

# AUDIT SERVICE

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Good Governance  
and Accountability

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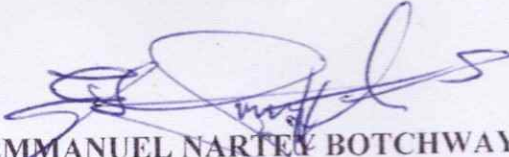
P. O. Box..... 84  
WA - UWR

22 JULY 2024

THE MUNICIPAL CO-ORDINATING DIRECTOR  
WA MUNICIPAL ASSEMBLY  
WA -UPPER WEST REGION

## SUBMISSION OF AUDITED FINANCIAL STATEMENTS OF WA MUNICIPAL ASSEMBLY FOR THE YEAR ENDED 31 DECEMBER 2023

We forward herewith the audited Financial Statements of Wa Municipal Assembly for the financial year ended 31 December 2023.

  
EMMANUEL NARTEY BOTCHWAY  
ASSISTANT AUDITOR-GENERAL/UWR  
FOR: AUDITOR-GENERAL

Cc:

The Auditor – General  
Attn: The Deputy Auditor General – Northern Zone  
Audit Service  
Accra

The District Auditor “A”  
Audit Service  
Wa – Upper West Region

The Head of Service  
Local Government Service  
Accra

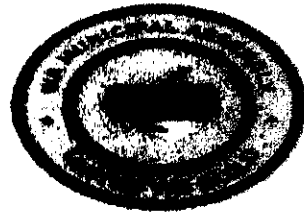
The Regional Co-ordinating Director  
Regional Co-ordinating Council  
Wa - Upper West Region

The Municipal Co-ordinating Director  
Wa Municipal Assembly  
Wa- Upper West Region

The Municipal Finance Officer ✓  
Wa Municipal Assembly  
Wa-Upper West Region



REPUBLIC OF GHANA



**WA MUNICIPAL ASSEMBLY**

**SUBMISSION OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

I forward herewith Wa Municipal Assembly's Financial Statements for the year ended 31<sup>st</sup> December, 2023 for your study and necessary action.

For: MUNICIPAL CHIEF EXECUTIVE  
(CLETUS MOARI BAWUMYA)  
MUNICIPAL FINANCE OFFICER

MUNICIPAL CHIEF EXECUTIVE  
(POGNAA FATI ISSAKA KORAY)  
MUNICIPAL CO-ORD. DIRECTOR

THE CHAIRMAN  
FINANCE AND ADMINISTRATION SUB COMMITTEE  
WA MUNICIPAL ASSEMBLY  
WA

Cc:  
THE HON. MINISTER, MINISTRY OF LOCAL GOV'T, DECENTRALIZATION & RURAL DEV'T, ACCRA  
THE HON. REGIONAL MINISTER, UPPER WEST REGIONAL CORDINATING COUNCIL, WA  
THE CONTROLLER & ACCOUNTANT GENERAL DEPT. (LOCAL GOV'T SECTION), ACCRA  
THE AUDITOR - GENERAL, WA MUNICIPAL ASSEMBLY, WA  
THE PRESIDING MEMBER, WA MUNICIPAL ASSEMBLY, WA

Email: [wamunass@yahoo.com](mailto:wamunass@yahoo.com)

Website: [www.wamunicipal.gov.gh](http://www.wamunicipal.gov.gh)

P.O. BOX 16, WA, UPPER WEST REGION

Digital Address: XW-0007-4551

TEL: 03920-22284 (MCD), 22285 (MCE)

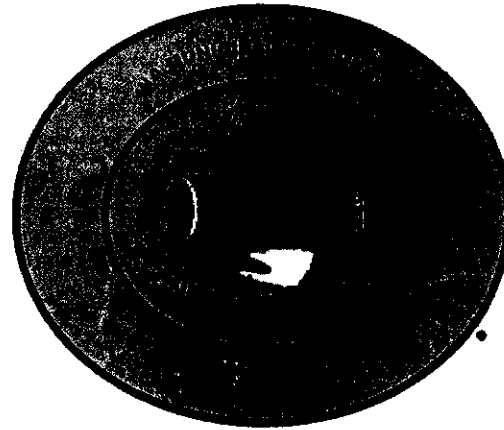
*In case of Reply please quote the number and date of this letter*

