

AUDIT SERVICE



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Good Governance
and Accountability

My Ref. No. WR/LA/DA.4^A/V.III/18

Your Ref. No:

Tel: 233 (0) 302 664920/28/29

Fax: 233 (0) 302 6751495

Website: www.ghaudit.org

P. O. Box..... 31
..... Takoradi
..... 30 May 20 22

The Presiding Member
Tarkwa Nsuaem Municipal Assembly
Tarkwa

Dear Sir,

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF TARKWA NSUAEM MUNICIPAL ASSEMBLY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Introduction

We have examined the accounts of the Tarkwa Nsuaem Municipal Assembly for the financial year ended 31 December 2021 in accordance with Section 80 (4) of the Public Financial Management Act, 2016 (Act 921) and Section 11 of the Audit Service Act, 2000 (Act 584).

Accounts

2. The following accounts and annual financial statements are attached to this report:
 - a. Comparative Statement of Financial Position as at 31 December 2021;
 - b. Comparative Statement of Receipts and Payments Account for the financial year ended 31 December 2021;
 - c. Comparative Statement of Revenue and Expenditure Account for the financial year ended 31 December 2021;
 - d. Cash Flow Statement for the financial year ended 31 December 2021;
 - e. Comparative Statement of Accumulated Fund and
 - f. Notes to the Accounts for the year ended 31 December 2021.

Manner in which the accounts were prepared and rendered for audit

3. The books of accounts were well kept. The financial statements were submitted on the 24 February, 2022 in accordance with Section 80 (1) of the Public Financial Management Act, 2016 (Act 921).

Estimates

4. The annual estimates of the Assembly for the fiscal year 2021 were submitted to the Regional Coordinating Council Sekondi, Western Region and approved by the General Assembly in accordance with Section 123 (2) of the Local Governance Act, 2016 (Act 936).

Internal control

5. Internal controls established by management of the Assembly during the 2021 fiscal year were satisfactory, though inadequate. The lapses and weaknesses noted during our audit were incorporated in our management letter for remedial action.

Revenue and Expenditure

Revenue

6. The total revenue of the Assembly increased from GH¢16,737,357.10 in 2020 to GH¢17,720,962.09 in 2021 which represent a growth of GH¢983,604.99 depicting 5.87% over the previous year's. The Assembly however achieved 75.62% of the revenue target of GH¢23,431,861.00 resulting in a shortfall of GH¢5,710,898.91 during the period under review as shown below.

Revenue Head	2021 Budget GH¢	2021 Actual GH¢	2021 Variance GH¢
Internally Generated Fund	13,766,464.00	11,025,210.32	(2,741,253.68)
Grants	9,665,397.00	6,695,751.77	(2,969,645.23)
Total	23,431,861.00	17,720,962.09	(5,710,898.91)

7. The District Assembly Common Fund and Other Funds contributed 37.78% to the total revenue of the Assembly during the period under review.

Expenditure

8. The expenditure also increased from GH¢15,637,699.67 in 2020 to GH¢ 15,817,319.91 in 2021 representing a growth of GH¢179,620.24 over the previous year figure.

The expenditure control was undermined as the Assembly spent GH¢1,937,997.91 in excess of the approved estimates of GH¢13,879,322.00 as shown below.

Expenditure Head	2021 Budget GH¢	2021 Actual GH¢	2021 Variance GH¢
Compensation of Employees	4,701,525.00	5,205,796.93	(504,271.93)
Goods and Services	8,326,797.00	10,056,079.29	(1,729,282.29)
Other Expenses	851,000.00	555,443.69	295,556.31
Total	13,879,322.00	15,817,319.91	(1,937,997.91)

Operational Results

9. The financial operations of the Assembly resulted in a surplus of GH¢1,903,642.18 which shows an increase of GH¢803,984.75 over the previous year's surplus of GH¢1,099,657.43 as shown below.

Head	2021 GH¢	2020 GH¢	Change GH¢	% Change
Revenue	17,720,962.09	16,737,357.10	983,604.99	5.87
Expenditure	15,817,319.91	15,637,699.67	(179,620.24)	(1.14)
Surplus/(Deficit)	1,903,642.18	1,099,657.43	803,984.75	73.11

Statement of Financial Position as at 31 December 2021

Assets

10. Cash & Cash Equivalent - GH¢ 817,492.67

This figure represents the balances of the 25 bank accounts of the assembly as at 31 December 2021 as detailed in Note 3. All the balances were duly verified with the relevant Bank Certificates and Statements and found to be correct.

11. Receivables GH¢ 52,197.76

This amount consists of unrecovered staff advances granted to Officers of the Assembly as at 31 December 2021. Details are provided in Note 4.

12. Infrastructure, Plant & Equipment - GH¢ 9,806,679.34

These comprise capital expenditure incurred on buildings, motor vehicles, and office equipment as at 31 December, 2021. Details are provided in Note 2.

13. Work in progress - GH¢ 6,127,705.34

These are the expenditures on various uncompleted projects as at 31 December, 2021 as detailed in Note 2.

Liabilities

14. Retention – GH¢110,838.37

These are amount withheld from payment to Contractors within the defect liability period as at 31 December 2021. Details are provided in Note 5.

15. Payables – GH¢1,867,447.83

This represent amount due contractors and suppliers as at 31 December 2021 as detailed in Note 6,7,8 & 8.

16. Accumulated Fund - GH¢14,825,788.91

The favorable balance of GH¢12,922,146.73 brought forward at the beginning of the financial year increased to GH¢14,825,788.91 as a result of a surplus of GH¢1,903,642.18 declared from the financial operations during the year under review.

Acknowledgement

17. We are grateful to the Municipal Chief Executive and the entire Management for their cooperation and assistance.

Yours faithfully,



for: AUDITOR-GENERAL
(PEARL ENANU KLU)
ASSISTANT AUDITOR-GENERAL

Cc: The Auditor-General (2)
Audit Service
Accra

Head of Service
Local Government Service
Accra

The Regional Coordinating Director
Regional Coordinating Council
Sekondi

The Municipal Coordinating Director
TarkwaNsuaem Municipal Assembly
Tarkwa

The Municipal Finance Officer
TarkwaNsuaem Municipal Assembly
Tarkwa

The District Auditor
Audit Service
Tarkwa

OPINION OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS

Introduction

We have, in accordance with Section 11 of the Audit Service Act, 2000 (Act 584), audited the accounts and financial statements of **Tarkwa Nsuaem Municipal Assembly** for the year ended 31 December, 2021.

Responsibility of management

Section 80 of the Public Financial Management Act, 2016 (Act 921) requires that, the Assembly shall, immediately after the end of the financial year, prepare financial statements of its accounts in such form as the Auditor-General may direct, and submit such statements to the Auditor-General or his representative for audit.

Auditor-General's responsibility

Section 84 of the Public Financial Management Act, 2016 (Act 921) and Section 11 of the Audit Service Act, 2000 (Act 584) require the Auditor-General to audit and report on the accounts of Metropolitan, Municipal and District Assemblies of Ghana. It is, therefore, the responsibility of the Auditor-General to express an independent opinion on the financial statements of the Assemblies.

Basis of opinion

We conducted the audit in accordance with Generally Accepted Auditing Standards and the auditing standards of the International Organization of Supreme Audit Instructions (INTOSAI). Our audit includes examination, on a test basis, of evidence relevant to the accounts, disclosures and regularity of financial transactions included in the financial statements.

We planned and performed our audit so as to obtain all the information and explanation which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by error, fraud or any other irregularity and that, in all material respects, the revenue and expenditure have been applied for the purposes intended by Parliament, and the financial transactions conform to the authorities which govern

them. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provide a reasonable basis for the audit opinion.

Audit Opinion

We have examined the financial statements and the supporting schedules of the **Tarkwa Nsuaem Municipal Assembly** under the historical cost convention for the financial year ended 31 December 2021.

In our opinion, the financial statements present fairly the financial position of the Assembly as at 31 December 2021 and the result of its operations for the year ended and that the transactions were in accordance with the Financial Laws.



for: AUDITOR-GENERAL
(PEARL ENANU KLU)
ASSISTANT AUDITOR-GENERAL

DATED THIS.....30.....DAY OF.....MAY..... 2022



P. O. Box 1
Tarkwa- Ghana
Tel: 0312320526
Fax: 0312320209
0312320514

My Ref. No. AA/01/2021

Your Ref. No.

REPUBLIC OF GHANA

23RD FEB., 2022

ANNUAL FINANCIAL STATEMENTS AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021

I submit for your information and necessary action twelve (12) copies of Annual Financial Statements and Account for the year ended 31st December, 2021 comprising the following:

- A. Statement of Financial position as at 31st December, 2021
- B. Statement of Revenue and Expenditure Account for the period ended 31st December, 2021
- C. Statement of Cash Flow for the period ended as at 31st December, 2021
- D. Schedule of Receipts and Payments for the period ended as at 31st December, 2021
- E. Statement of Revenue for the period ended 31st December, 2021
- F. Statement of Expenditure for the period ended 31st December, 2021
- G. Schedule of Cash at Bank as at 31st December, 2021
- H. Schedule of Advances as at 31st December, 2021
- I. Schedule of Retention and Payables as at 31st December, 2021

FRANK ERNEST ODRO

For: MUNICIPAL CHIEF EXECUTIVE
(MUNICIPAL CO-ORDINATING DIRECTOR)

THE DISTRICT AUDITOR
AUDIT SERVICE
P.O.BOX 328
TARKWA

CC: THE HON. MINISTER
MINISTRY OF LOCAL GOVERNMENT
AND RURAL DEVELOPMENT
ACCRA
CONTROLLER AND ACCOUNTANT
GENERAL'S DEPARTMENT
ACCRA

THE REGIONAL DIRECTOR
CONTROLLER AND ACCOUNTANT
GENERAL'S DEPARTMENT.
SEKONDI, W/R

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TARKWA - NSUAEM MUNICIPAL ASSEMBLY

TARKWA

ANNUAL FINANCIAL STATEMENTS FOR THE

YEAR ENDED 31ST DECEMBER 2021

TARKWA NSUAEM MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NOTES	2021	2020
ASSETS			
<i>NON CURRENT ASSETS</i>			
		-	-
INFRASTRUC. , PLANT & EQUIP.	2	9,806,679.34	9,806,679.34
WORK-IN-PROGRESS	2	6,127,705.34	3,836,770.68
TOTAL NON CURRENT ASSET	2	15,934,384.68	13,643,450.02
<i>CURRENT ASSETS</i>			
CASH AND BANK	3	817,492.67	871,000.88
RECEIVABLES	4	52,197.76	27,657.00
PREPAYMENTS		-	-
TOTAL CURRENT ASSETS		869,690.43	898,657.88
TOTAL ASSETS		16,804,075.11	14,542,107.90
LIABILITIES			
<i>CURRENT LIABILITIES</i>			
RETENTION	5	110,838.37	110,838.37
CREDITORS	6,7,&8	1,867,447.83	1,509,122.80
DEPOSITS AND OTHER MONIES		-	-
SHORT-TERM BORROWINGS		-	-
TOTAL CURRENT LIABILITIES		1,978,286.20	1,619,961.17
TOTAL LIABILITIES		1,978,286.20	1,619,961.17
NET ASSETS		14,825,788.91	12,922,146.73
CONTRIBUTED BY			
SURPLUSES/(DEFICITS)		1,903,642.18	1,099,657.43
ACCUMULATED SURPLUSES B/F		12,922,146.73	11,822,489.30
NET WORTH		14,825,788.91	12,922,146.73

