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Koforidua
7 July 2020

Upper Manya Krobo District Assembly
Asesewa
13 JUL 2020
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Upper Manya Krobo District Assembly
Asesewa
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The Presiding Member
Upper Manya Krobo District Assembly
Asesewa

Dear Sir,

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF UPPER MANYA KROBO DISTRICT ASSEMBLY FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

Introduction

We have audited the Accounts of Upper Manya Krobo District Assembly for the financial year ended 31 December 2019. Attached to this report are the following Accounts and Financial Statements:

i. Statement of Financial Position as at 31 December 2019;
ii. Comparative Statement of Revenue and Expenditure for the financial year ended 31 December 2019;
iii. Comparative Statement of Revenue and Expenditure for the Internally Generated Fund for the year ended 31 December 2019;
iv. Cash Flow Statement for the year ended 31 December 2019;
v. Accumulated surplus account for the financial year 31 December 2019 and
vi. Notes to the Accounts for the year ended 31 December 2019.

Manner in which the accounts were kept and rendered for audit

2. The books of accounts were satisfactorily kept. The related Accounts and Financial Statement were submitted for validation and certification on 20 February 2020in accordance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Estimates

3 The Assembly's Estimates for 2019 financial year were approved at a General Assembly meeting held on the 30 October 2018.

Fraud, Losses and Serious Irregularities

4. Details of irregularities, which came to light during the audit of the Accounts for the year under review were embodied in Management Letters addressed to the District Chief Executive for remedial action.

Revenue

5 During the financial year under review, the Assembly realised a total revenue of GH¢5,596,079.61 as against an estimated revenue of GH¢7,663,704.68 resulting in a shortfall of GH¢2,067,625.07 which represents 27% of the budgeted figure. Meanwhile, the revenue figure of GH¢5,596,079.61 increase by GH¢2,342,018.70 compared to the previous year's figure of GH¢3,254,060.91. The IGF performance for the year was also GH¢581,856.71 which represent 10.39% of total revenue. Below are the details:

No.	Revenue Head	Actual 2018 (GH¢)	Budget 2019 (GH¢)	Actual 2019 (GH¢)	Variance (GH¢)
2.	IGF	577,532.46	634,000.00	581,856.71	52,143.29
3.	Common Fund and Others Grants	2,676,528.45	7,029,704.68	5,014,222.90	(2,015,481.78)
	Total	**3,254,060.91**	**7,663,704.68**	**5,596,079.61**	**(2,067,625.07)**

Expenditure

4. Total expenditure incurred during the period under review was GH¢5,154,824.99 as against a budgeted figure of GH¢7,663,704.68 resulting in a favourable variance of GH¢2,508,879.69. This implies that the Assembly spent within its budget. Below are the details:

No.	Expenditure Head	Actual 2018	Approved Budget 2019 (GH¢)	Actual 2019 (GH¢)	Variance (GH¢)
1	IGF	611,043.32	634,000.00	631,638.06	2,361.94
2	Common Fund and Other Grants	2,659,210.02	7,029,704.68	4,523,186.93	2,506,517.75
	Total	**3,270,256.34**	**7,663,704.68**	**5,154,824.99**	**2,508,879.69**

Operational Result

5. The Assembly realized a total amount of GH¢5,596,079.61from IGF, Common Fund and Other Grants for the year under review and incurred a total expenditure of GH¢5,154,824.99, resulting in a surplus of GH¢441,254.62.Below are the details:

No	Head	Revenue (GH¢)	Expenditure 2019	Variance (GH¢)
1	IGF	581,856.71	631,638.06	(49,781.35)
2	Common Fund and Others	5,014,222.90	4,523,186.93	491,035.97
	Total	**5,596,079.61**	**5,154,824.99**	**441,254.62**

Statement of Financial Position as at 31 December 2019

Assets

6. **Cash on Hand – 41.50:** This figure represent the cash balance held by the Assembly as at 31 December 2019. Details are provided in Schedule 'A'.

7. **Cash at bank – GH¢1,018,800.59:** The cash at bank figure is made up of balances of all bank accounts held by the Assembly as at 31 December 2019 as detailed in Schedule 'A'. All the balances were duly verified with the relevant Bank Certificates and Statements and found to be correct.

Liabilities

8. **Payables:-GH¢88,792.00**:- This figure represents amount owed suppliers and service providers (GH¢87,406.87), withholding taxes not remitted to GRA (GH¢385.13) and other payables (GH¢1,000.00) as at 31 December 2019.

9. **Accumulated Fund/Rate Fund – GH¢930,050.09:** The accumulated surplus of GH¢488,795.47 brought forward at the beginning of the year increased to GH¢930,050.09 as at 31 December 2019as a result of the net surplus of GH¢441,254.62 realised on the Comparative Statement of Revenue and Expenditure account.

11. The co-operation and assistance accorded the inspecting team by management of the Assembly during the audit is highly appreciated.

Yours faithfully.

(JUSTICE S. BAVERE)
ASSISTANT AUDITOR-GENERAL
for: AUDITOR-GENERAL

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

The Regional Co-ordinating Director
P. O. Box 303
Koforidua

The District Chief Executive
Upper Manya Krobo District Assembly
Asesewa

The District Co-ordinating Director
Upper Manya Krobo District Assembly
Asesewa

The District Finance Officer
Upper Manya Krobo District Assembly
Asesewa

The District Auditor
Audit Service
Odumase-Krobo

OPINION OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENT

Introduction

12. We have in accordance with the Article 187(2) of the 1992 Constitution and the Audit Service Act 2000 (Act 584), Section 11(1) audited the accounts and financial statements of the Upper Manya Krobo District Assembly for the year ended 31 December 2019.

Responsibility of MMDA Management

13. Section 80 (1) of the Public Financial Management Act. 2016 (Act 921) requires that, the Assembly prepares and submit its Accounts to the Auditor-General within two months after the end of each financial year.

Responsibility of the Auditor-General

14. Article 187(2) of the 1992 Constitution and Section 11 (1) of the Audit Service Act, 2000 (Act 584) mandates the Auditor-General to audit and report on the accounts of the Metropolitan, Municipal and District Assemblies of Ghana. It is therefore, the responsibility of the Auditor-General or his representative to express an independent opinion on the financial statements of the Assemblies.

Basis of Opinion

15. We conducted the audit in accordance with generally accepted auditing standards and auditing standards of International Organisation of Supreme Audit Institutions (INTOSAI). Our audit includes examination of, on a test basis, evidence relevant to the accounts, disclosures and regularity of financial transactions included in the statements.

16. We planned and performed our audit so as to obtain all the information and explanations 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 expenditure and income have been applied to the purpose intended by Parliament, and the financial transactions conform to the authorities which govern them.

17. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Audit Opinion

18. We have examined the financial statements, the accounts and the supporting schedules of the Upper Manta Krobo District Assembly under the modified cash basis convention for the year ended 31 December 2019.

19. In our opinion, the financial statements present fairly the financial position of the Assembly as at 31 December 2019 and the result of its operations for the year ended and that the transactions were in accordance with the Financial Regulations, Ministerial guidelines and directives.

DATED THIS 7TH DAY OF JULY 2020

(JUSTICE S. BAVERE)
ASSISTANT AUDITOR-GENERAL
for: AUDITOR-GENERAL

UPPER MANYA KROBO DISTRICT ASSEMBLY

In case of reply the number and
date of this letter should be quoted

Our Ref: BA.4/6/01
Your Ref:.........................

Post OfficeBox 52
ASESEWA

Date: 19-02-2020

REPUBLIC OF GHANA

SUBMISSION OF ANNUAL ACCOUNTS FOR 2019

Please I submit herewith the Annual Account for 2019 of the Upper Manya Krobo District Assembly for your attention and necessary action.

For: DISTRICT CHIEF EXECUTIVES
(MAJEED AYARIGA)
(DISTRICT CO-ORDINATING DIRECTOR)

THE DISTRICT AUDITOR
AUDIT SERVICE
KROBO-ODUMASE

Email: umkda.assembly@gmail.com

UPPER MANYA KROBO DISTRICT ASSEMBLY

ANNUAL ACCOUNTS FOR

2019

UPPER MANYA KROBO DISTRICT ASSEMBLY

FINANCIAL REPORT FOR 2019

TABLE OF CONTENTS

UPPER MANYA KROBO DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER 2019

	NOTES	CURRENT 2019 GH¢	PREVIOUS 2018 GH¢
ASSETS			
NON CURRENT ASSETS			
Equity Investment		-	-
Infrastructure, Plant and Equipment		-	-
Work in Progress	18	-	-
Inventories	19	-	-
TOTAL NON CURRENT ASSETS		-	-
CURRENT ASSETS			
Cash and Cash Equivalents	17	1,018,842.09	576,957.47
Other Account Receivables(Staff Advances)	16	-	630.00
Prepayments		-	-
TOTAL CURRENT ASSETS		**1,018,842.09**	**577,587.47**
TOTAL ASSET		**1,018,842.09**	**577,587.47**
LIABILITIES			
CURRENT LIABILITIES			
Payables	20	88,792.00	88,792.00
Deposits and Other Trust Monies		-	-
Short Term Borrowings		-	-
TOTAL CURRENT LIABILITIES		**88,792.00**	**88,792.00**
NON-CURRENT LIABILITIES			
Domestic		-	-
External		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITY		**88,792.00**	**88,792.00**
NET ASSETS		**930,050.09**	**488,795.47**
FINANCED BY			
ACCUMULATED RESERVE	21	488,795.47	504,990.90
SURPLUS/(DEFICIT) as @ 31st December, 2019	22	441,254.62	(16,195.43)
NET WORTH		**930,050.09**	**488,795.47**

DISTRICT CO-ORDINATING DIRECTOR
(MAJEED AYARIGA)

DISTRICT FINANCE OFFICER
(VICTORIA ASHONG)

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COMAPARATIVE STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 2019

REVENUE	NOTES	ANNUAL BUDGET F0R THE YEAR 2019 GH¢	REVISED BUDGET FOR THE YEAR 2019 GH¢	ACTUAL FOR THE YEAR 2019 GH¢	% OF ACTUAL FOR THE YEAR 2019 GH¢	ANNUAL BUDGET F0R THE YEAR 2018 GH¢	ACTUAL FOR THE YEAR 2018 GH¢	% OF ACTUAL FOR THE YEAR 2018 GH¢
Taxes on Property	2	31,000.00	36,000.00	57,567.90	185.70%	31,000.00	44,370.44	143.13%
Lands and Royalties	3	13,800.00	23,800.00	52,956.32	383.74%	14,100.00	15,686.68	111.25%
Licenses	4	53,740.00	102,082.00	100,551.77	187.11%	34,620.00	60,789.84	175.59%
Fees	5	333,500.00	409,598.00	355,401.78	106.57%	333,500.00	416,864.00	125.00%
Fines, Penalties and Forfeits	6	37,500.00	37,500.00	18,460.94	49.23%	37,000.00	28,055.50	75.83%
Rent of Land, Buildings and Houses	7	25,020.00	25,020.00	16,918.00	67.62%	24,760.00	11,766.00	47.52%
Grants	8	5,512,652.13	7,029,704.68	4,994,222.90	90.60%	5,253,485.00	2,676,528.45	50.95%
Miscellaneous	9	-	-	-	0.00%	2,000.00	-	0.00%
TOTAL REVENUE		**6,007,212.13**	**7,663,704.68**	**5,596,079.61**	**93.16%**	**5,730,465.00**	**3,254,060.91**	**56.79%**
EXPENDITURE								
Compensation of Employees	9	109,510.18	109,510.18	127,752.27	116.66%	95,182.35	124,202.68	130.49%
Use of Goods and Services	10	432,900.00	381,207.82	358,842.38	82.89%	306,500.00	348,486.64	113.70%
Interest	11	-	-	-	0.00%	-	-	0.00%
Grants	12	5,397,369.95	7,029,704.68	4,523,186.93	83.80%	5,253,485.00	2,659,213.02	50.62%
General Expenses	13	34,000.00	28,000.00	38,531.00	113.33%	13,000.00	26,838.00	206.45%
Other Assembly Capital projects(Assets)	14	115,282.00	115,282.00	106,512.41	92.39%	61,977.65	111,516.00	179.93%
TOTAL EXPENDITURE		**6,089,062.13**	**7,663,704.68**	**5,154,824.99**	**84.66%**	**5,730,145.00**	**3,270,256.34**	**57.07%**
SURPLUS/(DEFICIT)		**(81,850.00)**	**-**	**441,254.62**		**320.00**	**(16,195.43)**	

