

AUDIT SERVICE



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409

P. O. Box

Koforiuda

16 July 2020

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The Municipal Chief Executive
Akuapem South District Assembly
Aburi-Akuapem

AUDIT REPORT ON THE ACCOUNTS OF AKUAPEM SOUTH MUNICIPAL ASSEMBLY, ABURI-AKUAPEM THE FINANCIAL YEAR ENDED 31 DECEMBER, 2019

Introduction

We have examined the accounts and financial statements of Akuapem South District Assembly, Eastern Region, for year ended 31 December, 2019. Attached to this report are the following Financial Statements and Accounts:-

- i) Statement of Financial Position as at 31 December, 2019;
- ii) Comparative Statement of Revenue and Expenditure for the financial year ended 31 December, 2019;
- iii) Cash flow Statement for the year ended 31 December 2019;
- iv) Statement of Accumulated fund for the financial year ended 31 December, 2019;
- v) Notes and schedules to the Accounts.

State of Accounts

2. The accounts for the year under review were satisfactorily kept and submitted to this office on February 27, 2020 for validation, in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Internal Control

3. The internal control system in operation was generally found to be adequate.

Estimates

4. The Municipal Assembly's estimates for the year under review were approved by the General Assembly in accordance with Part V, Section II of the Local Government Act, (Act 492).

Revenue and Expenditure Statement

Revenue

5. For the year under review, the Assembly received total revenue of GHC 6,116,147.93 as against an estimated figure of GHC7,429,652.73 thus resulting in a revenue shortfall of GHC1,313,504.80, representing 22.37% of the estimated revenue.

Revenue Performance

6. The Assembly relied on IGF, Government grants and other donor funding to finance its programs. For the year under review, government grants including District Assemblies Common Fund and other donor support funding received amount to GHC5,252,482.67, representing is 85.88% of the total revenue of GHC6,116,147.93. Receipts from traditional sources (IGF) amounted to GHC863,665.26 or 14.12% of the overall revenue.

Details are provided in the table below:-

No	Accounts	Estimates (GHC) Revenue	Actual Revenue (GHC)	Variance (GHC)
1	IGF	943,795	863,665.26	(80,129.74)
2	GOG & Other Salaries	2,189,040.02	1,276,999.06	(862,040.96)
3	DACF	2,825,816.02	1,652,280.61	(1,173,535.41)
4	MP'S CF	250,000.00	670,183.88	(420,183.88)
5	DDF	410,000.00	824,450.66	(418,568.46)
6	Others: MSHAP, PWD	811,001.69	824,450.66	(13,448.97)
	Total	7,429,652.73	6,116,147.93	(1,313,504.80)

7. We advised management to improve upon the mobilization of internally Generated Funds to support government grants to enable the Assembly embark on more developmental projects in the District.

Expenditure

8. The expenditure incurred by the Assembly for the year under review was GHC6,280,785.42 as against an estimated figure of GHC6,457,999.85. As such the Assembly spent within its approved budget, making a saving of GHC597,844.75 of 9.26% of the estimated figure of GHC6,457,999.85.

Expenditure Performance

9. The Assembly's expenditure performance under the various account heads for the year under review is detailed below:-

No	Accounts	Approved Estimated GHC	Actual Expenditure (GHC)	Variance (GHC)
1	IGF	943,795	841,494.78	102,300.22
2	GOG & Other Salaries	1,909,747.00	1,276,999.06	632,747.94
3	DACF	2,250,130.89	1,331,962.82	497,534.75
4	MP'S CF	250,00.00	911,835.88	(661,835.88)
5	DDF	60,00.00	651,027.24	(591,027.24)
6	Others: MSHAP, PWD	1,044,326.96	846,835.32	197,491.64
	Total	6,457,999.85	5,860,155.10	597,844.75

Operational Result

10. For the period under review, total revenue amounted to GHC6,457,999.85 as against an expenditure of GHC5,860,155.10 resulting in a surplus of GHC255,992.83.

No	Accounts	Actual Revenue (GHC)	Actual Expenditure (GHC)	Surplus/Deficit(GHC)
1	IGF	863,665.26	841,494.78	22,170.48
2	GOG & Other Salaries	1,276,999.06	1,276,999.06	
3	DACF	1,625,280.61	1,331,962.82	320,317.79
4	MP'S CF	670,183.88	911,835.88	(241,652.00)
5	DDF	828,568.46	651,027.24	177,541.22
6	Others: MSHAP, PWD	828,568.46	846,835.32	(22,384.66)
	Total	6,116,147.93	5,860,155.10	255,992.83

11. The surplus of GHC255,992.83 recorded at the end of 2019 under the Revenue and Expenditure Account has been transferred to the Accumulated Fund.

Balance Sheet as at 31 December 2019

Assets

12. **Cash and Cash Equivalents GHC 591,904.99:-**The above figure represents bank balances standing in the various bank accounts as at 31 December 2019. The balances were reconciled with certified bank statements. Details are attached as Note 19 to the Financial Statements.

Liabilities

13. **Accumulated Fund GH¢ 591,904.99**:-The accumulated surplus of GH¢335,912.16 at the beginning of the year under review, increased to GH¢591,904.99 as at 31 December, 2019 as a result of the net surplus of GH¢255,992.83 recorded under the Revenue and Expenditure account.

Audit Observations

14. Audit observations emanating from the examination of accounts for the year under review have been embodied in Management Letters addressed to management of the Assembly for remedial action.

Acknowledgement

15. We acknowledged the co-operation and assistance extended by the District Chief Executive and staff of Akuapem South District Assembly to the inspecting team during audit.

Yours faithfully,



(JUSTICE S. BAVERE)

**ASSISTANT AUDITOR-GENERAL
for: AUDITOR-GENERAL**

cc: The Auditor –General (2)
Audit Service
Accra

The Regional Co-ordinating Director
ERCC
Koforidua

The District Chief Executive
Akuapem South District Assembly
Aburi- Akuapem ✓

The District Finance Officer
Akuapem South District Assembly
Aburi - Akuapem

The District Auditor
Audit Service
Akropong – Akuapem

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENT

Introduction

16. We have in accordance with Section 121 of the Local Government Act, 2003 (Act 642) and Section 11 of the Audit Service Act 2000 (Act 584) audited the financial statements of Akuapem South District Assembly, for the year ended 31 December, 2019.

Responsibility of Management

17. Section 90 of Act 462 requires the Assembly to keep proper accounts and records in relation to them and shall, immediately after the end of each financial year prepare a statement of its accounts in such form as the Auditor-General may direct and submit them for audit.

Auditor-General's responsibility

18. Section 121 (1) of Act 462 and Section 11 of the Audit Service Act, 2000 (Act 584) require the Auditor-General to audit and report on the accounts of the Metropolitan, Municipal and District Assemblies of Ghana. It is therefore, the responsibility of the Auditor-General or his representative to express an independent opinion on the financial statements of the Assemblies.

Basis of Opinion

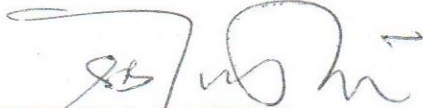
19. We conducted the audit in accordance with the generally accepted standards and auditing standards of International Organization of Supreme Audit Institution (INTOSAI) and that the transactions were in accordance with the Financial Regulations and Ministerial guidelines. The standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement and the funds appropriated were utilized in accordance with the Appropriation Act or other applicable laws and regulations. An audit includes examining, on a test basis, of evidence relevant to the amounts and disclosures in the financial statement. It also includes an assessment of the significant estimates and judgments made by the management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Ministry circumstances, consistently applied and adequately disclosed.

20. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether cause by error, fraud or any other irregularity and that, in all material respects, the expenditure and income have been applied to the purpose intended by parliament, and the financial transactions conform to the authorities which govern them. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statement.

Audit opinion

21. In our opinion, the financial statements present fairly the financial position of the Assembly as at 31 December 2019 and the result of its operation for the year ended and that the transactions were in accordance with the Financial Regulation and Ministerial guidelines.

DATED THIS 16TH DAY OF JULY 2020

A handwritten signature in black ink, appearing to be 'S. Baverre', written over a horizontal line.

(JUSTICE S. BAVERE)

ASSISTANT AUDITOR-GENERAL

for: AUDITOR-GENERAL



AKWAPIM SOUTH DISTRICT ASSEMBLY



E-mail: akwapemsouth@yahoo.com
BANKERS: GHANA COMMERCIAL BANK
NATIONAL INVESTMENT BANK

P.O. Box 124,
ABURI - AKWAPIM
TEL: +233 342 0900 11

Our Ref: ASDA
Your Ref:

25TH FEBRUARY, 2020.

SUBMISSION OF ANNUAL ACCOUNTS

We submit herewith the Akwapim South District Assembly's Annual Accounts for the year ended 31ST December, 2019 for your information and necessary action.

DISTRICT COORDINATING DIRECTOR
(LYDIA AKUETEH)

DISTRICT FINANCE OFFICER
(NARTEY TEI ALFRED)


DISTRICT CHIEF EXECUTIVE
(HON. FRANK AIDOO)

THE DISTRICT AUDITOR
GHANA AUDIT SERVICE
AKWAPIM AKROPONG.


AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF FINANCIAL POSITION AS AT THE YEAR ENDED 31ST
DECEMBER 2019

	NOTES	CURRENT 2019 GH¢	PREVIOUS 2018 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	19	591,904.99	335,912.16
Receivables	20	-	-
Prepayments	21	-	-
TOTAL CURRENT ASSETS		591,904.99	335,912.16
NON CURRENT ASSETS			
Equity Investments	23	-	-
Infrastructure, plant and Equipment	24	-	-
Work In-Progress	25	-	-
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		591,904.99	335,912.16
LIABILITIES			
CURRENT LIABILITIES			
Payables	26	-	-
Deposits and Other Trust Monies	27	-	-
Short-term borrowings	28a	-	-
TOTAL CURRENT LIABILITIES		-	-
NON CURRENT LIABILITIES			
Domestic	28b	-	-
External	29	-	-
TOTAL NON CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		-	-
NET ASSETS		591,904.99	335,912.16
CONTRIBUTED BY			
SURPLUS/(DEFICIT) as @ THE YEAR END		255,992.83	(154,043.51)
ACCUMULATED SURPLUSES/(DEFICITS)		335,912.16	489,955.67
NET WORTH		591,904.99	335,912.16



 DISTRICT CO-ORDINATING DIRECTOR
 LYDIA AKUETEH



 DISTRICT FINANCE OFFICER
 ALFRED TEI NARTEY

**COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS
FOR INTERNALLY GENERATED AND OTHER FUNDS FOR THE YEAR ENDED 31ST DECEMBER 2019**

RECEIPTS	NOTE	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	REVISED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Taxes on Property	2	323,795.00	-	156,029.28	2.33%	26,430.00	-	37,216.87	0.74%
Lands and Royalties	3	269,000.00	-	365,779.56	5.46%	197,800.00	-	198,991.00	3.94%
Goods and Services	4	297,000.00	-	314,319.42	4.70%	199,367.30	-	227,929.63	4.52%
Fines, Penalties and Forfeits	5	2,000.00	-	-	0.00%	500.00	-	592.00	0.01%
Rents of Land, Buildings and Houses	6	51,000.00	-	27,537.00	0.41%	24,000.00	-	25,145.70	0.50%
Grants	7	6,485,857.73	-	5,830,384.55	87.10%	4,990,707.58	-	4,535,798.20	89.87%
Miscellaneous and Unidentified Revenue	8	1,000.00	-	-	0.00%	21,270.00	-	21,310.00	0.42%
TOTAL RECEIPTS		7,429,652.73	-	6,694,049.81	100.00%	5,460,074.88	-	5,046,983.40	100.00%

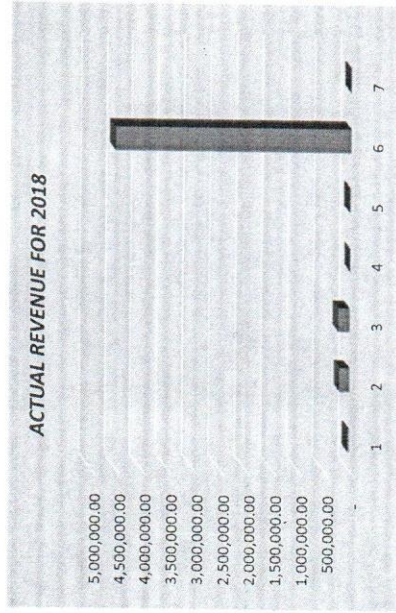
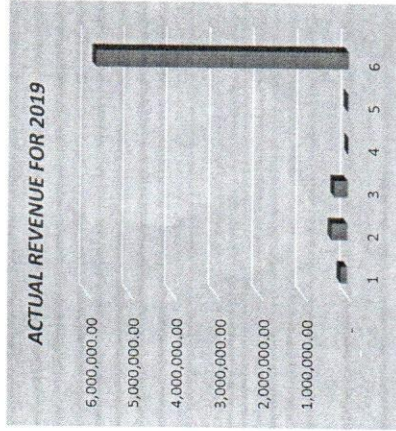
PAYMENTS	NOTE	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	REVISED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Compensation of Employees	9	81,300.00	-	62,933.66	0.98%	151,090.00	-	150,857.62	2.90%
Uses of Goods and Services	10	706,820.00	-	633,776.38	9.84%	242,377.30	-	292,586.54	5.63%
Consumption of Fixed Capital	11	-	-	-	0.00%	-	-	-	0.00%
Interest	12	-	-	-	0.00%	-	-	-	0.00%
Grants	13	6,485,857.73	-	5,594,906.32	86.90%	4,990,707.58	-	4,692,137.75	90.22%
Social Benefits	14	5,916.00	-	-	0.00%	700.00	-	650.00	0.01%
Other Expenses	15	149,759.00	-	146,440.62	2.27%	75,200.00	-	64,795.00	1.25%
TOTAL PAYMENTS		7,429,652.73	-	6,438,056.98	100.00%	5,460,074.88	-	5,201,026.91	100.00%

CHANGES IN WORKING CAPITAL
(Increase)/Decrease in Other Account Receivables (Advances)
Increase/(Decrease) in Deposits and Other Trust onies

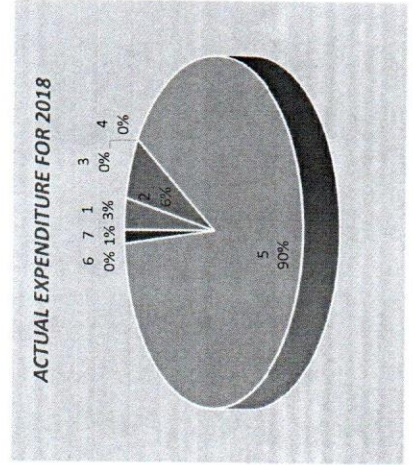
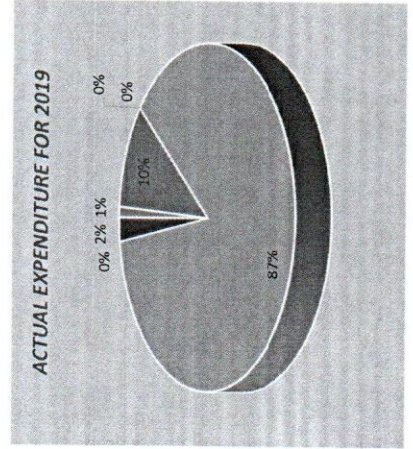
Net Receipts/(Payments) 255,992.83
Cash and Bank Balances as at Opening 335,912.16
Cash and Bank Balances as at Closing 591,904.99

