

0802100 ~ SAWLA-TUNA-KALBA DISTRICT ASSEMBLY
Financial Statement for the year ended 31st December, 2016

CERTIFICATION

We the undersigned confirm that the accompanying financial statement for the year 2016 of **SAWLA TUNA KALBA DISTRICT ASSEMBLY** represents all transactions undertaken during the year and have been compiled from the records and books of the SAWLA- TUNA- KALBA District Assembly.

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Head of Cost Centre
IDDRISU MUMUNI MORGAN BAWAH
DISTRICT CO-ORDINATING DIRECTOR

.....
Head of Accounts
STEPHEN DUNENYE
DISTRICT FINANCE OFFICER

0802100 ~ SAWLA-TUNA-KALBA DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2016

BROAD BASED ACCOUNT

<u>ASSETS</u>	Notes	Current Year 2016 GH¢	Last Year. 2015 GH¢
Current Assets			
Cash on Hand and at Bank	15	95,387.88	836,195.02
Short term investments	16	0.00	0.00
Advances	17	0.00	0.00
Receivables	18	0.00	0.00
Inventories	19	0.00	0.00
Prepayments	20	0.00	0.00
Other current assets	21	0.00	0.00
		95,387.88	836,195.02
Non-Current Assets			
Investments	22	27,830.00	27,830.00
Other financial assets	23	1,320,658.13	1,121,335.37
Infrastructure, plant and equipment	24	489,128.80	384,080.48
Land and Buildings	25	1,330,603.77	543,766.77
Intangible assets	26	0.00	0.00
Other non-financial assets	27	4,115,646.92	1,839,493.05
		7,283,867.62	3,916,505.67
Total Assets		7,379,255.50	4,752,700.69
LESS LIABILITIES			
Current liabilities			
Payables	28	0.00	0.00
Short-term borrowings	29	0.00	0.00
Current portion of long-term borrowings	30	0.00	0.00
Short-term provisions	31	0.00	0.00
Employee benefits	32	0.00	0.00
		0.00	0.00
Non-Current Liabilities			
Payables	33	0.00	0.00
Long-term borrowings	34	0.00	0.00
long-term provisions	35	0.00	0.00
Employee benefits	36	0.00	0.00
		0.00	0.00
Total Liabilities		0.00	0.00
NET ASSETS (Total Assets Less Total Liab.)		7,379,255.50	4,752,700.69
NET ASSETS/EQUITY:			
Capital Contributed by other govt/Donors	37	217,209.59	3,605,718.85
Reserves	38	4,752,700.69	2,406,294.38
Accumulated Surplus		2,409,345.22	-1,259,312.54
TOTAL NET ASSETS/EQUITY		7,379,255.50	4,752,700.69

STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Note	Current Year 2016 GH¢	Last Year 2015 GH¢
Revenue			
Rates	2a	5,592.00	1,040.00
Land and Concessions	2bi	14,200.00	34,385.70
Fees and Fines	2biv,v	32,239.00	100,079.42
Licenses	2biii	70,866.00	241.20
Rent	2bii	132,616.15	44,027.10
GOG Salaries	3a	799,413.36	707,236.00
Grants	5ii	3,689,970.34	0.00
Miscellaneous	2bvi	169,578.00	16,632.63
Total Revenue		<u>4,914,474.85</u>	<u>903,642.05</u>
Expenses			
Compensation of employees(GOG Expenses)	6a	799,413.36	707,236.00
Compensation of employees(IGF Expenses)	8a	83,544.72	37,540.20
Goods and Services	13	1,622,171.55	1,418,168.39
Consumption of Fixed Capital	0	0.00	0.00
Social Benefits	0	0.00	0.00
Total Expenditure		<u>2,505,129.63</u>	<u>2,162,944.59</u>
Surplus/(Deficit) for the period		<u>2,409,345.22</u>	<u>-1,259,302.54</u>

