

AUDIT SERVICE

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P. O. Box 407

Kumasi

16 March, 2022

The Regional Auditor
Audit Service
Kumasi

ANNUAL FINANCIAL STATEMENT ON THE ACCOUNTS OF SUAME MUNICIPAL ASSEMBLY FOR THE YEAR ENDED 31 DECEMBER 2021

The accounts and related records of the Suame Municipal Assembly for the Financial Year ended 31 December 2021 have been audited.

The under listed financial statements and accounts are attached to this report:

- i. Balance Sheet as at 31 December 2021;
- ii. Statement of Revenue and Expenditure for the year ended 31 December 2021;
- iii. Statement of Surplus for the year ended 31 December 2021;
- iv. Statement of Cash flow for the year ended 31 December 2021;
- v. Notes to the Financial Statement for the year ended 31 December 2021

Manner in which the account were kept and rendered for audit

2. The accounts were properly kept and submitted for audit and validation on 22 February 2022

Estimates

3. Management of the Assembly prepared the annual budget for 2021 financial Year. These estimates were approved by the Board of Governors of the Assembly.

Internal Control

4. Internal Controls established by Management to efficiently manage the resources of the Assembly were found to be adequate.

Revenue and Expenditure Account

Revenue

5. The Assembly budgeted for a total revenue of GH¢60,400,000.00 for the year 2021 financial year. However, the actual revenue realised was GH¢19,159,068.56 falling short of GH¢41,240,931.44 representing 68.28% of the budgeted figure.

Summary of the Revenue Performance is shown below:

Type of Account	Budgeted GH¢	Actual GH¢	Variance GH¢
Grants	57,012,150.00	16,928,780.99	(40,083,369.01)
Lands & Royalties	1,353,750.00	776,853.57	(576,896.43)
Rent of lands, building	20,000.00	-	(20,000.00)
Licenses	1,030,600.00	735,124.00	(295,476.00)
Fees	870,200.00	580,990.00	(289,210.00)
Fines, Penalties and Forfeits	108,300.00	127,120.00	18,820.00
Misc. Unidentified revenue	5,000.00	10,200.00	5,200.00
Total	60,400,000.00	19,159,068.56	(41,240,931.44)

Expenditure

6. The Assembly Budgeted to expend a total amount of GH¢60,400,000.00 but the actual expenditure incurred during the year was GH¢15,399,501.05 resulting in a positive variance of GH¢45,000,498.95.

Summary of the Expenditure Performance is shown below:

Type of Account	Budgeted GH¢	Actual GH¢	Variance GH¢
Compensation	3,527,221.00	3,443,583.53	83,637.47
Goods and Service	2,018,208.08	1,467,954.76	550,253.32
Grants	53,988,986.52	10,233,315.33	43,755,671.19
Other Expenses	306,000.00	271,098.85	34,901.15
Non Financial Assets	559,584.40	(16,451.41)	576,035.81
Total	60,400,000.00	15,399,501.06	45,000,498.95

Operational Results

6. Out of the total revenue of GH¢19,159,066.56, the Assembly incurred a total expenditure of GH¢15,399,501.06 resulting in a surplus of GH¢3,759,567.50 which was transferred to the statement of surplus.

Statement of Financial Position as at 31 December 2021

Current Assets

Cash and Bank Balances – GH¢9,425,119.65

7. The amount of GH¢9,425,119.65 represents the total balances of various accounts in 3 banks operated by the Assembly. These balances were reconciled with the relevant bank statements as found correct. Note 23 provide details.

Current Liabilities

Reserves – GH¢9,425,949.75

8. The reserve balance at the beginning of the year was GH¢5,666,382.25. The Assembly recorded a surplus of GH¢3,759,567.50 during the year resulting in an accumulated reserve balance of GH¢9,425,949.75 to close the year. Note 26 provide details.

Audit Queries

9. Anomalies noted during our audit inspection were addressed to Management for corrective action.

Acknowledgement

10. The audit team is grateful to the District Chief Executive, the Co-ordinating Director and the entire staff for their co-operation and assistance.



**DISTRICT AUDITOR
DISTRICT 'D' KUMASI
(YAA KONADU DANQUAH)
DIRECTOR OF AUDIT**

AUDITORS' OPINION REPORT

We have audited the accompanying financial statements of **SUAME MUNICIPAL 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 **SUAME MUNICIPAL 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.

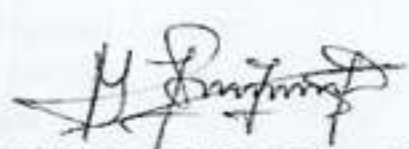
Management's responsibility for the financial statements

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.

AUDIT SERVICE

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 8th DAY OF MAY 2022

**SUAME MUNICIPAL ASSEMBLY
KUMASI-ASHANTI**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED**

31ST DECEMBER, 2021



SUAME MUNICIPAL ASSEMBLY

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E-mail: suamemunicipal@gmail.com
GPS Digital Address: AX-055-3103
Website: www.suamema.gov.gh



Our Ref: SMA/FA-1/02/05/01 Your Ref:

Date: 22-02-2022

SUBMISSION OF ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

I submit herewith, thirteen (13) copies of the Annual Financial Statements of Suame Municipal Assembly for the year ended 31st December, 2021 for your information and necessary action, please.

MUNICIPAL FINANCE OFFICER
SUAME MUNICIPAL ASSEMBLY
SUAME - ASHANTI

**RICHARD AMOAH
(MUNICIPAL FINANCE OFFICER)
FOR: MUN. CHIEF EXECUTIVE**


**THE DISTRICT AUDITOR
GHANA AUDIT SERVICE
KUMASI DISTRICT 'D'**

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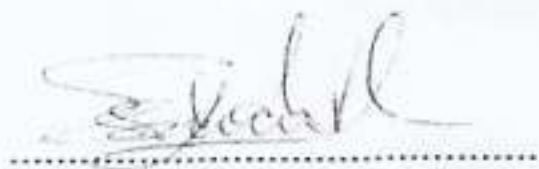
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CERTIFICATION

We the undersigned confirm that the accompanying financial statements for the year ended **31ST DECEMBER, 2021 OF SUAME MUNICIPAL ASSEMBLY**, represents all transactions undertaken during the year and have been compiled from the records and books of the Assembly.


