KASSENA NANKANA WEST DISTRICT ASSEMBLY

Our Ref./KNWDA/CB/395/395/02
Tel: 0208341091
Your Ref.

District Administration
P.O.Box 1
Paga.UE/R
26th February, 2020

AUDIT SERVICE
RECEIVED
26/2/20
NAVRONGO - U/E

THE MUNICIPAL AUDITOR
AUDIT SERVICE
NAVRONGO.

SUBMISSION OF 2019 ANNUAL ACCOUNTS

We submit to you the Annual Accounts for 2019 of the Kassena Nankana West District Assembly. Attarched to this report are the following financial statements and notes to the Accounts:

1. Balance Sheet as at 31st December 2019
2. Summary of comparative statement of revenue and expenditure for the year ended 31st December 2019
3. Annual Comparative statement of Revenue for the year ended 31st December 2019
4. Annual Comparative statement of Expenditure for the year ended 31st December 2019
5. Cash flow Statement for the year ended 31st December 2019.
6. Notes to the Accounts.

This is for your necessary action, please.

Amadu

AMADU ABUBAKARI.
Ag: DISTRICT CO-ORD. DIRECTOR
For: DISTRICT CHIEF EXECUT

Our Ref./KNWDA/CB/395/395/02 CC:

The Regional Coordinating Director
Regional Coordinating Council
Bolgatanga

The District Coordinating Director
Kassena Nankana West District Assembly
Paga

The Controller and Accountant General
Accra

The Minister
Ministry of Local Gov't & Rural Development
Accra
The Presiding Member
Kassena Nankana West District Assembly
Paga

The Chairman
Finance & Admin. Sub-Committee
KNWDA-Paga

KASSENA NANKANA WEST DISTRICT ASSEMBLY

ANNUAL COMPARATIVE STATEMENT OF ACCOUNTS (REVENUE) FOR THE YEAR ENDED 31ST DECEMBER, 2019

		CUMM. ACTUALS	APP. BUDGET EST.	CUMULATIVE	
	SUB - ITEM	AS AT LAST YEAR	FOR THE YEAR	ACTUALS TO DATE	
		2018	2019	2019	
	1. INCOME ON PROPERTY	GH¢	GH¢	GH¢	
1131001	BASIC RATE	0.00	500.00	177.00	
1131002	PROPERTY RATE	26,931.62	6,000.00	36,441.14	
1131003	PROPERTY RATE ARREARS	0.00	0.00	0.00	
1131004	UNASSESSED RATES	0.00	0.00	0.00	
	SUB TOTAL	26,931.62	6,500.00	36,618.14	
	2. GRANT				
1331001	COMPENSATION OF EMPLOY.	983,497.51	2,111,028.76	2,012,573.92	
1331002	COMMON FUND	1,403,774.30	4,195,243.52	1,561,775.53	
1331003	MP'S COMMON FUND	315,132.16	367,000.00	359,407.68	
1332001	PEOPLE WITH DISABILITY	255839.83	180,000.00	204,810.86	
1332006	M-SHAP	10,968.93	8,000.00	11,054.79	
1332005	DISTRICT DEV. FUND	860,001.27	800,000.00	510,625.99	
1332006	OTHER DONER SUPPORT TRANSFER	168,103.83	210,000.00	206,203.49	
1331008	SCHOOL FEEDING PROG.	(28,757.19)	0.00	0.00	
1331009	G & S - DECENT. DEPT.	0.00	159,000.00	10,267.18	
1331010	DDF RELATED RECURRENT	0.00	60,000.00	27,738.00	
	SUB TOTAL	3,968,560.64	8,090,272.28	4,904,457.44	
	3. LANDS & ROYALTIES				
1412003	STOOL LAND REVENUE	2,599.91	5,000.00	0.00	
1423777	APPROVAL OF SITE PLAN	0.00	7,000.00	0.00	
1422157	BUILDING PLANS/PERMIT	12,890.00	5,000.00	36,320.89	
1422154	SALE OF BUILDING PERMIT JACKET	0.00	7,000.00	15,640.00	
1412009	COMM. MAST PERMIT	35,880.00	4,000.00	0.00	

