



# **GA SOUTH MUNICIPAL ASSEMBLY**

**NGLESHIE AMANFRO**

## **AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2022**

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**GENERAL INFORMATION**

<b>MUNICIPAL CHIEF EXECUTIVE</b>	Mr. Joseph Nyarni Stephen
<b>PRESIDING MEMBER</b>	Mr. Abdul-Wahab Mohammed
<b>EXECUTIVE MANAGEMENT COMMITTEE</b>	Mr. Joseph Nyarni Stephen-Charman Mr. Yaw Atampuri - Member Mr. Paul Ibrahim Baako - Member Mr. Winfred Ayertey - Member Mr. Rockson Nii Saka Allotey - Member Mr. Thomas Kwakye-Mensah - Member Ms. Roselyn Danquahc Member Mr. Bartholomew Gadese, Member Ms. Narteh Dawud Kweitsu, Member Mr. Isaac Kwakye, Secretary
<b>MANAGEMENT</b>	Mr. Joseph Nyarni Stephen-Municipa Chief Executive Mr. Isaac Kwakye-Municipal Coordinating Director Dr. Yaw Agyei-Wiredu-Municipal Finance Officer Mr. Shadrach Hammond, Municipal Budget Officer Mr. Stephen Abrokwa-Muniscipal HRM Mr. Felix Ofosu-Teye-Municipa Works Engineer Mr. Thomas Detttoh-Municipal Physical Planning Engineer Mr. Ampah Emmanuel, Internal Auditor Mr. Francis Abofra-Municipal Planning Officer
<b>BRIEF PROFILE OF GA SOUTH MUNICIPAL ASSEMBLY</b>	<p>The <b>Ga South Municipal Assembly</b> is one of the newly created Assemblies in the Greater Accra Region with its capital being Ngleshie Amanfro. The Assembly was established by the Local Government Act, 2016 (Act, 936) with a Legislative Instrument (2316). It was created to further enhance and facilitate grassroots decision making and development through effective administration and development planning. It was officially inaugurated on Thursday 15th March, 2018.</p> <p>The Assembly has since become one of the 260 MMDAs in Ghana and among the 29 MMDAs in the Greater Accra Region. It was carved from the then old Ga South Municipal Assembly (Weija) in November 2017.</p>
<b>ZONAL COUNCILS</b>	The Municipal Assembly currently has 2 Zonal Councils (Domeabra and Obom) which operate below the Assembly structure.
<b>ADDRESS</b>	P.O Box WJ 305, Ngleshie Amanfro, Ghana Post GPS Code; GS0163-6020
<b>AUDITORS</b>	Audit Service
<b>BANKERS</b>	National Investment Bank (NIB) Agriculture Development Bank (ADB) Bank of Ghana (BoG)

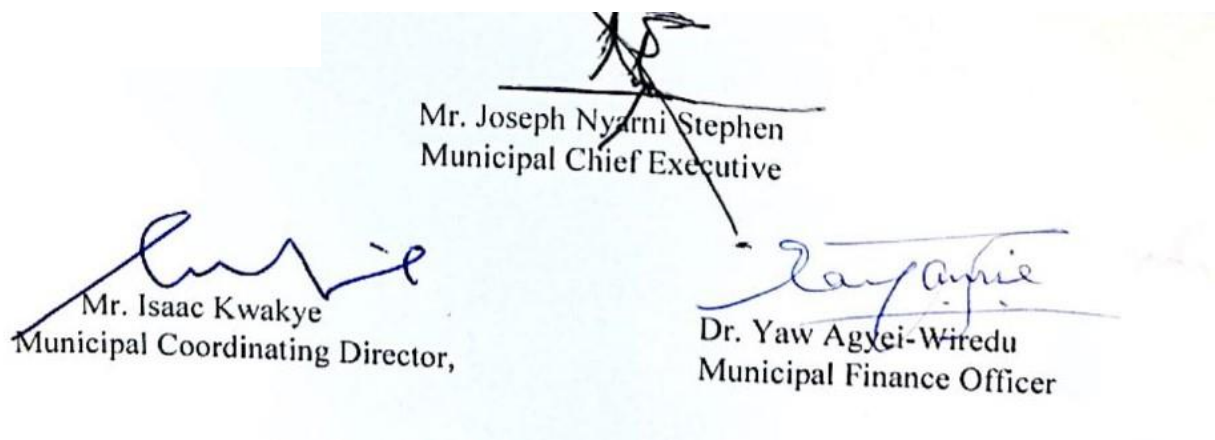
## **STATEMENT OF MANAGEMENT RESPONSIBILITIES**

The Financial Report of Ga South Municipal Assembly (GSMA) provides the financial information on a transparent and accessible basis as well as an important element in the overall framework of accountability and financial integrity of GSMA.

The financial statements and associated disclosures have been drawn up in accordance with, the Public Financial Management Act, 2016 Act 921, the Public Financial Management Regulations, 2019 L.I. 2378, the Local Governance Act, 2016 Act 936, as amended by Act 940, the International Public Sector Accounting Standards (IPSAS) and the relevant resolutions adopted by GSMA. Contributions from governments and other sources have been used solely for the purposes for which these were specifically designated. All transactions have been properly documented.

The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the public financial management legal frameworks. This system includes relevant policies and procedures that: (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements and that receipts and expenditures are executed in accordance with authorisations of management in compliance with the public financial management legal frameworks; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorised acquisition, use or disposition of GSMA's assets.

To the best of our knowledge, the financial statements fairly present GSMA's financial position at 31 December 2022. During the external audit process, Management provided the Audit Service with all relevant information and access as agreed in the terms of the audit engagement.