.....
**MUNICIPAL CO-ORD. DIRECTOR
(JOHNSON NYARKO)**

**MUNICIPAL COORDINATING DIRECTOR
SUAME MUNICIPAL ASSEMBLY
SUAME ASHANTI**


.....
**MUNICIPAL FINANCE OFFICER
(RICHARD AMOAH)**

**MUNICIPAL FINANCE OFFICER
SUAME MUNICIPAL ASSEMBLY
SUAME - ASHANTI**

SUAME MUNICIPAL ASSEMBLY-SUAME KUMASI
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	Notes	Current Year 2021 GH¢	Previous Year 2020 GH¢
ASSETS			
Non-Current Assets			
Poverty Alleviation		-	-
Equity Investment		-	-
Infrastructure, Plant & Equipment		-	-
Work in-progress		-	-
Total Non-Current Assets		-	-
Current Assets			
Cash and Cash Equivalent (Bank)	23	9,513,237.35	5,782,125.08
Debtors/prepayments		-	-
Advances/Receivables		-	-
Total Current Assets		9,513,237.35	5,782,125.08
TOTAL ASSETS		9,513,237.35	5,782,125.08
LIABILITIES			
Non-Current Liabilities			
Domestic		-	-
External		-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Payables	24	88,117.70	115,742.83
Deposits & other Trust Monies	25	-	-
Bank overdraft		-	-
Total Current Liabilities		88,117.70	115,742.83
TOTAL LIABILITIES		88,117.70	115,742.83
NET ASSETS		9,425,119.65	5,666,382.25
REPRESENTED BY:			
Accumulated Fund 01/01/21		5,666,382.25	767,758.85
Surplus/Deficit as at 31/12/21		3,758,737.40	4,898,623.40
NET WORTH		9,425,119.65	5,666,382.25


 MUNICIPAL FINANCE OFFICER

MUNICIPAL FINANCE OFFICER
 SUAME MUNICIPAL ASSEMBLY
 SUAME - ASHANTI

**SUAME MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR
ENDED 31ST DECEMBER, 2021**

	Notes	Budget	Current Year 2021	Previous Year 2020
		GH¢	GH¢	GH¢
REVENUE				
GRANTS	2 (A-B)	57,012,150.00	16,928,780.99	23,016,915.62
LANDS AND ROYALTIES	3	1,353,750.00	776,853.57	862,653.42
RENT OF LANDS, BUILDINGS & H4		20,000.00	-	50.00
LICENSES	5	1,030,600.00	735,124.00	799,614.24
FEES	6	870,200.00	580,990.00	582,096.00
FINES, PENALTIES & FORFEITS	7	108,300.00	127,120.00	103,211.36
MISC. UNIDENTIFIED REVENUE	8	5,000.00	10,200.00	-
TOTAL REVENUE		60,400,000.00	19,159,068.56	25,364,540.64
EXPENDITURE				
COMPENSATION OF EMPLOYEE: 9(A-D)		3,527,221.00	3,443,583.53	4,410,202.08
USE OF GOODS & SERVICES	10(A-K)	2,018,208.08	1,467,954.76	1,524,040.89
GRANTS	11-19	53,988,986.52	10,233,315.33	14,326,575.59
OTHER EXPENSES	20-21	306,000.00	271,928.95	47,472.27
NON-FINANCIAL ASSETS	22(A-B)	559,584.40	(16,451.41)	157,626.41
TOTAL EXPENDITURE		60,400,000.00	15,400,331.16	20,465,917.24
Excess of Revenue/Expenditure			3,758,737.40	4,898,623.40

SUAME MUNICIPAL ASSEMBLY
STATEMENT OF RESERVE FOR THE YEAR ENDED 31 DECEMBER, 2021

	Current Year 2021 GH¢	Previous Year 2020 GH¢
Accumulated Fund at the beginning of the year	5,666,382.25	767,758.85
Deficit transferred from Rev.& Expenditure		
Surplus at end of the year	3,758,737.40	4,898,623.40
Accumulated Reserve at end of 31st Decembe	<u>9,425,119.65</u>	<u>5,666,382.25</u>

SUAME MUNICIPAL ASSEMBLY

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NOTE	CHANGE GH¢	CURRENT YEAF 2021 GH¢	PREVIOUS YEAR 2020 GH¢
Cash Inflow From Operating Activities				
GoG funds	2A	(896,676.83)	2,964,353.39	3,861,030.22
Grants & Donations	2B	(5,191,457.80)	13,964,427.60	19,155,885.40
Other Revenue	3,-7	(127,537.45)	2,220,087.57	2,347,625.02
Other Receipts/Recoveries	8	10,200.00	10,200.00	-
		(6,205,472.08)	19,159,068.56	25,364,540.64
Cash Outflow From Operating Activities				
Compensation of Employee	9(A-D)	966,618.55	(3,443,583.53)	(4,410,202.08)
Use of goods & services	10(A-K)	56,086.13	(1,467,954.76)	(1,524,040.89)
Grant	11-19	4,093,260.26	(10,233,315.33)	(14,326,575.59)
Other Payment	22	174,077.82	16,451.41	(157,626.41)
Other Expenses	20-21	20,193,988.29	(271,928.95)	(47,472.27)
		5,065,586.08	(15,400,331.16)	(20,465,917.24)
Net Cash flow from Operating Activities		(1,139,886.00)	3,758,737.40	4,898,623.40
Cash Flow From Investing Activities				
Non-Financial Assets	22(A-B)	-	-	-
Inventory		-	-	-
Cash Outflow from Investing in Non-Financial As.		-	-	-
Sales/Recovery of Non-financial Assets				
Non-financial Assets		-	-	-
Inventory		-	-	-
Cash inflow from sale of Non-financial Assets		-	-	-
Net Cashflow from Investment in Financial Assets		-	-	-
Cash Flow From Financing Activities				
Inflow		-	-	-
Outflow		(27,625.13)	88,117.70	115,742.83
Net Cash Flow from Financing Activities		(27,625.13)	88,117.70	115,742.83
NET CHANGE IN STOCK OF CASH		(1,167,511.13)	3,846,855.10	5,014,366.23
Beginning Cash & Cash Equivalent	23	5,014,366.23	5,666,382.25	652,016.02
Closing Cash & Cash Equivalent	23	3,846,855.10	9,513,237.35	5,666,382.25