	SUB TOTAL		**51,369.91**	**28,000.00**	**51,960.89**
	7. RENT INCOME				
1415038	RENTAL OF FACILITIES		0.00	4,000.00	3,383.00
1422017	GUEST HOUSES		0.00	800.00	0.00
1423001	RENT ON ASS. BUILD		6,580.00	3,000.00	11,434.00
1415019	JUNIOR STAFF QUARTERS		1,380.00	3,000.00	3,530.00
	SUB TOTAL		**7,960.00**	**10,800.00**	**18,347.00**
	6. LICENCES				
1422001	PALM WINE/PITO		201.00	840.00	439.00
1422002	HERBALIST		60.00	0.00	0.00
1422003	HAWKERS		228.00	0.00	0.00
1422004	PET LICENSE		0.00	0.00	0.00
1422005	CHOP BARS/RESTAURANTS		244.00	720.00	5,664.00
1422006	CORN/RICE/FLOUR MILLER		82.50	300.00	1,278.00
1422009	BAKERIES		230.00	500.00	502.00
1422011	ARTISAN/SELF EMPLOYED		632.00	5,000.00	2,410.00
1422012	KIOSK LICENCE		314.00	5,000.00	14,400.00
1422013	SAND & STONE CONTS. LIC.		0.00	500.00	1,376.00
1422014	TRANSPORTATION		176.00	0.00	7,000.00
1422015	FUEL DEALERS		0.00	5,000.00	38,270.00
1422018	PHARMACY/DRUG SELLERS		132.00	17,100.00	2,340.00
1422019	SAWMILLS/TIMBER BOARD		25.00	400.00	1,269.00
1422020	TAXICAB/COMM. VEHICLE		0.00	6,000.00	10,600.00
1422024	PRIVATE EDUCATIONINT.		620.00	0.00	-
1422028	TELECOMSYSTEM		0.00	10,000.00	22,127.33
1422030	ENTERTAINMENT/SPINNERS		300.00	0.00	0.00
1422031	WHEEL TRUCKS		0.00	0.00	0.00
1422032	AKPETESHIE/SPIRIT SELLERS		567.00	0.00	0.00
1422033	STORES		2,097.00	2000.00	825.00
1422153	LISENCE OF BUSINESS		0.00	6,000.00	138.00
1422038	HAIR/DRESSERS/BARBERS		593.00	62,400.00	1,697.00
1422040	BILL BOARDS		300.00	0.00	0.00
1422007	LIQUOUR		0.00	6,525.00	1,822.50

1422044	BAKERS LICENCE	0.00	0.00	1,000.00	
1423092	CATERING SERVICES	0.00	5,200.00	5,705.00	
1422051	MILLERS	49.00	0.00	0.00	
1422052	MECHANICS	410.00	0.00	0.00	
1422053	CEMENT/BLOCK MAN.	49.00	0.00	0.00	
1422054	LAUNDRIES/CAR WASH	0.00	200.00	420.00	
1422056	DRUD PERMIT	60.00	0.00	5,000.00	
1422057	PRIVATE SCHOOLS	0.00	1,760.00	2,405.00	
1422067	BEER BARS	2,023.00	5,000.00	3,667.00	
1422072	REG. OF CONTRACTORS	0.00	10,000.00	4,790.00	
1423078	BUSINESS REGISTRATION	11,668.00	5,000.00	4,960.00	
1422074	QUARRY	45,900.00	0.00	0.00	
	SUB TOTAL	**66,690.50**	**155,445.00**	**140,104.83**	
	4. FEES				
1423001	MARKET FEES	12,464.00	15,000.00	15,199.69	
1423002	LIVESTOCK/KRAALS	54,734.00	10000	70,158.50	
1423005	REGT. OF CONTRACTORS	800.00	0.00	0.00	
1423006	BURIAL FEES	0.00	1,000.00	0.00	
1422091	HAWKERS	0.00	5,000.00	1,468.00	
1423009	ADVERT/BILL BOARDS	0.00	6000.00	820.00	
1423010	EXPORTATION	125,871.90	10,000.00	84,541.50	
1423011	MARRIAGE/DIVORCE	0.00	500.00		
1422052	MECHANICS	0.00	5,000.00	1,461.00	
1423843	OFLOADING FEES	0.00	10,000.00	0.00	
1423410	QUARRY	0.00	20,000.00	13,310.00	
1423422	SALE OF BIDDING DOC'MTS	1,800.00			
1423517	STICKERS	1,125.00	10,000.00	5,934.00	
	SUB TOTAL	**196,794.90**	**92,500.00**	**192,892.69**	
	5. FINES, PENALTIES, & FORFEITS				
1430016	SPOT FINE	0	5,575.00	0.00	
1450686	MISC. FINES, PENALTIES	0.00	5,000.00	0.00	
1422111	SLAUGHTER HSE.	1,647.00	100.00	1,814.00	

