

BEREKUM EAST MUNICIPAL ASSEMBLY

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BEREKUM EAST MUNICIPAL ASSEMBLY

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	<i>NOTES</i>	2020 GH¢	2019 GH¢
NON-CURRENT ASSETS:			
ASSETES		-	-
<u>CURRENT ASSETS</u>			
CASH AT BANK	10	3,954,563.21	534,309.42
Debtors		-	-
SALARY ADVANCE		-	-
LONG-TERM INVESTMENT	13	100.00	100.00
TOTAL ASSETS		3,954,663.21	534,409.42
<u>LESS: CURRENT LIABILITIES</u>			
Creditors /Deposits		-	-
Sudry Expenses		-	-
<u>LONG-TERM LIABILITIES</u>			
TOTAL LIABILITIES		-	-
NET ASSETS		3,954,663.21	534,409.42
<u>FINANCED BY:</u>			
Accumulated fund at Beginning	10	534,409.42	65,161.11
Income Surplus/(Deficit) during the year		3,420,253.79	469,248.31
Accumulated fund at End.		3,954,663.21	534,409.42

.....
 MUNICIPAL COORDINATING DIRECTOR
 (ISAAC BROWN ANKOMAH)

.....
 MUNICIPAL FINANCE OFFICER
 (PATRICK AGYENIM-BOATENG)

BEREKUM EAST MUNICIPAL ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2020

HEAD/SUBHEAD	NOTES	BUDGET GH¢	2020 GH¢	2019 GH¢
REVENUE:				
IGF	2	918,766.00	1,094,530.82	892,227.76
G.O.G PAID SALARIES	3a	3,095,833.53	5,257,367.08	3,725,275.02
GOG DECENTRALISED DEPT	3b	5,800.00	118,519.01	121,696.54
COMMON FUND	4	4,528,167.74	2,784,579.68	2,134,207.38
DONOR	5	18,577,868.95	8,060,896.52	1,023,001.23
TOTAL REVENUE (A)		27,126,436.22	17,315,893.11	7,896,407.93
EXPENDITURE:				
GOG EXP. SALARIES	6a	3,095,833.53	5,257,367.08	3,725,275.02
GOG DECENTRALISED DEPT	6b	184,600.00	25,111.68	121,696.54
IGF EXPENDITURE	7	1,061,566.00	1,090,928.08	898,018.60
COMMON FUND EXP.	8	5,537,167.74	3,037,962.82	1,189,500.95
DONOR	9	15,563,768.95	4,484,269.66	807,176.60
TOTAL EXPENDITURE (B)		25,442,936.22	13,895,639.32	6,741,667.71
EXCESS OF EXP. OVER REVENUE (A-B)			3,420,253.79	1,154,740.22

BEREKUM EAST MUNICIPAL ASSEMBLY

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020

	<i>NOTE</i>	2020	2019
		GH¢	GH¢
CASH FLOW FROM OPERATING ACTIVITIES:			
CASH INFLOWS			
Internally Generated Funds received	2	1,094,530.82	892,227.76
G.O.G Grants(Paid Salaries)	3a	5,257,367.08	3,725,275.02
Decentralised Dept	3b	118,519.01	121,696.54
Decrease in Debtors & Short-term Investmenst		-	-
TOTAL CASH INFLOWS		<u>6,470,416.91</u>	<u>4,739,199.32</u>
CASH OUTFLOWS			
Internally Generated Funds Paid	7a&b	1,090,928.08	886,018.60
G.O.G Grants (Paid Salaries)	6a	5,257,367.08	3,725,275.02
G.O.G Decentralised Dept(G&S)	6b	25,111.68	121,696.54
TOTAL CASH IN - FLOWS		<u>6,373,406.84</u>	<u>4,732,990.16</u>
NET CASH FLOW FROM OPERATING ACTIVITIES(O)		<u>97,010.07</u>	<u>6,209.16</u>
CASH FLOW FROM INVESTING ACTIVITIES:			
CASH - INFLOWS			
Internally Generated Fund (IGF) Retained		-	-
Donor Fund		8,060,896.52	1,023,001.23
Common Fund		2,784,579.68	2,134,207.38
Increase in Creditors & Long-term Investment		-	-
Other Funds		-	-
TOTAL CASH-INFLOWS		<u>10,845,476.20</u>	<u>3,157,208.61</u>
CASH - OUTFLOWS			
Internally Generated Fund (IGF) Retained		-	-
Donor Fund		4,484,269.66	807,176.60

Common Fund		3,037,962.82	1,874,992.86
Increase in Creditors & Long-term Investment		-	-
Other Funds		-	-
TOTAL CASH OUTFLOWS		7,522,232.48	2,682,169.46
NET CASH FLOW FROM INVESTMENT ACTIVITIES(I)		3,323,243.72	475,039.15
FINANCING ACTIVITIES:			
CASH INFLOW			
Advances (Staff & Others)		-	-
Creditors (Deposits)		-	-
Revolving Fund		-	-
Bank Overdraft		-	-
Acquisition of Assets from IGF		-	-
Acquisition of Assets from DACF		-	-
Acquisition of Assets from Donor Funds		-	-
TOTAL CASH INFLOWS		-	-
CASH OUTFLOWS			
Advances (Staff & Others)		-	-
Creditors (Deposits)		-	-
Revolving Fund	7c	-	-
Bank Overdraft	8	-	-
Acquisition of Assets from IGF	9	-	-
Acquisition of Assets from DACF	5	-	-
Acquisition of Assets from Donor Funds		-	-
TOTAL CASH OUTFLOWS		-	-
NET CASH FLOW FROM FINANCING ACTIVITIES(F)		-	-
Increase/ (Decrease) in Cash/Cash equivalent (O+I+F)		3,420,253.79	3,638,456.92
Cash balance at the beginning of the year	10	534,309.42	180,282.39
Prior Year Adjustments		-	-
Cash balance at the end of the year		3,954,563.21	3,818,739.31

ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

Balance as at the beginning of the year	<i>10</i>	534,309.42	180,282.39
Increase/ (Decrease) in Cash/Cash equivalent (O+I+F)		3,420,253.79	3,638,456.92
Prior Year Adjustments		-	-
Balance as at the end of the year		3,954,563.21	3,818,739.31

BEREKUM EAST MUNICIPAL ASSEMBLY

STATEMENT OF CHANGES IN ACCUMULATED SURPLUS/(DEFICIT) FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NOTES	2020 GH¢	2019 GH¢
Balance as at 01/01/2020	10	534,309.42	180,282.39
Prior Year Adjustments		-	-
Add Surplus/Deficit from operations (R & E)		3,420,253.79	1,154,740.22
Balance c/d 31/12/2020		3,954,563.21	1,335,022.61

SCHEDULE OF SURPLUS/DEFICITS FOR THE YEAR ENDED 31ST DECEMBER, 2020

NO.	ITEM	INCOME GH¢	EXPENDITURE GH¢	SURPLUS/ (DEFICITS) GH¢
1	IGF	1,094,530.82	1,090,928.08	3,602.74
2	COMPENSATION OF EMPLOYEES	5,257,367.08	5,257,367.08	-
3	GOG DECENTRALISED DEPT	118,519.01	25,111.68	93,407.33
4	DACF (MAIN , M.P, PWD & MSHAP)	2,784,579.68	3,037,962.82	(253,383.14)
5	DDF	379,501.84	163,193.23	216,308.61
6	OTHER DONOR FUNDS(MAG, etc)	7,681,394.68	4,321,076.43	3,360,318.25
7				-
	TOTAL	17,315,893.11	13,895,639.32	3,420,253.79

BEREKUM EAST MUNICIPAL ASSEMBLY

COMPARATIVE STATEMENT OF REVENUE & EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2020

	REVENUE/EXPENDITURE HEADS	2020		2019
		APP. ESTIMATES FOR THE YEAR	CURRENT ACTUALS AS AT DEC. 2020	PREVIOUS ACTUALS AS AT DEC. 2019
CODE	REVENUE:	GH¢	GH¢	GH¢
1131000	GRANTS - DISTRICTS	26,211,270.22	16,221,362.29	7,004,180.17
1411000	RATES	140,600.00	379,246.00	321,043.40
1412000	LANDS AND ROYALTIES	126,000.00	62,453.00	101,330.00
1415000	RENTS OF LAND, BUILDGS. & HSES.	97,900.00	41,413.70	221,202.00
1422000	LICENCES	355,166.00	405,952.12	211,228.86
1423000	FEES	187,100.00	204,866.00	-
1430000	FINES & PENALTIES	12,000.00	600.00	221,202.00
	DEFICITS	-	1,870,654.11	(416,295.26)
	TOTALS	27,130,036.22	19,186,547.22	7,663,891.17
	EXPENDITURE:			
2111000	COMPENSATIONS OF EMPLOYEES	3,386,999.53	5,554,969.95	3,927,647.18
2210100	GOODS & SERVICES	18,095,568.95	6,603,701.15	1,041,097.98
3111200	ASSETS	3,960,367.74	1,736,968.22	1,772,922.55
	SURPLUS		5,295,137.69	922,223.46
	TOTALS	25,442,936.22	19,190,777.01	7,663,891.17

4,229.79

(4,229.79)

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BEREKUM EAST MUNICIPAL ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

1. Accounting Policy of BEREKUM EAST MUNICIPAL ASSEMBLY:

a. Basis of Accounts

The Financial Statements are prepared on the modified Cash accounting basis
Revenues are recorded in the period in which they are received and expenditure are recognized when goods and services are received and paid for.

Payments for Fixed Assets acquired are written off in the accounting year of acquisition.

Deposits, loans and creditors are recorded on historic cost basis without any provision for diminution of value.

b Grants: All grants has been converted to Ghana Cedis and credited to the Accounts

REVENUE				
Note #	DESCRIPTION	BUDGET	2020	2019
		GHC	GHC	GHC
2	IGF INCOME:			
	Rates	140,600.00	379,246.00	321,043.40
	Lands & Royalties	126,000.00	62,453.00	101,330.00
	Rents of Land, Building & Houses	97,900.00	41,413.70	33,823.50
	Licences	355,166.00	405,952.12	211,228.86
	Fees	187,100.00	204,866.00	-
	Fines & Penalties	12,000.00	600.00	221,202.00
	Miscellaneous	-	-	3,600.00
	Total	918,766.00	1,094,530.82	892,227.76
3.	GOG GRANTS:			
	Salaries & Wages (Gov't)	3,095,833.53	5,257,367.08	3,725,275.02
	Decentralised Department	5,800.00	118,519.01	121,696.54
	FREE WATER	-	-	-
	COVID- 19	3,600.00	-	-
	Total	3,105,233.53	5,375,886.09	3,846,971.56
4	COMMON FUND			
	DACF-Assemblies	3,872,167.74	2,330,843.57	1,506,040.53
	DACF - MP	500,000.00	361,412.27	459,407.68
	MP (SIP)	-	-	-
	PEOPLE WITH DISABILITY FUND	124,000.00	83,894.94	156,616.26
	M-SHAP (HIV/AIDS)	32,000.00	8,428.90	12,142.91
	Total	4,528,167.74	2,784,579.68	2,134,207.38
5	DONOR FUND			
	DDF/RFG	3,526,000.00	379,501.84	739,614.39
	MAG	102,000.00	-	-
	GSCSF	14,949,868.95	7,681,394.68	283,386.84

