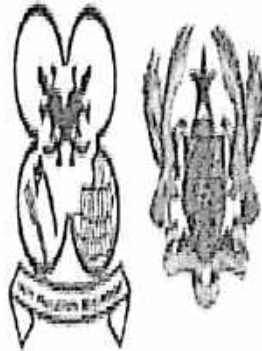


KINTAMPO MUNICIPAL ASSEMBLY



**KINTAMPO MUNICIPAL ASSEMBLY (KiMA)
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

GENERAL INFORMATION

MUNICIPAL CHIEF EXECUTIVE

Isaac Ameyaw Baffoe

Period Appointed:28/09/2021

PRESIDING MEMBER

Mohammed Dauda

Period Elected: 26/10/2022

EXECUTIVE MANAGEMENT COMMITTEE

Isaac Ameyaw Baffoe, Municipal chief executive

Hon. Nana Niah Agyenda, member

Hon. Agyei fokuo, work subcommittee chairman

Hon. Dauda Mariam, member

Hon. Dawuda Mohammed, F & A chairman

Hon. Mohammed Abdul-Aziz Sumaila, Agric Chairman

Hon. Issah Mubarack, social Services chairman

Hon. Daniel Amponah Nomafo, Justice & Security Chairman

Hon. Mohammed Umar, Dev't planning chairman

MANAGEMENT

Sayibu Yarifa Inusah, Municipal Coordinating Director

Dari Haruna, Municipal Finance Officer

Blessed Konadu Acheampong, Municipal Budget Analyst

Daniel K Are, Municipal Human Resource Manager

Ricard Omari-Safo, Head of Works

Addae Kame, Procurement Officer

Thoma Atibilla, Municipal Planning Officer

Ali Mohammed Bairu, Municipal Internal Auditor

BRIEF PROFILE OF KINTAMPO MUNICIPAL ASSEMBLY

Kintampo Municipal Assembly was established with L.I 1871 in 2007 with 25 administrative areas of authority. Due to the rapid growth of the municipality, the administrative areas of authority have expanded to 64. The Assembly has four sub structures namely, Kintampo zonal council, New Longoro zonal council, Babato zonal council and Kadelso zonal council.

The core functions of the assembly as contained in the L.I 1871 are to promote and safeguard the public health, provide security, and spearhead the provision of infrastructure for development.

The assembly has executed its functions successfully during the 2022 fiscal year despite the general challenging environment.

ADDRESS

Kintampo North Municipal Assembly

P.O. Box 20

Kintampo

Digital address-BK-00013-2638, opposite DVLA

Bono East Region, Ghana.

AUDITORS

Audit Service

BANKERS

Ghana Commercial Bank Limited- Kintampo
Bank of Ghana- Sunyani
NIB Bank – Kintampo

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Financial Report of Kintampo North Municipal Assembly (KiMA) 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 KiMA.

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 KiMA. 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 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 KiMA's assets.

To the best of our knowledge, the financial statements fairly present KiMA's financial position as at 31 December 2023. 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.



Isaac Ameyaw Baffoe

Municipal Chief Executive



Sayibu Yariya, Municipal Chief Executive Officer,
Kintampo North Municipal Assembly,
P.O. Box 26, Kintampo, B.ER.



Dari Haruna

Municipal Finance Officer

OPINION OF THE EXTERNAL AUDITOR

AUDIT SERVICE

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



*Good Governance
and Accountability*

P. O. Box 82
Techiman –BER
22nd May 2024.

My Ref. No.: BER/TECH/KiMA/VOL.1/21/005

Your Ref No.....

INDEPENDENT AUDITOR'S REPORT TO THE MUNICIPAL CHIEF EXECUTIVE KINTAMPO MUNICIPAL ASSEMBLY KINTAMPO.

AUDIT REPORT ON THE FINANCIAL STATEMENTS OF KINTAMPO MUNICIPAL ASSEMBLY (KiMA).

Report on the financial statements

We have audited the accompanying Financial Statements of the Kintampo Municipal Assembly (KiMA) 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.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kintampo Municipal Assembly as at 31 December 2023, 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.

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 KiMA 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 Municipal Chief Executive (MCE) is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the MCE 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 KiMA.