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2016

		ACTUAL CURRENT YEAR 2016 GH¢	ACTUAL LAST YEAR 2015 GH¢
Cash Flows from Operating Activities			
<u>Cash receipts from operating activities:</u>	Note		
Rates	2a	5,592.00	1,040.00
Grants	5	4,489,383.70	4,507,284.44
Fees, Charges and Fines	2bi	201,817.00	116,712.05
Licenses, Rent & Investment Income	2bii,iii	217,682.15	78,654.00
		<u>4,914,474.85</u>	<u>4,703,690.49</u>
<u>Cash payments from operating activities</u>			
Compensation of employees	6a-8a	894,958.08	754,076.20
Supplies and consumables used	13	1,622,171.55	1,418,168.39
		<u>2,517,129.63</u>	<u>2,172,244.59</u>
Net cashflow from Operating Activities		<u>2,397,345.22</u>	<u>2,531,445.90</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of plant and equipments		3,140,390.70	2,189,212.21
Proceeds from sales of investments		0.00	0.00
		<u>3,140,390.70</u>	<u>2,189,212.21</u>
Net Cashflow from Investing Activities		<u>3,140,390.70</u>	<u>2,189,212.21</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings		0.00	0.00
Repayment of borrowings		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Net Cashflow from Financing Activities		<u>0.00</u>	<u>0.00</u>
Total Cash Outflow		<u>0.00</u>	<u>0.00</u>
Net Increase/Decrease in Cash and cash equivalent		-743,045.48	342,233.69
Cash and cash balances at the beginning of period		838,433.36	496,199.67
Cash and cash balances at the end of period		<u>95,387.88</u>	<u>838,433.36</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED:-31st DECEMBER, 2016

1. Accounting Policies of SAWLA TUNA KALBA District Assembly

a. Basis of Accounts

- * The Financial Statements are prepared on a modified cash basis:
- * SAWLA TUNA KALBA District Assembly collects revenue in the period in which they are received.
- * Expenditure is recognized when goods and services are received and paid for.
- * Fixed Assets are capitalised and no depreciation calculated for the year because of the absence of depreciation p
- * Loans & investments are recorded on historic cost basis without any provision for diminution of value.

	Budgeted 2016 GH¢	Current Year 2016 GH¢	Last Year 2015 GH¢
2. Internally Gen. Funds (IGF) Retained			
2a. Taxes			
1131000 Rates	2,000.00	5,592.00	1,040.00
Total	2,000.00	5,592.00	1,040.00
2b. Other Revenue			
1412000 Lands & Royalties	36,712.36	14,200.00	34,385.70
1415000 Rent of Lands, Building&Houses	63,924.47	132,616.15	44,027.10
1422000 Licenses	35,684.00	70,866.00	241.20
1423000 Fees	45,482.00	32,239.00	46,045.52
1430000 Fine, Penalties & Forfeits	0.00	0.00	54,033.90
1450000 Miscellaneous &Unidentified Revenue	150,000.00	169,578.00	16,632.63
Total	331,802.83	419,499.15	195,366.05
Total IGF Retained	333,802.83	425,091.15	196,406.05
3. Donor Grant & Relief			
3a. Gov't of Ghana Fund Income			
1331001 GOG Paid Salaries	966,386.30	799,413.36	707,236.00
Total	966,386.30	799,413.36	707,236.00
3b. DDF Fund			
1331010 Recurrent Transfers	51,413.00	0.00	0.00
1332004 Capital Dev't Transfers	1,946,874.20	949,815.00	718,094.67
Total	1,998,287.20	949,815.00	718,094.67
3c Donor Fund Programme			
1332006 Other Donor Funded Grant	1,785,296.19	527,196.92	777,294.31
TOTAL	1,785,296.19	527,196.92	777,294.31
3d. Common Fund			
1331002 District Assemblies Common Fund	3,235,699.00	2,081,024.45	2,127,270.02
1331003 M. P Constituency Fund	764,154.26	47,613.62	118,199.34
1332001 PWD	80,000.00	77,560.00	42,693.65
TOTAL	4,079,853.26	2,206,198.07	2,288,163.01
3e. Other Funds			
1332003 Sector Specific Transfers (Capital)	0.00	0.00	0.00
1331008 Ghana School Feeding/M-Shap	5,000.00	1,323.35	12.25
1331009 Goods and Services Decent. Depts	632,096.45	5,437.00	16,484.20
TOTAL	637,096.45	6,760.35	16,496.45
GRAND TOTAL	9,800,722.23	4,914,474.85	4,703,690.49