GSFP/SIP	-	-	-
OTHERS	-	-	-
Total	18,577,868.95	8,060,896.52	1,023,001.23
TOTAL GRANT REVENUE (3+4+5)	26,211,270.22	16,221,362.29	7,004,180.17
TOTAL REVENUE (2+3+4+5)	<u>27,130,036.22</u>	<u>17,315,893.11</u>	<u>7,896,407.93</u>

BEREKUM EAST MUNICIPAL ASSEMBLY

EXPENDITURE

Note #	DESCRIPTION	BUDGET	2020	2019
		GH¢	GH¢	GH¢
6	GOG EXPENDITURE			
a	GOG PAID SALARIES			
	Established Post	3,095,833.53	5,257,367.08	3,725,275.02
	SUB-TOTALS	3,095,833.53	5,257,367.08	3,725,275.02
b	GOG DECENTRALISED DEPARTMENTS			
	Printed Materials and Stationery	-	-	-
	Office facilities, supplies and accessories	-	-	-
	Refreshments	-	-	-
	Electricity Charges	-	-	-
	Water	-	-	-
	Telecommunication	-	-	-
	Postal Charges	-	-	-
	Cleaning Materials	-	-	-
	Maintenance & Repairs of Off. Veh.	-	-	-
	Fuel & Lubricants - Off. Vehicles	-	-	-
	Other Travel and Transport	-	-	121,696.54
	Night Allowance	-	-	-
	local Travel Cost	-	-	-
	Maintenance of Office Building	-	-	-
	Maintenance of Office Equipments	-	-	-
	Seminar & conference/meetings	-	-	-
	Staff Development/ Capacity Building	-	-	-
	Public Education & Sensitisation	-	-	-
	Bank Charges	-	-	-
	Emergency Works	-	-	-
	Contribution	184,600.00	25,111.68	-
	Purchase of office Equipments	-	-	-
	SUB- TOTAL (G&S)	184,600.00	25,111.68	121,696.54
	GRAND TOTAL (GOG)	3,280,433.53	5,282,478.76	3,846,971.56

Note #	DESCRIPTION	BUDGET	2020	2019
		GHC	GHC	GHC
7	IGF EXPENDITURE			
a	WAGES & SALARIES (ASSEMBLY)			
	Monthly Paid & Casual Labour	140,600.00	165,444.77	150,535.28
	Transfer Grants	38,166.00	1,062.50	-
	End of Service Benefit (ESB /Ext-Gratia	-	-	-
	Special Allowances/PM Allowances	112,400.00	131,095.60	51,836.88
	SSF Contributions	-	-	-
	SUB-TOTALS	291,166.00	297,602.87	202,372.16
b	GOODS AND SERVICES			
	MATERIALS- OFFICE SUPPLIES:			
	Printed Materials and Stationery	21,000.00	7,550.40	18,211.50
	Office Facilities	28,000.00	7,225.32	4,260.00
	Refreshment Items	78,000.00	95,451.40	3,100.00
	Uniform & Protective Clothings	-	-	1,800.00
	Chemicals & consumables	-	-	-
	House Hold Items -Disaster Victims	10,000.00	-	-
	value Books	32,500.00	21,600.00	13,500.00
	Construction Materials	32,000.00	2,500.00	10,911.50
	Teaching & Learning Materials	4,000.00	-	0.00
	Petty Tools/ Implements	11,000.00	8,175.00	7,518.39
	SUB-TOTALS	216,500.00	142,502.12	59,301.39
	UTILITIES			
	Electricity Charges	42,300.00	40,275.00	41,869.89
	Water	18,000.00	-	2,618.00
	Telecommunication	6,000.00	4,240.00	7,950.00
	Sanitation Charges	6,000.00	-	7,680.00
	SUB-TOTALS	72,300.00	44,515.00	60,117.89
	GENERAL CLEANING			
	Cleaning Materials	8,200.00	-	803.00
	SUB-TOTALS	8,200.00	-	803.00
	RENTALS:			
	Residential Accommodation	-	-	-
	Hotel Accommodation	8,000.00	-	-
	Rental of Vehicles/Grader	-	-	-
	Rent of furniture & fittings	8,000.00	-	-
	Rent of Communication Gadgets	-	-	-
	Rental of Plant & Equipments	6,000.00	4,750.00	2,000.00
	Other Rentals	8,000.00	-	-
	SUB-TOTALS	30,000.00	4,750.00	2,000.00
	TRAVEL - TRANSPORT:			
	Maintenance & Repairs of Off. Veh.	16,000.00	25,607.83	12,993.75
	Fuel & Lubricants - Off. Vehicles	45,500.00	11,530.00	121,231.90

