

GOMOA EAST DISTRICT ASSEMBLY
ANNUAL FINANCIAL POSITION FOR THE YEARS ENDED
31st DECEMBER 2020 AND 2021

<u>ASSETS</u>	<u>Notes</u>	2021 GH¢	2020 GH¢
CURRENT ASSETS			
Cash and Cash Equivalents	19	1,557,707.73	1,008,242.82
Receivables	20	0.00	0.00
Prepayments	21	0.00	0.00
TOTAL CURRENT ASSET		1,557,707.73	1,008,242.82
NON CURRENT ASSETS			
Receivables	22	0.00	0.00
Equity Investments	23	0.00	0.00
Infrastructure, plant and Equipment	24	0.00	0.00
Work In-Progress	25	0.00	0.00
TOTAL NON-CURRENT ASSET		0.00	0.00
TOTAL ASSETS		1,557,707.73	1,008,242.82
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Payables	26	0.00	0.00
Deposits and Other Trust Monies	27	0.00	0.00
Short-term borrowings	28a	0.00	0.00
TOTAL CURRENT LIABILITIES		0.00	0.00
NON- CURRENT LIABILITIES			
Domestic	28b	0.00	0.00
External	29	0.00	0.00
TOTAL NON-CURRENT LIABILITIES		0.00	0.00
TOTAL LIABILITIES		0.00	0.00
NET ASSETS		1,557,707.73	1,008,242.82
<u>CONTRIBUTED BY</u>			
Surpluses / (Deficits)		549,464.91	328,556.27
Accumulated Surpluses / (Deficits)		1,008,242.82	679,686.55
NETWORTH		1,557,707.73	1,008,242.82

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SAMUEL K. KITTAH
(DISTRICT COORDINATING DIRECTOR)

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PAUL ZIKPUI
(DISTRICT FINANCE OFFICER)

GOMOA EAST DISTRICT ASSEMBLY
ANNUAL COMPARETIVE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEARS ENDED
31st DECEMBER 2020 AND 2021

RECEIPTS	Notes	2021			2020		
		ANNUAL BUDGET GH¢	CUM ACTUAL GH¢	% OF ACTUAL	ANNUAL BUDGET GH¢	CUM ACTUAL GH¢	% OF ACTUAL
Rates	2	133,000.00	113,940.75	85.67%	102,000.00	89,640.00	87.88%
Land and Concessions	3	705,000.00	843,030.38	119.58%	370,000.00	536,229.86	144.93%
Fees and Fines	4	704,000.00	779,912.93	110.78%	429,700.00	267,281.37	62.20%
Licenses	5	443,000.00	368,080.11	83.09%	445,800.00	388,213.23	87.08%
Rent	6	5,000.00	12,995.00	259.90%	2,500.00	7,200.00	288.00%
Grants	7	45,863,038.00	42,896,051.69	93.53%	29,590,112.00	25,871,060.43	87.43%
Stool Lands Revenue	8	20,000.00	0.00	0.00%	8,000.00	11,369.18	142.11%
Miscellaneous	9	10,000.00	0.00	0.00%	0.00	0.00	-
TOTAL RECEIPTS		47,883,038.00	45,014,010.86	94.01%	30,948,112.00	27,170,994.07	87.80%
PAYMENTS							
Compensation of Employees	10	30,856,008.41	30,827,259.14	99.91%	22,503,773.27	22,261,272.30	98.92%
Use of Goods and Services	11	10,718,819.00	11,004,159.78	102.66%	3,529,030.73	2,275,262.38	64.47%
Social Benefits (GFS)	15	445,000.00	426,658.40	95.88%	140,000.00	88,700.00	63.36%
Other Expenses	16	1,822,000.00	1,739,106.53	95.45%	648,000.00	593,124.51	91.53%
Non-Financial Assets	17	4,041,210.59	967,362.10	23.94%	4,127,308.00	1,624,078.61	39.35%
Other Payments	18	0.00	0.00	-	0.00	0.00	-
TOTAL PAYMENTS		47,883,038.00	44,964,545.95	93.90%	30,948,112.00	26,842,437.80	86.73%
Net Receipts/ (Payments)		0.00	49,464.91		0.00	328,556.27	
<i>Cash and Bank Balance as at(Opening)</i>			<u><u>1,008,242.82</u></u>			<u><u>679,686.55</u></u>	
Cash and Bank Balance at(Closing)			1,057,707.73			1,008,242.82	

**STATEMENT OF CASH FLOW FOR THE MONTH ENDED
31st DECEMBER 2020 AND 2021**

		2021	2020
CASH FLOW FROM OPERATING ACTIVITIES	Notes	CURRENT GH¢	PREVIOUS GH¢
Cash Receipts From Operating Activities			
Grants	7	42,896,051.69	25,871,060.43
Other Revenue	2:6+8:9	2,117,959.17	1,299,933.64
Decrease in Other Receivables		0.00	0.00
Total Cash Receipts From Operating Activities		45,014,010.86	27,170,994.07
Cash Payments From Operating Activities			
Compensation of Employees	10	30,827,259.14	22,261,272.30
Goods and Services	11	11,004,159.78	2,275,262.38
Consumption of Fixed Capital	12	0.00	0.00
Interest	13	0.00	0.00
Grant	14	0.00	0.00
Social Benefits	15	426,658.40	88,700.00
Other Expenses	16	1,739,106.53	593,124.51
Increase in Other Payables		0.00	0.00
Total Cash Payments From Operating Activities		43,997,183.85	25,218,359.19
Net cash flow from operating activities		1,016,827.01	1,952,634.88
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase/Granting of non-financial assets			
Non-Financial Assets	17	967,362.10	1,624,078.61
Inventory		0.00	0.00
W I P	18	0.00	0.00
Cash outflow from investing in non-financial assets		967,362.10	1,624,078.61
Sale/Recovery of non-financial assets			
Non-Financial Assets		0.00	0.00
Inventory		0.00	0.00
W I P		0.00	0.00
Cash inflow from sale of non-financial assets		0.00	0.00
Net cash flow from investment in Financial assets		(967,362.10)	(1,624,078.61)
<u>CASH FLOW FROM FINANCING ACTIVITY</u>			
DOMESTIC			
INFLOWS		0.00	0.00
OUTFLOWS		0.00	0.00
Net incurrence of domestic liability		0.00	0.00
FOREIGN			
INFLOWS		0.00	0.00
OUTFLOWS		0.00	0.00
Net incurrence of foreign liability		0.00	0.00
NET CHANGE IN STOCK OF CASH		49,464.91	328,556.27
Cash and cash equivalent @ beginning		1,008,242.82	679,686.55
Cash and cash equivalent @ close		1,057,707.73	1,008,242.82