UPPER MANYA KROBO DISTRICT ASSEMBLY

COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED DECEMBER 201 9

RECEIPTS	NOTE	ANNUAL BUDGET FOR THE YEAR 2019 GH¢	REVISED BUDGET FOR THE YEAR 2019 GH¢	ACTUAL FOR THE YEAR 2019 GH¢	% OF ACTUAL FOR THE YEAR 2019 GH¢	ANNUAL BUDGET FOR THE YEAR 2018 GH¢	ACTUAL FOR THE YEAR 2018 GH¢	% OF ACTUAL FOR THE YEAR 2018 GH¢
Taxes on Property	2	31,000.00	36,000.00	57,567.90	185.70%	31,000.00	44,370.44	143.13%
Lands and Royalties	3	13,800.00	23,800.00	52,956.32	383.74%	14,100.00	15,686.68	111%
Licenses	4	53,740.00	102,082.00	100,551.77	187.11%	34,620.00	60,789.84	175.59%
Fees	5	333,500.00	409,598.00	355,401.78	1.07	333,500.00	416,864.00	125.00%
Fines, Penalties and Forfeits	6	37,500.00	37,500.00	18,460.94	49.23%	37,000.00	28,055.50	75.83%
Rent of Land, Buildings and Houses	7	25,020.00	25,020.00	16,918.00	67.62%	24,760.00	11,766.00	47.03%
Grants	8	5,512,652.13	7,029,704.68	4,994,222.90	90.60%	5,253,485.00	2,676,528.45	48.55%
Miscellaneous	9	-	-	-	0.00%	2,000.00	-	0%
TOTAL RECEIPTS		**6,007,212.13**	**7,663,704.68**	**5,596,079.61**	**93.16%**	**5,730,465.00**	**3,254,060.91**	56.79%
PAYMENTS								
Compensation of Employees	9	109,510.18	109,510.18	127,752.27	116.66%	95,182.35	124,202.68	130.49%
Use of Goods and Services	10	432,900.00	381,207.82	358,842.38	82.89%	306,500.00	348,486.64	113.70%
Interest	11	-	-	-	0.00%	-	-	0.00%
Grants	12	5,397,369.95	7,029,704.68	4,523,186.93	83.80%	5,253,485.00	2,659,213.02	50.62%
General Expenses	14	34,000.00	28,000.00	38,531.00	113.33%	13,000.00	26,838.00	206.45%
Other Assembly Capital projects(Assets)	15	115,282.00	115,282.00	106,512.41	92.39%	61,977.65	111,516.00	179.93%
Advances		-	-	-	0.00%	-	-	0.00%
TOTAL PAYMENTS		**6,089,062.13**	**7,663,704.68**	**5,154,824.99**	**84.66%**	**5,730,145.00**	**3,270,256.34**	**57.07%**

	2019	2018
CHANGES IN WORKING CAPITAL:		
INCREASED/DECREASED OF ADVANCES	**630.00**	-
INCREASED/DECREASED OF DEPOSITS/PAYABLES		**77,345.50**
Net Receipts/(Payments)	**441,254.62**	**(16,195.43)**
Cash and Bank Balances as at Opening	**576,957.47**	**515,807.40**
Cash and Bank Balances as at Closing	**1,018,842.09**	**576,957.47**

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STATEMENT OF CASH FLOW FOR THE YEAR ENDED DECEMBER 2019.

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	CURRENT	PREVIOUS
		2019	2018
		GH¢	GH¢
Cash Receipts From Operating Activities			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Cash Payments From Operating Activities			
[illegible] of Employees	[illegible]	[illegible]	[illegible]
[illegible] and Services	10	[illegible]	[illegible]
[illegible]	11		
[illegible]	[illegible]	[illegible]	[illegible]
[illegible] Benefits	[illegible]		
[illegible] Expenses	[illegible]	[illegible]	[illegible]
[illegible] in Inventories	21		
[illegible] in Other Current Receivables (Advances)	[illegible]	[illegible]	
[illegible] in Other Current Payables	[illegible]		[illegible]
Net Cash flow from operating Activities		548,397.03	172,666.07
CASH FLOW FROM INVESTING ACTIVITIES			
[illegible] of Non Financial Assets			
[illegible]	[illegible]	(106,512.41)	(111,516.00)
[illegible]	[illegible]		
[illegible]	[illegible]		
Cash Outflow from Investing in Non Financial Assets		(106,512.41)	(111,516.00)
[illegible] of Non Financial Assets			
[illegible]			
[illegible]			
[illegible]			
Cash Inflow From sale of Non Financial Assets		-	-
Net Cash flow from Investment in Financial Assets		(106,512.41)	(111,516.00)
CASH FLOW FROM FINANCING ACTIVITY			
[illegible]			
[illegible]			
[illegible]			
Net [illegible] of Domestic Liability			-
[illegible]			
[illegible]			
[illegible]			
[illegible] Liability			-
[illegible] IN CASH		441,884.62	61,150.07
[illegible] Beginning		576,957.47	515,807.40
[illegible]		1,018,842.09	576,957.47

[illegible]

STATEMENT OF ACCUMULATED FUND

	GH¢
Balance brought forward : 1/1/19	488,795.47
Add Surplus : 31/12/19	441,254.62
Net Worth :	930,050.09

PRINCIPAL NOTES TO THE FINANCIAL STATEMENTS

NOTES

	CURRENT 2019 GH¢	PREVIOUS 2018 GH¢
2 Taxes on Property	37,567.90	44,370.44
3 Lands and Royalties	52,956.32	15,686.68
4 License	100,551.77	60,789.84
5 Sales of Goods and Services	355,401.78	416,864.00
5 Fines, Penalties and Forfeits	18,460.94	28,055.50
6 Rent of Land, Buildings and Houses	16,918.00	11,766.00
7 Grants	5,014,222.90	2,676,528.45
8 Miscellaneous and Unidentified Revenue	-	-
9 Compensation of Employees	127,752.27	124,202.68
10 Use of Goods and Services	358,842.38	348,486.64
11 Interest	-	-
12 Grants	4,523,186.93	2,659,213.02
13 Social Benefits	-	-
14 Other Expenses	38,531.00	26,838.00
15 Other Assembly Capital projects(Assets)	106,512.41	111,516.00
16 Other Account Receivables (Advances)	-	-
Staff and Departmental Advances	-	630.00
Foreign Missions Remittances & Advances	-	-
	-	**630.00**
17 Cash and Cash Equivalents	1,018,842.09	576,957.47
18 WIP	-	
Dwellings	-	-
Non Residential Buildings	-	-
Other Structures	-	-
19 Inventories		
Strategic Stocks	-	-
Materials and supplies	-	-
Finished Goods	-	-
	-	**-**
20 Payables;		
Goods and Services	-	-
Retention-Works	87,406.87	87,406.87
GRA(Withholding Tax and VAT)	385.13	385.13
Credit Union and Welfare	-	-
Other Payables	1,000.00	1,000.00
	88,792.00	**88,792.00**
21 Accumulated Reserve	488,795.47	504,990.90
22 SURPLUS/DEFICIT	441,254.62	(16,195.43)

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COMPARATIVE STATEMENT OF REVENUE -TRIAL BALANCE
FOR THE YEAR ENDED DECEMBER, 2019

