

TABLE OF CONTENT

S/N		PAGE
1	Certification	1
2	Statement of Financial Position	2
3	Consolidated Revenue and Expenditure Statement	3
4	Statement of Cash Flows	4
5	Comparative Revenue and Expenditure Statement	5-10
6	Notes to the Account	11-20
7	Report of Board of Survey	21-24

BIRIM CENTRAL MUNICIPAL ASSEMBLY
COMPARATIVE REVENUE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

CODE	REVENUE	APPRD BUDGETED 2019	ACTUAL 2019	APPRD BUDGETED 2018	ACTUAL 2018
		GH¢	GH¢	GH¢	GH¢
	2 Rates				
1131001	Basic Rate	2,500.00	2,591.00	2,500.00	0.00
1131002	Property Rate assessed	380,300.00	380,303.00	363,500.00	222,808.15
1131003	Property Rate Arrears	50,000.00	26,818.48	50,000.00	14,541.00
	Total	432,800.00	409,712.48	416,000.00	237,349.15
	3 Land and Royalties				
1412004	Stool Land Revenue	100,000.00	96,000.00	100,000.00	46,056.35
1412005	Building Permit	81,750.00	139,803.00	77,500.00	94,394.50
1423527	Tender Document	3,000.00	2,400.00	5,000.00	600.00
	Total	184,750.00	238,203.00	182,500.00	141,050.85
	4. Rents of Land, Buildings and Houses				
1415012	Rent of Market Stores	335,280.00	239,666.78	235,000.00	300,922.00
1415013	Investment Income(HOSTEL)	57,000.00	40,600.00	50,000.00	46,180.00
1415019	Junior Staff Quarters/Bungalows	14,904.00	10,870.00	14,904.00	1,614.00
	Total	407,184.00	291,136.78	299,904.00	348,716.00
	1422000 5. Business Operating Permit (BOP) Licenses				
1422001	Distillaries/Pito/Palm Wine	400.00	387.00	320.00	300.00
1422002	Herbalist	-	-	-	-
1422004	Pet License	-	-	-	-
1422005	Chop Bar and Restaurants	2,170.00	525.00	1,260.00	1,490.00
1422051	Corn/Rice/Flour Mills	1,000.00	1,085.00	450.00	605.00
1422007	Liquor License	5,000.00	150.00	5,000.00	922.00
1422008	Letter Writers License	-	-	-	-
1422010	Bicycle License	-	-	-	-
1422011	Artisans/Self Employed	11,000.00	61,422.00	10,500.00	12,130.00
1422013	Sand & Stone Contractors License	-	-	-	-
1422014	Charcoal/ Firewood Dealers	-	-	-	-
1422015	Fuel Dealers/Petroleum Products	15,404.00	10,274.00	15,700.00	12,099.10
1422017	Hotel/Night Club	4,766.00	7,808.50	3,000.00	5,898.50
1422018	Pharmacist/ Chemical Sellers	9,950.00	500.00	9,950.00	540.00
1422019	Sawmills	6,080.00	470.00	6,080.00	1,932.00
1422020	Taxi Cabs/ Commercial Vehicles (stickers)	12,000.00	11,655.00	12,000.00	20,793.00
1422021	Factories/Other Comp./Indust./Org.	13,800.00	23,302.57	13,800.00	1,630.00
1422022	Canopies/Chairs/Benches	150.00	170.00	150.00	250.00
1422023	Communication Centres/Secr.Services	1,000.00	180.00	1,000.00	590.00
1422024	Private Educational Inst.	6,400.00	6,477.00	5,650.00	6,868.00
1422026	Maternity Homes/Clinics	900.00	0.00	1,225.00	5,348.00

1422027	Mineral Water Products	810.00	947.00	810.00	500.00
1422028	Cold Stores Facilities	1,680.00	385.00	1,680.00	1,761.00
1422027	Commercial Band/Dance Groups	0.00	0.00	0.00	0.00
1422028	Telecom System/Security Services	6,000.00	6,500.00	4,500.00	0.00
1422029	courier Services	-	-	-	-
1422141	Scrap Dealers	-	-	-	-
1422030	Entertainment Centre	-	-	-	-
1423047	Ambulance Fee	-	-	-	-
1422032	Akpeteshi/Spirit Sellers	-	-	-	-
1422033	Business Reg. Stores	-	-	-	-
1422034	Ophthalmology(Eye Clinic)	-	-	-	-
1422039	Carpentary Services/Art & Craft	2,550.00	805.00	2,550.00	1,865.00
1422037	Traditional Medicine /Private Hospitals	1,800.00	170.00	1,800.00	190.00
1422038	Hairdressers/Dressmakers	7,500.00	3,925.00	7,500.00	5,425.00
1422039	Bakeries/Bakers	1,500.00	295.00	1,500.00	420.00
1422042	Boutique	6,390.00	655.00	6,390.00	3,770.00
1422092	Catering Services	800.00	150.00	800.00	0.00
1422044	Financial Institutions	105,620.00	107,382.19	84,400.00	73,888.32
1422045	Commercial Houses	-	-	-	-
1422047	Photograpr & Video Operators	300.00	400.00	300.00	200.00
1422049	Fitters	-	-	-	-
1422052	Mechanics	6,500.00	570.00	6,500.00	1,705.00
1422053	Block Manufacturers	2,280.00	200.00	2,280.00	300.00
1422054	Laundries/Car Wash	1,400.00	380.00	1,400.00	600.00
1422055	Printing Press/Photocopy	2,300.00	150.00	2,300.00	700.00
1423487	sale of Milk / Fanmilk Products	360.00	335.00	360.00	0.00
1422058	Spare Part Dealers	2,640.00	1,090.00	2,240.00	1,804.00
1423515	Stationery Shop	550.00	650.00	550.00	0.00
1422067	Beer Bars	2,800.00	1,365.00	2,800.00	0.00
1422059	Cocoa Dealers	13,500.00	34,567.00	13,500.00	15,500.00
1423516	Internet Services	0.00	0.00	0.00	0.00
1422130	Transport Unions	-	-	3,650.00	1,650.00
1422074	Stores -Provisions	33,140.00	53,845.80	47,390.00	18,311.00
1422149	Electronic Media	2,700.00	900.00	2,700.00	0.00
1423243	Hawkers	5,150.00	634.00	5,150.00	3,721.00
1423009	Advertisemnts & Bill Boards	23,160.00	23,517.00	23,160.00	18,789.00
1423013	Consultation Fee	700.00	0.00	700.00	0.00
1423841	Warehouse Charges	1,500.00	100.00	1,500.00	1,700.00
	Total	323,650.00	364,324.06	283,985.00	224,194.92
	6. Fees				
1423001	Markets Toll	52,000.00	58,072.50	52,000.00	50,839.00
1423002	Livestock / Kraal	2,900.00	200.00	2,900.00	100.00
1423003	Registration of Night Trade	10,000.00	0.00	0.00	0.00
1423004	Ferry Toll	3,200.00	349.00	5,200.00	1,718.00

