

WEIJA-GBAWE MUNICIPAL ASSEMBLY

FINANCIAL STATEMENT
(ANNUAL ACCOUNTS)

FOR

THE YEAR ENDED

31ST DECEMBER, 2019

WEIJA-GBAWE MUNICIPAL ASSEMBLY
FINANCIAL STATEMENT - 2019
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WEIJA-GBAWE MUNICIPAL ASSEMBLY
WEIJA
FINANCIAL STATEMENT FOR DECEMBER, 2019

NOTES TO THE ACCOUNTS

ACCOUNTING POLICES

The monthly Financial Statement of the Weija-Gbawe Municipal Assembly (Weija) 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 reports on revenue in the month in which it is received and lodged into the main operational Accounts of the Assembly.

"An amount of GHC67,908.31 for Property rates for the month of November, 2019 wrongly posted to Basic rates has been reversed.Reference can be made to Page 5.

"An amount of GHC442,525.46 as 3rd Quarter 2019 DACF allocation was wrongly credited by the Secretariate to the European Union Account.A transfer letter has been sent to the Bank to rectify that anomaly.Reference can be made to Page 5

EXPENDITURE

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

"A transfer of an amount of GHC74,151.00 from the DDF account to the DACF account was treated as expenditure in the DDF expenditure.The transaction has been reversed in both the revenue lines of the DACF and the Expenditure of the DDF.The transaction has been treated only in the Bank balances of the various accounts.Reference can be made to Pages 5 and 17.

"DDF transactions posted wrongly to expenditure lines but the same expenditure category which is Assets has been corrected.Reference can be made to page 17

LIABILITIES

(i)Internally Generated Fund(IGF)-GHC247,949.28.Out of this GHC165,746.24 is part liabilities inherited from the previous administration of which payment is still ongoing.

(ii)DACF-An amount of GHC898,054.04 part of which are retentions which are not matured yet

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

WEIJA-GBAWE MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019

ITEMS	NOTE	2019		2018	
		GHC	GHC	GHC	GHC
FIXED ASSETS	1				
Investment @ Ga Rural Bank			-		3,192.13
CURRENT ASSETS	2				
Cash on Hand			-		
Cash at Bank		3,333,975.77		3,313,215.78	
Advances		10,190.00		15,080.00	
		-	3,344,165.77		3,328,295.78
			3,344,165.77		3,331,487.91
REPRESENTED BY RATE FUND	3				
Accummulated Fund		3,331,487.91		1,799,874.41	
Add Surplus/Deficit		12,677.86		1,531,613.50	
			3,344,165.77		3,331,487.91



MERCY QUANSAH
MUNICIPAL COORDINATING DIRECTOR



GRACE AHLIBI
MUNICIPAL FINANCE OFFICER

WEIJA-GBAWE MUNICIPAL ASSEMBLY
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

	GH¢	GH¢
OPENING CASH BALANCE		3,331,487.91
CASH RECEIPTS FROM OPERATING ACTIVITIES		
INTERNALLY GENERATED FUNDS IGF	4,355,016.19	
<u>GRANTS</u>		
GOG Salaries	1,283,481.63	
Disability Fund	139,822.34	
Fumigation and Sanitation	-	
DACF-HIV/AIDS	15,506.11	
DACF- Assembly capital Projects	2,440,991.12	
DACF-MP Weija/Gbawe	379,407.68	
DACF-MP-Domeabra-Obom	-	
DACF-MP Bortianor-Amanfro	-	
DDF-Capital Project	166,529.00	
Urban Development Grant(UDG)	-	
Agric-MAG Funds	89,884.75	
Ceded Revenue	-	
Town and Country Planning Recurrent Ceiling	5,088.15	
European Union	218,406.56	
Agriculture Ceiling	5,240.47	
Social Welfare & Comm Dev't Ceiling	2,261.66	
Urban Roads Recurrent Ceiling	8,722.55	
Feeder Roads Recurrent Ceiling	-	
Water and Sanitaion Fund(Netherland Grant)-GAMA	12,217.40	
UDG Capacity Building Fund	-	<u>9,122,575.61</u>
		12,454,063.52
CASH PAYMENTS FROM OPERATING ACTIVITIES		
COMPENSATION OF EMPLOYEES	2,519,458.45	
USE OF GOODS & SERVICES(IGF)	2,801,207.01	
CAPITAL EXPENDITURE(COMMON FUND)	1,149,062.26	
CAPITAL EXPENDITURE(OTHER GRANTS)	1,990,459.28	
CAPITAL EXPENDITURE (IGF)	570,525.08	
SOCIAL BENEFIT	8,750.00	
GENERAL EXPENDITURE	70,435.67	
GRAND TOTAL EXPENDITURE		<u>9,109,897.75</u>
CLOSING BALANCE		<u>3,344,165.77</u>

WEIJA-GBAWE MUNICIPAL ASSEMBLY - ANNUAL ACCOUNTS
REVENUE AND EXPENDITURE STATEMENT AS AT 31ST DECEMBER 2019

NO	REVENUE HEAD	BUDGET EST.2019	CUM ACTUAL 2019	CUM. ACTUAL 2018
1	RATES	1,509,160.00	1,229,429.15	645,279.33
2	GRANTS	11,773,627.26	4,767,559.42	7,209,296.08
3	LANDS & ROYALTIES	1,035,324.00	1,028,923.38	820,410.62
4	LICENSES	1,425,274.85	1,412,389.28	1,034,119.90
5	FEES	236,469.00	255,371.00	296,989.00
6	FINES,PENALTIES & FORFEITS	352,000.00	386,225.72	418,813.35
7	INVESTMENT INCOME	-	-	-
8	MISCELLANEOUS INCOME	28,000.00	42,677.66	114,132.43
9	RENTS	-	-	-
	TOTAL REVENUE	16,359,855.11	9,122,575.61	10,539,040.71
NO	EXPENDITURE HEAD	BUDGET EST.2019	CUM ACTUAL 2019	CUM. ACTUAL 2018
1	COMPENSATION OF EMPLOYEES	4,064,230.75	2,519,458.45	887,800.26
2	USE OF GOODS & SERVICES(IGF)	2,556,612.14	2,801,207.01	1,903,234.40
3	CAPITAL EXPENDITURE(COMMON FUND	3,674,870.54	1,149,062.26	2,908,168.49
4	CAPITAL EXPENDITURE(OTHER GRANTS	4,919,869.15	1,990,459.28	2,839,417.08
5	CAPITAL EXPENDITURE (IGF)	1,048,215.52	570,525.08	415,859.69
6	SOCIAL BENEFIT	20,000.00	8,750.00	-
7	GENERAL EXPENDITURE	76,057.01	70,435.67	52,947.29
	SUB TOTAL	16,359,855.11	9,109,897.75	9,007,427.21
	SURPLUS/DEFICIT		12,677.86	1,531,613.50
	GRAND TOTAL	16,359,855.11	9,122,575.61	10,539,040.71

WEIJA-GBAWE MUNICIPAL ASSEMBLY - ANNUAL ACCOUNTS

SUMMARY STATEMENT OF REVENUE-2019

NO	REVENUE HEAD	BUDGET EST.2019	CUM ACTUAL 2019	BUDGET EST. 2018	CUM. ACTUAL 2018
1	RATES	1,509,160.00	1,229,429.15	1,001,000.00	645,279.33
2	GRANTS	11,773,627.26	4,767,559.42	10,994,638.58	7,209,296.08
3	LANDS & ROYALTIES	1,035,324.00	1,028,923.38	1,031,324.00	820,410.62
4	LICENSES	1,425,274.85	1,412,389.28	1,264,978.00	1,034,119.90
5	FEES	236,469.00	255,371.00	297,649.00	296,989.00
6	FINES,PENALTIES & FORFEITS	352,000.00	386,225.72	360,000.00	418,813.35
7	INVESTMENT INCOME	-	-	-	-
8	MISCELLANEOUS INCOME	28,000.00	42,677.66	88,750.00	114,132.43
9	RENTS	-	-	-	-
	GRAND TOTAL	16,359,855.11	9,122,575.61	15,038,339.58	10,539,040.71