CREDIT

REVENUE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
1413000 TAXES ON PROPERTY				
1413000 RATES				
1413002 Basic Rate	1,000.00	-	1,000.00	864.94
1413001 Property Rate	35,000.00	57,567.90	30,000.00	43,506.50
SUBTOTAL	**36,000.00**	**57,567.90**	**31,000.00**	**44,371.44**
13 GRANTS				
133 OTHER GENERAL GOVERNMENT UNITS				
1331000 GRANTS- DISTRICTS				
1331001 GOG Salaries	1,354,870.88	839,977.20	1,237,164.00	1,897,366.24
1331002 DACF	3,126,541.46	1,749,955.45	3,166,000.40	1,472,300.21
1331003 MP Common Fund	349,334.24	389,407.68	166,631.70	292,132.16
1331004 DDF Investent/SUB CF	718,133.00	1,087,698.56	484,529.00	446,146.00
1331008 MSHAP/HIV AIDS	17,466.71	12,472.95	-	13,919.48
1331009 G & S-Decentralised Departments(GOG)	710,027.39	196,993.94	147,747.00	139,666.49
1331010 DDF Capacity/SUB CF	27,738.00	41,738.00	51,413.00	27,282.00
1331012 Disability Transfer	332,000.00	267,637.92	-	285,082.11
SUBTOTAL	**6,636,111.68**	**4,585,881.70**	**5,253,485.10**	**4,573,894.69**
1332000 CAPITAL GRANTS- DISTRICTS				
1332001 DACF Direct Transfer-Capital Development Projects		-	-	-
1332002 DACF MP Transfer- Capital Development Projects	-	-	-	-
1332003 Sector Specific asset transfer-decentralised departments	-	-	-	-
1332004 The DDF transfer-capital development projects	-	-	-	-
1332005 UDG transfer-capital development projects	-	-	-	-
13015 Donor Funded capital dev't projects/GGHSP PROJECT	393,593.00	428,341.20	-	-
SUBTOTAL	**393,593.00**	**428,341.20**	**-**	**-**
TOTAL	**7,029,704.68**	**5,014,222.90**	**5,253,485.10**	**4,573,894.69**

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141 PROPERTY INCOME				
142000 LANDS & ROYALTIES				
1422154 Sale of Building Permit Jacket	1,800.00	350.00	2,100.00	3,874.52
1422157 Building Plans/ Permits/Container	16,000.00	30,927.94	8,000.00	10,712.16
1422159 Comm. Mast Permit	6,000.00	21,678.38	4,000.00	1,100.00
SUBTOTAL	**23,800.00**	**52,956.32**	**14,100.00**	**15,686.68**
1415000 RENT OF LAND, BUILDING & HOUSES				
1415002 Ground Rent	1,500.00	1,355.00	1,000.00	499.00
1415012 Rent on Assembly Building/Market Store/Stall	23,520.00	15,563.00	23,760.00	11,267.00
SUBTOTAL	**25,020.00**	**16,918.00**	**24,760.00**	**11,766.00**
1422000 LICENSES				
1422002 Herbalist Licence	600.00	590.00	540.00	1,300.00
1422005 Chop Bars/ Restaurants	600.00	5,904.00	900.00	8,262.00
1422006 Corn/ Rice/ Flour Mills	1,800.00	1,360.98	1,200.00	1,174.00
1422011 Artisans/ Self Employed	3,720.00	3,782.79	3,180.00	3,674.00
1422015 Service/ Filling Station	5,600.00	9,200.00	1,800.00	11,400.00
1422018 Pharmacists/ Chemical Sellers	3,840.00	2,800.00	1,920.00	1,770.00
1422019 Sawmills	960.00	300.00	600.00	890.00
1422020 Taxi Cabs/ Commercial Vehicles Stickers/ Transport Union	5,442.00	4,242.00		2,310.00
1422021 Business Operational fees	50,000.00	41,086.00	7,000.00	1,840.00
1422012 Kiosk Licence	-	-		150.00
1422024 Private Education Int.	8,000.00	6,760.00	5,000.00	4,773.00
1422029 Mobile Sale Van	400.00	355.00	600.00	781.84
1422030 Entertainment Centre	420.00	200.00	480.00	700.00
1422032 Akpeteshie/ Spirit Sellers	1,200.00	1,000.00	1,000.00	1,720.00
1422033 Commercial/Private Stores	4,020.00	4,381.00	2,760.00	3,505.00
1422044 Financial Institutions	7,000.00	5,540.00	3,000.00	8,240.00
1422054 Laundries / Car Wash	240.00	250.00	240.00	250.00
1422067 Beer Bars/Bar Licence	3,240.00	2,800.00	1,680.00	2,150.00
1422072 Registration of Contracts/ Tender	5,000.00	10,000.00	2,400.00	5,900.00
SUBTOTAL	**102,082.00**	**100,551.77**	**34,300.00**	**60,789.84**

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1423000 FEES				
1423001 Markets	137,248.00	78,064.30	120,000.00	89,102.50
1423005 Registration of Contractors	4,000.00	2,710.71	3,000.00	3,500.00
1423006 Burial fees	700.00	440.00	600.00	1,050.00
1423007 Pound/Auctions	600.00	848.57	500.00	55,395.50
1423009 Advertisements & Bill Boards	1,000.00	350.00	500.00	550.00
1423010 Marriage/Divorce Registration	600.00	360.00	500.00	300.00
1423012 Sub Metro Managed Toilets	8,450.00	3,305.20	8,400.00	1,060.00
1423018 Loading fees	250,000.00	269,323.00	200,000.00	265,906.00
SUBTOTAL	**402,598.00**	**355,401.78**	**333,500.00**	**416,864.00**
1430000 FINES, PENALTIES AND FORFEITS				
1430006 Slaughter Fines	2,500.00	1,685.94	2,000.00	1,600.00
1430007 Lorry Park Fines	35,000.00	16,775.00	35,000.00	26,455.50
SUBTOTAL	**37,500.00**	**18,460.94**	**37,000.00**	**28,055.50**
1450000 MISCELLANEOUS &UNIDENTIFIED REVENUE			**2,000.00**	
GRAND TOTAL	**7,656,704.68**	**5,596,079.61**	**5,730,145.10**	**5,151,428.15**

COMPARATIVE STATEMENT OF REVENUE FOR COMMON FUND

FOR THE YEAR ENDED DECEMBER, 2019

REVENUE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
1331000 GRANTS- DISTRICTS				
1331002 DACF	3,126,541.46	1,749,955.45	3,166,000.40	1,472,300.21
1332002 DACF MP Transfer- Capital Development Projects	349,334.24	389,407.68	166,631.70	292,132.16
TOTAL	**3,475,875.70**	**2,139,363.13**	**3,332,632.10**	**1,764,432.37**