14222029	Mobile Sale Van	0.00	0.00	0.00	0.00
1423005	Registration of Contractors	1,500.00	700.00	3,500.00	3,176.62
1423006	Burial Fees / Grave Permit	66,000.00	10,156.00	66,000.00	59,300.00
1423007	Pound	4,000.00	330.00	7,000.00	0.00
1423008	Entertainment Fees	6,185.00	500.00	560.00	140.00
1423011	Marriage/Divorce Registration	1,580.00	450.00	1,580.00	1,200.00
1423012	Sub-Metro Managed Toilets	0.00	0.00	0.00	0.00
1423014	Dislodging Fees	19,500.00	20,155.00	19,600.00	20,307.00
1423015	Conservancy Fee	10,600.00	7,570.00	10,600.00	8,135.00
1423010	Exportation Fee	4,800.00	757.50	4,800.00	1,967.00
1423201	Folder and Documents	0.00	0.00	0.00	0.00
1423086	Car Stickers/Embossment	0.00	0.00	0.00	0.00
1423623	Embossment/Emroderly Services	0.00	0.00	0.00	0.00
1422025	Private Profressional	3,000.00	0.00	3,000.00	0.00
1422127	Non Governmental	0.00	0.00	0.00	0.00
1422128	Telecommunication Com.	0.00	0.00	0.00	0.00
1415038	Rental of facility	-	-		
	Total	175,265.00	99,240.00	176,740.00	146,882.62
	7. Fines, penalties, and forfeits				
1430001	Court /Spot Fines	4,000.00	150.00	4,000.00	3,650.00
1430005	Miscellaneous Fines, Penalties	-	-	-	-
1450686	Building Offences	-	-	-	-
1423529	Food Venders Certification	33,000.00	58,918.00	41,080.00	31,011.00
1430007	Lorry Park Fines	82,400.00	78,354.50	78,000.00	61,928.00
1422114	Animal Slaughter/Butchers	6,000.00	6,747.00	2,802.00	3,966.00
	Total	125,400.00	144,169.50	125,882.00	100,555.00
	8. Miscellaneous & Unspecified Revenue				
1450008	Equipment Hiring	-	-	-	-
1450009	Miscellaneous Revenue		0.00	-	0.00
1450010	Unspecified Receipts	3,000.00	-	3,000.00	3,399.77
	Total	3,000.00	-	3,000.00	3,399.77
	TOTAL IGF	1,652,049.00	1,546,785.82	1,488,011.00	1,202,148.31
	9. Grants				
1331001	Salaries and Wages (Gov't)	3,086,426.10	3,215,736.54	2,748,469.00	3,392,587.02
1331003	DDF Capital Development	1,161,179.00	706,025.89	672,222.00	565,948.00
1331003	DDF Capacity Building	0.00	0.00	0.00	0.00
1331004	GSCSP- Capital Development	8,064,000.00	257,002.22	181,756.00	0.00
1331006	People with Disability Fund	148,410.92	133,298.52	71,757.43	214,805.89
1331007	School Feeding	0.00	0.00	0.00	0.00
1331008	G & S Decentralised departments	71,392.00	12,585.78	71,780.57	57,590.29
1331005	GOG- HIPC	10	-	-	-
1331010	GSCSP-Capacity Support Fund	-	-	-	-

1331011	HIV/AIDS M-SHAP	10,366.04	12,750.55	0.00	11,352.82
1332003	Other Agric Sector Donor Support(CIDA)	104,780.00	104,780.09	75,534.00	37,766.94
1331011	Donor Support Fund For Capital Proj.	-	-	-	-
1331006	BCMA SIF Account	-	-	-	-
1331008	Water & Sanitation- Assembly	-	-	-	-
	Other Agric Improvement Proj.	-	-	-	-
	Total Grants	12,646,554.06	4,442,179.59	3,821,519.00	4,280,050.96
	10. COMMON FUND				
1331002	DACF-Main	3,525,679.24	2,254,548.33	3,516,114.40	1,233,093.27
1332005	MPs' Fund -Akim Oda	660,000.00	340,746.12	697,050.00	539,333.21
	Total Common Fund	4,185,679.24	2,595,294.45	4,213,164.40	1,772,426.48
	Total Grants	16,832,233.30	7,037,474.04	8,034,683.40	6,052,477.44
	GRAND TOTAL REVENUE	18,484,282.30	8,584,259.86	9,522,694.40	7,254,625.75

