

**GA SOUTH MUNICIPAL ASSEMBLY  
NGLESHIE AMANFRO**

**FINANCIAL STATEMENT  
(ANNUAL ACCOUNTS)**

**FOR**

**THE YEAR ENDED**

**31ST DECEMBER, 2021**

# **GA SOUTH MUNICIPAL ASSEMBLY**

## **NGLESHIE AMANFRO**

### **FINANCIAL STATEMENT - 2021**

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**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021**

ITEMS	SCH	2021		2020	
		GHC	GHC	GHC	GHC
<b>CURRENT ASSETS</b>					
Cash on Hand			-	-	-
Cash at Bank	A	1,964,166.81		730,344.11	-
Advances				-	-
		-	1,964,166.81	-	730,344.11
			<b>1,964,166.81</b>		<b>730,344.11</b>
<b>REPRESENTED BY RATE FUND</b>					
Accumulated Fund		730,344.11		1,014,968.21	-
Add Surplus/Deficit		1,233,822.70		(284,624.10)	-
			<b>1,964,166.81</b>		<b>730,344.11</b>

FRANCIS ABOFRA  
MUNICIPAL COORDINATING DIRECTOR

HICKMATU ABDULAI  
MUNICIPAL FINANCE OFFICER

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**

**REVENUE AND EXPENDITURE STATEMENT AS AT 31ST DECEMBER 2021**

<b>NO</b>	<b>REVENUE HEAD</b>	<b>BUDGET EST.2021</b>	<b>CUM ACTUAL 2021</b>	<b>CUM. ACTUAL 2020</b>
1	RATES	461,200.00	490,670.49	275,891.06
2	GRANTS	13,628,084.27	8,705,655.35	9,096,427.34
3	LANDS & ROYALTIES	1,700,000.00	1,001,900.58	606,338.77
4	LICENSES	902,800.00	910,900.39	609,450.06
5	FEES	138,000.00	89,316.00	83,886.00
6	FINES,PENALTIES & FORFEITS	900,000.00	975,785.83	599,875.00
7	MISCELLANEOUS INCOME	98,000.00	45,631.62	52,356.87
	<b>TOTAL REVENUE</b>	<b>17,828,084.27</b>	<b>12,219,860.26</b>	<b>11,324,225.10</b>
<b>NO</b>	<b>EXPENDITURE HEAD</b>	<b>BUDGET EST.2021</b>	<b>CUM ACTUAL 2021</b>	<b>CUM. ACTUAL 2020</b>
1	COMPENSATION OF EMPLOYEES	3,844,889.38	5,206,746.17	297,271.27
2	USE OF GOODS & SERVICES(IGF)	2,459,035.42	1,741,934.07	1,942,202.10
3	CAPITAL EXPENDITURE(COMMON FUND)	7,509,134.86	1,634,530.75	4,638,488.07
4	CAPITAL EXPENDITURE(OTHER GRANTS)	3,101,980.39	1,658,968.22	4,681,399.79
5	CAPITAL EXPENDITURE (IGF)	640,000.00	636,028.35	92,000.00
6	SOCIAL BENEFIT	-	-	-
7	GENERAL EXPENDITURE	273,044.22	107,830.00	53,887.97
	<b>SUB TOTAL</b>	<b>17,828,084.27</b>	<b>10,986,037.56</b>	<b>11,705,249.20</b>
	<b>SURPLUS/DEFICIT</b>		1,233,822.70	(381,024.10)
	<b>GRAND TOTAL</b>	<b>17,828,084.27</b>	<b>12,219,860.26</b>	<b>11,324,225.10</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER,2021**

	GH¢	GH¢	GH¢
OPENING CASH BALANCE			730,344.11
<b>RECEIPTS</b>			
Grants	8,705,655.35		
Internally Generated Fund IGF	<u>3,514,204.91</u>		<u>12,219,860.26</u>
Grand Total Receipts			12,950,204.37
<b>PAYMENTS</b>			
Compensation Of Employees (GOG)	4,386,854.50		
Compensation Of Employees (IGF)	819,891.67	5,206,746.17	
Use Of Goods & Services	1,741,934.07		
Capital Expenditure (Grant)	3,293,498.97		
Capital Expenditure (IGF)	343,640.45		
Social Benefit	-		
General Expenditure.	107,830.00		
Grand Total Expenditure		<u>10,693,649.66</u>	
CLOSING BALANCE			<u><u>2,256,554.71</u></u>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2021**

**NOTES TO THE ACCOUNTS**

**ACCOUNTING POLICES**

The Financial Statement of the Ga South Municipal Assembly includes all activities of financial operations of the various sections.

**ACCOUNTING BASIS**

The Financial Statements are prepared on a modified cash accounting basis

**REVENUE**

The Assembly generally reports on revenue in the period in which they are received and lodged into the main operational Accounts of the Assembly.

**EXPENDITURE**

Expenditure for operations are recognized when liabilities on goods and services are incurred.

**LIABILITIES**

The liabilities of the Assembly are as follows:- IGF Supplies, Contractors, Commissions and others Gh¢809,047.77, District Assembly Common Fund (DACF) Gh¢221,116.16, District Development Fund (DDF) Gh¢39,415.41 and Receivables Ghc1,570,236.90

**CLASSIFICATION OF ACCOUNTS**

The Accounts of the Assembly are classified as per the approved format of the Controller & Accountant General and Local Government based on the regulatory framework of the financial Memoranda and Chart of Accounts.

**FOREIGN CURRENCY TRANSLATION**

All transactions in foreign currency are translated into the Ghana Cedis equivalent using rates in effect at the time of these transactions.

**GRANTS**

Grants are treated in accordance to Ghana National Accounting Standard (GNAS 18). Specifically, grants are treated as matching revenue during disbursements, while the undisbursed balances are treated as deferred grants or inflows.

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**SUMMARY STATEMENT OF REVENUE-2021**

<b>NO</b>	<b>REVENUE HEAD</b>	<b>BUDGET EST.2021</b>	<b>CUM ACTUAL 2021</b>	<b>BUDGET EST. 2020</b>	<b>CUM. ACTUAL 2020</b>
1	RATES	461,200.00	490,670.49	451,000.00	275,891.06
2	GRANTS	13,628,084.27	8,705,655.35	11,052,422.92	9,096,427.34
3	LANDS & ROYALTIES	1,700,000.00	1,001,900.58	2,000,410.00	606,338.77
4	LICENSES	902,800.00	910,900.39	930,590.00	609,450.06
5	FEES	138,000.00	89,316.00	132,500.00	83,886.00
6	FINES,PENALTIES & FORFEITS	900,000.00	975,785.83	445,500.00	599,875.00
7	MISCELLANEOUS INCOME	98,000.00	45,631.62	40,000.00	52,356.87
	<b>GRAND TOTAL</b>	<b>17,828,084.27</b>	<b>12,219,860.26</b>	<b>15,052,422.92</b>	<b>11,324,225.10</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNTS FOR 2021**  
**A COMPARATIVE STATEMENT OF REVENUE**