1430007	LORRY PARK FEES	7,599.00	0.00	0.00	
	SUB TOTAL	9,246.00	10,675.00	1,814.00	
	11. MISCELLANEOUS & UNIDENTIFIED REVENUE				
1450007	OTHER SUNDR RECOVERIES	0.00	0.00	0.00	
1450010	MISCELLANEOUS REVENUE	10,499.60	0.00	0.00	
	SUB TOTAL	10,499.60	0.00	0.00	
	GRAND TOTAL	4,338,053.17	8,394,192.28	5,346,194.99	

KASSENA NANKANA WEST DISTRICT ASSEMBLY

ANNUAL COMPARATIVE STATEMENT OF ACCOUNTS (EXPENDITURE) FOR THE YEAR ENDED 31 DECEMBER, 2019

		CUMM. ACTUALS AS AT LAST YEAR	APPR. BUD EST. FOR THE YEAR	CUMULATIVE ACTUALS TO DATE	
		2018	2019	2019	
		GH¢	GH¢	GH¢	
	1. COMPENSATION OF EMPLOYEES				
	A.ESTABLISHED POSITION				
2111001	ESTABLISHED POST	1,015,127.27	1,905,629.00	2,012,876.34	
	SUB TOTAL	1,015,127.27	1,905,629.00	2,012,876.34	
	B. NON ESTABLISHED POSITION				
2111102	MONTHLY PAID & CASUAL LAB.	26,237.69	50,000.00	33,681.50	
	SUB TOTAL	26,237.69	50,000.00	33,681.50	
	C. OTHER ALLOWANCES				
2111201	MOTORBIKE ALLOWANCE	0.00			
2111202	BICYCLE M'TCE ALLOWANCE	0.00			

2111203	CAR M'TCE ALLOWANCE	0.00			
2111208	FUNERAL ALLOWANCE	0.00			
2111223	BASIC PE RELATED ALLOW.	0.00			
2111224	TRADITIONAL AUTHORITY	0.00			
2111225	COMMISSIONS	22,148.55	25,000.00	35,114.52	
2111233	ENTERTAINMENT ALLOWANC	0.00			
2111234	FUEL ALLOWANCE	0.00			
2111238	OVERTIME ALLOWANCE	0.00			
2111242	TRAVEL ALLOWANCE	0.00			
2111243	TRASFER GRANTS	4,336.53	3,000.00	0.00	
2111245	DOMESTIC SERVANTS ALLOW	0.00			
2111248	PM'S ALLOWANCE	1150.00			
2111249	RESPONSIBILITY ALLOWANCE	0.00			
	SUB TOTAL	27,635.08		35,114.52	
	NATIONAL INSURANCE CONTRIBUTION				
2121001	13% SSF CONTRIBUTION	0.00		0.00	
	SUB TOTAL	0.00		0.00	
	5. USE OF OFFICE GOODS & SERVICES				
	MATERIALS - OFFICE SUPPLIES				
2210101	PRINTED MAT. & STATIONERY	26,784.13	48,000.00	16,100.00	
2210111	OTHER OFF. MAT. AND CONSU	35,576.57	2,000.00	10,789.60	
2210103	REFRESHMENT ITEMS	38,194.46	29,000.00	39,364.00	
2210104	MEDICAL SUPPLIES	5,959.51			
2210105	DRUGS	0.00			
2210107	ELECTRICAL ACCESSORIES	0.00			
2210108	CONSTRUCTION MATERIALS	13,189.00	282,000.00	71,051.66	
2210109	SPARE PARTS	39,118.28	2,000.00	167.00	
2210112	UNIFORM & PROTECTIVE CLO	0.00			
2210113	FEEDING COST	0.00		400.00	
2210114	RATIONS	0.00			
2210115	TEXTBOOKS & LIBRARY	0.00			
2210118	SPORTS, RECREAT., & CULT. M	3,000.00			
2210120	PURCHASE OF PETTY TOOLS/I	0.00			