MUNICIPAL FINANCE OFFICER

**MUNICIPAL FINANCE OFFICER
SUAME MUNICIPAL ASSEMBLY
SUAME - ASHANTI**

SUAME MUNICIPAL ASSEMBLY-SUAME KUMASI
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2021

1. Accounting Policies of SUAME MUNICIPAL ASSEMBLY

Basis of Accounts

The Financial Statements are prepared on modified cash basis.

SUAME MUNICIPAL ASSEMBLY reports 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 and investments are recorded on historic cost basis without any provision for diminution of value.

REVENUE

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
2A. GoG FUND			
GOG Paid Salaries	3,023,163.48	2,964,353.39	3,861,030.22
Sub-Total	3,023,163.48	2,964,353.39	3,861,030.22
2B. GRANTS & DONATIONS			
DACF-Assembly	8,520,850.10	3,363,388.10	5,757,579.43
People With Disability(PWD)	180,000.00	63,336.18	102,452.18
DACF -MP	1,589,782.84	294,652.07	1,780,412.27
MSHAP	-	5,191.46	19,675.94
Other Donor Support (MAG)	75,915.00	75,915.52	109,326.61
GKMA-water & sanitation project	8,657,565.99	-	-
GKMA-Household toilet project	1,890,000.00	-	-
Goods & Services (Decentralised Depts.)	76,906.06	26,018.06	31,946.97
DDF (Capacity Building Grant)	45,859.00	10,000.00	77,839.43
DDF (Investments)	1,066,524.00	1,112,383.00	-
GSCP(Capacity)	385,000.00	115,138.00	280,625.00
GSCP(Asset)	31,500,583.53	8,898,405.21	10,996,027.57
Sub-Total	53,988,986.52	13,964,427.60	19,155,885.40
TOTAL	57,012,150.00	16,928,780.99	23,016,915.62
3. LANDS AND ROYALTIES			
Stool lands Revenue	150,000.00	150,000.00	-
Building plans/permit	320,000.00	248,852.92	210,321.75
Comm. Mast Permit	45,000.00	46,800.00	127,834.30
Property Rate	833,750.00	308,185.68	514,183.37
UnassessedProperty Rate	5,000.00	23,014.97	10,314.00
TOTAL	1,353,750.00	776,853.57	862,653.42
4. RENT ON LAND, BUILDINGS & HOUSES			
Rentals (Market Store)	20,000.00	-	50.00
TOTAL	20,000.00	-	50.00

	Budget GH¢	Current Year 2021 GH¢	Previous Year 2020 GH¢
5. LICENCES			
Chop Bars / Restaurant	10,000.00	8,133.00	7,141.00
Rice/Corn/Flour Mill	3,500.00	6,110.00	3,358.00
Liquor			2,143.00
Bakers	6,300.00	7,423.00	5,904.00
Artisans/Self Employed	64,000.00	28,761.00	23,840.00
Kiosks/Containers	55,000.00	39,364.00	19,299.53
Hotel/Clubs/Rest Houses	16,000.00	11,850.00	400.00
Pharmacy/Chemical Sellers	31,200.00	17,341.00	47,685.39
Taxi/Commercial Vehicle	31,000.00	23,660.00	16,808.00
Hospital	28,200.00	12,866.00	3,965.00
Entertainment Centres	7,200.00	6,900.00	4,930.00
Stores	153,000.00	99,210.00	92,208.00
Petroleum Products	52,100.00	20,395.00	25,550.00
Hairdressers/Dress	24,000.00	21,097.00	23,138.00
Financial Institutions	270,000.00	291,079.00	341,895.00
Photographers/Video Operators	2,300.00	1,800.00	1,877.00
Shoe/Sandals Repairs	6,000.00	2,710.00	1,638.00
Fitters	65,000.00	38,105.00	47,940.00
Mechanics	120,000.00	54,630.00	41,353.48
Laundries/Car Wash	3,500.00	1,780.00	1,553.00
Printing press/Photocopy	3,200.00	815.00	975.00
Private Schools	21,000.00	19,696.00	2,490.00
Susu Operators			315.00
Beer Bars	6,700.00	6,958.00	5,915.00
Reg. of Contractors	48,000.00	11,056.00	74,062.84
Snack Bar	3,400.00	3,385.00	3,190.00
TOTAL	1,030,600.00	735,124.00	799,614.24

	Budget GH¢	Current Year 2021 GH¢	Previous Year 2020 GH¢
6. FEES			
Market/Tolls	568,600.00	404,483.00	412,165.00
Advertisement/Bill Board	170,000.00	53,896.00	59,154.00
Marriage & Divorce Registration	34,200.00	31,320.00	29,032.00
Toilets	50,000.00	61,710.00	56,960.00
Professional Fees	5,000.00	836.00	-
Donation	5,000.00	-	-
Slaughter			190.00
Road User Fees (Road Block)		2,906.00	3,770.00
Capentry Works	3,400.00	2,955.00	2,232.00
Tailoring	34,000.00	22,884.00	18,593.00
TOTAL	870,200.00	580,990.00	582,096.00