BIRIM CENTRAL MUNICIPAL ASSEMBLY
COMPARATIVE EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

CODE	EXPENDITURE	APPRD BUDGETED 2019	ACTUAL 2019	APPRD BUDGETED 2018	ACTUAL 2018
		GHC	GHC	GHC	GHC
	10 Compensation of Employees				
	Non Established Post				
2111101	SSF Contribution	20,000.00	23,236.87	20,331.00	22,392.28
2111102	Monthly paid & casual labour	165,638.81	161,037.22	150,600.00	191,330.69
	Sub Total	185,638.81	184,274.09	170,931.00	213,722.97
	Other Allowances				
2111232	Legal Services	15,000.00	18,800.00	8,000.00	19,364.25
2111238	T & T and Night Allowance	70,000.00	51,827.50	130,000.00	146,478.40
2111225	Commissions- Revenue Collectors	55,000.00	50,410.11	50,000.00	7,546.40
2111226	Presiding Members Allowance	13,572.00	12,892.62	10,010.40	7,507.60
2111243	Transfer Grants	20,000.00	10,832.00	40,000.00	15,300.00
2111238	Overtime Allowances	2,000.00	800.00	12,000.00	0.00
2111226	Management Meeting/Assem.Members	70,000.00	68,538.00	130,000.00	1,466.00
2111248	Ex-Gratia to Assembly Members	9,000.00	0.00	10,384.00	122,355.00
	Sub Total	254,572.00	214,100.23	390,394.40	320,017.65
	Total Compansation	440,210.81	398,374.32	561,325.40	533,740.62
	11 Goods and Services	10			
	Material- Office Supplies				

2210101	Printed Materials & Stationery	30,000.00	16,868.00	30,000.00	19,612.00
2210102	Office facilities, Supplies & Accessories	5,000.00	4,350.00	2,000.00	9,372.00
2210103	Refreshment Item	30,000.00	25,149.00	40,000.00	58,367.45
2210110	Specialised Stock-Value Books	20,000.00	10,099.00	10,000.00	7,575.00
2210107	Electrical Accessories	5,000.00	0.00	2,000.00	2,808.00
2210113	Revenue Mobilisation	14,500.00	15,502.00	15,000.00	20,723.40
2210116	Chemicals & Cons.	-	-	-	-
2210120	Purchase of Petty Tools	2,000.00	1,935.00	2,000.00	2,660.00
2210121	Clothing & Uniform	-	-	-	-
	Sub Total	106,500.00	73,903.00	101,000.00	121,117.85
	Utilities				
2210201	Electricity Charges	40,000.00	35,127.93	30,000.00	37,717.00
2210202	Water	2,000.00	2,752.77	2,000.00	620.00
2210203	Telecommunications	6,000.00	5,319.00	5,000.00	5,789.00
2210204	Postal Charges	1,000.00	120.00	1,000.00	266.00
2210207	Fire Fighting Accessories	2,500.00	0.00	2,500.00	0.00
	Sub Total	51,500.00	43,319.70	40,500.00	44,392.00
	General Cleaning				
	Rentals/Lease				
2210401	Office Accommodation	-	-	-	-
2210402	Hotel Accommodation	12,000.00	17,320.00	12,000.00	10,374.15
2210403	Residential Accommodation	-		-	-
2210404	Rent of Office Equipment	1,200.00	950.00	800.00	0.00
	Sub Total	13,200.00	18,270.00	12,800.00	10,374.15
	Travel and Transport				
2210502	Maintenance / Repairs of Official Vehicles	75,000.00	73,509.03	25,000.00	38,522.00
2210505	Running Cost - Official Vehicles	50,000.00	45,252.00	140,000.00	134,684.00
2210503	Assist.to decentralised Department	86,300.00	79,800.00	6,000.00	25920.40
2210517	Fuel Allo. To Waste Mgt Dept.	54,804.00	54,800.00	10,000.00	8,320.00
	Sub Total	266,104.00	253,361.03	181,000.00	207,446.40
	Repairs & Maintenan.				
2210602	Repairs of Assembly Bangalow	30,000.00		30,000.00	2,622.00
2210603	Repairs of Office Buildings	20,000.00	41,807.00	3,000.00	1,702.00
2210604	Maintenance of Furniture & Fixtures	5,000.00	1,478.00	2,000.00	2,699.00
2210605	Maintenance of Machines and Plants	5,000.00	758.00	3,000.00	1,665.00
2210606	Maintenance of General Equipment	10,000.00	8,854.95	2,000.00	2,134.00
2210609	Minor Repairs of Sanitation Vehicle	38,000.00	37,800.00	10,000.00	7,550.00
2210610	Minor Repairs of Boat/Bridges	5,000.00	3,718.00	500.00	431.50
2210612	Minor Repairs of Public Toilets	50,000.00	49,046.50	0.00	0.00
2210614	Traditional Authorities	5000.00	2325.00	3000.00	3000.00
2210617	Street Lights/Traffic Light	4,000.00	2212.00	1,000.00	0.00
2210618	Cemeteries	5,500.00	1,150.00	500.00	0.00
		10_	-	-	-
	Sub Total	177,500.00	149,149.45	55,000.00	21,803.50

	Special Services				
2210902	Official Celebrations	15,000.00	14,590.00	5,000.00	32,150.00
	Sub Total	15,000.00	14,590.00	5,000.00	32,150.00
	Other Charges and Fees				
2210801	Food Screening & Certification	30,810.00	30,000.00	0.00	0.00
2211101	Bank Charges	1,200.00	1,470.06	3,000.00	1,270.63
2211102	Refund of Medical Expenses(Paupers)	3,000.00	2,916.00	5,400.00	7,250.00
	Sub Total	35,010.00	34,386.06	8,400.00	8,520.63
	General Expenses				
2821001	Insurance of Assembly Property	2,414.00	665.00	2,414.00	0.00
2821006	Capacity Building & Training	70,000.00	77,550.00	40,000.00	61,033.00
2821008	Incentives / Awards	7,000.00	5,326.00	5,000.00	14,555.00
2821009	Donations	13,500.00	12,309.00	10,000.00	15,990.00
2821011	Publicity	5,000.00	5,837.80	1,500.00	3,300.00
2210509	IGF- Logistics to Decentralised Depart.	89,000.00	85,500.00	84,000.00	0.00
	Sub Total	186,914.00	187,187.80	142,914.00	94,878.00
	TOTAL GOODS AND SERVICE	851,728.00	774,167.04	546,614.00	540,682.53
	12. ASSEMBLY FUNDED PROJECTS				
3111304	Construction of Stores	-	-	-	-
3111205	School Building	110,000.00	100,000.00	-	-
3111206	Block Factory	-	-	-	-
3111207	f Bridges	150,000.00	130,000.00	-	-
3111208	ICT Installations/Emergency Works	-	-	-	-
3111204	Other Funded Projects:	100,110.19	100,804.02	389,155.60	137,496.30
3111256	Street Lights	-	-	-	-
3111257	Construction of Roads	-	-	-	-
	Sub Total	360,110.19	330,804.02	389,155.60	137,496.30
	GRAND TOTAL EXPENDITURE- IGF	1,652,049.00	1,503,345.38	1,497,095.00	1,211,919.45
	13 GRANTS				
	OTHER GRANTS-Recurrent				
2121001	Wages and Salaries	3,086,426.10	3,215,736.54	2,748,468.79	3,392,587.02
2631103	UDG/GSCSP-Capacity Support Fund			-	-
2631104	G&S - Decentralised Dep.	71,392.00	12,225.17	71,780.57	13,150.00
2631107	School Feeding Programme	-	-	-	-
2631105	Donor Support for Agric.(MAG)	104,780.00	104,780.07	75,534.00	37,766.94
2631106	GASIP	-	-	-	-
2631107	Global Alliance (MAPLE)	10	-	-	-
2631100	Other Donor Fund (Street Naming)	-	-	-	-