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2021	CUMULATIVE ACTUAL 2021	APPR BUDG EST.FOR 2020	CUMULATIVE ACTUAL 2020
	<b>RATES</b>				
1131001	Basic Rates	1,200.00	-	1,000.00	240.00
1131002	Property Rate	460,000.00	490,670.49	450,000.00	275,651.06
1131003	Arrears of Property Rate	-	-	-	-
1131004	Unaccessed Rates	-	-	-	-
	<b>Sub Total</b>	<b>461,200.00</b>	<b>490,670.49</b>	<b>451,000.00</b>	<b>275,891.06</b>
	<b>GRANTS</b>				
1331001	GOG Salaries	3,016,969.02	4,386,854.50	2,406,128.14	3,809,139.58
	<b>OTHER GRANTS</b>				
1331005	Ceded Revenue	-	-	-	-
1311009	Town& Country Recurrent Ceiling	12,870.95	4,870.95		-
1331002	DACF Recurrent	-	-	-	-
1331008	Disability Fund	180,274.05	84,144.11	206,606.02	139,205.22
1331009	Agriculture Ceiling	39,000.00	20,358.87	19,404.86	15,222.92
1331009	Social Welfare& Community Development Ceiling	41,000.00	33,264.30	17,438.94	13,680.67
1331009	Capital Projects	-	-	29,928.00	
1331008	School Feeding/HIV AIDS	34,434.24	-	34,434.24	12,982.22
1332001	DACF-Assembly Capital Projects	6,009,134.86	1,220,091.28	6,009,134.86	3,498,591.20
1332002	DACF-MP Domeabra-Obom	750,000.00	344,652.07	750,000.00	311,412.27
1332002	DACF-MP Bortianor-NGLESHIE AMANFRO	750,000.00	294,652.07	750,000.00	311,412.27
1332004	DDF-Capital Project	2,074,580.31	2,009,469.49	368,100.31	482,220.10
1332005	Planting for Export & Rural Development	-	-	20,000.00	20,000.00
1332006	Water and sanitation Fund(Netherland Grant)	-	-	-	-
1332006	CIDA/MOFA	79,052.00	65,533.49	88,015.93	103,204.27
1332006	UNICEF	80,000.00	143,100.00	80,000.00	40,000.00
1332004	DDF-Capacity Building	250,000.00	-	36,951.00	36,951.00
1332005	Urban Roads Recurrent Ceilling	81,614.22	21,614.22		
1331009	Feeder Roads Recurrent Ceilling	-	-		-
1331009	Human Resource Department	6,437.00			



**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNTS FOR 2021**  
**A COMPARATIVE STATEMENT OF REVENUE**

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2021	CUMULATIVE ACTUAL 2021	APPR BUDG EST.FOR 2020	CUMULATIVE ACTUAL 2020
1331009	Statistics Unit	6,437.00			
1311009	UDG Capacity Building fund	-	-	-	-
1412003	Stool Land Revenue	50,000.00	67,050.00	50,000.00	66,125.00
1331009	COVID-19	166,280.62	10,000.00	186,280.62	236,280.62
	<b>Sub Total</b>	<b>13,628,084.27</b>	<b>8,705,655.35</b>	<b>11,052,422.92</b>	<b>9,096,427.34</b>
	<b>LANDS AND ROYALTIES</b>				
1412004	Sale of Building Permit Jacket	200,000.00	127,468.00	250,000.00	104,906.00
1412007	Building Plans/Permit	1,400,000.00	826,355.00	1,650,410.00	489,281.48
1412009	Communication Mast Permit	100,000.00	47,846.72	100,000.00	12,080.00
1415008	Income on Investment	-	-	-	-
1415009	Dividend/Interest Received	-	230.86	-	71.29
	<b>Sub Total</b>	<b>1,700,000.00</b>	<b>1,001,900.58</b>	<b>2,000,410.00</b>	<b>606,338.77</b>
	<b>Sales of goods and services</b>				
	<b>LICENSES</b>				
1422002	Herbalist licenses/Drug Permit	5,000.00	795.00		110.00
1422003	Hawkers licenses	1,000.00	1,216.00		1,090.00
1422005	Chop Bar/Restaurants	10,000.00	21,369.00	10,000.00	10,944.00
1422006	Corn/Rice/Tomatoes/Flour/Miller	-	3,410.00	-	2,473.00
1422007	Liquor licenses	2,000.00	5,152.00	2,000.00	3,220.00
1422009	Babers Licenses	2,000.00	3,022.00	2,000.00	1,199.00
1422011	Artisan/Self Employed	10,000.00	19,291.00	10,000.00	6,438.00
1422013	Sand/Stone Contractors licenses	240,000.00	125,060.00	200,000.00	228,800.00
1422014	Charcoal/Firewood dealers	-	-		-
1422015	Fuel dealers	-	4,976.00	-	4,934.00
1422020	Lotto Operators	-	-	2,000.00	-
1422020	Hotel/Night Club/Beach	12,000.00	8,243.00	10,000.00	530.00
1422020	Pharmacy/Chemical Sellers	12,000.00	18,768.00	10,000.00	9,459.00
1422020	Sawmill/Timber Product	2,800.00	4,036.00	2,800.00	2,555.00
1422020	Taxi cab/Commercial Vehicles(Stickers)	50,000.00	18,510.00	50,000.00	27,805.00

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNTS FOR 2021**  
**A COMPARATIVE STATEMENT OF REVENUE**

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2021	CUMULATIVE ACTUAL 2021	APPR BUDG EST.FOR 2020	CUMULATIVE ACTUAL 2020
1422021	Factories/Operational fees	-	4,497.00	40,000.00	340.00
1422023	Communication Centre	10,000.00	166,172.00	-	1,590.00
1422024	Private Education Institutions/Tertiary	22,000.00	936.00	10,000.00	100.00
1422025	Private Professionals	-	1,023.00	2,000.00	-
1422026	Maternity Homes/Clinics/Hospital	-	6,608.00	-	2,330.00
1422028	Telecom System	-	100.00		85.00
1422029	Mobile Van sales	-	-	5,000.00	-
1422030	Entertainment centers	10,000.00	12,860.00	10,000.00	4,692.00
1422033	Stores	-	70,034.26	-	56,182.41
1422036	Petroleum	15,000.00	20,624.00	15,000.00	13,748.00
1422038	Hairdressers/Dressmakers	20,000.00	46,743.00	15,000.00	22,672.00
1422039	Bakeries /Bakers	-	1,124.00		300.00
1422040	Bill Boards	220,500.00	105,372.15	335,000.00	63,399.82
1422041	Taxi /Trotro licenses Renewal	-	3,360.00		2,095.00
1422042	Second Hand Clothing	6,000.00	2,284.00	6,000.00	1,270.00
1422043	Vehicle Garages/Car Dealers	10,000.00	7,205.00	17,490.00	-
1422044	Financial Institutions	50,000.00	36,863.00	50,000.00	46,715.00
1422045	Commercial House	80,000.00	14,048.00	10,000.00	-
1422047	Photographers/Video Operators	-	-	5,000.00	-
1422048	Shoes/Sanders Repairs	-	285.00	-	20.00
1422049	Vulgarizers shops	-	-	-	-
1422051	Millers	-	-	3,800.00	-
1422052	Mechanics/Auto Mechanics/Fitters	25,000.00	31,024.00	20,000.00	16,117.00
1422053	Block Manufacturers/Cement/Hard Dealers	50,000.00	80,715.98	20,000.00	46,590.83
1422054	Laundries and Car wash	10,000.00	1,655.00	5,000.00	680.00
1422055	Printing Press/Photocopy	3,000.00	2,429.00		1,896.00
1422056	Salt/Maize Sellers	-	400.00	-	1,330.00
1422057	Private School	-	29,046.00	-	17,859.00
1422058	Automobile Companies	-	-	-	110.00
1422062	Real Estate Agents/Developers	10,000.00	8,447.00	10,000.00	2,150.00