7. FINES, PENALTIES AND FORFEIT	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
Court Fines	3,000.00	60.00	-
Lorry Parks	84,300.00	121,640.00	91,089.36
Spot fine	21,000.00	5,420.00	12,122.00
TOTAL	108,300.00	127,120.00	103,211.36

8. MISCELLANEOUS	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
Misce. Rev/Other Sundry Recoveries	5,000.00	10,200.00	-
TOTAL	5,000.00	10,200.00	-

EXPENDITURE

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
9A. COMPENSATION OF EMPLOYEES			
Established Post	3,023,163.48	2,964,353.39	3,861,130.32
Sub-Total	3,023,163.48	2,964,353.39	3,861,130.32

	Budget	Current Year 2021	Previous Year 2020
9B. Non-Established Post			
Monthly Paid & Casual labour	276,672.76	253,031.61	299,139.45
Limited Engagement	6,000.00	6,700.00	7,250.00
Sub-Total	282,672.76	259,731.61	306,389.45

	Budget	Current Year 2021	Previous Year 2020
9C. Other Allowances			
Traditional Authority Allowance			2,500.00
Commission	-	113,881.90	148,656.99
Fuel Allowance	103,700.00	66,550.00	300.00
Overtime Allowance	-	-	3,300.00
Transfer Grant	40,000.00	-	30,500.00
Domestic Servant Allowance			1,800.00
Special Allowance	36,000.00	4,720.00	6,800.00
Sub-Total	179,700.00	185,151.90	193,856.99

	Budget	Current Year 2021	Previous Year 2020
9D. Other Allowances			
13% SSF Contribution	41,684.76	34,346.63	48,825.32
Sub-Total	41,684.76	34,346.63	48,825.32
TOTAL	3,527,221.00	3,443,583.53	4,410,202.08

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
10. USES OF GOODS & SERVICES			
A. Materials - Office Supplies			
Printed materials & Stationery	83,837.00	40,810.19	51,788.79
Office facility Supplies of Accessories	50,000.00	2,325.00	12,859.40
Refreshment Items	90,000.00	61,709.00	38,178.80
Electrical Accessories	5,000.00	750.00	545.00
Feeding Cost	18,095.00	19,897.00	19,626.00
Sports, Recreat & cultural Materials	10,000.00	-	-
Purchase of Petty tool/implement	10,000.00	5,610.00	-
Clothing and Uniform	3,000.00	-	6,134.00
Value Books	54,000.00	26,750.00	49,500.00
Sub-Total	321,932.00	157,851.19	178,631.99

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
B. Utilities			
Electricity charges	25,000.00	24,000.00	17,450.00
Water Charges	1,500.00	174.51	3,563.85
Telecommunication Charges	15,000.00	16,199.00	6,925.00
Postal charges	2,500.00	2,898.00	295.00
Sub-Total	44,000.00	43,271.51	28,233.85

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
C. General - Cleaning			
Cleaning Materials	35,000.00	13,661.00	42,125.50
Contract Cleaning Service Charges			6,400.00
Sub-Total	35,000.00	13,661.00	48,525.50

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
D. Rentals/Lease			
Office Accommodation	1,000.00	1,000.00	-
Residential Accommodation	25,000.00	2,500.00	-
Rental of other transport	2,000.00	-	-
Rental of towing vehicle	5,820.00	500.00	-
Hiring of Plant and Equipment	-	-	4,000.00
Hotel Accommodations	5,000.00	1,050.00	1,347.00
Sub-Total	38,820.00	5,050.00	5,347.00

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
E. Travelling - Transport			
Maintenance & Repairs Official Vehicle	43,325.00	10,844.30	57,576.04
Fuel & Lubricants	108,000.00	137,469.26	142,898.73
Running Cost of Off Veh	5,832.00	-	45,405.95
Other T&T Allowance	65,000.00	113,560.00	236,726.00
Night Allowance	58,000.00	20,300.00	30,220.00
Local Travel Cost	314,800.00	285,179.29	137,838.69
Fuel Allocation to Waste mgt. Dept	52,500.00	15,500.00	-
Sub-Total	647,457.00	582,852.85	650,665.41

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
F. Repairs/Maintenance			
Roads, Driveways & Grounds	-	-	2,980.00
Repairs of Office Building	-	-	4,833.25
Maintenance of Furniture & Fixtures	10,000.00	2,960.00	180.00
Maintenance of Machinery	2,000.00	1,195.59	6,612.00
Maintenance of General Equipment	8,000.00	258.00	8,095.00
Drains	-	-	6,400.00
Maintenance of Markets	3,000.00	1,935.00	2,700.00
Traditional Authority Property	500.00	-	-
Sanitary Sites	10,000.00	-	1,620.00
Maintenance of Street Lights	50,000.00	-	3,292.50
Sub-Total	83,500.00	6,348.59	36,712.75

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
G. Training/Seminars/Conference			
Library & Subscription	2,000.00	870.00	12,858.18
Refreshment	40,000.00	49,067.00	34,301.00
Workshops/Seminars/Conference/Meeting	233,000.00	156,692.03	177,652.00
Staff Development	44,039.08	400.00	2,000.00
Public Education & Sensitization	139,200.00	23,518.00	36,115.00
Sub-Total	458,239.08	230,547.03	262,926.18

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
H. Consulting Services			
Local Consultant Fee	20,000.00	2,462.50	16,277.18
Other consultancy Expenses	6,080.00	6,080.00	
Sub-Total	26,080.00	8,532.50	16,277.18

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
I. Special Services			
Services of the State Protocol	35,000.00	37,790.96	60,432.00
Official Celebrations	5,000.00	-	51,580.00
Assembly members Special Allowance	245,530.00	165,230.00	72,400.00
Substructure Allowance	70,000.00	4,487.50	3,300.00
Assembly members Sitting Allowance	-	-	46,800.91
Property Valuation Expenses	-	-	9,880.00
Canteen services	5,150.00	-	-
Sub-Total	360,680.00	207,508.46	244,372.91

