leases	**30,000.00**			30,000.00	8,300.00	**21,700.00**
Travel and Transport	**1,308,850.00**			1,308,850.00	451,154.27	**857,695.73**
Repairs and Maintenance	**567,000.00**			567,000.00	16,990.00	**550,010.00**
Training, Seminar and Conference	**1,289,279.73**			1,289,279.73	526,416.75	**762,862.98**
Consultancy Expenses	**115,600.00**			115,600.00	85,467.37	**30,132.63**
Special Services	**312,181.06**			312,181.06	48,269.00	**263,912.06**
Charges and Fees	**13,000.00**			13,000.00	5,759.95	**7,240.05**
Emergency Services	**401,000.00**			401,000.00	70,202.00	**330,798.00**
Insurance Premium				-		-
Total Payment	5,677,588.45	-	-	5,677,588.45	1,579,213.68	4,098,374.77
FINANCE COST						
Non Residents				-	-	-
Residents				-	-	-
Total Payments	-	-	-	-	-	-
GOVERNMENT SUBSIDIES						
Petroleum				-	-	-
Utility				-	-	-
School Subsidy				-	-	-
Fertilizer Subsidy				-	-	-
Total Payments	-	-	-	-	-	-

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
SOCIAL BENEFITS						
Social assistance benefits				-	-	-
Employer social benefits				-	-	-
Total Payments	-	-	-	-	-	-
SPECIALISED EXPENSES						
Insurance and compensation				-	-	-
Professional fees	-			-	-	-
Court Expenses	2,000.00			2,000.00	3,000.00	(1,000.00)
Awards & Rewards	10,000.00			10,000.00	-	10,000.00
Donations	185,000.00			185,000.00	45,819.00	139,181.00
Contributions	180,000.00			180,000.00	42,600.00	137,400.00
Scholarship & Bursaries	200,000.00			200,000.00	26,137.00	173,863.00
Special Operations				-	-	-
Refuse Lifting Expenses				-	-	-
Civic Numbering/Street Naming	55,000.00			55,000.00	-	55,000.00
Grants to Households	150,000.00			150,000.00	11,280.00	138,720.00
Waste Mgt. (Solid, liquid & fumigation)				-	-	-
Accreditation				-	-	-
Rent				-	-	-
Dividend				-	-	-
Total Payments	782,000.00	-	-	782,000.00	128,836.00	653,164.00
CAPITAL EXPENDITURE		-				
Fixed asset	1,981,071.00	-		1,981,071.00	177,979.32	1,803,091.68
Work In Progress	1,385,141.75			1,385,141.75	846,396.72	538,745.03
Total Payments	3,366,212.75	-	-	3,366,212.75	1,024,376.04	2,341,836.71
Grand Total	22,400,639.20	-	-	22,400,639.20	10,403,774.69	11,996,864.51

STATEMENT OF FINANCIAL PERFORMANCE
BY CLASSIFICATION OF FUNCTIONS OF GOVERNMENT
FOR THE YEAR ENDED, 2025

	NOTES/ SCHEDULES	CURRENT MONTH2025 GH¢	PREVIOUS Dec-24 GH¢
REVENUE			
NON-TAX REVENUE	18	1,371,722.27	1,670,122.45
GRANTS	19	16,080,091.88	12,864,819.58
FINANCE INCOME	20	-	
TOTAL		17,451,814.15	14,534,942.03
EXPENDITURE			
GENERAL PUBLIC SERVICES		-	-
DEFENCE		-	
PUBLIC ORDER AND SAFETY		-	-
ECONOMIC AFFAIRS		-	-
ENVIRONMENTAL PROTECTION		-	-
HOUSING AND COMMUNITY AMENITIES		-	-
HEALTH		-	-
RECREATION, CULTURE AND RELIGION		-	
EDUCATION		-	-

SOCIAL PROTECTION	-	-
DEPRECIATION EXPENDITURE	-	-
TOTAL	-	-
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS	**17,451,814.15**	**14,534,942.03**
EXCEPTIONAL ITEMS		
Gain/(Loss) On Financial Asset Through Fair Value		
Gain/(loss) on disposal of Financial Assets		
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS	**17,451,814.15**	**14,534,942.03**