.....
MUNICIPAL CO-ORDINATING DIRECTOR

.....
MUNICIPAL FINANCE OFFICER

TARKWA NSUAEM MUNICIPAL ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED DECEMBER, 2021

MAIN HEAD REVENUE	ANNUAL ESTIMATE 2021	ACCUMULATED TOTAL 2021	ANNUAL ESTIMATE 2020	ACCUMULATED TOTAL 2020
	RATES	4,135,300.00	2,790,222.96	3,151,000.00
LAND AND CONCESSIONS	7,012,000.00	5,773,695.50	7,007,000.00	6,400,503.00
FEES AND FINES	570,300.00	483,142.01	550,800.00	376,299.52
LICENCES	1,975,664.00	1,920,360.95	1,304,800.00	1,159,460.20
RENT	65,200.00	57,341.00	60,000.00	58,586.00
GRANTS	9,665,397.00	6,695,751.77	8,352,559.17	6,475,836.00
INVESTMENT INCOME	5,000.00		5,000.00	-
MISCELLANEOUS	3,000.00	447.90	3,000.00	17,327.35
TOTAL REVENUE	23,431,861.00	17,720,962.09	20,434,159.17	16,737,357.10
EXPENDITURE				
COMPENSATION OF EMPLOYEES	4,701,525.00	5,205,796.93	4,251,327.66	4,473,296.34
GOODS AND SERVICES	8,326,797.00	10,056,079.29	7,321,928.88	10,042,090.84
INTEREST	-	-	-	-
OTHER GRANTS	-	-	-	-
SOCIAL BENEFITS	40,000.00	18,000.00	5,000.00	-
OTHER EXPENSES	811,000.00	537,443.69	1,076,424.17	1,122,312.49
TOTAL EXPENDITURE	13,879,322.00	15,817,319.91	12,654,680.71	15,637,699.67

SURPLUS/(DEFICIT)

1,903,642.18

1,099,657.43

TARKWA NSUAEM MUNICIPAL ASSEMBLY

COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED DECEMBER, 2021

RECEIPT	ANNUAL ESTIMATE 2021	ACCUMULATED TOTAL 2021	ANNUAL ESTIMATE 2020	ACCUMULATED TOTAL 2020
	RATES	4,135,300.00	2,790,222.96	3,151,000.00
LAND AND CONCESSIONS	7,012,000.00	5,773,695.50	7,007,000.00	6,400,503.00
FEES AND FINES	570,300.00	483,142.01	550,800.00	376,299.52
LICENCES	1,975,664.00	1,920,360.95	1,304,800.00	1,131,803.20
RENT	65,200.00	57,341.00	60,000.00	58,586.00
GRANTS	9,665,397.00	6,695,751.77	8,352,559.17	6,475,836.00
INVESTMENT INCOME	5,000.00	-	5,000.00	-
MISCELLANEOUS	3,000.00	447.90	3,000.00	17,327.35
OTHER RECEIPTS	-	-	-	-
TOTAL RECEIPTS	23,431,861.00	17,720,962.09	20,434,159.17	16,709,700.10
PAYMENT				
COMPENSATION OF EMPLOYEES	4,701,525.00	5,131,254.91	4,251,327.66	4,432,086.32
GOODS AND SERVICES	8,326,797.00	8,965,524.58	7,321,928.88	8,574,178.06
INTEREST	-	-	-	-
OTHER GRANTS	-	-	-	-
SOCIAL BENEFITS	40,000.00	18,000.00	5,000.00	-
OTHER EXPENSES	811,000.00	513,443.69	1,076,424.17	1,122,312.49
NON-FINANCIAL ASSETS	9,552,539.00	2,290,934.66	7,779,478.46	4,577,320.48
OTHER PAYMENTS	-	855,312.46	-	-
TOTAL PAYMENTS	23,431,861.00	17,774,470.30	20,434,159.17	18,705,897.55

EXCESS RECEIPTS OVER PAYMENTS

(53,508.21)

(1,996,197.25)

TARKWA NSUAEM MUNICIPAL ASSEMBLY

COMPARATIVE STATEMENT OF RECEIPT SUMMARY FOR THE YEAR ENDED DECEMBER, 2021

MAIN HEAD RECEIPT	ANNUAL	ACCUMULATED	ANNUAL	ACCUMULATED
	ESTIMATE 2021	TOTAL 2021	ESTIMATE 2020	TOTAL 2020
RATES	4,135,300.00	2,790,222.96	3,151,000.00	2,249,345.03
DONOR GRANTS AND RELIEFS	9,665,397.00	6,695,751.77	8,352,559.17	6,448,179.00
OTHER REVENUE	9,631,164.00	8,234,987.36	8,930,600.00	8,012,176.07
OTHER ACCOUNTS PAYABLES				
TOTAL RECEIPTS	23,431,861.00	17,720,962.09	20,434,159.17	16,709,700.10
RATES	4,135,300.00	2,790,222.96	3,151,000.00	2,249,345.03
LAND AND CONCESSIONS	7,012,000.00	5,773,695.50	7,007,000.00	6,400,503.00
FEES AND FINES	570,300.00	483,142.01	550,800.00	376,299.52
LICENCES	1,975,664.00	1,920,360.95	1,304,800.00	1,131,803.20
RENT	65,200.00	57,341.00	60,000.00	58,586.00
GRANTS	9,665,397.00	6,695,751.77	8,352,559.17	6,475,836.00
INVESTMENT INCOME	5,000.00	-	5,000.00	-
MISCELLANEOUS	3,000.00	447.90	3,000.00	17,327.35
TOTAL RECEIPTS	23,431,861.00	17,720,962.09	20,434,159.17	16,709,700.10

TARKWA - NSUAEM MUNICIPAL ASSEMBLY
COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021

MAIN HEAD	ANNUAL ESTIMATE 2021	ACCUMULATED TOTAL 2021	ANNUAL ESTIMATE 2020	ACCUMULATED TOTAL 2020
RECEIPTS				
1131000 RATES	4,135,300.00	2,790,222.96	3,151,000.00	2,249,345.03
1412000 LAND AND CONCESSIONS	7,012,000.00	5,773,695.50	7,007,000.00	6,400,503.00
1423000 FEES AND FINES	570,300.00	483,142.01	550,800.00	376,299.52
1422000 LICENCES	1,975,664.00	1,920,360.95	1,304,800.00	1,131,803.20
1415000 RENTS	65,200.00	57,341.00	60,000.00	58,586.00
1331000 GRANTS	9,665,397.00	6,695,751.77	8,352,559.17	6,475,836.00
1400000 INVESTMENT INCOME	5,000.00	-	5,000.00	-
1450000 MISCELLANEOUS	3,000.00	447.90	3,000.00	17,327.35
OTHER RECEIPTS	-	-	-	-
TOTAL RECEIPT	23,431,861.00	17,720,962.09	20,434,159.17	16,709,700.10
PAYMENTS				
2111000 ESTABLISHED POSITIONS	3,746,525.00	4,388,280.43	3,345,727.66	3,648,459.76
2111100 NON-ESTABLISHED POST	600,000.00	546,314.09	600,000.00	524,340.55
2112200 OTHER ALLOWANCES	235,000.00	140,879.53	127,600.00	220,588.23
2121300 NATIONAL PENSION CONT.	120,000.00	55,780.86	178,000.00	38,697.78
2210100 MATERIAL & OFFICE CONSUM.	1,640,905.00	1,150,216.00	1,078,928.44	996,971.05
2210200 UTILITIES	1,049,374.00	1,141,868.63	772,300.00	445,889.52
2210400 GENERAL CLEANING	5,000.00	-	5,600.00	-
2210400 RENTALS	250,000.00	616,487.79	51,289.55	-
2210500 TRAVEL & TRANSPORT	1,431,280.00	1,793,197.36	2,085,305.98	3,021,097.54
2210600 REPAIRS & MAINTENANCE	523,500.00	547,808.40	989,999.12	1,228,947.08
2210700 TRAINING, SEMINARS & CONF.	1,587,678.00	1,920,947.44	972,005.79	1,525,683.26
2210800 CONSULTANCY EXPENSES	535,800.00	644,736.69	486,500.00	431,292.23
2210900 SPECIAL SERVICES	730,000.00	752,221.32	660,000.00	570,925.33
2211100 OTHER CHARGES & FEES	31,500.00	20,819.05	20,000.00	16,637.05
2212200 EMERGENCY SERVICES	460,000.00	319,144.50	200,000.00	336,735.00
2211300 INSURANCE	81,760.00	58,077.40	-	-
2600000 OTHER GRANTS	-	-	-	-
2731100 EMPLOYER SOCIAL BENEFITS	40,000.00	18,000.00	5,000.00	-
2821100 GENERAL EXPENSES	811,000.00	513,443.69	1,076,424.17	1,122,312.49
3111100 CAPITAL EXPENDITURE	9,552,539.00	2,290,934.66	7,779,478.46	4,577,320.48
OTHER PAYMENTS	-	855,312.42	-	-
TOTAL	23,431,861.00	17,774,470.26	20,434,159.17	18,705,897.35
EXCESS OF RECEIPTS OVER PAYMENTS		(53,508.17)		(1,996,197.25)