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
	RATES				
1131001	Basic Rates	9,160.00	4,880.00	1,000.00	-
1131002	Property Rates	1,400,000.00	1,223,787.15	900,000.00	628,279.59
1131003	Arrears of Property Rates	100,000.00	762.00	-	16,949.74
1131004	Unassessed Rates	-	-	100,000.00	50.00
	Sub Total	1,509,160.00	1,229,429.15	1,001,000.00	645,279.33
	GRANTS				
1331001	GOG Salaries	3,178,887.57	1,283,481.63	3,353,749.00	-
1331004	HIPC FUND	-	-	-	-
1331005	Ceded Revenue	-	-	-	189,079.23
1331006	Fumigation and Sanitation	-	-	-	-
1311001	Danida	-	-	-	-
1311001	World Bank (UPTU)	-	-	-	-
1311001	GETFUND	-	-	-	-
1311009	Town & Country recurrent ceiling	7,000.00	5,088.15	31,067.00	5,000.00
1331008	European Union	2,699,591.01	218,406.56	-	2,699,591.01
1331002	Social Welfare Capital Expenditure	-	-	-	-
1331002	Disability Fund	159,125.75	139,822.34	300,000.00	271,267.11
1331009	Agriculture Ceiling	34,141.79	5,240.47	75,000.00	59,528.06
1331009	Social Welfare & Comm. Dev	16,011.69	2,261.66	7,878.00	4,677.00
1331002	Urban Road Capital project ceiling	-	-	-	-
1331002	Fumigation and Sanitation	-	-	-	2,316.59
1331002	DACF(HIV/AIDS)	22,651.00	15,506.11	23,293.29	15,427.62
1331002	DACF- Assembly capital Projects	4,521,981.19	2,440,991.12	3,052,377.94	1,610,827.98
1331003	DACF-MP Weija/Gbawe	300,000.00	379,407.68	120,000.00	622,270.89
1331003	DACF-MP-Domeabra-Obom	-	-	84,660.42	84,660.42
1331003	DACF-MP Bortianor-Amanfro	-	-	84,660.42	84,660.42

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
1331002	Town & Country capital projects	-	-	-	-
1131010	DDF-Capital Project	436,104.46	166,529.00	1,140,764.31	940,454.00
1331002	Urban Development Grant(UDG)	-	-	485,719.35	597,285.75
1332005	Agric-MAG Funds	125,838.66	89,884.75	-	-
1331002	Water and Sanitation Fund(Netherland Grant)-GAM	170,000.00	12,217.40	2,121,003.85	1,850.00
1331002	Feeder Roads Capital Projects Ceiling	-	-	-	-
1131011	DDF-Capacity Building	62,294.14	-	54,560.00	-
1331009	Urban Roads Recurrent Ceiling	40,000.00	8,722.55	31,913.00	10,000.00
1331009	Feeder Roads Recurrent Ceiling	-	-	27,992.00	10,400.00
1331002	UDG Capacity Building Fund	-	-	-	-
	Sub Total	11,773,627.26	4,767,559.42	10,994,638.58	7,209,296.08
	LANDS AND ROYALTIES				
1412002	Ground Rent	-	-	60,000.00	1,120.00
1412003	Stool Land Revenue	60,000.00	57,829.60	40,000.00	64,000.00
1412004	Sale of Building Permit Jacket	25,000.00	24,251.00	920,324.00	72,755.59
1412007	Building Plans/Permit	920,324.00	890,391.07	10,000.00	660,627.88
1412009	Communication Mast Permit	30,000.00	56,451.71	1,000.00	21,907.15
1415002	Ground Rent	-	-	-	-
1415009	Dividend/Interest Received	-	-	-	-
1415015	Guest House	-	-	-	-
	Sub Total	1,035,324.00	1,028,923.38	1,031,324.00	820,410.62
	Sale of Goods and Services				
	LICENSES				
1422001	Pito,palm wine sellers & tappers	-	-	-	-
1422002	Herbalist Licenses	1,300.00	80.00	1,000.00	1,999.00
1422003	Hawkers Licenses	1,800.00	423.00	6,000.00	785.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
1422005	Chop Bar/Restaurants	36,550.00	14,900.63	20,800.00	10,850.00
1422006	Corn/Rice/Tomatoes/Flour Miller	2,400.00	105.00	5,000.00	-
1422007	Liquour Licenses	-	-	-	170.00
1422008	Letter Writer Licenses	-	-	-	-
1422009	Barbers licences	12,000.00	749.12	2,960.00	4,145.00
1422010	Bicycle Licenses			-	-
1422011	Artisan/Self Employed	24,500.00	12,121.27	17,040.00	14,670.00
1422012	Kiosk Licenses	-	-	-	-
1422013	Sand/Stone Contractors Licenses	-	-	50,000.00	35,970.00
1422014	Charcoal/Firewood dealers	500.00	70.00	500.00	-
1422015	Fuel dealers/Petroleum products	-	-	-	1,310.00
1422016	Lotto Operators	5,000.00	-	-	370.00
1422017	Hotel/Night Club/Beach	23,375.75	11,621.25	28,400.00	5,610.00
1422018	Pharmacy/Chemical Sellers	18,200.00	11,662.72	10,530.00	10,257.38
1422019	Sawmill/Timber Products	6,300.00	-	10,000.00	380.00
1422020	Taxi cab/Commercial Vehicles(Stickers)	255,000.00	236,071.00	216,465.00	238,392.00
1422021	Factories/Operational Fees	48,526.50	36,263.75	40,000.00	15,950.00
1422022	Canopy/Chairs/Benches	2,550.00	1,089.00	2,000.00	1,170.00
1422023	Communication Centre	23,600.00	20,252.81	10,000.00	11,921.00
1422024	Private Education Institutions/Tertiary	8,378.00	3,892.50	50,400.00	2,140.00
1422025	Private Professionals	20,400.00	4,836.06	17,500.00	1,810.00
1422026	Maternity Homes/Clinics/Hospitals	6,515.75	6,068.18	7,600.00	1,190.00
1422027	Commercial Dance Group	-	-	-	-
1422028	Telecom System	66,801.00	24,400.00	30,000.00	-
1422029	Mobile Sale Van	-	-	-	-
1422030	Entertainment Centers	3,500.00	3,750.75	16,200.00	400.00
1422031	Wheel Trucks	-	-	-	-
1422032	Akpeteshie/Spirit Sellers	-	160.00	5,000.00	170.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
1422033	Stores	71,600.00	298,218.13	64,100.00	172,932.80
1422034	Hard Carts	-	-	-	-
1422035	District Weekly Lotto	-	-	-	-
1422036	Petroleum	31,752.00	23,710.82	20,000.00	3,210.00
1422037	Traditional Medicine	-	-	-	-
1422038	Hairdressers/Dressmakers	41,840.00	71,322.60	33,650.00	55,110.00
1422039	Bakeries/Bakers	3,900.00	2,129.62	1,500.00	1,875.00
1422040	Bill Boards	351,924.00	313,239.30	351,911.00	226,061.72
1422041	Taxi/Trotro Licenses Renewal	92,436.00	89,254.00	17,000.00	28,782.00
1422042	Second Hand Clothing	6,240.00	3,774.99	7,950.00	5,090.00
1422043	Vehicle Garages/Car Dealers	8,750.00	21,131.00	13,200.00	3,840.00
1422044	Financial Institutions	82,459.00	57,455.21	72,332.00	17,575.00
1422045	Commercial House	4,500.00	80.00	10,000.00	125.00
1422047	Photographers/Video Operators	2,100.00	1,208.40	5,500.00	210.00
1422048	Shoes/Sandals Repairs	3,600.00	865.25	1,000.00	1,385.00
1422049	Vulganizers shops	4,200.00	2,467.97	5,000.00	3,465.00
1422051	Millers	-	-	-	600.00
1422052	Mechanics/Auto Mechanics/Fitters	18,750.00	16,782.18	13,320.00	12,300.00
1422053	Block Manufacturers/Cement/Hard dealers	24,750.00	40,611.00	20,000.00	30,535.00
1422054	Laundries and Car wash	3,850.00	2,326.00	2,550.00	2,540.00
1422055	Printing Press/Photocopy	7,500.00	9,328.02	5,000.00	7,040.00
1422056	Salt/Maize Sellers	3,450.00	4,423.72	4,000.00	8,034.00
1422057	Private Schools operating Fees	36,436.85	37,356.03	-	19,349.00
1422058	Automobile Companies	13,000.00	221.00	10,370.00	450.00
1422061	Susu Operators	-	-	-	50.00
1422062	Real Estate Agents/Developers	2,000.00	1,465.00	3,000.00	1,050.00
1422063	Florist/Flower Pot dealers	1,200.00	400.00	1,200.00	100.00
1422064	Circumcision	-	-	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
1422065	Terazzo dealers	-	-	-	-
1422066	Public Letter Writers	-	-	-	-
1422067	Beer Bar General	21,840.00	18,828.00	10,000.00	15,395.00
1422068	Kola Nut Dealers	-	-	-	-
1422072	Registration of Contracts/Building/Road	20,000.00	7,274.00	40,000.00	52,356.00
1422073	Coconut dealers/ Cooking Oil dealers	-	-	-	-
1422074	Registration of quarries	-	-	5,000.00	5,000.00
1422075	Chain Saw Operators	-	-	-	-
1423023	Miscellaneous Fines and Penalties	-	-	-	-
	Sub Total	1,425,274.85	1,412,389.28	1,264,978.00	1,034,119.90
	FEES				
1423001	Market Tolls	20,000.00	10,082.50	5,000.00	12,320.00
1423002	Livestock/Kraal	-	-	-	1,000.00
1423003	Registration of Night Trade	-	-	-	-
1423004	Poultry Fees	500.00	100.00	-	70.00
1423005	Registration of Contractors	21,000.00	15,214.00	110,000.00	106,956.00
1423006	Burial Fees	2,000.00	1,742.00	5,400.00	1,475.00
1423007	Pound of Animals/Vehicles	-	-	2,000.00	-
1423008	Entertainment fees	-	-	-	-
1423011	Marriage and Divorce	40,000.00	63,465.00	50,000.00	56,725.00
1423012	Zonal council managed toilet fees	31,247.00	23,416.50	14,752.00	18,123.00
1423013	Dustbin Clearance	9,600.00	15,051.00	20,000.00	7,080.00
1423014	Dislodging Fees	-	-	10,000.00	2,880.00
1423017	Conveyance Fees	10,080.00	8,100.00	35,000.00	32,900.00
1423018	Loading Fees(GPRTU)/lorry park toll	57,600.00	65,950.00	10,000.00	31,870.00
1423020	Professional Fees	-	-	-	-
1423023	Registration of tipper trucks	-	-	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNTS FOR 2019
A COMPARATIVE STATEMENT OF REVENUE