	SUB TOTAL	**161,821.95**	**363,000.00**	**137,872.26**	
	3. UTILITIES				
2210201	ELECTRICITY CHARGES	22,359.35	11,000.00	4,824.00	
2210401	OFFICE ACCOMMODATION	3,000.00			
2210404	HOTEL ACCOMMODATION	8,000.00			
2210202	WATER CHARGES	3,496.00			
2210203	TELECOMUNICATION	1,443.36	5,000.00	4,129.00	
2210204	POSTAL CHARGES	2,939.00	3,000.00	993.82	
2210205	SANITATION CHARGES	50,506.62	17,000.00	70,339.86	
	SUB TOTAL	**80,744.33**	**36,000.00**	**80,286.68**	
	6. GENERAL CLEANING				
2210301	CLEANING MATERIALS	1,027.43			
2210302	CONT. CLEANING SERV. CHAR	248,400.00			
	SUB TOTAL	**249,427.43**	**0.00**	**0.00**	
	7. RENTALS				
2210401	OFFICEE ACCOMODATION	8,100.00	10,000.00	10,000.00	
2210402	RESIDENTIAL ACCOMMODATI	0.00	1,000.00	7,420.40	
2210403	RENTAL OF OFF. EQUIPMENT	0.00			
2210404	HOTEL ACCOMMODATIONS	0.00	0	0	
	SUB TOTAL	**8,100.00**	**11,000.00**	**17,420.40**	
	2. T & T EXPENDITURE				
2210502	MTCE & REPAIRS-OFF. VEHICLES	37,406.36	124,000.00	61,810.28	
2210503	FUEL & LUBRICANT-OFF. VEHICLES	160,052.96	216,000.00	258,133.59	
2210505	RUN. COST OF OFF. VEHICLES	3,950.00			
2210509	OTHER T & T	2,890.00	85,000.00	27,774.50	
2210510	NIGHT ALLOWANCE	12,691.00	2,000.00	2,450.00	
2210511	LOCAL TRAVEL COST	31,207.00	15,000.00	14,930.00	
2210517	MTCE COST OF SANITATION/T	0.00			
	SUB TOTAL	**248,197.32**	**442,000.00**	**365,098.37**	

	4. REPAIRS - MAINTENANCE				
2210601	ROADS, DRIVEWAYS & GROUNDS	0.00			
2210602	REPAIRS OF RES. BUILDING	21,089.25		64,371.60	
2210603	REPAIRS OF OFF. BUILDINGS	17,750.37		6,130.20	
2210604	M'TCE OF OFF. FURNITURE/FIXTURES	7,673.00		560.00	
2210605	M'TCE OF OFF.MACHINE/PLAN	1,676.45		1,756.50	
2210606	M'TCE OF GENERAL EQUIPMEN	200.00	2,000.00	3,150.00	
2210611	MARKETS	0.00		14,862.99	
2210612	PUBLIC TOILETS	0.00			
2210613	SCHOOLS/NURSERIES	0.00	8,000.00	57,879.28	
2210614	TRADITIONAL AUTHORITY PR(	1,860.00			
2210616	SANITARY SITES	0.00			
2210617	STREET LIGHTS/TRAFFIC LIGH	0.00	180,000.00	648.30	
	SUB TOTAL	**63,235.07**	**190,000.00**	**149,358.87**	
	8. TRAINING - SEMINARS - CONFERENCES				
2210701	TRAINING MATERIALS	1,304.00			
2210702	VISITS, CONF./SEMINARS(LOC/	91,505.79	280,000.00	367,239.89	
2210704	HIRE OF VENUE	16,150.00			
2210705	HOTEL ACCOMODATION	2,643.75			
2210706	LIBRARY & SUBSCRIPTION	0.00			
2210708	REFRESHMENT	5,975.12	60,000.00	23,790.76	
2731102	STAFF DEVELOPMENT	51,172.71	30,000.00	10,300.00	
2210711	PUBLIC EDUC. & SENSITIZATI(	3,460.00	166,000.00	129,815.00	
	SUB TOTAL	**312,699.60**	**536,000.00**	**531,145.65**	
	9. CONSULTING SERVICES				
2210801	LOCAL CONSULTANTS FEES				
2210803	OTHER CONSULTANCY EXP.	7,974.06			
2210804	CONTRACT APPOINTMENTS		0.00	0	
	SUB TOTAL	**7,974.06**	**0.00**	**0.00**	
	10. SPECIAL SERVICES				