TARKWA NSEUAEM MUNICIPAL ASSEMBLY
COMPARATIVE REVENUE STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

MAIN HEAD CREDIT	ANNUAL ESTIMATE 2021	ACCUMULATED TOTAL 2021	ANNUAL ESTIMATE 2020	ACCUMULATED TOTAL 2020
DONOR GRANTS & RELIEFS				
GRANTS-DISTRICTS				
1331001 CENTRAL GOV'T - SALARIES	3,746,525.00	4,388,281.01	3,345,727.66	3,648,459.76
1331002 DACF - ASSEMBLY	3,639,179.34	603,279.00	3,629,477.97	1,671,701.23
1331003 DACF - MP	600,000.00	354,652.07	450,000.00	321,412.27
1331004 CEDED REVENUE	-	-	-	-
1331006 SANITATION FUND(WAITSAN LOCAL)	-	-	-	-
1331007 NYEP	-	-	-	7,993.13
1331008 OTHER DONOR SUPPORT(CIDA)	137,107.00	89,021.18	-	-
1331002 HIW/AIDS	96,399.34	1,868.75	197,645.32	125,297.10
1331002 PEOPLE WITH DISABI.	197,645.32	87,009.70	96,399.34	75,624.31
1331009 GOODS & SERVICE (DECENT. DEPT)	102,145.00	59,257.06	36,951.00	36,951.00
1331010 DDF-CAPACITY BUILDING	45,839.00	45,000.00	596,357.88	588,397.20
1331011 DDF-INVESTMENT	1,100,537.00	1,067,383.00	-	-
1331012 UDG GRANT	-	-	-	-
1331013 GOG- SEC. SPC. ASSET (DPTS)	-	-	-	-
SUB TOTAL	9,665,397.00	6,695,751.77	8,352,559.17	6,475,836.00
LANDS & ROYALTIES				
1412001 MINERAL ROYALTIES	5,735,000.00	5,024,940.00	5,735,000.00	5,754,603.00
1412003 STOOL LAND REVENUE	1,272,000.00	748,755.50	1,272,000.00	645,900.00
1412003 SALE OF BUILDING PERMIT	5,000.00	-	-	-
SUB TOTAL	7,012,000.00	5,773,695.50	7,007,000.00	6,400,503.00
RATES				
1413001 PROPERT. RATE	4,130,300.00	2,785,138.96	3,150,000.00	2,248,342.03
1413002 BASIC RATE	5,000.00	5,084.00	1,000.00	1,803.00
1413003 SPECIAL RATES	-	-	-	-
SUB TOTAL	4,135,300.00	2,790,222.96	3,151,000.00	2,249,345.03
RENTS OF LANDS, BUILDINGS				
1415011 OTHER INVESTMENT INCOME	5,000.00	-	5,000.00	-
1415017 PARKS	6,000.00	-	-	-
1415041 HOUSING RENT	19,200.00	32,555.00	60,000.00	58,586.00
1415052 MARKET AND STORE RENTAL	40,000.00	24,786.00	-	-
1415013 JUNIOR STAFF QUARTERS	-	-	-	-
SUB TOTAL	70,200.00	57,341.00	65,000.00	58,586.00
LICENSES				
1422001 BREWERIES/DISTILLERS	3,600.00	3,700.00	2,000.00	2,000.00
1422002 HERBALIST LICENSE	3,600.00	3,600.00	2,000.00	2,000.00
1422005 RESTAURANT/CHOP BAR/CATERERS	20,000.00	18,594.00	14,000.00	15,219.00
1422006 CORN/RICE/FLOUR MILLER	5,400.00	5,450.00	2,500.00	2,500.00
1422009 BAKERS LICENSE	6,000.00	6,002.00	3,000.00	3,037.00
1422010 BICYCLE LICENSE	2,500.00	2,500.00	1,500.00	1,510.00
1422011 ARTISAN/SELF EMPLOYED	14,000.00	15,050.00	10,000.00	31,653.00
1422012 KIOSK LICENSE	16,000.00	14,426.00	14,000.00	10,816.00
1422013 SAND AND STONE CONTS. LICENSE	7,200.00	5,700.00	6,000.00	5,804.00

1422015 SERVICE/FILLING STATIONS	50,000.00	20,570.00	5,000.00	8,158.00
1422016 LOTTERY BUSINESS	2,000.00	2,050.00	1,200.00	761.00
1422017 HOTEL SERVICES	30,000.00	28,690.00	18,000.00	18,038.00
1422018 PHARMACIST/CHEMICAL SELLERS	12,000.00	12,601.00	7,000.00	6,781.00
1422019 SAWMILLS/TIMBER PRODUCTS	8,000.00	8,005.00	4,600.00	4,600.00
1422020 TAXI/COMM. VEHICLE	100,000.00	118,082.87	80,000.00	84,302.00
1422021 MANUFACTURING/PROCESSING CO.	547,964.00	534,711.89	300,000.00	246,245.54
1422022 CANOPY/CHAIRS/BENCH	2,000.00	2,000.00		
1422023 COMMUNICATION SERVICES	5,000.00	5,025.00	1,500.00	1,246.00
1422024 PRIVATE EDUCATION INST.	6,000.00	20,830.00	3,000.00	3,017.00
1422025 PRIVATE PROFESSIONALS	2,000.00	2,014.00		
1422026 PRIVATE HEALTH FACILITIES	6,000.00	6,100.00	4,000.00	4,935.00
1422028 PRIVATE SECURITY	30,000.00	27,000.00	30,000.00	17,837.00
1422029 MOBILE SALE VAN	2,000.00	2,000.00		
1422030 ENTERTAINMENT SERVICES	8,000.00	8,200.00	4,000.00	4,099.00
1422032 AKPETESHIE/SPIRIT SELLERS	7,200.00	7,030.00	2,500.00	2,960.00
1422033 STORESTALL (TRD. LIC)	122,500.00	140,173.89	97,300.00	122,628.07
1422036 PETROLEUM PRODUCTS	22,000.00	20,651.00	15,000.00	17,650.00
1422037 HERBAL MEDICINE	2,000.00	2,016.00		
1422038 HAIRDRESSER/D/MAKERS	9,000.00	9,071.00	23,000.00	28,000.00
1422040 BILLBOARDS/OUTDOOR ADVERT	50,000.00	50,970.00	1,000.00	1,344.00
1422043 VEHICLE GARAGE/AUTOMOBILE COR	3,000.00	3,200.00		
1422044 FINANCIAL INSTITUTIONS	200,000.00	176,720.00	180,000.00	150,453.00
1422045 COMMERCIAL HOUSE /DEPT	6,000.00	1,910.00		
1422047 PHOTO/VIDEO OPERATORS	2,000.00	2,052.00	400.00	400.00
1422049 FITTERS	15,000.00	9,250.00	8,000.00	8,155.28
1422052 MECHANICS & REPAIRERS	5,000.00	5,050.00	2,000.00	2,000.00
1422053 BLOCK AND CONCRETE PRODUCTS	12,500.00	7,500.00	1,200.00	7,207.00
1422054 CLEANING/LAUNDRY SERVICES	2,000.00	2,020.00	300.00	416.00
1422055 PRINTING SERVICES/PHOTOCOPY	4,000.00	4,010.00	2,000.00	2,300.00
1422059 COCOA RESIDUE DEALERS	15,000.00	15,000.00	7,000.00	7,030.00

1422061	SUSU OPERATORS	-	-	-	-
1422065	TERAZZO/CEMENT DEAL.	2,500.00	-	-	-
1422067	ALCOH. AND NON-ALCOH. BEV.	30,100.00	20,000.00	-	21,316.70
1422072	REG. OF CONTRACTS	4,300.00	1,000.00	-	1,003.00
1422075	CHAINSAW OPERATORS	-	-	-	-
1422079	MINING PERMIT	6,269.00	120,000.00	-	136,675.00
1422082	SAND WINNING PERMIT	185,893.62	-	-	-
1422081	PROSPECTING/EXPLORATION PERMIT	1,220.00	1,200.00	-	1,250.00
1422097	FISH/MEAT CLEAR. PERMIT	-	-	-	-
1422119	DRILING COMPANY	25,000.00	-	-	-
1422155	REGISTRATION FEE	20,000.00	-	-	-
1422157	BUILDING PLANS/PERMIT	346,000.00	309,600.00	-	148,456.61
1422159	COMM PMAST PERMIT	15,000.00	-	-	-
SUB TOTAL		1,975,664.00	1,304,800.00	-	1,131,803.20

FEES

1423001	MARKETS TOLL	80,000.00	100,000.00	-	43,121.52
1423002	LIVESTOCK/KRAALS	300.00	300.00	-	300.00
1423005	REG./RENEWAL OF CONTRACTORS	10,000.00	3,500.00	-	3,500.00
1423006	BURIAL FEES	10,000.00	10,000.00	-	4,750.00
1423007	POUNDS (IMPOUNDED)	-	40,000.00	-	-
1423008	ENTERTAINMENT FEE	3,000.00	30,000.00	-	37,751.00
1423009	ADVERTISEMENT/BILL BOARDS	30,000.00	2,000.00	-	11,020.00
1423010	EXPORT OF COMMODITIES	2,500.00	-	-	-
1423011	MARRIAGE/DIVORCE REG.	10,000.00	-	-	-
1423012	FRANCHISE TOILET/URNAL/BATH	75,000.00	95,000.00	-	20,545.00
1423014	DISLODGING	100,000.00	90,000.00	-	26,602.00
1423015	ON-STREET PARKING FEES	200,000.00	-	-	-
1423017	CONSERVANCY	270,156.67	-	-	-
1423018	LOADING FEE	12,500.00	10,000.00	-	-
1423026	CONSIGNMENT TRA. FEES	5,000.00	-	-	-
1423090	CASINO AND SLOT MACHINES	2,500.00	-	-	-
1423433	REGISTRATION OF NGO	10,000.00	-	-	-
1423440	RELIGIOUS BODIES REGISTRATION	8,000.00	9,000.00	-	6,900.00
1423528	DEVELOPMENT LEVY	-	2,000.00	-	7,020.00
1423545	TV SET/WIRELESS	-	-	-	-
SUB TOTAL		536,300.00	391,800.00	-	164,091.52

FINES, PENALTIES & FORFEITS

1430001	COURT FINES	7,000.00	1,000.00	-	-
1430005	MISC. FINES, PENALTIES	2,000.00	-	-	-
1430006	SLAUGHTER FINES	20,000.00	6,000.00	-	2,000.00
1430007	LORRY PARK FINES	5,000.00	140,000.00	-	206,882.00
1430016	SPOT FINE	34,000.00	12,000.00	-	3,326.00
1430023	IMPOUNDING FINES	-	-	-	-
SUB TOTAL		74,000.00	159,000.00	-	212,208.00

NON-PERFORMING ASSETS RECOVERIES

1450004	RECOVERIES OF OVERPAY.	2,000.00	3,000.00	-	17,327.35
	REDEMPTION OF OTHER LOAN	1,000.00	-	-	-
SUB TOTAL		3,000.00	3,000.00	-	17,327.35
GRAND TOTAL		23,431,861.00	20,434,159.17	-	16,709,700.10

BELOW THE LINE

CREDITORS	1,867,447.83	-
BANK OVERDRAFT	-	-
RETENTIONS	110,838.37	-
WITHHOLDING TAX (5%)	-	-
DEPOSITS	-	100.00
WELFARE FUND	-	-
ACCUMALATED FUND	1,978,286.20	10,144,330.94
SUB TOTAL	1,978,286.20	10,144,430.94
GRAND TOTAL	15,742,675.89	26,854,131.04