COMPARATIVE STATEMENT OF REVENUE FOR OTHER FUNDS

FOR THE YEAR ENDED DECEMBER 2019

REVENUE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
13 GRANTS				
133 OTHER GENERAL GOVERNMENT UNITS				
1331000 GRANTS- DISTRICTS				
1331001 GOG Salaries	1,354,870.88	839,977.20	1,237,164.00	1,897,366.24
1331004 DDF Investent/SUB CF	718,133.00	1,087,698.56	484,529.00	446,146.00
1331008 MSHAP/HIV AIDS	17,466.71	12,472.95	-	13,919.48
1331009 G & S-Decentralised Departments(GOG)	710,027.39	196,993.94	147,747.00	139,666.49
1331010 DDF Capacity/SUB CF	27,738.00	41,738.00	51,413.00	27,282.00
1331012 Disability Transfer	332,000.00	267,637.92	-	285,082.11
SUBTOTAL	**3,160,235.98**	**2,446,518.57**	**1,920,853.00**	**2,809,462.32**
1332000 CAPITAL GRANTS- DISTRICTS				
1332001 DACF Direct Transfer-Capital Development Projects	-	-	-	-
1332002 DACF MP Transfer- Capital Development Projects	-	-	-	-
1332003 Sector Specific asset transfer-decentralised departments	-	-	-	-
1332004 The DDF transfer-capital development projects	-	-	-	-
1332005 UDG transfer-capital development projects	-	-	-	-
13015 Donor Funded capital dev't projects/GGHSP PROJECT	393,593.00	428,341.20	-	-
SUBTOTAL	**393,593.00**	**428,341.20**	-	-
TOTAL	**3,553,828.98**	**2,874,859.77**	**1,920,853.00**	**2,809,462.32**

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COMPARATIVE TRIAL BALANCE OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 2019

DEBIT

EXPENDITURE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019 GH¢	ACTUAL FOR THE YEAR 2019 GH¢	APPROVED BUDGET FOR THE YEAR 2018 GH¢	ACTUAL FOR THE YEAR 2018 GH¢
2100000 COMPENSATION OF EMPLOYEES				
2111000 ESTABLISHED POSITION				
2111001 Established Post	-	-	-	-
2111102 Monthly Paid & Casual Labour	41,680.78	55,150.45	41,679.96	58,095.27
SUB TOTAL	**41,680.78**	**55,150.45**	**41,679.96**	**58,095.27**
2111200 OTHER ALLOWANCES				
2111225 Commissions	50,000.00	44,214.78	40,000.00	42,599.21
2111244 Out of Station Allowance	10,000.00	18,320.00	6,000.00	15,740.00
SUB TOTAL	**60,000.00**	**62,534.78**	**46,000.00**	**58,339.21**
2121000 NATIONAL INSURANCE CONTRIBUTIONS				
2121001 13% SSF Contribution	7,829.40	10,067.04	7,502.39	7,768.20
SUB TOTAL	**7,829.40**	**10,067.04**	**7,502.39**	**7,768.20**
TOTAL	**109,510.18**	**127,752.27**	**95,182.35**	**124,202.68**
22 USE OF GOODS AND SERVICES				
2210100 MATERIALS- OFFICE SUPPLIES				
2210101 Printing Material & Stationery	17,000.00	13,611.50	14,000.00	18,253.50
2210102 Office Facilities, Supplies & accessories	8,000.00	3,177.34	6,000.00	3,316.60
2210103 Refreshment Items	16,000.00	20,979.61	15,000.00	15,465.50
SUB TOTAL	**41,000.00**	**37,768.45**	**35,000.00**	**37,035.60**
2210200 UTILITIES				
2210201 Electricity Charges	6,000.00	1,075.73	10,000.00	8,586.07
2210203 Telecommunications	1,000.00	-	1,000.00	1,230.00
2210205 Sanitation Charges	8,000.00	21,970.26	500.00	4,556.00
SUB TOTAL	**15,000.00**	**23,045.99**	**11,500.00**	**14,372.07**

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UPPER MANYA KROBO DISTRICT ASSEMBLY

EXPENDITURE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
2210300 GENERAL CLEANING				
2210301 Cleaning Materials	-	-	-	-
2210302 contract Cleaning Service Charges	-	-	-	-
SUB TOTAL	-	-	-	-
2210400 RENTALS				
2210404 Hotel Accommodations	4,000.00	6,918.90	5,000.00	12,911.00
SUB TOTAL	**4,000.00**	**6,918.90**	**5,000.00**	**12,911.00**
2210500 TRAVEL & TRANSPORT				
2210502 Maintenance & Repairs-Official Vehicles	29,707.82	33,700.47	10,000.00	7,714.58
2210503 Fuel & Lubricants-Official Vehicles	97,000.00	92,807.00	150,000.00	145,547.00
2210511 Local Travel Cost	40,000.00	45,367.80	25,000.00	43,316.00
2210510 Other Night Allowance	10,000.00	2,500.00	30,000.00	6,825.00
SUBTOTAL	**176,707.82**	**174,375.27**	**215,000.00**	**203,402.58**
2210600 REPAIRS & MAINTENANCE				
2210602 Repairs of Residential Buildings	3,000.00	12,686.39	2,000.00	3,192.27
2210603 Repairs of Office Building	-	-	2,000.00	2,068.00
2210606 Maintenance of Machinery and Plant	10,000.00	10,858.37	2,000.00	11,451.00
2210611 Maintenance of Markets	2,000.00	15,584.76	2,000.00	4,709.00
SUB TOTAL	**15,000.00**	**39,129.52**	**8,000.00**	**21,420.27**
2210700 TRAINING - SEMINARS - CONFERENCES				
2210702 Visits, Conferences / Seminars	55,000.00	68,593.85	30,000.00	52,125.00
2210711 Public Education & Sensitization	3,000.00	6,865.00	1,000.00	6,215.00
SUB TOTAL	**58,000.00**	**75,458.85**	**31,000.00**	**58,340.00**
2210900 SPECIAL SERVICES				
2210904 Assembly Members Special Allow	70,500.00	-	-	-
2210905 Assembly Members Sittings	-	-	-	-
SUB TOTAL	**70,500.00**	-	-	-
2211100 OTHER CHARGES-FEES				
2211101 Bank Charges	1,000.00	2,145.40	1,000.00	1,005.12
SUB TOTAL	**1,000.00**	**2,145.40**	**1,000.00**	**1,005.12**
TOTAL	**381,207.82**	**358,842.38**	**306,500.00**	**348,486.64**

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UPPER MANYA KROBO DISTRICT ASSEMBLY