CODE	REVENUE HEAD & SUB HEAD	APPR BUDG EST FOR 2019	CUMULATIVE ACTUAL 2019	APPR BUDG EST.FOR 2018	CUMULATIVE ACTUAL 2018
1423079	Certificate (Health)	20,000.00	28,025.00	7,000.00	15,570.00
1423527	Tender Document	12,442.00	23,145.00	10,000.00	10,020.00
1423728	Development Levy	-	-	2,500.00	-
1423729	Sanitation and Security Fees	12,000.00	1,080.00	15,997.00	-
	Sub Total	236,469.00	255,371.00	297,649.00	296,989.00
	FINES,PENALTIES &FORFEITS				
1430001	Court Fines	-	-	2,000.00	-
1430005	Miscellaneous fines and penalties	352,000.00	386,225.72	352,000.00	418,813.35
1430006	Slaughter Fines	-	-	2,000.00	-
1430007	Lorry Park Fines	-	-	4,000.00	-
	Sub Total	352,000.00	386,225.72	360,000.00	418,813.35
	INVESTMENT INCOME				
1415009	Dividend on Investment	-	-	-	-
1415010	Tractor Services	-	-	-	-
1410511	Water Tanker Services	-	-	-	-
	Sub Total	-	-	-	-
	MISC.& UNIDENTIFIED REVENUE				
1450010	Unspecified Receipts	28,000.00	42,677.66	88,750.00	114,132.43
1451002	Advance Recovery	-	-	-	-
1451003	District Weekly Lotto	-	-	-	-
	Sub Total	28,000.00	42,677.66	88,750.00	114,132.43
	GRAND TOTAL	16,359,855.11	9,122,575.61	15,038,339.58	10,539,040.71

WEIJA-GBAWE MUNICIPAL ASSEMBLY - ANNUAL ACCOUNTS

SUMMARY STATEMENT OF EXPENDITURE - 2019

ITEM	EXPENDITURE HEAD	BUDGET EST.2019	CUM. ACTUAL 2019	BUDGET EST. 2018	CUM. ACTUAL 2018
1	COMPENSATION OF EMPLOYEES	4,064,230.75	2,519,458.45	4,096,272.00	887,800.26
2	USE OF GOODS & SERVICES(IGF)	2,556,612.14	2,801,207.01	1,943,178.00	1,903,234.40
3	CAPITAL EXPENDITURE(COMMON FU	3,674,870.54	1,149,062.26	4,648,250.00	2,908,168.49
4	CAPITAL EXPENDITURE(OTHER GRAN	4,919,869.15	1,990,459.28	4,014,964.99	2,839,417.08
5	CAPITAL EXPENDITURE (IGF)	1,048,215.52	570,525.08	2,180,000.00	415,859.69
6	SOCIAL BENEFIT	20,000.00	8,750.00	8,000.00	-
7	GENERAL EXPENDITURE	76,057.01	70,435.67	120,000.00	52,947.29
	TOTAL EXPENDITURE	16,359,855.11	9,109,897.75	17,010,664.99	9,007,427.21

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2111000	COMPENSATION OF EMPLOYEES				
2111001	Established post	3,178,887.57	1,661,970.61	3,353,749.00	-
	Sub Total	3,178,887.57	1,661,970.61	3,353,749.00	-
2111100	NON ESTABLISHED POSITION				
2111102	Monthly paid& casual labourers	353,517.39	286,494.87	326,981.00	345,947.95
2111106	Limited Engagement(PM Allowance)	14,000.00	12,000.00	12,000.00	4,000.00
	Sub Total	367,517.39	298,494.87	338,981.00	349,947.95
2111200	OTHER ALLOWANCES				
2111203	Car Mait'. Allowance	-	-	-	-
2111208	Funeral Grants	12,000.00	15,500.00	12,000.00	5,900.00
2111209	Journalist Allowance	-	-	10,000.00	22,250.00
2111213	Night Watchmen Allowance	-	-	-	-
2111214	Protocol Commission	-	-	-	-
2111215	Ration	-	-	-	19,610.00
2111216	Head of Dpt Allowance	-	-	-	-
2111220	Top-Up Allowance	-	-	-	-
2111221	Training Allowance	10,000.00	-	10,000.00	46,751.71
2111224	Traditional Authority Allowance	-	-	15,000.00	5,900.00
2111225	Commission for Sub Structures	200,000.00	340,927.69	165,542.00	202,405.70
2111229	Ag Allowance	-	-	-	-
2111238	Over time Allowance	37,227.52	34,203.23	15,000.00	22,828.01
2111241	Per Diem & inconvenience Allowance	20,000.00	12,004.20	-	-
2111242	Travel Allowance	-	-	18,000.00	2,709.00
2111243	Transfer Grants	35,000.00	2,422.35	60,000.00	57,076.17
2111244	Out of Station Allowance	-	-	-	14,928.00
2111248	Special/Hononarium	80,000.00	77,513.55	40,000.00	74,650.00
	Sub Total	394,227.52	482,571.02	345,542.00	475,008.59
	NATIONAL PENSION CONTRIBUTION				