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNTS FOR 2021**  
**A COMPARATIVE STATEMENT OF REVENUE**

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2021	CUMULATIVE ACTUAL 2021	APPR BUDG EST.FOR 2020	CUMULATIVE ACTUAL 2020
1422063	Florist/Flower Pot Dealers	1,000.00	-	3,000.00	-
1422065	Terrazzo Dealers	-	-	-	-
1422067	Beer Bar General	8,000.00	9,225.00	5,000.00	3,701.00
1422072	Registration of Contracts/Building/Road	-	7,027.00	5,000.00	900.00
1422074	Registration of quarries	-	-	-	-
1422075	Chain Saw Operators	-	-	-	-
1422077	Herbalist licenses/Drug Permit	-	150.00	5,000.00	-
1422148	Printing Press/Photocopy	-	-	8,000.00	260.00
1422128	Telecommunication Companies	-	825.00	10,000.00	210.00
1422139	Charcoal/Firewood dealers	500.00	-	500.00	-
1422119	Registration of Business/Business Licenses	5,000.00	5,890.00	5,000.00	2,550.00
1423243	Hawkers licenses	-	80.00	1,000.00	-
1423410	Quarry	-	-	10,000.00	-
	<b>Sub Total</b>	<b>902,800.00</b>	<b>910,900.39</b>	<b>930,590.00</b>	<b>609,450.06</b>
	<b>FEES</b>				
1423001	Market Tolls	10,000.00	10,790.00	10,000.00	7,600.00
1423002	Livestock/Kraal	2,000.00	-	-	-
1423004	Poultry Fees	5,000.00	-	5,000.00	660.00
1423005	Registration of Contractors	-	-	-	1,100.00
1423006	Burial Fees	-	2,556.00	5,000.00	1,845.00
1423007	Pound of Animals/Vehicles	1,000.00	-	5,000.00	-
1423011	Marriage and Divorce	70,000.00	33,700.00	50,000.00	47,450.00
1423012	Zonal council managed toilet fees	-	950.00	10,000.00	
1423013	Dustbin Clearance	-	-		
1423014	Dislodging Fees	-	-		
1423018	Conservancy Fees/Loading Fee	10,000.00	-	10,000.00	
1423023	Registration of tipper trucks	-	-		
1423438	Certificate (Health)	40,000.00	38,340.00	20,000.00	14,831.00
1423410	Quarry	-	-	-	
1423527	Tender Document	-	1,500.00	10,000.00	5,400.00

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNTS FOR 2021**  
**A COMPARATIVE STATEMENT OF REVENUE**

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2021	CUMULATIVE ACTUAL 2021	APPR BUDG EST.FOR 2020	CUMULATIVE ACTUAL 2020
1423532	GPRTU/Lorry Park Toll	-	1,480.00	2,500.00	
1423528	Development Levy	-	-	5,000.00	
1423728	Sanitation and Security Fees	-	-		5,000.00
	<b>Sub Total</b>	<b>138,000.00</b>	<b>89,316.00</b>	<b>132,500.00</b>	<b>83,886.00</b>
	<b>FINES,PENALTIES,&amp; FORFEITS</b>				
1430005	Miscellaneous fines and Penalties	900,000.00	975,785.83	445,500.00	599,875.00
1430007	Lorry Park Fines	-	-		-
	<b>Sub Total</b>	<b>900,000.00</b>	<b>975,785.83</b>	<b>445,500.00</b>	<b>599,875.00</b>
	<b>MISCELLANEOUS AND UNIDENTIFIED REVENUE</b>				
1450007	Other Sundry Recoveries	-	-	-	300.00
1450010	MISCELLANEOUS AND UNSPECIFIED REVENUE	98,000.00	45,631.62	40,000.00	52,056.87
	<b>Sub Total</b>	<b>98,000.00</b>	<b>45,631.62</b>	<b>40,000.00</b>	<b>52,356.87</b>
	<b>GRAND TOTAL</b>	<b>17,828,084.27</b>	<b>12,219,860.26</b>	<b>15,052,422.92</b>	<b>11,324,225.10</b>

**GA SOUTH MUNICIPAL ASSEMBLY**

**NGLESHIE AMANFRO**

**SUMMARY STATEMENT OF EXPENDITURE - 2021**

<b>ITEM</b>	<b>EXPENDITURE HEAD</b>	<b>BUDGET EST.2021</b>	<b>CUM. ACTUAL 2021</b>	<b>BUDGET EST. 2020</b>	<b>CUM. ACTUAL 2020</b>
1	COMPENSATION OF EMPLOYEES	3,844,889.38	5,206,746.17	943,569.55	297,271.27
2	USE OF GOODS & SERVICES(IGF)	2,459,035.42	1,741,934.07	1,900,972.49	1,942,202.10
3	CAPITAL EXPENDITURE(COMMON FUND)	7,509,134.86	1,634,530.75	7,509,134.86	4,638,488.07
4	CAPITAL EXPENDITURE(OTHER GRANTS)	3,101,980.39	1,658,968.22	3,543,288.06	4,681,399.79
5	CAPITAL EXPENDITURE (IGF)	640,000.00	636,028.35	917,413.74	92,000.00
6	SOCIAL BENEFIT	-	-	-	-
7	GENERAL EXPENDITURE	273,044.22	107,830.00	238,044.22	53,887.97
	<b>TOTAL EXPENDITURE</b>	<b>17,828,084.27</b>	<b>10,986,037.56</b>	<b>15,052,422.92</b>	<b>11,705,249.20</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
<b>2111000</b>	<b>COMPENSATION OF EMPLOYEES</b>				
2111001	Established post	3,016,969.02	4,386,854.50	-	-
	<b>Sub Total</b>	<b>3,016,969.02</b>	<b>4,386,854.50</b>	<b>-</b>	<b>-</b>
<b>2111100</b>	<b>NON ESTABLISHED POSITION</b>				
2111102	Monthly paid& casual labourers	438,504.72	479,428.12	514,086.54	128,438.89
2111106	Limited Engagement(PM Allowance)	38,400.00	194,294.82	14,400.00	11,220.00
	<b>Sub Total</b>	<b>476,904.72</b>	<b>673,722.94</b>	<b>528,486.54</b>	<b>139,658.89</b>
<b>2111200</b>	<b>OTHER ALLOWANCES</b>				
2111208	Funeral Grants	5,000.00	-	5,000.00	-
2111209	Journalist Allowance		-	-	-
2111213	Night Watchmen Allowance	70,000.00	-		-
2111215	Ration	100,000.00	86,960.00	95,000.00	107,040.00
2111221	Training Allowance	-	-		-
2111224	Traditional Authority Allowance	4,000.00	-	4,000.00	-
2111225	Commission for Sub Structures	-	11,443.82	90,977.00	-
2111238	Over time Allowance	48,600.00	11,000.00	10,000.00	-
2111241	Perdiem & inconvenience Allowance	-	-	50,000.00	30,722.38
2111242	Travel Allowance		-	10,000.00	-
2111243	Transfer Grant	70,000.00	15,764.91	-	-
2111244	Out Of Station Allowance	-	-	20,000.00	-
2111248	Special/Honorarium	10,600.00	21,000.00	35,000.00	19,850.00
	<b>Sub Total</b>	<b>308,200.00</b>	<b>146,168.73</b>	<b>319,977.00</b>	<b>157,612.38</b>
	<b>NATIONAL PENSION CONTRIBUTION</b>				
2121001	SSNIT CONTRIBUTION(EST. POST)	-	-	-	-
2121001	SSNIT CONTRIBUTION(ASS. STAFF)	42,815.64	-	95,106.01	-
2121004	End of Service Benefit	-	-		-
	<b>SUB TOTAL</b>	<b>42,815.64</b>	<b>-</b>	<b>95,106.01</b>	<b>-</b>
	<b>SUB TOTAL (IGF)</b>	<b>827,920.36</b>	<b>819,891.67</b>	<b>943,569.55</b>	<b>297,271.27</b>
	<b>Grand Sub Total</b>	<b>3,844,889.38</b>	<b>5,206,746.17</b>	<b>943,569.55</b>	<b>297,271.27</b>
	<b>USE OF GOOD AND SERVICES</b>				

