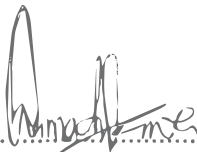


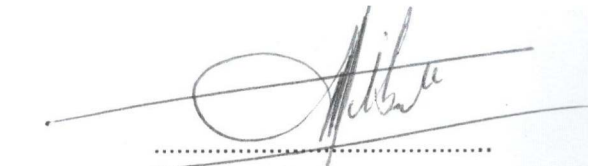
0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY
Financial Statement for the year ended 31st December, 2019

CERTIFICATION

We the undersigned confirm that the accompanying financial statement for the year 2019 of EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY represents all transactions undertaken during the year and have been compiled from the records and books of the Ejura Sekyedumase Municipal Assembly.



.....
Head of Cost Centre
(ALHAJI ISSIFU MOHAMMED FAWEI)
MUNICIPAL CO-ORDINATING DIRECTOR



.....
Head of Accounts
(GILBERT ATISU)
MUNICIPAL FINANCE OFFICER

0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY
STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2019

BROAD BASED ACCOUNT

	Notes	Budget 2019 GH¢	Current Year 2019 GH¢	Last Year 2018 GH¢
REVENUE				
GOG Fund-Grants (Salaries & Wage	2	2,246,313.00	2,419,789.32	2,265,563.76
Internally Generated Fund (IGF) R	2b	1,523,198.94	1,186,220.81	1,033,967.73
Donor Funds-DDF	3a	645,532.00	704,069.02	574,336.00
Donor Fund-Programme	3b	275,000.00	0.00	0.00
Common Fund	4	3,694,201.00	1,884,105.75	1,583,300.46
Other Funds	5	129,180.06	241,004.04	295,253.70
TOTAL REVENUE		8,513,425.00	6,435,188.94	5,752,421.65
EXPENDITURE				
GOG Fund Expenditure	6	2,375,491.00	2,419,789.32	2,265,563.76
Internally Generated Fund (IGF) E	7	1,523,200.00	1,207,507.93	1,024,845.33
Donor Fund-Programme	8	275,000.00	303,116.52	0.00
Donor Fund - DDF	9	0.00	0.00	510,161.25
Common Fund	11	3,694,202.00	1,691,518.13	1,515,275.41
Other Funds	12	645,532.00	640,652.57	286,118.08
TOTAL PAYMENT		8,513,425.00	6,262,584.47	5,601,963.83
<i>Surplus/Excess of Receipts over Payment</i>		<i>0.00</i>	<i>172,604.47</i>	<i>150,457.82</i>
		8,513,425.00	6,435,188.94	5,752,421.65

Analysis of Surplus or Excess

Total Revenue	<u>6,435,188.94</u>	<u>5,752,421.65</u>
Total Expenditure	<u>6,262,584.47</u>	<u>5,601,963.83</u>
Surplus or Deficit	172,604.47	150,457.82
Reserve at the beginning	19	224,256.72
Adjusted Surplus		0.00
Surplus Transfer from Revenue & Expenses		<u>172,604.47</u>
Reserve at end of December, 2019		396,861.19
		224,256.72

**0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2019**

BROAD BASED ACCOUNT

		Current Year	Last Year.
		2019	2018
ASSETS	Notes	GH¢	GH¢
Current Assets			
Cash on Hand and at Bank	13	405,592.78	225,353.03
Receivables	17	500.00	500.00
Prepayments	14	0.00	0.00
Total Current Assets		406,092.78	225,853.03
Non-Current Assets			
Receivables	21	0.00	0.00
Equity Investment	15	0.00	0.00
Non Financial Asset	16	0.00	0.00
Work-In-Progress	17	0.00	0.00
Total Non-Current Assets		0.00	0.00
Total Assets		406,092.78	225,853.03
LESS LIABILITIES			
Current liabilities			
Payables		0.00	0.00
Short-term borrowings	18	9,231.59	1,596.31
Deposits & Other Trust Monies		0.00	0.00
Total Current Liabilities		9,231.59	1,596.31
Non-Current Liabilities			
Domestic		0.00	0.00
External		0.00	0.00
Total Non-Current Liabilities		0.00	0.00
Total Liabilities		9,231.59	1,596.31
NET ASSETS (Total Assets Less Total Liab.)		396,861.19	224,256.72
REPRESENTED BY:			
Reserve at beginning		224,256.72	73,798.90
Adjusted Surplus		0.00	
Surplus/Deficit for the year	19	172,604.47	150,457.82
Reserve at the end,		396,861.19	224,256.72


