



NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY



**PRINCIPAL NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED**



Fra Adikanfo Mu
31ST DECEMBER, 2019

NOTES TO THE FINANCIAL STATEMENT

1.1 REPORTING ENTITY

The reporting entity is Nsawam Adoagyiri Municipal Assembly established by Legislative Instrument (LI) 2047 Of 2012. It is a non-profit making organization. The report focused on the financial transactions that took place in 2019 fiscal year.

1.2 MISSION STATEMENT

The Assembly exists to improve upon the living conditions of the people through the mobilization of human, material and financial resources in the provision of amenities, infrastructural facilities and other essential facilities such as roads, community centers, area councils, clinics and schools.

1.3 OBJECTIVE OF THE ASSEMBLY

- a. To ensure the effective implementation of the decentralization process in the Municipality
- b. To strengthen the Revenue Mobilization and Generation bases and address the logistics needs of the people.
- c. To improve the environmental conditions of the Municipality.
- d. To strengthen the human resources component of the Assembly.
- e. To exploit the economic and investment potentials of the Municipality.

1.4 SUMMARY OF ACCOUNTING POLICIES

The Financial Statement of the Assembly have been prepared to comply with the Public Financial Management Act, 2016 (Act 921) Financial Administration Regulation, 2004 LI 1802 the Local Government Act 2016 (Act 936), Financial Memoranda for District Assemblies 2004 and other legislative and accounting standards.

a BASIS OF ACCOUNTING

The accounts for the year ending 2019 were prepared on cash and historical basis. Fixed assets of the Assembly do not reflect in the accounts and therefore no provision was made for depreciation.

b ACCOUNTING PERIOD

The accounting year is over the period of 1st January 2019 to 31st December 2019. All transactions within the period under review have been taken care of.

1.5 (a) REVENUE

Source of revenue to the Assembly for the period under reviewed are as follows:

	GHC	GHC
Traditional Source Grants:		1,616,474.63
Common Fund	2,013,808.98	
MP's Common Fund	343,707.68	
G&S Decentralised Departments	12,663.33	

Disability Fund	142,076.70	
HIV/AIDS FUND	11,912.83	
DDF Fund	299,586.00	
GoG Salaries	3,937,558.03	
Donors (MAG)	158,403.47	
Reversed Cheques	14,385.00	
Urban Dev't Grant	-	6,934,102.02

8,550,576.65 1.6 (b)

EXPENDITURE

Total of various types of expenditure for the year ended 31st December 2019 are summarized below;

	GHC	GHC
Recurrent Expenditure - IGF		1,678,606.49
Grants		
DACF -Main	1,823,512.65	
MP's Common Fund	467,960.91	
DDF FUND	292,116.74	
Disability Fund	274,399.91	
HIPC Fund	-	
Social Intervention Programme	-	
HIV/AIDS	11,972.31	
School Feeding Prog.	610.00	
Donor (MAG)	158,402.41	
CWSA/LSDGP	76.00	
Urban Dev't Grant	-	

GoG Salaries	3,937,558.03	8,657,792.47
G&S Decentralised Departments	<u>12,577.02</u>	6,979,185.98
		<u>8,657,792.47</u>

NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY

PRINCIPAL NOTES TO THE FINANCIAL STATEMENT FOR

THE YEAR ENDED 31ST DECEMBER, 2019

	REVENUE	APPROVED BUDGET 2019	ACTUAL 2019 GHC	APPROVED BUDGET 2018	ACTUAL 2018 GHC
	2 Rates				
1413002	Basic Rate	7,000.00	-		-
1413001	Property Rate	163,875.00	152,890.00	128,000.00	115,637.00
1131003	Special Levy (Sanitation)	20,000.00	10,065.36	35,000.00	25,890.60
1412031	Property Rates Arrears	51,250.00	70,000.00		
	Total	242,125.00	232,955.36	163,000.00	141,527.60
	3 Land and Royalties				
1412003	Stool Land Revenue		7,431.82		
1422157	Sale of Building Permit/ Plans	175,283.00	282,855.97	120,000.00	133,804.36
1412006	Communication Mast permit				
1412004	Buildings Jacket	20,500.00	24,400.00	20,000.00	15,500.00
	Total	195,783.00	314,687.79	140,000.00	149,304.36
	4. Rents of Land, Buildings and Houses				
1415002	Ground Rent				
1111311	Assembly hall	1,025.00	200.00	300.00	615.00
1415008	Investment Income				
1415011	Rent of Assembly Bangalow	27,300.00	24,110.00	12,000.00	27,885.00
1111310	Other Receipts from Petroluem Op				
1423473	Park -Sale of Plant	512.00	706.00	500.00	618.00
1415052	Market Stores/Stalls/open spaces	25,500.00	28,416.00	20,000.00	17,066.00
	Total	54,337.00	53,432.00	32,800.00	46,184.00
1422000	5. Licenses		GHC		GHC