*Our Ref. WMA: 03/10/07/07.....*

*Your Ref. No.....*

Date: 28<sup>TH</sup> FEBRUARY, 2024

**FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER,  
2023**



**WA MUNICIPAL ASSEMBLY**

<b>TABLE OF CONTENT</b>	<b>PAGE NUMBER</b>
GENERAL INFORMATION	i
STATEMENT OF MANAGEMENT RESPONSIBILITY	ii
AUDITOR-GENERAL REPORT (OPINION)	iii-iv
FINANCIAL HIGHLIGHTS	v-vi
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF FINANCIAL PERFORMANCE	2
STATEMENT OF CASHFLOW	3
STATEMENT OF RECEIPTS AND PAYMENTS	4
STATEMENT OF CHANGES IN NET ASSETS	5
STATEMENT OF BUDGET VERSUS ACTUAL	6
STATEMENT OF FINANCIAL PERFORMANCE BY COFOG	7
NOTES TO THE ACCOUNTS	8-13

## WA MUNICIPAL ASSEMBLY

### GENERAL INFORMATION

#### MUNICIPAL CHIEF EXECUTIVE

Hon. Issahaku Tahiru Moomin  
Period Appointed: 2017 to Date

#### PRESIDING MEMBER

Hon. Karim Abdul Rahman Topie  
Period Elected: 2017 - 2023

#### EXECUTIVE COMMITTEE

Hon. Issahaku Tahiru Moomin  
Hon. Salifu Abdulai Jack, Development Planning - Member  
Hon. Masahudu Adams, Social Service - Member  
Hon. Siita Rauf, Works - Member  
Hon. Seidu Abubakari, Justice and Security - Member  
Hon. Ahmed Mustapha, Finance & Administration - Member  
Hon. Francis Damboyela, Ad hoc Member  
Hon. Ajara Alhassan, Member  
Hon. Issah Adnan, Member  
Pognaa Fati Issaka Koray, Secretary

#### MANAGEMENT

Pognaa Fati Issaka Koray, Municipal Coordinating Director  
Cletus Moari Bawumya, Municipal Finance Officer  
William Adongo Nyaaba, Municipal Budget Officer  
Yusif Yakubu, Municipal Devt Planning Officer  
Oseini O. Husseinat, Procurement Manager  
Asana Adams, Municipal Works Engineer  
Mohammed Zaidu Yakubu, Internal Auditor

#### BRIEF PROFILE OF WA MUNICIPAL ASSEMBLY

The Wa Municipal Assembly (WMA) is one of the eleven districts in the Upper West Region, Ghana and established by L.I. 1800 when Wa East and Wa West Districts were carved out of it in 2004. Agriculture farming remains the larger component of the local economy and constitutes over 35% of the population. The WMA is bounded to the North by Nadowli District, to the south by Wa West and Wa East Districts. The WMA has an estimated population of 107,214 with 52,996 (49% representing males) and 54,218 (representing 51% females).

#### AREA COUNCILS

The WMA has oversight responsibilities on the five Electoral areas as follows: Wa; Kperisi; Kpong; Busa; and Boli

#### ADDRESS

Wa Municipal Assembly  
P.O. Box 16  
Wa  
Upper West Region, Ghana.

#### AUDITORS

Audit Service

#### BANKERS

Bank of Ghana  
Ghana Commercial Bank  
National Investment Bank

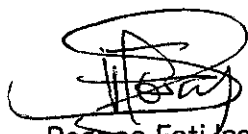
## STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Financial Report of Wa Municipal Assembly (WMA) 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 WMA.

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 WMA. 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.

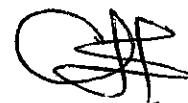
The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the public financial management legal frameworks. This system 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 WMA's assets.

To the best of our knowledge, the financial statements fairly present WMA's financial position 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.