Mr. Isaac Kwakye  
Municipal Coordinating Director,

Mr. Joseph Nyarni Stephen  
Municipal Chief Executive

Dr. Yaw Agyei-Wiredu  
Municipal Finance Officer

**OPINION OF THE EXTERNAL AUDITOR**

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



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P.O. Box 556  
Tema  
26<sup>th</sup> June 2023

**INDEPENDENT AUDITOR'S REPORT  
TO THE DISTRICT CHIEF EXECUTIVE, GSMA**

**AUDIT REPORT ON THE FINANCIAL STATEMENTS OF GA SOUTH MUNICIPAL  
ASSEMBLY**

**Report on the financial statements**

We have audited the accompanying financial statements of the Ga South Municipal Assembly (GSMA) which comprise the statement of financial position as at 31 December 2022, the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and supporting schedules.

**Manner in Which the Accounts Were Kept and Rendered for Audit**

The accounts for the year under review were satisfactorily kept. The financial statements and accounts were submitted on 28 February 2023 as required by Section 80(1) of the Public Financial Management Act 2016, (Act 921)

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of GSMA as at 31 December 2022, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Ghana **except for the MP's Common Fund Outstanding Balance of GH¢334,747.79 not treated as trust Fund.**

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Basis of Opinion**

We conducted our audit in accordance with the International Standards of Supreme Auditing Institutions (ISSAIs). Our responsibilities under those standards are described in the section below entitled “Auditor’s responsibilities for the audit of the financial statements”. We are

Independent of GSMA in accordance with the ethical requirements relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of management and those charged with governance for the financial statements**

The District Chief Executive (DCE) is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the DCE determines to be necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the financial reporting process of GSMA.

**Auditor’s responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance that the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit, in accordance with the ISSAIs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- a. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- b. Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

- c. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of GSMA;
- d. All public monies have been expended for the purposes for which they were appropriated and expenditures have been made as authorised;
- e. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the DCE; and
- f. Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls and compliance with other public legal frameworks that we identified during our audit in a separate audit Management Letter.

**ROBERT K. FIADZO  
ASSISTANT AUDITOR – GENERAL  
GREATER ACCRA REGION  
FOR: AUDITOR – GENERAL**

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Cc:** The Auditor – General,  
Audit Service,  
Accra.

The DAG/EIDA/SZ,  
Audit Service,  
Accra.

The District Auditor/GAR ‘B’,  
Audit Service,  
Tema.

The Regional Coordinating Director,  
Regional Coordinating Council,  
Accra.

The Municipal Coordinating Director,  
Ga South Municipal Assembly,  
Ngleshie Amanfro.

The Municipal Chief Executive,  
Ga South Municipal Assembly,  
Ngleshie Amanfro.

The Municipal Finance Officer,  
Ga South Municipal Assembly,  
Ngleshie Amanfro.



## **FINANCIAL HIGHLIGHTS**

The Financial Statements for 2022 was presented in accordance with the public financial legislative requirements and other statutes and the format required under IPSAS. The financial statements also include supplementary information that further explains and supports the information in the financial statements.

The summary highlights and analysis of the Financial Statements of GSMA for the year ended 31 December, 2022 are presented below:

### **Budget Performance**

#### *a. Budgeted receipts*

In 2022, the total actual receipt of GH¢15,604,478.78 was marginally lower than the approved budget of GH¢17,828,084.27 in 2021. The total receipts of GH¢15,604,478.78 for 2022, compared with GH¢12,219,860.26 received in 2021, showed an increase of GH¢3,384,618.52 or 27.69 per cent over the prior year.

#### *b. Budgeted payments*

During the period under review, the GSMA approved budget was GH¢21,171,666.81 to spend on approved activities as compared to GH¢17,828,084.27 in 2021. However, actual payments excluding non-financial assets came to GH¢10,959,541.50 (GH¢10,986,037.56 in 2021), resulting in surplus of GH¢4,644,937.28 compared to actual receipts of GH¢15,604,478.78.

### **Financial Performance**

#### *Revenue*

During the period under review, total revenue received by the GSMA amounted to GH¢15,604,478.78 compared with GH¢12,219,860.26 received in the previous year, showing an increase of 27.67 per cent. This increase is attributable to increases in internally generated fund, Grants & other Donations and GoG Subvention.

#### *Expenses*

Total Expenses excluding non-financial assets incurred by the GSMA in 2022 amounted to GH¢10,959,541.50 as against GH¢10,986,037.56 for the previous year, showing a reduction of

GH¢26,496.06. Goods and Services and all other expenditure items registered increases when compared with those of the previous year.

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

*Operational results*

During the year under review, GSMA recorded a surplus of GHC4,644,937.28 from its operations as compared to the reported surplus of GHC1,233,822.70 in 2021. The increase in the surplus recorded was primarily due to non-current asset of GHC 5,080,315.34 incurred during the year which was not expense. The net operational result was accordingly transferred to the Accumulated Fund Balances, resulting in an increase from GHC1,964,166.81 in 2021 to GHC10,538,631.41 inclusive of prior year adjustment as at the end of 2022.

**Financial Position**

*Asset*

As at 31 December, 2022, net assets of GSMA stood at GHC10,538,631.41 as against GHC1,964,166.81 recorded in the previous year, representing an increase of GHC8,574,464.60 the significant increase was as a result of an inclusion of receivable and non-current asset reported in 2022 report. Cash and cash equivalent amounting to GHC1,666,063.86 constituted 15.81 per cent of the total assets.