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
	<b>MATERIALS-OFFICE SUPPLIEIES</b>		-		-
2210101	Printed Material& Stationery	100,000.00	90,155.60	50,000.00	30,676.99
2210102	Office Facilities, Supplies & Accessories	200,000.00	150,995.70	170,000.00	149,642.05
2210103	Refreshment Items	200,000.00	214,853.10	100,000.00	136,241.18
2210114	Rations(Security Officers)	-			-
2210116	Chemicals and consumables	-	-	5,000.00	-
2210120	Purchase of Petty Tools/Implements	-	-		-
2210120	Value Books	57,000.00	33,285.16	40,000.00	21,500.00
	<b>Sub Total</b>	<b>557,000.00</b>	<b>489,289.56</b>	<b>365,000.00</b>	<b>338,060.22</b>
	<b>UTILITIES</b>				
2210201	Electricity Charges	159,000.00	28,500.00	100,000.00	65,500.00
2210202	Water Charges	31,000.00	9,171.31	33,000.00	4,452.31
2210203	Telecommunication/Call Card	30,000.00	18,000.00	50,000.00	30,407.37
2210204	Postal Charges	-	-	1,000.00	-
2210207	Fire Fighting Accessories	-	-	1,000.00	-
2210208	Self Help Projects (Renovation and Mtce Works)	50,000.00			
	<b>Sub Total</b>	<b>270,000.00</b>	<b>55,671.31</b>	<b>185,000.00</b>	<b>100,359.68</b>
	<b>SANITATION</b>				
2210301	Cleaning Materials	3,000.00	196,317.37	3,000.00	-
2210302	Contract Cleaning(Evacuation of Refuse)	-	103,310.00	-	446,400.00
	<b>Sub Total</b>	<b>3,000.00</b>	<b>299,627.37</b>	<b>3,000.00</b>	<b>446,400.00</b>
	<b>RENTALS</b>				
2210401	Office Accommodations	70,328.00	35,672.00	91,000.00	14,000.00
2210402	Residential Accommodations	60,000.00	100,770.19	45,000.00	25,920.00
2210406	Vehicle	130,328.00	-	-	-
	<b>Sub Total</b>	<b>260,656.00</b>	<b>136,442.19</b>	<b>136,000.00</b>	<b>39,920.00</b>
	<b>TRAVEL &amp; TRANSPORT</b>				
2210502	Maintenance & Repairs of Off. Vehicles	80,000.00	72,022.48	60,000.00	36,821.63
2210503	Fuel & Lubricants of off. Vehicle	160,000.00	170,000.00	200,000.00	152,000.00
2210510	Night allowances		-		-

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
2210511	Local travel cost	400,000.00	108,751.60	347,671.05	402,998.03
2210515	Foreign travel cost	10,000.00	-	61,000.00	60,510.40
2210516	Toll Charges	-	-	-	-
	<b>Sub Total</b>	<b>650,000.00</b>	<b>350,774.08</b>	<b>668,671.05</b>	<b>652,330.06</b>
	<b>REPAIRS &amp; MAITENANCE</b>				
2210602	Repair of Residential Buildings	5,000.00	-	5,000.00	-
2210603	Repair of Office Buildings	20,000.00	-	5,000.00	-
2210604	Maintenance of Furniture & Fixtures	-	-	6,301.44	-
2210606	Maintenance of General Equipment	-	-	-	-
2210612	Maintenance of Public Toilets	-	-	-	-
2210616	Maintenance of Sanitary Sites	-	-	10,000.00	-
2210622	Maintenance of Computer Software	5,000.00	7,294.99	10,000.00	-
	<b>Sub Total</b>	<b>30,000.00</b>	<b>7,294.99</b>	<b>36,301.44</b>	<b>-</b>
	<b>2210700 TRAINING-SEMINARS-CONFERENCES</b>				
2210701	Training Materials	-	-	-	-
2210702	Conferences/Seminars(local)	265,000.00	299,437.17	40,000.00	36,078.00
2210705	Hotel Accommodation	27,888.54	-	5,000.00	-
2210708	Refreshment	-	-	-	-
2210709	Conferences/Workshops/Meeting Allowances	-	45,083.34	160,000.00	215,753.00
2210710	Staff development	-	-	-	-
2210711	Public Education& Sensitization	5,000.00	1,862.50	10,000.00	7,104.98
	<b>Sub Total</b>	<b>297,888.54</b>	<b>346,383.01</b>	<b>215,000.00</b>	<b>258,935.98</b>
	<b>2210800 CONSULTING SERVICES</b>				
2210801	Local Consultants Fee	-	-	-	1,986.38
2210802	External Consultants Fee	-	-	-	-
2210804	Contract Appointment	47,783.46	21,123.20	-	94,817.78
	<b>Sub Total</b>	<b>47,783.46</b>	<b>21,123.20</b>	<b>-</b>	<b>96,804.16</b>
	<b>2210900 SEPECIAL SERVICES</b>				
2210901	Protocol/Official guests	20,000.00	-	10,000.00	-
2210902	National Day celebrations	69,000.00	2,600.00	80,000.00	-