EXPENDITURE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
2421100 INTEREST TO RESIDENTS				
2421102 Internal Statutory Payments - Principal/Amortization	-	-	-	-
SUB TOTAL	-	-	-	-
26 GRANTS				
263 OTHER GENERAL GOV'T UNITS				
2631100 CURRENT				
2631104 Central Gov't GOG Paid Salaries	1,354,870.88	839,977.20	1,237,164.00	1,897,366.24
2632103 Sub-CF/GOG Transfer	710,027.39	198,270.58	147,747.00	273,138.55
2631106 DDF Capacity Building Grants	27,738.00	40,673.54	51,413.00	27,381.03
2631108 Disability Fund	332,000.00	315,369.45	-	237,546.43
SUB TOTAL	**2,424,636.27**	**1,394,290.77**	**1,436,324.00**	**2,435,432.25**
2632100 CAPITAL TRANSFERS				
2632101 District Assemblies Common Fund	3,126,541.46	1,421,236.14	3,166,000.40	1,758,675.12
2632102 MP capital development projects	349,334.24	623,209.57	166,631.60	232,151.55
2632104 DDF/SUB CF Investments.	718,133.00	831,808.64	484,529.00	116,295.33
2632106 HIV/AIDS Grants	17,466.71	9,950.40	-	14,025.01
13015 Donor Fund capital dev't /GGHSP PROJECT	393,593.00	242,691.41		
SUB TOTAL	**4,605,068.41**	**3,128,896.16**	**3,817,161.00**	**2,121,147.01**
TOTAL	**7,029,704.68**	**4,523,186.93**	**5,253,485.00**	**4,556,579.26**
28 OTHER EXPENSES				
2821000 GENERAL EXPENSES				
2821002 Professional fees	3,000.00	-	3,000.00	3,320.00
2821009 Sanitations	25,000.00	38,531.00	10,000.00	23,518.00
SUB TOTAL	**28,000.00**	**38,531.00**	**13,000.00**	**26,838.00**
311 OTHER ASSEMBLY CAPITAL PROJECTS(ASSETS)				
3111100 DWELLINGS				
3111101 Buildings and other structures/ Information Center	115,282.00	106,512.41	61,977.65	111,516.00
SUB TOTAL	**115,282.00**	**106,512.41**	**61,977.65**	**111,516.00**
GRAND TOTAL	**7,663,704.68**	**5,154,824.99**	**5,730,145.00**	**5,167,622.58**

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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE FOR COMMON FUND
FOR THE YEAR ENDED DECEMBER 2019

	NOTES	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
REVENUE		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
DACF - Assembly		3,091,960.73	3,126,541.46	1,749,955.45	81.80%	3,166,000.00	1,758,675.12	88.34%
DACF - MP		158,300.02	349,334.24	389,407.68	18.20%	166,631.60	232,151.55	11.66%
TOTAL REVENUE		**3,250,260.75**	**3,475,875.70**	**2,139,363.13**	100.00%	**3,332,631.60**	**1,990,826.67**	100.00%
EXPENDITURE								
DACF - Assembly		3,091,960.73	3,126,541.46	1,421,236.14	69.52%	3,166,000.00	1,758,675.12	88.34%
DACF - MP		158,300.02	349,334.24	623,209.57	30.48%	166,631.60	232,151.55	11.66%
TOTAL EXPENDITURE		**3,250,260.75**	**3,475,875.70**	**2,044,445.71**	**100.00%**	**3,332,631.60**	**1,990,826.67**	**100.00%**
SURPLUS/(DEFICIT)		-	-	**94,917.42**		-	-	

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COMPARATIVE STATEMENT OF EXPENDITURE FOR COMMON FUND
FOR THE YEAR ENDED DECEMBER 2019

EXPENDITURE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
2631100 OTHER GENERAL GOV'T UNITS-GRANTS				
2632101 District Assemblies Common Fund	3,126,541.46	1,421,236.14	3,166,000.40	1,758,675.12
2632102 MP capital development projects	349,334.24	623,209.57	166,631.60	232,151.55
TOTAL	**3,475,875.70**	**2,044,445.71**	**3,332,632.00**	**1,990,826.67**

COMPARATIVE STATEMENT OF EXPENDITURE FOR OTHER FUNDS
FOR THE YEAR ENDED DECEMBER 2019

EXPENDITURE HEAD AND SUB-HEAD	APPORVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018
	GH¢	GH¢	GH¢	GH¢
26 GRANTS				
263 OTHER GENERAL GOV'T UNITS				
2631100 CURRENT				
2631104 Central Gov't GOG Paid Salaries	1,354,870.88	839,977.20	1,237,164.00	1,897,366.24
2631103 Sub -CF/GOG Transfer			147,747.00	273,138.55
2631106 DDF Capacity Building Grants	27,738.00	40,673.54	51,413.00	27,381.03
2631108 Disability Fund	332,000.00	315,369.45	-	237,546.43
SUB TOTAL	**1,714,608.88**	**1,196,020.19**	**1,436,324.00**	**2,435,432.25**
2632100 CAPITAL TRANSFERS				
2632104 DDF/SUB CF Investments.	718,133.00	831,808.64	484,529.00	116,295.33
2632106 HIV/AIDS Grants	17,466.71	9,950.40	-	14,025.01
SUB TOTAL	**735,599.71**	**841,759.04**	**484,529.00**	**130,320.34**
TOTAL	**2,450,208.59**	**2,037,779.23**	**1,920,853.00**	**2,565,752.59**

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COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER, 2019

FOR INTERNNALLY GENERATED FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

REVENUE HEAD AND SUB-HEAD	APPROVED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	APPROVED BUDGET FOR THE YEAR 2018	ACTUAL FOR 2018
TAXES ON PROPERTY	36,000.00	37,567.90	31,000.00	44,370.44
LANDS & ROYALTIES	23,800.00	52,956.32	14,100.00	15,686.68
LICENSE	102,082.00	100,551.77	34,300.00	60,789.84
FEES	409,598.00	355,401.78	333,500.00	416,864.00
FINES, PENALITIES AND FORTIES	37,500.00	18,460.94	37,000.00	28,055.50
RENTS OF LAND, BUILDING AND HOUSES	25,020.00	16,918.00	24,760.00	11,766.00
MISCELLANEOUS	-	-	1,000.00	-
TOTAL RECEIPTS	634,000.00	581,856.71	475,660.00	577,532.46
PAYMENTS				
COMPENSATION OF EMPLOYEES	109,510.18	127,752.27	95,182.35	124,202.68
USE OF GDS & SERVICE	381,207.82	358,842.38	306,500.00	348,486.64
INTEREST	-		-	
SOCIAL BENEFIT	-	-	-	
GENERAL EXPENSES	28,000.00	38,531.00	13,000.00	26,838.00
OTHER ASSEMBLY CAPITAL PROJECT	115,282.00	106,512.41	61,977.65	111,516.00
TOTAL PAYMENTS	634,000.00	631,638.06	476,660.00	611,043.32