*Liabilities*

Total liabilities stood at GHC 1,096,221.42 at the end of the year; however there was nil report for the previous year. Outstanding commitments to contractors of GHC675,602.54 accounted for 61.63 per cent of the total liabilities, whilst IGF Payables of GHC420,618.88 accounted for 38.37 per cent of the total liabilities. At a current ratio of 2.49:1, our analysis showed that the GSMA will be able to meet its short-term obligations as and when they fall due.

*Fund Balances*

The GSMA's Fund Balances stood at GHC10,538,631.41 as at 31 December 2022, compared with GHC1,964,166.81 as at 31 December 2021, registering an increase of GHC8,574,464.60 resulting from the adoption of modified accrual reporting in the current year.

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STATEMENT OF FINANCIAL POSITION AS AT 31<sup>ST</sup> DECEMBER 2022**

	NOTES	CURRENT	PREVIOUS
ASSETS		2022	2021
Current Assets		GH¢	GH¢
Cash and Cash Equivalents	18	1,666,063.86	1,964,166.81
Receivables	19	1,064,164.22	-
<b>Total</b>		<b>2,730,228.08</b>	<b>1,964,166.81</b>
Non-Current Assets			
Property, plant and Equipment	22	3,959,942.82	-
Work-In-Progress	23	4,944,681.93	-
<b>Non-Current Assets</b>		<b>8,904,624.75</b>	<b>-</b>
<b>Total ASSETS</b>		<b>11,634,852.83</b>	<b>1,964,166.81</b>
LIABILITIES			
Current Liabilities			
Accounts Payables	26	1,096,221.42	-
<b>Total</b>		<b>1,096,221.42</b>	<b>-</b>
NON-CURRENT LIABILITIES			
Long- term borrowings	29	-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>1,096,221.42</b>	<b>-</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>10,538,631.41</b>	<b>1,964,166.81</b>
FINANCED BY:			
Accumulated fund		10,538,631.41	1,964,166.81
<b>NET WORTH</b>		<b>10,538,631.41</b>	<b>1,964,166.81</b>

*To be read in conjunction with the accompanying notes to the financial statements*

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2022**

<b>REVENUE</b>	<b>NOTE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
		<b>CURRENT</b>	<b>PREVIOUS</b>
		<b>2022</b>	<b>2021</b>
		<b>GH¢</b>	<b>GH¢</b>
GoG Subvention	2	5,409,297.95	-
Internally Generated Fund	3	4,440,735.41	3,514,204.91
Donor	4	5,754,445.42	8,705,655.35
<b>TOTAL REVENUE</b>		<b>15,604,478.78</b>	<b>12,219,860.26</b>
<b>EXPENDITURE</b>			
Compensation of Employees	8	6,102,387.70	5,206,746.17
Goods and Services	9	4,442,399.44	1,741,934.07
Other Expenses	13	309,536.45	107,830.00
Consumption of Fixed Asset	22	105,217.91	3,929,527.32
<b>TOTAL EXPENDITURE</b>		<b>10,959,541.50</b>	<b>10,986,037.56</b>
<b>SURPLUS/(DEFICIT)</b>		<b>4,644,937.28</b>	<b>1,233,822.70</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2022**

	<b>Accumulated fund balance GHC</b>	<b>Reserves GHC</b>	<b>Asset Revaluation GHC</b>	<b>TOTAL GHC</b>
<b>Net assets/Equity at 31 December 2021</b>	<b>1,964,166.81</b>	-	-	<b>1,964,166.81</b>
<b>Adjustments to opening balance</b>	-	-	-	-
Prior period adjustment	3,929,527.32	-	-	<b>3,929,527.32</b>
<b>Subtotal: Adjustments to 2021 opening balance</b>	<b>5,893,694.13</b>	-	-	<b>5,893,694.13</b>
Net result for current period (Statement II)	4,644,937.28	-	-	<b>4,644,937.28</b>
Reserve				
<b>Subtotal: Movements during 2022</b>	<b>4,644,937.28</b>	-	-	<b>4,644,937.28</b>
<b>Closing balance at 31 December 2022</b>	<b>10,538,631.41</b>	-	-	<b>10,538,631.41</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

**GA SOUTH MUNICIPAL ASSEMBLY  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED  
31ST DECEMBER 2022**

	NOTES	CURRENT	PREVIOUS
		2022	2021
		GH¢	GH¢
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Cash Receipt From Operating Activities</b>			
GOG Subvention	2	5,409,297.95	4,386,854.50
IGF Revenue	3	4,180,404.71	3,514,204.91
Grant & Donor	4	5,754,445.42	4,318,800.85
<b>Total Receipt</b>		<b><u>15,344,148.08</u></b>	<b><u>12,219,860.26</u></b>
<b>Cash Payment For Operating Activities</b>			
Compensation of Employees	8	6,102,387.70	5,206,746.17
Goods and Services	9	4,442,399.44	1,741,934.07
Other Expenses	13	309,536.45	107,830.00
<b>Total Payment</b>		<b><u>10,854,323.59</u></b>	<b><u>7,056,510.24</u></b>
<b>Net Cashflow From Operating Activities</b>		<b><u>4,489,824.49</u></b>	<b><u>5,163,350.02</u></b>
<b>Cashflow From Investing Activities</b>			
<b>Cash Payment For Investing Activities</b>			
Acquisition of Non-Financial Asset		5,080,315.34	3,637,139.42
<b>Total Payment</b>		<b><u>5,080,315.34</u></b>	<b><u>3,637,139.42</u></b>
<b>Net Cashflow From Investing Activities</b>		<b><u>(5,080,315.34)</u></b>	<b><u>(3,637,139.42)</u></b>
<b>Cashflow From Financing Activities</b>			
<b>Net Change In Stock Of Cash</b>		<b>(590,490.85)</b>	<b>1,526,210.60</b>
<b>Cash And Cash Equivalent At Beginning</b>		<b>2,256,554.71</b>	<b>730,344.11</b>
<b>CASH AND CASH EQUIVALENT AT CLOSE</b>		<b>1,666,063.86</b>	<b>2,256,554.71</b>