PRINCIPAL NOTES TO THE FINANCIAL STATEMENTS
31st DECEMBER 2020 AND 2021

NOTES	CHANGES	2021 GH¢	2020 GH¢	
Note 1 ACCOUNTING POLICIES				
a. Basis of Accounts				
i. The Financial Statements are prepared on a modified cash basis				
ii. Revenue is recorded in the period in which it is received				
iii. Expenditure is recognised when goods and services are received and paid for				
iv. Payment for fixed assets acquired are written off in the year of the acquisition				
v. Advances, Debtors, Deposite are recorded at historical cost basis without dimunition in value.				
2	Rates	24,300.75	113,940.75	89,640.00
3	Land and Concessions			
	<i>Lands & Royalities</i>	306,800.52	843,030.38	536,229.86
4	Fees and Fines			
	<i>Fees</i>	500,602.05	753,227.68	252,625.63
	<i>Fines, Penalties & Forfeits</i>	12,029.51	26,685.25	14,655.74
		512,631.56	779,912.93	267,281.37
5	Licenses	(20,133.12)	368,080.11	388,213.23
6	Rent	5,795.00	12,995.00	7,200.00
7	Grants			
	<i>Grants - Districts</i>	17,024,991.26	42,896,051.69	25,871,060.43
8	Investment Income	0.00	0.00	0.00
9	Miscellaneous	(11,369.18)	0.00	11,369.18
	Other Receivables	0.00	0.00	0.00
A	Total Receipt	17,843,016.79	45,014,010.86	27,170,994.07
10	Compensation of Employees			
	<i>Established Position</i>	7,630,136.45	29,631,063.31	22,000,926.86
	<i>Non-Established Post</i>	369,679.54	459,892.44	90,212.90
	<i>Other Allowances</i>	553,940.44	706,007.14	152,066.70
	<i>National Pension Contribution</i>	12,230.41	30,296.25	18,065.84
		8,565,986.84	30,827,259.14	22,261,272.30
11	Goods and Services			
	<i>Materials & Office Consumables</i>	1,833,501.49	2,072,799.28	239,297.79
	<i>Utilities</i>	620,036.39	630,827.02	10,790.63
	<i>General Cleaning</i>	507,072.00	556,718.00	49,646.00
	<i>Rentals</i>	761,716.01	1,058,683.99	296,967.98
	<i>Travel & Transport</i>	926,453.67	1,645,769.33	719,315.66
	<i>Repairs & Maintenance</i>	519,900.97	551,150.40	31,249.43
	<i>Traning, Seminar & Confer. Cost</i>	1,090,556.54	1,652,133.43	561,576.89
	<i>Consultancy Expenses</i>	180,356.00	180,356.00	0.00
	<i>Special Services</i>	560,412.20	913,377.20	352,965.00
	<i>Other Charges & Fees</i>	794.17	1,234.17	440.00
	<i>Emergency Services</i>	617,839.96	630,852.96	13,013.00
		7,618,639.40	9,893,901.78	2,275,262.38

12	Consumption of Fixed Capital			
	<i>Consumption of Fixed Capital [GFS]</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
13	Interest			
	<i>Residents</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
14	Grants			
	<i>Grant Current</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
15	Social Benefits			
	<i>Employer Social Benefits in Cash</i>	<i>337,958.40</i>	<i>426,658.40</i>	<i>88,700.00</i>
		337,958.40	426,658.40	88,700.00
16	Other Expenses			
	<i>General Expenses</i>	<i>1,145,982.02</i>	<i>1,739,106.53</i>	<i>593,124.51</i>
		1,145,982.02	1,739,106.53	593,124.51
17	Non-Financial Assets			
	<i>Non-Residential Building</i>	<i>(379,458.31)</i>	<i>472,656.14</i>	<i>852,114.45</i>
	<i>Other Structures</i>	<i>82,910.11</i>	<i>96,985.61</i>	<i>14,075.50</i>
	<i>Transport & Equipment</i>	<i>137,857.88</i>	<i>172,690.00</i>	<i>34,832.12</i>
	<i>Other Machinery & Equipment</i>	<i>(125,698.97)</i>	<i>5,915.00</i>	<i>131,613.97</i>
	<i>Infrastructure Assets</i>	<i>(303,119.04)</i>	<i>20,241.83</i>	<i>323,360.87</i>
		(587,508.33)	768,488.58	1,355,996.91
18	Other Payments (WIP)			
	<i>WIP-Dwellings</i>	<i>(69,208.18)</i>	<i>198,873.52</i>	<i>268,081.70</i>
		(69,208.18)	198,873.52	268,081.70
B	Total Payment	17,011,850.15	43,854,287.95	26,842,437.80
19	Cash and Cash Equivalents			
	<i>Cash at Bank</i>	<i>549,464.91</i>	<i>1,557,707.73</i>	<i>1,008,242.82</i>
	<i>Cash on Hand</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		549,464.91	1,557,707.73	1,008,242.82
20	Receivables			
	<i>Advances</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>Imprest</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
21	Prepayments			
		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
22	Receivables			
	<i>Debtors</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	<i>Poverty Reduction</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00
23	Equity Investments			
	<i>Investments</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
		0.00	0.00	0.00