2631108	HIV/AIDS M-SHARP	10,366.04	12,720.14	0.00	11,108.30
2631109	People With Disability(PWD)	148,410.92	136,776.74	71,757.43	209,977.00
2631100	Domestic Statutory Payments-Transfer	-	-	-	-
2631110	Other Donor Fund-HIPC	-	-	-	-
2631112	Water & Sanitation-Akim Oda	-	-	-	-
	Sub-Total	3,421,375.06	3,482,238.66	219,072.00	3,664,589.26
2631100	DDF-DPATCAPITAL EXPENDITURE				
2210108	DDF/DPAT-Capital Projects	1,161,179.00	697,572.65	672,222.00	569,079.41
	Sub-Total	1,161,179.00	697,572.65	672,222.00	569,079.41
2631100	UDG/GSCSP-CAPITAL EXPENDITURE				
2210108	UDG/GSCSP-Capital Projects	8,064,000.00	238,257.32	181,756.00	181,756.00
	Sub-Total	8,064,000.00	238,257.32	181,756.00	181,756.00
2210000	DACF - RECURRENT EXPENDITURE				
2210709	Training Seminar and Conference	-	16,629.00	-	-
2210909	Operational Enhancement	-	-	-	-
2210710	Staff Development	-	38,193.00	-	-
2210711	Public Educ. & Sensitisation	-	7,097.00	-	-
2210801	Local Consult Fee	-	-	-	-
2211203	Emergency Works	-	4,104.00	-	-
2821019	General Expenses	-	-	-	-
3112207	Other Assets	-	-	-	-
3122216	WIP - School Building	-	-	-	-
3122245	WIP - Installation of Network	-	-	-	-
3122270	WIP - Furniture & Fiittings	-	-	-	-
3113101	Electrical Works	-	-	-	-
2210902	Official Celebrations	-	10,600.00	-	-
	General Expense On DACF			3,516,114.40	1,490,933.25
	Preparation of 2019 Annual Plan	-	3,334.00	-	-
	Preparation of 2019 Composit Budget	-	15,000.00	-	-
	Support to Agricultural Activities	-	37,822.89	-	-
2210617	Street Light/ Traffic Light	-	-	-	-
2210101	Printed Material & Stationery	-	15,905.00	-	-
3113110	Infrastructure Delivery	-	-	-	-
3111311	Urban Roads and Transport Services	-	-	-	-
2821018	Street Naming	-	-	-	-
2821017	Refuse lifting Expenses	-	41,952.45	-	-
	Bank Charges	-	-	-	-
	Sub-Total	-	190,637.34	3,516,114.40	1,490,933.25
	DACF - CAPITAL EXPENDITURE				
3112208	Construction of Toilets	10	253,137.90	-	-
3113104	Construction of Bridges	-	169,344.99	-	-

18 ANALYSIS OF CASH AND BANK BALANCES AS AT 31ST DECEMBER, 2019

S/N	NAME OF BANK	DESCRIPTION	ACCOUNTS NUMBER	AMOUNT
				GH¢
1	GCB BANK LTD, AKIM ODA	IGF MAIN	2021130001052	1,316.37
2	GCB BANK LTD, AKIM ODA	HOSTEL	2021130001060	677.58
3	GCB BANK LTD, AKIM ODA	MARKET STORES	2021130001077	129.73
4	GCB BANK LTD, AKIM ODA	DISLODGE MENT	2021130003813	179.53
	Sub- Total			
	COMMON FUND			
5	NATIONAL INVESTMENT BANK	MAIN COMMON FUND	1105037053001	299,026.73
6	NATIONAL INVESTMENT BANK	MP'S AKIM ODA	1105040058901	22,442.57
7	NATIONAL INVESTMENT BANK	PWD	1118037052901	1,622.44
8	SOUTH BIRIM	HIV/ADIS	1120000318451	378.93
9		School Feeding Programe		135.11
10		YOUTH EMPLOYMENT		60.09
11		CBRDP/VIP PROJECT		164.89
12		HIPC FUND		22,217.61
13		S I F - MAIN		6.00
14		-COUNTERPART		2,239.49
15		WATER & SANITATION INVESTMENT		437.66
16		WATER & SANITATION- OPERATIONAL		650.38
17		EU MICRO-PROJECT PH II		23,329.46
18		TOWN V-MATCHING FUND		187.82
19		-OPERATION & MAINT		885.27
20		RETENTION(WOMEN EMPOWERMENT		21,600.70
21		ASENE-AKROSO-MP'S ACCOUNT BALANCE		21,333.33
22	BANK OF GHANA	DDF/DPAT	1018431479238	8,651.84
23	BANK OF GHANA	GSFP	1018431479238	19,842.28
24	BANK OF GHANA	UDG/GSCSP	1018431479238	19,710.23
25	BANK OF GHANA	GOG-HIPC	1018431479238	739.28
	Sub-Total			
	TOTAL BANK BALANCES			467,965.32
	CASH ON HAND			2,383.00
	TOTAL CASH AND CASH EQUIVALENT	31ST DEC. 2019		470,348.32