SUMMARY OF REVENUE ITEMS

	Bughet 2016 GH¢	2016GH¢	2015GH¢
4			
i IGF Retained			
ii Taxes	2,000.00	5,592.00	1,040.00
	<u>331,802.83</u>	<u>419,499.15</u>	<u>195,366.05</u>
Sub Total	<u>333,802.83</u>	<u>425,091.15</u>	<u>196,406.05</u>
5			
i Dornor Grant & Relief			
ii GOG Salaris	966,386.30	799,413.36	707,236.00
Grant	<u>8,500,533.10</u>	<u>3,689,970.34</u>	<u>3,800,048.44</u>
Sub Total	<u>9,466,919.40</u>	<u>4,489,383.70</u>	<u>4,507,284.44</u>
TOTAL	<u><u>9,800,722.23</u></u>	<u><u>4,914,474.85</u></u>	<u><u>4,703,690.49</u></u>

	Budgeted 2016 GH¢	Actuals 2016 GH¢	Actuals 2015 GH¢
6. GOG FUND-EXPENDITURE			
i GOG Salaries & Other Dept.			
a. 2100000 Compensation of Employees			
2111000 Established Post	966,386.30	799,413.36	707,236.00
Sub Total	966,386.30	799,413.36	707,236.00
b. 2200000 Goods & Services			
2210100 Materials & Office Consumables	1,000.00	0.00	0.00
Sub Total	1,000.00	0.00	0.00
ci Non Financial Assets			
3112250 WIP-Other Machinery & Equipmen	1,000.00	0.00	0.00
Sub Total	1,000.00	0.00	0.00
TOTAL GOG Expenses	968,386.30	799,413.36	707,236.00
7. DDF Expenditures			
b. 2200000 Goods & Services			
2210100 Materials & Office Consumables	5,000.00	0.00	4,960.00
2210700 Training, Seminar & Confer. Cost	45,700.00	45,700.00	11,000.00
2210600 Repairs & Maintenance	15,000.00	13,373.00	0.00
Sub Total	65,700.00	59,073.00	15,960.00
ci Non Financial Assets			
3111200 Non Residential Building	450,000.00	392,555.17	140,029.59
31113000 Other Structures	350,000.00	303,169.67	0.00
3113100 Infrastructure Asset	150,000.00	117,543.00	0.00
Sub Total	800,000.00	813,267.84	140,029.59
cii Work-In-Progress			
3111250 WIP-Non Residential Building	50,000.00	40,889.54	0.00
3111350 WIP-Other Structures	250,000.00	227,640.61	0.00
3223153 WIP-Infrastructure Asset	150,000.00	113,243.53	0.00
Sub Total	50,000.00	381,773.68	0.00
TOTAL DDF Expenses	915,700.00	1,254,114.52	155,989.59
8. Internally Gen. Fund (IGF) Expenditure			
a. 2100000 Compensation of Employees			
2111100 Non-Established Post	25,000.00	22,100.00	23,485.00
2111200 Other Allowances	15,000.00	14,444.72	14,055.20
2121300 National Pension Contribution	50,000.00	47,000.00	0.00
Sub Total	40,000.00	83,544.72	37,540.20
b. Goods & Services			
2210100 Materials & Office Consumables	40,000.00	31,684.14	14,074.86
2210200 Utilities	20,000.00	16,098.02	9,732.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	8,000.00	6,454.50	1,503.74
2210500 Travel & Transport	125,000.00	109,045.23	82,101.86
2210600 Repairs & Maintenance	30,000.00	26,821.74	15,813.25
2210700 Training, Seminar & Confer. Cost	30,000.00	27,432.92	15,710.43
2210800 Consultancy Expenses	0.00	0.00	0.00

2210900 Special Services	18,000.00	17,658.50	20,897.25
2211100 Other Charges & Fees	2,000.00	1,932.35	3,633.18
2212200 Emergency Services	15,000.00	11,809.34	0.00
2731100 Employer Social Benefits in Cash	0.00	0.00	0.00
2821100 General Expenses	55,000.00	51,387.00	7,189.59
Sub Total	343,000.00	300,323.74	170,656.16

c. Non Financial Asset

3112200 Other Machinery & Equipment	40,000.00	36,280.00	0.00
Sub Total	40,000.00	36,280.00	0.00

cii Work-In-Progress

3111150 WIP-Dwellings	1,000.00	0.00	0.00
Sub Total	1,000.00	0.00	0.00

Total Internally Gen. Fund Expenditur	424,000.00	420,148.46	208,196.36
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9. DONOR FUNDS - PROGRAMMME