(154,043.51)
489,955.67
335,912.16

REVENUE	TOTAL ACTUAL FOR 2019	TOTAL ACTUAL FOR 2018
Taxes on Property	156,029.28	37,216.87
Lands and Royalties	365,779.56	198,991.00
Sale of Goods and Services	314,319.42	227,929.63
Fines, Penalties and Forfeits	-	592.00
Rents of Land, Buildings and Houses	27,537.00	25,145.70
Grants	5,830,384.55	4,535,798.20
Miscellaneous and Unidentified Revenue	-	21,310.00
TOTAL REVENUE	6,694,049.81	5,046,983.40



EXPENDITURE	TOTAL ACTUAL FOR 2019	TOTAL ACTUAL FOR 2018
Compensation of Employees	62,933.66	150,857.62
Uses of Goods and Services	633,776.38	292,586.54
Consumption of Fixed Capital	-	-
Interest	-	-
Grants	5,594,906.32	4,692,137.75
Social Benefits	-	650.00
Other Expenses	146,440.62	64,795.00
TOTAL EXPENDITURE	6,438,056.98	5,201,026.91



AKWAPIM SOUTH DISTRICT ASSEMBLY

**COMPARATIVE STATEMENT OF REVENUE FOR INTERNALLY GENERATED FUNDS
AND OTHER FUNDS FOR THE YEAR ENDED 31ST DECEMBER 2019**

CREDIT		APPROVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
REVENUE HEAD AND SUB-HEAD		GH¢	GH¢	GH¢	GH¢
11 TAXES					
113 TAXES ON PROPERTY					
1131000 RATES					
1131001 Basic Rate		2,000.00	-	-	-
1131003 Property Rate Arrears		-	-	79,000.00	74,768.68
1413002 Property Rate		321,795.00	156,029.28	-	-
1131004 Unassessed Rates		-	-	-	-
SUBTOTAL		323,795.00	156,029.28	79,000.00	74,768.68
TOTAL		323,795.00	156,029.28	79,000.00	74,768.68
14 OTHER REVENUE					
141 PROPERTY INCOME					
1412000 LANDS & ROYALTIES					
1412001 Mineral Royalties		-	-	-	-
1412002 Concessions		-	-	-	-
1412003 Stool Lands Revenue		-	-	-	-
1412004 Sale of Building Permit Jacket		6,000.00	5,880.00	2,000.00	1,845.00
1412005 Registration of Plots		-	-	-	-
1412006 Transfer of Plots		-	-	-	-
1412007 Building Plans/ Permits		263,000.00	359,899.56	10,000.00	7,667.00
1412008 River Sands		-	-	-	-
1412010 Additional Petroleum Entitlements		-	-	-	-
1412011 Petroleum Royalties		-	-	-	-
1412012 Other Royalties		-	-	1,000.00	-
SUBTOTAL		269,000.00	365,779.56	13,000.00	9,512.00

AKWAPIM SOUTH DISTRICT ASSEMBLY

1415000	RENTS OF LAND, BUILDINGS & HOUS					
1415003	Petroleum Surface Rentals	-	-	-	-	-
1415004	Rent, Oil Concessions	-	-	-	-	-
1415005	Investment Income from Petroleum Fu	-	-	-	-	-
1415007	Other Receipts from Petroleum Opera	-	-	-	-	-
1415008	Investment Income	-	-	-	-	-
1415011	Other Investment Income/Other Rent/	-	-	-	-	-
1415058	Rent on Assembly Properties	50,000.00	26,987.00	500.00		
1415013	Junior Staff Quarters	-	-	-	-	-
1415014	Workers Villa	-	-	-	-	-
1415015	Guest houses	1,000.00	550.00	500.00		441.00
1415016	Palm Spring	-	-	-	-	-
1415017	Parks	-	-	400.00		-
1415018	Club Houses	-	-	-	-	-
	SUBTOTAL	51,000.00	27,537.00	1,400.00		441.00
	TOTAL	320,000.00	393,316.56	14,400.00		9,953.00
142	SALES OF GOODS AND SERVICES					
1422000	LICENSES					
1422001	Pito/ Palm Wine Sellers/ Tappers	-	-	100.00		50.00
1422002	Herbalist Licence	-	96.00	3,000.00		2,864.00
1422003	Hawkers Licence	100.00	-	1,100.00		873.00
1422004	Pet Licence	-	-	-		-
1422005	Chop Bars/ Restaurants	4,000.00	3,204.00	10,500.00		9,030.00
1422006	Corn/ Rice/ Flour Mills	-	-	4,000.00		3,544.00
1422007	Liquor Licence	1,000.00	2,090.00	6,500.00		5,944.00
1422008	Letter Writer's Licence	-	-	700.00		100.00
1422009	Bakers Licence	1,000.00	630.00	500.00		-
1422010	Bicycle Licence	-	-	-		-
1422011	Artisans/ Self Employed	3,300.00	1,673.00	4,200.00		4,287.00
1422012	Kiosk Licence	-	-	3,000.00		2,025.00

AKWAPIM SOUTH DISTRICT ASSEMBLY

1422013	Sand & stone Contractors Licence	4,300.00	3,465.00	149,000.00	140,942.00
1422014	Charcoal/ Fire Wood Dealers	-	-	-	-
1422015	Fuel Dealers	15,000.00	3,000.00	950.00	900.00
1422016	Lotto Operators	-	-	500.00	270.00
1422017	Hotel/ Night Clubs/Guest Houses	5,000.00	1,000.00	1,500.00	1,225.00
1422018	Pharmacists/ Chemical Sellers	1,700.00	898.00	800.00	230.00
1422019	Sawmills	600.00	409.00	-	-
1422020	Taxi Cabs/ Commercial Vehicles	-	-	500.00	240.00
1422021	Factories Operational fees	-	-	-	-
1422022	Canopy/ Chairs/ Bench	-	-	-	-
1422023	Communication Centres	1,000.00	603.00	-	-
1422024	Private Education Int.	4,000.00	3,100.00	-	-
1422025	Private Professionals	-	-	-	-
1422026	Maternity Homes/ Clinics	-	-	500.00	-
1422027	Commercial Band/ Dance Group	-	-	-	-
1422028	Private Security Service	-	-	300.00	-
1422029	Mobile Sale Van	-	-	-	-
1422030	Entertainment Centre	-	-	400.00	-
1422031	Wheel Trucks	-	-	-	-
1422032	AKpeteshie/ Distillers/Spirit Sellers	-	-	4,500.00	4,196.00
1422033	Stores	18,500.00	16,111.00	8,500.00	7,099.00
1422034	Hand Carts	-	-	-	-
1422035	District Weekly Lotto	-	-	-	-
1422036	Petroleum Products	-	-	1,000.00	522.00
1422037	Traditional medicine	-	-	-	-
1422038	Hairdressers/ Dressmakers/Barbering	7,000.00	6,839.00	2,000.00	1,957.00
1422039	Bakeries/ Bakers	-	-	-	-
1422040	Bill Boards	1,000.00	3,000.00	1,000.00	180.00
1422041	Taxi /Commercial Licence	7,000.00	5,810.00	-	-
1422042	Second Hand clothing Dealers	-	-	-	-
1422043	Vehicle Garage	-	-	-	-
1422044	Financial Institutions	7,000.00	4,976.00	1,000.00	600.00