Head of Accounts

0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

		APPROVED BUDGET EST. 2019 GH¢	ACTUAL CURRENT YEAR 2019 GH¢	ACTUAL LAST YEAR 2018 GH¢
Cash Flows from Operating Activities				
<u>Cash In-flow</u>				
Gov't of Ghana Fund	2a	2,246,313.00	2,419,789.32	2,265,563.76
Internally Generated Fund (IGF)	2b	1,523,198.94	1,186,220.81	1,033,967.73
Donor Fund	3a	275,000.00	0.00	0.00
Donor - DDF	3b	645,532.00	704,069.02	574,336.00
Common Fund	4	3,694,201.00	1,884,105.75	1,583,300.46
Other Funds	5	129,180.06	241,004.04	295,253.70
Total Cash In-Flow		8,513,425.00	6,435,188.94	5,752,421.65
<u>Cash Outflow</u>				
Gov't of Ghana Fund	6	1,389,474.00	2,419,789.32	2,265,563.76
Internally Generated Fund Expen	7 a,b	1,523,200.00	1,179,659.18	1,024,845.33
Donor Fund	8b	275,000.00	303,116.52	0.00
Donor - DDF	9	0.00	0.00	510,161.25
Common Fund	10a,b	1,499,970.00	745,199.35	1,515,275.41
Other Funds	11	645,532.00	640,652.57	286,118.08
Total Cash Outflow		5,333,176.00	5,288,416.94	5,601,963.83
Net cashflow from Operating Activities		[3,180,249.00]	[1,146,772.00]	[150,457.82]
CASH FLOW FROM INVESTING ACTIVITIES				
<u>Cash Outflow</u>				
Internally Generated Fund Expen	7c	133,726.00	27,848.75	0.00
Donor - DDF	9c	0.00	0.00	0.00
Common Fund	10c,d	1,774,232.00	344,646.68	0.00
Other Funds	12c	645,532.00	601,672.10	0.00
Total Cash Outflow		2,553,490.00	974,167.53	0.00
Net Cashflow from Investing Activities		2,553,490.00	974,167.53	
CASH FLOW FROM FINANCING ACTIVITIES				
<u>Cash Inflow</u>				
Investment	16,20			
Short- Term Borrowing			7,635.28	1,596.31
Total Cash Inflow			7,635.28	1,596.31

0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED:-31st DECEMBER, 2019

Accounting Policies of Ejura Sekyedumase Municipal Assembly

a. Basis of Accounts

- * The Financial Statements are prepared on a modified cash basis:
- * Ejura Sekyedumase Municipal Assembly collects revenue in the period in which they are received.
- * Expenditure is recognized when goods and services are received and paid for.
- * Payments for fixed Assets acquired are written off in the accounting year of acquisition.
- * Loans & investments are recorded on historic cost basis without any provision for diminution of value.