**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
2210904	Assembly Members Special Allowance(Mobilization)	210,000.00	12,056.00	162,000.00	-
2210908	Property Valuation Expenses	-	-	-	-
2210909	Assembly Members Special Projects	-	2,870.00	-	-
	<b>Sub Total</b>	<b>299,000.00</b>	<b>17,526.00</b>	<b>252,000.00</b>	<b>-</b>
	<b>OTHER CHARGES-FEES</b>				
2211101	Bank Charges	8,000.00	1,207.00	10,000.00	1,251.00
	<b>Sub Total</b>	<b>8,000.00</b>	<b>1,207.00</b>	<b>10,000.00</b>	<b>1,251.00</b>
	<b>EMERGENCY SERVICES</b>				
2211203	Emergency Works	10,000.00	-	10,000.00	-
2211304	Insurance Official Vehicle	25,707.42	16,595.36	20,000.00	8,141.00
	<b>Sub Total</b>	<b>35,707.42</b>	<b>16,595.36</b>	<b>30,000.00</b>	<b>8,141.00</b>
	<b>Grand Sub Total</b>	<b>2,459,035.42</b>	<b>1,741,934.07</b>	<b>1,900,972.49</b>	<b>1,942,202.10</b>
	<b>GRANTS</b>				
2631100	<b>RE-CURRENT</b>				
2631101	Statutory payment -DACF	-	-	-	-
2631101	Expenses-DACF	-	-	-	-
2631104	Compensation of Employees(GOG)	-	-	2,406,128.14	3,809,139.58
2631104	Others	-	-	49,928.00	-
2631104	UNICEF	80,000.00	124,100.00	80,000.00	38,079.00
2631105	Stool Lands Allocation	50,000.00	-	50,000.00	-
2631106	DDF Capacity Building Grants	250,000.00	117,599.13	36,951.00	-
2631107	Ghana School Feeding Program	-	-	-	-
2631108	HIV AIDS	34,434.24	6,932.00	34,434.24	24,611.00
2632105	UDG Capacity Building Grants	-	-	-	-
2631116	Disabilities Fund (PWD'S)	180,274.05	20,167.00	206,606.02	210,074.76
	<b>Sub Total</b>	<b>594,708.29</b>	<b>268,798.13</b>	<b>2,864,047.40</b>	<b>4,081,904.34</b>
	<b>CAPITAL EXPENDITURE</b>				
2632101	<b>District Assembly Common Fund</b>				
2632101	Office Buildings	800,000.00	127,998.29	1,060,000.00	194,900.86

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
2632101	School Buildings	1,100,000.00	216,719.56	800,000.00	520,922.46
2632101	Plant & Machinery	450,000.00	33,400.71	150,000.00	-
2632101	Markets	360,000.00	-	60,000.00	-
2632101	Roads	1,020,000.00	404,129.40	1,684,000.00	1,994,591.54
2632101	Car/Lorry Parks	400,000.00	-	200,000.00	-
2632101	Bridges	500,000.00	-	500,000.00	-
2632101	Other Structures(Police stations ,Boreholes & others)	1,379,134.86	448,799.96	1,555,134.86	1,194,274.12
	<b>Sub Total</b>	<b>6,009,134.86</b>	<b>1,231,047.92</b>	<b>6,009,134.86</b>	<b>3,904,688.98</b>
	<b>MEMBER OF PARLIAMENT FUND</b>				
2632102	MP Domeabra/Obom	750,000.00	264,227.40	750,000.00	379,543.34
2632102	MP Bortianor/NGLESHIE AMANFRO	750,000.00	139,255.43	750,000.00	354,255.75
	<b>Sub Total</b>	<b>1,500,000.00</b>	<b>403,482.83</b>	<b>1,500,000.00</b>	<b>733,799.09</b>
	<b>OTHER DONOR FUND</b>				
2632103	Sector Specific Feeder Roads	-	21,338.81	-	-
2632103	Sector Specific Urban Roads	81,614.22	-	-	-
2632103	Sector Specific Town & Country	12,870.95	-	-	-
2632103	Sector Specific Agriculture	39,000.00	18,244.94	19,404.86	40,966.28
2632103	Sector Specific Social Welfare & Comm	41,000.00	33,536.28	17,438.94	13,680.00
2632103	Sector Specific CIDA/MOFA	79,052.00	57,679.69	88,015.93	93,016.29
2632103	Human Resource Department	6,437.00			
2632103	Statistics Unit	6,437.00			
2632104	District Development Facility Project(DDF)	2,074,580.31	1,190,660.37	368,100.31	314,831.38
2632105	Urban Development Project(UDG)	-	-	-	-
2632106	Netherland Grant	-	-	-	-
2632106	GAMA Grant	-	-	-	-
2632103	COVID-19	166,280.62	68,710.00	186,280.62	137,001.50
	<b>Sub Total</b>	<b>2,507,272.10</b>	<b>1,390,170.09</b>	<b>679,240.66</b>	<b>599,495.45</b>
	<b>Grand Sub Total</b>	<b>10,611,115.25</b>	<b>3,293,498.97</b>	<b>11,052,422.92</b>	<b>9,319,887.86</b>
<b>2731100</b>	<b>EMPLOYER SOCIAL BENEFITS</b>				
2731103	Refund of Medical Expenses	-	-	-	-
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
	<b>Grand Sub Total</b>	-	-	-	-
<b>2821000</b>	<b>GENERAL EXPENSES</b>				
<b>2821001</b>	Insurance of PPEs		-		
2821007	Court/Legal Expenses	35,000.00		20,000.00	-
2821008	Awards & Rewards	30,000.00	-	10,000.00	3,767.97
2821009	Donations	20,000.00	104,180.00	20,000.00	10,700.00
2821010	Contribution	39,000.00	3,650.00	39,000.00	39,420.00
2821018	Street Naming/Numbering	149,044.22	-	149,044.22	-
	<b>Sub Total</b>	<b>273,044.22</b>	<b>107,830.00</b>	<b>238,044.22</b>	<b>53,887.97</b>
	<b>Grand Sub Total</b>	<b>273,044.22</b>	<b>107,830.00</b>	<b>238,044.22</b>	<b>53,887.97</b>
	<b>CAPITAL EXPENDITURE</b>				
<b>a</b>	<b>(A) INTERNALLY GENERATED FUND (IGF)</b>				
3111000	<b>Non Financial Assets</b>				
3111001	Building & Other Structures	-	-	-	-
3111004	Land	-	-	50,000.00	-
	<b>Sub Total</b>	-	-	<b>50,000.00</b>	-
	<b>Non Residential Buildings</b>				
3111103	Office Bungalow	-	-	417,413.74	-
3111204	Cost of Office Annex Decentralised Dept	100,000.00	50,850.45		
3111204	Office Buildings	-			
3111205	School Building		-		
3111253	Chip Compound		-		
3111256	Renovation of Schools/Health Infrastructure	-			
	<b>Sub Total</b>	<b>100,000.00</b>	<b>50,850.45</b>	<b>417,413.74</b>	-
	<b>Other Structures</b>				
3111255	WIP Office Building	-	-	-	-
3111358	Costruction of Footbridge	250,000.00	-	-	-
3111360	M'tce of Feeder Roads		163,400.00	350,000.00	-
	<b>Sub Total</b>	<b>250,000.00</b>	<b>163,400.00</b>	<b>350,000.00</b>	-
<b>d</b>	<b>Transport Equipment</b>				