2210103	SERVICE OF THE STATE PROT		0.00	2,000.00	9,523.62	
2210902	OFFICIAL CELEBRATIONS		31,287.00	33,000.00	30,037.00	
2210904	ASS. MEMBERS SPECIAL ALLO		38,691.00			
2210905	ASS. MEMBERS SIT. ALLOW.		20,809.88			
2210906	UNIT COMMITTEE/TCM ALLOW		0.00			
2210908	PROPERTY VALUATION EXP.		0.00			
2210909	OPERATIONAL ENHANCE. EXP		20,704.00			
2211201	FIELD OPERATIONS		0.00	40,000.00	42,725.00	
	SUB TOTAL		**111,491.88**	**75,000.00**	**82,285.62**	
	11. OTHER CHARGES - FEES					
2211101	BANK CHARGES		10,963.44	**7,000.00**	6,520.92	
	SUB TOTAL		**10,963.44**	**7,000.00**	**6,520.92**	
	02.5. 2211200. EMERGENCY SERVICES					
2211202	REFURBISHMENT/CONTIGENC		0.00			
2211203	EMERGENCY WORKS		4,420.00	300,000.00	13,500.00	
	SUB TOTALS		**4,420.00**	**300,000.00**	**13,500.00**	
	02.6. 2631100. RE-CURRENT					
2631101	PEOPLE WITH DISABILITY		139,756.00			
26311106	DDF CAPACITY BUILDING		54,400.00			
2631107	SCHOOL FEEDING PROG.		-131,639.58			
	SUB TOTAL		**62,516.42**			
	02.7. 2632100. CAPITAL TRANSFERS					
2632101	PEOPLE WITH DISABILITY		82,287.00			
2632102	MP'S COMMON FUND		268,388.50			
2632103	TRAN. OF SECTOR-SPECIFIC AS		0			
2632104	DDF CAPACITY BUILD. GRANT		917,925.28			
2632106	CBRDP/GSOP		0			
2632106	HIPC		0			
2632106	UNICEP		101,465.50			
2632106	MSHAP		11,077.00			

2632106	SRWSP	43,328.86			
2632106	IBIS	0.00			
2632106	UNFPA/EDUCATION	12.00			
2632106	CIDA	0.00			
2632106	CWSPS - STWSST	0.00			
	SUB TOTAL	**1,424,484.14**			
	05.2. GENERAL EXPENSES				
2821001	INSURANCE & COMPENSATION	0.00	20,000.00	9,828.00	
2210122	VALUE BOOKS	0.00	12,000.00	7,250.00	
2821006	OTHER CHARGES	682.98			
2821022	AWARDS & REWARDS	0.00	50,000.00	40,020.00	
2821009	DONATIONS	9,550.00	12,000.00	15,335.00	
2821010	CONTRIBUTION	10,000.00	7000.00	4,000.00	
2821011	TUITION FEES	2,000.00			
2821019	SCHOLARSHIP/AWARDS	0.00	48,000.00	52,215.00	
2821015	SPECIAL OPERATIONS (PEACE	0.00	0.00	0.00	
2821017	REFUSE LIFTING EXPENSES	0.00	0.00	0.00	
2821018	STREET NAMING	0.00	0.00	0.00	
2821020	GRANTS TO EMPLOYEES	0.00	0.00	0.00	
2210512	MILEAGE	0.00	21,000.00	4,500.00	
	SUB TOTAL	**22,232.98**	**170,000.00**	**133,148.00**	
	02.8. 3111100. DWELLINGS				
3111101	BUILDING & OTHER STRUCTU	0.00			
3111103	BUNGALOWS/PALACE	3,629.86			
3111104	LAND	0.00	0.00	0.00	
	SUB TOTAL	**3,629.86**	**0.00**	**0.00**	
	02.9. 3111200. NON RESIDENTIAL BUILDINGS				
3111201	CONST. OF HOSPITALS	0.00			
3111202	CLINICS	0.00	234,000.00	96,273.22	
3111203	DAY CARE CENTRES	0.00			
3111204	OFFICE BUILDINGS	0.00			