	Budgeted 2019 GH¢	Current Year 2019 GH¢	Last Year 2018 GH¢
2a. Gov't of Ghana Funds-Income			
1331000 Compensation of Employees	2,246,313.00	2,419,789.32	2,265,563.76
G&S Decentralised Dept	0.00	0.00	0.00
Service Income	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00
TOTAL	2,246,313.00	2,419,789.32	2,265,563.76
2b. Internally Gen. Funds (IGF) Retained			
1131000 Rates	357,000.00	179,506.16	93,155.21
1412000 Lands & Royalties	185,000.00	85,579.77	114,685.28
1415000 Rent of Lands, Building&Houses	0.00	0.00	1,942.24
1422000 Licenses	249,000.00	188,680.00	301,773.00
1423000 Fees	674,500.00	647,140.60	473,183.00
1430000 Fine, Penalties & Forfeits	52,198.94	637.00	49,229.00
1450000 Miscellaneous & Unidentified Revenue	5,500.00	84,677.28	0.00
Total	1,523,198.94	1,186,220.81	1,033,967.73
3a Donor Funds DDF			
District Development Fund	645,532.00	704,069.02	574,336.00
TOTAL	645,532.00	704,069.02	574,336.00
3b Donor Fund Programme			
Other Donor Funded Grant	275,000.00	0.00	0.00
TOTAL	275,000.00	0.00	0.00
4. Common Fund			
District Assemblies Common Fund	3,274,201.00	1,384,850.97	1,079,114.32
M. P Constituency Fund	320,000.00	371,274.61	292,132.16
People With Disability Fund	100,000.00	127,980.17	212,053.98
TOTAL	3,694,201.00	1,884,105.75	1,583,300.46
i. Other Funds			
M-Shap	0.00	0.00	11,226.29
G&S Decentralised Dept	129,180.06	241,004.04	284,027.41
	129,180.06	241,004.04	295,253.70
GRAND TOTAL	8,513,425.00	6,435,188.94	5,752,421.65

7. Internally Gen. Fund (IGF) Expenditure**a. 2100000 Compensation of Employees**

2111100 Non-Established Post	160,000.00	143,279.42	174,163.88
2111200 Other Allowances	271,000.00	322,526.49	214,293.97
2121300 SSF Contribution (Assembly)	0.00	0.00	0.00
Sub Total	431,000.00	465,805.91	388,457.85

Others (Specify)**b. Goods & Services**

2210100 Materials & Office Consumables	183,000.00	71,769.46	125,321.57
2210200 Utilities	42,000.00	39,738.00	41,798.43
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	18,000.00	12,652.50	6,910.00
2210500 Travel & Transport	222,000.00	139,499.77	128,868.03
2210600 Repairs & Maintenance	55,000.00	31,770.00	61,610.95
2210700 Training, Seminar & Confer. Cost	89,200.00	70,368.32	63,970.00
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	35,284.00	28,866.75	51,930.00
2211100 Other charges & Fees	10,000.00	534.89	1,352.73
2731100 Employer Social benefits in Cash	8,000.00	0.00	1,045.00
2821100 General Expenses	139,000.00	95,000.75	99,580.77
IGF Local Project	0.00	0.00	54,000.00
Sub Total	801,484.00	490,200.44	636,387.48

c. Non Financial Asset

	0.00	0.00	0.00
3111000 Dwellings	0.00	0.00	0.00
3111200 Non Residential Building	101,000.00	98,082.75	0.00
31113000 Other Structures	106,721.00	101,681.68	0.00
3112100 Transport Equipment	72,995.00	47,471.15	0.00
3112200 Other Machinery & Equipment	10,000.00	4,266.00	0.00
3113100 Infrastructure Asset	0.00	0.00	0.00
TOTAL	290,716.00	251,501.58	0.00

d. Work-In-Progress

3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastruture Asset	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

Total Internally Gen. Fund Expenditure **1,523,200.00** ### **1,207,507.93** **1,024,845.33**