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT FOR 2021**  
**COMPARATIVE STATEMENT OF EXPENDITURE**

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2021	CUM ACTUAL 2021	APPR BUDG EST. FOR 2020	CUM ACTUAL 2020
3112101	Vehicle	190,000.00	-	-	-
	<b>Sub Total</b>	<b>190,000.00</b>	-	-	-
3112200	<b>Other Machinery Equipment</b>				
3112205	Other Capital Expenditure	-	-	-	-
3112211	Office Equipment				
3112214	Electrical Equipment				
3112217	Procurement of Building Materials	-	-	-	-
	<b>Sub Total</b>	-	-	-	-
3113100	<b>Infrastructure Assets</b>				
3113102	Boreholes	-		100,000.00	92,000.00
3113102	Sewers/Drains/Desilting	100,000.00	421,777.90		
3113102	Supply of School Furniture (1000 Dual Desks)	-			
3113111	Heritage Asset				
	<b>Sub Total</b>	<b>100,000.00</b>	<b>421,777.90</b>	<b>100,000.00</b>	<b>92,000.00</b>
3122200	<b>Work in Progress</b>				
3122215	Office Buildings	-	-	-	-
3122216	School Buildings	-	-	-	-
3122221	Roads	-	-	-	-
3122225	Car/Lorry Parks	-	-	-	-
	<b>Sub Total</b>	-	-	-	-
	<b>Grand Sub Total</b>	<b>640,000.00</b>	<b>636,028.35</b>	<b>917,413.74</b>	<b>92,000.00</b>
	<b>GRAND TOTAL</b>	<b>17,828,084.27</b>	<b>10,986,037.56</b>	<b>15,052,422.92</b>	<b>11,705,249.20</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ANNUAL ACCOUNT CASH SCHEDULE-2021**

**SCHEDULE "A"**

**CASH AT BANK**

**Sub Consolidated Fund Account @ BoG 1018431536048**

District Development Fund (DDF)	780,294.82	
Treasury Accounts	<u>33,520.32</u>	813,815.14
Internally Generated Fund A/c @ (ADB) 1111010133817301		281,159.47

**Ga South Municipal Assembly Account No. (NIB) 1123088282301**

Common Fund (NIB) 1123088282301	376,336.89	
People With Disabilities	64,874.09	
MSHARP (HIV/AIDS) (NIB)	(2,747.54)	
COVID-19	<u>40,569.12</u>	479,032.56
MP BORT./AMANFRO(BOG)1018632124252		263,989.85
MP Obom Domiabra(BOG)10186312537472		<u>126,169.79</u>

**1,964,166.81**

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**ACCUMMULATED SURPLUS / DEFICIT AS AT 31ST DECEMBER 2021**

Schedule B

<u>ACCUMMULATED FUND</u>	<b>GHC</b>
As at 31st December, 2021	730,344.11
Deficit / Surplus	<u>1,233,822.70</u>
	<u><u>1,964,166.81</u></u>

**GA SOUTH MUNICIPAL ASSEMBLY**

**NGLESHIE AMANFRO**

**TRIAL BALANCE AS AT 31ST DECEMBER,2021**

<b>CODE</b>	<b>REVENUE HEAD &amp; SUB HEAD</b>	<b>CUM ACTUAL 2021</b>
	<b>RATES</b>	
1131001	Basic Rates	-
1131002	Property Rate	490,670.49
1131003	Arrears of Property Rate	-
1131004	Unaccessed Rates	-
	<b>Sub Total</b>	<b>490,670.49</b>
	<b>GRANTS</b>	
1331001	GOG Salaries	4,386,854.50
1331005	Ceded Revenue	-
1311009	Town& Country Recurrent Ceiling	4,870.95
1331002	DACF Recurrent	-
1331008	Disability Fund	84,144.11
1331009	Agriculture Ceiling	20,358.87
1331009	Social Welfare& Community Development Ceiling	33,264.30
1331009	Capital Projects	-
1331008	School Feeding/HIV AIDS	-
1332001	DACF-Assembly Capital Projects	1,220,091.28
1332002	DACF-MP Domeabra-Obom	344,652.07
1332002	DACF-MP Bortianor-NGLESHIE AMANFRO	294,652.07
1332004	DDF-Capital Project	2,009,469.49
1332005	Planting for Export & Rural Development	-
1332006	Water and sanitation Fund(Netherland Grant)	-
1332006	CIDA/MOFA	65,533.49
1332006	UNICEF	143,100.00
1332004	DDF-Capacity Building	-
1332005	Urban Roads Recurrent Ceiling	21,614.22
1331009	Feeder Roads Recurrent Ceiling	-
1331009	Human Resource Department	-
1331009	Statistics Unit	-
1311009	UDG Capacity Building fund	-
1412003	Stool Land Revenue	67,050.00
1331009	COVID-19	10,000.00
	<b>Sub Total</b>	<b>8,705,655.35</b>
	<b>LANDS AND ROYALTIES</b>	
1412004	Sale of Building Permit Jacket	127,468.00
1412007	Building Plans/Permit	826,355.00
1412009	Communication Mast Permit	47,846.72
1415008	Income on Investment	-
1415009	Dividend/Interest Received	230.86
	<b>Sub Total</b>	<b>1,001,900.58</b>
	<b>Sales of goods and services</b>	
	<b>LICENSES</b>	
1422002	Herbalist licenses/Drug Permit	795.00
1422003	Hawkers licenses	1,216.00
1422005	Chop Bar/Restaurants	21,369.00

**GA SOUTH MUNICIPAL ASSEMBLY**

**NGLESHIE AMANFRO**

**TRIAL BALANCE AS AT 31ST DECEMBER,2021**

<b>CODE</b>	<b>REVENUE HEAD &amp; SUB HEAD</b>	<b>CUM ACTUAL 2021</b>
1422006	Corn/Rice/Tomatoes/Flour/Miller	3,410.00
1422007	Liquor licenses	5,152.00
1422011	Artisan/Self Employed	3,022.00
1422013	Sand/Stone Contractors licenses	19,291.00
1422014	Charcoal/Firewood dealers	125,060.00
1422015	Fuel dealers	-
1422021	Lotto Operators	4,976.00
1422021	Hotel/Night Club/Beach	-
1422021	Pharmacy/Chemical Sellers	8,243.00
1422021	Sawmill/Timber Product	18,768.00
1422021	Taxi cab/Commercial Vehicles(Stickers)	4,036.00
1422021	Factories/Operational fees	18,510.00
1422023	Communication Centre	4,497.00
1422024	Private Education Institutions/Tertiary	166,172.00
1422025	Private Professionals	936.00
1422026	Maternity Homes/Clinics/Hospital	1,023.00
1422028	Telecom System	6,608.00
1422029	Mobile Van sales	100.00
1422030	Entertainment centers	-
1422033	Stores	12,860.00
1422036	Petroleum	70,034.26
1422038	Hairdressers/Dressmakers	20,624.00
1422039	Bakeries /Bakers	46,743.00
1422040	Bill Boards	1,124.00
1422041	Taxi /Trotro licenses Renewal	105,372.15
1422042	Second Hand Clothing	3,360.00
1422043	Vehicle Garages/Car Dealers	2,284.00
1422044	Financial Institutions	7,205.00
1422045	Commercial House	36,863.00
1422047	Photographers/Video Operators	14,048.00
1422048	Shoes/Sanders Repairs	-
1422049	Vulgarizers shops	285.00
1422051	Millers	-
1422052	Mechanics/Auto Mechanics/Fitters	-
1422053	Block Manufacturers/Cement/Hard Dealers	31,024.00
1422054	Laundries and Car wash	80,715.98
1422055	Printing Press/Photocopy	1,655.00
1422056	Salt/Maize Sellers	2,429.00
1422057	Private School	400.00
1422058	Automobile Companies	29,046.00
1422062	Real Estate Agents/Developers	-
1422063	Florist/Flower Pot Dealers	8,447.00
1422065	Terrazzo Dealers	-
1422067	Beer Bar General	-
1422072	Registration of Contracts/Building/Road	9,225.00
1422074	Registration of quarries	7,027.00
1422075	Chain Saw Operators	-