3111205	SCHOOL BUILDING	125,952.72	220,000.00	97,916.03	
3111206	SLAUGHTER HOUSE	0.00			
3111207	HEALTH CENTRES	0.00			
	SUB TOTAL	**125,952.72**	**454,000.00**	**194,189.25**	
	02.10. 3111300. OTHER STRUCTURES				
3111301	ROADS CONST.	58,506.57			
3111303	TOILETS - EVACUTIONS	12,999.00			
3111304	CONSTRUCTION OF MARKETS	40,000.00			
3111305	CAR/LORRY PARK	0.00			
3111306	BRIDGES	0.00			
3111307	ROAD SIGNAL	0.00			
	SUB TOTAL	**111,505.57**	**0.00**	**0.00**	
	02.11. 3112100. TRANSPORT - EQUIPMENT				
3112101	VEHICLES	0.00			
3112101	MOTOR BIKE, BICYCLE, ECT	0.00	402,000.00	8,835.19	
	SUB TOTAL	**0.00**	**402000.00**	**8835.19**	
	02.12. 3112200. OTHER MACHINERY - EQUIPMENT				
3112201	PURCHASE OF PLANTS & EQUI	0.00			
3112203	PURCHASE OF COMPUTER SOF	0.00			
3112204	INST. OF NETWORKING & ICT I	0.00			
3112205	OTHER CAPITAL EXPENDITURI	0.00			
2211303	PLANT & MACHINERY	0.00	160,000.00	222,655.50	
2632102	OTHER ASSETS	0.00	190,000.00	233,038.00	
2632104	COMPUTERS & ACCESSORIES	13,398.42	60,000.00	27,734.00	
3112214	ELECTRICAL EQUIPMENT	107,214.55			
	SUB TOTAL	**120,612.97**	**410,000.00**	**483,427.50**	
	02.13. 3113100. INFRASTRUCTURE ASSETS				
3113101	ELECTRICAL NETWORKS	0.00			
3113102	SEWERS	0.00			
3111210	RECREATIONAL CENTERS	0.00	50,000.00	6,937.00	

3113108	PURCHASE OF FURN.& FITTING	0.00			
3113109	IRRIGATION SYSTEMS	0.00			
3113110	WATER SYSTEMS	0.00	250,000.00	267,345.85	
	SUB TOTAL	0.00	300,000.00	274,282.85	
	02.14. 3122100. MATERIALS - SUPPLIES				
2210101	PRINTED MAT. & STATIONERY	18,923.06	61,000.00	10,720.00	
2210102	OFF. FACILITIES(SUPP & ACC.)	0.00	41,000.00	18,850.00	
3122104	OILS & LUBRICANTS	2,000.00			
3122105	SPECIALISED STOCK	0.00	0.00	0.00	
	SUB TOTAL	20,923.06	102,000.00	29,570.00	
	02.15. 3122200. WORK IN PROGRESS				
3122201	WIP - BUILDING & OTHERS	0.00			
3122203	BUNGALOWS/PALACE	0.00			
3122211	HOSPITAL	0.00			
3122212	CLINICS	0.00			
3111253	HEALTH CENTRES	0.00	390,000.00	186,915.32	
3122214	DAY CARE CENTRE	0.00			
3122215	OFFICE BUILDING	0.00			
3111256	SCHOOL BUILDINGS	144,315.90	620,000.00	207,078.61	
3122217	SLAUGHTER HOUSE	0.00			
3122223	TOILETS	0.00			
3122224	MARKETS	0.00			
3122225	CAR/LORRY PARK	0.00			
3122228	BRIDGES	0.00			
3122231	VEHICLE	0.00			
3122241	PURCHASE OF PLANT & EQUIP	0.00			
3122243	PURCHASE OF COMPPUTER &	0.00			
3122244	PURCHASE OF COMPUTER SOF	0.00			
3122245	INST. OF NETWORKING & ICT I	0.00			
3122246	WIP - OTHER CAPITAL EXP.	0.00			
3122247	PLANT & MACHINERY	0.00			
3122248	OTHER ASSETS	0.00			

3122261	ELECTRICAL NETWORKS	0.00			
3122262	SEWERS	0.00			
3122263	LANDSCAPTING & GARDENIN(	0.00			
3122270	PURCHASE OF FURNITURE & F	0.00			
3122271	IRRIGATION SYSTEM	0.00			
3122272	WIP - WATER SYSTEMS	0.00			
	SUB TOTAL	**144,315.90**	**1,010,000.00**	**393,993.93**	
	GRAND TOTAL EXPENDITUR	**4,364,248.74**	**6,763,629.00**	**4,982,607.85**	

KASSENA NANKANA WEST DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF EXPENDITURE SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2019

		CUMM. ACTUALS AS AT LAST YEAR 2018	APP.BUDG. EST. FOR THE YEAR	CUMM. ACTUALS TO DATE 2019	
		GH¢	GH¢	GH¢	
	EXPENDITURE				
	HEAD				
2111000	COMPENSATION OF EMPLOYE	1,069,000.04	1,955,629.00	2,081,672.36	
2121000	NAT'L INSURANCE CON'T.	0.00		0	
2210100	MAT. - OFFICE SUPPLIES	161,821.95	363,000.00	137,872.26	
2210200	UTILITIES	80,744.33	36,000.00	80,286.68	
2210300	GENERAL CLEANING	249,427.43	0.00	0.00	
2210400	RENTALS	8,100.00	11,000.00	17,420.40	
2210500	TRAVEL & TRANSPORT	248,197.32	442,000.00	365,098.37	
2210600	REPAIRS - MAINTENANCE	63,235.07	190,000.00	149,358.87	
2210700	TRAINING-SEMINARS-CONF.	312,699.60	536,000.00	531,145.65	
2210800	CONSULTING SERVICES	7,974.06	0.00	0.00	
2210900	SPECIAL SERVICES	111,491.88	75,000.00	82,285.62	
2211100	OTHER CHARGES	10,963.44	7,000.00	6,520.92	
2211200	EMERGENCY SERVICES	4,420.00	300,000.00	13,500.00	
2631100	GRANTS	1,487,000.56	0.00	0.00	