AKWAPIM SOUTH DISTRICT ASSEMBLY

1422045	Commercial Houses	-	-	-	-	-
1422046	Boarding & Advertising	-	-	-	-	-
1422047	Photographer & Video Operators	300.00	399.00	-	-	-
1422048	Shoe/ Sandals Repairers	-	-	400.00	-	-
1422049	Fitters	-	-	500.00	-	-
1422050	Mattress Makers/ Repairers	-	-	-	-	-
1422051	Millers	1,000.00	316.00	100.00	-	-
1422052	Mechanics	1,500.00	1,173.00	-	-	-
1422053	Block Manufacturers	1,000.00	985.00	1,000.00	-	-
1422054	Laundries / Car Wash	300.00	200.00	-	-	-
1422055	Printing Press/ Photocopy	-	-	500.00	-	-
1422056	Salt/ Maize Sellers	-	-	100.00	-	-
1422057	Private Schools	-	-	1,500.00	1,100.00	-
1422058	Automobile Companies	-	-	-	-	-
1422059	Cocoa Residue Dealers	-	-	2,300.00	1,500.00	-
1422061	Susu Operators	-	-	-	-	-
1422062	Real Estate Agent	-	-	-	-	-
1422063	Florist/ Flower Pot Dealers	-	-	-	-	-
1422064	Circumcisions	-	-	-	-	-
1422065	Terrazzo Dealers	-	-	-	-	-
1422066	Public Letter Writers	-	-	-	-	-
1422067	Beer Bars	1,000.00	1,266.00	8,300.00	7,809.00	-
1422068	Kola Nut Dealers	-	-	-	-	-
1422069	Open Space/ Parks	-	-	2,000.00	1,627.00	-
1422070	Palm Spring	-	-	500.00	220.00	-
1422071	Business Providers	-	-	-	-	-
1422072	Registration of Contracts/ Building/ Ro	2,000.00	-	300.00	-	-
1422073	Coconut dealers (Wholesale)	-	-	-	-	-
1422074	Registration of Quarters	-	-	-	-	-
1422075	Chainsaw Operators	-	-	-	-	-
1422076	License for Manufacturers Controlled	-	-	-	-	-
1422153	License of Business (BOP)	62,000.00	176,964.26	-	-	-

AKWAPIM SOUTH DISTRICT ASSEMBLY

1422128	Telecommunication Companies/mast	30,000.00	11,557.16		
1422086	Licensed Surveyors Fees	2,000.00	1,300.00		
SUBTOTAL		182,600.00	251,064.42	223,550.00	199,334.00
1423000 FEES					
1423001	Markets	2,000.00	1,304.00	55,840.00	68,937.00
1423002	Livestock/ Kraal	500.00	-	-	-
1423003	Registration of Night Trade	-	-	-	-
1423004	Poultry fees	400.00	-	500.00	300.00
1423005	Registration of Contractors	25,000.00	5,000.00	9,000.00	6,260.00
1423006	Burial fees/Grave space	24,300.00	18,345.00	1,800.00	1,461.00
1423007	Pounds	-	-	6,800.00	3,269.00
1423008	Entertainment fees	-	-	-	-
1423009	Advertisements & Bill Boards	5,000.00	-	100.00	30.00
1423010	Export of Commodities	1,000.00	-	-	-
1423011	Marriage/ Divorce Registration	200.00	-	200.00	140.00
1423012	Sub Metro Managed Toilets	6,000.00	4,870.00	-	-
1423013	Dustin Clearance	3,000.00	-	-	-
1423014	Dislodging fees	-	-	-	-
1423017	Conservancy	-	-	4,800.00	(249.00)
1423018	Loading fees/ Conveyance	700.00	6,103.00	18,500.00	27,311.00
1423019	Education fees	-	-	4,000.00	3,510.00
1423020	Professional fees/Sales of Tender Doc	-	-	2,000.00	1,800.00
1423021	Wood Carving	300.00	-	-	-
1423022	Chipping Constructions	-	-	-	-
1423023	Registration of Tipper Tankers	-	-	-	-
1423026	Consignment Transit Fee	-	-	-	-
1423086	Car stickers	25,000.00	12,892.00	-	-
1423108	Medical Examination/screening	13,000.00	8,741.00	-	-
1423527	Tender Documents	8,000.00	6,000.00	-	-
SUBTOTAL		114,400.00	63,255.00	103,540.00	112,769.00
TOTAL		297,000.00	314,319.42	327,090.00	312,103.00

AKWAPIM SOUTH DISTRICT ASSEMBLY

1430000 FINES, PENALTIES AND FORFEITS					
1430001 Court Fines	500.00	-	100.00	-	-
1430004 Penalties under Contracts	-	-	-	-	-
1430005 Miscellaneous Fines, Penalties	500.00	-	100.00	-	-
1430006 Slaughter Fines	500.00	-	200.00	-	-
1430007 Lorry Park Fines	-	-	4,000.00	-	3,157.00
1430016 Spot Fine	500.00	-			
SUBTOTAL	2,000.00	-	4,400.00	-	3,157.00
1450000 MISCELLANEOUS & UNIDENTIFIED RE					
1450008 Redemption of Other Loans and Adva	-	-	-	-	-
1450010 Miscellaneous Revenue	1,000.00	-	4,000.00	-	3,010.46
SUBTOTAL	1,000.00	-	4,000.00	-	3,010.46
GRAND TOTAL	943,795.00	863,665.26	428,890.00	-	402,992.14

**COMPARATIVE STATEMENT OF EXPENDITURE FOR INTERNALLY GENERATED FUNDS
FOR THE YEAR ENDED 31ST DECEMBER 2019**

DEBIT EXPENDITURE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019	CUM ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	CUM ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
2100000 - COMPENSATION OF EMPLOYEES				
2111000 ESTABLISHED POST				
2111001 Established Post	-	-	-	-
2111100 NON ESTABLISHED POST				
2111101 Daily Rated	-	-	-	-
2111102 Monthly Paid & Casual Labour	5,000.00	3,245.63	7,000.00	5,946.00
2111106 Limited Engagement	-	-	-	-
SUB TOTAL	5,000.00	3,245.63	7,000.00	5,946.00
2111200 OTHER ALLOWANCES				
2111201 Motorbike Allowance	-	-	-	-
2111202 Bicycle Maintenance Allowance	-	-	400.00	200.00
2111203 Car maintenance Allowance	-	-	800.00	800.00
2111204 Bereavement Allowance	-	-	-	-
2111212 Commuted Leave Allowance	-	-	-	-
2111213 Night Watchman Allowance	-	-	-	-
2111214 Protocol Commission	5,000.00	3,500.00	39,000.00	38,004.00
2111221 Training Allowance	-	-	3,000.00	1,100.00
2111224 Traditional Authority Allowance	13,000.00	11,600.00	-	-
2111225 Commissions	25,000.00	20,569.46	37,000.00	36,254.50
2111226 Duty Allowance	8,000.00	-	-	-
2111227 Clothing Allowance	-	-	-	-
2111232 Professional Allowance	-	-	-	-
2111233 Entertainment Allowance	-	-	1,000.00	-
2111234 Fuel Allowance	-	-	39,000.00	37,122.00
2111236 Housing Subsidy/ Allowance	-	-	-	-
2111238 Overtime Allowance	6,300.00	6,290.00	1,000.00	-
2111239 tools Allowance	-	-	-	-
2111241 Per Diem & Inconvenience Allowance	-	-	6,000.00	5,457.70
2111242 Travel Allowance	-	-	19,000.00	15,605.00
2111243 Transfer Grants	5,000.00	3,890.19	4,000.00	3,984.97
2111244 Out of Station Allowance	-	-	19,000.00	16,215.00
2111248 Honorarium	-	-	47,000.00	46,912.00
SUB TOTAL	62,300.00	45,849.65	216,200.00	201,655.17