*To be read in conjunction with the accompanying notes to the financial statements*

**GA SOUTH MUNICIPAL ASSEMBLY**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Budget Current</b>	<b>Quarterly Budget</b>	<b>Actual Current</b>	<b>Budget Variance</b>		<b>Budget Previous</b>	<b>Quarterly Budget</b>	<b>Actual Previous</b>	<b>Budget Variance</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
<b>Revenue</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>		<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
GoG Subvention	4,425,616.62	1,106,404.16	5,409,297.95	(983,681.33)		3,016,969.02	754,242.26	4,386,854.50	(1,369,885.48)
Internally Generated Fund	4,350,000.00	1,087,500.00	4,440,735.41	(90,735.41)		4,200,000.00	1,050,000.00	3,514,204.91	685,795.09
Donor	12,396,050.19	3,099,012.55	5,754,445.42	6,641,604.77		10,611,115.25	2,652,778.81	4,318,800.85	6,292,314.40
<b>Total Revenue</b>	<b>21,171,666.81</b>	<b>5,292,916.70</b>	<b>15,604,478.78</b>	<b>5,567,188.03</b>		<b>17,828,084.27</b>	<b>4,457,021.07</b>	<b>12,219,860.26</b>	<b>5,608,224.01</b>
<b>Expenditure</b>									
Compensation of Employees	5,283,427.01	1,320,856.75	6,102,387.70	(818,960.69)		3,844,889.39	961,222.35	5,206,746.17	(1,361,856.78)
Goods and Services	5,508,384.46	1,377,096.12	4,442,399.44	1,065,985.02		2,459,035.42	614,758.86	1,741,934.07	717,101.35
Other Expenses	131,700.00	32,925.00	309,536.45	(177,836.45)		273,044.22	68,261.06	107,830.00	165,214.22
Consumption of Fixed Asset	10,248,155.34	2,562,038.84	105,217.91	10,142,937.43		11,251,115.24	2,812,778.81	3,929,527.32	7,321,587.92
<b>Total Expenditure</b>	<b>21,171,666.81</b>	<b>5,292,916.70</b>	<b>10,959,541.50</b>	<b>10,212,125.31</b>		<b>17,828,084.27</b>	<b>4,457,021.07</b>	<b>10,986,037.56</b>	<b>6,842,046.71</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **NOTE 1.1: GENERAL STATEMENT**

#### **Reporting Entity**

1.1.1 The Ga South Municipal Assembly is one of the newly created Assemblies in the Greater Accra Region with its capital being Ngleshie Amanfro. The Assembly was established by the Local Government Act, 2016 (Act, 936) with a Legislative Instrument (2316). It was created to further enhance and facilitate grassroots decision making and development through effective development planning and control. It was officially inaugurated to assume administrative responsibilities on Thursday 15th March, 2018.

1.1.2 Ga South Municipal Assembly (Ngleshie Amanfro) has since become one of the Two Hundred and Sixty (260) Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana and among the twenty-Nine (29) MMDAs in the Greater Accra Region. It was carved from the then old Ga South Municipal Assembly (Weija) in November 2017. The Municipal Assembly currently has 2 Zonal Councils (Domeabra and Obom) which operate below the Assembly structure.

1.1.3 In preparing the Financial Statements, Management of GSMA takes cognisance of the 1992 Constitution, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (LI 2378), the Local Governance Act, 2016 (Act 936) and as amended by Act 940, as well as any other relevant subsidiary legislations. The 2021 financial statements have been prepared on General Government based on the Appropriation Act 2021 (Act 1069), the resolutions approving the Composite Budget of the Metropolitan, Municipal and District Assemblies (MMDAs), pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana.

### **NOTE 1.2: SIGNIFICANT ACCOUNTING POLICIES**

#### **Policy Statement on IPSAS adoption**

1.2.1 The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November, 2014. An implementation plan for IPSAS (Accrual basis) was launched on 24th November, 2018 in line with the Public Financial Management Act 2016 (Act 921).

1.2.2 The general Government of Ghana financial statement with the aim towards full accrual adopted and approved is the Modified Accrual Basis of accounting.



**GA SOUTH MUNICIPAL ASSEMBLY**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**Basis of preparation**

1.2.3 The financial statements and accompanying schedules and notes are prepared on the Modified Accrual basis of accounting, in accordance with the IPSAS.

1.2.4 The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

1.2.5 The statements, accompanying notes and appendices consolidate the administrative and operational activities of GSMA, unless otherwise stated.

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

**Measurement base**

1.2.7 The accounting principles adopted for the measurement and reporting of the financial performance and financial position on a modified accrual basis use historical costs or fair values, as appropriate, in the preparation of these statements.

1.2.8 The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

**Revenue**

1.2.9 The GSMA reports revenue in the period in which they are earned. Revenues from non-exchange transactions, such as direct and indirect taxes are recognized when earned. Non-exchange transaction is one in which the reporting entity receives something of value without directly giving value in exchange. However, 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.

1.2.10 The reported revenue in the Statement of financial performance is the principal sources, comprising the Decentralised Transfers, Internally Generated Funds, Donations and Grants as provided in Section 124 of the Local Governance Act, 2016 (Act 936).

**Expenditure**

1.2.11 The reported expenditure in the financial performance is recognised when incurred and are recognized on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment.

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1.2.12 Compensation of employees includes 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.

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

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

1.2.15 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.