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
J. Other Charges			
Bank charges	2,500.00	1,650.00	1,870.46
Sub-Total	2,500.00	1,650.00	1,870.46

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
K. Emergency Services			
Emergency Works	-	210,681.64	50,477.66
Sub-Total	-	210,681.64	50,477.66
TOTAL	2,018,208.08	1,467,954.76	1,524,040.89

	Budget	Current Year 2021	Previous Year 2020
11. GRANTS			
DACF - GOODS & SERVICES	GH¢	GH¢	GH¢
Printed Materials & Stationery	105,000.00	42,740.33	-
Office Facilities, Supplies & Accessories	-	22,871.00	-
Construction Materials	255,625.50	-	-
Chemical & Consumables	30,000.00	-	-
Household Items	140,000.00	24,275.00	-
Residential Accommodations	80,000.00	-	-
Maintenance & Repairs of Official Vehicle	70,000.00	34,058.50	-
Other Night Allowance	10,000.00	-	-
Local Travel Cost	500,000.00	70,990.00	-
Foreign Travel Per Diem	10,000.00	17,477.70	-
Repairs of Office Building	30,000.00	-	-
Maintenance of office Equipment	20,000.00	1,067.00	-
Refreshment	20,000.00	6,710.00	-
Seminars/Conference/Workshops	210,417.00	141,686.00	-
Staff Development	30,000.00	16,366.50	-
Public Education & Sensitization	337,208.50	150,220.00	-
Service of the State Protocol	-	30,000.00	-
Official Celebration	190,000.00	173,560.50	-
Field Operations	-	5,500.00	-
Emergency Works	-	129,757.05	-
Workman Compensation	50,000.00	-	-
Refund of Medical Expenses	10,000.00	-	-
Donations	30,000.00	13,500.00	-
Contributions	-	20,000.00	-
Refuse Lifting Expenses	90,000.00	-	-
Civic Numbering/Street Naming	200,000.00	-	-
Scholarship & Bursary	170,417.00	16,843.30	-
Legal Charges	-	20,000.00	-
Bank Charges	-	1,175.00	-
Bank to Bank Transfer	-	114,845.08	-
Sub-total	2,588,668.00	2,087,245.96	-

	Budget	Current Year 2021	Previous Year 2020
DACF-Assets	GH¢	GH¢	GH¢
Bungalows/Fiat	437,285.31	20,400.00	-
Hospitals	80,000.00	16,783.40	-
Office Buildings	527,170.02	382,356.53	-
WIP - Hospitals	900,000.00	-	-
WIP-Office Building	914,442.60	129,253.79	-
WIP-School Building	1,166,284.17	-	-
Toilets	150,000.00	-	-
Bridges	120,000.00	128,122.00	-
Urban Roads	370,000.00	45,000.00	-
WIP- Toilets	150,000.00	-	-
WIP - Drainage	253,000.00	263,514.25	-
Purchase of Motor Vehicle	240,000.00	-	-
Plant & Machinery	54,000.00	-	-
Office Equipment	200,000.00	-	-
Communication Equipment	80,000.00	-	-
Electrical Network	150,000.00	7,300.00	-
Furniture & Fitting	70,000.00	-	-
WIP - Water Systems	70,000.00	37,534.00	-
Sub-total	5,932,182.10	1,030,263.97	-
TOTAL DACF	8,520,850.10	3,117,509.93	6,161,175.22

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
12. People With Disability			
Seminars/Conference/Workshops	34,000.00	5,862.00	-
Durations	146,000.00	13,000.00	-
Bank Charges	-	628.00	-
TOTAL	180,000.00	19,490.00	145,986.50

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
13. MSHAP			
MSHAP	-	4,650.00	-
Bank Charges	-	584.00	-
TOTAL	-	5,234.00	20,565.50

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
14. MP'S Common Fund (G&S)			
Construction Material	300,000.00	161,005.13	-
Teaching & Learning Materials	50,000.00	181,770.00	-
Official Celebrations	100,000.00	-	-
Donation	290,006.97	-	-
Scholarship & Bursaries	100,000.00	-	-
Bank Charges	-	1,304.00	-
Sub-total	840,006.97	344,079.13	-

MP'S Common Fund (ASSET)			
WIP-School Buildings	749,775.87	528,998.82	-
Sub-total	749,775.87	528,998.82	-
TOTAL	1,589,782.84	873,077.95	1,027,064.13

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
15. GoG /MAG			
Office Facilities, Supplies & Accessories	3,200.00	3,157.76	-
Running cost of Official vehicle	5,200.00	5,000.00	-
Local Travel cost	36,800.00	36,007.76	-
Seminars/Conference/Workshops-Domestic	14,610.00	14,550.00	-
Staff Development	4,300.00	4,200.00	-
Public Education & Sensitization	9,055.00	9,000.00	-
Insurance of Vehicles	2,750.00	2,000.00	-
TOTAL	75,915.00	73,915.52	108,956.00

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
16. G&S - Decentralised Dept.			
Printed Material & Stationery	6,176.00	1,976.00	-
Office Facilities, Supplies & Accessories	7,000.00	1,400.00	-
Chemicals and Consumables	1,946.70	-	-
Electricity Charges	3,000.00	-	-
Postal Charges	500.00	-	-
Maintenance & Repairs of Off Vehicles	3,900.00	-	-
Fuel & Lubricants	7,550.00	3,550.00	-
Other Travel & Transportation	5,100.00	6,484.56	-
Local Travel Cost	16,697.03	5,903.47	-
Seminars/Conference/Workshops	5,371.68	4,757.33	-
Staff Development	4,750.00	-	-
Public Education & Sensitization	11,914.65	1,946.70	-
Postal Charges	3,000.00	-	-
TOTAL	76,906.06	26,018.06	31,927.13

