FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2025

For

AMANSIE CENTRAL DISTRICT ASSEMBLY

JACOBU-ASHANTI

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REPUBLIC OF GHANA

AMANSIE CENTRAL DISTRICT ASSEMBI

P. O. BOX 07, JACOBU-ASHANTI
DIGITAL ADDRESS: AV- 0030-6015

OUR REF:.....

YOUR REF:.....

DATE: 16TH FEBRUARY, 2026.

THE DISTRICT AUDITOR
DISTRICT "C"
AUDIT SERVICE
KUMASI.

SUBMISSION OF 2025 FINAL ACCOUNT

We forward herewith, the financial statements for the Amansie Central District Assembly, Jacobu for the year ended 31st December, 2025 for your perusal and further action.

We count on your usual cooperation.

Thank you.

EMMANUEL ADDAE
(DISTRICT CO-ORDINATING DIRECTOR)
FOR: DISTRICT CHIEF EXECUTIVE

REPUBLIC OF GHANA

AMANSIE CENTRAL DISTRICT ASSEMBLY

P. O. BOX 07, JACOBU-ASHANTI
DIGITAL ADDRESS: AV- 0030-6015

OUR REF:.....

YOUR REF:.....

DATE: 16TH FEBRUARY, 2026.

THE DISTRICT AUDITOR
DISTRICT "C"
AUDIT SERVICE
KUMASI.

CERTIFICATION

We, the undersigned confirm that, the accompanying financial statements for the year ended, 31st December, 2025 for the Amansie Central District Assembly (ACDA) represent all transactions undertaken during the year and have compiled from the records and the books of Amansie Central District Assembly.

EMMNAUEL ADDAE
(DISTRICT CO-ORDINATING DIRECTOR)

DIST. CO-ORDINATING DIRECTOR
AMANSIE CENTRAL DIST. ASSEM.
JACOBU

EMMANUEL ASIAMAH
(DISTRICT FINANCE OFFICER)

DIST. FINANCE OFFICER
AMANSIE CENTRAL DISTRICT
ASSEMBLY
JACOBU - ASH.

GENERAL INFORMATION

DISTRICT CHIEF EXECUTIVE: Hon. Obeng Agyemang
Date of Appointment: 1st June, 2025

PRESIDING MEMBER: Hon. Isaac Osei- Duah
Date Elected: 23rd February, 2026

EXECUTIVE MANAGEMENT COMMITTEE:

Hon. Emmanuel Obeng-Agyemang (DCE)
Mr. Emmanuel Addae (DCD)
Mr. Emmanuel Asiamah (DFO)
Mr. Patrick Antwi (DBA)
Mr. Michael Fiifi Mensah-Sey (DPO)
Hajia Safia Ali (DIA)
Mr. Daniel Anum-Tetteh (DWO)

ALL HEADS OF DEPARTMENT:

Mr. Emmanuel Addae (DCD)
Mr. Emmanuel Asiamah (DFO)
Mr. Patrick Antwi Marfo (DBA)
Mr. Daniel Anum Tetteh (DWE),
Mr. Michael Fiifi Mensah-Sey (DPO)
Mr. John Oteng Gyamfi (PO)
Mr. Obeng Dominic (Stores)
Hajia Safia Ali (DIA)
Mr. Omane Boateng (HOP)
Mrs. Evelyn Agyekum (DHR)
Mr. Samuel Owusu Antwi (DSW)
Mr. Frank Twum (DEO)
Mr. Ahmed Ampratwum (DHD)

BRIEF PROFILE OF AMANSIE CENTRAL DISTRICT ASSEMBLY:

The Amansie Central District Assembly is one of the **Forty-Three (43)** Administrative Districts in the Ashanti Region. It was carved out of the erstwhile Bekwai District in 2004 by Legislative Instrument (L1) 1774, 2004. It has 206 settlements with Jacobu as the Administrative Capital. The District shares common boundaries with Bekwai Municipal to the north east, Amansie West to the west, Obuasi Municipal Assembly to the south east, Adansi North to the east, Adansi South to the south and Upper Denkyira in the Central Region to the south. Traditionally, the district is under the Bekwai paramountcy

The Amansie Central District can be found within Latitudes 600N and $6^0$30N and Longitudes $1^0$00W and $2^0$00W. It covers a total surface area of about 710 square kilometres (441.17sq miles) and forms about 2.5 percent of the total area of the Ashanti Region. The District has a location advantage since it is located in the forest zone of Ghana and that, the forest serves as a means of improving the climate which help agricultural production. Moreover, the district is known for its

agrarian nature which is a major source of employment and offers large production of foodstuffs for most people in and outside the District.

According to the 2010 Population and Housing Census, the population of the district stood at 90,741. This was about 1.9% of the total population of the Ashanti Region. However, the district recorded a population of 93,052 during the 2021 Population and Housing Census which constitute 1.7% of the regional figure of 5,440,463. This represents the inter-censal growth rate of 0.23% between the years 2010 and 2021. Therefore, given the base year population as of 2021 and inter censal growth rate of 0.23%, the projected population for 2025 is 93,912.

The current growth rate of 0.23% is less as compared to the region and national population growth rate of 1.2% and 2.1% respectively. In terms of development, the growth rate can be considered to be on the lowest side as compared to that of the regional and national levels.

AREA COUNCILS:	Jacobu Town Council Tweapease Area Council Afoako Area Council Mile 14 Area Council Numereso Area Council Hia Area Council Fiankoma Area Council
ADDRESS:	Amansie Central district Assembly P.O. Box 7 Jacobu Ashanti Region- Ghana
AUDITORS:	Ghana Audit Service
BANKERS:	Bank of Ghana National Investment Bank Commercial Odotobri Rural Bank GCB Bank LTD

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Financial report of Amansie Central District Assembly (ACDA) 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 ACDA.

The financial statement 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, 20210 Act 936, ds amended by 940, the International Public Sector Accounting Standards (IPSAS) and the relevant resolutions adopted by ACDA. Contribution from governments and other source 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 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 transaction are recorded as necessary to permit preparation of the financial statements that receipts and expenditures are executed in accordance with authorizations of management in compliance with the public financial management legal frameworks; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of ACDA's assets.