NOTES TO THE ACCOUNTS SEPTEMBER 30, 2025

	SCHEDULES	CURRENT Month GH¢	PREVIOUS Month GH¢
2	**Cash and Cash Equivalents**		
	Cash Balance		
	BOSOMTWE RURAL BANK PLC (IGF)- 209781	88,498.40	74,969.40
	BOSOMTWE RURAL BANK PLC (IGF)- 209791	102,944.08	158,620.08
	BOSOMTWE RURAL BANK PLC (IGF)- 209821	170,719.09	168,295.71
	BOSOMTWE RURAL BANK PLC (IGF)- 10241	2,864.55	2,880.55
	BOSOMTWE RURAL BANK PLC (IGF)- 209121	65,511.32	83,117.32
	BOSOMTWE RURAL BANK PLC (IGF)- 209811	23,315.82	23,331.82
	NIB (COMMON FUND)- 88101	7,217,751.43	7,297,481.83
	NIB (MP'S COMMON FUND)- 56401	795,106.71	816,206.71
	BOSOMTWE RURAL BANK PLC (IGF PWD)- 410761	251,916.60	267,707.60
	BOG KUMASI(SUB-CF)	874,489.58	1,021,078.42
	BOSOMTWE RURAL BANK PLC (MSHAP/HIV&AIDS)- 210641	21,965.09	21,981.09
	COMM. SMALL TOWN WATER SUPPLY-(6191130005399)	250.33	250.33
	Total Cash Balance	9,615,333.00	9,935,920.86
	Total Cash and Cash Equivalent Balance	9,615,333.00	**9,935,920.86**
	Non-Exchange Transactions	123,411.87	124,628.87
	Total Accrued Income	123,411.87	124,628.87
	Total Current Receivables	123,411.87	**124,628.87**
	Prepaid Expenses	12,000.00	12,000.00
	Mobilization Advance	71,408.40	71,408.40
	Total	83,408.40	**83,408.40**
	Licences	16,510.00	30,834.50
	Fees	26,060.00	25,600.00
	Total	42,570.00	**56,434.50**
	Land and Royalties	54,699.00	82,118.00
	Rates	11,755.00	20,034.50
	Rent of Land, Buildings, Houses and Investment Incomes	15,965.00	43,494.00
	Total	82,419.00	**145,646.50**
	Fines, penalties, and forfeiture	6,200.00	**280.00**
	Total	6,200.00	**280.00**
	Total Non-Tax Revenue	131,189.00	**202,361.00**
	GoG Subventions-Payroll	833,989.44	**821,731.90**
	GoG Subventions-Decentralised Goods & Services	31,390.48	-
	Sub-Total	865,379.92	**6,191,101.67**
	Total	865,379.92	**6,191,101.67**
	Non-Tax	42,570.00	56,434.50
	Grants	865,379.92	6,191,101.67
	Non-Tax	88,619.00	145,926.50
	Total	996,568.92	**6,393,462.67**
21	Established Post	833,989.44	821,731.90
	Monthly Paid and Casual Labour	13,394.50	11,595.00
	13% SSF Contribution	2,035.00	2,035.00
	Total Expenditure	849,418.94	835,361.90
22	Materials and Office Consumables	43,000.40	7,330.00

NOTES TO THE ACCOUNTS SEPTEMBER 30, 2025

	SCHEDULES	CURRENT Month GH¢	PREVIOUS Month GH¢
	Utilities	2,500.00	9,479.00
	Rentals and leases	4,600.00	300.00
	Travel and Transport	80,410.00	18,810.00
	Repairs and Maintenance	1,600.00	2,790.00
	Training, Seminar and Conference	96,224.00	11,650.00
	Consultancy Expenses	19,554.50	-
	Special Services	13,100.00	4,000.00
	Charges and Fees	468.00	378.69
	Total Expenditure	261,456.90	**60,637.69**
	Donations	15,963.00	5,500.00
	Contributions	13,800.00	3,000.00
	Scholarship & Bursaries	1,000.00	-
	Total Expenditure	30,763.00	**8,500.00**
	Licences	16,510.00	30,834.50
	Fees	26,060.00	25,600.00
	Total	42,570.00	**56,434.50**
	Land and Royalties	54,699.00	82,118.00
	Rates	11,755.00	20,034.50
	Rent of Land, Buildings, Houses and Investment Incomes	15,965.00	43,494.00
	Total	82,419.00	**145,646.50**
	Fines, penalties, and forfeiture	6,200.00	**280.00**
	Total	6,200.00	**280.00**
	Total Non-Tax Revenue	131,189.00	**202,361.00**
	GoG Subventions-Payroll	833,989.44	**821,731.90**
	GoG Subventions-Decentralised Goods & Services	31,390.48	-
	Sub-Total	865,379.92	**6,191,101.67**
	Total	865,379.92	**6,191,101.67**
	Non-Tax	42,570.00	**56,434.50**
	Grants	865,379.92	**6,191,101.67**
	Non-Tax	88,619.00	**145,926.50**
	Total	996,568.92	**6,393,462.67**
		1,244.38	**1,000.00**
	Total	1,244.38	**1,000.00**
37	Established Post	833,989.44	821,731.90
	Monthly Paid and Casual Labour	13,394.50	11,595.00
	13% SSF Contribution	2,035.00	2,035.00
	Total Payments	849,418.94	**835,361.90**
38	Materials and Office Consumables	43,000.40	7,330.00
	Utilities	2,500.00	9,479.00
	Rentals and leases	4,600.00	300.00
	Travel and Transport	80,410.00	18,810.00
	Repairs and Maintenance	1,600.00	2,790.00
	Training, Seminar and Conference	96,224.00	11,650.00
	Consultancy Expenses	19,554.50	-
	Special Services	13,100.00	4,000.00
	Charges and Fees	468.00	378.69
	Total Payment	261,456.90	60,637.69
39	Fixed asset	177,979.32	-
	Total Payments	177,979.32	-
	Donations	15,963.00	5,500.00