Pognaa Fati Issaka Koray

Municipal Coordinating Director,  
Wa Municipal Assembly



Cletus Moari Bawumya

Municipal Finance Officer  
Wa Municipal Assembly

ii)

# AUDIT SERVICE

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P. O. Box..... 84  
WA - UWR

22 JULY 20<sup>24</sup>

## AUDITOR-GENERAL'S OPINION ON THE FINANCIAL STATEMENTS OF THE WA MUNICIPAL ASSEMBLY FOR THE YEAR ENDED 31 DECEMBER 2023

We have audited the accompanying Financial Statements of the Assembly, which comprise the statement of financial position as at 31 December, 2023, the statement of Revenue and Expenditures, cash flow statement and a summary of significant accounting policies and other explanatory notes.

### Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Wa 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 Wa Municipal Assembly 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 Wa Municipal Assembly.



## 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 Wa Municipal Assembly;
- 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.

**EMMANUEL NARTEY BOTCHWAY**  
**ASSISTANT AUDITOR-GENERAL/UWR**  
**FOR: AUDITOR-GENERAL**

**REGIONAL AUDITOR**  
**UPPER WEST REGION**

## WA MUNICIPAL ASSEMBLY

### 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 WMA for the year ended 31 December, 2023 are presented below:

#### Budget Performance

##### *a. Budgeted receipts*

In 2023, the total actual receipts of GH¢32,357,324 was significantly higher than the approved budget of GH¢22,846,209 in 2023. The total receipts of GH¢32,357,324 for 2023, compared with GH¢9,834,154 received in 2022, showed an increase of GH¢22,523,170 or 229% per cent over the prior year. This was as a result of an increase in actual GSCSP funds over the budget.

##### *b. Budgeted payments*

During the period under review, the WMA approved budget was GH¢22,846,209 to spend on approved activities as compared to GH¢25,827,749 in 2022. However, actual payments in 2023 came to GH¢11,394,958 (GH¢11,821,766 in 2022), resulting in an overall surplus of GH¢11,451,251. The Organization also operated within the approved budget line expenditures.

#### Financial Performance

##### *Revenue*

During the period under review, total revenue received by the WMA amounted to GH¢32,357,324 compared with GH¢9,834,154 received in the previous year, showing an increase of over 200 per cent. This increase is attributable to Central Government and donor funded grants.

##### *Expenses*

Total Expenses incurred by the WMA in 2023 amounted to GH¢11,658,397 as against GH¢7,302,093 for the previous year, showing an increase of GH¢4,356,304 of 59.65 per cent. Except for GoG and Donor Funds, all other expenditure items registered increases when compared with those of the previous year.

## FINANCIAL HIGHLIGHTS CONTINUED

### *Operational results*

During the year under review, WMA recorded a surplus of GH¢20,698,926.82 from its operations as compared to the reported surplus of GH¢2,532,061 in 2022. The increase in the surplus recorded was primarily due to the fact that, UDG 3 under the GSCSP was awarded in November 2023 and no payment was made to the contractor for the construction of the Wa-Charia road project. The net operational results was accordingly transferred to the Accumulated Fund Balances. Again, prior year assets were recognised resulting in an increase from GH¢11,075,678 in 2022 to GH¢216,107,453.99 as at the end of 2023.

### **Financial Position**

#### *Asset*

As at 31 December, 2023, total assets of WMA stood at GH¢216,107,453.99 as against GH¢11,075,678 recorded in the previous year, resulting in a significant increase. Cash and cash equivalent amounting to GH¢4,413,409 constituted 39.85 per cent of the total assets.

#### *Fund Balances*

The WMA's Fund Balances stood at GH¢25,375,774.79 as at 31 December 2023, compared with GH¢4,413,409.18 as at 31 December 2022, registering an increase of GH¢20,962,365.61 translating to 474.97 per cent.