2821000	GENERAL EXPENSES	22,232.98	170,000.00	133,148.00	
3111100	DWELLINGS	3,629.86	0.00	0.00	
3111200	NON RES. BUILDING	125,952.72	454,000.00	194,189.25	
3111300	OTHER STRUCTURES		0.00	0.00	
3112100	TRANSPORT - EQUIPMENT	0.00	402000.00	8835.19	
3113100	INFRASTRACTURE ASSETS	0.00	300,000.00	274,282.85	
3112200	OTHER MACHINERY - EQUIP.	120,612.97	410,000.00	483,427.50	
3122100	MATERIALS - SUPPLIES	20,923.06	102000.00	29,570.00	
3122200	WORK IN PROGRESS	144,315.90	1,010,000.00	393,993.93	
	TOTAL	4,364,248.74	6,763,629.00	4,982,607.85	

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KASSINA NANKANA WEST DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2019

		CUMM. ACTUALS AS AT LAST YEAR 2018	APP.BUDG. EST. FOR THE YEAR	CUMM. ACTUALS AS TO DATE 2019	
	REVENUE HEADS	GH¢	GH¢	GH¢	
	REVENUE HEAD				
1131000	INCOME ON PROPERTY	26,931.62	6,500.00	36,618.14	
1331000	GRANTS	2,673,646.78	8,090,272.28	4,904,457.44	
1332000	OTHER SOURCES	1,294,913.86			
1412000	LANDS & ROYALTIES	51,369.91	28,000.00	51,960.89	
1415000	RENT INCOME	7,960.00	10,800.00	18,347.00	
1422000	LICENCES	66,690.50	145,425.00	140,104.83	
1423000	FEES	196,794.90	92,500.00	192,892.69	
1430000	FINES, PENALTIES	9,246.00	10,675.00	1,814.00	
1450000	MISC. & UNIDENTIFIED REV.	10,499.60			
	TOTAL	4,338,053.17	8,384,172.28	5,346,194.99	
		2018		2019	
	SURPLUS/DEFICIT	-26,195.57		363,587.14	

	SUB TOTAL IGF	369,492.53		441,737.55	
	SUB TOTAL GRANTS	2,673,646.78		4,904,457.44	
	SUB TOTAL OTHER SOURCE	1,294,913.86			
		4,338,053.17		5,346,194.99	

KASSINA NANKANA WEST DISTRICT ASSEMBLY

ANNUAL COMPARATIVE BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER, 2019

			2018	2019
			GH₵	GH₵
	FIXED ASSETS:			
	INVESTMENTS		0.00	0.00
	BUILDINGS		0.00	0.00
	EQUIPMENT		0.00	0.00
	TOTAL FIXED ASSETS		0.00	0.00
	CURRENT ASSETS:			
	CASH ON HAND SCHEDULE		938.5	
	CASH AT BANK SCHEDULE (A)		174,780.97	641,497.63
	IMPREST		0.00	
	ADVANCES SCHEDULE (B)		28,879.00	28,479.00
			204,598.47	669,976.63
	LESS CURRENT LIABILITIES:			
	MISC DEPOSITS		0.00	
	SUNDRY CREDITORS		0.00	
	RETENTION		0.00	
			0.00	
	TOTAL NET ASSETS		204,598.47	
			204,598.47	669,976.63
	ACCUMULATED FUND:			

	ACCUMULATED SURPLUS TO DATE		230,794.04	306,389.49
	SURPLUS/DEFICIT TO DATE		-26,195.57	363,587.14
	TOTAL		**204,598.47**	**669,976.63**