8. DONOR FUNDS - PROGRAMME**a. 2100000 Compensation of Employees**

2111000 Established Post	0.00	0.00	0.00
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	0.00	0.00

	Budgeted 2019 GH¢	Current Year 2019 GH¢	Last Year 2018 GH¢
6. GOG FUND-EXPENDITURE			
a. 2100000 Compensation of Employees			
2111000 Established Post	2,246,312.00	2,419,789.32	2,265,563.76
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	0.00	0.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub Total	2,246,312.00	2,419,789.32	2,265,563.76
b. 2200000 Goods & Services			
2210100 Materials & Office Consumables	125,179.00	0.00	0.00
2210200 Utilities	0.00	0.00	0.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	0.00	0.00	0.00
2210500 Travel & Transport	0.00	0.00	0.00
2210600 Repairs & Maintenance	0.00	0.00	0.00
2210700 Training, Seminar & Confer. Cost	0.00	0.00	0.00
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	4,000.00	0.00	0.00
2211100 Other Charges & Fees	0.00	0.00	0.00
2210200 Emergency Services	0.00	0.00	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	0.00	0.00	0.00
Sub Total	129,179.00	0.00	0.00
c. Non Financial Asset			
3111000 Dwellings	0.00	0.00	0.00
3111200 Non Residential Building	0.00	0.00	0.00
31113000 Other Structures	0.00	0.00	0.00
3112100 Transport Equipment	0.00	0.00	0.00
3112200 Other Machinery & Equipment	0.00	0.00	0.00
3113100 Infrastructure Asset	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
d. Work-In-Progress			
3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastructure Asset	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Total GOG FUND-EXPENDITURE	2,375,491.00	2,419,789.32	2,265,563.76
7. Internally Gen. Fund (IGF) Expenditure			

Sub-Total	0.00	0.00	0.00
b. Goods & Services			
!210100 Materials & Office Consumables	0.00	52,818.50	0.00
!210200 Utilities	0.00	0.00	0.00
!210800 Consultancy Expenses	0.00	0.00	0.00
!210900 Special Services	275,000.00	165,699.24	0.00
!211100 Other Charges & Fees	0.00	57,683.60	0.00
!2111203 Emergency Services	0.00	0.00	0.00
?731100 Employer Social Benefit in Cash	0.00	0.00	0.00
?821100 General Expenses	0.00	26,915.18	0.00
Sub-Total	275,000.00	303,116.52	0.00
c. Non Financial Asset			
2632106 Donor Support Cap. Proj.	0.00	0.00	0.00
3111200 Non Residential Building	0.00	0.00	0.00
31113000 Other Structures	0.00	0.00	0.00
3112100 Transport Equipment	0.00	0.00	0.00
3112200 Other Machinery & Equipment	0.00	0.00	0.00
3113100 Infrastructure Asset	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
d. Work-In-Progress			
3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
2631107 School Feeding	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
Total Donor Fund - Programme	275,000.00	303,116.52	0.00

	2019	2019	2018
	GH¢	GH¢	GH¢
9. DONOR FUND - DDF			
a. 2100000 Compensation of Employees			
2111000 Established Post	0.00	0.00	0.00
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	0.00	0.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
b. Goods & Services			
2210100 Materials & Office Consumables	0.00	0.00	0.00
2210200 Utilities	0.00	0.00	0.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	0.00	0.00	0.00
2210500 Travel & Transport	0.00	0.00	0.00
2210600 Repairs & Maintenance	0.00	0.00	0.00

2210700 Training, Seminar & Confer. Cost	0.00	0.00	0.00
2210800 Consultancy Expenses	0.00	0.00	510,161.25
2210900 Special Services	0.00	0.00	0.00
2211100 Other Charges & Fees	0.00	0.00	0.00
2212200 Emergency Services	0.00	0.00	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	0.00	0.00	0.00
Sub-Total	0.00	0.00	510,161.25

c. Non Financial Asset

3111200 Non Residential Building	0.00	0.00	0.00
31113000 Other Structures	0.00	0.00	0.00
3113100 Infrastructure Asset	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00

d. Work-In-Progress

3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastruture Asset	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00