2121000 NATIONAL INSURANCE CONTRIBUTIONS						
2121001 13% SSF Contribution	14,000.00	13,838.38	-	-	-	-
2121004 End of Service Benefit (ESB)	-	-	-	-	-	-
SUB TOTAL	14,000.00	13,838.38	-	-	-	-
TOTAL	81,300.00	62,933.66	223,200.00			207,601.17
22 USES OF GOODS AND SERVICES						
2210100 MATERIALS- OFFICE SUPPLIES						
2210101 Printing Material, Stationery, Value Books & Publication	35,000.00	30,637.50	10,000.00	9,149.00		
2210102 Office Facilities, Supplies & accessories	-	-	30,500.00	26,449.87		
2210103 Refreshment Items	50,000.00	41,558.10	16,000.00	15,108.00		
2210104 Medical Supplies	-	-	-	-		
2210106 Oils and Lubricants	-	-	1,500.00	590.00		
2210107 Electrical Accessories	-	-	-	-		
2210108 Construction Material	-	-	-	-		
2210109 Spare Parts	-	-	-	-		
2210111 Other Office Materials and Consumables	-	-	2,500.00	2,000.00		
2210113 Feeding Cost	-	-	-	-		
2210114 Rations	-	-	-	-		
2210115 Textbooks & Library Books	-	-	2,000.00	330.00		
2210116 Chemicals & Consumables	-	-	-	-		
2210118 Sports, Recreational & Cultural Materials	-	-	1,000.00	45.00		
2210120 Purchase of Petty Tools/ Implements	-	-	1,000.00	385.00		
2210121 Clothing and Uniform	-	-	-	-		
SUB TOTAL	85,000.00	72,195.60	64,500.00	54,056.87		
2210200 UTILITIES						
2210201 Electricity Charges	40,000.00	35,288.00	12,000.00	9,627.93		
2210202 Water	8,000.00	7,414.00	800.00	-		
2210203 Telecommunications	-	-	-	-		
2210204 Postal Charges	1,000.00	385.00	150.00	120.00		
2210205 Sanitation Charges	90,120.00	89,950.19	-	-		
2210206 Armed Guard and Security	-	-	-	-		
2210207 Fire Fighting Accessories	-	-	600.00	-		
SUB TOTAL	139,120.00	133,037.19	13,550.00	9,747.93		
2210300 GENERAL CLEANING						
2210301 Cleaning Materials	-	-	900.00	-		
2210302 contract Cleaning Service Charges	-	-	-	-		
SUB TOTAL	-	-	900.00	-		

AKWAFIM SOUTH DISTRICT ASSEMBLY

2210400 RENTALS						
2210401 Office Accommodation	-	-	-	700.00	-	-
2210402 Residential Accommodation	-	-	-	600.00	-	-
2210403 Rental of Office Equipment	6,000.00	3,800.00	200.00	200.00	40.00	40.00
2210404 Hotel Accommodations	10,900.00	10,632.69	26,000.00	26,000.00	10,965.00	10,965.00
2210405 Rental of Land and Buildings	-	-	-	-	-	-
2210406 Rental of vehicles	-	-	-	-	-	-
2210409 Rental of Plant & Equipment	-	-	-	-	-	-
2210411 Rental of Network & ICT Equipment	-	-	-	-	-	-
2210412 Other Rentals	-	-	-	-	-	-
SUB TOTAL	16,900.00	14,432.69	27,500.00	27,500.00	11,005.00	11,005.00
2210500 TRAVEL & TRANSPORT						
2210502 Maintenance & Repairs-Official Vehicles	212,000.00	191,648.94	22,000.00	22,000.00	20,450.50	20,450.50
2210503 Fuel & Lubricants	-	-	-	37,000.00	36,292.20	36,292.20
2210504 Car Rental/ Leasing	-	-	-	-	-	-
2210505 Running Cost-Official Vehicles	15,000.00	12,000.00	26,000.00	26,000.00	21,681.09	21,681.09
2210509 Other Travel and Transportation	10,000.00	7,685.00	1,000.00	1,000.00	-	-
2210511 Local Travel Cost	-	-	19,000.00	19,000.00	17,825.00	17,825.00
2210513 Local Hotel Accommodation	-	-	-	-	-	-
2210516 Toll Charges and Tickets	-	-	-	-	-	-
2210517 Fuel Allocation to Waste Management Department	-	-	-	-	-	-
SUBTOTAL	237,000.00	211,333.94	105,000.00	105,000.00	96,248.79	96,248.79
2210600 REPAIRS & MAINTENANCE						
2210601 Roads Driveways & Grounds	-	-	-	-	-	-
2210602 Repairs of Residential Buildings	-	-	3,000.00	3,000.00	300.00	300.00
2210603 Repairs of Office Building	-	-	6,400.00	6,400.00	6,340.00	6,340.00
2210604 Maintenance of Furniture & Fixtures	2,000.00	1,000.00	7,000.00	7,000.00	5,380.00	5,380.00
2210605 Maintenance of Machinery & Plant	-	-	100.00	100.00	60.00	60.00
2210606 Maintenance of General Equipment	20,500.00	20,429.00	8,000.00	8,000.00	4,144.00	4,144.00
2210607 Minor Repairs of Schools / Colleges	-	-	1,200.00	1,200.00	70.00	70.00
2210610 Drains	-	-	-	-	-	-
2210611 Markets	-	-	8,000.00	8,000.00	-	-
2210612 Public Toilets	-	-	-	-	-	-
2210613 Schools/Nurseries	-	-	-	-	-	-
2210616 Sanitary Sites	-	-	-	-	-	-
2210617 Street Lights/Traffic Lights	-	-	-	-	-	-
2210618 Cemeteries	-	-	-	-	-	-
SUB TOTAL	22,500.00	21,429.00	33,700.00	33,700.00	16,294.00	16,294.00

AKWAPIIM SOUTH DISTRICT ASSEMBLY

2210700 TRAINING - SEMINARS - CONFERENCES				
2210701	Training Materials	-	-	-
2210702	Visits, Conferences / Seminars (Local)	113,000.00	95,406.00	-
2210703	Examination Fees and Expenses	-	-	-
2210704	Hire of Venue	-	-	-
2210705	Hotel Accommodation	-	-	-
2210706	Library & Subscription	-	-	-
2210707	Recruitment Expenses	-	-	-
2210708	Refreshments	-	-	-
2210709	Seminars/Conferences/Workshops/Meetings Expenses	-	-	870.00
2210710	Staff Development	-	-	-
2210711	Public Education & Sensitization	2,000.00	1,250.00	-
SUB TOTAL		115,000.00	96,656.00	1,000.00
2210800 CONSULTING SERVICES				
2210801	Local Consultants Fees	5,000.00	5,000.00	-
2210802	External Consultants Fees	-	-	-
2210803	Other Consultancy Expenses	-	-	-
2210804	Contract appointments	-	-	-
2210805	Consultants Materials and Consumables	-	-	-
SUB TOTAL		5,000.00	5,000.00	-
2210900 SPECIAL SERVICES				
2210901	Service of the State Protocol	-	-	7,000.00
2210902	Official Celebrations	8,000.00	5,620.00	2,800.00
2210904	Assembly Members Special Allowance	47,000.00	45,086.00	6,000.00
2210905	Assembly Members Sittings Allowance	-	-	-
2210908	Property Valuation Expenses	-	-	-
2210909	Operational Enhancement Expenses	-	-	-
2210910	Trade Promotion / Exhibition expenses	-	-	-
SUB TOTAL		55,000.00	50,706.00	15,800.00
2211100 OTHER CHARGES-FEES				
2211101	Bank Charges	6,000.00	4,960.00	1,300.00
2211102	Bank Errors	-	-	-
2211202	Refurbishment Contingency	25,300.00	24,025.96	-
2211203	Emergency Works	-	-	-
2211204	Security Forces Contingency (election)	-	-	-
SUB TOTAL		31,300.00	28,985.96	1,300.00
TOTAL		706,820.00	633,776.38	263,250.00
				198,033.32