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
17. DDF-Capacity Building Grant			
Staff Development	45,859.00	45,800.00	55,089.00
Sub-total	45,859.00	45,800.00	55,089.00

DDF-Investment			
WIP-Toilet	248,325.18	-	-
WIP-Markets	818,198.82	570,457.34	20,849.85
Sub-total	1,066,524.00	570,457.34	20,849.85
TOTAL	1,112,383.00	616,257.34	76,938.85

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
18. GSCSP (CAPACITY)			
Other Night Allowance	49,157.97	280.00	-
Local Travel Cost	97,771.98	1,400.00	-
Cleaning Materials	-	14,100.70	-
Seminars/Conference/Workshops	116,929.94	101,730.00	-
Public Education and Sensitization	98,929.95	20,000.00	-
Local Consultants Fees	150,000.00	-	-
Civic Numbering/Street Naming	118,000.00	-	-
Sub-total	630,789.84	137,510.70	258,776.73

GSCSP (ASSET)			
WIP - Markets	10,880,790.33	-	-
WIP - Urban Roads	10,930,797.15	1,713,605.80	-
WIP - Drainage	7,343,206.21	3,650,696.03	6,496,185.53
Motor Vehicle	2,100,000.00	-	-
Sub-total	31,254,793.69	5,364,301.83	6,496,185.53
TOTAL	31,885,583.53	5,501,812.53	6,754,962.26

	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
19. GKMA - Goods & Services			
Other Night Allowance	50,000.00	-	-
Local Travel Cost	50,000.00	-	-
Seminars/Conference/Workshops	100,000.00	-	-
Sub-total	200,000.00	-	-

GKMA - Assets			
WIP - Toilets	10,347,565.99	-	-
Sub-total	10,347,565.99	-	-
TOTAL	10,547,565.99	-	-

TOTAL GRANT	63,988,986.52	10,233,315.33	14,326,575.59
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20. WORKMAN COMPENSATION	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
Workman compensation			
Workman compensation	190,000.00	137,569.70	-
Staff Welfare expenses	6,000.00	1,830.10	-
Sub-total	196,000.00	139,399.80	-

21. OTHER EXPENSES	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
General Expenses			
Legal Charges	-	10,000.00	3,800.00
Court Expenses	20,000.00	24,500.00	15,700.00
Donation	60,000.00	85,550.00	27,472.27
Contribution	30,000.00	12,479.15	500.00
Sub-total	110,000.00	132,529.15	47,472.27
TOTAL	306,000.00	271,928.95	47,472.27

22. NON-FINANCIAL ASSETS	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
A. Dwellings			
Motor Vehicle	60,450.00	(16,451.41)	154,351.41
WIP-Drainage	264,695.50	-	-
Motor bike	148,657.00	-	-
Computer and Accessories	7,000.00	-	-
Electrical Equipment	38,781.90	-	-
WIP-Water systems	40,000.00	-	-
Sub-Total	559,584.40	(16,451.41)	154,351.41

B. Other Machinery and Equipment	Budget	Current Year 2021	Previous Year 2020
	GH¢	GH¢	GH¢
Communication Equipment	-	-	3,275.00
Sub-Total	-	-	3,275.00
TOTAL	559,584.40	(16,451.41)	157,626.41

	Current Year 2021 GH¢	Previous Year 2020 GH¢
23. CASH IN HAND AND AT BANK		
CASH IN HAND	-	-
PRUDENTIAL BANK-ASAFO -KUMASI	522.37	522.37
NATIONAL INVESTMENT BANK SUAME-KUMASI (IGF)		
NATIONAL INVESTMENT BANK SUAME-KUMASI (DACF)	671,877.90	425,999.73
NATIONAL INVESTMENT BANK SUAME-KUMASI (CF MP)	243,873.38	822,299.25
NATIONAL INVESTMENT BANK SUAME-KUMASI (MSHAP)	172.61	215.15
NATIONAL INVESTMENT BANK SUAME-KUMASI (PWD)	44,699.54	853.36
BANK OF GHANA-KUMASI	8,552,091.55	4,532,235.21
	9,513,237.35	5,782,125.08

	Current Year 2021 GH¢	Previous Year 2020 GH¢
24. PAYABLES		
NATIONAL INVESTMENT BANK SUAME-KUMASI (IGF)	88,117.70	115,742.83
TOTAL	88,117.70	115,742.83

	Current Year 2021 GH¢	Previous Year 2020 GH¢
25. DEPOSIT		
TOTAL		

26. NOTE TO SUSPENSE

The amount of Eight Hundred and Thirty Cedis Ten Pesewas (GH¢830.10) represents excess in the various accounts not identified

	Current Year 2021 GH¢	Previous Year 2020 GH¢
27. FINANCED BY RELATED FUND/RESERVE		
ACCUMULATED FUND AS AT 31/12/2020	5,666,382.25	767,758.85
INCOME SURPLUS/DEFICIT AS AT 31/12/2021	3,759,567.50	4,898,623.40
	9,425,949.75	5,666,382.25

SUAME MUNICIPAL ASSEMBLY- SUAME-KSI
PRUDENTIAL BANK
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

				GH¢	GH¢
Balance as per Bank Statement					522.37
Less: Credit in B.S. Not in C.B	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
					-
					522.37
Add: Credit in C. B. not in B.S	<u>Date</u>	<u>Details</u>	<u>Cheque no.</u>	<u>Amount</u>	
					-
Less: Unpresented Cheques	<u>Date</u>	<u>Payee</u>	<u>Cheque No.</u>	<u>Amount</u>	
					-
Balance as per Cash Book					522.37

SUAME MUNICIPAL ASSEMBLY- SUAME-KSI
 I.G.F A/C NO: 1145090219101
 NATIONAL INVESTMENT BANK LTD.
 BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

