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

My Ref. No: ABK/LA/3/VOL.1/05

Your Ref. No: ....

Tel: 233 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Website: www.ghaudit.org

Good Governance and Accountability

P. O. Box 76
Bekwai-Ashanti
22 March, 20 22

The Regional Auditor
Audit Service
Kumasi.

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF BOSOME FREHO DISTRICT ASSEMBLY, ASIWA-ASHANTI FOR THE YEAR ENDED 31 DECEMBER 2021

I submit herewith, twelve (12) vetted copies of the financial statements of Bosome Freho District Assembly, Asiwa- Ashanti for your necessary action, please.

EMMANUEL MYLES MILLS
DIRECTOR OF AUDIT
BEKWAI-ASHANTI

AUDIT SERVICE

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

My Ref. No: AWD/LA.1/VOL.4/06

Your Ref. No:

Tel: 233 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Website: www.ghaudit.org

Good Governance and Accountability

P. O. Box 76
Bekwai-Ashanti

24 March, 2022

The Presiding Member
Bosome Freho District Assembly
ASIWA

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF BOSOME FREHO DISTRICT ASSEMBLY, ASIWA- ASHANTI FOR THE YEAR ENDED 31 DECEMBER 2021

Accounts

1. The financial statements and accounts of Manso Adubia Senior High School are attached to this report. The financial statements contain:

a) Statement of Financial Position as at 31 December 2021.

b) Statement of Financial Performance for the year ended 31 December 2021.

c) Statement of Reserve for the year ended 31 December, 2021.

d) Cash flow statements for the year ended 31 December, 2021.

e) Notes to the financial statements for the year ended 31 December, 2021.

Manner in Which the Accounts Were Kept and Rendered for Audit

2. The accounts were satisfactorily kept and submitted on 17 February, 2022 for vetting and validation in accordance with Section 80 of the Public Financial Management Act 2016, Act 921 and Section 78 of Part VII of the Financial Memoranda for District Assemblies.

Internal Controls

3. The Internal Control measures instituted by management of the Assembly was quite satisfactory. The observations noted during the audit have been communicated to management for redress.

Estimates

4. The Assembly's Revenue and Expenditure estimates for the year ended 31 December, 2021 were duly approved by the General Assembly on September, 30 2020 in line with Section 3 of Part I of the Financial Memoranda for District Assemblies.

Statement of Financial Performance

5. The Assembly's total revenue for the 2021 fiscal year amounted to GH₵4,335,588.88 compared with the approved estimated of GH₵7,757,045.31 resulting in revenue a shortfall of GH₵3,421,456.43.

6. Conversely, the expenditure incurred for the 2021 financial year amounted to GH₵3,709,290.34. Details are provided in the table below:

Components	**Estimate GH₵**	**Actual GH₵**	**Variance GH₵**
Revenue			
GOG Fund-Grants (Salaries & Wages)	1,579,105.60	1,515,989.62	(63,115.98)
IGF	400,020.00	234,482.43	(165,537.57)
Donor Funds-DDF	1,114,461.71	905,161.00	(209,300.71)
Donor Funds -Programme	226,526.00	175,537.32	(50,988.68)
Common Funds	4,346,391.00	1,452,126.91	(2,894,264.09)
Other Funds	90,541.00	52,291.60	(38,249.40)
Total Revenue	**7,757,045.31**	**4,335,588.88**	**(3,421,456.43)**
Expenditure			
GOG Fund-Grants (Salaries & Wages)	**1,579,105.60**	**1,515,989.62**	**63,115.98**
IGF	400,020.00	218,577.75	181,442.25
Donor Funds-DDF	1,114,461.71	176,633.67	937,828.04
Donor Funds -Programme	226,526.00	481,950.75	(255,424.75)
Common Funds	4,346,391.00	1,263,885.67	3,082,505.33
Other Funds	90,541.00	52,252.88	38,288.12
Total Expenditure	**7,757,045.31**	**3,709,290.34**	**4,047,754.97**
Surplus for the year		**626,298.54**	

Operational Results

7. A comparison of the revenue total of GH₵4,335,588.88 with the total expenditure of GH₵3,709,290.34 resulted in a surplus of GH₵626,298.54 at the end of 31 December 2021. The surplus of GH₵626,298.54 was transferred to the statement of Reserves. Details at Pages 3 &4 of the Financial Statements.