BEREKUM EAST MUNICIPAL ASSEMBLY

Note #	DESCRIPTION	BUDGET	2020	2019
		GHC	GHC	GHC
	Car rental	-	-	-
	Other Travel & Transport	40,000.00	80,925.06	10,770.00
	Night Allowance	14,200.00	8,438.00	19,320.00
	local Travel Cost	50,100.00	180,568.68	15,560.00
	Local Hotel Accommodation	-	-	-
	SUB-TOTALS	165,800.00	307,069.57	179,875.65
	REPAIRS- MAINT'CE:			
	Roads, Driveways and Grounds	4,000.00	4,334.00	-
	Residential Building	-	-	-
	Office Buildings	-	-	-
	Maint'ce of Furniture and Fittings	9,000.00	1,150.00	-
	Maintenance of Office Equipment	8,000.00	4,584.37	6,208.01
	Markets	-	-	-
	Street Lights	-	4,200.00	-
	Maintenance of Boreholes	-	-	-
	Repairs of Schools/Colleges	-	-	-
	Maint. of Public Sanitary Facilities	5,000.00	-	-
	SUB-TOTALS	26,000.00	14,268.37	6,208.01
	TRAINING/SEMINARS/CONF.			
	Seminar Confernces/Workshops/Meeting Exp	50,000.00	130,198.00	156,216.00
	Staff Development/Capacity Building	11,600.00	200.00	-
	Publication Education & Sensitisation	10,000.00	3,900.00	19,987.00
	SUB-TOTALS	71,600.00	134,298.00	176,203.00
	CONSULTANCY EXPENSES			
	Local Consultancy Service	8,000.00	-	-
	Commission Collectors	-	-	0.00
	SUB-TOTALS	8,000.00	-	-
	SPECIAL SERVICES:			
	Official Celebrations	42,000.00	16,000.00	147,575.50
	Sub-Structure Allowances	26,000.00	1,370.00	-
	Property Valuation Expenses	-	-	-
	SUB-TOTALS	68,000.00	17,370.00	147,575.50
	OTHER CHARGES/FEES:			
	Bank Charges	-	220.00	-
	SUB-TOTALS	-	220.00	-
	EMERGENCY SERVICES:			
	Monitoring & Evaluation	-	-	-
	Emergency Works	-	-	-
	Security Forces Contingency	-	-	-
	SUB-TOTALS	-	-	-
	TO OTHER GENERAL GOVERNMENT UNITS			
	Sub-Structure 50% Ceded Revenue	20,000.00	22,592.75	-

Note #	DESCRIPTION	BUDGET	2020	2019
		GHC	GHC	GHC
	Support to Decentralised Departments	-	-	-
	SUB-TOTALS	20,000.00	22,592.75	-
	OTHER EXPENSES:			
	Court Expenses	-	-	210.00
	Awards & Rewards	-	-	5,700.00
	Donations	46,000.00	18,760.00	31,938.00
	Contributions	38,000.00	86,979.40	13,714.00
	Refuse Lifting Expenses	-	-	-
	Scholarship & Busaries	-	-	-
	SUB- TOTALS	84,000.00	105,739.40	51,562.00
	SUB SUB- TOTALS (G&S)	770,400.00	793,325.21	683,646.44

c	IGF CAPITAL EXPENDITURE (ASSETS)			
	Police Post	-	-	-
	Court House	-	-	-
	Toilets/ Urinar	-	-	-
	Markets	-	-	12,000.00
	Sports Stadium	-	-	-
	Electrical Networks / Street Lights	-	-	-
	Water Systems /Boreholes	-	-	-
	SUB- TOTALS	-	-	12,000.00
	GRAND TOTAL (IGF)	1,061,566.00	1,090,928.08	898,018.60
	LESS TOTAL LIABILITIES		-	-
	TOTAL CASH PAYMENT (IGF)		1,090,928.08	898,018.60

BEREKUM EAST MUNICIPAL ASSEMBLY

Note #	No.	DESCRIPTION	PURPOSE	2020	2019
				GHC	GHC
11	DEBTORS				
	1	MPATASIE ZONAL COUNCIL	GRANT	-	-
	2	BEREKUM ZONAL COUNCIL	GRANT	-	-
	3	KUTRE ZONAL COUNCIL	GRANT	-	-
	4	SENASE ZONAL COUNCIL	GRANT	-	-
	TOTAL			-	-
12	STAFF ADVANCES				
	1				
	2				
	TOTAL			-	-
13	LONG-TERM INVESTMENT				
	1	Sundry Investment		100.00	100.00
14	CREDITORS				
	1	BEST BUILD BEST BUY CO. LTD	HEALTH CENTRES	109,363.00	-
	2	OPATEC CO. LTD	WATER SYSTEM/BORH	15,746.00	-
	3	OKYEADIE NYAME CO. LTD	SCHOOL BUILDING	303,778.41	-
	4	MCKOBBSON CO. LTD	HEALTH CENTRES	230,000.00	-
	2	DIAMOND VALLEY CONS.	SCHOOL BUILDING	119,574.71	-
15	3	BROADWAY CO. LTD	URBAN ROADS	84,044.60	
	TOTAL			862,506.72	-
EXPENSES INCURRED/CLAIMS OWING					
16	1	Assembly Members Ext-Gratia		-	
	2	Transfer Grants		-	
	TOTAL			-	-
WORKDONED BUT NOT PAID					
16	1				
	2				
	3				
	TOTAL			-	-