24	Infrastructure, plant and Equipment			
	<i>Bungalows / Flats</i>	127,824.47	127,824.47	0.00
	<i>Clinics</i>	(130,000.00)	0.00	130,000.00
	<i>Office Buildings</i>	(105,693.10)	0.00	105,693.10
	<i>School Buildings</i>	(316,588.97)	30,000.00	346,588.97
	<i>Health Centres</i>	(26,212.31)	0.00	26,212.31
	<i>Markets</i>	12,662.38	12,662.38	0.00
	<i>Computers and Accessories</i>	(36,823.60)	0.00	36,823.60
	<i>Car / Lorry Parks</i>	(14,075.50)	0.00	14,075.50
	<i>Bridges</i>	84,323.23	84,323.23	0.00
	<i>Motor Vehicles</i>	137,857.88	172,690.00	34,832.12
	<i>Networking & ICT Equipments</i>	(5,000.00)	0.00	5,000.00
	<i>Plant and Machinery</i>	(36,823.60)	0.00	36,823.60
	<i>Computer and Accessories</i>	(34,900.00)	0.00	34,900.00
	<i>Office Equipments</i>	(14,832.00)	0.00	14,832.00
	<i>Computer Software</i>	5,915.00	5,915.00	0.00
	<i>Electrical Equipments</i>	(40,058.37)	0.00	40,058.37
	<i>Furniture and Fittings</i>	(170,104.50)	0.00	170,104.50
	<i>Water Systems</i>	(133,014.54)	20,241.83	153,256.37
		(693,368.00)	325,832.44	1,019,200.44
25	Work In-Progress			
	<i>WIP - Bungalows/Flats</i>	(197,032.65)	71,049.05	268,081.70
	<i>WIP - Clinics</i>	(49,991.57)	0.00	49,991.57
	<i>WIP - Health Centres</i>	118,022.33	118,022.33	0.00
	<i>WIP - School Building</i>	131,005.31	324,633.81	193,628.50
		(187,067.96)	324,633.81	511,701.77
C	Total Assets	(330,971.05)	2,208,173.98	2,539,145.03
26	Payables			
		0.00	0.00	0.00
		0.00	0.00	0.00
27	Deposits and Other Trust Monies			
	<i>Deposits</i>	0.00	0.00	0.00
	<i>Retentions</i>	0.00	0.00	0.00
		0.00	0.00	0.00
28a	Short-term borrowings			
	<i>Creditor</i>	0.00	0.00	0.00
	<i>Short-term borrowings</i>	0.00	0.00	0.00
		0.00	0.00	0.00
28b	Domestic			
		0.00	0.00	0.00
		0.00	0.00	0.00
29	External			
		0.00	0.00	0.00
		0.00	0.00	0.00
D	Total Liabilities	0.00	0.00	0.00

A	Total Receipt	17,843,016.79	45,014,010.86	27,170,994.07
	Increase in Receivables	0.00	0.00	0.00
B	Total Payment	17,011,850.15	43,854,287.95	26,842,437.80
	Increase in Payables	0.00	0.00	0.00
A - B	NET CHANGE IN STOCK OF CASH	831,166.64	1,159,722.91	328,556.27
	<i>Cash and cash equivalent @ beginning</i>	<i>1,687,929.37</i>	<i>1,008,242.82</i>	<i>679,686.55</i>
	Cash and cash equivalent @ close	3,176,208.55	2,167,965.73	1,008,242.82
	Total Assets	549,464.91	1,557,707.73	1,008,242.82
	Total Liabilities	0.00	0.00	0.00
C - D	NET ASSETS	549,464.91	1,557,707.73	1,008,242.82
	<i>Surpluses / (Deficits)</i>	<i>378,021.18</i>	<i>49,464.91</i>	<i>328,556.27</i>
	<i>Accumulated Surpluses / (Deficits)</i>	<i>(328,556.27)</i>	<i>1,008,242.82</i>	<i>679,686.55</i>
	NETWORTH	49,464.91	1,057,707.73	1,008,242.82