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 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 KiMA.
- 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 MCE; 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.



SAMUEL ETIAKO
Ag. REGIONAL AUDITOR
BONO EAST REGION

For: AUDITOR-GENERAL

Cc:
The Auditor-General (2),
Audit Service,
Accra.

The District Auditor,
Audit Service,
Kintampo

The Regional Co-ordinating Director
Regional Co-ordinating Council
Techiman

The Presiding Member
Kintampo Municipal Assembly
Kintampo

The Municipal Co-ordinating Director
Kintampo Municipal Assembly
Kintampo

The Municipal Finance Officer
Kintampo Municipal Assembly
Kintampo

FINANCIAL HIGHLIGHTS

The Financial Statements for 2023 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 KiMA for the year ended 31 December 2023 are presented below:

Budget Performance

a. Budgeted receipts

In 2023, the actual receipts of GH¢10,825,934.81 was lower than the approved budget of GH¢10,848,094.81. The total receipts of GH¢10,848,074.81 for 2023, compared with GH¢7,228,096.32 received in 2022, showed an increase of GH¢3,619,978.49 or a 50.10% increase over the prior year.

b. Budgeted payments

During the period under review, the KiMA approved budget was GH¢13,111,852.00 to be spent on approved activities as compared to GH¢15,708,215.00 in 2022. However, actual payments came to GH¢10,470,651.51 (GH¢11,778,436.29 in 2022), resulting in an overall surplus of GH¢355,283.30. The Organization also operated within the approved budget lines.

Financial Performance

Revenue

During the period under review, total revenue received by the KiMA amounted to GH¢10,825,934.81 compared with GH¢7,259,206.32 received in the previous year, showing an increase of 3,566,728.49 or 49.13%. This increase is attributable to Internally Generated Funds and donor-funded grants.

Expenditure

Total Expenses incurred by the KiMA in 2023 amounted to GH¢10,470,651.51 as against GH¢7,038,275.25 for the previous year, showing an increase of GH¢3,560,077.34 or 50.68%.

Operational results

During the year under review, KiMA recorded a surplus of GH¢355,283.30 from its operations as compared to the reported surplus of GH¢220,930.97 in 2022. The increase in the surplus recorded was primarily due to the IGF of and Grants during the year over the previous year. The net operational results were accordingly transferred to the Accumulated Fund Balances, resulting in an increase from GH¢220,930.97 in 2022 to GH¢4,968,206.58 at the end of 2023.

Financial Position

Asset

As at 31 December 2023, the total assets of KiMA stood at GHC5,592,793.07 as against GHC862,468.40 recorded in the previous year, representing an increase of GHC4,730,324.67 or 548.46 percent. Cash and cash equivalent amounting to GHC492,269.56 constituted 8.8 percent of the total assets.

Liabilities

Total liabilities stood at GHC226,140.37 at the end of the year, compared with GHC464,022.88 for the previous year, showing a decrease of GHC237,882.51 or 51.27%. The total liabilities were all outstanding commitments to suppliers. The ratio of current assets to current liabilities of 2.22:1 is an indication that KiMA would be in a position to meet its short-term obligations as they fall due.

Fund Balances

The KiMA's Fund Balances stood at GHC4,968,206.58 as at 31 December 2023, compared with GHC220,930.97 as at 31 December 2022, registering an increase of GHC4,747,275.61 translating to 2,148.76%. This was due to revaluation surpluses as a result of on-going efforts to report government Financial Statements in compliance with the Accrual concept under IPSAS.



KINTAMPO MUNICIPAL ASSEMBLY

In case of reply the number and date
of this letter should be quoted
Tel: 03520-91619/94284/94283



Office of the Municipal Administration
Post Office Box 20
Kintampo, BIA
Ghana-West Africa

Our Ref: KiMA/

Your Ref:

Date: 26/02/2024

SUBMISSION OF ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

I submit herewith the Attached Annual Financial Statements of the Kintampo Municipal Assembly for the year ended December 31, 2023 in accordance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921) and Regulation 214(1) of Public Financial Management Regulations, 2019.