AKWAFIM SOUTH DISTRICT ASSEMBLY

2421100 INTEREST TO RESIDENTS			
2421101	Internal Statutory Payments - Interest	-	-
2421102	Internal Statutory Payments - Principal/Amortization	-	-
SUB TOTAL		-	-
27 SOCIAL BENEFITS			
2721102 Refund for Medical Expenses (Paupers/Disease Category)			
2731102	Staff Welfare Expenses	-	-
2731103	Refund of Medical Expenses	5,916.00	-
SUB TOTAL		5,916.00	-
28 OTHER EXPENSES			
2821000 GENERAL EXPENSES			
2821001	Insurance and compensation	2,000.00	1,600.00
2821002	Professional fees	-	-
2821006	Other Charges	-	-
2821007	Court Expenses	-	-
2821008	Awards & Rewards	-	-
2821009	Donations	-	-
2821010	Contributions	98,000.00	97,177.00
2821011	Tuition Fees	-	9,383.27
2821012	Scholarship/Awards	-	6,000.00
2821017	Refuse Lifting Expenses	-	-
2821018	Civic Numbering/Street Naming	-	-
2821019	Scholarship & Bursaries	-	21,000.00
2821020	Grants to Employees	-	3,000.00
2821021	Grants to Households	-	200.00
2821022	National Awards	-	-
SUB TOTAL		100,000.00	98,777.00
			39,383.27
			22,515.00
Dwellings (Non -Financial Assets)			
3111101	Assembly Own Projects		
Sub-Total		49,759.00	47,663.62
TOTAL		49,759.00	47,663.62
TOTAL		149,759.00	146,440.62
GRAND TOTAL		943,795.00	843,150.66
		943,795.00	843,150.66
			525,833.27
			428,149.49
			428,149.49

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2019

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT	PREVIOUS
		2019	2018
		GH¢	GH¢
Cash Receipts From Operating Activities			
Grants	7	5,830,384.55	4,535,798.20
Other Revenue	2-6, 8	863,665.26	511,185.20
Cash Payments From Operating Activities			
Compensation of Employees	9	(62,933.66)	(150,857.62)
Goods and Services	10	(633,776.38)	(292,586.54)
Consumption of Fixed Capital	11	-	-
Interest	12	-	-
Grant	13	(5,594,906.32)	(4,692,137.75)
Social Benefits	14	-	(650.00)
Other Expenses	15	(146,440.62)	(64,795.00)
		255,992.83	(154,043.51)
changes in working capital			
(Increase)/Decrease in Inventories		-	-
(Increase)/Decrease in Other Account Receivables (Advances)		-	-
Increase/(Decrease) in Other Account Payables		-	-
Increase/(Decrease) in Deposits and Other Trust Monies		-	-
Net Cash flow from operating Activities		255,992.83	(154,043.51)
CASH FLOW FROM INVESTING ACTIVITES			
Purchase/Granting of Non-Financial Assets			
Fixed Assets		-	-
Inventory		-	-
Cash Outflow from Investing in Non-Financial Assets			
Sale/Recovery of Non-Financial Assets			
Fixed Assets		-	-
Inventory		-	-
Cash Inflow From sale of Non-Financial Assets			
Net Cash flow from Investment in Financial Assets			
CASH FLOW FROM FINANCING ACTIVITY			
DOMESTIC			
INFLOW		-	-
OUTFLOW		-	-
Net Incurrence of Domestic Liability			
FOREIGN		-	-
INFLOW		-	-
OUTFLOW		-	-
Net Incurrence of Foreign Liability			
NET CHANGE IN STOCK OF CASH		255,992.83	(154,043.51)
Cash & Cash Equivalent @ Beginning		335,912.16	489,955.67
Cash & Cash Equivalent @ close		591,904.99	335,912.16

**COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR INTERNALLY GENERATED FUND
FOR THE YEAR ENDED 31ST DECEMBER 2019**

REVENUE	NOTES	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	REVISED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Taxes on Property	2	323,795.00	-	156,029.28	2.33%	26,430.00	-	37,216.87	0.74%
Lands and Royalties	3	269,000.00	-	365,779.56	5.46%	197,800.00	-	198,991.00	3.94%
Goods and Services	4	297,000.00	-	314,319.42	4.70%	199,367.30	-	227,929.63	4.52%
Fines, Penalties and Forfeits	5	2,000.00	-	-	0.00%	500.00	-	592.00	0.01%
Rents of Land, Buildings and Houses	6	51,000.00	-	27,537.00	0.41%	24,000.00	-	25,145.70	0.50%
Miscellaneous and Unidentified Revenue	8	1,000.00	-	-	0.00%	21,270.00	-	21,310.00	0.42%
TOTAL REVENUE		943,795.00	-	863,665.26	12.90%	469,367.30	-	511,185.20	10.13%
EXPENDITURE									
Compensation of Employees	10	81,300.00	-	62,933.66	7.46%	151,090.00	-	150,857.62	29.64%
Uses of Goods and Services	11	706,820.00	-	633,776.38	75.17%	242,377.30	-	292,586.54	57.50%
Consumption of Fixed Capital	12	-	-	-	0.00%	-	-	-	0.00%
Interest	13	-	-	-	0.00%	-	-	-	0.00%
Social Benefits	15	5,916.00	-	-	0.00%	700.00	-	650.00	0.13%
Other Expenses	16	149,759.00	-	146,440.62	17.37%	75,200.00	-	64,795.00	12.73%
TOTAL EXPENDITURE		943,795.00	-	843,150.66	100.00%	469,367.30	-	508,889.16	100.00%
SURPLUS/(DEFICIT)		-	-	20,514.60		-	-	2,296.04	