NOTES TO THE ACCOUNTS SEPTEMBER 30, 2025

SCHEDULES	CURRENT Month GH¢	PREVIOUS Month GH¢
Contributions	13,800.00	3,000.00
Scholarship & Bursaries	1,000.00	-
Total Payments	30,763.00	**8,500.00**

NAME OF MDA: BOSOMTWE DISTRICT ASSEMBLY - ASHANTI

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD ENDING SEPTEMBER 30, 2025

	INSTITUTIONS	ANNUAL BUDGET GH¢ (a)	BUDGET QUARTER GH¢ (b) = a/4	COLLECTION QUARTER GH¢ (c)	YTD ACTUAL COLLECTION GH¢ (D)	MONTHLY ACTUAL COLLECTION GH¢	BUDGET QTR VARIANCES GH¢ E= (b- c)	ANNUAL BUDGET BALANCE GH¢ F= (a- d)	% BUDGET
	Lands and Royalties								
1412003	Stool Lands Revenue	95,000.00	23,750.00	-	63,900.00	-	23,750.00	31,100.00	
1422154	Sale of Building Permit	21,000.00	5,250.00	6,025.00	22,450.00	2,300.00	(775.00)	(1,450.00)	
1422156	Tranfer fees	1,000.00	250.00	-	-	-	250.00	1,000.00	0%
1422157	Building Permit/Plan	400,000.00	100,000.00	275,992.00	451,932.80	50,969.00	(175,992.00)	(51,932.80)	
1422159	Communication Mast Permit	90,000.00	22,500.00	-	-	-	22,500.00	90,000.00	
1422275	Temporary Structure Permit	50,000.00	12,500.00	3,230.00	8,350.00	1,430.00	9,270.00	41,650.00	
			-	-	-	-	-	-	
	TOTAL	657,000.00	164,250.00	285,247.00	546,632.80	54,699.00	(120,997.00)	110,367.20	83%
						-			
						-			
	Rates								
1413001	Property Rate	390,000.00	97,500.00	56,847.50	153,911.97	11,685.00	40,652.50	236,088.03	39%
1413002	Basic Rate	500.00	125.00	320.00	535.00	70.00	(195.00)	(35.00)	107%
1413031	Property Rate Arreas	50,000.00	12,500.00	-	20,000.00	-	12,500.00	30,000.00	
			-	-	-	-	-	-	
	TOTAL	440,500.00	110,125.00	57,167.50	174,446.97	11,755.00	52,957.50	266,053.03	40%
						-			
						-			
	Rents of Land, Buildings and Houses								
1415008	Investment Income	250,000.00	62,500.00	81,538.00	222,321.00	13,605.00	(19,038.00)	27,679.00	89%
1415019	Transit Quarters	5,160.00	1,290.00	390.00	1,770.00	-	900.00	3,390.00	34%
1415052	Rental of Facilities (Markets /Stores/Stalls)	6,000.00	1,500.00	19,889.00	40,639.00	2,360.00	(18,389.00)	(34,639.00)	677%
		-	-	-	-	-	-	-	
1415018		-	-	-	-	-	-	-	#DIV/0!
	TOTAL	261,160.00	65,290.00	101,817.00	264,730.00	15,965.00	(36,527.00)	(3,570.00)	101%
						-			
						-			
	Licenses								
1422001	Breweries/Distilleries/Pito&Palmwine	400.00	100.00	-	-	-	100.00	400.00	0%
1422002	Herbalist License	3,000.00	750.00	250.00	8,050.00	-	500.00	(5,050.00)	268%
1422005	Chop Bar/Restaurant	10,000.00	2,500.00	720.00	1,470.00	120.00	1,780.00	8,530.00	
1422006	Corn/Rice/Flour Miller	5,000.00	1,250.00	100.00	100.00	100.00	1,150.00	4,900.00	2%
1422007	Liquor License	3,000.00	750.00	280.00	480.00	120.00	470.00	2,520.00	16%
1422009	Bakers Licence	3,000.00		100.00	325.00	100.00	(100.00)	2,675.00	
1422010	Bicycle/Tricycle/Motorcycle Dealers	100.00	25.00	-	-	-	25.00	100.00	0%
1422011	Artisans (Self Employed)	30,000.00	7,500.00	7,498.00	11,642.00	2,905.00	2.00	18,358.00	39%
1422012	Kiosk License	5,000.00	1,250.00	220.00	220.00	220.00	1,030.00	4,780.00	4%
1422013	Sand and Stone Dealers License	7,000.00	1,750.00	500.00	500.00	-	1,250.00	6,500.00	7%
1422015	Service/Filling Station	15,000.00	3,750.00	1,800.00	10,600.00	-	1,950.00	4,400.00	71%
1422016	lottery Business	2,000.00	500.00	-	-	-	500.00	2,000.00	0%
1422017	Hotel/Clubs/Rest Houses	7,500.00	1,875.00	1,620.00	6,320.00	120.00	255.00	1,180.00	84%
1422018	Pharmacy/Chemical Sellers	8,000.00	2,000.00	920.00	1,910.00	50.00	1,080.00	6,090.00	