TARKWA - NSUAEM MUNICIPAL ASSEMBLY
COMPARATIVE EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

MAIN HEAD DEBIT	ANNUAL ESTIMATE 2021	ACCUMULATED TOTAL 2021	ANNUAL ESTIMATE 2020	ACCUMULATED TOTAL 2020
COMPENSATION OF EMPLOYEES				
ESTABLISHED POST				
2111001 ESTABLISHED POST	3,746,525.00	4,388,280.43	3,345,727.66	3,648,459.76
SUB TOTAL	3,746,525.00	4,388,280.43	3,345,727.66	3,648,459.76
NON-ESTABLISHED POST				
2111102 MONTHLY PAID & CASUAL	600,000.00	546,314.09	600,000.00	524,340.55
SUB TOTAL	600,000.00	546,314.09	600,000.00	524,340.55
OTHER ALLOWANCE				
2112214 CAR MAINTENANCE ALLOWANCE	-	1,260.00	12,600.00	2,160.00
2111208 FUNERAL GRANT	10,000.00	-	25,000.00	36,407.05
2111243 TRANSFER GRANT	80,000.00	40,433.53	20,000.00	2,881.18
2112238 OVERTIME ALLOWANCE	45,000.00	7,526.00	70,000.00	50,140.00
2112248 SPECIAL ALLOWANCE/HON.	100,000.00	91,660.00	127,600.00	91,588.23
SUB TOTAL	235,000.00	140,879.53	127,600.00	91,588.23
NATIONAL PENSION CONTRIBUTION				
2121001 SSNIT CONTRIBUTION	120,000.00	55,780.86	78,000.00	38,697.78
2121004 END OF SERVICE/EX-GRA	-	-	100,000.00	129,000.00
SUB TOTAL	120,000.00	55,780.86	178,000.00	167,697.78
TOTAL	4,701,525.00	5,131,254.91	4,251,327.66	4,432,086.32
USE OF GOODS & SERVICES				
MATERIAL & OFFICE CONSUMABLES				
2210101 PRINTED MAT. & STAT.	201,500.00	332,869.55	173,500.00	301,436.12
2210102 OFFICE FAC., S&A	66,000.00	171,394.80	63,310.00	28,755.30
2210103 REFRESHMENT ITEMS	400.00	-	400.00	-
2210104 MEDICAL SUPPLIES	8,000.00	-	-	-
2210105 DRUGS	-	-	12,822.15	2,940.00
2210106 OILS AND LUBRICANTS	-	-	-	-
2210107 ELECTRICAL ACCESSORIES	10,000.00	-	-	-
2210108 CONSTRUCTION MATERIAL	478,224.00	228,355.00	268,223.90	196,299.63
2210110 SPECIALISED STOCK	572,008.00	253,824.20	42,822.39	-

2210111 OTHER OFF. MAT. & CONS.	41,170.00			36,980.00
2210112 UNIFORM AND MATERIAL & CONSUMABLE	25,000.00		40,000.00	
2210113 FEEDING COST		5,000.00		34,100.00
2210116 CHEMICALS AND CONSUMABLES	48,603.00	5,865.00	222,850.00	198,460.00
2210118 SPORT, RECREATIONAL AND CULTURE	140,000.00	17,815.00		
2210119 HOUSEHOLD ITEMS				
2210120 PURC. OF PETTY TOOLS	5,000.00	1,800.00	205,000.00	198,000.00
2210122 VALUE BOOKS	45,000.00			
SUB TOTAL	1,640,905.00	1,150,216.00	1,078,928.44	996,971.05
UTILITIES				
2210201 ELECTRICITY CHARGES	103,300.00	90,037.96	126,000.00	79,561.07
2210202 WATER	20,752.00	18,112.00	20,800.00	15,775.00
2210203 TELECOMMUNICATIONS	2,322.00	27,880.00	8,500.00	1,029.45
2210204 POSTAL CHARGES	3,000.00	722.50	3,000.00	
2210205 SANITATION CHARGES	920,000.00	1,005,116.17	614,000.00	349,524.00
SUB TOTAL	1,049,374.00	1,141,868.63	772,300.00	445,889.52
GENERAL CLEANING				
2210301 CLEANING MATERIALS	5,000.00		5,600.00	
SUB TOTAL	5,000.00		5,600.00	
RENTALS/LEASE				
2210401 OFF. ACCOM./AREA COUN.			51,289.55	
2210404 HOTEL ACCOMMODATION	250,000.00	616,487.79		
SUB TOTAL	250,000.00	616,487.79	51,289.55	
TRAVEL AND TRANSPORT				
2210501 OVERSEAS MEDICAL TREATMENT				
2210502 MTCE & REPAIRS OF VEH.	361,300.00	479,449.45	403,700.00	704,080.25
2210503 FUEL & LUBRICANT - OFF. V	20,400.00	49,257.12	540,300.00	634,319.85
2210505 RUNNING COST-OFFICIAL VEHICLES	400,000.00	641,910.38		
2210509 OTHER TRAVEL & TRANSP.	200,000.00	186,866.50	259,600.00	491,413.50
2210510 NIGHT ALLOWANCE	203,500.00	190,165.15	252,000.00	293,372.48
2210511 LOCAL TRAVEL COST	246,080.00	245,548.76	266,795.32	227,280.24
2210513 LOCAL HOTEL ACCOMM.			300,000.00	670,631.22
SUB TOTAL	1,431,280.00	1,793,197.36	2,022,395.32	3,021,097.54

REPAIRS & MAINTENANCE	
2210601 ROADS, DRIVEWAYS AND GROUNDS	252,500.00
2210602 REPAIRS OF RESID. B.	2,000.00
2210603 REPAIRS OF OFF. BUILD.	20,000.00
2210604 MTCE OF FURN. & FIXT.	60,000.00
2210605 MTCE OF MACHINERY AND PLANT	49,000.00
2210606 MTCE OF GEN. EQUIP.	-
2210610 MAINTENANCE OF DRAINS	-
2210611 MAINTENANCE OF MARKETS	-
2210614 TRAD. AUTHORITY PRTY	10,000.00
2210615 RECREATIONAL PARKS	100,000.00
2210616 MAINTENANCE OF PUBLIC SAN. FAC.	-
2210618 CEMETERIES	-
2210622 MAINTENANCE OF COMPUTER SOFTWARE	10,000.00
2210623 MAINTANCE OF OFFICE EQUIPMENT	20,000.00
SUB TOTAL	523,500.00

265,121.85
28,273.75
6,885.00
18,974.44
56,914.24
89,592.12
-
-
4,760.00
72,067.00
1,170.00
4,050.00
547,808.40

200,000.00
53,500.00
44,032.00
20,000.00
60,000.00
54,467.00
30,000.00
-
-
60,000.12
460,000.00
3,000.00
5,000.00
989,999.12

373,204.95
88,718.87
17,448.01
37,755.00
41,681.25
19,629.00
-
-
-
-
-
-
-
1,228,947.08

TRAINING, SEMINAR & CONFERENCE	
2210701 TRAINING MATERIALS	-
2210702 SEMINARS/CONF./WORKSHOPS/MEETINGS	-
2210703 EXAMINATION FEES/EXP.	50,000.00
2210706 LIBRARY AND SUBSCRIPTION	10,000.00
2210708 REFRESHMENT&PROT.	150,000.00
2210709 SEMINARS/CONF./WORKSHOPS-DOMESTIC	1,257,797.00
2210710 STAFF DEVT/CAPACITY B.	45,859.00
2210711 PUBLIC HEALTH EDU.	74,022.00
SUB TOTAL	1,587,678.00

-
-
42,649.00
6,145.89
581,471.40
1,194,493.53
17,877.62
78,310.00
1,920,947.44

-
-
50,000.00
-
120,000.00
609,464.22
136,951.00
53,421.57
972,005.79

-
-
1,000.00
25,000.00
-
623,839.05
737,329.01
47,329.20
91,186.00
1,525,683.26

CONSULTING SERVICES	
2210801 LOCAL CONSULTANTS FEE (COMMISSION)	335,800.00
2210804 CONTRACT APPOINTMENT	200,000.00
SUB TOTAL	535,800.00

501,513.36
143,223.33
644,736.69

400,000.00
86,500.00
486,500.00

361,342.23
69,950.00
431,292.23

SPECIAL SERVICES	
2210902 SERVICE OF THE STATE PROTOCOL	300,000.00
2210902 OFFICIAL CELEBRATIONS	310,000.00
2210904 SUBSTRUCTURE ALLOWANCES	120,000.00
2210908 PROPERTY REVALUATION EXPENSES	-
2210909 OPERATIONAL ENHANCEMENT EXPENSES	-
SUB TOTAL	730,000.00