GOMOA EAST DISTRICT ASSEMBLY
ANNUAL COMPARATIVE STATEMENT OF REVENUE FOR THE YEARS ENDED
31st DECEMBER 2020 AND 2021

REVENUE ITEMS	2021			2020		
	ANNUAL BUDGET	CUM. ACTUAL	% OF	ANNUAL BUDGET	CUM. ACTUAL	% OF
	GHC	GHC	ACTUAL	GHC	GHC	ACTUAL
			%			%
1300000 Donor Grants & Reliefs						
1331000 Grants - Districts						
1331001 Central Government - GOG Paid Salaries	29,486,508.41	29,131,063.31	98.79%	22,238,573.27	22,000,926.86	98.93%
1331002 DACF - Assembly	7,061,401.61	5,468,821.62	77.45%	5,061,401.61	3,143,596.58	62.11%
1331003 DACF - MP	860,000.00	1,354,652.07	157.52%	300,000.00	375,812.27	125.27%
1331004 Disability Fund / HIV/AIDS	1,650,000.00	1,594,181.43	96.62%	300,000.00	175,714.91	58.57%
1331008 Donor Support (MAG, UNICEF, MSHAP)	1,695,000.00	1,600,400.66	94.42%	560,000.00	-	0.00%
1331009 Goods & Services - Decentralized Dep.	2,553,670.27	2,059,130.60	80.63%	78,016.81	175,009.81	224.32%
1331010 DDF - Capacity Building	45,859.00	-	0.00%	64,328.38	-	0.00%
1331011 District Development Facility (Investments)	2,510,598.71	1,687,802.00	67.23%	987,791.93	-	0.00%
SUB SUB - TOTAL	45,863,038.00	42,896,051.69	93.53%	29,590,112.00	25,871,060.43	87.43%
SUB - TOTAL	45,863,038.00	42,896,051.69	93.53%	29,590,112.00	25,871,060.43	87.43%
1400000 Other Revenue						
1413000 Rates						
1413001 Property Rates	130,000.00	110,954.75	85.35%	100,000.00	88,200.50	88.20%
1413002 Basic Rates	3,000.00	2,986.00	99.53%	2,000.00	1,439.50	71.98%
SUB SUB - TOTAL	133,000.00	113,940.75	85%	102,000.00	89,640.00	160%
1412000 Lands & Royalties						
1412004 Sale of Building Permit Jacket	15,000.00	6,671.00	44.47%	10,000.00	13,830.25	138.30%
1412007 Building Plans / Permit	561,000.00	816,669.38	145.57%	360,000.00	522,399.61	145.11%
1412009 Comm. Mast Permit	129,000.00	19,690.00	15.26%	-	-	-
SUB SUB - TOTAL	705,000.00	843,030.38	119.58%	370,000.00	536,229.86	144.93%

1415000 Rents of Land, Buildings & Houses

1415029	Hiring of Chairs, Tables & Canopies	-	-	-	500.00	-	0.00%
1415058	Rent of Properties (Leasing)	5,000.00	12,995.00	259.90%	2,000.00	7,200.00	360.00%
<i>SUB SUB - TOTAL</i>		<i>5,000.00</i>	<i>12,995.00</i>	<i>259.90%</i>	<i>2,500.00</i>	<i>7,200.00</i>	<i>288.00%</i>

1422000 Licenses

1422002	Herbalist License	-	-	-	700.00	170.00	24.29%
1422003	Hawkers License	-	-	-	2,000.00	-	0.00%
1422005	Chop Bar/ Restaurants	10,000.00	740.00	7.40%	8,000.00	-	0.00%
1422006	Corn / Rice / Flour Miller	-	-	-	300.00	30.00	10.00%
1422007	Liquor License	6,000.00	4,353.75	72.56%	2,500.00	3,019.00	120.76%
1422011	Artisan / Self Employed	100,000.00	25,862.75	25.86%	100,000.00	17,640.00	17.64%
1422012	Kiosk License	35,000.00	5,210.00	14.89%	25,000.00	11,835.00	47.34%
1422013	Sand and Stone Conts. License	40,000.00	32,753.00	81.88%	22,000.00	23,365.00	106.20%
1422017	Hotel / Night Club	20,000.00	700.00	3.50%	15,000.00	-	0.00%
1422018	Pharmacist Chemical Sell	8,000.00	3,920.00	49.00%	5,000.00	1,090.00	21.80%
1422019	Sawmills	1,000.00	150.00	15.00%	500.00	-	0.00%
1422020	Taxicab / Commercial Vehicles	-	-	-	25,000.00	16,681.00	66.72%
1422021	Factories / Operational Fee	10,000.00	185,140.00	1851.40%	160,000.00	233,018.00	145.64%
1422022	Canopy / Chairs / Bench	1,000.00	-	0.00%	-	-	-
1422023	Communication Centre	7,000.00	6,621.86	94.60%	1,000.00	25,722.23	2572.22%
1422024	Private Education Int.	30,000.00	1,710.00	5.70%	8,000.00	690.00	8.63%
1422026	Maternity Home /Clinics	5,000.00	-	0.00%	2,000.00	-	0.00%
1422028	Telecom System / Security Service	-	3,500.00	-	15,000.00	-	0.00%
1422033	Market Stores/Stalls	70,000.00	79,858.75	114.08%	10,000.00	52,330.00	523.30%
1422036	Petroleum Products	45,000.00	14,470.00	32.16%	25,000.00	-	0.00%
1422037	Traditional Medicine	2,000.00	-	0.00%	-	-	-
1422044	Financial Institutions	8,000.00	-	0.00%	5,000.00	-	0.00%
1422051	Millers	1,000.00	130.00	13.00%	-	-	-
1422053	Block Manufacturers	6,000.00	2,960.00	49.33%	2,000.00	1,462.00	73.10%
1422054	Laundries / Car Wash	1,000.00	-	0.00%	800.00	-	0.00%
1422055	Printing Press / Photocopy	-	-	-	1,000.00	-	0.00%
1422062	Real Estate Agents	10,000.00	-	0.00%	10,000.00	-	0.00%

1422072	Registration of Contracts / Building / Road	7,000.00	-	0.00%	-	-	-
1422128	Snack Bars	20,000.00	-	0.00%	-	-	-
1422147	Renewal - Over the counter medicines	-	-	-	-	1,161.00	-
<i>SUB SUB - TOTAL</i>		<i>443,000.00</i>	<i>368,080.11</i>	<i>83.09%</i>	<i>445,800.00</i>	<i>388,213.23</i>	<i>87.08%</i>