1.2.16 Other expenditure includes contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards

**Cash and cash equivalents**

1.2.17 Cash and cash equivalents include cash on hand and deposits held at call with banks for periods of less than 90 days. As a rule, cash is held in the GSMA controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate source of revenue.

**Receivables**

1.2.18 Receivables are recorded at their estimated realisable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to be determined and where a request is made to Parliament for write off. Amounts due for more than 12 months after the reporting date in accordance with payment plans are classified as non-current receivables.

1.2.19 Any advances (or down payments) paid to suppliers, implementing partners, staff and others are recorded as receivables to GSMA until the goods are received, services performed, or the amounts repaid, as appropriate.

**Property, plant and equipment**

1.2.20 Property, plant and equipment acquired during the year are capitalised and shown in the Statement of Financial Performance and depreciation is not charged in the year of acquisition and disposal. The fixed assets capitalized must have been depreciated using the straight-line method with the approved depreciation policy rates.

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1.2.21 Depreciation of assets (other than land) is calculated on a straight-line (i.e. even) basis over their estimated useful lives, as shown in the table below.

<b>Asset class</b>	<b>Estimated useful life</b>
Land	No depreciation
Buildings	50 years
Other Structures – Lorry Park/Drainage/Roads	20 years
Vehicles	5 years
Office Equipment/Communications and IT	7 years
Furniture and fixtures	10 years
Computer Software/Accessories	5 years
Other Machinery & Equipment- Plants/Earthmoving machinery and equipment	10 years

**Payables to suppliers**

1.2.22 As a rule, GSMA pays for goods and services after the goods are received and services provided. They are recorded simultaneously as an expense and an obligation payable to the supplier. This payable category includes accrued expense provisions raised for material consumption-based services (e.g. communications and utilities costs) for which the billing is received beyond 31 December and the costs can be reliably estimated based on recent supplier billings.

**Work-in-Progress**

1.2.23 Work-in progress (WIP) and preliminary expenditure is the accumulated historical cost of various capital related projects. The interim completion certificates prepared to confirm progress of work at predetermined and paid shall be recognise as the WIP cost and upon completion of the asset it is transferred to property, plant and equipment.

**Advance receipts and other liabilities**

1.2.24 Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue. For example, trust funds, donor or grant funds with conditions.

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**NOTE 2: GoG Subvention**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Compensation of Employees	5,379,285.48	4,350,097.27
Goods and Services /Asset	<u>30,012.47</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b><u>5,409,297.95</u></b>	<b><u>4,350,097.27</u></b>

**NOTE 3: IGF RECEIPT**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Lands and Royalties	1,024,224.73	1,001,900.58
Rates	740,914.03	490,670.49
Rents of Land, Buildings and Houses	780.51	-
Licenses	963,609.24	910,900.39
Fee	137,839.00	89,316.00
Fines, penalties, and forfeits	1,006,440.00	975,785.83
Miscellaneous revenue	325,644.90	45,631.62
Waste Management operators-receivable	22,700.00	-
Property Rate Arrears-receivable	154,253.00	-
Quarry revenue-receivable	35,000.00	-
Public and Private Toilet Operators-receivable	<u>29,330.00</u>	<u>-</u>
<b>TOTAL</b>	<b><u>4,440,735.41</u></b>	<b><u>3,514,204.91</u></b>
<i>LESS:</i>		
Undeceived IGF	260,330.70	
<b>TOTAL REVENUE</b>	<b>4,180,404.71</b>	

**Note 4: GRANTS**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Central Government	5,487,228.68	-
Non Central Government	<u>267,216.74</u>	<u>-</u>
<b>TOTAL</b>	<b><u>5,754,445.42</u></b>	<b><u>-</u></b>

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**Note 8: COMPENSATION OF EMPLOYEES**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Established Position	5,379,285.48	4,350,097.27
Non Established Post	437,124.23	479,428.12
Allowances	51,200.00	194,294.82
13% SSF Employer Contribution	123,660.00	86,960.00
Gratuity	8,300.00	22,443.82
Pension	26,417.99	15,764.91
End of Service Benefit (ESB)	<u>76,400.00</u>	<u>21,000.00</u>
<b>TOTAL</b>	<b><u>6,102,387.70</u></b>	<b><u>5,169,988.94</u></b>

**NOTE 9: GOODS AND SERVICES**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Printed Material & stationery	49,135.45	90,155.60
Office Facilities and Supplies	343,296.15	150,995.70
Refreshment	192,414.60	214,853.10
Medical Supplies	10,500.00	-
Household items	45,160.28	-
Travel and Transport	589,139.30	350,774.08
Purchase of Petty tools	118,241.77	-
Value books	7,750.00	-
utilities	186,881.68	37,671.31
Telecommunication	33,950.00	30,000.00
Repairs and Maintenance- Vehicle	175,683.10	7,294.99
Fuel and Lubricants	418,050.00	-
Training, Seminar and Conference	636,551.39	346,383.01
Consultancy Expenses	10,145.38	21,123.20
Staff Development	14,949.18	37,880.52
Repairs of Office Building	677,607.66	-
Public Education and Sensitisation	50,517.76	-
Contract Appointment	252,304.66	-
Other Charges and Fees	127.23	1,207.00
Rentals	5,063.63	136,442.19
Special Services	86,320.00	17,526.00
Sanitation	<u>419,000.00</u>	<u>299,627.37</u>
<b>TOTAL</b>	<b><u>4,442,399.44</u></b>	<b><u>1,741,934.07</u></b>

**NOTE 13: OTHER EXPENSES**

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	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Insurance and compensation	70,818.96	
Donations	85,118.30	
Examination Fees and Expenses	53,564.05	107,830.00
Rent	<u>100,035.14</u>	.
<b>TOTAL</b>	<b><u>309,536.45</u></b>	<b><u>107,830.00</u></b>