Thank you

ALHAJI INUSAH YARIFA
(MUNICIPAL CO-ORDINATING DIRECTOR)
For: MUNICIPAL CHIEF EXECUTIVE

THE DISTRICT AUDITOR
GHANA AUDIT SERVICE
KINTAMPO
BRONG EAST REGION

THE CONTROLLER & ACCT GEN. DEPT.
TREASURY HEADQUARTERS
ACCRA

**KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2023**

	NOTES	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalents	2	492,269.56	389,364.77
Short-Term Receivables	3	8,970.00	31,110.00
Prepayments	4	0	0
Inventory	51	0	0
Non-financial Assets Held for Sale	5	0	0
Biological Assets	52a	0	0
TOTAL CURRENT ASSET		501,239.56	420,474.77
NON CURRENT ASSETS			
Long-Term Receivables	6	0	0
Investments	7	35,397.80	35,397.80
Investment Property	8	0	0
Biological Assets	52b	0	0
Service Concession Arrangements	53	0	0
Property, Plant & Equipment	54	4,642,053.84	266,667.40
Work In-Progress	9	414,101.87	139,928.43
Intangible Asset	55	0	0
TOTAL NON-CURRENT ASSET		5,091,553.51	441,993.63
TOTAL ASSET		5,592,793.07	862,468.40
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Trade Payables	10	226,140.37	464,022.88
Other Payables	11	0	0
Trust Monies	12a	0	0
Derivatives	13a	0	0
Post-Employment Benefits Obligation	14a	0	0
Short-Term Loans and Financing	15a	0	0
Provisions	16a	0	0
Social Benefits	17a	0	0
TOTAL CURRENT LIABILITIES		226,140.37	464,022.88
NON- CURRENT LIABILITIES			
Trust Monies	12b	0	0
Derivatives	13b	0	0
Post-Employment Benefits Obligation	14b	0	0
Long-Term Loans and Financing	15b	0	0
Provisions	16b	0	0
Social Benefits	17b	0	0
TOTAL NON-CURRENT LIABILITIES		0	0

**KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2023**

	NOTES	CURRENT 2023 GHc	PREVIOUS 2022 GHc
TOTAL LIABILITIES		226,140.37	464,022.88
NET ASSET/(LIABILITIES)		5,366,652.10	398,445.52
FINANCED BY			
Capital Reserves		0	0
Revaluation Reserves		0	0
Foreign Currency Translation Reserves		0	0
Other Reserves(Legacy Assets)	54	4,612,923.28	0
Accumulated Surplus		753,728.82	398,445.52
TOTAL FINANCED BY		5,366,652.10	398,445.52

**KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	NOTES	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
<u>REVENUE</u>			
NON-TAX REVENUE	18	1,403,255.17	1,313,280.73
GRANTS	19	9,422,679.64	5,945,925.59
FINANCE INCOME	20	-	-
TOTAL REVENUE		10,825,934.81	7,259,206.32
<u>EXPENDITURE</u>			
COMPENSATION OF EMPLOYEES	21	7,306,947.23	3,363,890.98
USE OF GOODS AND SERVICES	22	2,006,537.71	2,151,629.52
FINANCE COST	23	0	0
GOVERNMENT SUBSIDIES	24	0	0
SOCIAL BENEFITS	25	1,150	1,400.00
SPECIALISED EXPENSES	26	747,952.43	1,521,354.85
EXCHANGE DIFFERENCE	27	0	0
GRANT	28	0	0
CONSUMPTION OF FIXED ASSETS	54/55	408,064.14	0
TOTAL EXPENDITURE		10,470,651.51	7,038,275.35
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		355,283.30	220,930.97
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value			
Gain/(loss) on disposal of Financial Assets			
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS			

KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Surplus/(Deficit) for the year	355,283.30	220,930.97
Add non-cash items:		0
Gain/Losses on Revaluation	0	0
Impairment Loss	0	0
Depreciation and Amortization	408,064.14	0
Profit/Loss from disposals	0	0
Increase/(Decrease) in provisions	0	0
Non-cash fair value adjustments	0	0
Other non-cash transactions	0	0
Adjusted Surplus / Deficit	763,347.44	220,930.97
Movement in Working Capital		
(Increase)/Decrease in Inventory	0	0
(Increase)/Decrease in Receivables	22,140.00	(31,110.00)
Increase/(Decrease) in Payables	(237,881.91)	464,022.88
Increase/(Decrease) in Other Payables	0	0
(Increase)/Decrease in Prepayment	0	0
(Increase)/Decrease in Non-Financial Assets Held for Sale	0	0
(Increase)/Decrease in Current Biological Assets	0	0
Transfer of Unretained IGF	0	0
Increase in Social Benefit Liabilities	0	0
Interest Paid	0	0
Net Cash Flow from Operating Activities	547,605.53	653,843.85
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
(Increase)/Decrease in Loans Receivables	0	0
(Increase)/Decrease in Investment	0	0
(Increase)/Decrease in Advances	0	0
Acquisition of Non-Financial Asset	(444,700.74)	(406,595.83)
Increase/(Decrease) in Derivatives	0	0
Dividend Received	0	0
Net cash flow from investing activities	102,904.79	247,248.02

**KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Domestic Borrowing	0	0
Increase/(Decrease) in External Borrowing	0	0
Dividend Paid	0	0
Net cash flow from financing activities	0	0
NET CHANGES IN CASH FLOW	102,904.79	247,248.02
CASH AND CASH EQUIVALENT AT BEGINNING	389,364.77	142,116.75
CASH AND CASH EQUIVALENT AT CLOSE	492,269.56	389,364.77

**KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	NOTES	CURRENT 2023 GHc	PREVIOUS 2022 GHc
RECEIPTS			
NON-TAX REVENUE	29	1,403,255.17	1,282,170.73
GRANTS	30	9,422,679.64	5,945,925.59
FINANCE INCOME	31	0	0
LOANS RECEIVED	32	0	0
DISPOSAL OF NON-FINANCIAL ASSET	33	0	0
SALE/RECOVERY OF FINANCIAL ASSET	34	0	0
TRUST MONIES	35	0	0
PRIOR-PERIOD RECEIVABLE RECEIPTS	36	22,140.00	0
TOTAL RECEIPTS		10,848,074.81	7,228,096.32
PAYMENTS			
COMPENSATION OF EMPLOYEES	37	7,306,947.23	3,301,350.27
USE OF GOODS AND SERVICES	38	2,006,537.71	2,004,839.79
NON-FINANCIAL ASSETS	39	444,700.74	308,891.73
FINANCE COST	40	0	0
GOVERNMENT SUBSIDIES	41	0	0
SOCIAL BENEFITS	42	1,150.00	1,400.00
SPECIALISED EXPENSES	43	747,952.43	1,364,366.51
TRUST MONIES	44	0	0
LOAN REPAYMENTS	45	0	0
FINANCIAL ASSETS	46	0	0
PREPAYMENT FOR CURRENT PERIOD	47	0	0
PRIOR-PERIOD LIABILITY PAYMENTS	48	237,881.91	0
GRANT	49	0	0
TOTAL PAYMENTS		10,745,170.02	6,980,848.30
NET CHANGE IN STOCK OF CASH		102,904.79	247,248.02
CASH AND CASH EQUIVALENT AT BEGINNING		389,364.77	142,116.75
CASH/BANK BALANCE AT END		492,269.56	389,364.77

KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31ST DECEMBER 2023

NET WORTH	CURRENT 2023 GH¢	PREVIOUS 2022 GH¢
Opening Bal		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves	0	0
Accumulated Surplus	398,445.52	177,514.55
Total	398,445.52	177,514.55
Add: Adjs		
Change in Acct Policy	0	0
Error	0	0
Total	0	0
Restated Acc Surplus	398,445.52	177,514.55
Changes (Movement)		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves(Legacy Assets)	4,612,923.28	0
Surplus for the year	355,283.30	220,930.97
Total	4,968,206.58	220,930.97
Closing Bal		
Capital Reserves	0	0
Revaluation Reserves	0	0
Foreign Currency Translation Reserves	0	0
Other Reserves(Legacy Assets)	4,612,923.28	0
Accumulated Surplus	753,728.82	398,445.52
Total	5,366,652.10	398,445.52

KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2023 ORIGINAL BUDGET GH¢	2023 SUPPLEMENTARY BUDGET GH¢	2023 REALLOCATED ON GH¢	2023 FINAL BUDGET GH¢	2023 ACTUAL GH¢	2023 VARIANCE GH¢
NON-TAX REVENUE						
Property income	653,000.00	-	-	653,000.00	757,854.78	104,854.78
Dividend	-	-	-	-	-	-
Sale of goods and services	897,000.00	-	-	897,000.00	548,496.88	(348,503.12)
Fines, penalties, and forfeitur	10,000.00	-	-	10,000.00	3,990.00	(6,010.00)
Rates	140,000.00	-	-	140,000.00	115,053.51	(24,946.49)
Miscellaneous	-	-	-	-	-	-
Total Receipts	1,700,000.00	-	-	1,700,000.00	1,425,395.17	(274,604.83)
GRANT						
Grant in Cash	13,111,852.00	-	-	13,111,852.00	9,422,699.64	(3,689,152.36)
Grant in Kind	0	-	-	-	0	-
Total	13,111,852.00	-	-	13,111,852.00	10,848,094.81	(2,263,757.19)
COMPENSATION OF EMPLOYEES						
Established Position	4,120,000.00	-	-	4,120,000.00	7,127,338.01	(3,007,338.01)
Non Established Post	182,748.23	-	-	182,748.23	242,149.93	(59,401.70)
Allowances	-	-	-	-	0	-
13% Employer SSF Contribut	-	-	-	-	0	-
Gratuity	-	-	-	-	0	-
Pension	-	-	-	-	0	-
End of Service Benefit (ESB)	-	-	-	-	0	-
Total Payments	4,302,748.23	-	-	4,302,748.23	7,369,487.94	(3,066,739.71)
GOODS AND SERVICES						
Materials and Office Consum:	941,823.00	-	-	941,823.00	390,519.43	551,303.57
Utilities	72,000.00	-	-	72,000.00	56,825.00	15,175.00
General Cleaning	45,000.00	-	-	45,000.00	-	45,000.00
Rentals and leases	105,540.16	-	-	105,540.16	17,875.00	87,665.16
Travel and Transport	1,356,823.00	-	-	1,356,823.00	567,719.57	789,103.43
Repairs and Maintenance	277,500.00	-	-	277,500.00	297,016.82	(19,516.82)

KINTAMPO MUNICIPAL ASSEMBLY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2023	2023	2023	2023	2023	2023
	ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	REALLOCATION	FINAL BUDGET	ACTUAL	VARIANCE
	Ghc	Ghc	Ghc	Ghc	Ghc	Ghc
SOCIAL BENEFITS						
Social assistance benefits						
Employer social benefits	19,000.00	-	-	19,000.00	1,150.00	17,850.00
Total Payments	19,000.00	-	-	19,000.00	1,150.00	17,850.00
SPECIALISED EXPENSES						
Insurance and compensation	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Court Expenses	30,000.00	-	-	30,000.00	-	30,000.00
Awards & Rewards	-	-	-	-	-	-
Donations	470,668.70	-	-	470,668.70	461,522.41	9,146.29
Contributions	20,000.00	-	-	20,000.00	47,855.00	(27,855.00)
Scholarship & Bursaries	210,000.00	-	-	210,000.00	64,870.00	145,130.00
Special Operations	-	-	-	-	-	-
Refuse Lifting Expenses	319,190.82	-	-	319,190.82	35,000.00	284,190.82
Civic Numbering/Street Nam	83,770.00	-	-	83,770.00	-	83,770.00
Refurbishment contingency	35,000.00	-	-	35,000.00	138,705.02	(103,705.02)
Grants to Employees/Househ	-	-	-	-	-	-
Council Tax/Tax Refund	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Total Payments	1,168,629.52	-	-	1,168,629.52	747,952.43	420,677.09
CAPITAL EXPENDITURE						
Fixed asset	941,696.00	-	-	941,696.00	390,124.56	551,571.44
Work in Progress	4,070,526.00	-	-	4,070,526.00	153,076.08	3,917,449.92
Total Payments	5,012,222.00	-	-	5,012,222.00	543,200.64	4,469,021.36
Total Payments	14,811,850.91	-	-	14,811,850.91	10,843,669.92	3,968,180.99