1423000 Fees

1423001	Markets	30,000.00	1,000.00	3.33%	15,500.00	6,416.00	41.39%
1423004	Poultry Fee	25,000.00	7,490.00	29.96%	7,500.00	5,238.00	69.84%
1423009	Advertisement / Bill Boards	45,000.00	41,299.00	91.78%	20,000.00	19,980.00	99.90%
1423011	Marriage / Divorce Registration	2,000.00	2,100.00	105.00%	1,000.00	1,600.00	160.00%
1423013	Dustin Clearance	5,000.00	14,120.00	282.40%	2,000.00	7,900.00	395.00%
1423076	Bridge & Roads Tolls	10,000.00	9,280.00	92.80%	15,000.00	-	0.00%
1423078	Business Registration	70,000.00	36,362.00	51.95%	50,000.00	45,699.00	91.40%
1423086	Car Stickers	40,000.00	11,970.00	29.93%	-	4,340.00	-
1423135	Court Fee	1,000.00	-	0.00%	-	-	-
1423148	Development Charges	45,000.00	20,705.68	46.01%	40,000.00	50,990.63	127.48%
1423220	Game Licence	20,000.00	10,200.00	51.00%	43,000.00	270.00	0.63%
1423243	Hawkers Fee	5,000.00	-	0.00%	-	-	-
1423337	Mortuary Fee	5,000.00	1,100.00	22.00%	-	-	-
1423397	Printing Services	2,000.00	-	0.00%	-	-	-
1423410	Quarry/Restricted	270,000.00	550,705.00	203.96%	100,000.00	49,245.00	49.25%
1423415	Raw Water Charges	3,000.00	-	0.00%	2,500.00	-	0.00%
1423426	Registration of Contractors	-	-	-	7,000.00	-	0.00%
1423438	Regulatory Inspection Test	25,000.00	6,990.00	27.96%	8,000.00	29,112.19	363.90%
1423440	Religious Bodies Registration	-	-	-	5,000.00	150.00	3.00%
1423441	Renewal of Certificate	80,000.00	34,356.00	42.95%	90,000.00	30,035.00	33.37%
1423527	Tender Documents	3,000.00	5,550.00	185.00%	2,000.00	1,349.81	67.49%
1423574	Public Visit	5,000.00	-	0.00%	700.00	300.00	42.86%
1423763	Fish and Fishery Products	-	-	-	2,500.00	-	0.00%
<i>SUB SUB - TOTAL</i>		<i>691,000.00</i>	<i>753,227.68</i>	<i>109.01%</i>	<i>411,700.00</i>	<i>252,625.63</i>	<i>61.36%</i>

1430000 Fines, Penalties & Forfeits

1430001	Court Fines	-	-	-	1,000.00	-	0.00%
1430005	Miscella. Fines, Penalties (Butchers)	13,000.00	26,685.25	205.27%	17,000.00	14,655.74	86.21%

	<i>SUB SUB - TOTAL</i>	13,000.00	26,685.25	205.27%	18,000.00	14,655.74	81.42%
1450000	Miscellaneous and Unidentified Revenue						
1450007	Other Sundry Recoveries (Unsp. Re.)	10,000.00	-	0.00%	-	-	-
	<i>SUB SUB - TOTAL</i>	10,000.00	-	0.00%	-	-	-
	SUB - TOTAL	2,000,000.00	2,117,959.17	105.90%	1,350,000.00	1,288,564.46	95.45%
1410000 Stool Lands Revenue							
1410000	Stool Lands Revenue						
1412003	Stool Land Revenue	20,000.00	-	0.00%	8,000.00	11,369.18	142.11%
	<i>SUB SUB - TOTAL</i>	20,000.00	-	0.00%	8,000.00	11,369.18	142.11%
	SUB - TOTAL	20,000.00	-	0.00%	8,000.00	11,369.18	142.11%
MAIN REVENUE- TOTAL		47,883,038.00	45,014,010.86	94.01%	30,948,112.00	27,170,994.07	87.80%

GOMOA EAST DISTRICT ASSEMBLY
ANNUAL COMPARATIVE STATEMENT OF EXPENDITURE FOR THE YEARS ENDED
31st DECEMBER 2020 AND 2021

EXPENDITURE ITEMS	2021			2020		
	ANNUAL BUDGET	CUM. ACTUAL	% OF	ANNUAL BUDGET	CUM. ACTUAL	% OF
	GH¢	GH¢	ACTUAL	GH¢	GH¢	ACTUAL
			%			%
210000 Compensation of Employees						
211100 Established Position						
2111001 Established Post	29,486,508.41	29,631,063.31	100.49%	22,238,573.27	22,000,926.86	98.93%
SUB SUB - TOTAL	29,486,508.41	29,631,063.31	100.49%	22,238,573.27	22,000,926.86	98.93%
211110 Non-Established Post						
2111102 Monthly Paid & Casual Labour	210,000.00	171,241.67	81.54%	85,000.00	90,212.90	106.13%
2111106 Limited Engagements	309,000.00	288,650.77	93.41%	-	-	-
SUB SUB - TOTAL	519,000.00	459,892.44	88.61%	85,000.00	90,212.90	106.13%
2111200 Other Allowances						
2111208 Funeral Grants	55,000.00	54,000.00	98.18%	-	-	-
2111224 Traditional Authority Allowance	100,000.00	96,500.00	96.50%	10,000.00	3,000.00	30.00%
2111236 Housing Subsidy/Allowance	80,000.00	75,632.00	94.54%	12,000.00	31,452.00	262.10%
2111238 Overtime Allowance	59,000.00	53,429.00	90.56%	9,000.00	8,250.00	91.67%
2111241 Per Diem & Inconvenience Allowance	170,000.00	157,488.00	92.64%	12,000.00	9,555.00	79.63%
2111243 Transfer Grants	80,000.00	79,108.14	98.89%	20,000.00	5,801.50	29.01%
2111248 Special Allowance/Honorarium	268,000.00	189,850.00	70.84%	90,000.00	94,008.20	104.45%
SUB SUB - TOTAL	812,000.00	706,007.14	86.95%	153,000.00	152,066.70	99.39%
2121300 National Pension Contribution						
2121001 13% SSF Contribution	10,500.00	3,345.40	31.86%	6,200.00	4,565.84	73.64%
2121004 End of Service Benefit (ESB)	28,000.00	26,950.85	96.25%	21,000.00	13,500.00	64.29%
SUB SUB - TOTAL	38,500.00	30,296.25	78.69%	27,200.00	18,065.84	66.42%
SUB - TOTAL	30,856,008.41	30,827,259.14	99.91%	22,503,773.27	22,261,272.30	98.92%