DISTRICT CHIEF EXECUTIVE
AMANSIE CENTRAL DISTRICT
ASSEMBLY
JACOBU - ASH.

(Emmanuel Obeng-Agyemang)
District Chief Executive

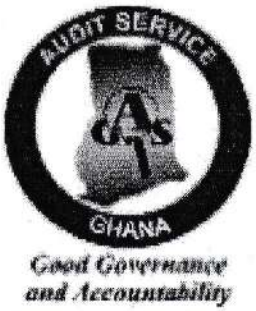
(Emmanuel Addae)
District Coordinating Director
DIST. CO-ORDINATING DIRECTOR
AMANSIE CENTRAL DIST. ASSEM.
JACOBU

(Emmanuel Aslamah)
District Finance Officer

DIST. FINANCE OFFICER
AMANSIE CENTRAL DISTRICT
ASSEMBLY
JACOBU - ASH.

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

Our Ref. No: AR/DC/103/21
Tel: 233 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Your Ref. No: .....
Website: www.audit.gov.gh



P.O. Box 407

Kumasi – A/R

August 2026

OPINION OF THE EXTERNAL AUDITOR

The Presiding Member

Amansie Central District Assembly

Jacobu - Ashanti

AUDIT REPORT ON THE FINANCIAL STATEMENTS OF AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU FOR THE YEAR ENDED 31 DECEMBER 2025

Report on the financial statements

We have audited the accompanying financial statements of the Amansie Central District Assembly (ACDA) which comprise the statement of financial position as at 31 December 2025, 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 ended, and the notes to the financial statements, including a summary of significant accounting policies and supporting schedules.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of ACDA as at 31 December 2025, and of its financial performance and cash flows for the year ended in accordance with the International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Ghana.

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 ACDA 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 Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the management 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 ACDA.

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;

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 ACDA;

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 management; and

f. Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized 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.

EMMANUEL FOSU-GYEABOUR (PhD)

ASSISTANT AUDITOR GENERAL

For: AUDITOR GENERAL

FINANCIAL HIGHLIGHTS

The Financial Statements for 2025 Financial Year (FY) were 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 ACDA for the year ended 31 December 2025 are presented below:

Budget Performance

Budgeted receipts

In 2025, the total actual receipts of GH¢20,250,341.39 was lower than the approved budget of GH¢29,682,988.73. The total receipts of GH¢20,250,341.39 for 2025, compared with GH¢9,968,808.40 received in 2024, showed an increase of GH¢10,281,532.99 or 103 per cent over the prior year.

Budgeted payments

During the period under review, the ACDA approved budget was GH¢29,682,988.73 to spend on approved activities as compared to GH¢9,574,023.42 in 2024. However, actual payments came to GH¢13,747,470.76 in 2025 representing 46.31 per cent of the budgeted amount, resulting in a positive variance of GH¢15,935,517.97. The Assembly operated within its approved budget line expenditures.

Financial Performance

Revenue

During the period under review, total revenue received by the ACDA amounted to GH¢20,250,341.39 compared with GH¢9,968,808.40 received in the previous year, showing an increase of GH¢10,281,532.99 or 103 per cent. This increase is attributable to the government funding grants and Non-Tax Revenue.

Expenses

Total Expenses incurred by the ACDA in 2025 amounted to GH¢16,385,526.95 as against GH¢11,109,894.08 for the previous year, showing an increase of GH¢5,275,632.87 or 47.50 per cent.

Operational results

During the year under review, ACDA recorded a surplus of GH¢3,864,814.44 from its operations as compared to the reported deficit of GH¢1,141,085.68 in 2024.

Financial Position

Asset

As at 31 December 2025, total assets of ACDA stood at GH¢79,518,855.09 as against GH¢75,398,421.70 recorded in the previous year, representing an increase of GH¢4,120,433.39 or 5.46 per cent.

Liabilities

Total liabilities stood at zero at the end of the year.

Fund Balances

The ACDA Fund Balances stood at GH¢79,518,855.09 as at 31 December 2025, compared with GH¢75,398,421.70 as at 31 December 2024.

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2025

	NOTES	CURRENT YTD	PREVIOUS YTD
		2025	2024
		GH¢	GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	7,478,630.79	975,760.16
Short-Term Receivables	3	-	-
Prepayments	4	-	-
Inventory	51	-	-
Non-financial Assets Held for Sale	5	-	-
Biological Assets	52a	-	-
TOTAL CURRENT ASSET		7,478,630.79	975,760.16
NON CURRENT ASSETS			
Long-Term Receivables	6	-	-
Investments	7	-	-
Investment Property	8	-	-
Biological Assets	52a	-	-
Service Concession Arrangements	53	-	-
Property, Plant & Equipment	54	66,948,791.95	71,174,499.52
Work In-Progress	9	5,091,432.35	3,248,162.02
Intangible Asset	55	-	-
TOTAL NON-CURRENT ASSET		72,040,224.30	74,422,661.54
TOTAL ASSET		79,518,855.09	75,398,421.70
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		-	-

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)		79,518,855.09	75,398,421.70
FINANCED BY			
Capital Reserves		-	-
Revaluation Reserves		-	-
Foreign Currency Translation Reserves		-	-
Other Reserves		-	-
Accummulated Surplus		79,518,855.09	75,398,421.70
TOTAL FINANCED BY		79,518,855.09	75,398,421.70

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2025

	NOTES	CURRENT YTD	PREVIOUS YTD
		2025	2024
		GH¢	GH¢
REVENUE			
NON-TAX REVENUE	18	2,125,570.67	1,802,513.89
GRANTS	19	18,124,770.72	8,166,294.51
FINANCE INCOME	20	-	-
TOTAL REVENUE		20,250,341.39	9,968,808.40
EXPENDITURE			
COMPENSATION OF EMPLOYEES	21	7,124,921.74	3,281,146.27
USE OF GOODS AND SERVICES	22	3,925,039.64	4,309,215.88
FINANCE COST	23	-	-
GOVERNMENT SUBSIDIES	24	-	-
SOCIAL BENEFITS	25	-	-
SPECIALISED EXPENSES	26	854,239.05	626,762.52
EXCHANGE DIFFERENCE	27	-	-
GRANT	28	-	-
CONSUMPTION OF FIXED ASSETS	54/55	4,481,326.52	2,892,769.41
TOTAL EXPENDITURE		16,385,526.95	11,109,894.08
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		3,864,814.44	(1,141,085.68)
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value			
Gain/(loss) on disposal of Financial Assets			
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		3,864,814.44	(1,141,085.68)