BEREKUM EAST MUNICIPAL ASSEMBLY

SUMMARY OF COMMON FUND GRANTS GROSS RELEASE FOR THE **YEAR ENDED 31ST DECEMBER, 2020**

DATE	PARTICULARS			AMOUNT GH¢	AMOUNT GH¢
04/06/2020	3rd Quarter, 2018 Release - COVID 19				50,000.00
05/08/2020	4th Quarter, 2019 Release				337,048.89
24/07/2020	1st Quarter, 2020 Release				292,745.25
24/07/2020	2nd Quarter, 2020 Release				292,745.25
	3rd Quarter, 2020 Release				292,745.25
	Supplementary				585,490.50
TOTAL GROSS RECEIPT FOR THE YEAR (A)					1,850,775.14
DEDUCTIONS AT SOURCE					
1	Fumigation			-	
2	NALAG Dues			-	
3	Sanitation Improvement Package			-	
4	AIDS/HIV			-	
TOTAL DEDUCTIONS AT SOURCE(B)					-
NET AMOUNT RECEIVED (A-B)					1,850,775.14

SCHEDULE OF COMMON FUND DEDUCTIONS AT SOURCE FOR THE **YEAR ENDED 31ST DECEMBER, 2020**

No.	PARTICULARS OF DEDUCTION	3RD QUARTER	4TH QUARTER	1ST QUARTER	2ND QUARTER	3RD QUARTER	TOTAL
		2019 GH¢	2019 GH¢	2020 GH¢	2020 GH¢	2020 GH¢	
1	FUMIGATION	-	-	-	-	-	-
2	NALAG DUES	-	-	-	-	-	-
3	SANITATION IMPROVEMENT PACKAGE	-	-	-	-	-	-
4	AIDS/HIV	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-

BEREKUM EAST MUNICIPAL ASSEMBLY

BEREKUM EAST MUNICIPAL ASSEMBLY
TRIAL BALANCE REVENUE DETAILS AS AT 31ST DECEMBER, 2020

CODE	REVENUE HEAD	APP. BUDGET	CURRENT ACTUAL	PREVIOUS ACTUAL
		EST. FOR THE YR	AS AT DEC. 2020	AS AT DEC. 2019
		GHC	GHC	GHC
1331000	GRANTS- DISTRICTS			
1331001	GOG Paid Salaries	3,095,833.53	5,257,367.08	3,725,275.02
1331002	DACF - Assembly	3,872,167.74	2,330,843.57	1,506,040.53
1331003	DACF - MP	500,000.00	361,412.27	459,407.68
1331004	DACF - PWD	124,000.00	83,894.94	156,616.26
1331004	DACF - MSHARP	32,000.00	8,428.90	12,142.91
1331005	MP - SIP		-	-
1331009	COVID -19		-	-
1331008	Other Donor Transfers	15,051,868.95	7,681,394.68	283,386.84
1331009	G&S/GOG- Decentralised Depts.	184,600.00	118,519.01	121,696.54
1331009	FREE WATER	126,000.00	-	-
1331010	DDF- Capacity Building Grant	72,000.00	-	-
1331011	DDF/DACF-RFG	3,454,000.00	379,501.84	739,614.39
	SUB TOTALS	26,512,470.22	16,221,362.29	7,004,180.17
1413000	RATES			
1413001	Property Rates	140,600.00	379,246.00	321,043.40
1413002	Basic Rate	40,000.00	-	-
	SUB TOTALS	180,600.00	379,246.00	321,043.40
1412000	LANDS AND ROYALTIES			
1412001	Mineral Royalties	-	-	-
1412002	Concessions	-	-	-
1412003	Stool Land Revenue	126,000.00	62,453.00	47,400.00
1412013	Erection of Communication Mast	-	-	-
	SUB TOTALS	126,000.00	62,453.00	47,400.00
1415000	RENTS OF LAND, BUILDGS. & HOUSES			
1415008	Investment Income/Dividend	-	-	-
1415010	Interest (Bank)	-	-	-
1415017	Parks - Town Park	12,000.00	15,289.00	2,514.00
1415019	Ass. Quarters/Bungalows	29,900.00	1,845.00	1,740.00
1415038	Other Ass. Buildings/facilities	16,000.00	14,839.70	29,569.50
1415053	Rent of Market Stores/Stalls	40,000.00	9,440.00	-
	SUB TOTALS	97,900.00	41,413.70	33,823.50
1422000	LICENCES			
1422001	Pito/Palmwine	2,000.00	5,051.00	1,323.00
1422005	Chop Bar /Restaurants	10,200.00	9,682.00	9,875.00
1422007	Liquor License	3,600.00	4,377.00	200.00
1422008	Letter Writer License	600.00	2,845.00	1,338.00
1422009	Bakers License	5,800.00	2,631.00	1,872.00
1422011	Artisans/Self Employed	3,600.00	16,214.00	7,704.00
1422010	Bicycle License	-	365.00	1,348.00
1422013	Sand & Stone Consts License	-	-	-
1422015	Fuel Dealers	12,600.00	23,290.00	7,721.00
1422016	Lottor Operators	7,200.00	1,586.00	2,023.00
1422017	Hotel/Night Club/Guest Hses	7,200.00	75.00	4,475.00
1422018	Pharmacist/Chemical Sellers	-	2,735.00	2,898.00
1422019	Sawmills	6,400.00	5,292.00	4,064.00
1422023	Comm./Phone Credit Centres	1,400.00	-	-
1422024	Private Educ. Inst./Daycare Cent.	6,000.00	-	5,791.00
1422025	Private Prof. /Clinics/ Mat. Homes	5,000.00	8,561.00	3,835.00
1422029	Mobile Sale Van	4,000.00	100.00	2,167.00
1422038	Hairdressers/Tailors	4,200.00	8,057.00	4,127.00
1422040	Bill Boards	13,800.00	6,135.00	-