1422002	Pito/Palm Wine Sellers/Tappers				
1422002	Herbalist	500.00		1,000.00	
1422003	Hawkers License	1,000.00		3,000.00	
1422005	Chop Bar and Restaurants	447.00	40.00	2,000.00	370.00
1422006	Grinding Mail	108.00	50.00	700.00	90.00
1422009	Bakers/Bakries	7,381.00	1,160.00	600.00	6,100.00
1422011	Artisans/Self Employed	7,716.00	8,295.00	6,000.00	6,377.00
1422021	Manufacturing Firms	34,211.00	11,600.00	23,000.00	29,100.00
1422013	Sand and Stone Concls.License	1,573.00	100.00	1,500.00	1,300.00
1422044	Financial Institutions	37,969.00	18,555.00	30,000.00	31,380.00
1422024	Private Education Int.	3,851.00	2,697.00	10,000.00	3,183.00
1112002	Petroleum Dealers	27,237.00	13,540.00	14,696.00	22,510.00
1112314	Communication /Business Centers		305.00	700.00	
1422018	Pharmacies/Chemical Sellers	6,056.00	100.00	5,800.00	5,005.00
1141109	Hotels	574.00	3,600.00	2,600.00	475.00
1422020	Swam Timber/Chain Saw Operators			240.00	
1422020	Commercial Vehicles	138,258.00	132,478.65	150,000.00	113,234.00
1422032	Akpeteshie/ Spirit Sellers			450.00	230.00
1415052	Private Store Permit	49,804.00	33,198.00	30,000.00	41,161.00
1422128	Telecom System/Security Services			15,000.00	4,629.50
1415052	Market Stores/ Stalls /Open Space			30,000.00	26,828.00
1422054	Signage and Tempory Structure	32,461.00	10,105.00		
1423108	Medical Screening for Food Vendors	40,000.00	28,914.00	40,000.00	31,573.00
1422007	Bar/Wine/Liquor/Beer	7,381.00	3,210.00	3,000.00	3,292.00
1423410	Quarry and Hand brokers	54,450.00	8,500.00	70,000.00	9,500.00
1422054	Laundaries/Car Wash			600.00	450.00
1422072	Business Operating Permit	61,500.00	208,168.22	55,000.00	65,010.64

1422032	Liquor License	278.00			
1422130	Transport Union	5,851.00	15,300.00		7,400.00
1422158	Sand winning		100.00		
	Total	518,606.00	500,015.87	495,886.00	344,187.50
	<u>6. Fees</u>				
1423001	Markets	75,850.00	62,140.00	61,600.00	64,771.00
1423002	Livestock/Poultry	1,025.00		1,000.00	675.00
1423005	Registration of Contractors	2,356.00		1,500.00	2,830.00
1423006	Burial Fees	41,000.00	23,600.00	40,000.00	53,935.00
1423009	Adverts/Bill Boards	76,875.00	38,215.00	75,000.00	104,456.00
	Pond	205.00	600.00	200.00	
1422030	Entertainment	9,225.00	4,961.00	8,000.00	6,750.00
1423011	Marriage/Divorce Registration	2,050.00	1,800.00	2,000.00	7,055.00
1423018	Loading/Lorry Park	194,750.00	226,000.80	190,000.00	203,996.00
1423010	Convenyance/Exportation	246,000.00	106,530.50	220,000.00	184,224.00
1423012	Public Toilet	41,000.00	26,680.00	33,000.00	33,930.00
1423527	Tender Documents	6,150.00	900.00	1,500.00	600.00
1423014	General Merchants	2,050.00		2,000.00	
	Total	698,536.00	491,427.30	635,800.00	663,222.00
	<u>7. Fines, penalties, and forfeits</u>				
1430001	Court /Spot Fines	512.00		500.00	
1430007	Lorry Park Fines	5,625.00		25,000.00	15,400.00
1415008	Sales of Bins	500.00	1,751.91		
1430006	Slaughter Fines	3,075.00	4,117.00	5,000.00	4,844.00