STATEMENT OF FINANCIAL POSITION

ASSETS:

Cash and Bank Balances– GH¢740,792.15

8. This amount represents the cumulative balances of the Assembly's ten (10) bank accounts of GH₵740,788.35 and cash in hand of GH₵3.80. The total balance of GH₵740,792.15 was reconciled with the relevant bank Statements at the close of the year and the cash balance confirmed through a physical cash count. Details are provided in the Note 12 to the Financial Statements.

Advances

9. The advance payment of GH₵253,219.00 representing Funds borrowed from the District Development Facility and MP's Common Fund accounts for unspecified expenditure. Details are provided in the Note 14 of page 9 to the Financial Statements.

Accumulated Fund-GH₵994,011.15

10. The Assembly's opening reserves GH₵367,712.61 was increased to GH₵994,011.15 by surplus of GH₵626,298.54 recorded at the end of the reporting period.

Audit Observations

12. Outstanding issues that required corrective measure were embodied in our management letter and appropriately addressed to management for redress.

Acknowledgement

13. We are grateful to management of the Assembly for their co-operation during the audit.

Yours faithfully,

EMMANUEL MYLES-MILLS
DIRECTOR OF AUDIT
BEKWAI-ASHANTI.

Cc:

The Auditor-General
Audit Service
Accra.

The Regional Auditor
Audit Service
Kumasi

The Chief Director
Ministry of Local Government & Rural Development
Accra.

The Regional Co-ordinating Director
Regional Council
Kumasi

The District Chief Executive
Bosome Freho District Assembly
Asiwa

The District Finance Officer
Bosome Freho District Assembly
Asiwa

The District Co-ordinating Director
Bosome Freho District Assembly
Asiwa

AUDITORS' OPINION REPORT

We have audited the accompanying financial statements of **BOSOME FREHO DISTRICT ASSEMBLY**, which comprise the statement of financial position as at 31 December 2021, the statement of financial performance, statement of cash flows and a summary of significant accounting policies and other explanatory notes to the accounts, which have been prepared under the historical cost convention and accounting policies as set out.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the **BOSOME FREHO DISTRICT ASSEMBLY** as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with the Public Financial Management Act, 2016 (Act 921) and Local Governance Act, 2016 (Act 936).

Basis of Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions issued by INTOSAI. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the managers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the institution's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations that we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements whether caused by fraud or by other irregularity or error. In forming our opinion we have evaluated the overall adequacy of the presentation of information in the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

ABDULAI DIMAH SAANI
DIRECTOR OF AUDIT
For:- AUDITOR-GENERAL

DATED THIS 7TH DAY OF JUNE 2022

BOSOME FREHO DISTRICT ASSEMBLY

P.O. Box 365

Konongo-Ashanti

In case of reply the Number and Date of letter should be quoted

Our Ref: BFDA/ACT/V.1/13

Your Ref:....................................

Date: 20TH JANUARY, 2022

SUBMISSION OF ANNUAL FINANCIAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED , 31ST DECEMBER, 2021.

I submit herewith the Annual Financial Statement of Accounts of Bosome Freho District Assembly for the year ended **31st December, 2021** for your necessary action.
Thank you.

FOR: DISTRICT CHIEF EXECUTIVE
(SAMUEL KYEI - BAFFOUR FRIMPONG)
(DISTRICT CO-ORDINATING DIRECTOR)

AUDIT SERVICE
BEKWAI-ASHANTI

BOSOME FREHO DISTRICT ASSEMBLY

Table of Content

0607100~BOSOME FREHO DISTRICT ASSEMBLY

Financial Statement for the year ended 31st December, 2021.