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

	NOTES	CURRENT 2023	PREVIOUS 2022
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	1	25,375,774.79	4,413,409.18
<b>TOTAL CURRENT ASSET</b>		<b>25,375,774.79</b>	<b>4,413,409.18</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipment	2	189,531,271.86	6,562,268.40
Work In-Progress	3	1,419,940.54	-
<b>TOTAL NON-CURRENT ASSET</b>		<b>190,951,212.40</b>	<b>6,562,268.40</b>
<b>TOTAL ASSET</b>		<b>216,326,987.19</b>	<b>10,975,677.58</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade Payables	4	219,533.20	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>219,533.20</b>	<b>-</b>
<b>NON- CURRENT LIABILITIES</b>			
Post-Employment Benefits Obligation		-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>219,533.20</b>	<b>-</b>
<b>NET ASSET/(LIABILITIES)</b>		<b>216,107,453.99</b>	<b>10,975,677.58</b>
<b>FINANCED BY</b>			
Other Surplus		195,408,527.17	-
Accumulated Surplus		20,698,926.82	-
<b>TOTAL FINANCED BY</b>		<b>216,107,453.99</b>	<b>-</b>

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

	NOTES	CURRENT 2023 \$	PREVIOUS 2022 \$
<b>REVENUE</b>			
NON-TAX REVENUE	5	1,953,343.64	1,456,421.58
GRANTS	6	30,403,980.11	8,377,732.61
<b>TOTAL REVENUE</b>		<b>32,357,323.75</b>	<b>9,834,154.19</b>
<b>EXPENDITURE</b>			
COMPENSATION OF EMPLOYEES	8	4,776,750.14	4,027,267.11
USE OF GOODS AND SERVICES	9	1,216,851.29	1,087,037.00
SOCIAL BENEFITS	10	188,814.44	188,814.44
SPECIALISED EXPENSES	11	190,512.00	190,512.00
CONSUMPTION OF FIXED ASSETS	19	5,285,469.06	5,285,469.06
<b>TOTAL EXPENDITURE</b>		<b>11,658,396.93</b>	<b>11,679,109.61</b>
<b>SURPLUS/(DEFICIT) FOR EXCEPTIONAL ITEMS</b>		<b>20,698,926.82</b>	<b>(1,844,955.42)</b>
<b>EXCEPTIONAL ITEMS</b>			
Gain/(Loss) On Financial Asset Through Fair Value		-	-
<b>TOTAL SURPLUS/(DEFICIT)</b>		<b>20,698,926.82</b>	<b>(1,844,955.42)</b>

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

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/(Deficit) for the year	20,698,926.82	2,589,060.96
Add non-cash items:		
Depreciation and Amortization	5,285,469.06	1,866,255.56
Adjusted Surplus / Deficit	25,984,395.88	4,455,316.52
Movement in Working Capital		
Increase/(Decrease) in Payables	219,533.20	0.00
Net Cash Flow from Operating Activities	26,203,929.08	4,455,316.52
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of Non-Financial Asset	(5,241,563.47)	
Increase/(Decrease) in Derivatives	-	
Dividend Received	-	
Net cash flow from investing activities	(5,241,563.47)	
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Domestic Borrowing	-	
Net cash flow from financing activities	-	
<b>NET CHANGES IN CASH FLOW</b>	<b>20,962,365.61</b>	
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>	<b>4,413,409.18</b>	

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

<b>RECEIPTS</b>			
NON-TAX RECEIPTS	12	1,953,343.64	1,953,343.64
GRANTS	13	30,403,980.11	30,403,980.11
<b>TOTAL RECEIPTS</b>		<b>32,357,323.75</b>	<b>32,357,323.75</b>
<b>PAYMENTS</b>			
COMPENSATION OF EMPLOYEES	14	4,776,750.14	4,776,750.14
USE OF GOODS AND SERVICES	15	1,216,851.29	1,216,851.29
NON-FINANCIAL ASSETS	16	5,210,844.71	5,210,844.71
SPECIALISED EXPENSES	18	190,512.00	190,512.00
<b>TOTAL PAYMENTS</b>		<b>11,394,958.14</b>	<b>11,394,958.14</b>
<b>NET CHANGE IN STOCK OF CASH</b>		<b>20,962,365.61</b>	<b>20,962,365.61</b>
<b>CASH AND CASH EQUIVALENT AT BEGINNING</b>		<b>4,413,409.18</b>	<b>4,413,409.18</b>
		<b>5,875,771.79</b>	<b>5,875,771.79</b>