b. Goods & Services

2210100 Materials & Office Consumaables	2,500.00	2,439.00	252,527.42
2210500 Travel & Transport	2,500.00	2,260.00	490.00
2210600 Repairs & Maintenance	0.00	0.00	1,060.00
2210700 Training, Seminar & Confer. Cost	10,000.00	7,782.60	15,161.97
2210800 Consultancy Expenses	0.00	0.00	14,615.00
2210900 Special Services	3,000.00	2,665.00	48,632.30
2211100 Other Charges & Fees	3,000.00	2,838.05	1,024.41
2212200 Emergency Services	6,000.00	5,094.00	0.00
2821100 General Expenses	3,000.00	0.00	14,019.29
Sub-Total	30,000.00	23,078.65	347,530.39

c. Non Financial Asset

3111200 Non Residential Building	0.00	0.00	167,367.41
3111300 Other Structures	350,000.00	235,958.70	552,518.33
3112200 Other Machinery & Equipment	0.00	0.00	1,850.63
3113100 Infrastructure Asset	200,000.00	182,283.13	104,411.12
Sub-Total	550,000.00	418,241.83	826,147.49

cii Work-In-Progress

3111150 WIP-Dwellings	5,000.00	0.00	4,845.38
3111250 WIP-Non Residential Building	5,000.00	0.00	47,787.48
3111350 WIP-Other Structures	50,000.00	46,950.00	147,710.60
3112250 WIP-Other Machinery & Equipmen	0.00	0.00	0.00
3223153 WIP-Infrastructure Asset	100,000.00	96,348.63	
Sub-Total	160,000.00	143,298.63	200,343.46

Total Donor Fund - Programme	740,000.00	584,619.11	1,374,021.34
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10i. District Assemblies Common Fund

a. 2100000 Compensation of Employees

2111100 Non-Established Post	15,000.00	12,000.00	0.00
2111200 Other Allowances	5,000.00	0.00	9,300.00
Sub Total	20,000.00	12,000.00	9,300.00

b. Goods & Services

2210100 Materials & Office Consumaables	150,000.00	146,046.94	43,005.12
2210200 Utilities	2,000.00	0.00	0.00
2210300 General Cleaning	15,000.00	10,983.00	0.00

2210400 Rentals	5,000.00	0.00	0.00
2210500 Travel & Transport	90,000.00	87,959.20	50,938.92
2210600 Repairs & Maintenance	35,000.00	31,604.13	48,550.43
2210700 Training, Seminar & Confer. Cost	200,000.00	178,350.00	130,023.39
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	90,000.00	88,258.45	104,311.19
2211100 Other Charges & Fees	5,000.00	3,142.66	2,350.31
2212200 Emergency Services	35,000.00	22,740.00	8,773.28
2821100 General Expenses	600,000.00	527,774.03	268,640.95
Sub-Total	1,227,000.00	1,096,858.41	656,593.59

c. Non Financial Asset

3111000 Dwellings	0.00	0.00	36,175.00
3111200 Non Residential Building	450,000.00	376,687.22	106,138.74
31113000 Other Structures	300,000.00	264,848.72	370,734.74
3112100 Transport Equipment	60,000.00	52,668.00	29,971.70
3112200 Other Machinery & Equipment	50,000.00	47,788.64	184,646.25
3113100 Infrastructure Asset	100,000.00	79,984.03	0.00
Sub-Total	960,000.00	821,976.61	727,666.43

cii. Work-In-Progress

3111150 WIP-Dwellings	0.00	0.00	5,021.70
3111250 WIP-Non Residential Building	350,000.00	266,238.65	176,431.06
3111350 WIP-Other Structures	200,000.00	169,422.43	20,400.00
3112250 WIP-Other Machinery & Equipmen	15,000.00	13,500.00	74,362.73
3223153 WIP-Infrastructure Asset	55,000.00	44,641.03	0.00
Sub-Total	620,000.00	493,802.11	276,215.49
TOTAL	2,827,000.00	2,424,637.13	1,669,775.51