Total Donor Fund - DDF **0.00** **0.00** **510,161.25**

i District Assemblies Common Fund

a. 2100000 Compensation of Employees

2111000 Established Post	0.00	0.00	0.00
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	15,000.00	0.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub-Total	0.00	15,000.00	0.00

b. Goods & Services

2210100 Materials & Office Consumables	132,000.00	43,308.61	57,670.40
2210300 General Cleaning	0.00	0.00	8,928.00
2210400 Rentals	0.00	2,623.10	0.00
2210500 Travel & Transport	10,000.00	112,485.50	37,215.55
2210600 Repairs & Maintenance	568,000.00	5,345.70	15,505.00
2210700 Training, Seminar & Confer. Cost	20,000.00	14,700.00	102,280.24
2210800 Consultancy Expenses	119,390.00	0.00	0.00
2210900 Special Services	10,000.00	357,634.93	60,272.99
2211100 Other Charges & Fees	560,800.00	2,210.91	2,671.12
2212200 Emergency Services	0.00	0.00	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	79,780.00	206,890.60	158,495.22
Sub-Total	1,499,970.00	745,199.35	443,038.52

c. Non Financial Asset

3111000 Dwellings	0.00	0.00	0.00
-------------------	------	------	------

3111200 Non Residential Building	999,879.00	243,352.00	252,111.97
31113000 Other Structures	467,353.00	32,402.48	48,535.72
3112100 Transport Equipment	0.00	0.00	0.00
3112200 Other Machinery & Equipment	120,000.00	10,077.00	248,049.65
3113100 Infrastructure Asset	181,000.00	58,815.20	19,280.58
Sub-Total	1,768,232.00	344,646.68	567,977.92

d. Work-In-Progress

3111150 WIP-Dwellings	6,000.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	98,368.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastruture Asset	0.00	0.00	0.00
Sub-Total	6,000.00	0.00	98,368.00
TOTAL	3,274,202.00	1,104,846.03	1,109,384.44

ii M. P. Constituency Fund

a. 2100000 Compensation of Employees

2111000 Established Post	0.00	0.00	0.00
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	0.00	0.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00

b. Goods & Services

2210100 Materials & Office Consumaables	0.00	0.00	0.00
2210200 Utilities	0.00	0.00	0.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	0.00	0.00	0.00
2210500 Travel & Transport	0.00	0.00	0.00
2210600 Repairs & Maintenance	0.00	0.00	0.00
2210700 Training, Seminar & Confer. Cost	0.00	0.00	0.00
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	30,000.00	0.00	23,393.48
2211100 Other Charges & Fees	3,000.00	4,989.93	1,495.45
2212200 Emergency Services	0.00	0.00	0.00
2821100 General Expenses	87,000.00	90,008.50	75,742.58
3111200 Non Residential Building	200,000.00	290,344.26	200,538.56

Sub-Total	320,000.00	385,342.69	301,170.07
iii PWD FUND			
c. Goods & Services			
2210200 Utilities	0.00	0.00	0.00
2210500 Travel & Transport	0.00	0.00	0.00
2210900 Special Services	0.00	0.00	104,720.90
2211100 Other Charges & Fees	0.00	0.00	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	100,000.00	201,329.41	0.00
Sub-Total	100,000.00	201,329.41	104,720.90
d. Work-In-Progress		0.00	
3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastructure Asset	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
TOTAL	420,000.00	586,672.10	405,890.97
Total Common Fund	3,694,202.00	1,691,518.13	1,515,275.41
12. Other Funds			
a. 2100000 Compensation of Employees			
2111000 Established Post	0.00	0.00	0.00
2111100 Non-Established Post	0.00	0.00	0.00
2111200 Other Allowances	0.00	0.00	0.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
b. Goods & Services			
2210100 Materials & Office Consumables	0.00	0.00	31,302.00
2210200 Utilities	0.00	0.00	0.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	0.00	0.00	0.00
2210500 Travel & Transport	0.00	0.00	84,736.97
2210600 Repairs & Maintenance	0.00	0.00	74,995.00
2210700 Training, Seminar & Confer. Cost	0.00	0.00	86,605.00
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	0.00	0.00	0.00
2211100 Other Charges & Fees	0.00	0.00	0.00
2212200 Emergency Services	0.00	0.00	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
3111207 Non Residential Building	0.00	0.00	8,051.00
2821100 General Expenses	0.00	38,980.47	428.11