	Total	9,712.00	5,868.91	30,500.00	20,244.00
	8. Miscellaneous & Unspecified Revenue				
1450008					
1450007	Miscellaneous Revenue	10,000.00	18,087.40	10,000.00	3,007.50
1450010					
	Total	10,000.00	18,087.40	10,000.00	3,007.50
	TOTAL IGF	1,729,099.00	1,616,474.63	1,507,986.00	1,367,676.96
	9. <u>Grants</u>				
1331001	Salaries and Wages (Gov't)	3,934,960.00	3,937,558.03	3,420,689.52	3,170,970.45
1331002	DACF - Main	3,113,108.60	1,489,832.42	3,005,591.00	1,104,130.56
	NALAG DUES		6,476.56		
	Fumugation		230,000.00		
	Sanitation Improvement Plan (SIP)		287,500.00		
1331003	DDF Capital Development	312,931.75	245,026.00		297,667.00
1331003	DDF Capacity Building	27,068.25	54,560.00	51,413.00	27,280.00
1331004	UDG Capital Development			424,111.00	238,931.00
1332005	MPs' Fund	432,000.00	343,707.68	224,684.00	312,132.16
1331006	Disability Fund	150,000.00	142,076.70	60,000.00	224,139.77
1331007	LSGDP				
1331008	G & S Decentralised departments	82,211.32	12,663.33	59,014.89	145,699.13
1331009	DACF reversed Cheque		14,385.00	25,000.00	
1331010	UDG-Capacity Support Fund			420,167.23	
1331011	HIV/AIDS FUND	15,000.00	11,912.83		10,932.14
	Other Donors (MAG)	158,402.46	158,403.47	75,000.00	

	Total Grants	8,225,682.38	6,934,102.02	7,765,670.64	5,531,882.21
	GRAND TOTAL REVENUE	9,954,781.38	8,550,576.65	9,273,656.64	6,992,269.81

EXPENDITURE		APPROVED BUDGET 2019	ACTUAL 2019	APPROVED BUDGET 2018	ACTUAL 2018
			GHC		GHC
	10 <u>Compensation of Employees</u>				
2111501	Established Post				
	Sub Total	-	-	-	-
	Non Established Post				
2111101	Daily rated	300.00		300.00	150.00
2111102	Monthly paid & casual labour	117,685.00	120,237.67	90,688.24	79,663.03
	Sub Total	117,985.00	120,237.67	90,988.24	79,813.03
	Other Allowances				
2111221	Training Allowance	6,150.00	4,900.00	8,000.00	5,072.00
2111233	Entertainment Allowance			4,655.00	6,500.00
2111224	Traditional Authority Allowance	5,000.00		8,000.00	4,200.00
2111225	Commissions- Revenue Collectors			44,510.00	22,849.00
2111234	Fuel Allowance	1,000.00	800.00		
2112242	Travelling/Fuel Allowance			6,000.00	2,825.00
2111243	Transfer Grants	23,000.00	21,759.37	55,000.00	66,692.07
2111238	Overtime Allowances	7,000.00	7,350.00	15,000.00	11,145.00
2111203	Car Maintenac allowance	200.00			
2111237	Risk Allowance	10,275.00	10,175.00		