MP'S COMMON FUND

b. Goods & Services

2210100 Materials & Office Consumaables	0.00	0.00	750.00
2210700 Training, Seminar & Confer. Cost	10,000.00	7,038.34	3,689.25
2210900 Special Services	20,000.00	14,052.11	22,250.00
2211100 Other Charges & Fees	1,000.00	615.00	728.00
2212200 Emergency Services	0.00	0.00	60,872.00
2821100 General Expenses	5,000.00	4,300.00	83,082.00
Sub-Total	36,000.00	26,005.45	171,371.25

c. Non Financial Asset

3111200 Non Residential Building	20,000.00	0.00	0.00
31113000 Other Structures	50,000.00	20,000.00	0.00
3112200 Other Machinery & Equipment	10,000.00	0.00	18,809.75
3113100 Infrastructure Asset	20,000.00	11,750.00	0.00
Sub-Total	100,000.00	31,750.00	18,809.75
TOTAL	136,000.00	57,755.45	190,181.00

iii Physical Challenge Fund

b. Goods & Services

2210100 Materials & Office Consumables	10,000.00	0.00	0.00
2211100 Other Charges & Fees	1,000.00	447.30	0.00
2210700 Training, Seminar & Confer. Cost	35,000.00	29,575.00	7,375.00
2210900 Special Services	5,000.00	2,150.00	6,080.00
2821100 General Expenses	20,000.00	77,560.00	36,956.00
Sub-Total	71,000.00	109,732.30	50,411.00
TOTAL	71,000.00	109,732.30	50,411.00

Total Common Fund	3,034,000.00	2,592,124.88	1,910,367.51
11. Other Funds			
b. Goods & Services			
2210100 Materials & Office Consumables	1,000.00	0.00	1,067.00
2821100 General Expenses	1,000.00	0.00	329.00
2210700 Training, Seminar & Confer. Cost	10,000.00	7,100.00	4,250.00
Sub-Total	12,000.00	7,100.00	5,646.00
c. Non Financial Asset			
3111200 Non Residential Building	0.00	0.00	0.00
31113000 Other Structures	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
Total Other Fund	12,000.00	7,100.00	5,646.00
GRAND TOTAL	6,094,086.30	5,657,520.33	4,361,456.80
12 Compesation	1,026,386.30	894,958.08	754,076.20
13 Goods & Services	1,785,700.00	1,622,171.55	1,418,168.39
14 Fixed Assets	3,282,000.00	3,140,390.70	2,189,212.21
TOTAL	6,094,086.30	5,657,520.33	4,361,456.80

	2016 GH¢	2015 GH¢
15. Cash and Bank		
COMMON FUND A/C	640.64	388,633.94
DWAP ACCOUNT	986.23	986.23
GSOP/CBRDP A/C	1,584.52	38,322.48
HIPC FUND A/C	158.56	158.56
LOCAL REVENUE A/C 1	5,291.53	478.69
LOCAL REVENUE A/C 2	5,461.44	-2.68
MP'S COOMON FUND A/C	215.61	3,350.69
MSHAP A/C	285.06	1,927.21
NORPREP (GOG) A/C	113.06	113.06
NORPREP (I-FD) A/C	0.00	0.00
POVERTY ALLEVIATION	3.41	3.41
PWD A/C	11,836.90	4,292.61
SCHOOL FEEDING PROGRAM A/C	1,468.97	26,252.97
SUB-CF ACCOUNT	67,103.29	371,402.81
WATER & SANITATION A/C	136.47	198.35
YOUTH EMPLOYMENT A/C	50.19	50.19
CASH ON HAND	52.00	26.50
TOTAL	95,387.88	836,195.02
16. Short term investments		
TOTAL	0.00	0.00
17. Advances		
TOTAL	0.00	0.00

18. Recievables		
Debtors	0.00	0.00
TOTAL	0.00	0.00
19. Inventories		
	0.00	0.00
TOTAL	0.00	0.00
20. Prepayments		
	0.00	0.00
TOTAL	0.00	0.00
21. Other current assests		
	0.00	0.00
TOTAL	0.00	0.00
22. Investments		
Investment	27,830.00	27,830.00
TOTAL	27,830.00	27,830.00
23. Other financial assests		
31113000 Other Structures	823,977.09	923,253.07
3111350 WIP-Other Structures	444,013.04	168,110.60
3112100 Transport Equipment	52,668.00	29,971.70
TOTAL	1,320,658.13	1,121,335.37