311,646.57
302,942.75
117,632.00
20,000.00
752,221.32

-
-
260,000.00
350,000.00
50,000.00
660,000.00

44,540.40
250,750.00
189,755.00
85,879.93
-
570,925.33

OTHER CHARGES & FEES

2211101 BANK CHARGES 31,500.00 20,000.00 20,819.05 16,637.05

SUB TOTAL

31,500.00 20,000.00 20,819.05 16,637.05

EMERGENCY SERVICES

2211201 FIELD OPERATION 150,000.00 - - -

2211103 EMERGENCY WORKS 310,000.00 200,000.00 291,120.65 336,735.00

SUB TOTAL

460,000.00 200,000.00 319,144.50 336,735.00

INSURANCE PREMIUM

2211304 INSURANCE OF VEHICLES 81,760.00 - - -

SUB TOTAL

81,760.00 - - -

TOTAL

8,326,797.00 - 8,965,524.58 7,259,018.22 8,574,178.06

EMPLOYER SOCIAL BENEFITS IN CASH

2731101 WORKMAN COMPENSATION - - - -

2731102 STAFF WELFARE EXP. 20,000.00 2,000.00 2,000.00 -

2731103 REFUND OF MEDICAL EXP. 20,000.00 3,000.00 3,000.00 -

SUB TOTAL

40,000.00 5,000.00 5,000.00 -

TOTAL

40,000.00 5,000.00 5,000.00 -

MISCELLANEOUS/OTHER EXPENSE

2821001 CURRENT(MISC. OTHER EXP.-GEN. - - - -

2821007 INSURANCE AND COMPENSATION 36,000.00 64,000.00 13,296.06 53,760.00

2821008 AWARDS & REWARDS 30,000.00 - - -

2821009 DONATIONS 380,000.00 5,000.00 3,000.00 -

2821010 CONTRIB. (NALAG/RCC) 35,000.00 470,000.00 346,323.80 804,995.32

2821011 TUITION FEES 140,000.00 18,000.00 31,110.27 -

2821012 SCHOLAR/AWARDS IGF/CF 140,000.00 201,289.55 69,778.56 32,200.00

2821017 REFUSE LIFTING EXP. - - - -

2821018 CIVIC NUMBERING/ STREET NAMING 100,000.00 108,134.62 - 39,440.17

2821019 SCHOLARSHIP AND BURSARIES 60,000.00 50,000.00 3,700.00 -

2821021 GRANTS TO HOUSEHOLDS 30,000.00 160,000.00 13,235.00 191,917.00

SUB TOTAL	<u>811,000.00</u>	<u>513,443.69</u>	<u>1,076,424.17</u>	<u>1,122,312.49</u>
OTHER GRANTS				
CIDA(MAG)	-	-	-	-
HIV/AIDS	-	-	-	-
PEOPLE WITH DISABILITY	-	-	-	-
GOG(GOODS & SERVICES, DEPTS)	-	-	-	-
2632102 MP'S COMMON FUND	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ASSETS				
3111153 WIP-BUNGALOWS/FLATS	50,000.00	37,865.00	-	328,531.12
SUB TOTAL	<u>50,000.00</u>	<u>37,865.00</u>	<u>-</u>	<u>328,531.12</u>
NON RESIDENTIAL ASSETS				
NON RESIDENTIAL BUILDINGS				
3111201 HOPITALS	-	-	25,000.00	10,777.92
3111202 CLINICS	-	-	420,804.63	131,531.00
3111303 TOILETS	-	-	-	-
3111305 CAR/LORRY PARK	-	-	-	-
3111204 OFFICE BUILDINGS	-	-	1,848,091.00	-
3111205 SCHOOL BUILDINGS	110,000.00	32,814.00	1,263,366.38	-
3111206 SLAUGHTER HOUSE	-	-	200,000.00	-
3111210 RECREATIONAL CENTRES	-	-	450,000.00	-
3111211 COURT HOUSES	-	-	35,100.00	-
3111251 WIP HOSIPAL	250,000.00	-	-	63,829.84
3111252 WIP - Clinics	450,000.00	-	-	26,832.30
3111255 WIP - Office Buildings	420,000.00	305,723.41	-	-
3111256 WIP-SCHOOL BUILDINGS	3,350,000.00	523,528.74	27,000.00	742,502.12
3111311 DRAINAGE	-	-	-	-
SUB TOTAL	<u>4,580,000.00</u>	<u>862,066.15</u>	<u>4,269,362.01</u>	<u>975,473.18</u>
OTHER STRUCTURES				
CEMETERIES				
3111302 CEMETERIES	-	-	-	-
3111303 TOILETS	45,000.00	-	447,680.00	-
3111304 MARKETS	-	-	332,547.34	-
3111305 CAR/LORRY PARK	-	-	158,753.13	-
3111309 URBAN ROADS	-	-	303,000.00	-
3111353 WIP-TOILETS	1,230,000.00	182,359.27	40,000.00	127,710.34
3111354 WIP MARKET	80,000.00	5,000.00	-	-
3111355 WIP-CAR/LORRY PARK	220,000.00	322,985.59	17,000.00	164,603.78
3111358 WIP-BRIDGES	-	-	-	10,850.00
3111359 WIP-ROAD SIGNALS	500,000.00	114,997.00	510,000.00	745,092.08
3111361 WIP URBAN ROAD	410,000.00	105,117.00	-	-
3111362 WIP DRAINAGE	200,000.00	12,000.00	-	-
SUB TOTAL	<u>2,685,000.00</u>	<u>742,658.86</u>	<u>1,808,980.47</u>	<u>1,048,256.20</u>

MACHINERY AND EQUIPMENT									
TRANSPORT EQUIPMENT									
3112101 MOTORVEHICLE									995,839.40
3112105 MOTOR BIKE, BICYCLES, ETC.	160,000.00							250,000.00	
SUB TOTAL	160,000.00							250,000.00	995,839.40
OTHER MACHINERY AND EQUIPMENT									
3112205 COMPUTER AND ACCESSORIES									
3112208 COMPUTER AND ACCESSORIES	9,000.00		19,344.00					59,880.93	
3112214 ELECTRICAL EQUIPMENT									
3112211 Office Equipment	116,805.00							20,000.00	139,488.50
3112216 SECURITY EQUIPMENT	123,805.00		19,344.00					79,880.93	7,701.83
SUB TOTAL	123,805.00		19,344.00					79,880.93	147,190.33
INTANGIBLE ASSETS									
3113211 COMPUTER SOFTWARE								60,000.00	
								60,000.00	
OTHER FIXED ASSETS									
3113103 LANDSCAPING AND GARDENING								650,000.00	
3113108 FURNITURE AND FITTINGS	432,734.00		24,997.63					497,339.68	499,907.60
3113106 APRON and RAMP Areas								120,000.00	
3113110 WATER SYSTEMS								574,615.15	
3113111 HERITAGE ASSET	150,000.00		92,548.23						
3113151 WIP ELECTRICAL NETWORK	100,000.00								
3113152 WIP-SEWERS	660,000.00		200,000.00						
3113153 WIP LANDSCAPING AND GARDENING	300,000.00		251,454.79						
3113162 WIP WATER SYSTEM	309,000.00		60,000.00						
SUB TOTAL	1,951,734.00		629,000.65					1,841,954.83	499,907.60
TOTAL	9,552,539.00		2,290,934.66					7,842,389.12	3,995,197.83
GRAND TOTAL	23,431,861.00		16,919,157.84					20,434,159.17	13,882,406.58

BELOW THE LINE

BUILDING	-	-
INVESTMENTS	-	-
STOCKS	-	-
DEBTORS	-	-
ADVANCES/IMPREST	-	-
POVERTY ALLEVIATION	-	-
PREPAID EXPENSES	-	-
CASH AT BANK	817,492.67	871,000.00
CASH	-	-
SUB TOTAL	817,492.67	871,000.00
GRAND TOTAL	817,492.67	871,000.00

TARKWA NSUAEM MUNICIPAL ASSEMBLY
COMPARATIVE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	2021	2020
CASH RECEIPTS FROM OPERATING ACTIVITIES		
GRANTS	6,695,751.77	6,475,836.00
RATES	2,790,222.96	2,249,345.03
OTHER REVENUE	8,234,987.36	7,984,519.07
OTHER RECEIPTS	-	-
NET CASH RECEIPTS FROM OPERATING ACTIVITIES	17,720,962.09	16,709,700.10
CASH PAYMENT FROM OPERATING ACTIVITIES		
COMPENSATION OF EMPLOYEES	(5,131,254.91)	4,432,086.32
GOODS AND SERVICES	(8,965,524.58)	8,574,178.06
INTEREST	-	-
GRANTS	-	-
SOCIAL BENEFITS	(18,000.00)	-
OTHER EXPENSES	(513,443.69)	1,122,312.49
OTHER PAYMENTS	-	-
	(14,628,223.18)	14,128,576.87
NET CASH PAYMENT FROM OPERATING ACTIVITIES	3,092,738.91	14,128,576.87
NET CASH FLOW FROM OPERATING ACTIVITIES		2,581,123.23
PURCHASE/GRANTING OF NON-FINANCIAL ASSETS		
NON-FINANCIAL ASSETS	(2,290,934.66)	4,577,320.48
INVENTORY	-	-
WIP	(855,312.46)	-
CASH FLOW FROM INVESTING IN NON-FINANCIAL ASSETS	(3,146,247.12)	4,577,320.48
SALE/RECOVERY OF NON-FINANCIAL ASSETS		
NON-FINANCIAL ASSETS	-	-
INVENTORY	-	-
WIP	-	-
CASH FLOW FROM SALES OF NON-FINANCIAL ASSETS	-	-
NET CASH FLOW FROM INVESTMENT IN FINANCIAL ASSETS	(3,146,247.12)	4,577,320.48
CASH FLOW FROM FINANCIAL ACTIVITY		
DOMESTIC		
INFLOWS	-	-
OUTFLOWS	-	-
NET INCURRENCE OF DOMESTIC LIABILITY	-	-
FOREIGN		
INFLOWS	-	-
OUTFLOWS	-	-
NET INCURRENCE OF FOREIGN LIABILITY	-	-
NET CHANGES IN STOCK OF CASH	(53,508.21)	(1,996,197.25)
CASH AND CASH EQUIVALENT - OPENING	871,000.88	2,867,198.13
CASH AND CASH EQUIVALENT - CLOSING	817,492.67	871,000.88

TARKWA NSUAEM MUNICIPAL ASSEMBLY
STATEMENT OF ACCUMULATED SURPLUS/ (DEFICITS)
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021	2020
	GH¢	GH¢
BAL. B/F	12,922,146.73	11,822,489.30
PRIOR PERIOD ADJUSTMENT		(100.00)
ADJUSTED OPENING BALANCE	12,922,146.73	11,822,389.30
SURPLUS/(DEFICIT) FOR THE YEAR	<u>1,903,642.18</u>	1,099,657.43
BALANCE C/F	<u><u>14,825,788.91</u></u>	12,922,146.73

NOTES TO THE ACCOUNTS

REPORTING ENTITY

The reporting entity is Tarkwa-Nsuaem Municipal Assembly (T.N.M.A.). The financial report is for activities that took place during the 2019 fiscal year. The entity is non-profit organization operating under the ministry of Local Government and Rural Development.

OUR MISSION

The Tarkwa-Nsuaem Municipal Assembly exists to improve the quality of life of its inhabitants through the provision of effective and efficient socio-economic services in collaboration with other stakeholders.

OUR VISION

To become a world class Municipality providing excellent socio-economic services for inhabitants.

NOTE 1 ACCOUNTING POLICIES

a) Statement Of Compliance

The financial statement of the Assembly have been prepared in accordance with the accounting policies of the Government of Ghana to comply with the Public Financial Management (PFM) Act, 2016 (ACT 921), Financial Management Regulation, 2019 (LI 2378), Financial Memoranda for District Assembly 2004, Accounting Manuals and other Legislative and standard accounting documents developed and approved by Controller and Accountant General's Department in consultation with the Auditor-General and Ministry of Local Government and Rural Development.

b) Basis of Preparation

The annual financial statements have been prepared on modified cash basis. The accounting policies adopted in preparing the financial statement have been consistency applied throughout all periods presented unless otherwise stated.

c) Functional and Presentation Currency

The functional currency is the currency that best reflects the primary economic environment in which the entity operates. The financial statements have been presented in Ghana Cedis (GH¢) which is the functional and presentation currency of the entity.

d) Cash Accounting

The Assembly operates cash accounting system in line with provision in the Public Financial Management (PFM) Act, 2016 (ACT 921).

e) Revenue Recognition

The Assembly generates its revenue from the following sources which are used for the implementation of developmental projects and programmes. To this end income or revenue is recognized as and when it is received.

ei. Internally Generated Fund (IGF) consisting:

- i. Land and Concessions
- ii. Fees and Fines
- iii. Licenses
- iv. Rent
- v. Investment Income
- vi. Miscellaneous

eii. The District Assemblies and MP's Common Funds

eiii. Other Donor Grants

- i. Urban Development Grants
- ii. Capacity Support Fund
- iii. District Development Facilities
- iv. CWSA (IDA)
- v. CIDA etc.

f) *Expenditure*

The Municipal Assembly's expenditure has been categorized as follows:

- i. Compensation of Employees
- ii. Use of Goods and Services
- iii. Grants
- iv. Social Benefits
- v. Other Expenses
- vi. Capital Expenditure.