	Board Committee Allowance			2,000.00	10,333.50
2111248	Special Allowance/honorarium	29,812.00	25,000.00	55,000.00	17,306.00
2111229	Acting Allowance	3,000.00	3,154.63	15,000.00	21,189.00
	Sub Total	85,437.00	73,139.00	213,165.00	168,111.57
	National Pension Contribution				
2121001	13% SSF Contribution	12,409.00	13,187.24	16,000.00	11,782.67
2121002	End of Service Benefit (ESB)				
	Sub Total	12,409.00	13,187.24	16,000.00	11,782.67
	Total Compensation	215,831.00	206,563.91	320,153.24	259,707.27
	11 <u>Goods and Services</u>				
2210101	Printed Materials & Stationery	55,000.00	50,702.54	70,000.00	75,796.31
2210102	Office facilities, Supplies & Accessories	4,000.00	3,460.00	9,098.80	41,411.04
2210103	Refreshment Item	3,000.00	2,825.00	20,000.00	12,240.00
2210113	Feeding cost	26,076.00	22,157.12	25,440.00	15,413.45
2210104	Medical Supplies				
2210112	Uniform and Protective Clothing				
2210122	Value Books	22,206.00	13,000.00	75,445.60	42,772.80
2210116	Chemicals & Consumables				
2210117	Teaching & Learning Materials				
2210120	Purchase of Petty Tools/Implements	11,201.00	6,380.92	5,000.00	9,101.44
2210111	Other Office Materials & Consumables	9,000.00	3,978.89	25,000.00	16,952.92
	Sub Total	130,483.00	102,504.47	229,984.40	213,687.96
	Utilities				
2210201	Electricity Charges	41,113.00	34,063.00	40,111.02	41,828.39
2210202	Water	200.00		3,472.56	9,500.00
2210203	Telecommunications	500.00		655.00	

2210204	Postal Charges	100.00	250.00	1,000.00	116.00
2210205	Sanitation charges	150,650.00	168,860.64	10,800.50	5,400.25
2210206	Armed Guard and Security			5,000.00	2,663.00
	Sub Total	192,563.00	203,173.64	61,039.08	59,507.64
	General Cleaning				
2210301	Cleaning Materials	2,050.00	-	2,000.00	-
2210302	Contract Cleaning Service Charges				-
	Sub Total	2,050.00	-	2,000.00	
	Rentals/Lease				
2210401	Office Accommodation				
2210404	Hotel Accommodation	5,500.00	1,100.00	20,000.00	14,985.00
2210402	Residential Accommodation				
2210403	Rent of Office Equipment				
	Sub Total	5,500.00	1,100.00	20,000.00	14,985.00
	Travel and Transport		GHC		GHC
2210502	Maintenance / Repairs of Official Vehicals	30,750.00	49,360.04	30,000.00	36,474.36
2210503	Fuel & Lubricants- officials Vehicles	70,000.00	57,505.82	15,000.00	
2210505	Running Cost - Official Vehicles	4,000.00	3,411.00	60,000.00	61,993.45
2210510	Night Allowance-Assembly				
2210517	Fuel Allocation to Waste Mgt Dept.	6,000.00	5,000.00	5,000.00	
2210511	Local Travel Cost	43,106.00	39,995.00	90,000.00	83,938.40
2210509	Other Travel & Transport	10,250.00	6,965.00	38,152.72	42,415.36
	Sub Total	164,106.00	162,236.86	238,152.72	224,821.57
	Repairs and Maintenance				
2210601	Roads, Driveway & Grounds	4,800.00		15,000.00	8,120.75

2210602	Repairs of Assembly Bangalow	4,000.00		10,000.00	-
2210603	Repairs of Office Buildings	56,975.00	49,975.00	14,584.50	17,916.70
2210604	Maintenance of Furniture & Fixtures	2,000.00		515.00	732.59
2210605	Maintenance of Machines and Plants	4,326.00	-	5,000.00	2,667.70
2210606	Maintenance of General Equipment	4,800.00	5,000.00	5,000.00	3,162.60
2210607	Minor Repairs of Public Toilet	2,200.00	-		
2210608	Computer Software				
2210611	Market	4,000.00		10,000.00	
	Support for Traditional Authority	3,000.00	-	5,000.00	
2210617	Street Light and Traffic Light				
2210621	Security Gadgets				
	Sub Total	86,101.00	54,975.00	65,099.50	32,600.34
	Training, Seminar and Conference				
2821012	Training /Scholarship/Bursary				
2210702	Out of Station Allowance			14,076.90	-
2210710	Staff Development	27,585.00	17,649.11	35,000.00	48,884.75
2210103	Refreshments	20,000.00	15,685.89	18,000.00	23,304.95
2210702	Seminars/Conferences/Workshops/Meetings Expenses	73,050.00	67,569.79	130,000.00	137,296.04
2210705	Hotel Accommodation	3,000.00	1,350.00	4,900.00	3,450.00
2210711	Public Education & Sensitization	4,000.00	3,500.00	30,000.00	17,869.00
2210701	Training Materials			6,400.00	3,200.00
	Sub Total	127,635.00	105,754.79	238,376.90	234,004.74
	Consultancy Expenses				