		APP. BUDGET	CURRENT ACTUAL	PREVIOUS ACTUAL
CODE	REVENUE HEAD	EST. FOR THE YR	AS AT DEC. 2020	AS AT DEC. 2019
1422042	Second Hands Clothings	4,500.00	-	-
1422044	Financial Inst. /Mobile Money	43,000.00	50,913.16	81,178.58
1422045	Commercial Hse/Kiosk License	16,400.00	49,702.00	9,026.28
1422047	Photographic /Video operators	2,100.00	800.00	1,205.00
1422051	Corn /Flour Millers	2,400.00	1,928.00	1,759.00
1422067	Beer Bars	2,400.00	6,435.00	391.00
1422075	Chainsaw Operator	2,600.00	-	-
1422087	Hunting / Bush Meet Dealers	-	-	-
1422096	Agro-Chemical Dealers	3,800.00	2,145.00	-
1422114	Animal Slaughtering/Butchers	2,000.00	950.00	1,663.00
1422141	Scrape Metal Dealers	8,700.00	200.00	-
1422148	Printing Serv./Photocopy	2,400.00	3,345.00	-
1422153	Licences of Business	25,700.00	27,064.96	11,829.00
1422154	Sale of Building Permit Jacket	40,000.00	56,608.00	-
1422155	Transfer of Building / Plot	10,300.00	14,737.00	6,859.00
1422157	Building Plans /Permit	69,266.00	84,205.00	47,071.00
1422159	Communication Mast Permit	26,000.00	9,923.00	-
	SUB TOTALS	355,166.00	405,952.12	221,742.86
1423000	FEES			
1423001	Market Tolls	58,200.00	68,510.00	71,881.00
1423002	Livestock/kraals	11,200.00	60.00	-
1423005	Registration of Contractors	6,400.00	-	2,200.00
1423006	Burial Fees	4,100.00	10,481.00	5,500.00
1423008	Entertainment Fees	-	-	2,079.00
1423009	Advertisement/Bill Boards	13,800.00	18,783.00	17,683.00
1423010	Export of Commodities/Cashew nuts	8,300.00	10,497.00	7,217.00
1423474	Sale of Farm Produce	-	2,410.00	700.00
1423011	Marriage/Divorce Regist.	11,300.00	1,920.00	750.00
1423012	Managed Toilets Operators	1,300.00	2,190.00	-
1423014	Dislodging /Cesspit Emptier	-	-	5,683.00
1423018	Lorry Park Fees	3,400.00	36,190.00	58,250.00
1423052	Approval of sight Plans	-	-	-
1423078	Business Registration	-	-	-
1423086	Vehicle /Car Stickers	13,500.00	8,360.00	-
1423243	Hawkers Fee	44,200.00	33,580.00	41,310.00
1423304	Lincenses to Stores	-	425.00	-
1423323	Herbalist/Traditional Medicine	5,400.00	4,549.00	2,254.00
1423527	Tender Documents	-	-	-
1423838	Charcoal/ Firewood Dealers	6,000.00	6,911.00	1,515.00
	SUB TOTALS	187,100.00	204,866.00	217,022.00
1430000	FINES AND PENALTIES			
1430015	Fines	6,000.00	-	2,600.00
1430016	Spot Fines	6,000.00	600.00	44,996.00
1430017	Confiscate Assets/Pounds	-	-	-
	SUB TOTALS	12,000.00	600.00	47,596.00
1450000	MISCELLNEOUS /FINES AND PENALTIES			
1450006	Redemption of other loans	-	-	-
1450007	Other Sundry Recoveries	-	-	3,600.00
	SUB TOTALS	-	-	3,600.00
	TOTAL IGF	958,766.00	1,094,530.82	892,227.76
	GRAND TOTAL REVENUE	27,471,236.22	17,315,893.11	7,896,407.93
	BELOW THE LINE ACCOUNTS			
	Deposits		-	27,000.00

BEREKUM EAST MUNICIPAL ASSEMBLY

		APP. BUDGET	CURRENT ACTUAL	PREVIOUS ACTUAL
CODE	REVENUE HEAD	EST. FOR THE YR	AS AT DEC. 2020	AS AT DEC. 2019
	Accumulated Fund		534,309.42	65,161.11
	Creditors		-	-
	Investment Fund		100.00	-
	Totals		17,850,302.53	7,988,569.04