			GH¢	GH¢
Balance as per Bank Statement				33,600.92
Less: Credit in B.S. not in C.B.	<u>Date</u>	<u>Details</u>	<u>Cheque no.</u>	<u>Amount</u>
	12/4/2019	Funds Received		6,191.00
	23/3/2020	Funds Received From Common fund		49,000.00
	27/07/2020	Funds Received From Common fund		20,000.00
	27/11/2020	Funds Received From Common fund		35,000.00
	08/09/2021	Oduro Baah		200.00
	17/09/2021	Oduro Baah		100.00
	24/09/2021	Oduro Baah		100.00
	5/10/2021	Oduro Baah		100.00
	13/10/2021	Bridget Opoku Gyamfi		100.00
	26/10/2021	Oduro Baah		365.00
	23/11/2021	Oduro Baah		240.00
	30/11/2021	Oduro Baah		250.00
	1/12/2021	Joseph Damoah		682.01
	13/12/21	NIB		1.00
	14/12/21	Oduro Baah		150.00
	21/12/21	NIB		1,121.07
	31/12/21	Joseph Sarfo		100.00
				113,700.08
				(80,099.16)
Add: Debit in B.S. not in C.B.	<u>Date</u>	<u>Details</u>	<u>Cheque no.</u>	<u>Amount</u>
	28/07/2021	Wrong Debit	000533	1,632.00
				1,632.00
				(78,467.16)
Add: Credit in C.B. not in B.S.	<u>Date</u>	<u>Details</u>	<u>Cheque no.</u>	<u>Amount</u>
	10/3/2020	Florence Achiaa		500.00
	2/11/2021	Stephen Marfo	000036	500.00
	29/11/2021	GAPO		2,100.00
	30/11/2021	Holy Rossary Ca	655789	2,000.00
	4/1/2022	Richard Sarfo		306.00
	4/1/2022	Richard Sarfo		7,000.00
	4/1/2022	Dorcas Fosu		240.00
	10/1/2022	Agnes Osei		2,583.00
	10/1/2022	Agnes Osei		439.00
	14/01/22	Reindorf Yeboah		2,010.00
	19/01/22	Nancy Nuamah		352.00
	17/01/22	Bernard Anhwere		3,450.00
				21,480.00
				(56,987.16)
Less: Unpresented Cheques	<u>Date</u>	<u>Payee</u>	<u>Cheque No.</u>	<u>Amount</u>
	19/02/2021	Dankus Dee Ltd.	002370	23,512.50
	19/02/2021	MFO	002372	400.00
	3/8/2021	SSNIT	002185	1,827.80
	22/12/21	SSNIT	003217	2,101.80
	30/12/21	Suame Zonal Co	003228	500.00
	30/12/21	Maakro Zonal Cc	003229	802.50
	31/12/21	Nwabiagya Rural	003230	1,633.44
	31/12/21	GRA	003233	352.50
				31,130.54
Balance as per Cash Book				(88,117.70)

SUAME MUNICIPAL ASSEMBLY- SUAME-KSI
PWD
NATIONAL INVESTMENT BANK
BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

				GH¢	GH¢
Balance as per Bank Statement					44,699.54
Add: Debit in B.S. not in C.B.	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
					-
					44,699.54
Less: Credit in B.S. Not in C.B.	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
					-
					44,699.54
Loss: Unpresented Cheques	<u>Date</u>	<u>Payee</u>	<u>Cheque No.</u>	<u>Amount</u>	
					-
Balance as per Cash Book					44,699.54

SUAME MUNICIPAL ASSEMBLY- SUAME-KSI
 MSHAP
 NATIONAL INVESTMENT BANK
 BANK RECONCILIATION STATEMENT AS AT 31ST DECEMBER, 2021

					GH¢
Balance as per Bank Statement					172.61
Add Credit in C B Not in B	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
Uncleared Lodgement	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
					172.61
Less Credit in B S. Not in C B	<u>Date</u>	<u>Payer</u>	<u>Cheque No.</u>	<u>Amount</u>	
Less Unpresented Cheques	<u>Date</u>	<u>Payee</u>	<u>Cheque No.</u>	<u>Amount</u>	
Balance as per Cash Book					172.61

SUAME MUNICIPAL ASSEMBLY



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Web Site: www.suamema.gov.gh



Our Ref: SMA/EF-5/12/04 Your Ref:

Date: 11/01/2022

SUBMISSION OF COMMITTEE 'S REPORT ON SERVICEABLE AND UNSERVICEABLE
OFFICIAL ASSETS OF
THE SUAME MUNICIPAL ASSEMBLY

In accordance with Part VIII of the Section 83 (3) of the Public Procurement Act 2003, (Act 663), we submit herewith, detailed report on state of serviceable and unserviceable assets of the Assembly for your kind attention and necessary action.

HON. JOSEPH SARFO
(CHAIRMAN)

ADU POKU COLLINS
(SECRETARY)

BEN. ABDALLAH
(PROCUREMENT OFFICER)

BENARD ANUM
(CO OPTED MEMBER)

RICHARD AMOAH
(MFO)

HON. MAXWELL OFOSU BOAKYE
(MEMBER)

MUN. COORDINATING DIRECTOR
SUAME MUNICIPAL ASSEMBLY
SUAME - KUMASI

CC:

Municipal Chief Executive
Suame Municipal Assembly
Kumasi

S. M. A.

SUAME MUNICIPAL ASSEMBLY

*COMMITTEE'S REPORT ON SERVICEABLE
AND UNSERVICEABLE OFFICIAL ASSETS
OF THE ASSEMBLY*

11TH JANUARY, 2022

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SUAME MUNICIPAL ASSEMBLY



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Web Site: www.suamema.gov.gh.



Our Ref: SMA/ET/CS/18/04

Your Ref: .