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2019

REVENUE- SUB HEAD	NOTES	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	REVISED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1131000 Rates		323,795.00	-	156,029.28	2.55%	26,430.00	-	37,216.87	0.74%
1331000 Grants- Districts		3,075,816.02	-	2,743,097.81	44.85%	2,300,000.00	-	1,931,468.92	38.27%
1332000 Capital Grants-Districts		3,410,041.71	-	2,509,384.86	41.03%	2,690,707.58	-	2,604,329.28	51.60%
1412000 Lands & Royalties		269,000.00	-	365,779.56	5.98%	197,800.00	-	198,991.00	3.94%
1415000 Rent of Land, Buildings & Houses		51,000.00	-	27,537.00	0.45%	24,000.00	-	25,145.70	0.50%
1422000 Licenses		182,600.00	-	251,064.42	4.10%	118,567.30	-	147,386.49	2.92%
1423000 Fees		114,400.00	-	63,255.00	1.03%	80,800.00	-	80,543.14	1.60%
1430000 Fines, Penalties and Forfeits		2,000.00	-	-	0.00%	500.00	-	592.00	0.01%
1450000 Miscellaneous & Unidentified Revenue		1,000.00	-	-	0.00%	21,270.00	-	21,310.00	0.42%
TOTAL REVENUE		7,429,652.73	-	6,116,147.93	100.00%	5,460,074.88	-	5,046,983.40	100.00%
EXPENDITURE- SUB HEAD									
2111100 Non Established Position		5,000.00	-	3,245.63	0.05%	41,900.00	-	41,896.41	0.81%
2111200 Other Allowances		62,300.00	-	45,849.65	0.71%	101,090.00	-	100,863.79	1.94%
2121000 National Insurance Contributions		14,000.00	-	13,838.38	0.21%	8,100.00	-	8,097.42	0.16%
2210100 Materials- Office Supplies		80,000.00	-	72,195.60	1.12%	65,560.00	-	85,818.70	1.65%
2210200 Utilities		139,120.00	-	133,037.19	2.07%	7,650.00	-	7,593.48	0.15%
2210300 General Cleaning		-	-	-	0.00%	-	-	-	0.00%
2210400 Rentals		16,900.00	-	14,432.69	0.22%	5,150.00	-	4,173.95	0.08%
2210500 Travel & Transport		237,000.00	-	211,333.94	3.28%	85,070.00	-	100,239.50	1.93%
2210600 Repairs & Maintenance		22,500.00	-	21,429.00	0.33%	5,900.00	-	5,640.00	0.11%
2210700 Training- Seminars- Conferences		123,000.00	-	96,656.00	1.50%	8,580.00	-	8,785.00	0.17%
2210800 Consulting Services		5,000.00	-	5,000.00	0.08%	200.00	-	110.00	0.00%
2210900 Special Services		55,000.00	-	50,706.00	0.79%	62,067.30	-	78,115.00	1.50%
2211100 Other Charges- Fees		31,300.00	-	27,327.08	0.42%	2,200.00	-	2,110.91	0.04%
2421100 Interest to Residents		-	-	-	0.00%	-	-	-	0.00%
2631100 Grants- Current		3,471,783.19	-	2,821,703.58	43.83%	2,300,000.00	-	2,108,851.66	40.55%
2632100 Grants- Capital Transfers		2,964,074.54	-	2,774,861.62	43.10%	2,690,707.58	-	2,583,286.09	49.67%
2700000 Social Benefits		5,916.00	-	-	0.00%	700.00	-	650.00	0.01%
2821000 General Expenses		141,759.00	-	146,440.62	2.27%	75,200.00	-	64,795.00	1.25%
TOTAL IGF EXPENDITURE		7,374,652.73	-	6,438,056.98	100.00%	5,460,074.88	-	5,201,026.91	100.00%
SURPLUS/(DEFICIT)		55,000.00	-	(321,909.05)		-	-	(154,043.51)	

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE PRINCIPAL NOTES TO THE FINANCIAL STATEMENTS

NOTES	CURRENT 2019 GH¢	PREVIOUS 2018 GH¢
2 Taxes on Property	156,029.28	37,216.87
3 Lands and Royalties	365,779.56	198,991.00
4 Uses of Goods and Services	314,319.42	227,929.63
5 Fines, Penalties and Forfeits	-	592.00
6 Rents of Land, Buildings and Houses	27,537.00	25,145.70
7 Grants	5,830,384.55	4,535,798.20
8 Miscellaneous and Unidentified Revenue	-	21,310.00
9 Compensation of Employees	62,933.66	150,857.62
10 Goods and Services	633,776.38	292,586.54
11 Consumption of Fixed Capital	-	-
12 Interest	-	-
13 Grants	5,594,906.32	4,692,137.75
14 Social Benefits	-	650.00
15 Other Expenses	146,440.62	64,795.00
17 Non Financial Assets		-
Dwelling	-	-
Non Residential Buildings	-	-
Other Structures	-	-
Transport Equipment	16,040.00	-
Other Machinery and Equipment	-	-
Infrastructure assets	-	-
	16,040.00	-
18 Other Payments		-
Dwelling	-	-
Non Residential Buildings	-	-
Other Machinery and Equipment	-	-
Infrastructure Assets	-	-
	-	-
19 Cash and Cash Equivalents		
Cash Balance	(1.18)	(3.00)
Bank Balances	591,906.17	335,915.16
	591,904.99	335,912.16
20 Receivables		
Salary Advances	-	-
Special Advances	-	-
	-	-
21 Deposits and Other Trust Monies		
Special	-	-
	-	-

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE FOR COMMON FUND
FOR THE YEAR ENDED 31ST DECEMBER 2019

REVENUE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019 GH¢	ACTUAL FOR THE YEAR 2019 GH¢	APPROVED BUDGET FOR THE YEAR 2018 GH¢	ACTUAL FOR THE YEAR 2018 GH¢
1332000 CAPITAL GRANTS- DISTRICTS				
1332001 DACF Direct Transfer-Capital Develop	2,825,816.02	2,072,913.93	1,924,482.73	1,512,204.01
1332002 DACF MP Transfer- Capital Developm	250,000.00	670,183.88	120,000.00	96,886.43
TOTAL	3,075,816.02	2,743,097.81	2,044,482.73	1,609,090.44

**COMPARATIVE STATEMENT OF EXPENDITURE FOR COMMON FUND
FOR THE YEAR ENDED 31ST DECEMBER 2019**

EXPENDITURE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
2631100 OTHER GENERAL GOV'T UNITS-GRANTS				
2632101 District Assemblies Common Fund	2,250,130.89	1,859,789.12	1,924,482.73	1,193,455.32
COMMON FUND PROJECTS:				
3111103 Bungalows /Flats	334,066.00	-		
3111202 Clinics	310,773.00	-		
3111204 Office Buildings	76,813.30	-		
3111205 School Buildings	200,000.00	48,419.70		
3113110 Water Systems	50,000.00	-		
SUB TOTAL	971,652.30	48,419.70	-	-
DACF TOTAL	3,221,783.19	1,908,208.82	1,924,482.73	1,193,455.32
2632102 MP capital development projects	250,000.00	911,835.88	120,000.00	117,623.89
TOTAL	3,471,783.19	2,820,044.70	2,044,482.73	1,311,079.21

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE FOR OTHER FUNDS
FOR THE YEAR ENDED 31ST DECEMBER 2019

REVENUE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019 GH¢	ACTUAL FOR THE YEAR 2019 GH¢	APPROVED BUDGET FOR THE YEAR 2018 GH¢	ACTUAL FOR THE YEAR 2018 GH¢
13 GRANTS				
133 GRANTS FROM OTHER GENERAL GOV				
1331000 GRANTS- DISTRICTS				
1331001 Central Gov't.-GOG Paid Salaries	2,189,040.02	1,276,999.06	-	-
1331005 NALAG Dues	6,171.32	6,633.32	-	-
1331006 Fumigation /Sanitation Improvement F	332,000.00	414,000.00	30,000.00	-
1331007 HIPC	-	-	40,000.00	-
1331008 Ghana School Feeding Programme	-	-	190,659.00	185,659.00
1331008 HIV/AIDS etc	9,642.68	35,163.43	10,000.00	9,412.31
1331009 G & S-Decentralised Departments	73,323.89	-	2,000.00	1,860.90