BIRIM CENTRAL MUNICIPAL ASSEMBLY			
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019			
		2019	2018
		GHC	GHC
<u>ASSETS</u>	NOTES		
NON CURRENT ASSETS			
Investments		-	212,606.17
Equity Investments		-	-
Infrastructure, Plant and Equip.		-	-
Work In- Progress		-	-
TOTAL NON-CURRENT ASSET		-	212,606.17
CURRENT ASSETS			
Cash and Cash Equivalents	18	447,071.82	107,242.90
Receivables and Advances		-	20,889.03
Inventory			
Prepayments			
Advances			2,485.00
TOTAL CURRENT ASSETS		447,071.82	130,616.93
TOTAL ASSETS		447,071.82	343,223.10
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Payables		-	-
Deposits and Other Trust Monies		-	-
Short-term borrowings		-	-
TOTAL CURRENT LIABILITIES		-	-
NET ASSETS		447,071.82	343,223.10
<u>CONTRIBUTED BY</u>			
Accummulated Fund	17	470,348.32	343,223.10

MUNICIPAL CO-ORD. DIRECTOR
(DOUGLAS N. K. ANNOFUL)

MUNICIPAL FINANCE OFFICER
(FREMPONG-MANSO ADDO)

BIRIM CENTRAL MUNICIPAL ASSEMBLY
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER, 2019

	APP. BUDGET 2019	ACTUAL 2019	APP. BUDGET 2018	ACTUAL 2018
REVENUE	GH¢	GH¢	GH¢	GH¢
1 Rates	432,800.00	409,712.48	416,000.00	237,349.15
2 Land/Concessions and Royalties	184,750.00	238,203.00	182,500.00	141,050.85
3 Rent of Land, Buildings and Houses	407,184.00	291,136.78	299,904.00	348,716.00
4 Licenses	323,650.00	364,324.06	310,845.00	225,944.69
5 Fees	175,265.00	99,240.00	176,740.00	146,882.62
6 Fines, Penalties and Forfeits	125,400.00	144,169.50	129,532.00	102,205.00
7 Miscellaneous	3,000.00	0.00	3,000.00	0.00
8 Grants	16,832,233.68	7,037,474.04	8,034,683.40	6,052,477.44
TOTAL REVENUE	18,484,282.68	8,584,259.86	9,553,204.40	7,254,625.75

	APP. BUDGET 2019	ACTUAL 2019	APP. BUDGET 2018	ACTUAL 2018
EXPENDITURE	GH¢	GH¢	GH¢	GH¢
9 Compensation of Employees	440,210.81	398,374.32	561,325.40	533,740.62
10 Goods and Services	851,728.00	774,167.04	655,683.86	540,682.53
11 Capital Expenditure/Assembly Projects	360,110.19	100,804.02	473,155.60	137,496.30
12 Grants	16,832,233.68	6,741,085.56	8,620,572.80	6,438,631.72
TOTAL EXPENDITURE	18,484,282.68	8,014,430.94	10,310,737.66	7,650,551.17
Net Receipts/(Payments)		569,828.92		(395,925.42)

BIRIM CENTRAL MUNICIPAL ASSEMBLY
SUMMARY STATEMENT OF REVENUE AND EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER, 2019

	APP. BUDGET 2019	ACTUAL 2019	APP. BUDGET 2018	ACTUAL 2018
REVENUE	GH¢	GH¢	GH¢	GH¢
1 Taxes On Property Rates			416,000.00	237,349.15
2 Property Income			477,404.00	489,766.85
4 5. Business Operating Permit (BOP) Licenses			318,745.00	225,944.69
5 Fees & Fines, Penalties and Forfeits			303,372.00	249,087.62
6 Miscellaneous			3,000.00	0.00
7 Grants			8,034,683.40	6,052,477.44
TOTAL REVENUE	-	-	9,553,204.40	7,254,625.75

	APP. BUDGET 2019	ACTUAL 2019	APP. BUDGET 2018	ACTUAL 2018
EXPENDITURE	GH¢	GH¢	GH¢	GH¢
10 Compensation of Employees				
11 Goods and Services				
12 Capital Expenditure/Assembly Projects				
13 Grants				
TOTAL EXPENDITURE	-	-	-	-
Net Receipts/(Payments)				7,254,625.75

BIRIM CENTRAL MUNICIPAL ASSEMBLY
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2019

CASH FLOW FROM OPERATING ACTIVITIES	2019	2018
	GH¢	GH¢
Cash Receipts From Operating Activities		
GRANTS GOG	7,037,474.04	6,052,477.44
Other Revenue -IGF/Other Funds	1,546,785.82	1,202,148.31
Total	8,584,259.86	7,254,625.75
Cash Payments From Operating Activities		
GRANTS GOG	6,741,085.56	6,438,631.72
Compensation of Employees-IGF	1,503,345.38	533,740.62
Goods & Services		678,178.83
	8,244,430.94	7,650,551.17
Net cash flow from operating activities	339,828.92	(395,925.42)
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	-	-
Increase/Decrease in Deposits/Trust Monies	-	-
Net Cash Flow from Financing Activities	-	-
NET CHANGE IN STOCK OF CASH	339,828.92	(395,925.42)
Cash and cash equivalent@ 01/01/19	107,242.90	503,168.32
Cash and cash equivalent@31/12/19	447,071.82	107,242.90

STATEMENT OF COMMON FUND RECEIPTS (DACF) FOR THE YEAR ENDED 31ST DECEMBER,2019

QUARTER	GROSS	FUMIGATION	NALAG	SANITATION	AIDS/HIV	TOTAL	NET AMOUNT
	AMOUNT		DUES	IMPROVEMENT		DEDUCTION	
	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>
2ND QUARTER 2018	436,051.04	46,000.00	1,395.36	57,500.00	2,180.26	107,075.62	328,975.42
3RD QUARTER 2018	436,051.04	46,000.00	1,395.36	57,500.00	2,180.26	107,075.62	328,975.42
4TH QUARTER 2018	436,051.04	46,000.00	1,395.36	57,500.00	2,180.26	107,075.62	328,975.42
1ST QUARTER 2019	439,290.47	46,000.00	1,405.73	57,500.00	2,196.45	107,102.18	332,188.29
	1,747,443.59	138,000.00	4,186.08	115,000.00	4,360.52	321,226.86	986,926.26