CERTIFICATION

Ve the undersigned confirm that the accompanying financial statement for the year 2021 of BOSOME FREHO DISTRICT ASSEMBLY represents all transactions undertaken during the year and have been compiled from the records and books f the Bosome Freho District Assembly.

....	....
Head of Cost Centre	**Head of Accounts**
(SAMUEL KYEI BAFFOUR FRIMPONG)	**(ANTHONY YIYUGSAH)**
DISTRICT CO-ORDINATING DIRECTOR	**DISTRICT FINANCE OFFICER**

0607100~BOSOME FREHO DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021.

BROAD BASED ACCOUNT	Notes	Current Year 2021 GH¢	Last Year. 2020 GH¢
ASSETS			
NON CURRENT ASSET			
CURRENT ASSET			
Cash on Hand and at Bank	12 (a,b)	740,792.15	367,712.61
Advance	14	253,219.00	0.00
Total Current Assets		**994,011.15**	**367,712.61**
TOTAL ASSETS		**994,011.15**	**367,712.61**
LIABILITIES			
CURRENT LIABILITIES		0.00	0.00
LONG TERM LIABILITIES		0.00	0.00
TOTAL LIABILITIES		0.00	0.00
NET ASSETS		**994,011.15**	**367,712.61**
REPRESENTED BY:			
Reserve	13	994,011.15	367,712.61
Total Reserve		**994,011.15**	**367,712.61**

Sign..............................

Head of Accounts

Printed Date: 20-01-22

He Lives Computer Services

0607100~BOSOME FREHO DISTRICT ASSEMBLY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

BROAD BASED ACCOUNT

	Notes	Budget 2021 GH¢	Current Year 2021 GH¢	Last Year 2020 GH¢
INCOME				
GOG Fund-Grants (Salaries & Wages)	2(a)	1,579,105.60	1,515,989.62	2,186,514.00
Internally Generated Fund (IGF)	2(b)	400,020.00	234,482.43	319,982.04
Donor Funds-DDF	3(a)	1,114,461.71	905,161.00	570,425.43
Donor Fund-Programme	3(b)	226,526.00	175,537.32	142,988.86
Common Fund	4	4,346,391.00	1,452,126.91	3,253,276.26
Other Funds	5	90,541.00	52,291.60	65,476.14
TOTAL INCOME		**7,757,045.31**	**4,335,588.88**	**6,538,662.73**
EXPENDITURE				
GOG Fund-Grants (Salaries & Wages)	6	1,579,105.60	1,515,989.62	2,186,514.00
Internally Generated Fund (IGF) Expenditur	7	400,020.00	218,577.75	357,294.38
Donor Fund-Programme	8	226,526.00	176,633.67	160,475.67
Donor Fund - DDF	9	1,114,461.71	481,950.75	882,293.97
Common Fund	10	4,346,391.00	1,263,885.67	3,182,473.47
Other Funds	11	90,541.00	52,252.88	65,449.00
TOTAL PAYMENT		**7,757,045.31**	**3,709,290.34**	**6,834,500.49**
Surplus / (Deficit) for the year		*0.00*	*626,298.54*	*(295,837.76)*
		7,757,045.31	**4,335,588.88**	**6,538,662.73**

Sign.......................
Head of Accounts

0607100~BOSOME FREHO DISTRICT ASSEMBLY

STATEMENT OF RESERVE FOR THE YEAR ENDED 31ST DECEMBER, 2021

	2021 GH¢	2020 GH¢
Reserve at the beginning	367,712.61	663,550.37
Surplus / (Deficit) Transfered from Revenue & Expenditure	626,298.54	(295,837.76)
Reserve at end of December, 2021	**994,011.15**	**367,712.61**