BEREKUM EAST MUNICIPAL ASSEMBLY

BEREKUM EAST MUNICIPAL ASSEMBLY

TRIAL BALANCE EXPENDITURE DETAILS AS AT 31ST DECEMBER, 2020

CODE	EXPENDITURE HEAD/ SUB-HEAD	APP. BUDGET EST. FOR THE YR GH¢	CURRENT ACTUAL AS AT DEC. 2020 GH¢	PREVIOUS ACTUAL AS AT DEC. 2019 GH¢
21	COMPENSATION OF EMPLOYEES			
2111000	ESTABLISHED POSITION			
2111001	Established Post	3,095,833.53	5,257,367.08	3,725,275.02
	SUB-TOTALS	3,095,833.53	5,257,367.08	3,725,275.02
2111100	NON ESTABLISHED POSITION			
2111102	Monthly Paid & Casual Labour	140,600.00	165,444.77	124,063.99
	SUB-TOTALS	140,600.00	165,444.77	124,063.99
2111200	OTHER ALLOWANCES			
2111243	Transfer Grants	38,166.00	1,062.50	4,200.00
2121004	End of Service Benefit (ESB / Ex-Gratia)	-	-	-
2111248	Special Allowance/Honorarium	112,400.00	131,095.60	74,108.17
	SUB-TOTALS	150,566.00	132,158.10	78,308.17
2121000	SOCIAL CONTRIBUTIONS			
2121001	SSF Contributions	-	-	-
	SUB-TOTALS	-	-	-
	TOTAL COMP. OF EMPLOYEES	3,386,999.53	5,554,969.95	3,927,647.18
221	GOODS AND SERVICES			
2210100	MATERIALS- OFFICE SUPPLIES			
2210101	Printed Materials and Stationery	26,000.00	25,451.40	18,211.50
2210102	Office Facilities, Supplies & Acce.	161,000.00	94,223.57	4,260.00
2210103	Refreshment Items	78,000.00	95,451.40	3,100.00
2210104	Medical Supplies	-	-	-
2210108	Clothing & Uniform	-	-	1,800.00
2210112	Construction Materials	184,500.00	64,595.00	10,911.50
2210116	Chemicals & Consumables	-	-	-
2210117	Teaching & Learning Materials	36,000.00	6,800.00	-
2210119	Household Items - Disaster	110,000.00	47,160.00	-
2210120	Petty Tools /Implements	11,000.00	8,175.00	7,518.39
2210122	Value Books	32,500.00	30,520.01	13,500.00
	SUB-TOTALS	639,000.00	372,376.38	59,301.39
2210200	UTILITIES			
2210201	Electricity Charges	42,300.00	40,275.00	41,869.89
2210202	Water	18,000.00	-	2,618.00
2210203	Telecommunication	6,000.00	4,240.00	7,950.00
2210204	Postal Charges	6,000.00	-	-
2210205	Sanitation Charges	-	-	7,680.00
	SUB-TOTALS	72,300.00	44,515.00	60,117.89
2210300	GENERAL CLEANING			

BEREKUM EAST MUNICIPAL ASSEMBLY

CODE	EXPENDITURE HEAD/ SUB-HEAD	APP. BUDGET EST. FOR THE YR GH¢	CURRENT ACTUAL AS AT DEC. 2020 GH¢	PREVIOUS ACTUAL AS AT DEC. 2019 GH¢
2210301	Cleaning Materials	8,200.00	-	803.00
	SUB-TOTALS	8,200.00	-	803.00
2210400	RENTALS			
2210404	Hotel Accommodations	8,000.00	-	-
2210413	Rental of Comm. Gardgerts	-	-	-
2210409	Rental of Plant & Equipments	6,000.00	4,750.00	2,000.00
2210406	Rental of Vehicles/ Grader	-	-	-
2210408	Rental of Furniture & Fittings	8,000.00	-	-
2210415	Other Rentals	8,000.00	-	-
	SUB-TOTALS	30,000.00	4,750.00	2,000.00
2210500	TRAVEL - TRANSPORT			
2210502	Maintenance & Repairs of Off. Veh.	16,000.00	44,697.83	12,993.75
2210503	Fuel & Lubricants - Official Vehicles	45,500.00	11,530.00	121,231.90
2210504	Car Rentals	-	-	-
2210509	Other Travel & Transport	40,000.00	80,925.06	10,770.00
2210510	Night Allowance	14,200.00	8,438.00	19,320.00
2210511	Local Travel Cost	50,100.00	193,161.43	15,560.00
2210513	Local Hotel Accommodation	-	-	-
	SUB-TOTALS	165,800.00	338,752.32	179,875.65
2210600	REPAIRS AND MAINTENANCE			
2210601	Roads, Driveways and Grounds	4,000.00	4,334.00	-
2210602	Residential Building	80,000.00	93,115.97	-
2210603	Office Buildings	60,000.00	21,622.00	-
2210604	Maintenace of Furniture & Fittings	9,000.00	1,150.00	-
2210606	Maintenance of Gen Equipment	282,600.00	39,527.37	6,208.01
2210605	Maintenace of Boreholes	-	4,853.19	-
2210616	Maint. of Public Sanitary Facilities	53,500.00	4,000.00	-
2210607	Repairs of Schools/Colleges	-	-	-
2210611	Markets	34,000.00	8,735.15	-
2210617	Street Lights/Traffic Lights	78,200.00	157,399.98	-
	SUB-TOTALS	601,300.00	334,737.66	6,208.01
2210700	TRAINNING/SEMINARS/CONF.			
2210701	Trainning Materials	-	-	-
2210703	Examination Fees & Expenses	36,000.00	-	-
2210709	Seminars/Conferences/workshops/Me	66,000.00	370,555.95	156,216.00
2210710	Staff Dev't/Capacity Buliding	307,600.00	68,957.39	-
2210711	Public Education & Sensitisation	80,000.00	87,960.00	19,987.00
	SUB-TOTALS	489,600.00	527,473.34	176,203.00
2210800	CONSULTANCY EXPENSES			
2210801	Local Consultancy Service	284,000.00	158,420.00	-
2210804	Commission Collectors	-	-	-