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2121001	SSNIT CONTRIBUTION(EST. POST)	-	-	-	-
2121001	SSNIT CONTRIBUTION(ASS. STAFF)	87,598.27	64,421.95	50,000.00	56,843.72
2121004	End of Service Benefit	36,000.00	12,000.00	8,000.00	6,000.00
	SUB TOTAL	123,598.27	76,421.95	58,000.00	62,843.72
	Grand Sub Total	4,064,230.75	2,519,458.45	4,096,272.00	887,800.26
	USE OF GOOD AND SERVICES				
2210100	MATERIALS-OFFICE SUPPLIES				
2210101	Printed Material& Stationery	229,900.14	208,707.14	147,000.00	214,532.34
2210102	Office Facilities,Supplies & Accessories	61,000.00	50,774.45	166,761.00	151,218.40
2210103	Refreshment Items	270,000.00	409,990.40	147,200.00	257,596.14
2210108	Construction Materials	50,000.00	29,800.00	-	-
2210106	Oils and Lubricants (Generator)	1,000.00	-	30,000.00	-
2210107	Electrical Accessories	5,000.00	-	-	-
2210109	Spare Parts	20,000.00	25,663.46	39,000.00	-
2210110	Specialised Stock	-	-	5,000.00	-
2210111	Other Office Materials & consumables	27,000.00	65,088.46	32,000.00	12,660.00
2210112	Uniform and Protective Clothing	7,000.00	-	-	-
2210113	Feeding Cost	10,000.00	1,724.00	-	-
2210114	Rations(Security Officers)	20,000.00	39,050.00	40,000.00	-
2210115	Textbooks and Library books	3,000.00	-	-	-
2210116	Chemicals and consumables	13,500.00	-	10,237.00	33,741.92
2210117	Teaching and Learning Materials	6,000.00	-	-	-
2210122	Value Books	5,000.00	12,450.00	-	-
2210119	Household Items	5,000.00	-	-	-
2210120	Purchase of Petty Tools/Implements	8,000.00	3,296.00	16,000.00	7,820.00
	Sub Total	741,400.14	846,543.91	633,198.00	677,568.80
2210200	UTILITIES				

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2210201	Electricity Charges	84,600.00	91,800.00	140,000.00	73,760.00
2210202	Water Charges	10,000.00	10,376.84	5,000.00	4,647.57
2210203	Telecommunication/Call Card	16,000.00	16,237.00	10,200.00	13,757.00
2210204	Postal Charges	1,000.00	-	-	-
2210205	Sanitation Charges	1,000.00	-	-	-
2210207	Fire Fighting Accessories	8,000.00	-	-	-
	Sub Total	120,600.00	118,413.84	155,200.00	92,164.57
	GENERAL CLEANING				
2210301	Cleaning Materials	39,930.00	39,930.00	10,000.00	6,933.00
2210302	Contract Cleaning			-	-
	Sub Total	39,930.00	39,930.00	10,000.00	6,933.00
	RENTALS				
2210401	Office Accommodations	59,000.00	28,696.00	55,000.00	26,500.00
2210402	Residential Accommdations	-	-	54,000.00	56,802.00
2210403	Office Equipment	2,000.00	-	2,000.00	-
2210404	Hotel Accommodations	15,000.00	-	-	-
2210406	Vehicle	20,000.00	22,530.00	6,000.00	11,320.00
2210408	Furnitue & Fittings	5,500.00	8,740.00	1,800.00	2,257.00
2210409	Plant and Equipment	15,000.00	9,170.00	5,000.00	6,900.00
2210412	Towing Vehicle	-	-	-	-
2210413	Communication gadgets	1,000.00	600.00	-	-
	Sub Total	117,500.00	69,736.00	123,800.00	103,779.00
	TRAVEL & TRANSPORT				
2210500	TRAVEL & TRANSPORT				
2210502	Maintenance & Repairs of Off. Vehicles	70,000.00	74,960.16	60,000.00	60,971.75
2210503	Fuel & Lubricants of off. Vehicle	184,950.00	232,850.00	112,000.00	143,090.00
2210504	Car Rental/Leasing	5,000.00	500.00	-	-
2210505	Running Cost of Official Vehicles	-	-	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2210509	Other Travel &Transportation	158,200.00	245,145.00	53,000.00	28,598.10
2210510	Night allowances	50,000.00	51,826.62	40,000.00	9,801.00
2210511	Local travel cost	185,000.00	208,016.00	98,000.00	226,489.00
2210515	Foreign Travel cost expenses	60,000.00	68,535.08	30,000.00	-
2210513	Hotel Accommodations	-	-	-	-
2210516	Toll Charges	-	-	-	-
	Sub Total	713,150.00	881,832.86	393,000.00	468,949.85
2210600	REPAIRS & MAINTENANCE				
2210602	Repair of Residential Buildings	10,000.00	-	-	-
2210601	Roads, Driveways and Grounds	10,000.00	-	-	-
2210603	Repair of Office Buildings	10,000.00	5,832.39	40,000.00	38,105.00
2210604	Maintenance of Furniture &Fixtures	5,000.00	-	25,000.00	400.00
2210606	Maintenance of General Equipment	20,000.00	4,419.98	12,000.00	320.00
2210607	Repairs of schools/colleges	5,000.00	-	-	-
2210612	Maintenance of Public Toilets	2,000.00	-	30,000.00	12,475.00
2210616	Maintenance of Sanitary Sites	1,000.00	8,962.56	5,000.00	900.00
2210617	Street lights/Traffic Lights	10,000.00	2,260.00	-	-
2210618	Cemetries	-	-	60,000.00	39,850.00
2210622	Maintenance of office equipment	10,000.00	1,181.66	-	-
2210623	Maintenance of computer software	5,000.00	6,130.39	-	-
	Sub Total	88,000.00	28,786.98	172,000.00	92,050.00
2210700	TRAINING-SEMINARS-CONFERENCES				
2210701	Training Materials	5,370.00	-	5,000.00	-
2210702	Conferences/Seminars(Local)	210,000.00	231,375.00	143,000.00	194,952.00
2210703	Examination fees and expenses	3,000.00	-	-	-
2210704	Hiring of Venue	5,000.00	1,700.00	1,400.00	7,642.00
2210705	Hotel Accommodation	2,300.00	4,416.80	16,000.00	7,950.00
2210706	Library and subscription	10,000.00	8,150.00	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2210707	Recruitment expenses	1,000.00	-	-	-
2210708	Refreshments	30,500.00	45,139.00	-	-
2210709	Conferences/Workshops/Meeting Allowances	15,000.00	48,397.89	102,170.00	62,770.83
2210710	Staff Development	35,932.00	39,781.70	10,000.00	2,300.00
2210711	Public Education & Sensitization	72,800.00	89,672.51	86,000.00	37,654.55
	Sub Total	390,902.00	468,632.90	363,570.00	313,269.38
2210800	CONSULTING SERVICES				
2210801	Local Consultants Fee	200,000.00	208,763.38	5,000.00	6,424.99
2210802	External Consultants Fee	-	-	-	-
	Sub Total	200,000.00	208,763.38	5,000.00	6,424.99
2210900	SEPECIAL SERVICES				
2210901	Protocol/Official guests	-	-	38,410.00	22,050.00
2210902	National Day celebrations	62,000.00	63,491.35	44,000.00	90,525.00
2210904	Assembly Members Special Allowance(Mobilization)	5,000.00	780.00	-	16,400.00
2210905	Assembly Members Sittings Allowance	-	-	-	-
2210906	Assembly Members Sub C'ttee sittings All.	-	-	-	-
2210908	Property Valuation Expenses	-	-	-	-
2210909	Operational Enhacement Expenses	20,000.00	27,098.00	-	-
2210910	Trade Promotion/Exhibition Expenses	-	-	-	-
	Sub Total	87,000.00	91,369.35	82,410.00	128,975.00
2211100	OTHER CHARGES-FEES				
2211101	Bank Charges	5,000.00	10,075.66	5,000.00	7,447.31
	Sub Total	5,000.00	10,075.66	5,000.00	7,447.31
	EMERGENCY SERVICES				
2211203	Emergency Works	25,000.00	37,122.13	-	-
2211304	Insurance Official Vehicle	10,000.00	-	-	5,672.50