0607100~BOSOME FREHO DISTRICT ASSEMBLY
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTES	ACTUAL CURRENT YEAR 2021 GH¢	ACTUAL LAST YEAR 2020 GH¢
ash Flows from Operating Activities			
ash In-flow			
ov't of Ghana Fund	2(a)	1,515,989.62	2,186,514.00
Internally Generated Fund (IGF)	2(b)	234,482.43	319,982.04
Donor Fund	3(a)	905,161.00	142,988.86
onor - DDF	3(b)	175,537.32	570,425.43
ommon Fund	4	1,452,126.91	3,253,276.26
Other Funds	5	52,291.60	65,476.14
otal Cash In-Flow		**4,335,588.88**	**6,538,662.73**
Cash Outflow			
Gov't of Ghana Fund	6	(1,515,989.62)	(2,186,514.00)
ternally Generated Fund Expenditure	7(a,b,c)	(218,577.75)	(353,294.38)
onor Fund - Programme	8	(176,633.67)	(160,475.67)
Donor - DDF	9(a)	(25,850.00)	(11,600.00)
ommon Fund	10(a,c,d,e,f)	(972,190.47)	(2,249,460.70)
ther Funds	11	(52,252.88)	(65,449.00)
Total Cash Outflow		**(2,961,494.39)**	**(5,026,793.75)**
ashflow from Operating Acivities		**1,374,094.49**	**1,511,868.98**
Changes in Working Capital			
Advance	14	(253,219.00)	0.00
et Cashflow from Operating Activities		**1,120,875.49**	**1,511,868.98**
ASH FLOW FROM INVESTING ACTIVITIES			
ash Inflow		0.00	0.00
Cash Outflow		0.00	0.00
ternal Generated Fund.	7(d)	0.00	(4,000.00)
onor Fund DDF	9(b)	(456,100.75)	(870,693.97)
Common Fund	10(b)	(291,695.20)	(933,012.77)
otal Cash Outflow		**(747,795.95)**	**(1,807,706.74)**
et Cashflow from Investing Activites		**(747,795.95)**	**(1,807,706.74)**
ASH FLOW FROM FINANCING ACTIVITIES			
ash Inflow		0.00	0.00
Total Cash Inflow		**0.00**	**0.00**
ash Outflow		0.00	0.00
Total Cash Outflow		**0.00**	**0.00**
et Cash Flow from Financing Activities		**0.00**	**0.00**
et Increase/Decrease in Cash & Cash equivalent		**373,079.54**	**(295,837.76)**
ash & cash equivalent at the beginning of reporting year		367,712.61	663,550.37
Cash & cash equivalent at the end of reporting year		**740,792.15**	**367,712.61**

0607100~BOSOME FREHO DISTRICT ASSEMBLY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

. Accounting Policies of Bosome Freho District Assembly

Basis of Accounts

The Financial Statements are prepared on modified cash basis, the presentation of the these Financial Statements are based on International Public Sector Accounting Standards (IPSAS) which have been adopted by Controller and Accountant General. The Statements are prepared on Historical cost basis. The detailed below form the basis for the preparation of the Financial Statement.

a. Revenue

Bosome Freho District Assembly regconises and report revenue in the period in which it is received.

b. Expenditure

Expenditure is also recognized when goods and services are received and paid for.

. Assets

Fixed Assets acquired during the year are written off or expensed in the accounting year.

. Presentation

The Financial Statements are prepared on Historical cost bases and in Ghana Cedis with values prepared to two decimal places.