Sub-Total	0.00	38,980.47	286,118.08
c. Non Financial Asset			
3111000 Dwellings	0.00	0.00	0.00
3111200 Non Residential Building	0.00	344,431.00	0.00
31113000 Other Structures	404,119.00	91,122.00	0.00
3112100 Transport Equipment	51,413.00	0.00	0.00
3112200 Other Machinery & Equipment	190,000.00	27,700.00	0.00
3113100 Infrastructure Asset	0.00	138,419.10	0.00
Sub-Total	645,532.00	601,672.10	0.00
d. Work-In-Progress			
3111150 WIP-Dwellings	0.00	0.00	0.00
3111250 WIP-Non Residential Building	0.00	0.00	0.00
3111350 WIP-Other Structures	0.00	0.00	0.00
3112150 WIP-Transport & Equipment	0.00	0.00	0.00
3112250 WIP-Other Machinery & Equip.	0.00	0.00	0.00
3113150 WIP-Infrastruture Asset	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00
Total Other Fund	645,532.00	640,652.57	286,118.08
Total Expenditure	8,513,425.00	6,262,584.47	5,601,963.83

	2019	2018
	GH¢	GH¢
13.Cash and Bank		
Comprises/made up of		
Cash on Hand	7,039.51	0.00
List all Bank Accounts		
DDF ACCOUNT	107,915.19	90,467.71
G. C. B Ejura A/c No. 1	12,064.38	10,349.20
G. C. B Ejura A/c No. 2	2,770.66	4,669.67
G. C. B Ejura Common Fund A/c	265,393.60	0.00
HIPC Account	248.17	2,269.21
G. C. B Ejura MP's Common Fund A/c	2,334.20	248.17
School Feeding A/c	0.00	0.00
Ejura Tipper Truck A/c	784.00	378.18
HIV/AIDS	3,289.71	1,355.18
People With Disability	0.00	86,862.32

Sekyedumase Market	3,258.96	1,722.13
Bank Of Ghana Consolidated A/c	494.40	6,080.16
Retention A/c	0.00	20,951.10
Sub Total	398,553.27	225,353.03
TOTAL	405,592.78	225,353.03

14. Debtors/ Prepayments (Imprest)

	0.00	0.00
TOTAL	0.00	0.00

15. Revolving fund

Poverty Alleviation Fund	0.00	0.00
Urban V. Project	0.00	0.00
DWST Project	0.00	0.00
VIP Project	0.00	0.00
TOTAL	0.00	0.00

16. Long Term Investments

INVESTMENT	0.00	0.00
TOTAL	0.00	0.00

17. Advances

Staff	500.00	500.00
Others	0.00	0.00
TOTAL	500.00	500.00

18. Sundry Creditors and Accruals (Deposits)

Internal Revenue Service	0.00	0.00
short-Term Borrowing	9,231.59	1,596.31
Retention	0.00	0.00
TOTAL	9,231.59	1,596.31

19. Reserve

Brought Forward (01/01/2019)	224,256.72	73,798.90
Adjusted Surplus	-	-
Gov't of Ghana Fund	-	0.00
Internally Generated Fund	(33,498.59)	9,122.40
Donor Fund Programme	(303,116.52)	0.00
Donor Fund-DDF	704,069.02	64,174.75
Common Fund	192,587.62	68,025.05
Other Funds	(432,901.15)	9,135.62
Balance c/Forward (31/12/2019)	351,397.10	224,256.72

20. Short Term Investment

Short Term Investment	0.00	<u>0.00</u>
TOTAL	0.00	0.00

21. Receivables (Loans)

Sundry Receivables	0.00	<u>0.00</u>
TOTAL	0.00	0.00