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P. O. Box 100

Mampong

21 April 2022

The Presiding Member ✓
Ejura Sekyedumase Municipal Assembly
Ejura – Ashanti

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY, EJURA - ASHANTI FOR THE YEAR ENDED 31 DECEMBER 2021

We have audited the accounts and other related records of the Ejura Sekyedumase Municipal Assembly, Ejura – Ashanti for the financial year ended 31 December 2021.

Accounts

2. The under listed financial statements are attached to this report:
- Statement of Financial Position as at 31 December 2021;
 - Statement of Financial Performance for the year ended 31 December 2021;
 - Statement of Changes in Net Assets and Equity for the year ended 31 December 2021;
 - Cash Flow Statement for the year ended 31 December 2021; and
 - Notes to the Financial Statements for the year ended 31 December 2021

Manner in which the accounts were kept and rendered for audit

3. The accounts were well kept and the Financial Statements submitted on 23 February, 2022 in accordance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

Estimates

4. Management of the Assembly prepared the annual budget for 2021 financial year. These estimates were approved by the General Assembly.

Internal Control

5. Internal controls established by management of the Assembly during the 2021 fiscal year were satisfactory, though inadequate. The lapses and weaknesses noted during our audit were incorporated in our management letter for remedial action.

Budgetary Control

6. The Assembly, during the period under review, received total revenue of GH¢6,175,027.09 as against a budgeted figure of GH¢10,829,898.06 resulting in an unfavorable variance of GH¢4,654,870.97 representing 42.98% of the budgeted revenue. The shortfall could be attributed to overestimated Donor Fund- Programme receipts coupled with non-release of the Assembly's share of the Common Fund.

7. The total expenditure incurred for the same period amounted to GH¢6,180,246.80 as against approved estimates of GH¢10,829,898.06 resulting in a favorable variance of GH¢4,649,651.26 or 42.93% of budgeted figure. The Assembly therefore incurred expenditure within its approved estimates.

8. The table below shows the actual performance against budgeted figures.

Revenue	Budget (GH¢)	Actual (GH¢)	% Change
GOG Grant	2,589,718.00	3,270,486.84	26.29
IGF	1,248,864.00	1,077,328.27	(13.74)
Donor Fund DDF	1,124,840.17	623,961.00	(44.53)
Donor Fund - Programme	1,141,651.52	217,953.65	(80.91)
Common Fund	4,724,824.37	985,297.33	(79.15)
TOTAL	10,829,898.06	6,175,027.09	(42.98)
EXPENDITURE			
GOG Fund Expenditure	2,619,801.68	3,134,925.87	19.66
IGF Retained	1,329,525.80	1,145,436.88	(13.85)
Donor Fund - Programme	1,110,488.98	174,243.72	(84.31)
Donor Fund –DDF	958,538.36	548,444.95	(42.78)
Common Fund	4,811,543.24	1,177,195.38	(75.53)
TOTAL	10,829,898.06	6,180,246.80	(42.93)

Operational Results

9. The Assembly's operations for the 2021 financial year ended with a deficit of GH¢5,219.71 as against a deficit of GH¢149,387.43 recorded in 2020. The detailed analysis are presented in the table below.

Revenue	2021 Actual (GH¢)	2020 Actual (GH¢)	% Change
GOG Grant	3,270,486.84	2,683,508.54	21.87
IGF	1,077,328.27	1,060,633.68	1.57
Donor Fund DDF	623,961.00	549,976.58	13.45
Donor Fund - Programme	217,953.65	360,298.67	(39.51)
Common Fund	985,297.33	2,240,081.51	(56.02)
Other Funds	-	397,592.27	(100.00)
TOTAL	6,175,027.09	7,292,091.25	(15.32)

EXPENDITURE			
GOG Fund Expenditure	3,134,925.87	3,064,187.58	2.31
IGF Retained	1,145,436.88	1,331,074.64	(13.95)
Donor Fund - Programme	174,243.72	0.00	
Donor Fund –DDF	548,444.95	662,812.17	(17.25)
Common Fund	1,177,195.38	2,383,404.29	(50.61)
TOTAL	6,180,246.80	7,441,478.68	(16.95)
Excess Revenue/Expenditure	(5,219.71)	(149,387.43)	(96.51)

10. Total revenue for the year 2021 reduced by GH¢1,117,064.16 from GH¢7,292,091.25 in 2020 to GH¢6,175,027.09 in 2021. This decrease could be linked to the shortfalls on revenue from Common fund and Other Funds.

11. Total expenditure also reduced by GH¢1,261,231.88 from a total amount of GH¢7,441,478.68 in 2020 to GH¢6,180,246.80 in 2021.

Financial Position

12. The Assembly's financial position as at 31 December 2021 is shown in the table below;

Items	2021 (GH¢)	2020 (GH¢)	Percentage Change
Assets			
Current Assets			
Cash on hand and at bank	254,329.68	248,162.75	2.5
Total assets	254,329.68	248,162.75	2.5
Less Liabilities			
Current Assets			
Short-term borrowings	12,075.63	688.99	1,652.7

Total Liabilities	12,075.63	688.99	1,652.7
Net Assets	242,254.05	247,473.76	(2.1)
Represented By:			
Reserve at beginning	247,473.76	396,861.19	(37.6)
Surplus/Deficit for the year	(5,219.71)	(149,387.43)	(96.5)
Reserve at the end	242,254.05	247,473.76	(2.1)
Current Ratio	21.1:1	360.2:1	

13. Current Assets increased by GH¢6,166.93 from GH¢248,162.75 in 2020 to GH¢254,329.68 in 2021 representing approximately 2.5%. The increase was due to increase in cash and bank balance during the accounting period.