	Fee					-			
1423001	Market Tolls	90,000.00	22,500.00	58,200.00	148,735.00	17,400.00	(35,700.00)	(58,735.00)	165%
1423002	Live stock Kraals	1,500.00	375.00	-	-	-	375.00	1,500.00	0%
1423004	Sale of Paultry	2,000.00	500.00	-	500.00	-	500.00	1,500.00	25%
1423005	Registration/Renewal of Contract	5,000.00	1,250.00	1,000.00	1,000.00	-	250.00	4,000.00	20%
1423006	Burial Fees	30,000.00	7,500.00	2,250.00	19,650.00	2,250.00	5,250.00	10,350.00	66%
1423010	Export of Commodities	500.00	125.00	300.00	350.00	300.00	(175.00)	150.00	70%
1423011	Marriage & Divorce Registration	20,000.00	5,000.00	2,550.00	9,000.00	1,050.00	2,450.00	11,000.00	45%
1423012	Sanitary Facilities	13,000.00	3,250.00	2,600.00	3,600.00	2,200.00	650.00	9,400.00	28%
1423025	Environmental Health Inspection and Certification Fees	50,000.00	12,500.00	2,620.00	6,620.00	1,800.00	9,880.00	43,380.00	13%
1423086	Vehicle Stickers for Embossment	12,000.00	3,000.00	8,500.00	26,810.00	360.00	(5,500.00)	(14,810.00)	223%
1423090	Casino and Slot (Gaming)	7,000.00	1,750.00	1,000.00	4,000.00	500.00	750.00	3,000.00	57%
1423166	ECG and EEG	7,500.00	1,875.00	-	-	-	1,875.00	7,500.00	0%
1423178	Exhumation and Reburial	200.00	50.00	-	-	-	50.00	200.00	0%
1423415	Raw Water Charges	15,000.00	3,750.00	-	1,000.00	-	3,750.00	14,000.00	7%
1423867	Road User Fee (Road Block)	2,500.00	625.00	400.00	2,200.00	200.00	225.00	300.00	88%
			-	-	-	-	-	-	
			-	-	-	-	-	-	
	TOTAL	256,200.00	64,050.00	79,420.00	223,465.00	26,060.00	(15,370.00)	32,735.00	87%
						-			
						-			
	Fines, penalties, and forfeits								
1430001	Court Fines	200.00	50.00	200.00	200.00	-	(150.00)	-	
1430007	Lorry Park Fines	5,000.00	1,250.00	6,200.00	6,320.00	6,200.00	(4,950.00)	(1,320.00)	126%
1430015	Fines	100.00	25.00	600.00	600.00	-	(575.00)	(500.00)	
1430033	Stray Animals Fines	1,000.00	250.00	80.00	120.00	-	170.00	880.00	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
	TOTAL	6,300.00	1,575.00	7,080.00	7,240.00	6,200.00	(5,505.00)	(940.00)	115%
						-			
						-			
	Miscellaneous and unidentified revenue								
	Motor Car Subsidies Repayments	-	-	-	-	-	-	-	
	Recoveries of Overpayments in Previous years	-	-	-	-	-	-	-	
	Recoveries Under Various Statutes	-	-	-	-	-	-	-	
	Redemption of Other Loans And Advances	-	-	-	-	-	-	-	
	Reimbursement - Cap 30 (18.5% SSNIT Refund)	-	-	-	-	-	-	-	
	Other Sundry Recoveries	-	-	-	-	-	-	-	
	TOTAL	-	-	-	-	-	-	-	
						-			
	GRAND TOTALS IGF	1,944,300.00	485,325.00	604,266.00	1,371,722.27	131,189.00	(118,941.00)	572,577.73	71%
		1,815,618.00							