	Other Consultancy Expenses				
2210801	Local Consultants Fees	29,575.00	24,299.74	3,000.00	7,905.75
	Sub Total	29,575.00	24,299.74	3,000.00	7,905.75
	Special Services		GHC		GHC
2210902	Official Celebrations	4,000.00	3,400.00	10,000.00	36,418.76

2210905	Assembly Members Special Allow			5,000.00	
2210905	Assembly Members Sittings All	40,000.00	32,785.06	41,000.00	34,269.18
2210906	Unit Committee/Zonal Councils	6,821.00	8,895.50	6,655.00	11,025.00
2210909	Operational Enhancement Expenses			75,000.00	107,566.62
2210906	Dep. /MPCU/Sub Commiitee meetings	5,125.00	4,500.00		
2210907	Support to Departements	195,000.00	188,500.00		
	Support to Traditional Authorities	5,125.00	3,200.00	5,000.00	300.00
2210908	Property Valuation Expenses				
	Sub Total	256,071.00	241,280.56	142,655.00	189,579.56
	Other Charges and Fees				
2211101	Bank Charges	2,050.00	4,080.51	4,500.00	3,057.44
2731103	Refund of Medical Expenses	871.00	2,700.00	4,000.00	6,423.00
	Workman Compensation				
	Imprest				23,000.00
2731102	Staff Welfare Expenses				
	Sub Total	2,921.00	6,780.51	8,500.00	32,480.44
	General Expenses				
2821001	Insurance and compensation	2,460.00	3,500.00		
2821007	Court Expenses	2,000.00	745.00		
2821003	Awards & Rewards				
2821009	Donations	61,250.00	77,968.20	51,025.16	61,453.35
2821018	Civil Number and Street Naming				
2821011	Tuition Fees				
2821017	Refuse Lifting Expenses				
2821019	Scholarship & Bursaries				
	Reversed Cheque				

	Sub Total	65,710.00	82,213.20	51,025.16	61,453.35
	Total	1,062,715.00	984,318.77	1,059,832.76	1,071,026.35
	12. ASSEMBLY FUNDED PROJECTS				
3111306	Bridges/Culverts/Drains	76,500.00	73,213.72	100,000.00	23,097.46
3112208	Computer and Assessories	47,275.16	51,986.50	10,000.00	
3111204	Office Building				
3111308	Rehabilitation of Roads Municipal-wide	326,777.84	362,523.59	18,000.00	
	Electric Poles				
	Sub Total	450,553.00	487,723.81	128,000.00	23,097.46
	GRAND TOTAL EXPENDITURE- IGF	1,729,099.00	1,678,606.49	1,507,986.00	1,353,831.08
	13 GRANTS				
	OTHER GRANTS-Recurrent				
2631101	Comption of Gov't Employees-Est post	3,934,960.00	3,937,558.03	3,420,689.52	3,170,970.45
2631102	UDG- Environmental Savguard				
2631103	Social Intervention Programme			25,000.00	
2631104	DDF Capacity Building Grant	27,068.25	54,738.99	51,413.00	227,000.00
2631105	HIPC		610.00		
2631106	Disability Fund	150,000.00	274,399.91	68,000.00	92,108.71
2631107	CWSA/LSGDP		76.00		
2631108	HIV/AIDS	15,000.00	11,972.31		4,183.06
2631109	Goods & Services Decent. Dept.	82,211.32	12,577.02	59,014.89	145,694.94
2631110	DDF M & E Dev't Fund			10,000.00	
2631111	UDG Capacity support				
2631112	Donor Support (MAG)	158,402.46	158,402.41		
2631113					