	Budgeted 2021 GH¢	Current Year 2021 GH¢	Last Year 2020 GH¢
a. Gov't of Ghana Funds-Income			
331000 Compensation of Employees	1,579,105.60	1,515,989.62	2,186,514.00
Administration Income	0.00	0.00	0.00
Service Income	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00
TOTAL	**1,579,105.60**	**1,515,989.62**	**2,186,514.00**
2b. Internally Gen. Funds (IGF) Retained			
131000 Rates	38,900.00	26,529.63	47,512.13
412000 Lands & Royalties	118,000.00	74,891.25	96,266.99
1415000 Rent of Lands, Building&Houses	106,300.00	68,520.00	70,490.00
1422000 Licenses	65,620.00	27,124.11	64,213.09
423000 Fees	68,200.00	27,815.50	37,597.80
430000 Fine, Penalties & Forfeits	2,000.00	0.00	3,573.00
1450000 Miscellaneous and Unidentified Revenue	1,000.00	9,601.94	329.03
Total	**400,020.00**	**234,482.43**	**319,982.04**
3a Donor Funds DDF			
District Development Fund	1,114,461.71	895,161.00	570,425.43
District Development Fund - Common Fund	0.00	10,000.00	0.00
TOTAL	**1,114,461.71**	**905,161.00**	**570,425.43**
3b Dornor Fund Programme			
Other Donor Funded Grant - MAG	109,526.00	93,537.32	142,988.86
Other Donor Funded Grant - UNICEF/EU	117,000.00	82,000.00	
TOTAL	**226,526.00**	**175,537.32**	**142,988.86**
. Common Fund			
District Assemblies Common Fund	3,696,391.00	1,006,941.60	2,419,161.06
DDF Releases		58,714.35	59,476.19
COVID - 19 Release		0.00	216,280.00
Other Transfers		0.00	85,600.00
SUB TOTAL		**1,065,655.95**	**2,780,517.25**
M. P Constituency Fund	450,000.00	294,652.07	321,412.27
People With Disablity Fund	200,000.00	89,843.57	143,445.36
MSHAP	0.00	1,975.32	7,901.38
TOTAL	**4,346,391.00**	**1,452,126.91**	**3,253,276.26**

. Other Funds			
Goods and Services (Decent. Depts)	90,541.00	52,291.60	65,476.14
	90,541.00	**52,291.60**	**65,476.14**
GRAND TOTAL	**7,757,045.31**	**4,335,588.88**	**6,538,662.73**

	Budgeted 2021 GH¢	**Current Year 2021 GH¢**	**Last Year 2020 GH¢**
. GOG FUND-EXPENDITURE			
a. 2100000 Compensation of Employees			
2111000 Established Post	1,579,105.60	1,515,989.62	2,186,514.00
ub Total	**1,579,105.60**	**1,515,989.62**	**2,186,514.00**
Total GOG FUND-EXPENDITURE	**1,579,105.60**	**1,515,989.62**	**2,186,514.00**
. Internally Gen. Fund (IGF) Expenditure			
a. 2100000 Compensation of Employees			
2111100 Non-Established Post	41,665.41	27,972.28	31,427.06
111200 Other Allowances	2,400.00	0.00	1,200.00
121301 SSF Contribution (Assembly)	7,330.35	7,530.32	4,139.52
Sub Total	**51,395.76**	**35,502.60**	**36,766.58**
. Goods & Services			
210100 Materials & Office Consumaables	18,000.00	6,695.16	35,978.00
2210200 Utilities	2,000.00	0.00	2,678.00
210300 Cleaning Materials	8,120.24	6,898.08	51,908.36
210400 Rentals	10,000.00	3,455.00	3,780.00
210500 Travel & Transport	92,000.00	85,401.26	92,428.00
2210600 Repairs & Maintenance	0.00	0.00	0.00
210700 Training and Seminars	16,000.00	7,295.00	5,146.00
210900 Special Services	27,000.00	17,827.50	42,604.00
2211100 Other Charges & Fees	2,500.00	1,405.26	2,446.00
2212200 Emergency Services	0.00	0.00	0.00
210800 Consultancy Expenses	30,000.00	48,237.89	20,007.74
731100 Employer Social Benefits in Cash	0.00	0.00	0.00
c. OTHERS			
2821100 General Expenses	66,000.00	5,860.00	59,551.70
J. FIXED ASSETS			
3111000 Fixed Asset - Reshaping	0.00	0.00	4,000.00
3111000 Toilet	77,004.00	0.00	0.00
Sub Total	**348,624.24**	**183,075.15**	**320,527.80**
Total Internally Gen. Fund Expenditure	**400,020.00**	**218,577.75**	**357,294.38**
3. DONOR FUNDS - PROGRAMMME			
Goods & Services			
1331008 Donor - MAG	109,526.00	94,633.67	160,475.67
1331008 Donor - UNICEF/EU	117,000.00	82,000.00	
Sub-Total	**226,526.00**	**176,633.67**	**160,475.67**
Total Donor Fund - Programme	**226,526.00**	**176,633.67**	**160,475.67**