**GA SOUTH MUNICIPAL ASSEMBLY**

**NGLESHIE AMANFRO**

**TRIAL BALANCE AS AT 31ST DECEMBER,2021**

<b>CODE</b>	<b>REVENUE HEAD &amp; SUB HEAD</b>	<b>CUM ACTUAL 2021</b>
1422074	Registration of quarries	-
1422075	Chain Saw Operators	150.00
1422077	Herbalist licenses/Drug Permit	-
1422148	Printing Press/Photocopy	825.00
1422128	Telecommunication Companies	-
1422139	Charcoal/Firewood dealers	5,890.00
1422119	Registration of Business/Business Licenses	80.00
1423243	Hawkers licenses	-
1423410	Quarry	<b>910,900.39</b>
	<b>FEES</b>	
1423001	Market Tolls	10,790.00
1423002	Livestock/Kraal	-
1423004	Poultry Fees	-
1423005	Registration of Contractors	-
1423006	Burial Fees	2,556.00
1423007	Pound of Animals/Vehicles	-
1423011	Marriage and Divorce	33,700.00
1423012	Zonal council managed toilet fees	950.00
1423013	Dustbin Clearance	-
1423014	Dislodging Fees	-
1423018	Conservancy Fees/Loading Fee	-
1423023	Registration of tipper trucks	-
1423438	Certificate (Health)	38,340.00
1423410	Quarry	-
1423527	Tender Document	1,500.00
1423532	GPRTU/Lorry Park Toll	1,480.00
1423528	Development Levy	-
1423728	Sanitation and Security Fees	-
	<b>Sub Total</b>	<b>89,316.00</b>
	<b>FINES,PENALTIES,&amp; FORFEITS</b>	
1430005	Miscellaneous fines and Penalties	975,785.83
1430007	Lorry Park Fines	-
	<b>Sub Total</b>	<b>975,785.83</b>
	<b>MISCELLANEOUS AND UNIDENTIFIED REVENUE</b>	
1450007	Other Sundry Recoveries	-
1450010	MISCELLANEOUS AND UNSPECIFIED REVENUE	45,631.62
	<b>Sub Total</b>	<b>45,631.62</b>
	<b>GRAND TOTAL</b>	<b>12,219,860.26</b>
	<b>BELOW THE LINE ACCOUNT</b>	
	ACCUMULATED FUND	730,344.11
	<b>GRAND TOTAL</b>	<b>12,950,204.37</b>

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**TRIAL BALANCE AS AT 31ST DECEMBER, 2021**

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2020
<b>2111000</b>	<b>COMPENSATION OF EMPLOYEES</b>	
2111001	Established post	4,386,854.50
	<b>Sub Total</b>	<b>4,386,854.50</b>
<b>2111100</b>	<b>NON ESTABLISHED POSITION</b>	
2111102	Monthly paid& casual labourers	479,428.12
2111106	Limited Engagement(PM Allowance)	194,294.82
	<b>Sub Total</b>	<b>673,722.94</b>
<b>2111200</b>	<b>OTHER ALLOWANCES</b>	
2111208	Funeral Grants	-
2111209	Journalist Allowance	-
2111213	Night Watchmen Allowance	-
2111215	Ration	86,960.00
2111221	Training Allowance	-
2111224	Traditional Authority Allowance	-
2111225	Commission for Sub Structures	11,443.82
2111238	Over time Allowance	11,000.00
2111241	Perdiem & inconvenience Allowance	-
2111242	Travel Allowance	-
2111243	Transfer Grant	15,764.91
2111244	Out Of Station Allowance	-
2111248	Special/Honorarium	21,000.00
	<b>Sub Total</b>	<b>146,168.73</b>
	<b>NATIONAL PENSION CONTRIBUTION</b>	
2121001	SSNIT CONTRIBUTION(EST. POST)	-
2121001	SSNIT CONTRIBUTION(ASS. STAFF)	-
2121004	End of Service Benefit	-
	<b>SUB TOTAL</b>	<b>-</b>
		819,891.67
	<b>Grand Sub Total</b>	<b>5,206,746.17</b>
	<b>USE OF GOOD AND SERVICES</b>	
	<b>MATERIALS-OFFICE SUPPLIEIES</b>	-
2210101	Printed Material& Stationery	90,155.60
2210102	Office Facilities, Supplies & Accessories	150,995.70
2210103	Refreshment Items	214,853.10
2210114	Rations(Security Officers)	-
2210116	Chemicals and consumables	-
2210120	Purchase of Petty Tools/Implements	-
2210120	Value Books	33,285.16
	<b>Sub Total</b>	<b>489,289.56</b>
	<b>UTILITIES</b>	
2210201	Electricity Charges	28,500.00
2210202	Water Charges	9,171.31

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**TRIAL BALANCE AS AT 31ST DECEMBER, 2021**

<b>CODE</b>	<b>EXPENDITURE HEAD &amp; SUB HEAD</b>	<b>CUM ACTUAL 2020</b>
2210203	Telecommunication/Call Card	18,000.00
2210204	Postal Charges	-
2210207	Fire Fighting Accessories	-
2210208	Self Help Projects (Renovation and Mtce Works)	-
	<b>Sub Total</b>	<b>55,671.31</b>
	<b>GENERAL CLEANING</b>	
2210301	Cleaning Materials	196,317.37
2210302	Contract Cleaning(Evacuation of Refuse)	103,310.00
	<b>Sub Total</b>	<b>299,627.37</b>
	<b>RENTALS</b>	
2210401	Office Accommodations	35,672.00
2210402	Residential Accommodations	100,770.19
2210406	Vehicle	-
	<b>Sub Total</b>	<b>136,442.19</b>
	<b>TRAVEL &amp; TRANSPORT</b>	
2210502	Maintenance & Repairs of Off. Vehicles	72,022.48
2210503	Fuel & Lubricants of off. Vehicle	170,000.00
2210510	Night allowances	-
2210511	Local travel cost	108,751.60
2210515	Foreign travel cost	-
2210516	Toll Charges	-
	<b>Sub Total</b>	<b>350,774.08</b>
	<b>REPAIRS &amp; MAITENANCE</b>	
2210602	Repair of Residential Buildings	-
2210603	Repair of Office Buildings	-
2210604	Maintenance of Furniture &Fixtures	-
2210606	Maintenance of General Equipment	-
2210612	Maintenance of Public Toilets	-
2210616	Maintenance of Sanitary Sites	-
2210622	Maintenance of Computer Software	7,294.99
	<b>Sub Total</b>	<b>7,294.99</b>
	<b>TRAINING-SEMINARS-CONFERENCES</b>	
2210701	Training Materials	-
2210702	Conferences/Seminars(local)	299,437.17
2210705	Hotel Accommodation	-
2210708	Refreshment Items	-
2210709	Conferences/Workshops/Meeting Allowances	45,083.34
2210710	Staff Development	-
2210711	Public Education& Sensitization	1,862.50
	<b>Sub Total</b>	<b>346,383.01</b>
2210800	<b>CONSULTING SERVICES</b>	-