	Sub-Total	4,367,642.03	4,450,334.67	3,634,117.41	3,639,957.16
2631100	DDF- CAPITAL EXPENDITURE				
2210108	Civic Numbering/Street Naming				
2210602	School Projects/Buildings			152,000.00	
2210603	Buildings and Other Structures				12,473.24
2210605	Renovation of Assembly Buildings				
2210603	Roads/Signals				
2210606	Sewage and Irrigation(Boreholes)	196,671.40	179,243.75	5,710.82	
2210611	Bungallows for Assembly Staff			29,705.06	
2210613	Provision for O&M-Office Equipments				
2211203	Const. of Markets				
3111204	Operational Enhancement	36,260.35	30,490.00		
3111205	Refuse Lifting. Sewers and Irrigation			200,000.00	100,000.00
3111207	Support for Community Initiated Projects				
3111303	Const. of Toilets			6,695.12	
3111306	Const. of Bridges/Culverts/Drains	80,000.00	27,644.00	20,000.00	181,092.90
3112201	Purchase of Plant and Equipment				
3112208	Purchase of Computer and Accessories				
3113104	Utilities Network				
3113108	Purchase of Furniture & Fittings				
2631100	Health Centres/CHPS				
	Sub-Total	312,931.75	237,377.75	414,111.00	293,566.14
2631100	UDG- CAPITAL EXPENDITURE				
2210108	Civic Numbering/Street Naming				
2210602	School Projects				
2210603	Buildings and Other Structures(court)			155,013.13	

2210605	Renovation of Assembly Buildings				
2210603	Const. of Roads/signals				
2210606	Sewage and Irrigation(Boreholes)				
3111303	Const. of Toilets				
3111306	Const. of Bridges/culverts/drains			15,154.10	
3112201	Purchase of Plant and Equipment			250,000.00	329,693.40
3112208	Purchase of Computer and Accessories				
3113104	Utilities Network				
3113108	Purchase of Furniture & Fittings				
2631100	Other consultancy Expenses				
	Sub-Total	-	-	420,167.23	329,693.40
	CAPITAL TRANSFERS OTHERS				
2631113	HIPC				460.00
	Donor Support for capital Projects			75,000.00	
	LSDGP				
2631114	MP'S Capital Development Projects			134,811.00	88,329.63
	Sub Total	-	-	209,811.00	88,789.63
2210000	DACF - RECURRENT EXPENDITURE				
	Repair of Equipments				

2631101	Maint. & Repairs-Official Vehicle	30,000.00	11,682.49		
2631102	Scholarship and Bursaries	39,879.72	14,460.53	59,915.82	19,397.50
2631103	Support for Sports and Culture	4,000.00	6,731.05	5,000.00	
2631104	Public Education and Sensitisation	36,141.06		10,000.00	
2631105	Text Books and Librery Materials	3,000.00			

2631106	Property Valuation Expenses	40,000.00		50,000.00	
2631107	Management of Refuse Dumps	215,119.49	240,000.00		
2631108	Official Celebrations	105,000.00	80,086.91	72,375.20	72,373.12
2631109	Staff Development			30,000.00	
2631110	Computer and Assoscessories	110,000.00	33,093.90		
2631111	Operational Enhancement Expenses	617,149.78	42,415.40	77,921.74	29,950.00
2631112	Bank Charges		1,121.00	6,000.00	3,476.93
	NALAG DUES		6,476.56		
	Fumugation		230,000.00		
	Sanitation Improvement Plan		287,500.00		
	Local Consultancy Fees	30,000.00			
	Purchase of Jersey				
	Support to ARIC				
	Support to GHS on Malaria		18,128.24	3,744.74	7,890.00
	Support to Municipal Immun. Prog			5,333.00	
	Support DRI - HIV/AIDS/TB			3,744.74	
	Sport STME			6,000.00	
	Sport My First Day at School		4,539.00	10,000.00	770.00
	Awards and Rewards	20,000.00		20,000.00	
	Support to Sister City Programme			20,000.00	
	Support Security Surveillance			10,000.00	
	Other Consultancy Expenses - RIAP			10,000.00	
	Sanitation Charges	50,000.00	25,956.00	109,202.00	35,086.95
	Refuse Lifting Expense	185,000.00	149,734.07	200,000.00	240,000.00
	Purchase Petty Tools/Implements	35,000.00	4,499.70	40,000.00	
	Fumigation	50,000.00	32,084.99	211,130.21	8,700.00