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED 31ST DECEMBER 2025

	CURRENT YTD	PREVIOUS YTD
	2025	2024
NET WORTH	GH¢	GH¢
Opening Balance:		
Capital Reserves	-	-
Revaluation Reserves	-	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Acumulated Surplus	75,398,421.70	76,539,507.38
Add: Adjs		
Prior year Adjustment: (Incidental Costs)	255,618.95	-
Total	**255,618.95**	-
Restated Acc Surplus	**75,654,040.65**	**76,539,507.38**
Changes (Movement)		
Capital Reserves		
Revaluation Reserves		
Foreign Currency Translation Reserves		
Other Reserves		
Surplus for the year	3,864,814.44	(1,141,085.68)
Total	**3,864,814.44**	**(1,141,085.68)**
Closing Balance:		
Capital Reserves	-	-
Revaluation Reserves	-	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Accummulated Surplus	79,518,855.09	75,398,421.70
Total	**79,518,855.09**	**75,398,421.70**

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2025

	CURRENT YTD	PREVIOUS YTD
	2025	2024
	GH¢	GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	3,864,814.44	(1,141,085.68)
Add non-cash items:		
Gain/Losses on Revaluation	-	-
Impairment Loss	-	-
Depreciation and Amortization	4,481,326.52	2,892,769.41
Profit/Loss from disposals	-	-
Increase/(Decrease) in provisions	-	-
Non-cash fair value adjustments	-	-
Other non-cash transactions	-	-
Adjusted Surplus / (Deficit)	8,346,140.96	1,751,683.73
Movement in Working Capital		
(Increase)/Decrease in Inventory	-	-
(Increase)/Decrease in Receivables	-	-
Increase/(Decrease) in Payables	-	-
Increase/(Decrease) in Other Payables	-	-
(Increase)/Decrease in Prepayment	-	-
(Increase)/Decrease in Non-Financial Assets Held for Sale	-	-
(Increase)/Decrease in Current Biological Assets	-	-
Transfer of Unretained IGF	-	-
Increase in Social Benefit Liabilities	-	-
Interest Paid	-	-
Net Cash Flow from Operating Activities	8,346,140.96	1,751,683.73
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	(1,843,270.33)	(1,356,898.75)
Increase/(Decrease) in Derivatives	-	-
Dividend Received	-	-
Net cash flow from investing activities	(1,843,270.33)	(1,356,898.75)
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Domestic Borrowing	-	-

Increase/(Decrease) in External Borrowing	-	-
Dividend Paid	-	-
Net cash flow from financing activities	-	-
NET CHANGES IN CASH FLOW	6,502,870.63	394,784.98
CASH AND CASH EQUIVALENT AT BEGINNING	975,760.16	580,975.18
CASH AND CASH EQUIVALENT AT CLOSE	7,478,630.79	975,760.16

AMANSIE CENTRAL DISTRICT ASSEMBLY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	NOTES	CURRENT YTD 2025 GH¢	PREVIOUS YTD 2024 GH¢
RECEIPTS			
NON-TAX REVENUE	29	2,125,570.67	1,802,513.89
GRANTS	30	18,124,770.72	8,166,294.51
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	-	-
TOTAL RECEIPTS		20,250,341.39	9,968,808.40
PAYMENTS			
COMPENSATION OF EMPLOYEES	37	7,124,921.74	3,281,146.27
USE OF GOODS AND SERVICES	38	3,925,039.64	4,309,215.88
NON-FINANCIAL ASSETS	39	1,843,270.33	1,356,898.75
FINANCE COST	40	-	-
GOVERNMENT SUBSIDIES	41	-	-
SOCIAL BENEFITS	42	-	-
SPECIALISED EXPENSES	43	854,239.05	626,762.52
TRUST MONIES	44	-	-
LOAN REPAYMENTS	45	-	-
FINANCIAL ASSETS	46	-	-
PREPAYMENT FOR CURRENT PERIOD	47	-	-
PRIOR-PERIOD LIABILITY PAYMENTS	48	-	-
GRANT	49	-	-
TRANSFER OF UNRETAINED IGF	50	-	-
TOTAL PAYMENTS		13,747,470.76	9,574,023.42
NET CHANGE IN STOCK OF CASH		6,502,870.63	394,784.98
CASH AND CASH EQUIVALENT AT BEGINNING		975,760.16	580,975.18
CASH/BANK BALANCE AT END		7,478,630.79	975,760.16

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	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	1,440,500.00	-	-	1,440,500.00	961,363.34	479,136.66
Dividend	-	-	-	-	-	-
Licenses and Fees	1,185,857.00	-	-	1,185,857.00	1,054,550.33	131,306.67
Fines, penalties, and forfeiture	10,000.00	-	-	10,000.00	-	10,000.00
Rates	210,200.00	-	-	210,200.00	109,657.00	100,543.00
Miscellaneous		-	-	-	-	-
Total Receipts	2,846,557.00	-	-	2,846,557.00	2,125,570.67	720,986.33
GRANT						
Grant in Cash	26,836,431.73	-	-	26,836,431.73	18,124,770.72	8,711,661.01
Grant in Kind	-	-	-	-	-	-
Total	26,836,431.73	-	-	26,836,431.73	18,124,770.72	8,711,661.01
COMPENSATION OF EMPLOYEES						
Established Position	3,653,774.41	-	-	3,653,774.41	6,679,260.92	(3,025,486.51)
Non Established Post	360,557.00	-	-	360,557.00	332,714.85	27,842.15
Allowances	542,430.59	-	-	542,430.59	104,000.00	438,430.59
13% Employer SSF Contribution	14,000.00	-	-	14,000.00	8,945.97	5,054.03
Gratuity	-	-	-	-	-	-
Pension	-	-	-	-	-	-
End of Service Benefit (ESB)	-	-	-	-	-	-
Total Payments	4,570,762.00	-	-	4,570,762.00	7,124,921.74	(2,554,159.74)