2200000 Use of Goods & Services**2210100 Materials & Office Consumables**

2210101	Printed Material & Stationery	230,000.00	176,688.38	76.82%	80,000.00	65,200.91	81.50%
2210102	Office Facilities, Supplies & Accessories	288,000.00	237,901.40	82.60%	200,000.00	4,999.62	2.50%
2210103	Refreshment Items	142,228.00	119,005.00	83.67%	60,000.00	83,323.83	138.87%
2210108	Construction Material	942,040.00	924,006.00	98.09%	203,070.00	15,571.04	7.67%
2210113	Feeding Cost	190,000.00	153,700.00	80.89%	7,000.00	-	0.00%
2210114	Rations	375,000.00	352,390.00	93.97%	75,000.00	70,202.39	93.60%
2210115	Textbooks & Library Books	25,000.00	22,602.00	90.41%	6,000.00	-	0.00%
2210117	Teaching & Learning Materials	39,000.00	38,621.50	99.03%	14,228.00	-	0.00%
2210118	Sports, Recreational & Cultural Materials	20,000.00	19,253.00	96.27%	10,000.00	-	0.00%
2210122	Value Books	30,000.00	28,632.00	95.44%	12,000.00	-	0.00%
SUB SUB - TOTAL		2,281,268.00	2,072,799.28	90.86%	667,298.00	239,297.79	35.86%

2210200 Utilities

2210201	Electricity charges	65,000.00	54,089.72	83.21%	15,000.00	6,335.88	42.24%
2210202	Water	52,000.00	47,372.41	91.10%	8,000.00	4,454.75	55.68%
2210203	Telecommunications	38,000.00	26,400.00	69.47%	13,600.00	-	0.00%
2210204	Postal Charges	-	-	-	1,100.00	-	0.00%
2210205	Sanitation Charges	511,000.00	502,964.89	98.43%	132,000.00	-	0.00%
SUB SUB - TOTAL		666,000.00	630,827.02	94.72%	169,700.00	10,790.63	6.36%

2210300 General Cleaning

2210301	Cleaning Materials	502,000.00	494,686.50	98.54%	131,000.00	49,646.00	37.90%
2210302	Contract Cleaning Service Charges	66,000.00	62,031.50	93.99%	-	-	-
SUB SUB - TOTAL		568,000.00	556,718.00	98.01%	131,000.00	49,646.00	37.90%

2210400 Rentals

2210404	Hotel Accommodations	30,000.00	11,915.00	39.72%	21,000.00	38,897.98	185.23%
2210409	Rental of Plant & Equipment	865,140.00	768,687.51	88.85%	338,140.00	258,070.00	76.32%
2814101	Rent	350,000.00	278,081.48	79.45%	-	-	-
SUB SUB - TOTAL		1,245,140.00	1,058,683.99	85.03%	359,140.00	296,967.98	82.69%

2210500 Travel & Transport

2210502	Maintenance & Repairs - Official Vehicles	40,000.00	39,457.85	98.64%	15,000.00	17,421.11	116.14%
2210503	Fuel & Lubricants - Official Vehicles	415,039.00	391,948.42	94.44%	185,000.00	167,368.18	90.47%

2210509	Other Travel & Transportation	446,000.00	410,998.15	92.15%	217,863.00	126,768.48	58.19%
2210511	Local Travel Cost	872,699.00	803,364.91	92.06%	284,154.00	407,757.89	143.50%
SUB SUB - TOTAL		1,773,738.00	1,645,769.33	92.79%	702,017.00	719,315.66	102.46%
2210600	Repairs & Maintenance						
2210606	Maintenance of General Equipment	100,140.00	96,150.40	96.02%	66,140.00	31,249.43	47.25%
2210607	Minor Repairs of Schools/Colleges	300,000.00	295,000.00	98.33%	-	-	-
2210617	Street Lights/Traffic Lights	160,000.00	160,000.00	100.00%	-	-	-
SUB SUB - TOTAL		560,140.00	551,150.40	98.40%	66,140.00	31,249.43	47.25%
2210700	Traning, Seminar & Confer. Cost						
2210701	Training Materials	90,000.00	85,125.00	94.58%	27,499.73	17,520.00	63.71%
2210702	Visits, Conferences / Seminars (Local)	100,000.00	95,682.50	95.68%	-	-	-
2210705	Hotel Accommodation	-	-	-	-	-	-
2210708	Refreshments	338,000.00	297,901.96	88.14%	102,000.00	124,512.75	122.07%
2210709	Seminars/Conferences/Workshops/Meetings	90,000.00	89,210.00	99.12%	45,000.00	5,803.00	12.90%
2210710	Staff Development/Capacity Building	405,500.00	398,324.40	98.23%	234,328.00	172,491.99	73.61%
2210711	Public Education & Sensitization	710,533.00	685,889.57	96.53%	449,308.00	241,249.15	53.69%
SUB SUB - TOTAL		1,734,033.00	1,652,133.43	95.28%	858,135.73	561,576.89	65.44%
2210800	Consultancy Expenses						
2210801	Local Consultants Fees	200,000.00	180,356.00	90.18%	82,400.00	-	0.00%
SUB SUB - TOTAL		200,000.00	180,356.00	90.18%	82,400.00	-	0.00%
2210900	Special Services						
2210902	Official Celebrations	230,000.00	224,570.00	97.64%	217,000.00	101,835.00	46.93%
2210904	Substructure Allowance	550,000.00	543,538.38	98.83%	75,000.00	194,080.00	258.77%
2210909	Operational Enhancement Expenses	150,000.00	145,268.82	96.85%	-	57,050.00	-
SUB SUB - TOTAL		930,000.00	913,377.20	98.21%	292,000.00	352,965.00	120.88%
2211100	Other Charges & Fees						
2211101	Bank Charges	7,500.00	1,234.17	16.46%	1,200.00	440.00	36.67%
SUB SUB - TOTAL		7,500.00	1,234.17	16.46%	1,200.00	440.00	36.67%