507,104.74

STATEMENT OF MP'S COMMON FUND RECEIPT FOR THE YEAR ENDED 31ST DECEMBER,2019

QUARTERS	GROSS AMOUNT	TOTAL DEDUCTION	NET AMOUNT
	<u>GH¢</u>	<u>GH¢</u>	<u>GH¢</u>
4TH QUARTER 2018	103,061.89	-	103,061.89
1ST QUARTER 2019	70,772.08	-	70,772.08
	80,909.09		80,909.09
	84,664.62		84,664.62
SOCIAL INTERVENTION FUND		-	
TOTAL	<u>339,407.68</u>	<u>-</u>	<u>339,407.68</u>

NOTES TO THE ACCOUNTS
PRINCIPAL NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED,31ST DECEMBER 2019

Significant Accounting Policies

The Assembly's accounting policies are strictly based on the historic cost convention and modified accrual accounting. The Accounts are prepared in accordance with accounting policies and principles derived from the Financial Memoranda, PFM Act and Guidelines from the Ministry of Local Government.

REVENUE	ACTUAL 2019 GHC	GHC	ACTUAL 2018
1 <u>Rates</u>			
Basic Rate	2,591.00		0.00
Property Rate assessed	380,303.00		222,808.15
Property Rate Arrears	26,818.48		14,541.00
Total	409,712.48		237,349.15
2 <u>Land and Royalties</u>			
Stool Land Revenue	96,000.00		46,056.35
Building Permit	139,803.00		94,394.50
Tender Document	2,400.00		600.00
Total	238,203.00		141,050.85
3 <u>Rents of Land, Buildings and Houses</u>			
Rent of Market Stores	239,666.78		300,922.00
Investment Income(HOSTEL)	40,600.00		46,180.00
Junior Staff Quarters/Bungalows	10,870.00		1,614.00
Total	291,136.78		348,716.00

4 Business Operating Permit (BOP) Licenses

Distillaries/Pito/Palm Wine	387.00	300.00
Chop Bar and Restaurants	525.00	1,490.00
Corn/Rice/Flour Mills	1,085.00	605.00
Liquor License	150.00	922.00
Artisans/Self Employed	61,422.00	12,130.00
Fuel Dealers/Petroleum Products	10,274.00	12,099.10
Hotel/Night Club	7,808.50	5,898.50
Pharmacist/ Chemical Sellers	500.00	540.00
Sawmills	470.00	1,932.00
Taxi Cabs/ Commercial Vehicles (stickers)	11,655.00	20,793.00
Factories/Other Comp./Indust./Org.	23,302.57	1,630.00
Canopies/Chairs/Benches	170.00	250.00
Communication Centres/Secr.Services	180.00	590.00
Private Educational Inst.	6,477.00	6,868.00
Maternity Homes/Clinics	0.00	5,348.00
Mineral Water Products	947.00	500.00
Cold Stores Facilities	385.00	1,761.00
Commercial Band/Dance Groups	0.00	0.00
Telecom System/Security Services	6,500.00	0.00
Carpentary Services/Art & Craft	805.00	1,865.00
Traditional Medicine /Private Hospitals	170.00	190.00
Hairdressers/Dressmakers	3,925.00	5,425.00
Bakeries/Bakers	295.00	420.00
Boutique	655.00	3,770.00
Catering Services	150.00	0.00
Financial Institutions	107,382.19	73,888.32
Commercial Houses	-	-
Photographer & Video Operators	400.00	200.00
Fitters	-	-
Mechanics	570.00	1,705.00
Block Manufacturers	200.00	300.00
Laundries/Car Wash	380.00	600.00
Printing Press/Photocopy	150.00	700.00
sale of Milk / Fanmilk Products	335.00	0.00
Spare Part Dealers	1,090.00	1,804.00
Stationery Shop	650.00	0.00
Beer Bars	1,365.00	0.00
Cocoa Dealers	34,567.00	15,500.00
Internet Services	0.00	0.00
Transport Unions	-	1,650.00
Stores -Provisions	53,845.00	18,311.00
Electronic Media	900.00	0.00
Hawkers	634.00	3,721.00
Advertisements & Bill Boards	23,517.80	18,789.00
Consultation Fee	0.00	0.00
Warehouse Charges	100.00	1,700.00
Total	364,324.06	224,194.92

5 Fees

Markets Toll	58,072.50	50,839.00
Livestock / Kraal	200.00	100.00
Registration of Night Trade	0.00	0.00
Ferry Toll	349.00	1,718.00
Mobile Sale Van	0.00	0.00
Registration of Contractors	700.00	3,176.62
Burial Fees / Grave Permit	10,156.00	59,300.00
Pound	330.00	0.00
Entertainment Fees	500.00	140.00
Marriage/Divorce Registration	450.00	1,200.00
Sub-Metro Managed Toilets	0.00	0.00
Dislodging Fees	20,155.00	20,307.00
Conservancy Fee	7,570.00	8,135.00
Exportation Fee	757.50	1,967.00
Folder and Documents	0.00	0.00
Car Stickers/Embossment	0.00	0.00
Embossment/Emrodery Services	0.00	0.00
Private Professionals	0.00	0.00