GOODS AND SERVICES						
Materials and Office Consumables	1,008,000.00	-	-	1,008,000.00	683,730.90	324,269.10
Utilities	120,000.00	-	-	120,000.00	80,000.00	40,000.00
General Cleaning	1,483,480.00	-	-	1,483,480.00	964,920.38	518,559.62
Rentals and leases	-	-	-	-	-	-
Travel and Transport	719,915.51	-	-	719,915.51	545,808.33	174,107.18
Repairs and Maintenance	110,000.00	-	-	110,000.00	104,650.05	5,349.95
Training, Seminar and Conference	2,113,954.17	-	-	2,113,954.17	1,537,128.80	576,825.37
Consultancy Expenses	-	-	-	-	-	-
Special Services	-	-	-	-	-	-
Charges and Fees	5,800.00	-	-	5,800.00	8,801.18	(3,001.18)
Emergency Services	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-
Total Payment	5,561,149.68	-	-	5,561,149.68	3,925,039.64	1,636,110.04
FINANCE COST						
Non Residents	-	-	-	-	-	-
Residents	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
GOVERNMENT SUBSIDIES						
Petroleum	-	-	-	-	-	-
Utility	-	-	-	-	-	-
School Subsidy	-	-	-	-	-	-
Fertilizer Subsidy	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-

SOCIAL BENEFITS						
Social assistance benefits	-	-	-	-	-	-
Employer social benefits	-	-	-	-	-	-
Total Payments	-	-	-	-	-	-
SPECIALISED EXPENSES						
Insurance and compensation	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Court Expenses	-	-	-	-	-	-
Awards & Rewards	-	-	-	-	-	-
Donations	1,028,394.48	-	-	1,028,394.48	706,707.05	321,687.43
Contributions	159,000.00	-	-	159,000.00	108,800.00	50,200.00
Scholarship & Bursaries	120,000.00	-	-	120,000.00	38,732.00	81,268.00
Special Operations	-	-	-	-	-	-
Refuse Lifting Expenses	-	-	-	-	-	-
Civic Numbering/Street Naming	-	-	-	-	-	-
Grants to Employees/Households	-	-	-	-	-	-
Council Tax/Tax Refund	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Total Payments	1,307,394.48	-	-	1,307,394.48	854,239.05	453,155.43
CAPITAL EXPENDITURE						
Fixed asset	2,556,807.61	-	-	2,556,807.61	179,515.80	2,377,291.81
Work In Progress	17,411,079.96	-	-	17,411,079.96	1,663,754.53	15,747,325.43
Total Payments	19,967,887.57	-	-	19,967,887.57	1,843,270.33	18,124,617.24

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: (GENERAL STATEMENT AND ACCOUNTING POLICIES)

1A. GENERAL STATEMENT

1A1. Reporting Entity

The Amansie Central District Assembly is one of the forty-three (43) Administrative Districts in the Ashanti Region.It was carved out of the erstwhile Bekwai District in2004 by Legislative Instrument L.I. 1774, 2004. It has 206 settlements with Jacobu as the Administrative Capital. The District shares common boundaries with Bekwai Municipal Assembly to the north east, Amansie west to the West, Obuasi Municipal Assembly to the South-East,Adansi north to the east, Adansi South to the South and Upper Denkyira in the Central Region to the south. Traditionally, the District is under the Bekwai paramountcy. The Amansie Central District can be found within latitudes 600Nand 6^0 30N and longitudes $1^0$00W and $2^0$00W. It covers a total surface area of about 710square kilometres (411.17sq miles) and forms about 2.5percent of the total area of the Ashanti Region. The District has a location advantage since it is located in the forest zone of Ghana and that, the forest serves as a means of improving the climate which help agricultural production. Moreover, the District is known for its agrarian nature which is a major source of employment and offers large production of foodstuffs for most people in and outside the District. According to the 2010 Population and Housing Census, the population of the District stood at 90741. This was about 1.9% of the total population of the Ashanti Region. However, the district recorded a population of 93,052 during the 2021 population and Housing Census which constitute 1.7% of the regional figure of 5,440463. This represents the inter-censual growth rate of 0.23% between the years 2010 and 2021. Therefore, given the base year population as of 2021 and inter censual growth rate of 0.23% the projected population for 2025 is 93912. The current growth rate of 0.23% is less as compared to the region and national population growth rate of 1.2% and 2.1% respectively. In terms of development, the growth rate can be on the lowest side as compared to the regional and national levels.

In preparing the Financial Statements, Management of ACDA takes cognisance of the 1992 Constitution, the Public Financial Management Act, 2016 (Act 921) and the Public Financial Management Regulations, 2019 (L.I. 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, 2022 (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.

1B. SIGNIFICANT ACCOUNTING POLICIES

1B1. Policy Statement on IPSAS adoption

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).

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

1B2. Basis of preparation

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

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.

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

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

1B3. Measurement base

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.

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

1B4. Revenue

The ACDA 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.

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).

1B5. Expenditure

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.

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

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

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

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

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

1B6. Foreign currency transactions

All transactions occurring in other currencies are translated into Ghana cedis using the exchange rates prevailing at the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the currency translation at the reporting date are recognised in the financial statements.

1B7. Cash and cash equivalents

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 ACDA controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate source of revenue.

1B8. Short-term investments

Financial assets recognition and measurement, including cash, short-term deposits and investments are classified as fair value through surplus or deficit and measured at fair value as at the reporting date. Realized and unrealized gains or losses arising from the change of market value of investments and revenue from interest and dividends are recognized in the consolidated statement of financial performance in the period in which they arise. The interest earned is credited to the appropriate source of revenue. Financial assets with maturities of more than 12 months or not expected to be realized within 12 months at the reporting date are categorized as non-current assets.

1B9. Receivables

Receivables are recorded at their estimated realisable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to is 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.

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

1B10. Inventory

The cost of inventory is valued at the lower of cost or current replacement cost.

1B11. Property, plant and equipment

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.

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.

Asset class	Estimated useful life
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

1B12. Investment Property

Investment property is property (land or a building – or part of a building – or both) held to earn rentals or for capital appreciation, or both, rather than for:

(a) Use in the production or supply of goods or services, or for administrative purposes; or

(b) Sale in the ordinary course of operations.