Seminar/Conference/Meeting	52,000.00		130,000.00	16,845.00
Maintenance of Sanitary Facilities		52,530.00	10,000.00	
Local Travel Cost		3,803.68	27,437.00	
Registration of Assembly Lands			25,437.00	13,800.00
Property Rate and BOP Bill Software			40,000.00	
Support for Decentralised Dept			30,000.00	
Street Naming and Property Add.	20,000.00	19,467.00	10,000.00	
Support to Traditional Authority			5,000.00	1,000.00
Training Materials	5,000.00	10,435.00	23,000.00	-
Gazette Fee Fixing Resolution			10,000.00	
Support to Sub-District Structures			59,916.00	-
Monitoring of Evaluation of Dev Proj.			10,000.00	1,300.00
Citizen Satisfaction Survey			50,000.00	-
Support to ERCC			20,000.00	13,200.00
Preparationn of Annual Action Plan			20,000.00	47,700.00
Water & Sanitation committee			30,000.00	8,032.00
Repair of Residential Buildings	21,321.51			
Armed Guide and Security	10,000.00			
Support Roads,Drive ways Grounds	20,000.00			
Maintenance of Markets	10,000.00			
Petty Tools and Implements				
Revenue Data Collection		23,700.00		
Maintenance of Office Building	20,000.00	27,923.30		
Sub-Total	1,728,611.56	1,326,368.82	1,461,157.45	519,521.50

2631100	DACF - CAPITAL EXPENDITURE				
2210108	Purchase of Furniture & Fitting				
2210602	School Projects	228,137.08	85,760.67	364,695.00	197,130.61
2210603	Buildings and Other Structures	130,000.00	13,789.90	22,328.00	21,075.02
2210605	Renovation of Assembly Buildings			50,000.00	44,202.78
2210603	Computer software	40,000.00	30,000.00		
2210606	Sewage and Irrigation(Boreholes)		30,000.00		
2210611	Bungallows for Assembly Staff			112,000.00	17,787.98
2210613	Networking/ITC Facilities	10,000.00	26,059.00	10,000.00	19,571.00
2211203	Compensation of Land Owners			10,000.00	
3111204	Roads and Signals	98,900.00		63,900.00	
3111205	Electrical Networks	100,000.00			
3111207	Street Light Installation/Poles	20,000.00	30,000.00	40,000.00	
3111303	Const. of Toilets/Repairs Sanitary Sites				
3111306	Support to Self Hekp Project			149,789.55	
3112201	Purchase of Plant and Equipment				
3112208	Purchase of 2 Pick Ups				
3113104	Bridges	100,000.00			
3113108	Sewers and Irrigation (Boreholes)			125,000.00	
	Slaughter House			20,000.00	
	Roads and Signal				
	Purchase of Vehicles			60,000.00	
	Water System	99,684.55	40,000.00		
	Other Charges		103,765.90	10,000.00	
2631100	Health Centres/CHPS	557,775.41	137,768.36	498,721.00	125,474.39
	Sub-Total	1,384,497.04	497,143.83	1,536,433.55	425,241.78
	TOTAL COMMON FUND	3,113,108.60	1,823,512.65	1,461,157.45	944,763.28

	MP'S COMMON FUND				
	Scholarships and Bursaries	35,000.00	31,173.00	89,873.00	80,041.30
	Trade Promotion/Exhibition Exp	318,360.29	308,733.10		106,751.90
	MP Infrastructure Development	78,639.71	128,054.81		21,317.20
	Sub-Total	432,000.00	467,960.91	89,873.00	208,110.40
	TOTAL GRANTS	8,225,682.38	6,979,185.98	6,229,237.09	5,504,880.01
	GRAND TOTAL EXPENDITURE	9,954,781.38	8,657,792.47	7,737,223.09	6,858,711.09





NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY



NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY			
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR			
THE YEAR ENDED 31ST DECEMBER, 2019			
		2019	2018
	REVENUE	GH¢	GH¢
2	Rates	232,955.36	141,527.60
3	Land/Concessions and Royalties	314,687.79	149,304.36
4	Rent of Land, Buildings and Houses	53,432.00	46,184.00
5	Licenses	500,015.87	344,187.50
6	Fees	491,427.30	663,222.00
7	Fines, Penalties and Forfeits	5,868.91	20,244.00
8	Miscellaneous	18,087.40	3,007.50
9	Grants	6,934,102.02	5,531,882.21
	TOTAL REVENUE	8,550,576.65	6,899,559.17
	EXPENDITURE		
10	Compensation of Employees	206,563.91	259,707.27
11	Goods and Services	984,318.77	1,071,026.35
12	Capital Expenditure/Assembly Projects	487,723.81	23,097.46
13	Grants	6,979,185.98	5,504,880.01
	TOTAL EXPENDITURE	8,657,792.47	6,858,711.09
	Net Receipts/(Payments)	(107,215.82)	40,848.08



NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY			
COMPARATIVE STATEMENT OF FINANCIAL POSITION AS AT THE			
YEAR ENDED 31ST DECEMBER 2019			
		2019	2018
		GH¢	GH¢
<u>ASSETS</u>	NOTES		
CURRENT ASSETS			
Cash and Cash Equivalents	A	316,786.58	415,132.84
Receivables and Advances	B	-	-
Inventory			
Prepayments			
TOTAL CURRENT ASSETS		316,786.58	415,132.84
NON CURRENT ASSETS			
Investments			
Equity Investments			
Infrastructure, Plant and Equip.			
Work In- Progress			
TOTAL NON-CURRENT ASSET			
TOTAL ASSETS		316,786.58	415,132.84
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Payables			
Deposits and Other Trust Monies	D	50,025.15	50,000.00
Short-term borrowings	C		
TOTAL CURRENT LIABILITIES		50,025.15	50,000.00
NET ASSETS		266,761.43	365,132.84
CONTRIBUTED BY			
Accumulated Fund (Surpluses/Deficits)	E	364,772.25	231,574.12

Surpluses/(Deficits)		(107,215.82)	133,558.72
Adjustment			(360.59)
NETWORTH (Rate Fund)		257,556.43	364,772.25





NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY



NSAWAM ADOAGYIRI MUNICIPAL ASSEMBLY		
COMPARATIVE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER		
2019		
CASH FLOW FROM OPERATING ACTIVITIES	2019	2018
	GH¢	GH¢
Cash Receipts From Operating Activities		
Grants-GoG	6,934,102.02	5,531,882.21
Other Revenue - IGF	1,616,474.63	1,460,387.60
Total	8,550,576.65	6,992,269.81
Cash Payments From Operating Activities		
Common Fund	1,823,512.65	1,152,873.68
Compensation of Employees-IGF/Other Fund	6,834,279.82	5,705,837.41
Total	8,657,792.47	6,858,711.09
Net cash flow from operating activities	(107,215.82)	133,558.72
CASH FLOW FROM INVESTING ACTIVITIES		
Receipts Related to Non-financial assets		
Grants	-	-
Other Revenue-Investments	-	-
Payments Related to Non-financial assets		
Assembly Funded Projects	-	-
Change in Investments Schedule C	-	-
Grants	-	-
Net cash flow from investment Activities	-	-
CASH FLOW FROM FINANCING ACTIVITY		

Increase/Decrease in Debtors/Advances	-	-
Increase/Decrease in Bank Overdraft/Loan		(33,299.00)
Increase/Decrease in Deposits/Trust Monies	25.15	
Net Cash Flow from Financing Activities	25.15	(33,299.00)
NET CHANGE IN STOCK OF CASH	(107,190.67)	100,259.72
Cash and cash equivalent@ 01/01/19	415,132.84	314,873.12
Adjustment @ 01/01/19	9,844.41	
Cash and cash equivalent@31/12/19	317,786.58	415,132.84