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2211204	Security Forces Contingency(election)	18,130.00	-	-	-
	Sub Total	53,130.00	37,122.13	-	5,672.50
	Grand Sub Total	2,556,612.14	2,801,207.01	1,943,178.00	1,903,234.40
	GRANTS				
	RE-CURRENT				
2631101	DACF Goods and services	1,147,110.65	378,760.85	-	-
2631101	Expenses-DACF	-	-	-	-
2631104	Compensation of Employees(GOG)	-	-	341,965.28	-
2631105	Stool Lands Allocation	-	-	-	-
2631106	DDF Goods and services	60,738.00	58,073.00	51,413.00	-
2631107	Ghana School Feeding Program			-	-
2631108	HIV AIDS	22,651.50	14,533.00	-	8,149.00
2632105	UDG Capacity Building Grants	-	-	-	45.00
2631116	Disabilities Fund (PWD'S)	159,125.72	139,614.84	77,500.00	270,625.69
	Sub Total	1,389,625.87	590,981.69	470,878.28	278,819.69
2632100	CAPITAL EXPENDITURE				
2632101	District Assembly Common Fund				
2632101	Office Buildings	500,000.00	40,939.26	1,400,000.00	385,672.54
2632101	School Buildings	1,225,665.68	481,310.32	450,000.00	483,846.04
2632101	Plant &Machinery	-	-	62,000.00	193,902.00
2632101	Markets	-	-	117,000.00	-
2632101	Roads	-	-	45,000.00	378,513.77
2632101	Car/Lorry Parks	14,369.00	-	89,250.00	-
2632101	Bridges	400,000.00	-	265,000.00	-
2632101	Other Structures(Police stations ,Boreholes & others)	1,234,835.86	332,337.19	1,860,000.00	683,968.44
	Sub Total	3,374,870.54	854,586.77	4,288,250.00	2,125,902.79

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
	MEMBER OF PARLIAMENT FUND				
2632102	MP Domeabra/Obom	-	-	120,000.00	87,334.31
2632102	MP Weija	300,000.00	294,475.49	120,000.00	590,284.63
2632102	MP Bortianor/Amanfro	-	-	120,000.00	104,646.76
	Sub Total	300,000.00	294,475.49	360,000.00	782,265.70
	OTHER DONOR FUND				
2632103	Transfer of Sector Specific to MMDA's	97,153.07	80,953.00	134,554.59	175,912.05
2632104	District Development Facility Project(DDF)	437,660.60	119,761.89	1,140,764.31	995,296.18
2632105	Urban Development Project(UDG)	-	-	147,763.96	532,356.49
2632106	Netherland Grant	170,000.00	160,712.09	588,000.00	840,890.00
2632106	GAMA Grant	-	-	1,533,003.85	-
2632106	Agric -CIDA Support	125,838.60	112,260.26	-	-
2632106	HIPC	-	-	-	16,135.67
2632106	Water & Sanitation	-	-	-	7.00
2632106	European Union Project	2,699,591.01	925,790.35	-	-
	Sub Total	3,530,243.28	1,399,477.59	3,544,086.71	2,560,597.39
	Grand Sub Total	8,594,739.69	3,139,521.54	8,663,214.99	5,747,585.57
2731100	EMPLOYER SOCIAL BENEFITS				
2731101	Workman Compensation	-	-	-	-
2731102	Staff Welfare Expenses	10,000.00	8,750.00	-	-
2731103	Refund of Medical Expenses	10,000.00	-	8,000.00	-
	Sub Total	20,000.00	8,750.00	8,000.00	-
	Grand Sub Total	20,000.00	8,750.00	8,000.00	-
2821000	GENERAL EXPENSES				
2821001	Insurance & Compensation	5,000.00	3,810.00	-	-
2821002	Professional fees	2,325.76	2,325.76	20,000.00	19,200.00
2821007	Court/Legal Expenses	15,000.00	18,568.65	10,000.00	6,000.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
2821008	Awards & Rewards	5,000.00	1,850.00	50,000.00	-
2821009	Donations	30,000.00	25,150.01	20,000.00	27,747.29
2821012	Scholarship/Awards	2,000.00	2,000.00	20,000.00	-
2821017	Refuse lifting Expenses	-	-	-	-
2821018	Street Naming/Numbering	16,731.25	16,731.25	-	-
2821022	National Awards	-	-	-	-
	Sub Total	76,057.01	70,435.67	120,000.00	52,947.29
	Grand Sub Total	76,057.01	70,435.67	120,000.00	52,947.29
	CAPITAL EXPENDITURE				
	(A) INTERNALLY GENERATED FUND (IGF)				
3111000	Non Financial Assets				
3111001	Building & Other Structures	-	-	-	11,040.00
3111003	Bungalows/Palace	-	-	-	-
3111004	Land	-	-	-	-
	Sub Total	-	-	-	11,040.00
3111200	Non Residential Buildings				
3111201	Hospitals	-	-	-	-
3111202	Clinics	-	-	-	-
3111203	Day Care Centre	-	-	-	-
3111204	Office Buildings	30,000.00	29,585.14	230,000.00	157,150.24
3111205	School Buildings	-	-	-	-
3111206	Slaughter House	-	-	-	-
3111207	Health Centres	-	-	-	-
	Sub Total	30,000.00	29,585.14	230,000.00	157,150.24
3111300	Other Structures				
3111307	Road Signals	220,000.00	168,579.47	-	-
3111302	Cementaries	-	-	-	-
3111303	Toilets	-	-	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
3111304	Markets	-	-	-	-
3111305	Car/Lorry Parks	-	-	-	-
3111306	Bridges	48,715.52	46,216.61	-	-
3111360	WIP Feeder Roads	-	-	120,000.00	28,435.44
3111361	WIP Urban Roads	100,000.00	56,465.20	200,000.00	20,000.00
	Sub Total	368,715.52	271,261.28	320,000.00	48,435.44
	Transport Equipment				
3112101	Vehicle	229,500.00	219,678.66	350,000.00	-
	Sub Total	229,500.00	219,678.66	350,000.00	-
	Other Machinery Equipment				
3112201	Purchase of Plant and Equipment	-	-	-	96,717.30
3112203	Purchase of Computer Software	-	-	-	-
3112204	Installation of Network/ICT Equipments	-	-	-	16,160.00
3112205	Other Capitel Expenditure	-	-	-	-
3112206	Plant &Machinery	-	-	-	-
3112207	Other Assets	-	-	-	-
3112208	Computer & Accessories	20,000.00	-	40,000.00	-
3112215	Agriculture Facilities	300,000.00	50,000.00	-	-
	Sub Total	320,000.00	50,000.00	40,000.00	112,877.30
	Infrastructure Assets				
3113101	Electrical Networks	-	-	-	-
3113102	Sewers/Drains	-	-	-	-
3113108	Purchase of Furniture&Fittings	100,000.00	-	-	-
	Sub Total	100,000.00	-	-	-
	Work in Progress				
3122201	Building &Other Structures	-	-	-	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT FOR 2019
COMPARATIVE STATEMENT OF EXPENDITURE