Therefore, investment property generates cash flows largely independently of the other assets held by an entity. This distinguishes investment property from other land or buildings controlled by Central Government entities, including owner- occupied property. The production or supply of goods or services (or the use of property for administrative purposes) can also generate cash flows.

Investment property should be recognized as an asset when and only when:

(a) it is probable that the future economic benefits will flow to ACDA; and

(b) the cost or fair value of the investment property can be measured reliably.

Investment property should be measured initially at cost (which includes transaction costs). Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

1B13. Intangible assets

Intangible assets principally consist of purchased computer software, which is capitalized if the total cost of acquisition is GH₵5,000 or more, and internally developed software, which is capitalized if the total development cost is GH₵100,000 or more. Intangible assets have been recognized prospectively as of 1 January 2012 in accordance with the transition provisions in IPSAS. Costs incurred prior to this date were previously expensed.

Intangible assets are carried at cost less accumulated amortization and impairment. Donated intangible assets, if any, are recognized at cost, using the fair value at acquisition date.

Amortization is calculated on a straight-line basis over the estimated useful lives of the intangible assets, as shown in the table below.

Asset class	Estimated useful life
Purchased software	7 years
Internally developed software	7 years
Software under development	Not amortized

Amortization is calculated from the date of acquisition for purchased software and from the date of roll-out for internally developed software. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

1B14. Payables to suppliers

As a rule, ACDA 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.

1B15. Work-in-Progress

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 recognize as the WIP cost and upon completion of the asset it is transferred to property, plant and equipment.

AMANSIE CENTRAL DISTRICT ASSEMBLY, JACOBU

NOTES TO THE FINANCIAL STATEMENTS

		SCHEDULES		CURRENT YTD	PREVIOUS YTD
				2025	2024
				GH¢	GH¢
2	Cash and Cash Equivalents				
	Cash Balance				
	CBRDP			-	12.61
	CHILD LABOUR			-	99.44
	DISABILITY ACCOUNT			121,518.93	46,103.06
	DISTRICT ASS COMMON FUND			6,656,602.76	27,622.24
	DPCU			318.09	(11.60)
	DRI/MSHAP			1,720.85	1,238.14
	DRI/MSHAP JACOBU			-	740.00
	GCB BEKWAI DEVELOPMENT			-	154.86
	HIPC			-	19.23
	MARKET STORES ACCOUNT			2,652.93	(18,079.84)
	MP'S COMMON FUND			175,220.09	(74.15)
	ODOTOBRI RURAL BANK IGF			2,663.33	828.66
	RETENTION			-	1,175.47
	ROYALTIES			3.24	(47,188.68)
	SCHOLARSHIP ACOOUNT			-	22.30
	SUB-CF			517,930.57	963,098.42
	Total Cash Balance			7,478,630.79	975,760.16
	Short Term Investments				
	Domestic			-	-
	External			-	-
	Total Short Term Investments			-	-
	Total Cash and Cash Equivalents Balance			7,478,630.79	975,760.16
3	Short-Term Receivables				
	Staff Advance				
	Short Term Vehicle Advances			-	-
	Special Advances			-	-
	Salary Advances			-	-
	Short Term Housing Advance			-	-
	Total Staff Advance			-	-
	Accrued Income			-	-
	Exchange Transaction			-	-

	Non-Exchange Transactions			-	-
	Other Income			-	-
	Total Accrued Receivables			-	-
	Total Short-Term Receivables			-	-
4	Prepayments				
	Prepaid Expenses			-	-
	Mobilization Advance			-	-
	Total			-	-
5	Non-financial Assets Held for Sale				
	Land			-	-
	Building and Structures			-	-
	Office Equipment, Furniture and Fittings			-	-
	ICT Equipment			-	-
	Other Machinery and Equipment			-	-
	Oil Rigs			-	-
	Military Asset, Weapons Systems			-	-
	Library Books			-	-
	Heritage and Cultural Asset			-	-
	Infrastructure Assets			-	-
	Transport Equipment			-	-
	Biological Assets (Non-Agricultural Activities)			-	-
	Total			-	-
6	Long-Term Receivables				
	Government On-lend Loans to Entities				
	Government Loans to Private Entities				
				-	-
	Staff Advance				
	Long Term Vehicle Advances				
	Long Term Housing Advance				
	Total Staff Advance			-	-
	Total Long-Term Receivables			-	-
7	Investment				

	Equity Investment				
	Non-Equity Investment				
	Total			-	-
	Add:				
	Gain				
	Less Impairment (Loss)				
	Total			-	-
8	Investment Property				
	Land				
	Buildings				
	Total			-	-
9	Work - In - Progress				
	Buildings and Structures			1,663,754.53	2,831,098.82
	Infrastructure Assets			179,515.80	417,063.20
	Transport Equipment			-	-
	Oil Rigs			-	-
	Military Asset, Weapons Systems			-	-
	Heritage and Cultural Asset			-	-
	Total			1,843,270.33	3,248,162.02
10	Trade Payables				
	Goods and Services			-	-
	Capex				
	Withholding			-	-
	Total			-	-
11	Other Payables				
	Compensation			-	-
	Compensation Arrears			-	-
	SSNIT (Tier 1)			-	-
	Tier 2 Pension			-	-
	PAYE			-	-
	Payment of 3rd Party Deductions			-	-
	Total			-	-

	Unpaid Subsidies			-	-
	Unpaid Specialised Expenses			-	-
	Unpaid Finance Cost			-	-
	Deferred Income			-	-
	Service Concession Liability			-	-
	Refund of Taxes, Fees and Fines			-	-
	Judgement Debt			-	-
	Total			-	-
12					
12a	Short Term Trust Monies				
	Public Entities				
	Private Entities and Individuals				
	Total			-	-
12b	Long-Term Trust Monies				
	Public Entities				
	Private Entities and Individuals				
	Total			-	-
13					
13a	Derivatives (Current Liabilities)				
	Forwards Contracts				
	Options Contracts				
	Swaps				
	Futures Contracts				
	Total			-	-
13b	Derivatives (Non-Current Liabilities)				
	Forwards Contracts				
	Options Contracts				
	Swaps				
	Futures Contracts				
	Total			-	-
14					
14a	Short Term Post Employment Benefits Obligation				
	Gratuity				
	Pensions				