2211200	Emergency Services						
2211202	Refurbishment Contingency	640,000.00	630,852.96	98.57%	200,000.00	13,013.00	6.51%
	SUB SUB - TOTAL	640,000.00	630,852.96	98.57%	200,000.00	13,013.00	6.51%

2211300	Insurance						
2211304	Insurance - Official Vehicles	113,000.00	110,258.00	97.57%	-	-	-
	SUB SUB - TOTAL	113,000.00	110,258.00	97.57%	-	-	-

	SUB - TOTAL	10,718,819.00	11,004,159.78	102.66%	3,529,030.73	2,275,262.38	64.47%
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2200000 Social Benefits [GFS]

2210100	Employer Social Benefits in Cash						
2731101	Workman compensation	380,000.00	369,772.40	97.31%	110,000.00	74,000.00	67.27%
2731102	Staff Welfare Expenses	10,000.00	4,386.00	43.86%	-	-	-
2731103	Refund of Medical Expenses	55,000.00	52,500.00	95.45%	30,000.00	14,700.00	49.00%
	SUB SUB - TOTAL	445,000.00	426,658.40	95.88%	140,000.00	88,700.00	63.36%

	SUB - TOTAL	445,000.00	426,658.40	95.88%	140,000.00	88,700.00	63.36%
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2800000 Other Expense

2821100	General Expenses						
2821001	Insurance and compensation	115,000.00	112,583.00	97.90%	15,000.00	249.00	1.66%
2821008	Awards & Rewards	65,000.00	62,358.98	95.94%	5,000.00	-	0.00%
2821010	Contributions	993,000.00	962,022.75	96.88%	403,000.00	540,940.21	134.23%
2821018	Civic Numbering/Street Naming	275,000.00	265,821.00	96.66%	75,000.00	-	0.00%
2821019	Scholarship & Bursaries	374,000.00	336,320.80	89.93%	150,000.00	51,935.30	34.62%
	SUB SUB - TOTAL	1,822,000.00	1,739,106.53	95.45%	648,000.00	593,124.51	91.53%

	SUB - TOTAL	1,822,000.00	1,739,106.53	95.45%	648,000.00	593,124.51	91.53%
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3110000 Non-Financial Assets

3111150	Dwellings						
3111103	Bungalows/Flats	657,148.59	127,824.47	19.45%	259,026.00	-	0.00%

3111153	WIP - Bungalows/Flats	547,368.00	71,049.05	12.98%	330,000.00	268,081.70	81.24%
	<i>SUB SUB - TOTAL</i>	1,204,516.59	198,873.52	16.51%	589,026.00	268,081.70	45.51%
3111200	Non Residential Buildings						
3111202	Clinics	-	-	-	470,000.00	130,000.00	27.66%
3111204	Office Buildings	-	-	-	416,394.00	105,693.10	25.38%
3111205	School Buildings	350,000.00	30,000.00	8.57%	469,740.00	346,588.97	73.78%
3111207	Health Centres	190,000.00	-	0.00%	170,000.00	26,212.31	15.42%
3111252	WIP - Clinics	-	-	-	219,011.00	49,991.57	22.83%
3111253	WIP - Health Centres	253,062.00	118,022.33	46.64%	-	-	-
3111256	WIP - School Buildings	657,202.00	324,633.81	49.40%	356,213.00	193,628.50	54.36%
	<i>SUB SUB - TOTAL</i>	1,450,264.00	472,656.14	32.59%	2,101,358.00	852,114.45	40.55%
3111300	Other Structures						
3111304	Markets	298,000.00	12,662.38	4.25%	320,000.00	-	0.00%
3111305	Car/Lorry Park	65,000.00	-	0.00%	100,000.00	14,075.50	14.08%
3111306	Bridges	145,000.00	84,323.23	58.15%	60,000.00	-	0.00%
3111354	WIP - Markets	-	-	-	120,000.00	-	0.00%
	<i>SUB SUB - TOTAL</i>	508,000.00	96,985.61	19.09%	600,000.00	14,075.50	2.35%
3112100	Transport Equipment						
3112101	Motor Vehicle	378,065.00	172,690.00	45.68%	270,122.00	34,832.12	12.89%
	<i>SUB SUB - TOTAL</i>	378,065.00	172,690.00	45.68%	270,122.00	34,832.12	12.89%
3112200	Other Machinery and Equipment						
3112204	Networking & ICT equipments	-	-	-	-	5,000.00	-
3112206	Plant and Machinery	140,000.00	-	0.00%	60,000.00	36,823.60	61.37%
3112208	Computers and Accessories	-	-	-	60,000.00	34,900.00	58.17%
3112211	Office Equipments	-	-	-	60,000.00	14,832.00	24.72%
3112212	Computer Software	10,000.00	5,915.00	59.15%	-	-	-
3112214	Electrical Equipments	45,000.00	-	0.00%	60,000.00	40,058.37	66.76%
	<i>SUB SUB - TOTAL</i>	195,000.00	5,915.00	3.03%	240,000.00	131,613.97	54.84%