Date: 11/01/2022

CERTIFICATE OF BOARD OF SURVEY

We the undersigned have conducted the annual board of survey for the 2021 Financial Year ending 31st Day of December, and certify that the following Balances and Stocks as at 31st December, 2021 are correct. The team reconciles the various Cash Books with the Bank Statement.

CASH/BANK BALANCES

AMOUNT(GHC)

Cash in hand

-

CASH AT BANK

NAME OF BANK

(GHC)

(GHC)

PRUDENTIAL BANK-ASAFO-KSI

522.37

522.37

NATIONAL INVESTMENT BANK SUAME-KSI (IGF)

(88,117.70)

(115,742.83)

NATIONAL INVESTMENT BANK SUAME-KSI (DACF)

671,877.90

425,999.73

NATIONAL INVESTMENT BANK SUAME-KSI (CF MP)

243,873.38

822,299.26

NATIONAL INVESTMENT BANK SUAME-KSI (MSHAP)

172.61

215.15

NATIONAL INVESTMENT BANK SUAME-KSI (PWD)

44,699.54,

853.36

BANK OF GHANA – KSI

9,552,091.55

4,532,235.21

TOTAL

9,425,119.65

5,666,382.25

NO.	NAME	DESIGNATION	SIGNATURE
1.	HON. JOSEPH SARFO	CHAIRMAN	
2.	HON. MAXWELL OFOSU BOAKYE	MEMBER	
3.	RICHARD AMOAH	CO OPTED MEMBER	
4.	BENARD ANUM	CO OPTED MEMBER	
5.	BEN, ABDALLAH	PROCUREMENT OFFICER	
6.	ADU POKU COLLINS	SECRETARY	

REPORT ON SERVICEABLE AND UNSERVICEABLE ASSETS OF SUAME MUNICIPAL ASSEMBLY

1.0 INTRODUCTION

In accordance with the Suame Municipal Assembly decision to carry out the above exercise as Part VIII, Section 83(3) of the Public Procurement Act 663 mandate the Assembly with a view to clearing the unsightly junk of obsolete or unserviceable Assets at Suame Municipal Assembly. The 31st December, 2021 meeting of the Board Committee agreed a Six (6) member committee at both the Assembly and some other members within the Municipal to handle the exercise to its logical conclusion. The composition of the implementation committee and their assistance is as follows:

<u>NAME</u>	<u>POSITION</u>
1. Hon. Joseph Sarfo	Chairman
2. Hon. Maxwell Oforu Boakye	Member
3. Adu Poku Collins	Secretary
4. Moisob Adamu	Procurement Officer
5. H.A. Hamid	Mun. Budget Analyst
6. Richard Amoah	Mun. Finance Officer

2.0 OBJECTIVES

The committee terms of reference are:

- a. To compile the list of all obsolete and unserviceable assets belonging to the Suame Municipal Assembly and all the organizations under it;
- b. To declutter the Stores Department and the Assembly environment.
- c. To engage the services of the Valuation Board for the Valuation of the Tri-cycles and other assets involved;
- d. To organize the sale of obsolete or unserviceable Tri-cycles and other assets to serving officers at the stipulated Board Valuation, while all
- e. unserviceable Tri-cycles and other assets declared as scraps are sold by public auction;
- f. To ensure that all proceeds realized from the sale of these vehicles and other assets are promptly paid to the Government chest or the accounts of the statutory organization concerned;

- g. And to submit a full report to Suame Municipal Assembly on the Tri-cycles and other assets disposal exercise with copies to the Ministry of Transport and Local Government and Rural Development.

3.0 SCOPE

Three days (3) meeting was organized by the committee for the conducting of the exercise.

4.0 METHODOLOGY

Physical Verification was made by the committee including the Assembly's Engineer before arriving at logical conclusion.

5.3 SOME OF THE SCRAP/JUNK ITEMS THE COMMITTEE RECOMMENDED AND AGREED TO DISPOSE OFF AS AT 31ST DECEMBER, 2021 ARE THE FOLLOWING:

NO.	ITEM NAME	CHASIS NO.	MANUFACTURER	REGISTRATION NO.	REMARKS
1	Tricycle Motor	L75HJ104F1101954	Locin Manufacturing CO.		Not in Good Condition
2	Tricycle Motor	L75H100FJT01952	Locin Manufacturing CO.		Not in Good Condition
3	Tricycle Motor	L75HFJ100FITO1160	Locin Manufacturing CO.	SMA 05	Not in Good Condition
4	Tricycle Motor	L75HFJ100F1T01949	Locin Manufacturing CO.	SMA 06	Not in Good Condition
5	Tricycle Motor	L75HFJ102F1T01242	Locin Manufacturing	ZL-STREET-CLEANSING-03	Not in Good Condition

6.0 FIVE TRI-CYCLES TO BE DISPOSED OFF

The above listed machines were considered as junk during our previous Board of Survey exercise and still considered as junk in this 2021 assignment and has been concluded by the committee members to dispose off in good faith and the proceeds realized from the sales should be used in buying brand new motor bike (s) for the Assembly.

The above said decision was based on condition that, the weekly repair cost in maintaining the tri-cycle will be more than the service it will render to the Assembly, and because of cost benefit analysis, it will be prudent for the Assembly to dispose

off those tri-cycles and buy a brand new motor bike that will be used to service the Assembly

7.0 RECOMMENDATIONS

(a) The committee noted that, the supply officer needs to be provided with adequate store room to operate.

For the above recommendations made by the committee, all the items left both Assets and others should be disposed off in good faith.

8.0 CONCLUSION

The committee concluded with the view that, the exercise was independently conducted in a true and fair manner and in a good faith. The committee would therefore appreciate if management would pursue requisite follow up action.

9.0 ACKNOWLEDGEMENT

The committee gives appreciation to the Municipal Chief Executive, the Municipal Co-ordinating Director and the staff for their massive support and co-operation through the exercise.