	End-of-Service Benefits				
	Total			-	-
14b	Long-Term Post Employment Benefits Obligation				
	Gratuity				
	Pensions				
	End-of-Service Benefits				
	Total			-	-
15					
15a	Short-Term Loans and Financing				
	Domestic Borrowing				
	External Borrowing				
	Overdraft				
	Total				-
15b	Long-Term Loans and Financing				
	Domestic Borrowing				
	External Borrowing				
	Total			-	-
16					
16a	Provisions (Current)				
	Loan Receivable				
	Investment				
	Total			-	-
16b	Provisions (Non-Current)				
	Loan Receivable				
	Investment				
	Total			-	-
17					
17a	Social Benefits (Current Liability)				
	Employer Social Benefits				
	Social Security Benefits				
	Social Assistance Benefits				
	Total			-	-

17b	Social Benefits (Non-Current Liability)				
	Employer Social Benefits				
	Social Security Benefits				
	Social Assistance Benefits				
	Total			-	-
18	NON-TAX REVENUE				
	EXCHANGE TRANSACTION				
	Sales of goods and services			-	-
	Dividend Received				
	Total			-	-
	NON-EXCHANGE TRANSACTION				
	Property income			961,363.34	1,015,843.40
	Fines, penalties, and forfeiture			-	-
	Licenses and Fees			1,054,550.33	658,878.89
	Rates			109,657.00	127,791.60
	Miscellaneous			-	-
	Total			2,125,570.67	1,802,513.89
	Total Non-Tax Revenue			2,125,570.67	1,802,513.89
19	GRANT (Non-Exchange)				
	Grant in Cash				
	GoG Subventions-Payroll			6,783,260.92	3,126,322.64
	GoG Subventions-Decentralised Goods & Services			31,380.05	41,571.00
	District Assembly Common Fund (DACF)			9,740,704.81	2,158,802.73
	District Development Facility (DDF/DPAT)			-	1,814,446.00
	District Development Facility (DDF/RSD)			-	-
	Urban Development Grant (UDG)			-	-
	Savanah Investment Program (SIP)			-	-
	Modernized Agriculture in Ghana (MAG)			-	-
	MP Common Fund			1,159,954.02	709,214.41
	Multi Sectoral HIV/AIDS Project (M-SHAP)			32,202.85	11,078.65

	Ghana Secondary City Support Program (GSOP)			-	-
	Persons With Disability (PWD)			359,643.07	174,859.08
	Other Central Government Transfers			-	130,000.00
	Other Grants			17,625.00	-
	Sub-Total			18,124,770.72	8,166,294.51
	Grant in Kind				
	GoG Subvention				
	Other Grants				
	Sub-Total			-	-
	Total			18,124,770.72	8,166,294.51
20	FINANCE INCOME				
	Interest Income				
	Income from other investing activities				
	Total			-	-
	Summary Revenue				
	Exchange Transactions				
	Non-Tax			-	-
	Finance Income			-	-
	Non-Exchange				
	Grants			18,124,770.72	8,166,294.51
	Non-Tax			2,125,570.67	1,802,513.89
	Total			20,250,341.39	9,968,808.40
21	COMPENSATION OF EMPLOYEES (EXPENDITURE)				
	Established Position			6,679,260.92	3,055,977.32
	Non Established Post			332,714.85	98,212.45
	Allowances			104,000.00	114,216.42
	13% Employer SSF Contribution			8,945.97	12,740.08
	Gratuity			-	-
	Pension			-	-
	End of Service Benefit (ESB)			-	-

	Total Expenditure			7,124,921.74	3,281,146.27
22	GOODS AND SERVICES (EXPENDITURE)				
	Materials and Office Consumables			681,839.49	682,213.70
	Utilities			80,000.00	11,000.00
	General Cleaning			996,300.41	445,789.40
	Rentals and leases			-	-
	Travel and Transport			703,449.39	1,198,618.14
	Repairs and Maintenance			96,149.54	103,457.53
	Training, Seminar and Conference			1,355,288.01	1,862,689.11
	Consultancy Expenses			-	-
	Special Services			-	-
	Charges and Fees			12,012.80	5,448.00
	Emergency Services			-	-
	Insurance Premium			-	-
	Total Expenditure			3,925,039.64	4,309,215.88
23	FINANCE COST (EXPENDITURE)				
	Non Residents				
	Residents				
	Total Expenditure			-	-
24	GOVERNMENT SUBSIDIES (EXPENDITURE)				
	Petroleum				
	Utility				
	Schools Subsidy				
	Fertilizer Subsidy				
	Total Expenditure			-	-
25	SOCIAL BENEFITS (EXPENDITURE)				
	Employer social benefits				
	Social security benefits				
	Social assistance benefits			-	-
	Total Expenditure			-	-
26	SPECIALISED EXPENSES (EXPENDITURE)				
	Insurance and compensation			-	-
	Professional fees			-	-

	Court Expenses			-	-
	Awards & Rewards			-	-
	Donations			656,707.05	462,242.52
	Contributions			108,800.00	164,520.00
	Scholarship & Bursaries			88,732.00	-
	Special Operations			-	-
	Refuse Lifting Expenses			-	-
	Civic Numbering/Street Naming			-	-
	Grants to Employees/Households			-	-
	Council Tax/Tax Refund			-	-
	Accreditation			-	-
	Rent			-	-
	Dividend			-	-
	Impairment			-	-
	Provision			-	-
	Total Expenditure			854,239.05	626,762.52
27	Exchange Difference				
	Multi-Lateral				
	Bilateral				
	Commercial				
	Total Expenditure			-	-
28	GRANT (EXPENDITURE)				
	Foreign Grants				
	International Organisations				
	General Government				
	Total Payment			-	-
29	NON-TAX REVENUE				
	EXCHANGE TRANSACTION				
	Sales of goods and services				
	Dividend Received				
	Total Receipt			-	-
	NON-EXCHANGE TRANSACTION				
	Property income			961,363.34	1,015,843.40
	Fines, penalties, and forfeiture			-	-
	Fees and Rates			1,054,550.33	658,878.89
	Rates			109,657.00	127,791.60