NOTE 2

NON-CURRENT ASSETS SCHEDULE

CODE	ITEM	ACTUAL/ ADDITION	NET BOOK VALUE	NET BOOK VALUE
		2021	2020	2021
3111256	WIP - School Buildings	523,528.74	26,844.67	550,373.41
3111353	WIP - Toilets	182,559.27	39,519.63	222,078.90
3111355	W.I.P MARKET	5,000.00	-	5,000.00
3111355	WIP - Car/Lorry Park	322,985.59	16,400.70	339,386.29
3111358	WIP-BRIDGES	-	76,738.00	76,738.00
3111359	WIP-ROAD SIGNALS	114,997.00	99,012.37	214,009.37
3113152	WIP-SEWERS	200,000.00	718,596.30	918,596.30
3111252	W I P- CLINICS	-	63,829.84	63,829.84
3111255	W I P-OFFICE BUILDING	305,723.41	26,832.30	332,555.71
3111256	W I P -SCHOOL BUILDING	-	742,502.12	742,502.12
3111257	W I P-SLAUGHTER HOUSE	-	24,000.00	24,000.00
3111153	W I P- BANGALOWS /FLAT	37,865.00	467,140.31	505,005.31
3111361	W.I.P URBAN ROAD	105,117.00	-	105,117.00
3111362	W I P WATER SYSTEMS	60,000.00	181,896.14	241,896.14
3111361	W.I.P DRAINAGE	12,000.00	-	12,000.00
3113153	W.I.P LANDSCAPING AND GARDEN	251,454.79	-	251,454.79
3111206	SCHOOL BUILDING	32,814.00	-	32,814.00
3112208	COMPUTER AND ACCESSORIES	19,344.00	-	19,344.00
3113106	FURNITURE AND FITTINGS	24,997.63	-	24,997.63
3113111	HERIAGE ASSET	92,548.23	-	92,548.23
3113153	LANDSCAPING AND GARDINGS	-	217,552.44	217,552.44
3111353	TOILETS	-	127,710.00	127,710.00
3111355	CAR/ LORRY PARKS	-	164,603.78	164,603.78
3111358	BRIDGES	-	10,850.00	10,850.00
3111359	ROAD SIGNALS	-	745,092.08	745,092.08
3111363	DRAINAGE	-	87,650.00	87,650.00
	WIP-TOTAL	2,290,934.66	3,836,770.68	6,127,705.34
	INFRASTRUC., PLANT & EQUIP.-TOTAL	-	9,806,679.34	9,806,679.34
	TOTAL NON-CURRENT ASSETS	2,290,934.66	13,643,450.02	15,934,384.68

TARKWA NSUAEM MUNICIPAL ASSEMBLY
SCHEDULE OF CASH AND BANK
NOTE 3

	2021	2020
FIXED ASSETS		
INVESTMENT	-	-
FIXED DEPOSIT	-	-
TOTAL	<u>-</u>	<u>-</u>
ACCOUNT RECEIVABLES		
ADVANCES		
STAFF ADVANCE	-	-
SALARY ADVANCE	-	-
SPECIAL ADVANCE	-	-
VEHICLE ADVANCE	-	-
HOUSING ADVANCE	-	-
IMPREST	-	-
TOTAL	<u>-</u>	<u>-</u>
FINANCIAL ASSETS		
CASH ON HAND	-	-
TOTAL	<u>-</u>	<u>-</u>
CASH AT BANK		
GCB ACCOUNT 1	127,272.41	(259.04)
GCB ACCOUNT 2	4,735.42	137,710.38
GCB ACCOUNT 3	5,881.59	22,895.97
NIB - COMMON FUND	7,116.05	(25,464.12)
NIB - MP TARKWA/NSUAEM	250,374.49	6,439.42
ECOBANK - MDF	-	-
MSHAP - ECOBANK	218.83	6,700.08
CBRDP - MERCHANT BANK	-	-
ILO - MERCHANT BANK	-	-
GRADER ACCOUNT	-	190.28

SSB CÈSSPIT A/C	754.15	3,112.50
STANCHART INT. A/C	-	-
CAL BANK	9,591.98	21,468.52
OTHERS	4,494.52	4,494.52
CODAPEC	-	-
NYEP	-	-
SCHOOL FEEDING		874.26
GT BANK		3,429.98
GCB - PWD (DISABLED)	1,341.99	10,862.29
WATSANT (NAT) ZENITH	35,247.67	62,114.62
WATSAN (ASSEMBLY) ZENITH		1,877.02
BOG-GOG		0.15
BOG - DDF	370,463.57	610,528.74
BOG-CIDA		499.65
BOG - UDG		3,525.66
TOTAL	<u>817,492.67</u>	871,000.88

RECEIVABLES AS AT 31ST DECEMBER 2021

NOTE 4

BUSINESS OPERATING PERMITS	4a	31,300.00
PROPERTY RATES	4b	11,068.76
RENT DEFAULTERS	4c	9,829.00
TOTAL		52,197.76

RECEIVABLES AS AT 31ST DECEMBER 2021

NOTE 4a

BUSINESS OPERATING PERMIT (BOP)

	<u>BUSINESS NAME</u>	<u>GHC</u>	
	<u>ARREARS</u>		<u>GHC</u>
1	Trans Royal Cocoa Buyer		3,500.00
2	First Sky Commodities Ltd		3,500.00
3	Olam Limited (A)		3,500.00
4	Produce Buyer Company (B)		3,500.00
5	Mospacka Group of Companies		2,500.00
6	TF Financial Service		1,800.00
7	Short Body Engineering Services		5,000.00
8	Barbex Technical Service		8,000.00
	Total		31,300.00

NOTE 4b

PROPERTY RATE (PR)

	<u>BUSINESS NAME</u>	<u>GHC</u>	
	<u>ARREARS</u>		
1	Avecourt Limited		6,965.50
2	Isaac Bilson		834.06
3	Nana Mintah		387.90
4	Seidu Salami Mohammed		2,881.30
	Total		11,068.76

NOTE 4c

RENT

RENT DEFAULTERS		9,829.00
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TARKWA - NSUAEM MUNICIPAL ASSEMBLY
SCHEDULE OF RETENTION AS AT 31ST DECEMBER, 2021
NOTE 5

NO.	NAME OF CONTRACTOR	PROJECT DESCRIPTION	PREV.	ADDITIONS	PAYMENTS	BALANCE
			BALANCE (GH¢)	(GH¢)	(GH¢)	(GH¢)
1	Kakson Construction Ltd	MANU. & SUPPLY OF 10 NO REFUSE CONTAINERS	12,780.00	-	3,690.00	9,090.00
2	AYOUNI COMPANY LTD	Construction of 6 Unit Classroom Block at Tetrem	21,905.54	-	-	21,905.54
3	Tonytrade Co. Ltd.	Construction of 6 Unit Classroom Block at Awhietieso	10,926.52	-	-	10,926.52
7	ANTINWIN ENTERPRISE, ACCRA	Construction of 2 unit classroom Block With Ancillary at Benso Essamang	7,994.50	-	-	7,994.50
8	KAMTINSON LTD	Const. of CHPS Compound - Pataho	7,305.75	-	-	7,305.75
9	AYOUNI COMPANY LTD	Const. of wood seller Market - Essamang Kakraba	24,600.97	-	12,000.00	12,600.97
10	3 K's Construction	Varia. Order for Const. of 6 unit classroom block - Nsuaem	18,876.28	-	7,990.28	10,886.00
11	Micjonas Eng. Ltd.	Const. of Assembly's Administration block at Awhietieso	30,129.09	-	-	30,129.09
TOTAL			134,518.65	-	23,680.28	110,838.37

TARKWA NSUAEM MUNICIPAL ASSEMBLY
IGF OUTSTANDING BILLS AS AT 31ST DECEMBER, 2021

NOTE 6

S/N	DATE	SUPPLIER/ PAYEE	DESCRIPTION	AMOUNT	AMT PAID	BALANCE
1	19\2\2020	NITA	Renewal of website hosting	1,100.00		1,100.00
2	03\03\2020	MARKS PUBLICATION	Website Subscription	8,400.00		8,400.00
3	03\04\2020	www.ghanadistricts.com	Funds for website subscription	28,800.00		28,800.00
4	23\03\2020	Rachel Arthur	First quarter project monitoring exercise	11,670.00	2,220.00	9,450.00
5	15\06\2020	Ashmond Baffoe	Lorry station for long Bus 106	36,200.00		36,200.00
6	27\8\2020	Derrick Obeng	Rehabitation of Nyanso Road	18,010.00		18,010.00
7	16\09\2020	Felman Hotel Tarkwa	Courtesies provided for some officials	296,100.00		296,100.00
8	19\9\2020	Fredrick Kaayeng	public campaign on Government flagship	20,920.00		20,920.00
9	22\9\2020	Ashmond Baffoe	reparation of cadatral plan and domacation	24,800.00		24,800.00
10	06/10/2020	Nanabayin Aqual-Thompson	Request for the payment of Transfer	8,739.00		8,739.00
114	15/03/2021	Rana Motors & metal works Eng. Co. Ltd.	Cost of repairs/ Servicing	11,080.32		11,080.32

146	8/4/2021	NanaBanyin Acquah The	To raise Fifty thousand o	155,250.00		155,250.00
159	13/04/2021	David A. Essah	Finanacial Assistance to repair works/services	10,000.00		10,000.00
216	11/05/2021	Ernest automobile ltd tar	carried out on the under economic data	7,440.00		7,440.00
218	11/05/2021	Elizabeth Mildred Moses	collection technical	1,980.00		1,980.00
248	25/05/2021	Ben Baah Amoakwa	felman hotel	312,558.76	150,000.00	162,558.76
292	14/06/2021	Ebenezer Annoh-Kwafo	duty post, high court judge duty post and	25,120.87		25,120.87
356	15/07/2021	Francis Amoah	Donation to victims	4,000.00		4,000.00
357	15/07/2021	Francis Amoah	Procurement of relief iter	9,500.00		9,500.00
372	28/07/2021	Bright Ohene Appiah	Funds for workshop on p	8,980.00		8,980.00
383	16/08/2021	Amanda pokua adjei	Funds for District Data d	1,630.00		1,630.00
389	23/08/2021	Ben Baah Amoakwa	Funds for payment of bill	3,380.00		3,380.00
390	24/08/2021	Gifty andoh	Application for Finanacia	10,000.00		10,000.00
393	24/08/2021	Bright Ohene Appiah	2022: composite Budget	61,200.00	7,000.00	54,200.00
395	24/08/2021	Bright Ohene Appiah	Review of the 2021 Com	14,450.00		14,450.00
396	24/08/2021	Bright Ohene Appiah	Honorarium for officers	9,000.00		9,000.00
422	22/09/2021	Bright Ohene Appiah	workshop for the prepara	10,000.00		10,000.00
423	22/09/2021	Jennifer Laryea	Funds to submit 2021 A	6,300.00		6,300.00

			ESTIMATES FOR MINOR			
466	16/11/2021	Ebenezer Annoh-Kwafo	Renovation works for Library Officer's	4,976.00		4,976.00
468	16/11/2021	Ebenezer Annoh-Kwafo	Estimates for partitioning	3,988.70		3,988.70
483	01/12/2021	Unique Insurance Company Ltd	under listed Assembly vehicles (GN 2081-20, OVERTIME ALLOWANCE FOR	15,910.06		15,910.06
487	01/12/2021	Ben Baah Amoakwa	Mr. Tetteh Paul, Driver assigned with vehicle to	3,920.00		3,920.00
488	01/12/2021	David A. Essah	learning exchange programme at Cape	4,860.00		4,860.00
	01/12/2021	Jennifer Laryea	Sumaila Seidu workmen'	19,968.00		19,968.00
	09/12/2021	Yvonne Dandori	Funds for budget towards	45,170.00	20,000.00	25,170.00
	09/12/2021	John Agyapong	Funds for bills in respect	198,429.08	130,000.00	68,429.08
	15/12/2021	Daniel Lamptey	Third quarter completion	100,000.00		100,000.00
	15/12/2021	Ben Baah Amoakwa	Payment fo overtime allo	705.00		705.00
	23/12/2021	Felman hotel	Hotel Accommodation	117,180.00		117,180.00
	23/12/2021	classlink hotel	Hotel Accommodation	103,581.58		103,581.58
	23/12/2021	Twumens Transport Serv	Suply of Fuel	166,969.32		166,969.32
	23/12/2021	Pimpess Palace Guest Ho	Hotel Accommodation	22,320.00		22,320.00
	23/12/2021	Electricity Company of	Electricity bill	100,000.00		100,000.00
	30/12/2021	Ghana Water Company	Water Bill	50,000.00		50,000.00
			TOTAL	2,074,586.69	309,220.00	1,765,366.69