3113100 Infrastructure Assets

3113101	Electrical Networks	50,000.00	-	0.00%	-	-	-
3113108	Furniture & Fittings	100,000.00	-	0.00%	200,000.00	170,104.50	85.05%
3113110	Water Systems	155,365.00	20,241.83	13.03%	126,802.00	153,256.37	120.86%
<i>SUB SUB - TOTAL</i>		305,365.00	20,241.83	6.63%	326,802.00	323,360.87	98.95%
SUB - TOTAL		4,041,210.59	967,362.10	23.94%	4,127,308.00	1,624,078.61	39.35%
MAIN EXPENDITURE- TOTAL		47,883,038.00	44,964,545.95	93.90%	30,948,112.00	26,842,437.80	-

GOMOA EAST DISTRICT ASSEMBLY
CASH BOOK BALANCES AS AT END OF THE YEARS
31st DECEMBER 2020 AND 2021

ACCOUNT NAMES	2021 ACCOUNT BALANCE (GH¢)	2020 ACCOUNT BALANCE (GH¢)
CASH ACCOUNT	-	-
GEDA IGF A/C	86,530.95	(37,143.36)
MPs COMMON FUND A/C	27,035.33	4,912.92
NIB COMMON FUND A/C	(113,773.41)	803,807.13
PWD /HIV-AIDS ACCOUNT	523.21	1,102.58
SUB CF ACCOUNT	1,557,391.65	235,563.55
TOTAL	1,557,707.73	1,008,242.82

GOMOA EAST DISTRICT ASSEMBLY

ANALYSIS OF REVENUE OVER EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

BROAD BASED ACCOUNT

	Estimate - 2021 Gh¢	Actual - 2020 Gh¢	Actual - 2021 Gh¢
GoG SALARIES			
Salaries & Wages Gov't	29,486,508.41	22,000,926.86	29,131,063.31
INTERNALLY GENERATED FUNDS			
RATES	133,000.00	89,640.00	113,940.75
LANDS	705,000.00	536,229.86	843,030.38
FEES AND FINES	704,000.00	267,281.37	779,912.93
LICENCES	443,000.00	388,213.23	368,080.11
RENTS	5,000.00	7,200.00	12,995.00
MISCELLANEOUS	10,000.00	-	-
Total	2,000,000.00	1,288,564.46	2,117,959.17
DONOR GRANTS/ OTHER FUNDS			
COMMON FUND	7,061,401.61	3,143,596.58	5,468,821.62
MPS COMMON FUND	860,000.00	375,812.27	1,354,652.07
DISABILITY FUND	1,650,000.00	175,714.91	1,594,181.43
GOODS & SERVICES	2,553,670.27	175,009.81	2,059,130.60
DDF - CAPACITY BUILDING	45,859.00	-	-
DISTRICT DEVELOPMENT FACILITY	2,510,598.71	-	1,687,802.00
OTHER DONORS SUPPORT TRANSFER	1,695,000.00	-	1,600,400.66
Total	16,376,529.59	3,870,133.57	13,764,988.38
STOOL LANDS REVENUE			
STOOL LANDS REVENUE	20,000.00	11,369.18	-
Total	20,000.00	11,369.18	-
GRAND TOTAL	47,883,038.00	27,170,994.07	45,014,010.86
COMPENSATION OF EMPLOYEES			
Established Post	29,486,508.41	22,000,926.86	29,631,063.31
Monthly Paid & Casual Labour	210,000.00	90,212.90	171,241.67
Limited Engagement	309,000.00	-	288,650.77
Funeral Grants	55,000.00	-	54,000.00
Traditional Authority Allowance	100,000.00	3,000.00	96,500.00
Housing Subsidy / Allowances	80,000.00	31,452.00	75,632.00
Overtime Allowance	59,000.00	8,250.00	53,429.00
Per Diem & Inconvenience Allowances	170,000.00	9,555.00	157,488.00
Transfer Grants	80,000.00	5,801.50	79,108.14
Special Allowance/Honorarium	268,000.00	94,008.20	189,850.00
13% SSF Contribution	10,500.00	4,565.84	3,345.40
End of Service Benefit (ESB)	28,000.00	13,500.00	26,950.85
Total	30,856,008.41	22,261,272.30	30,827,259.14

IGF RECURRENT EXPENDITURE

USE OF GOODS & SERVICES	10,718,819.00	2,275,262.38	11,004,159.78
SOCIAL BENEFITS	445,000.00	88,700.00	426,658.40
OTHER EXPENSES	1,822,000.00	593,124.51	1,739,106.53
Total	12,985,819.00	2,957,086.89	13,169,924.71

CAPITAL EXPENDITURE/PROJECTS

NON-FINANCIAL ASSETS	4,041,210.59	1,624,078.61	967,362.10
Total	4,041,210.59	1,624,078.61	967,362.10

GRAND TOTAL	47,883,038.00	26,842,437.80	44,964,545.95
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ANNUAL REVENUE AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

REVENUE	Estimate - 2021 Gh¢	Actual - 2020 Gh¢	Actual - 2021 Gh¢
GoG FUND: GRANT	29,486,508.41	22,000,926.86	29,631,063.31
INTERNALLY GENERATED FUNDS	2,000,000.00	1,288,564.46	2,117,959.17
DONOR GRANTS/ OTHER FUNDS	16,376,529.59	3,870,133.57	13,764,988.38
STOOL LANDS REVENUE	20,000.00	11,369.18	-
TOTAL	47,883,038.00	27,170,994.07	45,514,010.86

LESS: EXPENDITURE

COMPENSATION OF EMPLOYEES	30,856,008.41	22,261,272.30	30,827,259.14
IGF RECURRENT EXPENDITURE	12,985,819.00	2,957,086.89	13,169,924.71
CAPITAL EXPENDITURE/PROJECTS	4,041,210.59	1,624,078.61	967,362.10
TOTAL	47,883,038.00	26,842,437.80	44,964,545.95
Surplus Of Revenue Over Expenditure	-	328,556.27	549,464.91