BEREKUM EAST MUNICIPAL ASSEMBLY

CODE	EXPENDITURE HEAD/ SUB-HEAD	APP. BUDGET EST. FOR THE YR GH¢	CURRENT ACTUAL AS AT DEC. 2020 GH¢	PREVIOUS ACTUAL AS AT DEC. 2019 GH¢
	SUB-TOTALS	284,000.00	158,420.00	-
2210900	SPECIAL SERVICES			
2210902	Official Celebrations	88,000.00	148,263.00	147,575.50
2210904	Substructure Allowances	26,000.00	1,370.00	-
2210908	Property Valuation Expenses	45,000.00	-	-
	SUB-TOTALS	159,000.00	149,633.00	147,575.50
2211100	OTHER CHARGES/FEES			
2211101	Bank Charges	-	333.00	-
	SUB-TOTALS	-	333.00	-
2211200	EMERGENCY SERVICES			
2211201	Monitoring & Evaluation	-	-	-
2211203	Emergency Works	-	-	-
2211204	Security Forces Contingency	-	-	-
	SUB-TOTALS	-	-	-
2211300	INSURANCE PREMIUM			
2211304	Vehicle Insurance	-	-	-
	SUB-TOTALS	-	-	-
2431000	TO OTHER GENERAL GOV. UNITS			
2431100	Support to Sub-Structures	60,000.00	58,342.75	-
2431100	Support to Decentralised Depts	-	-	-
	SUB-TOTALS	60,000.00	58,342.75	-
2821000	OTHER EXPENSES			
2821007	Court Expenses	-	-	210.00
2821008	Award & Reward	84,000.00	42,966.00	5,700.00
2821009	Donations	74,000.00	39,385.01	31,938.00
2821010	Contributions	640,600.00	336,970.40	13,714.00
2821002	Professional Fees -NALAG DUES	-	-	-
2821010	Contributions - HIV/AIDS	-	-	-
2821017	Refuse Expense - FUMIGATION	-	-	-
2821017	Refuse Lifting Expenses/ Sanitation Management	140,000.00	123,740.00	-
2821018	Street Naming & Property Address System	90,000.00	158,958.30	-
2821019	Scholarship & Busaries	60,000.00	-	-
2821021	Grants to Households (PWDs)	-	-	-
2822100	Capital /Misc Expenses (SHP)	-	-	12,000.00
	SUB- TOTALS	1,088,600.00	702,019.71	63,562.00
	TOTAL GOODS & SERVICES	3,597,800.00	2,691,353.16	695,646.44

BEREKUM EAST MUNICIPAL ASSEMBLY

CODE	EXPENDITURE HEAD/ SUB-HEAD	APP. BUDGET EST. FOR THE YR GH¢	CURRENT ACTUAL AS AT DEC. 2020 GH¢	PREVIOUS ACTUAL AS AT DEC. 2019 GH¢
311	NON FINANCIAL ASSETS			
311100	RESIDENTIAL BUILDINGS			
3111103	Bungalows/Flats	-	-	-
	SUB- TOTALS	-	-	-
3111200	NON RESIDENTIAL BUILDINGS			
3111202	Clinics	-	-	-
3111205	School Buildings	974,367.74	624,828.85	-
3111206	Slaughter House	-	-	-
3111207	Health Centres/CHPS	1,030,000.00	76,780.00	-
3111208	Other Agricultural Structure	-	-	-
3111209	Police Post	-	13,171.35	-
3111212	Libraries	-	-	-
	SUB- TOTALS	2,004,367.74	714,780.20	-
3111300	OTHER STRUCTURES			
3111303	Toilets/Urinar	200,000.00	429,327.45	-
3111304	Markets	4,929,868.95	1,953,106.81	-
3111305	Car/ Lorry Park	-	768,365.37	-
3111308	Feeder Roads	400,000.00	164,040.19	-
3111309	Urban Roads	9,804,000.00	1,049,129.20	-
3111311	Drainage	100,000.00	23,300.00	-
3111312	Sports Stadium	-	-	-
	SUB- TOTALS	15,433,868.95	4,387,269.02	-
3112100	TRANSPORT EQUIPMENT			
3112105	Motor Bike, bicycles etc	-	-	-
	SUB- TOTALS	-	-	-
3112200	OTHER MACHINERY -EQUIPMENT			
3112204	Networking & ICT equipments	-	-	-
3112208	Computers & Accessories	-	-	-
3112211	Office Equipment	-	-	-
3112217	Housing Equipment	-	-	-
	SUB- TOTALS	-	-	-
3113100	INFRASTRUCTURE ASSETS			
3113101	Electrical Networks	264,000.00	213,359.99	-
3113108	Purchase of Furniture & Fittings	440,000.00	-	-
3113110	Water System/Boreholes	-	274,007.00	-
3113211	Computer Software	-	-	-
3113111	Heritage Assets - SHP	248,000.00	60,000.00	-
	SUB- TOTALS	952,000.00	547,366.99	-
	TOTAL ASSETS	18,390,236.69	5,649,416.21	-
	GRAND TOTAL	25,375,036.22	13,895,739.32	4,623,293.62

BEREKUM EAST MUNICIPAL ASSEMBLY

CODE	EXPENDITURE HEAD/ SUB-HEAD	APP. BUDGET EST. FOR THE YR GH¢	CURRENT ACTUAL AS AT DEC. 2020 GH¢	PREVIOUS ACTUAL AS AT DEC. 2019 GH¢
	BELOW THE LINE ACCOUNT			
	Cash at Bank		3,954,563.21	548,438.42
	Advances			-
	Debtors			-
	Investment		-	100.00
	TOTALS		17,850,302.53	5,171,832.04