	Total Receipt			2,125,570.67	1,802,513.89
	Total Non Tax Receipt			2,125,570.67	1,802,513.89
30	GRANT (Non-Exchange)				
	Grant in Cash				
	GoG Subventions-Payroll			6,783,260.92	3,126,322.64
	GoG Subventions-Decentralised Goods & Services			31,380.05	41,571.00
	District Assembly Common Fund (DACF)			9,740,704.81	2,158,802.73
	District Development Facility (DDF/DPAT)			-	1,814,446.00
	District Development Facility (DDF/RSD)			-	-
	Urban Development Grant (UDG)			-	-
	Savanah Investment Program (SIP)			-	-
	Modernized Agriculture in Ghana (MAG)			-	-
	MP Common Fund			1,159,954.02	709,214.41
	Multi Sectoral HIV/AIDS Project (M-SHAP)			32,202.85	11,078.65
	Ghana Secondary City Support Program (GSOP)			-	-
	Persons With Disability (PWD)			359,643.07	174,859.08
	Other Central Government Transfers			-	130,000.00
	Other Grants			17,625.00	-
	Sub-Total			18,124,770.72	8,166,294.51
	Grant in Kind				
	GoG Subvention				
	Other Grants				
	Sub-Total			-	-
	Total			18,124,770.72	8,166,294.51
31	FINANCE INCOME				
	Interest Income				
	Income from other investing activities				
	Total			-	-

	Summary Receipts				
	Exchange Transactions				
	Non-Tax			-	-
	Finance Income			-	-
	Non-Exchange				
	Grants			18,124,770.72	8,166,294.51
	Non-Tax			2,125,570.67	1,802,513.89
	Total			20,250,341.39	9,968,808.40
32	LOANS RECEIVED				
	External Commercial Institution				
	Domestic Commercial Institution				
	Total			-	-
33	DISPOSAL OF NON-FINANCIAL ASSETS				
	Fixed asset				
	Total			-	-
34	SALE/RECOVERY OF FINANCIAL ASSET				
	Recovery of Loans				
	Sale of Investment				
	Recovery of Advances				
	Total			-	-
35	TRUST MONEY RECEIPTS				
	Public Entities				
	Private Entities and Individuals				
	Total			-	-
36	PRIOR PERIOD RECEIVABLE RECEIPTS				
	GoG Subventions				
	Total			-	-
37	COMPENSATION OF EMPLOYEES (PAYMENTS)				

	Established Position			6,679,260.92	3,055,977.32
	Non Established Post			332,714.85	98,212.45
	Allowances			104,000.00	114,216.42
	13% Employer SSF Contribution			8,945.97	12,740.08
	Gratuity			-	-
	Pension			-	-
	End of Service Benefit (ESB)			-	-
	Total Payments			7,124,921.74	3,281,146.27
38	GOODS AND SERVICES (PAYMENTS)				
	Materials and Office Consumables			681,839.49	682,213.70
	Utilities			80,000.00	11,000.00
	General Cleaning			996,300.41	445,789.40
	Rentals and leases			-	-
	Travel and Transport			703,449.39	1,198,618.14
	Repairs and Maintenance			96,149.54	103,457.53
	Training, Seminar and Conference			1,355,288.01	1,862,689.11
	Consultancy Expenses			-	-
	Special Services			-	-
	Charges and Fees			12,012.80	5,448.00
	Emergency Services			-	-
	Insurance Premium			-	-
	Total Payment			3,925,039.64	4,309,215.88
39	PAYMENTS FOR NON-FINANCIAL ASSETS				
	Fixed asset				
	Work In Progress			1,843,270.33	3,248,162.02
	Total Payments			1,843,270.33	3,248,162.02
40	FINANCE COST (PAYMENTS)				
	Non Residents				
	Residents				
	Total Payments			-	-
41	GOVERNMENT SUBSIDIES (PAYMENTS)				
	Petroleum				

	Utility				
	Schools Subsidy				
	Fertilizer Subsidy				
	Total Payments			-	-
42	SOCIAL BENEFITS (PAYMENTS)				
	Employer social benefits				
	Social security benefits				
	Social assistance benefits			-	
	Total Payments			-	-
43	SPECIALISED EXPENSES (PAYMENTS)				
	Insurance and compensation			-	-
	Professional fees			-	-
	Court Expenses			-	-
	Awards & Rewards			-	-
	Donations			656,707.05	462,242.52
	Contributions			108,800.00	164,520.00
	Scholarship & Bursaries			88,732.00	-
	Special Operations			-	-
	Refuse Lifting Expenses			-	-
	Civic Numbering/Street Naming			-	-
	Grants to Employees/Households			-	-
	Council Tax/Tax Refund			-	-
	Accreditation			-	-
	Rent			-	-
	Dividend			-	-
	Total Payments			854,239.05	626,762.52
44	TRUST MONEY PAYMENTS				
	Public Entities				
	Private Entities and Individuals				
	Total			-	-
45	LOAN REPAYMENTS				
	External Commercial Institution				
	Domestic Commercial Institution				
	Total Loan Repayment			-	-
46	ACQUISITION OF FINANCIAL ASSETS				

	Issue of Loans				
	Purchase of Investment				
	Issue of Advances				
	Total			-	-
47	PREPAYMENT FOR CURRENT PERIOD				
	Prepaid Expenses				
	Mobilization Advance				
	Total			-	-
48	PRIOR-PERIOD LIABILITY PAYMENTS				
	Compensation			-	
	Goods & Services			-	
	CAPEX			-	
				-	
	Total			-	-
49	GRANT PAYMENTS (PAYMENTS)				
	Foreign Grants				
	International Grants				
	General Government				
	Total			-	-
50	TRANSFER OF UNRETAINED IGF				
	Unretained IGF to Consolidated Fund				
	Total			-	-