**TARKWA NSUAEM MUNICIPAL ASSEMBLY
OUTSTANDING BILLS - DACF**

NOTE 7

S/N	PAYEE	DETAILS	AMOUNT	PAYMENT	BALANCE
1	BUILDERS CAPTAIN CONSTRUCTION LTD	COMPLETION OF 1NO.3UNIT CLASSROOM BLOCK,WITH EXTENTION FOR LIVING ROOM AND KITCHEN FOR SENIOR HOUSE MASTER AND 1NO.2-BAY URINAL AT BENSO SENIOR HIGH SCHOOL	17,890.55	-	17,890.55
2	F.P.F Mining & Civil Engineering	COMPLETION OF 1 NO 3- UNIT CLASSROOM BLOCK ,OFFICE ,STORE STAFF COMMON ROOM ,COMPUTER \LIBRARY 1NO 6 SEATER ENVIRO LOO TOILET AND 1NO 2BAY URINAL AT AMANTIN	42,980.57	-	42,980.57
	TOTAL		60,871.12	-	60,871.12

NOTE 8

	TIER TWO (2) CONTRIBUTIONS UNPAID				
2018	JANUARY - DECEMBER				16,262.31
2019	JANUARY - DECEMBER				15,548.66
2020	JANUARY - JULY				9,399.05
	TOTAL				41,210.02

TARKWA - NSUAEM MUNICIPAL ASSEMBLY

NOTES TO THE YEAR ENDED 31ST DECEMBER, 2021

NOTE 9

MAIN HEAD CREDIT	CHANGES	ACCUMULATED TOTAL 2021	ACCUMULATED TOTAL 2020
DONOR GRANTS & RELIEFS GRANTS-DISTRICTS			
1331001 CENTRAL GOVT - SALARIES	739,821.25	4,388,281.01	3,648,459.76
1331002 DACF - ASSEMBLY	(1,068,422.23)	603,279.00	1,671,701.23
1331003 DACF - MP	33,239.80	354,652.07	321,412.27
1331004 CEDED REVENUE	-	-	-
1331006 SANITATION FUND(WATSAN LOCAL)	(7,993.13)	-	7,993.13
1331007 NYEP	-	-	-
1331008 OTHER DONOR SUPPORT(CIDA)	(36,275.92)	89,021.18	125,297.10
1331002 HIV/AIDS	1,868.75	1,868.75	-
1331002 PEOPLE WITH DISABI.	87,009.70	87,009.70	-
1331009 GOODS & SERVICE (DECENT. DEPT)	(16,367.25)	59,257.06	75,624.31
1331010 DDF-CAPACITY BUILDING	8,049.00	45,000.00	36,951.00
1331011 DDF-INVESTMENT	478,985.80	1,067,383.00	588,397.20
1331012 UDG GRANT	-	-	-
1331013 GOG- SEC. SPC. ASSET (DPTS)	-	-	-
SUB TOTAL	219,915.77	6,695,751.77	6,475,836.00
LANDS & ROYALTIES			
1412001 MINERAL ROYALTIES	(729,663.00)	5,024,940.00	5,754,603.00
1412003 STOOL LAND REVENUE	102,855.50	748,755.50	645,900.00
SUB TOTAL	(626,807.50)	5,773,695.50	6,400,503.00
RATES			
1413001 PROPERTY RATE	536,796.93	2,785,138.96	2,248,342.03
1413002 BASIC RATE	4,081.00	5,084.00	1,003.00
1413003 SPECIAL RATES	-	-	-
SUB TOTAL	540,877.93	2,790,222.96	2,249,345.03
RENTS OF LANDS, BUILDINGS			
1415011 OTHER INVESTMENT INCOME	-	-	-
1415041 HOUSING RENT	(26,031.00)	32,555.00	58,586.00
1415012 RENT ON ASSEMBLY BUILD.	24,786.00	24,786.00	-
1415013 JUNIOR STAFF QUARTERS	-	-	-
SUB TOTAL	(1,245.00)	57,341.00	58,586.00
LICENSES			
1422001 BREWERIES/DISTILLERS	1,700.00	3,700.00	2,000.00
1422002 HERBALIST LICENSE	1,600.00	3,600.00	2,000.00

1422005 RESTAURANT/CHOP BAR/CATERERS	18,594.00	15,219.00
1422006 CORN/RICE/FLOUR MILLER	5,450.00	2,500.00
1422009 BAKERS LICENSE	6,002.00	3,037.00
1422010 BICYCLE LICENSE	2,500.00	1,510.00
1422011 ARTISAN/SELF EMPLOYED	15,050.00	31,653.00
1422012 KIOSK LICENSE	14,426.00	10,816.00
1422013 SAND AND STONE CONTS. LICENSE	5,700.00	3,804.00
1422015 SERVICE/FILLING STATIONS	20,570.00	8,158.00
1422016 LOTTERY BUSINESS	2,050.00	761.00
1422017 HOTEL SERVICES	28,690.00	18,038.00
1422018 PHARMACIST/CHEMICAL SELLERS	12,601.00	6,781.00
1422019 SAWMILLS/TIMBER PRODUCTS	8,095.00	4,600.00
1422020 TAXI/COMM. VEHICLE	118,082.87	84,302.00
1422021 MANUFACTURING/PROCESSING CO.	534,711.89	246,245.54
1422022 CONOPY/CHAIRS/BENCH	2,090.00	
1422023 COMMUNICATION SERVICES	5,025.00	1,246.00
1422024 PRIVATE EDUCATION INST.	20,830.00	3,017.00
1422025 PRIVATE PROFESSIONALS	2,014.00	
1422026 PRIVATE HEALTH FACILITIES	6,100.00	4,935.00
1422028 PRIVATE SECURITY	27,000.00	17,837.00
1422029 MOBILE SALES VAN	2,000.00	
1422030 ENTERTAINMENT SERVICES	8,200.00	4,099.00
1422032 AKPETESHIE/SPIRIT SELLERS	7,050.00	2,960.00
1422033 STORES/STALL (TRD. LIC)	140,173.89	122,628.07
1422036 PETROLEUM PRODUCTS	20,651.00	17,650.00
1422037 HERBAL MEDICINE	2,016.00	
1422038 HAIRDRESSER/D/MAK'RS	9,071.00	28,000.00
1422040 BILLBOARDS/OUTDOOR ADVERT	50,970.00	1,344.00
1422043 VEHICLE GAARGE/AUTOMOBILE	3,200.00	
1422044 FINANCIAL INSTITUTIONS	176,720.00	150,453.00
1422045 COMMERCIAL HOUSE /DEPARTMENT	1,910.00	
1422047 PHOTO/VIDEO OPERATORS	2,052.00	400.00
1422049 FITTERS	9,250.00	8,155.28
1422052 MECHANICS & REPAIRERS	5,050.00	2,000.00
1422053 BLOCK AND CONCRETE PRODUCTS	7,500.00	7,207.00
1422054 CLEANING/LAUNDRY SERVICES	2,020.00	416.00
1422055 PRINTING SERVICES/PHOTOCOPY	4,010.00	2,300.00
1422059 COCOA RESIDUE DEALERS	15,000.00	7,030.00

1422063 FLORISTS AND ALLIED PRODUCT	-	2,500.00	-
1422065 TERAZZO/CEMENT DEAL.	-	-	-
1422067 ALCOH. AND NON-ALCOH. BEV.	8,783.30	30,100.00	21,316.70
1422072 REG. OF CONTRACTS	3,297.00	4,300.00	1,003.00
1422078 PERMIT	6,269.00	6,269.00	-
1422079 MINING PERMIT	49,218.62	185,893.62	136,675.00
1422097 FISH/MEAT CLEAR. PERMIT	(30.00)	1,220.00	1,250.00
1422157 BUILDING PLANS/PERMIT	212,076.07	360,532.68	148,456.61
SUB TOTAL	788,537.75	1,920,360.95	1,131,803.20

FEEES			
1423001 MARKETS TOLL	378.48	43,500.00	43,121.52
1423002 LIVESTOCK/KRAALS	300.00	600.00	300.00
1423005 REG./RENEWAL OF CONTRACTORS	(3,500.00)	-	3,500.00
1423006 BURIAL FEES	780.00	5,530.00	4,750.00
1423007 POUNDS (IMPOUNDED)	-	-	-
1423008 ENTERTAINMENT FEE	-	6,637.00	37,751.00
1423009 ADVERTISEMENT/BILL BOARDS	(31,114.00)	85,275.34	11,020.00
1423010 EXPORT OF COMMODITIES	74,255.34	3,760.00	-
1423012 FRANCHISED TOILET URINAL/BATH	3,760.00	24,790.00	20,545.00
1423014 DISLDDING	4,245.00	7,579.00	26,602.00
1423015 ON-STREET PARKING FEES	(19,023.00)	370.00	-
1423017 CONSERVANCY	370.00	269,786.67	-
1423018 LOADING FEE	269,786.67	12,500.00	-
1423090 CASINO AND SLOT MACHINES	12,500.00	-	-
1423249 HIRE OF EQUIP./GRADER	-	9,000.00	6,900.00
142327 TENDER DOCUMENTS	2,100.00	7,020.00	7,020.00
1423528 DEVELOPMENT LEVY	(7,020.00)	2,582.00	2,582.00
1423545 TV SET/WIRELESS	(2,582.00)	-	-
SUB TOTAL	305,236.49	469,328.01	164,091.52

FINES, PENALTIES & FORFEITS			
1430001 COURT FINES	-	-	-
1430005 MISC. FINES, PENALTIES	-	5,400.00	2,000.00
1430006 SLAUGHTER FINES	3,400.00	-	206,882.00
1430007 LORRY PARK FINES	(206,882.00)	8,414.00	3,326.00
1430016 SPOT FINE	5,088.00	13,814.00	212,208.00
SUB TOTAL	(198,394.00)	-	-

NON-PERFORMING ASSETS RECOVERIES			
1450004 RECOVERIES OF OVERPAY.	(16,879.45)	447.90	17,327.35
SUB TOTAL	(16,879.45)	447.90	17,327.35
GRAND TOTAL	1,011,261.99	17,720,962.09	16,709,700.10