**NOTE 18: CASH AND CASH EQUIVALENTS**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
DDF	836,053.60	780,294.82
TREASURY	21,412.74	33,520.32
IGF	(14,992.07)	281,159.47
COMMON FUND NIB	404,978.14	376,336.89
MP, BORT.	242,554.50	263,989.85
MP, OBOM	92,193.29	126,169.79
PWD	66,814.76	64,874.09
MSHARP	17,048.90	(2,747.54)
COVID-19	<u>-</u>	<u>40,569.12</u>
<b>TOTAL</b>	<b><u>1,666,063.86</u></b>	<b><u>1,964,166.81</u></b>

**NOTE 19: RECEIVABLES**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
Waste Management operators	22,700.00	-
Property Rate Arrears	154,253.00	-
Quarry revenue	35,000.00	-
Public and Private Toilet Operators	29,330.00	-
DACF - Assembly	629,106.88	-
DACF-MP	<u>193,774.34</u>	.
<b>TOTAL</b>	<b><u>1,064,164.22</u></b>	<b><u>-</u></b>

**NOTE 22: PROPERTY, PLANT AND EQUIPMENT**

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	BEGINNING	ACQUISITIONS	CURRENT	TOTAL	NET
	BALANCES	FOR THE	YR.	ACCUMULATED	BOOK
		PERIOD	DEPRECIATION	DEPRECIATION	VALUE
	GH¢	GH¢	GH¢	GH¢	GH¢
	(a)	(b)	(g)	h=f+g	i=a+b+c-e-h
2%					
<b>DWELLINGS</b>					
Bungalows/Flats	179,854.29	-	3,597.09	3,597.09	176,257.20
<b>TOTAL</b>	<b>179,854.29</b>	<b>-</b>	<b>3,597.09</b>	<b>3,597.09</b>	<b>176,257.20</b>
2%				-	-
<b>NON RESIDENTIAL BUILDINGS</b>				-	-
Office Buildings	205,993.39	-	4,119.87	4,119.87	201,873.52
School Buildings	216,719.56	-	4,334.39	4,334.39	212,385.17
Other Agricultural Structures	-	42,435.02	-	-	42,435.02
Police Post	448,799.96	260,455.49	8,976.00	8,976.00	700,279.45
<b>TOTAL</b>	<b>871,512.91</b>	<b>302,890.51</b>	<b>17,430.26</b>	<b>17,430.26</b>	<b>1,156,973.16</b>
				-	-
<b>OTHER STRUCTURES</b>				-	-
Heritage Assets	-	266,123.84	-	-	266,123.84
Housing Equipment	-	142,590.50	-	-	142,590.50
Feeder Roads	404,129.40	-	-	-	404,129.40
Drainage	421,777.90	-	-	-	421,777.90
<b>TOTAL</b>	<b>825,907.30</b>	<b>408,714.34</b>	<b>-</b>	<b>-</b>	<b>1,234,621.64</b>
				-	-
<b>TRANSPORT EQUIPMENT</b>				-	-
Motor Vehicle (14.3%)	190,000.00	534,402.47	27,170.00	27,170.00	697,232.47
<b>TOTAL</b>	<b>190,000.00</b>	<b>534,402.47</b>	<b>27,170.00</b>	<b>27,170.00</b>	<b>697,232.47</b>
				-	-
<b>OTHER MACHINERY AND EQUIPMENT</b>				-	-
Plant and Equipment (12.5%)	33,400.71	16,810.80	4,175.09	4,175.09	46,036.42

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<b>TOTAL</b>	<b>33,400.71</b>	<b>16,810.80</b>	<b>4,175.09</b>	<b>4,175.09</b>	<b>46,036.42</b>
				-	-
<b>INFRASTRUCTURE ASSETS</b>				-	-
Electrical Networks (20%)	264,227.40	-	52,845.48	52,845.48	211,381.92
Furniture and Fittings (14.3%)	-	274,040.00	-	-	274,040.00
Water Systems	163,400.00	-		-	163,400.00
<b>TOTAL</b>	<b>427,627.40</b>	<b>274,040.00</b>	<b>52,845.48</b>	<b>52,845.48</b>	<b>648,821.92</b>
				-	-
<b>GRAND TOTAL</b>	<b>2,528,302.61</b>	<b>1,536,858.12</b>	<b>105,217.91</b>	<b>105,217.91</b>	<b>3,959,942.82</b>

**NOTE 23: WORK - IN – PROGRESS**

	<b>BEGINNING</b>	<b>ADDITIONS FOR</b>	<b>CLOSSING</b>
	<b>BALANCES</b>	<b>THE PERIOD</b>	<b>BALANCES</b>
	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
	<b>(a)</b>	<b>(b)</b>	<b>d =a+b-c</b>
<b>DWELLINGS</b>			
WIP - Bungalows/Flat	59,400.00	531,727.45	591,127.45
<b>TOTAL</b>	<b>59,400.00</b>	<b>531,727.45</b>	<b>591,127.45</b>
			-
<b>NON RESIDENTIAL BUILDINGS</b>			
WIP - Health Centres	193,507.25	890,731.53	1,084,238.78
WIP - Day Care Centre	-	-	-
WIP - Office Buildings	179,854.00	241,001.74	420,855.74
WIP - School Buildings	185,701.69	547,808.83	733,510.52
WIP - Slaughter House	-	-	-
<b>TOTAL</b>	<b>559,062.94</b>	<b>1,679,542.10</b>	<b>2,238,605.04</b>
			-
<b>OTHER STRUCTURES</b>			
WIP - Roads	-	213,485.63	213,485.63
WIP - Car/Lorry Park	-	50,609.24	50,609.24
WIP-Feeder Roads	501,129.99	329,503.00	830,632.99
<b>TOTAL</b>	<b>501,129.99</b>	<b>593,597.87</b>	<b>1,094,727.86</b>