KASSINA NANKANA WEST DISTRICT ASSEMBLY

ANNUAL COMPARATIVE BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2018	2019
	GHC	GHC
FIXED ASSETS:		
INVESTMENTS	0.00	0.00
BUILDINGS	0.00	0.00
EQUIPMENT	0.00	0.00
TOTAL FIXED ASSETS	0.00	0.00
CURRENT ASSETS:		
CASH ON HAND SCHEDULE	938.5	
CASH AT BANK SCHEDULE (A)	174,780.97	641,497.63
IMPREST	0.00	
ADVANCES SCHEDULE (B)	28,879.00	28,479.00
	204,598.47	669,976.63
LESS CURRENT LIABILITIES:		
MISC DEPOSITS	0.00	
SUNDRY CREDITORS	0.00	
RETENTION	0.00	
	0.00	
TOTAL NET ASSETS	204,598.47	
	204,598.47	669,976.63
ACCUMULATED FUND:		
ACCUMULATED SURPLUS TO DATE	230,794.04	306,389.49
SURPLUS/DEFICIT TO DATE	-26,195.57	363,587.14
TOTAL	204,598.47	669,976.63

KASSENA NANKANA WEST DISTRICT ASSEMBLY

COMPARATIVE BALANCE SHEET SCHEDULES FOR THE YEAR ENDED DECEMBER, 2019

	SCHEDULE A		
	BANK BALANCES	**2018**	**2019**
		GHȻ	
1	OPERATING ACCOUNT (IGF)	6,222.45	(10,518.33)
2	DISTRICT ASSEMBLY COMMON FUND	-800.5	296,722.15
3	MP'S COMMON FUND	56,321.73	69,192.82
4	HIPC FUND	503.65	503.65
5	PEOPLE WITH DISABILITY(PWD)	62,402.76	79,792.62
6	GHANA SCHOOL FEEDING PROGRAMME	77.56	77.56
7	DISTRICT DEVELOPMENT FUND(DDF)	9,687.52	195,898.26
8	M-SHAP	51.66	2,343.44
9	DWAP	59.79	59.79
10	STWSSP	600.5	600.5
11	HUMAN CAPACITY BUILDING	0.00	1,762.37
12	SELF HELP	0.00	0.00
13	EDUCATION/UNFPA	1,436.92	1,424.92
14	INITIATIVE ON HIV/AIDS	0.00	0.00
15	CBRDP/GSOP	1,778.32	1,778.32
16	TRACTOR ACCOUNT	-13,714.82	0.00
17	CONTIGENCY	46,552.76	21.26
18	IBIS	1,838.30	1,838.30
19	SRWSP	1,762.37	0.00
	TOTALS	**174,780.97**	**641,497.63**

KASSENA NANKANA WEST DISTRICT ASSEMBLY

STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2018	2019
	GHȻ	
CASH RECEIPTS FROM OPERATING ACTIVITIES		
GRANTS	2,673,646.78	4,904,457.44
RECOVERY OF STAFF ADVANCE		400.00

IGF RETAINED	369,492.53	342,505.72
OTHER SOURCES	1,294,913.86	0.00
	4,338,053.17	**5,247,363.16**
CASH PAYMENTS FROM OPERATING ACTIVITIES		
COMPENSATION OF EMPLOYEES	1,069,000.04	2,081,672.36
GOODS AND SERVICES	1,281,308.06	1,320,388.00
PAYMENT OF STAFF ADVANCES	28,479.00	
GRANTS/INVESTMENT (DONORS)	2,013,940.64	1,379,524.64
TOTAL CASH PAYMENTS	**4,392,727.74**	**4,781,585.00**
NET LOSS/ SURPLUS ON CASH RECEIPTS	-54,674.57	465,778.16
CASH AND CASH EQUIVALENT AT THE BEGINNING	230,394.04	175,719.47
CASH AND CASH EQUIVALENT AT THE END	**175,719.47**	**641,497.63**

ANALYSIS OF CASH & CASH EQUIVALENT AT THE BEGINNING		
BANK		174,780.97
ADD: CASH		938.50
IMPREST		0.00
		175,719.47
LESS: DEPOSITS AT THE BEGINNING		0.00
CREDITORS		0.00
		175,719.47
ANALYSIS OF CASH & CASH EQUIVALENT AT THE END		
BANK		641,497.63
ADD: CASH AT THE BEGINNING		
IMPREST AT THE BEGINNING		0.00
CREDITORS AT THE BEGINNING		0.00
ADVANCES AT THE BEGINNING		
		641,497.63

LESS: DEPOSITS AT THE END		0.00
CASH AT END		0.00
ADVANCES AT THE END		0.00
CREDITORS		0.00
		641,497.63