AMANSIE CENTRAL DISTRICT ASSEMBLY
SCHEDULE 1
PROPERTY PLANT AND EQUIPMENTS -PPE-

		Land	Buildings and Structures	Office Equipment, Furniture and Fittings	Other Machinery and Equipment	Transport Equipment	TOTAL
	Opening Bal.	2,056,100.00	64,627,478.24	1,188,011.87	38,000.00	8,192,836.05	76,102,426.16
	Prior year Adjustment: (Incidental Costs)	-	-	-	-	255,618.95	255,618.95
	Restated Opening Bal.	2,056,100.00	64,627,478.24	1,188,011.87	38,000.00	8,448,455.00	76,358,045.11
	Additions	-	-	-	-		-
	Disposals/Transfers (less)	-	-	-	-	-	-
	Total	2,056,100.00	64,627,478.24	1,188,011.87	38,000.00	8,448,455.00	76,358,045.11
	Accu Dep B/F	-	3,111,823.62	341,728.62	38,000.00	1,436,374.40	4,927,926.64
	Depreciation for the year	-	3,111,823.62	281,135.74	-	1,088,367.16	4,481,326.52
	Depreciation on Disposal (Less)	-	-	-	-	-	-
	Impairment	-	-	-	-	-	-
	Total	-	6,223,647.24	622,864.36	38,000.00	2,524,741.56	9,409,253.16
	Net Book Value 31/12/2025 (end)	2,056,100.00	58,403,831.00	565,147.51	-	5,923,713.44	66,948,791.95
	Net Book Value 01/01/2025 (beg)	2,056,100.00	61,515,654.62	846,283.25	-	6,756,461.65	71,174,499.52

AMANSIE CENTRAL DISTRICT ASSEMBLY
SCHEDULE 2
SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE PERIOD 31ST DECEMBER, 2025

	GoG Subventions	Internally	District Assebly	MSHAP	District Dev't	MPs Common	Persons with		Ghana Safety	
	Payroll/Decentralised	Generated Fund	Common Fund	HIV/AIDS	Facility	Fund	Disability	UNICEF	Net Project	Total
	Goods & Services	(IGF)	(DACF)		(DDF/DPAT)	(MPCF)	(PWD)			
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
COMPENSATION OF EMPLOYEES	6,783,260.92	341,660.82	-	-	-	-	-	-	-	7,124,921.74
USE OF GOODS AND SERVICES	31,380.05	1,480,017.29	1,933,522.30	30,282.00	-	272,020.00	67,918.00	30,000.00	79,900.00	3,925,039.64
NON-FINANCIAL ASSETS	-	355,035.65	1,049,382.55	-	438,852.13	-	-	-	-	1,843,270.33
FINANCE COST										-
GOVERNMENT SUBSIDIES										-
SOCIAL BENEFITS										-
SPECIALISED EXPENSES		133,860.88	-	-	-	567,378.17	153,000.00	-	-	854,239.05
TOTAL	6,814,640.97	2,310,574.64	2,982,904.85	30,282.00	438,852.13	839,398.17	220,918.00	30,000.00	79,900.00	13,747,470.76
EXPENDITURE BREAKDOWN										
COMPENSATION OF EMPLOYEES (EXPENDITURE)										
Established Position	6,604,830.33									6,604,830.33
Non Established Post		163,086.85								163,086.85
Allowances	178,430.59	169,628.00								348,058.59
13% Employer SSF Contribution		8,945.97								8,945.97
Gratuity										-
Pension										-
End of Service Benefit (ESB)										-
Sub Total	6,783,260.92	341,660.82	-	-	-	-	-	-	-	7,124,921.74

GOODS AND SERVICES (EXPENDITURE)										-
Materials and Office Consumables		254,541.90	169,249.00			259,940.00				683,730.90
Utilities		50,000.00	30,000.00							80,000.00
General Cleaning		49,955.00	914,965.38							964,920.38
Rentals and leases										-
Travel and Transport		358,377.53	185,072.80				2,358.00			545,808.33
Repairs and Maintenance		104,650.05								104,650.05
Training, Seminar and Conference	31,380.05	658,943.63	631,875.12	30,000.00		10,400.00	64,630.00	30,000.00	79,900.00	1,537,128.80
Consultancy Expenses										-
Special Services										-
Charges and Fees		3,549.18	2,360.00	282.00		1,680.00	930.00			8,801.18
Emergency Services										-
Insurance Premium										-
Sub Total	31,380.05	1,480,017.29	1,933,522.30	30,282.00	-	272,020.00	67,918.00	30,000.00	79,900.00	3,925,039.64
FINANCE COST (EXPENDITURE)										
Non Residents										
Residents										
Sub Total										
GOVERNMENT SUBSIDIES (EXPENDITURE)										
Petroleum										
Utility										
Schools Subsidy										
Fertilizer Subsidy										
Sub Total										
SOCIAL BENEFITS (EXPENDITURE)										

Employer social benefits										
Social security benefits										
Social assistance benefits										
Sub Total										
SPECIALISED EXPENSES (EXPENDITURE)										
Insurance and compensation										-
Professional fees										-
Court Expenses										-
Awards & Rewards										-
Donations		133,860.88				319,846.17	153,000.00			606,707.05
Contributions						138,800.00				138,800.00
Scholarship & Bursaries						108,732.00				108,732.00
Special Operations										-
Refuse Lifting Expenses										-
Civic Numbering/Street Naming										-
Grants to Employees/Households										-
Council Tax/Tax Refund										-
Accreditation										-
Rent										-
Dividend										-
Sub Total	-	133,860.88	-	-	-	567,378.17	153,000.00	-	-	854,239.05
Exchange Difference										
Multi-Lateral										
Bilateral										
Commercial										
Sub Total										

GRANT (EXPENDITURE)										
Foreign Grants										
International Organisations										
General Government										
Sub Total										
Work - In - Progress										
Buildings and Structures		355,035.65	1,049,382.55		259,336.33					1,663,754.53
Infrastructure Assets					179,515.80					179,515.80
Transport Equipment										-
Oil Rigs										-
Military Asset, Weapons Systems										-
Heritage and Cultural Asset										-
Sub Total	-	355,035.65	1,049,382.55	-	438,852.13	-	-	-	-	1,843,270.33
Grand Total	6,814,640.97	2,310,574.64	2,982,904.85	30,282.00	438,852.13	839,398.17	220,918.00	30,000.00	79,900.00	13,747,470.76