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			-
<b>INFRASTRUCTURE ASSETS</b>			-
WIP - Electrical Networks	72,306.00	-	72,306.00
WIP - Furniture and Fittings	165,825.54	-	165,825.54
WIP - Water Systems	43,500.24	738,589.80	782,090.04
<b>TOTAL</b>	<b>281,631.78</b>	<b>738,589.80</b>	<b>1,020,221.58</b>
			-
<b>GRAND TOTAL</b>	<b>1,401,224.71</b>	<b>3,543,457.22</b>	<b>4,944,681.93</b>

**Note 26: ACCOUNTS PAYABLE**

	<b>2022</b>	<b>2021</b>
	<b>GH¢</b>	<b>GH¢</b>
IGF Account payables	413,326.44	-
DACF Account payables	675,602.54	-
SSNIT	5,063.63	-
WHT	2,228.81	-
<b>TOTAL</b>	<b><u>1,096,221.42</u></b>	<b>-</b>

**SCHEDULE OF GRANTS RECEIVED AGAINST APPROPRIATION FOR THE  
PERIOD 31st DECEMBER 2022**

		<b>APPROPRIATION</b>	<b>ACTUAL</b>	<b>COLLECTION</b>
		<b>BUDGET</b>	<b>COLLECTION</b>	<b>PREVIOUS</b>
<b>NATURAL</b>	<b>ITEM</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
<b>CODE</b>	<b>DESCRIPTION</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
1331001	Central Government - GOG Paid Salaries	4,425,616.62	5,379,285.48	4,386,854.50
		<b>4,425,616.62</b>	<b>5,379,285.48</b>	<b>4,386,854.50</b>
1331009	Goods and Services- Decentralised Department	266,000.00	30,012.47	80,108.34
		<b>266,000.00</b>	<b>30,012.47</b>	<b>80,108.34</b>
1331002	DACF - Assembly	8,500,000.00	3,364,525.44	1,220,091.28
1331003	DACF - MP	1,500,000.00	796,426.25	639,304.14
	Disability Fund	255,000.00	161,751.72	84,144.11
	HIV AIDS	224,960.62	30,012.47	10,000.00
1331010	DDF-Capacity Building Grant	54,378.00	-	2,009,469.69

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1331011	District Development Facility	1,460,711.57	1,134,512.80	-
	Stool Land Revenue	-	-	67,050.00
		<b>11,995,050.19</b>	<b>5,487,228.68</b>	<b>4,030,059.22</b>
1311024	UNICEF	55,000.00	17,500.00	143,100.00
1311020	MAG	80,000.00	249,716.74	65,533.49
		<b>135,000.00</b>	<b>267,216.74</b>	<b>208,633.49</b>
	<b>TOTAL</b>	<b>16,821,666.81</b>	<b>11,163,743.37</b>	<b>8,705,655.55</b>

**SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST  
APPROPRIATION FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2022**

<b>INSTITUTIONS</b>	<b>BUDGET 2022</b>	<b>ACTUAL 2022</b>	<b>ACTUAL 2021</b>	<b>VARIANCE 2022</b>
	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>Lands and Royalties</b>				
Stool Land Revenue	50,000.00	47,000.00	-	<b>3,000.00</b>
Sale of Building Permit Jacket	170,000.00	70,950.00	127,468.00	<b>99,050.00</b>
Communication Mast Permit	50,000.00	70,931.70	47,846.72	<b>-20,931.70</b>
Temporary Structure Permit	10,000.00	2,328.00	-	<b>7,672.00</b>
Building Plans / Permit	790,000.00	833,015.03	826,355.00	<b>-43,015.03</b>
<b>TOTAL</b>	<b>1,070,000.00</b>	<b>1,024,224.73</b>	<b>1,001,669.72</b>	<b>45,775.27</b>
<b>Rates</b>				
Property Rate	670,000.00	731,067.03	490,670.49	<b>-61,067.03</b>
Basic Rate	1,800.00	-	-	<b>1,800.00</b>
Arrears of Property Rate	164,100.00	9,847.00	-	<b>154,253.00</b>
<b>TOTAL</b>	<b>835,900.00</b>	<b>740,914.03</b>	<b>490,670.49</b>	<b>94,985.97</b>
<b>Rents of Land, Buildings and Houses</b>				
Other Investment Income	1,000.00	780.51	-	<b>219.49</b>
Rent on Assembly Building				-
	-	-	-	
<b>TOTAL</b>	<b>1,000.00</b>	<b>780.51</b>	<b>-</b>	<b>219.49</b>
<b>Licenses</b>				
Herbalist/Drug License	10,000.00	375	795	<b>9,625.00</b>
Hawkers License	1,000.00	3,075.00	1,216.00	<b>-2,075.00</b>