TARKWA - NSUAEM MUNICIPAL ASSEMBLY
NOTES TO THE YEAR ENDED 31ST DECEMBER, 2021

NOTE 10

MAIN HEAD DEBIT	CHANGE	ACCUMULATED TOTAL 2021	ACCUMULATED TOTAL 2020
COMPENSATION OF EMPLOYEES			
ESTABLISHED POST			
2111001 ESTABLISHED POST	739,820.67	4,388,280.43	3,648,459.76
SUB TOTAL	739,820.67	4,388,280.43	3,648,459.76
NON-ESTABLISHED POST			
2111102 MONTHLY PAID&CASUAL	21,973.54	546,314.09	524,340.55
SUB TOTAL	21,973.54	546,314.09	524,340.55
OTHER ALLOWANCE			
2112214 CAR MAINTENANCE ALLOWANCE	1,260.00	1,260.00	-
2111243 TRANSFER GRANT	40,433.53	40,433.53	-
2112238 OVERTIME ALLOWANCE	7,526.00	7,526.00	-
2112248 SPECIAL ALLOWANCE/HON.	(128,928.23)	91,660.00	220,588.23
SUB TOTAL	(79,708.70)	140,879.53	220,588.23
NATIONAL PENSION CONTRIBUTION			
2121001 SSNIT CONTRIBUTION	17,083.08	55,780.86	38,697.78
2121004 END OF SERVICE/EX-GRA	-	-	-
SUB TOTAL	17,083.08	55,780.86	38,697.78
TOTAL	699,168.59	5,131,254.91	4,432,086.32
USE OF GOODS & SERVICES			
MATERIAL & OFFICE CONSUMABLES			
2210101 PRINTED MAT. & STAT.	31,433.43	332,869.55	301,436.12
2210102 OFFICE FAC., S&A	142,639.50	171,394.80	28,755.30
2210103 REFRESHMENT ITEMS	(34,100.00)	-	34,100.00
2210104 MEDICAL SUPPLIES	-	-	-
2210105 DRUGS	(2,940.00)	-	2,940.00
2210106 OILS AND LUBRICANTS	-	-	-
2210107 ELECTRICAL ACCESSORIES	-	-	-
2210108 CONSTRUCTION MATERIAL	32,055.37	228,355.00	196,299.63
2210110 SPECIALISED STOCK	253,824.20	253,824.20	-
2210111 OTHER OFF. MAT.& CONS.	96,312.45	133,292.45	36,980.00
2210112 UNIFORM&PROTECTIVE CLOTHING	5,000.00	5,000.00	-
2210116 CHEMICALS AND CONSUMABLES	(192,595.00)	5,865.00	198,460.00
2210118 SPORT ,RECREATIONAL AND CULTURE MATE	-	17,815.00	-
2210119 HOUSEHOLD ITEMS	-	-	-
2210120 PURC. OF PETTY TOOLS	(196,200.00)	1,800.00	198,000.00
SUB TOTAL	135,429.95	1,150,216.00	996,971.05
UTILITIES			
2210201 ELECTRICITY CHARGES	10,476.89	90,037.96	79,561.07
2210202 WATER	2,337.00	18,112.00	15,775.00
2210203 TELECOMMUNICATIONS	26,850.55	27,880.00	1,029.45
2210204 POSTAL CHARGES	722.50	722.50	-

2210205	SANITATION CHARGES	855,592.17	1,005,116.17	349,524.00
	SUB TOTAL	695,979.11	1,141,868.63	445,889.52
GENERAL CLEANING				
2210301	CLEANING MATERIALS	-	-	-
	SUB TOTAL	-	-	-
RENTALS/LEASE				
2210404	HOTEL ACCOMMODATION	616,487.79	616,487.79	-
	SUB TOTAL	616,487.79	616,487.79	-
TRAVEL AND TRANSPORT				
2210501	OVERSEAS MEDICAL TREATMENT	-	-	-
2210502	MTCE & REPAIRS OF VEH.	(224,630.80)	479,449.45	704,080.25
2210503	FUEL & LUBRICANT - OFF. V	(585,062.73)	49,257.12	634,319.85
2210505	RUNNING COST-OFFICIAL VEHICLES	641,910.38	-	-
2210509	OTHER TRAVEL & TRANSP.	(304,547.00)	186,866.50	491,413.50
2210510	NIGHT ALLOWANCE	(103,207.33)	190,165.15	293,372.48
2210511	LOCAL TRAVEL COST	18,268.52	245,548.76	227,280.24
2210513	LOCAL HOTEL ACCOMM.	(670,631.22)	-	670,631.22
	SUB TOTAL	(1,227,900.18)	1,793,197.36	3,021,097.54
REPAIRS & MAINTENANCE				
2210601	ROADS, DRIVEWAYS AND GROUNDS	(108,083.10)	265,121.85	373,204.95
2210602	REPAIRS OF RESID. B.	(60,445.12)	28,273.75	88,718.87
2210603	REPAIRS OF OFF. BUILD.	(10,563.01)	6,885.00	17,448.01
2210604	MTCE OF FURN. & FIXT.	(18,780.56)	18,974.44	37,755.00
2210605	MTCE OF MACHINERY AND PLANT	15,232.99	56,914.24	41,681.25
2210606	MTCE OF GEN. EQUIP.	69,963.12	89,592.12	19,629.00
2210610	MAINTENANCE OF DRAINS	-	-	-
2210611	MAINTENANCE OF MARKETS	(109,830.00)	-	109,830.00
2210614	TRAD. AUTHORITY PRTY	-	-	-
2210615	RECREATIONAL PARKS	4,760.00	4,760.00	-
2210616	MAINTENANCE OF PUBLIC SAN. FAC.	(468,613.00)	72,067.00	540,680.00
2210622	MAINTENANCE OF COMPUTER SOFTWARE	1,170.00	1,170.00	-
2210699	MAINTENANCE OF OFFICE EQUIPMENT	4,050.00	4,050.00	-
	SUB TOTAL	(681,138.68)	547,808.40	1,228,947.08
TRAINING, SEMINAR & CONFERENCE				
2210701	TRAINING MATERIALS	-	-	-
2210702	SEMINARS/CONF./WORKSHOPS/MEETINGS	(1,000.00)	-	1,000.00
2210703	EXAMINATION FEES/EXP.	17,649.00	42,649.00	25,000.00
2210704	HIRE OF VENUE	-	-	-
2210706	LIBRARY & SUBSCRIPTION	-	6,145.89	-
2210708	REFRESHMENT & PROT.	(42,367.65)	581,471.40	623,839.05
2210709	SEMINARS/CONF./WORKSHOPS-DOMESTIC	457,164.52	1,194,493.53	737,329.01
2210710	STAFF DEV'T/CAPACITY B.	(29,451.58)	17,877.62	47,329.20
2210711	PUBLIC HEALTH EDU.	(12,876.00)	78,310.00	91,186.00
	SUB TOTAL	395,264.18	1,920,947.44	1,525,683.26
CONSULTING SERVICES				
2210801	LOCAL CONSULTANTS FEE (COMMISSION)	136,601.13	497,943.36	361,342.23
2210803	OTHER CONSULTANCY EXPENSES	(66,380.00)	3,570.00	69,950.00
2210804	CONTRACT APPOINTMENT	-	143,223.33	-

SUB TOTAL	<u>213,444.46</u>	<u>644,736.69</u>	<u>431,292.23</u>
SPECIAL SERVICES			
2210901 SERVICE OF THE STATE PROTOCOL	267,106.17	311,646.57	44,540.40
2210902 OFFICIAL CELEBRATIONS	52,192.75	302,942.75	250,750.00
2210904 SUBSTRUCTURE ALLOWANCES	(72,123.00)	117,632.00	189,755.00
2210908 PROPERTY REVALUATION EXPENSES	(65,879.93)	20,000.00	85,879.93
2210909 OPERATIONAL ENHANCEMENT EXPENSES	-	-	-
SUB TOTAL	<u>181,295.99</u>	<u>752,221.32</u>	<u>570,925.33</u>
OTHER CHARGES & FEES			
2211101 BANK CHARGES	4,182.00	20,819.05	16,637.05
SUB TOTAL	<u>4,182.00</u>	<u>20,819.05</u>	<u>16,637.05</u>
EMERGENCY SERVICES			
2211203 EMERGENCY WORKS	(17,590.50)	319,144.50	336,735.00
SUB TOTAL	<u>(17,590.50)</u>	<u>319,144.50</u>	<u>336,735.00</u>
INSURANCE PREMIUM			
2211304 INSURANCE OF VEHICLES	58,077.40	58,077.40	-
SUB TOTAL	<u>58,077.40</u>	<u>58,077.40</u>	-
TOTAL	<u>391,346.52</u>	<u>8,965,524.58</u>	<u>8,574,178.06</u>
EMPLOYER SOCIAL BENEFITS IN CASH			
2731101 WORKMAN COMPENSATION	-	-	-

3111302	CEMETERIES	-	-	-	-
3111303	TOILETS	-	-	-	-
3111304	MARKETS	-	-	-	-
3111305	CAR/LORRY PARK	-	-	-	-
3111309	URBAN ROADS	54,848.93	182,559.27	127,710.34	127,710.34
3111353	WIP-TOILETS	158,381.81	5,000.00	164,603.78	164,603.78
3111354	WIP MARKET	(37,165.79)	322,985.59	37,165.79	37,165.79
3111355	WIP-CAR/LORRY PARK	(630,095.08)	114,997.00	745,092.08	745,092.08
3111358	WIP-BRIDGES	(75,650.00)	105,117.00	87,650.00	87,650.00
3111359	WIP-ROAD SIGNALS	(419,563.13)	12,000.00	1,162,221.99	1,162,221.99
3111560	WIP-URBAN ROAD	-	742,658.86	-	-
3111363	WIP-DRAINAGE	-	-	-	-
	SUB TOTAL				
	MACHINERY AND EQUIPMENT	-	-	-	-
	TRANSPORT EQUIPMENT	-	-	-	-
3112101	MOTORVEHICLE	(995,839.40)	-	995,839.40	995,839.40
	SUB TOTAL				
3112105	MOTOR BIKE, BICYCLES, ETC.	-	-	-	-
	SUB TOTAL				
	OTHER MACHINERY AND EQUIPMENT	-	-	-	-
3112205	OTHER CAPITAL EXPENDITURE	-	-	-	-
3112208	COMPUTER AND ACCESSORIES	-	19,344.00	139,488.50	139,488.50
3112211	OFFICE EQUIPMENT	(139,488.50)	-	7,701.83	7,701.83
3112214	ELECTRICAL EQUIPMENT	(7,701.83)	19,344.00	147,190.33	147,190.33
3112216	SECURITY EQUIPMENT	(127,846.33)	-	-	-
	SUB TOTAL				
	INTANGIBLE ASSETS	-	-	-	-
3113211	COMPUTER SOFTWARE	-	-	-	-
	OTHER FIXED ASSETS	-	-	-	-
3113103	LANDSCAPING AND GARDENING	-	-	-	-
3113108	FURNITURE AND FITTINGS	(474,909.97)	24,997.63	499,907.60	499,907.60
3113111	HERITAGE ASSET	-	92,548.23	-	-
3113110	WATER SYSTEMS	-	200,000.00	204,770.40	204,770.40
3113152	WIP-SEWERS	(4,770.40)	251,454.79	217,552.44	217,552.44
3113153	WIP-LANDSCAPING AND GARDENING	33,902.35	60,000.00	181,896.14	181,896.14
3113162	WIP-WATER SYSTEMS	(121,896.14)	629,000.65	1,104,126.58	1,104,126.58
	SUB TOTAL				
	TOTAL				
	GRAND TOTAL				
		(1,786,739.51)	16,919,157.84	18,705,897.35	18,705,897.35