CODE	EXPENDITURE HEAD & SUB HEAD	APPR BUDG EST. FOR 2019	CUM ACTUAL 2019	APPR BUDG EST. FOR 2018	CUM ACTUAL 2018
3122203	Bungalows/Palace	-	-	-	-
3122211	Hospitals	-	-	-	-
3122212	Clinics	-	-	-	-
3122213	Health Centres	-	-	-	-
3122214	Day Care Centre	-	-	-	-
3122215	Office Buildings	-	-	300,000.00	53,869.71
3122216	School Buildings	-	-	520,000.00	-
3122217	Slaughter House	-	-	-	-
3122221	Roads	-	-	250,000.00	32,487.00
3122222	Cemetaries	-	-	-	-
3122223	Toilets	-	-	-	-
3122224	Markets	-	-	-	-
3122225	Car/Lorry Parks	-	-	20,000.00	-
3122228	Bridges	-	-	150,000.00	-
	Sub Total	-	-	1,240,000.00	86,356.71
	Grand Sub Total	1,048,215.52	570,525.08	2,180,000.00	415,859.69
	GRAND TOTAL	16,359,855.11	9,109,897.75	17,010,664.99	9,007,427.21

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ANNUAL ACCOUNT CASH SCHEDULE-2019

SCHEDULE "A"

CASH AT BANK

Cash at Bank (GRB)3031320000880311	82,373.35	
Cash at Bank (GRB)303132000088381	267.36	
Cash at Bank (GRB)3031320000884391-SALARY	1,228.73	
Cash at Bank (NIB)1123035712103- MSHAP	8,711.17	
Common Fund(NIB)-1002400069301	403,555.48	
Water & Sanit.Operational Acct(NIB) 1002400100701(EU)	2,453,107.18	
Water & Sanit.Investment Acct(NIB) 1002400100801	-	
HIPC(BOG)-1018631537677	-	
People with Disability Fund Acct(NIB)1123002131301	1,642.23	
Urban Development Grant(UDG)(sub cf-(BOG)	-	
SUB CONSOLIDATED FUND ACCOUNT(DDF/SIF/MMDA'S)-BOG	54,506.81	
Revenue Collection Acct(NIB)1123035712104	1,886.73	
ADB (Collection Account)1111010108009201	(6.37)	
ECOBANK GAMA Project A/C 0330134485903101	118,069.95	
Zenith Collection Account	<u>(30,616.31)</u>	3,094,726.31

MP'S COMMON FUND

MP BORT./AMANFRO(BOG)1018632124252	-	
MP Weija/Gbawe(BOG)1018632124268	239,249.46	
MP Obom Domiabra(BOG)10186312537472	<u>-</u>	
		<u>239,249.46</u>
		<u>3,333,975.77</u>

WEIJA-GBAWE MUNICIPAL ASSEMBLY

LIST OF ADVANCES AS AT 31ST DECEMBER, 2019

Schedule "B"

ADVANCES

NAME	AMOUNT	PAID	BALANCE
NII AMASAH KOTEI	1,000.00	200.00	800.00
ANGEL KETADJO	2,000.00	1,800.00	200.00
JUDITH PARKU	1,000.00	800.00	200.00
MADALINE QUARDEY	1,000.00	-	1,000.00
RAPHAEL ANNANI	4,440.00	1,000.00	3,440.00
HON. EDWARD K. AGBOYIBOR	1,000.00	100.00	900.00
HON. AMINA	2,000.00	500.00	1,500.00
FREDERICK NETSEY	500.00	250.00	250.00
HON. WISDOM AVORNYO	400.00	-	400.00
HON. EMMANUEL QUOTEY	1,500.00	-	1,500.00
EXPENDITURE ACCOUNTANT	4,000.00	4,000.00	-
TOTAL	18,840.00	8,650.00	10,190.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
ACCUMMULATED SURPLUS / DEFICIT AS AT 31ST DECEMBER 2019

Schedule "C"

<u>ACCUMMULATED FUND</u>	GHC
As at 31st December, 2018	3,331,487.91
Deficit / Surplus	<u>12,677.86</u>
Closing Balance	<u>3,344,165.77</u>

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	REVENUE HEAD & SUB HEAD	CUMULATIVE ACTUAL 2019
	RATES	
1131001	Basic Rates	4,880.00
1131002	Property Rates	1,223,787.15
1131003	Arrears of Property Rates	762.00
1131004	Unassessed Rates	-
	Sub Total	1,229,429.15
	GRANTS	
1331001	GOG Salaries	1,283,481.63
1331004	HIPC FUND	-
1331005	Ceded Revenue	-
1331006	Fumigation and Sanitation	-
1311001	Danida	-
1311001	World Bank (UPTU)	-
1311001	GETFUND	-
1311009	Town & Country recurrent ceiling	5,088.15
1331002	European Union	218,406.56
1331003	Social Welfare Capital Expenditure	-
1331008	Disability Fund	139,822.34
1331009	Agriculture Ceiling	5,240.47
1331009	Social Welfare & Comm. Dev	2,261.66
1331009	Urban Road Capital project ceiling	-
1331008	DACF-HIV/AIDS	15,506.11
1332001	DACF- Assembly capital Projects	2,440,991.12
1332002(A)	DACF-MP Weija/Gbawe	379,407.68
1332002(B)	DACF-MP-Domeabra-Obom	-
1332002©	DACF-MP Bortianor-Amanfro	-
1332003	Town & Country capital projects	-
1332004	DDF-Capital Project	166,529.00
1332005	Urban Development Grant(UDG)	-
1332005	Agric-MAG Fund	89,884.75
1332006	Water and Sanitaion Fund(Netherland Grant)-GAMA	12,217.40
1332003	Feeder Roads Capital Projects Ceiling	-
1332004	DDF-Capacity Building	-
1331009	Urban Roads Recurrent Ceiling	8,722.55
1331009	Feeder Roads Recurrent Ceiling	-
1311009	UDG Capacity Building Fund	-
	Sub Total	4,767,559.42
	LANDS AND ROYALTIES	
1412002	Ground Rent	-
1412003	Stool Land Revenue	57,829.60
1412004	Sale of Building Permit Jacket	24,251.00
1412007	Building Plans/Permit	890,391.07