COMPARATIVE STATEMENT OF RECEIPTS AND PAYMENTS FOR COMMON FUNDS

FOR THE YEAR ENDED DECEMBER 2019

RECEIPTS	NOTE	ANNUAL BUDGET FOR THE YEAR 2019	REVISED BUDGET FOR THE YEAR 2019	ACTUAL FOR THE YEAR 2019	% OF ACTUAL FOR THE YEAR 2019	ANNUAL BUDGET FOR THE YEAR 2018	ACTUAL FOR THE YEAR 2018	% OF ACTUAL FOR THE YEAR 2018
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
DACF - Assembly		3,091,960.73	3,126,541.46	1,749,955.45	81.80%	3,166,000.00	1,758,675.12	88.34%
DACF - MP		158,300.02	349,334.24	389,407.68	18.20%	166,631.60	232,151.55	11.66%
TOTAL RECEIPTS		**3,250,260.75**	3,475,875.70	**2,139,363.13**	**100.00%**	**3,332,631.60**	**1,990,826.67**	100.00%
PAYMENTS								
DACF - Assembly		3,091,960.73	3,126,541.46	1,421,236.14	69.52%	3,166,000.00	1,758,675.12	88.34%
DACF - MP		158,300.02	349,334.24	623,209.57	30.48%	166,631.60	232,151.55	11.66%
TOTAL PAYMENTS		**3,250,260.75**	3,475,875.70	**2,044,445.71**	100.00%	**3,332,631.60**	**1,990,826.67**	100.00%

Net Receipts/(Payments)	**94,917.42**	
Cash and Bank Balances as at Opening	**2,548.53**	2,548.53
Cash and Bank Balances as at Closing	**97,465.95**	2,548.53

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ANALYSIS OF COMMON FUND RECEIPTS AND DEDUCTIONS FOR THE YEAR ENDED 2019

QUARTER	DATE	GROSS AMOUNT RECEIVED	DEDUCTIONS						NET AMOUNT RECEIVED
			NALAG DUES	SANITATION	FUMIGATIO	SIP	AIDS/HIV	TOTAL	
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
3RD QUARTER 2018	11-Feb-19	424,585.74	1,358.67	42,550.00	40,250.00		2,122.93	86,281.60	338,304.14
4TH QUARTER 2018	23-May-19	424,585.74	1,358.67	42,550.00	40,250.00		2,122.93	86,281.60	338,304.14
1ST QUARTER 2019	31-Jul-19	425,305.69	1,360.98	42,550.00	40,250.00		2,126.53	86,287.51	339,018.18
2ND QUARTER 2019	14-Nov-19	425,305.69	1,360.98	42,550.00	40,250.00		2,126.53	86,287.51	339,018.18
3RD QUARTER 2019	27-Dec-19	425,305.69	1,360.98	42,550.00	40,250.00		2,126.53	86,287.51	339,018.18
TOTAL		2,125,088.55	6,800.28	212,750.00	201,250.00	-	10,625.45	431,425.73	1,693,662.82

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ANALYSIS OF CURRENCY AND DEPOSIT (CASH AND BANK BALANCES)

AS AT 31ST DECEMBER 2019

SCHEDULE (A)

		2019	2018
		GH¢	GH¢
ACCOUNT NAME	**BANK ACCOUNTS NUMBER**		
CASH ON HAND		41.50	41.98
IGF ACCOUNT---1	UMKRB: 2681120000013001	5,611.35	5,675.79
IGF ACCOUNT----2	UMKRB: 2681110000046521	5,259.45	54,345.50
DACF ACCOUNT	NIB: 1105015348801	338,765.91	10,046.60
MP's COMMON FUND A/C	NIB: 1105040061301	26,406.24	260,208.13
SUB -CF A/C	BOG:1018431479451	452,936.97	197,259.61
AIDS/MSHARP ACCOUNT	UMKRB: 2681120002046011	2,791.84	269.29
PEOPLE WITH DISABILITY	UMKRB: 2681120000202631	115.78	47,847.31
UMKD.ASS/GGHSP PROJECT	GCB: 211130001984	185649.79	-
HIPC NIB		(4.33)	(4.33)
EU INVESTMENT		51.77	51.77
EU COUNTER		4.73	4.73
GRADER ACCT		1,161.78	1,161.78
RETENTION		49.31	49.31
TOTAL		**1,018,842.09**	**576,957.47**

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SCHEDULE

ANALYSIS OF DEPOSIT AS AT 31ST DECEMEBER, 2019

NAME	NATURE OF DEPOSIT	TOTAL AMT	AMT. PAID	BALANCE
1. Antartic Const. Works	5% Retention of 3-storey Adm Block@ UMKDA	5,000.00		5,000.00
2. Level 6 Co. Ltd	5% Retention on const. of Area Council at Brepaw	3,801.25		3,801.25
3. Rameva Co. Ltd	5% Retention on market improvement at Asesewa	882.40		882.40
4. Kete Mo Kose	5% Retention on market improvement at Asesewa	377.72		377.72
TOTAL		10,061.37		10,061.37

ANALYSIS OF PAYABLES AS AT 31ST DECEMBER, 2019

NAME	NATURE OF PAYABLE	TOT. AMT	AMT. PAID	BALANCE
1. Ghana Revenue Authority	Income Tax	385.13		385.13
2. Ghana School Feeding Progr	Transfer	1,000.00		1,000.00
3. UMKDA	AUCTION VEHICLE	77,345.50		77,345.50
TOTAL		78,730.63		78,730.63

UPPER MANYA KROBO DISTRICT ASSEMBLY

1. SIGNIFICANT ACCOUNTING POLICIES

The Upper Manya Krobo District Assembly Accounting Policies are on Cash Basis and Historical Cost.

Assets are written off at the time of purchases and no provisions are made for depreciation in the accounts.

2. INTERNALLY GENERATED FUNDS (IGF)

a. Total sum of Five Hundred and Eighty-One Thousand, Eight Hundred and Fifty-Six Ghana cedis, Seventy-One pesewas (**GhC581,856.71**) was realised from the Internally Generated Fund for the year ending of 31st December, 2019 as against the a revised budgeted figure of Six Hundred and Thirty-Four Thousand Ghana cedis **(GhC634,000.00)** showing **90.49%** performance

b. The expenditure for the period amounted to Six Hundred and Thirty –One Thousand , Six hundred and Thirty –Eight Ghana cedis, Six pesewas (**GhC631,638.06)**

c. There was a deficit (Expenditure over Income) of forty –Nine Thousand,Seven Hundred and Eighty-one Ghana Cedis, Thirty-Five Pesewas (**GhC49,781.35**). This was due to a positive balance from previous (2018) financial year.