Non Governmental	0.00	0.00
Telecommunication Com.	0.00	0.00
Rental of facility	-	-
Total	99,240.00	146,882.62
6 Fines, penalties, and forfeits		
Court /Spot Fines	150.00	3,650.00
Miscellaneous Fines, Penalties	-	-
Building Offences	-	-
Food Venders Certification	58,918.00	31,011.00
Lorry Park Fines	78,354.50	61,928.00
Animal Slaughter/Butchers	6,747.00	3,966.00
Total	144,169.50	100,555.00
7 Miscellaneous & Unspecified Revenue		
Equipment Hiring	-	-
Miscellaneous Revenue	0.00	0.00
Unspecified Receipts	-	-
Total	-	-
TOTAL IGF	1,546,785.82	1,202,148.31
8 Grants		
Salaries and Wages (Gov't)	3,215,736.54	3,392,587.02
DDF Capital Development	706,025.89	565,948.00
DDF Capacity Building	0.00	0.00
GSCSP- Capital Development	257,002.22	0.00
People with Disability Fund	133,298.52	214,805.89
G & S Decentralised departments	12,585.78	57,590.29
GSCSP-Capacity Support Fund	-	-
HIV/AIDS M-SHAP	12,750.55	11,352.82
Other Agric Sector Donor Support (CIDA)	104,780.09	37,766.94
Other Agric Improvement Proj.	-	-
Total Grants	4,442,179.59	4,280,050.96
COMMON FUND		
DACF-Main	2,254,548.33	1,233,093.27
MPs' Fund -Akim Oda	340,746.12	539,333.21
Total Common Fund	2,595,294.45	1,772,426.48
Total Grants	7,037,474.04	6,052,477.44
GRAND TOTAL REVENUE	8,584,259.86	7,254,625.75

EXPENDITURE	ACTUAL 2019	ACTUAL 2018
	GH¢	GH¢
9 Compensation of Employees		
Non Established Post		
SSF Contribution	23,236.87	22,392.28
Monthly paid & casual labour	161,037.22	191,330.69
Sub Total	184,274.09	213,722.97
Other Allowances		
Legal Services	18,800.00	19,364.25
T & T and Night Allowance	101,827.50	146,478.40
Commissions- Revenue Collectors	50,410.11	7,546.40
Presiding Members Allowance	12,892.62	7,507.60
Transfer Grants	10,832.00	15,300.00
Overtime Allowances	800.00	0.00
Management Meeting/Assem.Members	198,538.00	1,466.00
Ex-Gratia to Assembly Members	0.00	122,355.00
Sub Total	394,100.23	320,017.65
Total Compansation	578,374.32	533,740.62

10 Goods and Services**Material- Office Supplies**

Printed Materials & Stationery	16,868.00	19,612.00
Office facilities, Supplies & Accessories	4,350.00	9,372.00
Refreshment Item	25,149.00	58,367.45
Specialised Stock-Value Books	10,099.00	7,575.00
Electrical Accessories	0.00	2,808.00
Revenue Mobilisation	15,502.00	20,723.40
Chemicals & Cons.	-	-
Purchase of Petty Tools	1,935.00	2,660.00
Clothing & Uniform	-	-
Sub Total	73,903.00	121,117.85

UTILITIES

Electricity Charges	35,127.93	37,717.00
Water	2,752.77	620.00
Telecommunications	5,319.00	5,789.00
Postal Charges	120.00	266.00
Fire Fighting Accessories	0.00	0.00
Sub Total	43,319.70	44,392.00

Rentals/Lease

Hotel Accommodation	17,320.00	10,374.15
Residential Accommodation	-	-
Rent of Office Equipment	950.00	0.00
Sub Total	18,270.00	10,374.15

Travel and Transport

Maintenance / Repairs of Official Vehicles	73,509.03	38,522.40
Running Cost - Official Vehicles	145,252.00	134,684.00
Assist.to decentralised Department	79,800.00	-
Fuel Allo. To Waste Mgt Dept.	54,800.00	8,320.00
Sub Total	353,361.03	181,526.40

Repairs & Maintenan.

Repairs of Assembly Bangalow	-	2,622.00
Repairs of Office Buildings	41,807.00	1,702.00
Maintenance of Furniture & Fixtures	1,478.00	2,699.00
Maintenance of Machines and Plants	758.00	1,665.00
Maintenance of General Equipment	8,854.95	2,134.00
Minor Repairs of Sanitation Vehicle	37,800.00	7,550.00
Minor Repairs of Boat/Bridges	3,718.00	431.50
Minor Repairs of Public Toilets	49,046.50	25,920.00
Traditional Authorities	2,325.00	3,000.00
Recreational Parks	0.00	0.00
Street Lights/Traffic Light	2212.00	0.00
Cemeteries	1,150.00	0.00
Sub Total	149,149.45	47,723.50

Special Services

Official Celebrations	14,590.00	32,150.00
Sub Total	14,590.00	32,150.00

Other Charges and Fees

Food Screening & Certification	30,000.00	0.00
Bank Charges	1,470.06	1,270.63
Refund of Medical Expenses(Paupers)	2,916.00	7,250.00
Sub Total	34,386.06	8,520.63

General Expenses

Insurance of Assembly Property	665.00	0.00
Capacity Building & Training	77,550.00	61,033.00
Incentives / Awards	5,326.00	14,555.00
Donations	12,309.00	15,990.00
Publicity	5,837.80	3,300.00
IGF- Logistics to Decentralised Depart.	85,500.00	0.00
Sub Total	187,187.80	94,878.00

TOTAL GOODS AND SERVICE

874,167.04	1,074,423.15
-------------------	---------------------

11 ASSEMBLY FUNDED PROJECTS

Construction of Stores	-	-
School Building	-	-
Block Factory	-	-
Repair of Bridges	-	-
ICT Installations/Emergency Works	-	-