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	REVENUE HEAD & SUB HEAD	CUMULATIVE ACTUAL 2019
1412009	Communication Mast Permit	56,451.71
1415002	Ground Rent	-
1415009	Dividend/Interest Received	-
1415015	Guest House	-
	Sub Total	1,028,923.38
	Sale of Goods and Services	
	LICENSES	
1422001	Pito,palm wine sellers & tappers	-
1422002	Herbalist Licenses	80.00
1422003	Hawkers Licenses	423.00
1422005	Chop Bar/Restaurants	14,900.63
1422006	Corn/Rice/Tomatoes/Flour Miller	105.00
1422007	Liquour Licenses	-
1422008	Letter Writer Licenses	-
1422009	Barbers licences	749.12
1422010	Bicycle Licenses	-
1422011	Artisan/Self Employed	12,121.27
1422012	Kiosk Licenses	-
1422013	Sand/Stone Contractors Licenses	-
1422014	Charcoal/Firewood dealers	70.00
1422015	Fuel dealers/Petroleum products	-
1422016	Lotto Operators	-
1422017	Hotel/Night Club/Beach	11,621.25
1422018	Pharmacy/Chemical Sellers	11,662.72
1422019	Sawmill/Timber Products	-
1422020	Taxi cab/Commercial Vehicles(Stickers)	236,071.00
1422021	Factories/Operational Fees	36,263.75
1422022	Canopy/Chairs/Benches	1,089.00
1422023	Communication Centre	20,252.81
1422024	Private Education Institutions/Tertiary	3,892.50
1422025	Private Professionals	4,836.06
1422026	Maternity Homes/Clinics/Hospitals	6,068.18
1422027	Commercial Dance Group	-
1422028	Telecom System	24,400.00
1422029	Mobile Sale Van	-
1422030	Entertainment Centers	3,750.75
1422031	Wheel Trucks	-
1422032	Akpeteshie/Spirit Sellers	160.00
1422033	Stores	298,218.13
1422034	Hard Carts	-
1422035	District Weekly Lotto	-
1422036	Petroleum	23,710.82
1422037	Traditional Medicine	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	REVENUE HEAD & SUB HEAD	CUMULATIVE ACTUAL 2019
1422038	Hairdressers/Dressmakers	71,322.60
1422039	Bakeries/Bakers	2,129.62
1422040	Bill Boards	313,239.30
1422041	Taxi/Trotro Licenses Renewal	89,254.00
1422042	Second Hand Clothing	3,774.99
1422043	Vehicle Garages/Car Dealers	21,131.00
1422044	Financial Institutions	57,455.21
1422045	Commercial House	80.00
1422047	Photographers/Video Operators	1,208.40
1422048	Shoes/Sandals Repairs	865.25
1422049	Vulganizers shops	2,467.97
1422051	Millers	-
1422052	Mechanics/Auto Mechanics/Fitters	16,782.18
1422053	Block Manufacturers/Cement/Hard dealers	40,611.00
1422054	Laundries and Car wash	2,326.00
1422055	Printing Press/Photocopy	9,328.02
1422056	Salt/Maize Sellers	4,423.72
1422057	Private Schools operating Fees	37,356.03
1422058	Automobile Companies	221.00
1422061	Susu Operators	-
1422062	Real Estate Agents/Developers	1,465.00
1422063	Florist/Flower Pot dealers	400.00
1422064	Circumcision	-
1422065	Terazzo dealers	-
1422065	Public Letter Writers	-
1422067	Beer Bar General	18,828.00
1422068	Kola Nut Dealers	-
1422072	Registration of Contracts/Building/Road	7,274.00
1422073	Coconut dealers/ Cooking Oil dealers	-
1422074	Registration of quarries	-
1422075	Chain Saw Operators	-
1423023	Miscellaneous Fines and Penalties	-
	Sub Total	1,412,389.28
	FEES	
1423001	Market Tolls	10,082.50
1423002	Livestock/Kraal	-
1423003	Registration of Night Trade	-
1423004	Poultry Fees	100.00
1423005	Registration of Contractors	15,214.00
1423006	Burial Fees	1,742.00
1423007	Pound of Animals/Vehicles	-
1423008	Entertainment fees	-
1423011	Marriage and Divorce	63,465.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER,2019

CODE	REVENUE HEAD & SUB HEAD	CUMULATIVE ACTUAL 2019
1423012	Zonal council managed toilet fees	23,416.50
1423013	Dustbin Clearance	15,051.00
1423014	Dislodging Fees	-
1423017	Conseyance Fees	8,100.00
1423018	Loading Fees(GPRTU)/lorry park toll	65,950.00
1423020	Professional Fees	-
1423023	Registration of tipper trucks	-
1423079	Certificate (Health)	28,025.00
1423527	Tender Document	23,145.00
1423728	Development Levy	-
1423729	Sanitation and Security Fees	1,080.00
	sub total	255,371.00
	FINES,PENALTIES &FORFEITS	
1430001	Court Fines	-
1430005	Miscellaneous fines and penalties	386,225.72
1430006	Slaughter Fines	-
1430007	Lorry Park Fines	-
	Sub Total	386,225.72
	INVESTMENT INCOME	
1415009	Dividend on Investment	-
1415010	Tractor Services	-
1410511	Water Tanker Services	-
	Sub Total	-
	MISC.& UNIDENTIFIED REVENUE	
1450010	Unspecified Receipts	42,677.66
1451002	Advance Recovery	-
1451003	District Weekly Lotto	-
	Sub Total	42,677.66
	GRAND TOTAL	9,122,575.61
	<u>BELOW THE LINE ACCOUNT</u>	
	ACCUMULATED FUND	3,331,487.91
	GRAND TOTAL	12,454,063.52

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2111000	COMPENSATION OF EMPLOYEES	
2111001	Established post	1,661,970.61
	Sub Total	1,661,970.61
2111100	NON ESTABLISHED POSITION	
2111102	Monthly paid & casual labourers	286,494.87
2111106	Limited Engagement(PM Allowance)	12,000.00
	Sub Total	298,494.87
2111200	OTHER ALLOWANCES	
2111203	Car Mait'. Allowance	-
2111208	Funeral Grants	15,500.00
2111209	Journalist Allowance	-
2111213	Night Watchmen Allowance	-
2111214	Protocol Commission	-
2111215	Ration	-
2111216	Head of Dpt Allowance	-
2111220	Top-Up Allowance	
2111221	Training Allowance	-
2111224	Traditional Authority Allowance	-
2111225	Commission for Sub Structures	340,927.69
2111229	Ag Allowance	-
2111238	Over time Allowance	34,203.23
2111241	Per Diem & inconvenience Allowance	12,004.20
2111242	Travel Allowance	-
2111243	Transfer Grants	2,422.35
2111244	Out of Station Allowance	-
2111248	Special/Hononarium	77,513.55
	Sub Total	482,571.02
	NATIONAL PENSION CONTRIBUTION	
2121001	SSNIT CONTRIBUTION(EST. POST)	-
2121001	SSNIT CONTRIBUTION(ASS. STAFF)	64,421.95
2121004	End of Service Benefit	12,000.00
	SUB TOTAL	76,421.95
	Grand Sub Total	2,519,458.45
	USE OF GOOD AND SERVICES	
2210100	MATERIALS-OFFICE SUPPLIEIES	

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2210101	Printed Material& Stationery	208,707.14
2210102	Office Facilities,Supplies & Accessories	50,774.45
2210103	Refreshment Items	409,990.40
2210104	Medical Supplies	-
2210106	Oils and Lubricants (Generator)	-
2210107	Electrical Accessories	-
2210108	Construction Materials	29,800.00
2210109	Spare Parts	25,663.46
2210110	Specialised Stock	-
2210111	Other Office Materials & consumables	65,088.46
2210112	Uniform and Protective Clothing	-
2210113	Feeding Cost	1,724.00
2210114	Rations(Security Officers)	39,050.00
2210116	Chemicals and consumables	-
2210117	Teaching and ;Learning Materials	-
2210118	Sports & Cultural Materials	-
2210120	Purchase of Petty Tools/Implements	3,296.00
2210122	Value Books	12,450.00
	Sub Total	846,543.91
2210200	UTILITIES	
2210201	Electricity Charges	91,800.00
2210202	Water Charges	10,376.84
2210203	Telecommunication/Call Card	16,237.00
2210204	Postal Charges	-
2210207	Fire Fighting Accessories	-
	Sub Total	118,413.84
	GENERAL CLEANING	
2210301	Cleaning Materials	39,930.00
2210302	Contract Cleaning	-
	Sub Total	39,930.00
2210400	RENTALS	
2210401	Office Accommodations	28,696.00
2210402	Resdential Accommdations	-
2210403	Office Equipment	-
2210404	Hotel Accommodations	-
2210406	Vehicle	22,530.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2210408	Furnitue & Fittings	8,740.00
2210409	Plant and Equipment	9,170.00
2210412	Towing Vehicle	-
2210413	Communication gadgets	600.00
	Sub Total	69,736.00
2210500	TRAVEL & TRANSPORT	
2210502	Maitenance&Repairs of Off. Vehicles	74,960.16
2210503	Fuel & Lubricants of off. Vehicle	232,850.00
2210504	Car Rental/Leasing	500.00
2210505	Running Cost of Official Vehicles	-
2210509	Other Travel &Transportation	245,145.00
2210510	Night allowances	51,826.62
2210511	Local travel cost	208,016.00
2210512	Milleage Allowance	-
2210513	Hotel Accommodations	-
2210515	Foreign Travel Cost and Expenses	68,535.08
	Sub Total	881,832.86
2210600	REPAIRS & MAITENANCE	
2210602	Repair of Residential Buildings	-
2210603	Repair of Office Buildings	5,832.39
2210604	Maintenance of Furniture &Fixtures	-
2210606	Maintenance of General Equipment	4,419.98
2210612	Maintenance of Public Toilets	-
2210616	Maintenance of Sanitary Sites	8,962.56
2210617	Street Lights/Traffic Lights	2,260.00
2210622	Maintenance of Office Equipments	1,181.66
2210623	Maintenance of Computer Software	6,130.39
	Sub Total	28,786.98
2210700	TRAINING-SEMINARS-CONFERENCES	
2210701	Training Materials	-
2210702	Conferences/Seminars(Local)	231,375.00
2210704	Hiring of Venue	1,700.00
2210705	Hotel Accommodation	4,416.80
2210706	Library and Subscription	8,150.00
2210708	Refereshments	45,139.00
2210709	Conferences/Workshops/Meeting Allowances	48,397.89