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Chop Bar /Restaurants	30,000.00	18,897.00	21,369.00	<b>11,103.00</b>
Building Materials Dealers/Retailer	20,000.00	12,290.00	3,410.00	<b>7,710.00</b>
Liquor License	5,000.00	2,481.00	5,152.00	<b>2,519.00</b>
Barbers Licenses	5,000.00	1,706.00	3,022.00	<b>3,294.00</b>
Artisan/Self Employed	40,000.00	11,286.00	19,291.00	<b>28,714.00</b>
Manufacturing/Processing Comp.	10,000.00	3,507.00	-	<b>6,493.00</b>
Sand/Stone Contractors licenses	240,000.00	155,400.00	125,060.00	<b>84,600.00</b>
Charcoal/ Firewood/Fuel	1,000.00	-	-	<b>1,000.00</b>
Service/Filling Station	50,000.00	28,537.00	4,976.00	<b>21,463.00</b>
Hotel/Night Club/Beach	20,000.00	10,915.00	8,243.00	<b>9,085.00</b>
Pharmacy/Chemical Sellers	20,000.00	25,076.00	18,768.00	<b>-5,076.00</b>
Sawmill/ Timber Product	15,000.00	4,118.00	4,036.00	<b>10,882.00</b>
Taxi/Trotro License Renewal	6,000.00	2,680.00	18,510.00	<b>3,320.00</b>
Canopies/Chairs Rentals	5,000.00	100	4,497.00	<b>4,900.00</b>
Communication Centre/ Mobile money	42,000.00	46,690.00	166,172.00	<b>-4,690.00</b>
Private Education institutions/Tertiary	83,000.00	38,774.00	936	<b>44,226.00</b>
Private Health Facilities	9,000.00	8,998.10	1,023.00	<b>1.9</b>
Dressmakers/Tailor Services	50,000.00	39,707.00	6,608.00	<b>10,293.00</b>
Bakeries/Bakers	10,000.00	817	100	<b>9,183.00</b>
Bills Board	230,000.00	146,941.58	105,372.15	<b>83,058.42</b>
Second Hand Clothing	5,000.00	2,767.00	12,860.00	<b>2,233.00</b>
Vehicle Garages/Car Dealers	30,000.00	410	70,034.26	<b>29,590.00</b>
Financial Institutions	50,000.00	40,782.00	20,624.00	<b>9,218.00</b>
Commercial House/Stores	114,100.00	145,109.56	46,743.00	<b>-31,009.56</b>
Millers	5,000.00	1,583.00	1,124.00	<b>3,417.00</b>
Mechanics & Repairers	40,000.00	36,470.00	31,024.00	<b>3,530.00</b>
Block Manufacturers	75,000.00	73,349.00	80,715.98	<b>1,651.00</b>
Laundries Car wash	1,000.00	1,180.00	3,360.00	<b>-180</b>
Printing Service/ Photocopy	10,000.00	13,592.00	2,284.00	<b>-3,592.00</b>
Salt/ Maize Sellers	5,000.00	2,823.00	7,205.00	<b>2,177.00</b>
Real Estate Agents/ Developer	5,000.00	7,160.00	36,863.00	<b>-2,160.00</b>
Bet & Game Centre License(Ent Centres)	10,000.00	8,016.00	14,048.00	<b>1,984.00</b>
Alcoholic & Non Alcoholic Beverages(Beer Bar)	20,000.00	8,954.00	285	<b>11,046.00</b>
Registration of Business/ Bus license	5,000.00	5,150.00	1,655.00	<b>-150</b>
Utility Providers(Prepaid/Water)	5,000.00	410	2,429.00	<b>4,590.00</b>
Phone/Accessories/Sellers/Repairs	40,000.00	1,774.00	400	<b>38,226.00</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

Aluminium Fabricators	10,000.00	6,682.00	29,046.00	<b>3,318.00</b>
Hair & Beauty Parlour	5,000.00	10,882.00	-	<b>-5,882.00</b>
Commercial Vehicles(Stickers)	40,000.00	34,145.00	8,447.00	<b>5,855.00</b>
Others			23,197.00	-
<b>TOTAL</b>	<b>1,377,100.00</b>	<b>963,609.24</b>	<b>910,900.39</b>	<b>413,490.76</b>
<b>Fee</b>				
Markets Tolls	15,000.00	14,909.00	10,790.00	<b>91</b>
Poultry Fees/Sale of Poultry	5,000.00	550		<b>4,450.00</b>
Registration of NGO's	2,000.00	4,520.00		<b>-2,520.00</b>
Marriage and Divorce	25,000.00	25,280.00	33,700.00	<b>-280</b>
GRPTU/ Lorry Park Toll	20,000.00	4,550.00	1,480.00	<b>15,450.00</b>
Burial Fee	10,000.00	4,250.00	2,556.00	<b>5,750.00</b>
Conveyance/ Loading Fees	5,000.00	600	1,500.00	<b>4,400.00</b>
Environmental Health Inspection & Certificate Fees	40,000.00	43,770.00	38,340.00	<b>-3,770.00</b>
Private/Public Toilet Fees	45,000.00	39,410.00	950	<b>5,590.00</b>
<b>TOTAL</b>	<b>167,000.00</b>	<b>137,839.00</b>	<b>89,316.00</b>	<b>29,161.00</b>
<b>Fines, penalties, and forfeits</b>				
Fines	15,000.00	96,090.00	975,785.83	<b>-81,090.00</b>
Penalties	784,000.00	910,350.00	-	<b>-126,350.00</b>
<b>TOTAL</b>	<b>799,000.00</b>	<b>1,006,440.00</b>	<b>975,785.83</b>	<b>-207,440.00</b>
<b>Miscellaneous and unidentified revenue</b>				
Unspecified Receipt	100,000.00	100,907.90	45,631.62	<b>-907.9</b>
Reversal of Returned Cheque	-	-16,546.00	-	<b>16,546.00</b>
<b>TOTAL</b>	<b>100,000.00</b>	<b>84,361.90</b>	<b>45,631.62</b>	<b>15,638.10</b>
<b>GRAND TOTAL</b>	<b>4,350,000.00</b>	<b>3,958,169.41</b>	<b>3,513,974.05</b>	<b>391,830.59</b>