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

NET WORTH	2022	2023
Opening Bal		
Accumulated Surplus/Deficit	11,075,677.62	5,539,706.56
Add: Adjs		
Change in Acct Policy	184,332,849.55	3,003,910.10
Error	-	-
Total		
Restated Acc Surplus	195,408,527.17	8,543,616.66
Changes (Movement)		
Surplus for the year	20,698,926.82	2,532,060.96
Total		
Closing Bal		
Accumulated Surplus	216,107,453.99	11,075,677.62
Total	216,107,453.99	11,075,677.62



WA MUNICIPAL ASSEMBLY ASSEMBLY  
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2023 ORIGINAL BUDGET	2024 APPROVED BUDGET	2025 REALISED BUDGET	2026 FINAL BUDGET	VARIANCE
<b>NON-TAX REVENUE</b>					
Property Income	34,251.43	-	-	34,251.43	33,698.87
Sale of goods and services	689,214.98	-	-	689,214.98	772,234.50
Fines, penalties and forfeiture	10,000.00	-	-	10,000.00	8,750.00
Rates	1,141,111.63	-	-	1,141,111.63	1,137,360.27
Miscellaneous	17,000.00	-	-	17,000.00	1,300.00
<b>Total Receipts</b>	-	-	-	<b>1,891,578.04</b>	<b>1,953,343.64</b>
<b>GRANT</b>					
<b>Grant in Cash</b>					
GoG Subvention	13,811,311.87	-	-	13,811,311.87	24,809,285.66
Other Grants	3,343,660.00	-	-	3,343,660.00	1,180,920.00
<b>Grant in Kind</b>					
GoG Subvention	3,799,659.41	-	-	3,799,659.41	4,413,774.45
<b>Total</b>	-	-	-	<b>20,954,631.28</b>	<b>30,403,980.11</b>
<b>COMPENSATION OF EMPLOYEES</b>					
Established Post	3,799,659.41	-	-	3,799,659.41	4,413,774.45
Non Established Post	219,898.00	-	-	219,898.00	256,310.92
Allowances	100,000.00	-	-	100,000.00	65,777.91
13% Employer SSF Contribution	-	-	-	-	8,886.86
Gratuity	-	-	-	-	32,000.00
<b>Total Payments</b>	<b>4,119,557.41</b>	-	-	<b>4,119,557.41</b>	<b>4,776,750.14</b>
<b>GOODS AND SERVICES</b>					
Materials and Office Consumables	138,000.00	-	-	138,000.00	72,716.78
Utilities	95,000.00	-	-	95,000.00	94,650.94
General Cleaning	-	-	-	-	36,315.00
Rentals and leases	25,000.00	-	-	25,000.00	-
Travel and Transport	470,000.00	-	-	470,000.00	343,888.92
Repairs and Maintenance	60,000.00	-	-	60,000.00	45,434.00
Training, Seminar and Conference	335,000.00	-	-	335,000.00	601,104.91
Consultancy Expenses	50,000.00	-	-	50,000.00	-
Special Services	120,000.00	-	-	120,000.00	14,160.00
Charges and Fees	1,000.00	-	-	1,000.00	8,580.74
<b>Total Payment</b>	<b>1,294,000.00</b>	-	-	<b>1,294,000.00</b>	<b>1,216,851.29</b>
<b>SOCIAL BENEFITS</b>					
Social assistance benefits	125,000.00	-	-	125,000.00	188,814.44
<b>Total Payments</b>	<b>125,000.00</b>	-	-	<b>125,000.00</b>	<b>188,814.44</b>
<b>SPECIALISED EXPENSES</b>					
Court Expenses	20,000.00	-	-	20,000.00	-
Donations	40,000.00	-	-	40,000.00	190,512.00
Contributions	30,000.00	-	-	30,000.00	0.00
Civic Numbering/Street Naming	62,680.04	-	-	62,680.04	-
<b>Total Payments</b>	<b>152,680.04</b>	-	-	<b>152,680.04</b>	<b>190,512.00</b>
<b>CAPITAL EXPENDITURE</b>					
Property Plant and Equipment	14,150,571.87	-	-	14,150,571.87	5,210,844.71
Work In Progress	3,004,400.00	-	-	3,004,400.00	1,419,940.54
<b>Total Payments</b>	<b>17,154,971.87</b>	-	-	<b>17,154,971.87</b>	<b>6,630,785.25</b>