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**TRIAL BALANCE AS AT 31ST DECEMBER, 2021**

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2020
2210801	Local Consultants Fee	-
2210802	External Consultants Fee	-
2210804	Contract Appointment	21,123.20
	<b>Sub Total</b>	<b>21,123.20</b>
2210900	<b>SEPECIAL SERVICES</b>	
2210901	Protocol/Official guests	-
2210902	National Day celebrations	2,600.00
2210904	Assembly Members Special Allowance(Mobilization)	12,056.00
2210908	Property Valuation Expenses	-
2210909	Assembly Members Special Projects	2,870.00
	<b>Sub Total</b>	<b>17,526.00</b>
	<b>OTHER CHARGES-FEES</b>	
2211101	Bank Charges	1,207.00
	<b>Sub Total</b>	<b>1,207.00</b>
	<b>EMERGENCY SERVICES</b>	
2211203	Emergency Works	-
2211304	Insurance Official Vehicle	16,595.36
	<b>Sub Total</b>	<b>16,595.36</b>
	<b>Grand Sub Total</b>	<b>1,741,934.07</b>
	<b>GRANTS</b>	
2631100	<b>RE-CURRENT</b>	
2631101	Statutory payment -DACF	-
2631101	Expenses-DACF	-
2631104	Compensation of Employees(GOG)	-
2631104	Others	-
2631104	UNICEF	124,100.00
2631105	Stool Lands Allocation	-
2631106	DDF Capacity Building Grants	117,599.13
2631107	Ghana School Feeding Program	-
2631108	HIV AIDS	6,932.00
2632105	UDG Capacity Building Grants	-
2631116	Disabilities Fund (PWD'S)	20,167.00
	<b>Sub Total</b>	<b>268,798.13</b>
2632100	<b>CAPITAL EXPENDITURE</b>	
2632101	<b>District Assembly Common Fund</b>	
2632101	Office Buildings	127,998.29
2632101	School Buildings	216,719.56
2632101	Plant &Machinery	33,400.71
2632101	Markets	-
2632101	Roads	404,129.40
2632101	Car/Lorry Parks	-

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**TRIAL BALANCE AS AT 31ST DECEMBER, 2021**

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2020
2632101	Bridges	-
2632101	Other Structures(Police stations ,Boreholes & others)	448,799.96
	<b>Sub Total</b>	<b>1,231,047.92</b>
	<b>MEMBER OF PARLIAMENT FUND</b>	
2632102	MP Domeabra/Obom	264,227.40
2632102	MP Bortianor/NGLESHIE AMANFRO	139,255.43
	<b>Sub Total</b>	<b>403,482.83</b>
	<b>OTHER DONOR FUND</b>	
2632103	Sector Specific Feeder Roads	21,338.81
2632103	Sector Specific Urban Roads	-
2632103	Sector Specific Town & Country	-
2632103	Sector Specific Agriculture	18,244.94
2632103	Sector Specific Social Welfare & Comm	33,536.28
2632103	Sector Specific CIDA/MOFA	57,679.69
2632103	Human Resource Department	-
2632103	Statistics Unit	-
2632104	District Development Facility Project(DDF)	1,190,660.37
2632105	Urban Development Project(UDG)	-
2632106	Netherland Grant	-
2632106	GAMA Grant	-
2632103	COVID-19	68,710.00
	<b>Sub Total</b>	<b>1,390,170.09</b>
	<b>Grand Sub Total</b>	<b>3,293,498.97</b>
<b>2731100</b>	<b>EMPLOYER SOCIAL BENEFITS</b>	-
2731103	Refund of Medical Expenses	-
	<b>Sub Total</b>	-
	<b>Grand Sub Total</b>	-
<b>2821000</b>	<b>GENERAL EXPENSES</b>	
2821001	Insurance Official Vehicle	-
2821007	Court/Legal Expenses	-
2821008	Awards &Rewards	-
2821009	Donations	104,180.00
2821010	Contribution	3,650.00
2821018	Street Naming/Numbering	-
	<b>Sub Total</b>	<b>107,830.00</b>
	<b>Grand Sub Total</b>	<b>107,830.00</b>
	<b>CAPITAL EXPENDITURE</b>	
	<b>(A) INTERNALLY GENERATED FUND (IGF)</b>	
3111000	<b>Non Financial Assets</b>	
3111001	Building &Other Structures	-
3111004	Land	-
	<b>Sub Total</b>	-

**GA SOUTH MUNICIPAL ASSEMBLY**  
**NGLESHIE AMANFRO**  
**TRIAL BALANCE AS AT 31ST DECEMBER, 2021**

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2020
	<b>Non Residential Buildings</b>	
3111103	Office Bungalow	-
3111204	Cost of Office Annex Decentralised Dept	50,850.45
3111204	WIP Office Buildings	-
3111205	School Buildings	
3111253	CHIP Compound	
3111256	Renovation of Schools/Health Infrastructure	-
	<b>Sub Total</b>	<b>50,850.45</b>
	<b>Other Structures</b>	
3111358	Costruction of Footbridge	-
3111360	WIP Feeder Roads	163,400.00
	<b>Sub Total</b>	<b>163,400.00</b>
d	<b>Transport Equipment</b>	
3112105	Cesspit Emptier	
3112101	Vehicle	-
	<b>Sub Total</b>	<b>-</b>
3112200	<b>Other Machinery Equipment</b>	
3112205	Other Capital Expenditure	-
3112217	Procurement of Building Materials	-
	<b>Sub Total</b>	<b>-</b>
3113100	<b>Infrastructure Assets</b>	
3113102	Boreholes	-
3113102	Sewers/Drains/Desilting	421,777.90
3113102	Supply of School Furniture (1000 Dual Desks)	-
	<b>Sub Total</b>	<b>421,777.90</b>
3122200	<b>Work in Progress</b>	
3122215	Office Buildings	-
3122216	School Buildings	-
3122225	Car/Lorry Parks	-
	<b>Sub Total</b>	<b>-</b>
	<b>Grand Sub Total</b>	<b>636,028.35</b>
	<b>GRAND TOTAL</b>	<b>10,986,037.56</b>
	<b><u>BELOW THE LINE ACCOUNT</u></b>	
	CASH AT BANK	1,964,166.81
	ADVANCES	-
	<b>GRAND TOTAL</b>	<b>12,950,204.37</b>