9. Donor Fund DDF			
- 2632104 DDF Capacity Building	45,859.00	25,850.00	11,600.00
. 2632104 DDF Capital Projects	1,068,602.71	456,100.75	870,693.97
Total	**1,114,461.71**	**481,950.75**	882,293.97
Total Donor Fund - DDF	**1,114,461.71**	**481,950.75**	**882,293.97**
10. District Assemblies Common Fund			
a. 2632101 Main Common Fund - Goods & Service	1,662,876.54	774,944.15	2,003,539.43
. 2632101 Main Common Fund - Asset	2,005,032.50	291,695.20	933,012.77
2632101 Main Common Fund - COVID - 19	0.00	10,000.00	-
d. 2632102 MP's Common Fund	450,000.00	130,213.40	42,546.52
e. 2632103 PWD	210,000.00	52,097.92	196,399.75
2632104 MSHAP	18,481.96	4,935.00	6,975.00
.otal	**4,346,391.00**	**1,263,885.67**	**3,182,473.47**
Total District Assembly Common Fund	**4346391.00**	**1,263,885.67**	**3,182,473.47**
1. Other Funds			
2632103 Sect. Tran. (Town & Coun. Plann.)	11,868.00	7,582.19	19,996.00
2632103 Sect. Tran. (MOFA)	37,461.00	16,497.69	32,653.00
632103 Sect. Tran. (Works Dept.)	14,703.00	10,400.00	12,800.00
632103 Sect. Tran. (Soc. Welf)	13,635.00	17,773.00	0.00
2632103 Sect. Tran. (STATS)	6,437.00	0.00	0.00
2632103 Sect. Tran. (Human Resource)	6,437.00	0.00	0.00
ub Total	**90,541.00**	**52,252.88**	**65,449.00**
otal Other Fund	**90,541.00**	**52,252.88**	**65,449.00**
GRAND TOTAL	**7,757,045.31**	**3,709,290.34**	**6,834,500.49**

	2021 GH¢	**2020 GH¢**
2.Cash and Bank		
a. Cash on Hand	3.80	0.46
b. List all Bank Accounts:		
BOSOME DISTRICT ASSEMBLY (IGF) - BFRB	6,865.43	(8,847.35)
BOSOME FREHO DISTRICT ASS.(IGF) GCB	620.41	431.85
BOSOME FREHO ASSS. MSHAP - GCB	71.09	3,030.77
BOSOME FREHO DISBILITY A/C - NIB	36,235.40	(1,510.25)
BOSOME FREHO MP'S COMMON FUND A/C - NIB	295,872.99	289,293.32
BOSOME FREHO - DACF A/C - NIB	22,052.39	22,987.79
DISTRICT DEV'T FUND A/C - BOG	379,070.64	62,326.02
BOSOME FREHO WATER & WATER SANITATION - GCB	0.00	0.00
COMMUNITY BASE RURAL DEV'T ROG - GCB	0.00	0.00
DISTRICT DEV'T FUND A/C - GCB	0.00	0.00
TOTAL	**740,792.15**	**367,712.61**
13. Reserve		
Brought Forward (01/01/2021)	367,712.61	663,550.37
Gov't of Ghana Fund	0.00	0.00
Internally Generated Fund	15,904.68	(37,312.34)
Donor Fund Programe	(1,096.35)	(17,486.81)
Dornor Fund-DDF	423,210.25	(311,868.54)
Common Fund	188,241.24	70,802.79
Other Funds	38.72	27.14
Balance c/Forward (31/12/2021)	**994,011.15**	**367,712.61**

14. Advance:

i. District Developmet Facility	95,408.00	0.00
ii. Member of Parliament Common Fund	157,811.00	0.00
	253,219.00	**0.00**

NOTE: The DDF component of the advance figure (i.e Note 14 i) was used to cater for official activities of Main Common Fund likewise that of MP'S CF (i.e Note 14 ii) figure.