AKWAPIM SOUTH DISTRICT ASSEMBLY

1331009	Department of Agric (MAG)	85,000.00	137,830.64		
1331010	DDF Related Recurrent Transfers	60,000.00	177,622.46	-	-
1331011	Support Transfer-Stool Land Revenue	-	-	-	-
1331012	Disability Transfer	167,033.16	220,255.25	50,000.00	45,923.57
SUBTOTAL		2,922,211.07	2,268,504.16	322,659.00	242,855.78
1332000 CAPITAL GRANTS- DISTRICTS					
1332003	Sector Specific asset transfer-decentr	-	-	-	-
1332004	The DDF transfer-capital development	350,000.00	650,946.00	633,836.00	388,950.94
1332005	UDG transfer-capital development pro	-	-	-	-
1332006	Donor Funded capital development pr	137,830.64	10,568.02	152,743.27	284.64
SUBTOTAL		487,830.64	661,514.02	786,579.27	389,235.58
GRANT TOTAL		3,410,041.71	2,930,018.18	1,109,238.27	632,091.36

**COMPARATIVE STATEMENT OF EXPENDITURE FOR OTHER FUNDS
FOR THE YEAR ENDED 31ST DECEMBER 2019**

EXPENDITURE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
26 GRANTS				
263 OTHER GENERAL GOV'T UNITS				
2631100 CURRENT				
2631104 Central Gov't GOG Paid Salaries	1,859,747.58	1,276,999.06	-	-
2631106 DDF Capacity Building Grants	-	-	-	-
2631107 Ghana School Feeding Programme	-	-	206,659.00	185,659.00
2631107 HIV/AIDS	70,000.00	34,867.00	50,000.00	7,727.00
2631108 Disability Fund	250,000.00	243,976.00	65,000.00	55,702.28
2631109 Sanitation Fund	80,000.00	-	30,000.00	-
SUB TOTAL	2,259,747.58	1,555,842.06	351,659.00	249,088.28
2632100 CAPITAL TRANSFERS				
2632101 Fumugation and Sanitation Improvement Fund	332,000.00	414,000.00	1,000.00	869.00
2632101 NALAG Dues	6,171.32	6,633.32	633,836.00	322,382.10
2632103 The transfer of sector-specific assets to MMDAs	-	-	-	-
2632104 DDF Capacity Building Grants for Capital Expense	60,000.00	651,027.24	-	-
2632105 Urban Development Grant (UDG)	-	-	-	-
2632106 Department of Agric (MAG)	222,830.64	137,830.00	-	-
2632106 GOG support to Decentralised Depts.	83,325.00	9,529.00	-	-
SUB TOTAL	704,326.96	1,219,019.56	634,836.00	323,251.10
TOTAL	2,964,074.54	2,774,861.62	986,495.00	572,339.38

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS FOR COMMON FUNDS
FOR THE YEAR ENDED 31ST DECEMBER 2019

	NOTE	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	REVISED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
RECEIPTS									
DACF - Assembly	7	2,825,816.02	-	2,072,913.93	75.57%	2,000,000.00	-	1,248,461.76	64.64%
DACF - MP	7	250,000.00	-	670,183.88	24.43%	300,000.00	-	683,007.16	35.36%
TOTAL RECEIPTS		3,075,816.02	-	2,743,097.81	100.00%	2,300,000.00	-	1,931,468.92	100.00%
PAYMENTS									
DACF - Assembly	14	2,250,130.89	-	1,908,208.82	67.67%	2,000,000.00	-	1,435,861.15	68.09%
DACF - MP	14	250,000.00	-	911,835.88	32.33%	300,000.00	-	672,990.51	31.91%
TOTAL PAYMENTS		2,500,130.89	-	2,820,044.70	100.00%	2,300,000.00	-	2,108,851.66	100.00%

AKWAPIM SOUTH DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR COMMON FUND
FOR THE YEAR ENDED 31ST DECEMBER 2019

REVENUE	NOTES	ANNUAL BUDGET FOR THE YEAR 2019		ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018		ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢			GH¢	GH¢		
DACF - Assembly		2,825,816.02	-	2,072,913.93	75.57%	2,000,000.00	-	1,248,461.76	64.64%
DACF - MP		250,000.00	-	670,183.88	24.43%	300,000.00	-	683,007.16	35.36%
TOTAL REVENUE	7	3,075,816.02	-	2,743,097.81	100.00%	2,300,000.00	-	1,931,468.92	100.00%
EXPENDITURE									
DACF - Assembly		2,250,130.89	-	1,908,208.82	67.67%	2,000,000.00	-	1,435,861.15	68.09%
DACF - MP		250,000.00	-	911,835.88	32.33%	300,000.00	-	672,990.51	31.91%
TOTAL EXPENDITURE	7	2,500,130.89	-	2,820,044.70	100.00%	2,300,000.00	-	2,108,851.66	100.00%
SURPLUS/(DEFICIT)			-	(76,946.89)		-	-	(177,382.74)	

AKWAPIM SOUTH DISTRICT ASSEMBLY

STATEMENT OF ACCUMULATED SURPLUS/ DEFICIT AS AT THE YEAR ENDED 31ST DECEMBER, 2019

	INTERNALLY GENERATED FUND AND OTHER GRANTS	COMMON FUND	SURPLUS/ DEFICITS	TOTAL
	GH¢	GH¢	GH¢	GH¢
ACCUMULATED SURPLUS/(DEFICIT) B/D	23,339.23	(177,382.74)	489,955.67	335,912.16
SURPLUS/ (DEFICIT) FOR THE YEAR	127,251.46	128,741.37	335,912.16	591,904.99

AKWAPIM SOUTH DISTRICT ASSEMBLY

ANALYSIS OF CURRENCY AND DEPOSIT (CASH AND BANK BALANCES)
AS AT THE YEAR ENDED 31ST DECEMBER 2019

	2019 GH¢	2018 GH¢
Cash on Hand	(1.18)	(3.00)
2221130000820 GCB Bank LTD, IGF, Aburi	23,378.37	2,865.59
Bank of Ghana (Agric)	-	
1018431479486 Bank of Ghana (DDF)	184,986.98	6,406.10
1105002014201 National Investment Bank (DACF)	322,295.78	322.11
1105040060301 National Investment Bank (MP's CF)	65,385.22	307,037.22
2531420000791121 Akuapem Rural Bank, Aburi (PLWDS)	(4,454.29)	19,266.46
2221130003842 Ghana Commercial Bank (HIV/AIDS)	314.11	17.68
TOTAL	591,904.99	335,912.16

AKWAPIIM SOUTH DISTRICT ASSEMBLY

STATEMENT OF STAFF AND DEPARTMENTAL ADVANCES AS AT 31ST DECEMBER 2019

NAME	DATE	NATURE OF ADVANCE	AMOUNT GRANTED	PAYMENT	BALANCE TO DATE
			GH¢	GH¢	GH¢
0		-	-	-	-
0		-	-	-	-
0		-	-	-	-
0		-	-	-	-
TOTAL			-	-	-

STATEMENT OF OTHER ACCOUNTS PAYABLES/ADVANCES AS AT 31ST DECEMBER 2019

NAME	NATURE OF ADVANCE	AMOUNT GRANTED	PAYMENT	BALANCE TO DATE
		GH¢	GH¢	GH¢
Borrow from HIV/AIDS Account	HIV/AIDS	15,000.00	15,000.00	-
Borrow from HIV/AIDS Account	HIV/AIDS	10,000.00	10,000.00	-
Borrow from pwd	People with Disability	15,000.00	15,000.00	-
Borrow from pwd	People with Disability	4,000.00	4,000.00	-
Cheque issued for PDS revers	IGF	1,222.00	1,222.00	-
TOTAL		45,222.00	45,222.00	-