3. GRANTS

a. Total sum of Five Million and Fourteen Thousand ,Two Hundred and Twenty-Two Ghana Cedis, Ninety pesewas (**GhC5,014,222.90**) was received from District Assembly Common Fund, Member of Parliament Fund (**MP**) and Other Governmental Intervention.

b. Whilst Four Million,Five hundred and twenty- Three Thousand, One Hundred and eighty –six Ghana Cedis ,Ninety three Pesewas(**GhC4,523,186.93**) was used on various Developmental Projects in the District

4. DISCLOSURES

At the end of 2018 financial year, an amount of Four Million , Eleven Thousand, Seven Hundred and Ninety-Six Ghana Cedis ,Twenty-One Pesewas (**GhC4,011,796.21**) was due to Contractors of Assembly projects. (see Attached Appendix)

UPPER MANYA KROBO DISTRICT ASSEMBLY
DEVELOPMENT PROGRESS REPORT

NO	PROJECT NAME / LOCATION	CONTRACTOR	COMMENCEMENT DATE	ESTIMATED COMPLETION DATE	SOURCE OF FUNDING	CONTRACT SUM GH₵	Payment made	Outstanding payment	% OF WORK DONE	REMARKS
1	Construction of 1no 6-Unit Classroom Block With Office, Store and Toilet at Akumersu Yeti	Star-Dust company limited	14/7/16		SIF/DA	731,045.62	420,000.00	311,045.62	95%	Internal painting ongoing and KVIP yet to start
2	Construction of 1no Teachers' Quarters with mechanized borehole at Akumersu Yeti								55%	Roofing level and borehole not drill
3	Construction of 1no Nurses Quarters with mechanized borehole at Akateng								98%	External works (septic tank) ongoing
4	Construction of 1no Nurses Quarters with mechanized borehole at Esuom Manya								98%	External works (septic tank) ongoing
5	Construction of 1no Maternity Ward with mechanized borehole at Esuom Manya								98%	External works (septic tank) ongoing
6	Construction of 1no Maternity Ward with mechanized borehole at Djamam								95%	External works (septic tank) ongoing
7	Construction of 1.20m pipe Culverts at Ketedom									Yet to start

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8	Construction of 1.20m pipe Culverts at Esuom Manya									Yet to start
9	Construction of mechanized Borehole at Abertima								20%	Borehole drilled but low yield and needs hydro fracture to improve yield
10	Construction 1no CHPS compound (clinic) with mechanized borehole at Bisa								98%	External works (septic tank) ongoing
11	Construction 1no CHPS compound (clinic) with mechanized borehole at Kwabia Asasehene								98%	External works (septic tank) ongoing
12	Construction of 1No 3-unit classroom Block with Office, Store, Library and Supply of furniture to the Library at Ponponya Fantem	Enspat Works Limited	22/3/19	21/3/20	Japan Government	372,093.00	242,034.50	163,806.70	95%	Structure completed but furniture yet to supply
13	Construction of 3-Storey Administration Block at Asesewa	Antartic Construction Ltd	06/4/11	6/10/12	DACF	1,498,585.00	1,642,237.75	1,760,188.02	82%	Ongoing
14	Construction of 1no Canteen for Upper Manya Krobo District Hospital at Asesewa	Sirjecat Ltd	23/4/15	30/10/15	MP-NHIS	108,238.21		108,238.21	70%	Terminated and about repackage
15	Construction of CHPS Compound at Ponponya Fantem	Enspat Works Ltd	17/8/17	11/2/18	DACF	170,217.08	143,162.55	27,054.53	98%	Part of second phase of electrical not completed but in use

16	Construction of 1no 5-unit Temporary classroom Block Pavilion for Abertima D/A	Mich-mills Enterprise	10/10/18	3/1/19	DACF	67,113.86	67,113.86		100%	Completed and in use
17	Renovation Works at Akotoe Tsrebuanya	Enspat Works Ltd	19/9/18	13/4/19	DDF	110,347.07	110,347.07		100%	Completed
18	Construction of 1no 4-unit Accommodation at Asesewa	Bomudwen Company Ltd	19/9/18	13/4/19	DDF	290,848.00	290,848.00		100%	Completed and yet to take over
19	Construction of 1no mechanized and 4no hand pump boreholes at Timersu, Ada Narh, Asssembly and Akotoklo-gua	Bomudwen Company Ltd	19/9/18	13/4/19	DDF	125,628.30	125,628.30		100%	Completed and in use
20	Construction of Sectional Rigid Pavement Road at Konkoney	Trak-J construction limited	27/5/19	26/9/19	DDF	271,578.66	244,420.79	27,157.87	100%	Completed and in use
21	Construction of 6-unit classroom Block with ancillary facilities at Akotoklo-gua	Arizona Club limited	27/11/19	26/7/20	DACF	547,631.55	80,956.76	466,674.79	25%	Ongoing
22	Construction of 3no mechanized and 7no hand pump boreholes at Fefe, Anyesu Kpeti, Mempemhoasem, Bormase Huenya, Aktoklo, Akumersu Yeti, Prekumase Agbom, Ternguaya Clinic, Sekesua 1D1F and Samlesi	Mich-Mills Enterprise	27/5/19	26/9/19	DACF	290,770.41		290,770.41	10%	Sighting done
23	Rehabilitation of DCE's Official residence	Enspat Works Ltd	12/6/19	11/10/19	DACF	97,103.72		97,103.72	90%	Ongoing

24	Construction of 1№ 2-unit classroom Block with ancillary facilities at Muanu	Enspat Works Ltd	27/11/19	26/5/20	DDF	328,513.03	102,661.47	225,851.56	55%	Ongoing
25	Construction of 6№ borehole with hand pumps and concrete platform at Akotoklo Agbom, Akumersu, Dawa Abordonya, Asempanieye, Fefe and Akutey	Bomudwen Company Limited	27/11/19	26/2/20	DDF	188,694.00	179,259.30	9,434.70	100%	Completed and in retention period
26	Construction of sectional rigid pavement road at Aworworso Akrusu	Hacjat Company Limited	27/11/19	26/5/20	DDF	200,605.28	190,575.02	10,030.26	100%	Completed and in retention period
7	Pavement of Asesewa Lorry Park (phase 1)	Trak-J Company Ltd	27/11/19	26/7/20	DACF	514,439.82		514,439.82	35%	Ongoing
								4,011,796.21		

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