Other Funded Projects:	50,804.02	137,496.30
Street Lights	-	-
Construction of Roads	-	-
Sub Total	50,804.02	137,496.30
GRAND TOTAL EXPENDITURE- IGF GRANTS	1,503,345.38	1,211,919.45
OTHER GRANTS-Recurrent		
Wages and Salaries	3,215,736.54	3,392,587.02
UDG/GSCSP-Capacity Support Fund		-
G&S - Decentralised Dep.	12,225.17	13,150.00
School Feeding Programme	-	-
Donor Support for Agric.(MAG)	104,780.07	37,766.94
GASIP	-	-
Global Alliance (MAPLE)	-	-
Other Donor Fund (Street Naming)	-	-
HIV/AIDS M-SHARP	12,720.14	11,108.30
People With Disability(PWD)	136,776.74	209,977.00
Domestic Statutory Payments-Transfer	-	-
Other Donor Fund-HIPC	-	-
Water & Sanitation-Akim Oda	-	-
Sub-Total	3,482,238.66	3,664,589.26
DDF-DPATCAPITAL EXPENDITURE		
DDF/DPAT-Capital Projects	697,572.65	569,079.41
Sub-Total	697,572.65	569,079.41
UDG/GSCSP-CAPITAL EXPENDITURE		
UDG/GSCSP-Capital Projects	238,257.32	181,756.00
Sub-Total	238,257.32	181,756.00
DACF - RECURRENT EXPENDITURE		
Training Seminar and Conference	16,629.00	-
Operational Enhancement		-
Staff Development	38,193.00	-
Public Educ. & Sensitisation	7,097.00	-
Local Consult Fee	-	-
Emergency Works	4,104.00	-
General Expenses	-	-
Other Assets	-	-
WIP - School Building	-	-
WIP - Installation of Network	-	-
WIP - Furniture & Fittings	-	-
Electrical Works	-	-
Official Celebrations	10,600.00	-
General Expense On DACF		1,490,933.25
Preparation of 2019 Annual Plan	3,334.00	-
Preparation of 2019 Composit Budget	15,000.00	-
Support to Agricultural Activities	37,822.89	-
Street Light/ Traffic Light	-	-
Printed Material & Stationery	15,905.00	-
Infrastructure Delivery	-	-
Urban Roads and Transport Services	-	-
Street Naming	-	-
Refuse lifting Expenses	41,952.45	-
Bank Charges	-	-
Sub-Total	190,637.34	1,490,933.25
DACF - CAPITAL EXPENDITURE		
Construction of Toilets	253,137.90	-
Construction of Bridges	169,344.99	-
Purchase of Plant & Equip.	-	-
Purchase of Com. & Access.	90,971.25	-
Repair of Residential Building	40,540.55	-
Repair of Office Building	23,437.43	-
Material-Office Supplies	-	-
Const. of Hostel	300,000.00	-
Purchase of Furniture & Fittings	34,065.09	-
Const./Repairs of Comm. Centre	-	-
Work-In-Progress Office Building	-	-
Markets	-	-
Const./Repairs of Roads	320,831.41	-
Emergency Works/Comm'ty Mat'ance	-	-
Slaughter House	-	-
Const. of Office Buildings	32,085.62	-
Const. of School Buildings	300,954.80	-
Const. of Clinics	250,367.05	-

Sub-Total	1,815,736.09	-
Total DACF-Main	2,006,373.43	1,490,933.25
DACF-MP Akim Oda	316,643.50	532,273.80
Sub-Total	316,643.50	532,273.80
Total Common Fund Expenditure	2,323,016.93	2,023,207.05
Total Expenditure Grants	6,741,085.56	6,438,631.72
GRAND TOTAL EXPENDITURE	8,244,430.94	7,650,551.17
12 SURPLUS/DEFICIT	339,828.92	(395,925.42)

13 REVENUE GENERATION

The Internally Generated Fund increased from GH¢1,202,148.31 in 2018 to GH¢1546,785.82 in 2019 representing a percentage increase of 28.7%. The figure also represents 94% of the 2019 revised budget.

14 EXPENDITURE

Expenditure on the Internally Generated fund for the year increased from GH¢1,211,919.45 in 2018 to GH¢1,503,345.38 in 2019.

15 DEDUCTIONS AT SOURCE, COMMON FUND

Attached is the list of deductions made at the office of the Administrator of the common fund

16 ADVANCES, INVESTMENT AND RECEIVABLES WRITTEN OFF

In 2019 the Board of Survey of the Assembly recommended in its report that the Investment, Advances and Receivables be written off as per the attached report of the Board of Survey

ADVANCES	DATE	GHC
JANE YEBOAH- REV.COLLECT.	31/03/04	210.00
R.A. ASANTE-PERSONNEL OFF.	31/07/08	200.00
SAMUEL TWUMASI-REV.COLLECT.	09-05-2008	25.00
DORIS ADODOADZI-CLEANER	24/09/08	30.00
SAMUEL BADU-BAIDEN-DMCD	30/07/08	100.00
s	31/03/09	200.00
HENRY K. AMESIMEKU	28/01/2010	1,250.00
IDDRISU YUSSIF	17/12/2010	70.00
BAFOUR ABOAGYE	30/09/09	400.00
TOTAL ADVANCES		2,485.00
Receivables (Women Empowerment)	2010	20,889.03
Investment (Poverty Alleviation)	2001	212,606.17
		235,980.20

17 CONTRIBUTED BY

STATEMENT OF ACCUMULATED FUND

	2019	2018
Bal b/f	343,223.10	739,148.52
Excess/Deficit	363,105.42	(395,925.42)
Investment, Receivables and advances written off as shown in note 16	(235,980.20)	-
Bal c/d	470,348.32	343,223.10

**BIRIM CENTRAL MUNICIPAL ASSEMBLY
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR
THE YEAR ENDED 31ST DECEMBER,2019 COMMON FUND**

EXPENDITURE	BUDGET(GH¢)	ACTUAL (GH¢)	VARIANCE (GH¢)
COMMON FUND MAIN	3,525,679.62	1,941,819.05	1,583,860.57
MP'S COMMON FUND	660,000.00	336,013.50	323,986.50
DISABILITY FUND	148,410.92	78,955.24	69,455.68
TOTAL	4,334,090.54	2,356,787.79	1,977,302.75
REVENUE:			
DISTRICT ASSEMBLY COMMON FUND - DACF	3,525,679.24	2,254,548.33	1,271,130.91
MP'S COMMON FUND	660,000.00	340,746.12	319,253.88
DISABILITY FUND	148,410.92	133,298.52	15,112.40
TOTAL	4,334,090.16	2,728,592.97	1,605,497.19