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2210710	Staff Development	39,781.70
2210711	Public Education & Sensitization	89,672.51
	Sub Total	468,632.90
2210800	CONSULTANCY SERVICES	
2210801	Local Consultants Fee	208,763.38
2210802	External Consultants Fee	-
	Sub Total	208,763.38
2210900	SPECIAL SERVICES	
2210901	Protocol/Official guests	-
2210902	National Day celebrations	63,491.35
2210904	Assembly Members Special Allowance(Mobilization)	780.00
2210905	Assembly Members Sittings Allowance	-
2210906	Assembly Members Sub C'ttee sittings All.	-
2210908	Property Valuation Expenses	-
2210909	Operational Enhancement Expenses	27,098.00
2210910	Trade Promotion/Exhibition Expenses	-
	Sub Total	91,369.35
2211100	OTHER CHARGES-FEES	
2211101	Bank Charges	10,075.66
	Sub Total	10,075.66
	EMERGENCY SERVICES	
2211203	Emergency Works	37,122.13
2211304	Insurance Official Vehicle	-
	Sub Total	37,122.13
	Grand Sub Total	2,801,207.01
	GRANTS	
	RE-CURRENT	
2631101	DACF Goods and Services	378,760.85
2631101	Expenses-DACF	-
2631104	Compensation of Employees(GOG)	-
2631105	Stool Lands Allocation	-
2631106	DDF Capacity Building Grants	58,073.00
2631107	Ghana School Feeding Program	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2631108	HIV AIDS	14,533.00
2632105	UDG Capacity Building Grants	-
2631116	Disabilities Fund (PWD'S)	139,614.84
	Sub Total	590,981.69
2632100	CAPITAL EXPENDITURE	
2632101	District Assembly Common Fund	
2632101	Office Buildings	40,939.26
2632101	School Buildings	481,310.32
2632101	Plant &Machinery	-
2632101	Markets	-
2632101	Roads	-
2632101	Car/Lorry Parks	-
2632101	Bridges	-
2632101	Other Structures(Police stations ,Boreholes & others)	332,337.19
	Sub Total	854,586.77
	MEMBER OF PARLIAMENT FUND	
2632102	MP Domeabra/Obom	-
2632102	MP Weija	294,475.49
2632102	MP Bortianor/Amanfro	-
	Sub Total	294,475.49
	OTHER DONOR FUND	
2632103	Transfer of Sector Specific to MMDA's	80,953.00
2632104	District Development Facility Project(DDF)	119,761.89
2632105	Urban Development Project(UDG)	-
2632106	Netherland Grant	160,712.09
2632106	GAMA Grant	-
2632106	Agric -CIDA Support	112,260.26
2632106	HIPC	-
2632106	Water & Sanitation	-
2632106	European Union	925,790.35
	Sub Total	1,399,477.59
	Grand Sub Total	3,139,521.54
2731100	EMPLOYER SOCIAL BENEFITS	
2731101	Workman Compensation	-
2731102	Staff Welfare Expenses	8,750.00

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
2731103	Refund of Medical Expenses	-
	Sub Total	8,750.00
	Grand Sub Total	8,750.00
2821000	GENERAL EXPENSES	
2821001	Insurance & Compensation	3,810.00
2821002	Professional fees	2,325.76
2821007	Court/Legal Expenses	18,568.65
2821008	Awards & Rewards	1,850.00
2821009	Donations	25,150.01
2821012	Scholarship/Awards	2,000.00
2821017	Refuse lifting Expenses	-
2821018	Street Naming/Numbering	16,731.25
2821022	National Awards	-
	Sub Total	70,435.67
	Grand Sub Total	70,435.67
	CAPITAL EXPENDITURE	
a	(A) INTERNALLY GENERATED FUND (IGF)	
3111000	Non Financial Assets	
3111001	Building & Other Structures	-
3111003	Bungalows/Palace	-
3111004	Land	-
	Sub Total	-
3111200	Non Residential Buildings	
3111201	Hospitals	-
3111202	Clinics	-
3111203	Day Care Centre	-
3111204	Office Buildings	29,585.14
3111205	School Buildings	-
3111206	Slaughter House	-
3111207	Health Centres	-
	Sub Total	29,585.14
3111300	Other Structures	
3111307	Road Signals	168,579.47
3111302	Cemetaries	-
3111303	Toilets	-
3111304	Markets	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
3111305	Car/Lorry Parks	-
3111306	Bridges	46,216.61
3111360	WIP Feeder Roads	-
3111361	WIP Urban Roads	56,465.20
	Sub Total	271,261.28
	Transport Equipment	
3112101	Vehicle	219,678.66
	Sub Total	219,678.66
	Other Machinery Equipment	
3112201	Purchase of Plant and Equipment	-
3112203	Purchase of Computer Software	-
3112204	Installation of Network/ICT Equipments	-
3112205	Other Capital Expenditure	-
3112206	Plant & Machinery	-
3112215	Agriculture Facilities	50,000.00
3112208	Computer & Accessories	-
3112216	Filling Carbinet	-
	Sub Total	50,000.00
	Infrastructure Assets	
3113101	Electrical Networks	-
3113102	Sewers/Drains	-
3113108	Purchase of Furniture&Fittings	-
	Sub Total	-
	Work in Progress	
3122201	Building & Other Structures	-
3122203	Bungalows/Palace	-
3122211	Hospitals	-
3122212	Clinics	-
3122213	Health Centres	-
3122214	Day Care Centre	-
3122215	Office Buildings	-
3122216	School Buildings	-
3122217	Slaughter House	-
3122221	Roads	-
3122222	Cementaries	-

WEIJA-GBAWE MUNICIPAL ASSEMBLY
TRIAL BALANCE AS AT 31ST DECEMBER, 2019

CODE	EXPENDITURE HEAD & SUB HEAD	CUM ACTUAL 2019
3122223	Toilets	-
3122224	Markets	-
3122225	Car/Lorry Parks	-
3122228	Bridges	-
	Sub Total	-
	Grand Sub Total	570,525.08
	GRAND TOTAL	9,109,897.75
	<u>BELOW THE LINE ACCOUNT</u>	
	INVESTMENT AT GA RURAL BANK	0.00
	CASH AT BANK	3,333,975.77
	ADVANCES	10,190.00
	GRAND TOTAL	12,454,063.52