14. Current Liabilities also increased by GH¢11,386.64 from GH¢688.99 2020 to GH¢12,075.63 in 2021 financial year mainly due to overdrafts on 4 bank accounts.

15. The liquidity position of the Assembly as measured by its current ratio of 21.1:1 is indicative of the Assembly's ability to meet its short term obligations as and when they fall due.

Acknowledgment

16. The co-operation received from the Coordinating Director and the entire staff of the Assembly during the audit is highly appreciated.


TAHIRU ALHASSAN MOHAMMED

**DISTRICT AUDITOR
MAMPONG-ASHANTI**

**DISTRICT AUDITOR
AUDIT SERVICE
MAMPONG-ASH.**

Cc:

The DAG/EIDA - SZ
Audit Service, Accra

The Chief Director
Ministry of Local Gov't & Rural Development
Accra

The Regional Auditor
Audit Service
Kumasi

The Regional Coordinating Director
Regional Coordinating Council
Kumasi

The District Auditor
Audit Service
Mampong-Ashanti

The Municipal Coordinating Director
Ejura Sekyedumase Municipal Assembly
Ejura – Ashanti

The Municipal Finance Officer
Ejura Sekyedumase Municipal Assembly
Ejura –Ashanti

The Chief Executive
Ejura Sekyedumase Municipal Assembly
Ejura – Ashanti

AUDITORS' OPINION REPORT

We have audited the accompanying financial statements of **EJURA SEKYEREDUMASI 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 **EJURA SEKYEREDUMASI 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.

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 31ST DAY OF MAY 2022



EJURA-SEKYEDUMASIMUNICIPAL ASSEMBLY

Our Ref. *ESKA/Fin/03/81/21*
Your Ref.....



REPUBLIC OF GHANA

P. O. Box 9
Ejura – Ashanti
Ghana – WA
Tel: 0565 - 22024

7th February, 2022

SUBMISSION OF ANNUAL ACCOUNTS

We submit herewith for your kind attention and necessary action of our annual accounts for the year ending 31st December, 2021.

FOR: MUNICIPAL CHIEF EXECUTIVE
(WILLIAM W. AKPAGLO)
MUNICIPAL FINANCE OFFICER

THE MUNICIPAL AUDITOR
MAMPONG - ASHANTI

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0626200 ~ EJURA SEKYEDUMASE MUNICIPAL ASSEMBLY
Financial Statements for the year ended 31st December, 2021

CERTIFICATION

We the undersigned confirm that the accompanying financial statements for the year 2021 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
(EMMANUEL AMOAH)
MUNICIPAL CO-ORDINATING DIRECTOR




Head of Accounts
(WILLIAM WILBER AKPAGLO)
MUNICIPAL FINANCE OFFICER

0626200--EJURA SEKYEDUMASI MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2021

BROAD BASED ACCOUNT

		Current Year 2021 GH¢	Last Year. 2020 GH¢
ASSETS	Notes		
Current Assets			
Cash on Hand and at Bank	13	254,329.68	248,162.75
Receivables	17	0.00	0.00
Prepayments	14	0.00	0.00
Total Current Assets		254,329.68	248,162.75
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		254,329.68	248,162.75
LESS LIABILITIES			
Current liabilities			
Payables		0.00	0.00
Short-term borrowings	18	12,075.63	688.99
Deposits & Other Trust Monies		0.00	0.00
Total Current Liabilities		12,075.63	688.99
Non-Current Liabilities			
Domestic		0.00	0.00
External		0.00	0.00
Total Non-Current Liabilities		0.00	0.00
Total Liabilities		12,075.63	688.99
NET ASSETS (Total Assets Less Total Liab.)		242,254.05	247,473.76
REPRESENTED BY:			
Reserve at beginning		247,473.76	396,861.19
Adjusted Surplus		0.00	-
Surplus/Deficit for the year	19	(5,219.71)	(149,387.43)
Reserve at the end		242,254.05	247,473.76

Sign 
Head of Accounts

0626200 ~ EJURA SEKYEDUMASE MUNICIPAL 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¢
REVENUE				
GOG Fund-Grants	2	2,589,718.00	3,270,486.84	2,683,508.54
Internally Generated Fund (IGF)	2b	1,248,864.00	1,077,328.27	1,060,633.68
Donor Funds-DDF	3b	1,124,840.17	623,961.00	549,976.58
Donor Fund-Programme	3a	1,141,651.52	217,953.65	360,298.67
Common Fund	4	4,724,824.37	985,297.33	2,240,081.51
Other Funds	5	0.00	0.00	397,592.27
TOTAL REVENUE		10,829,898.06	6,175,027.09	7,292,091.25
EXPENDITURE				
GOG Fund Expenditure	6	2,619,801.68	3,134,925.87	3,064,187.58
Internally Generated Fund (IGF)	7	1,329,525.80	1,145,436.88	1,331,074.64
Donor Fund-Programme	8	1,110,488.98	174,243.72	0.00
Donor Fund - DDF	9	958,538.36	548,444.95	662,812.17
Common Fund	11	4,811,543.24	1,177,195.38	2,383,404.29
Other Funds	12	0.00	0.00	0.00
TOTAL PAYMENT		10,829,898.06	6,180,246.80	7,441,478.68
<i>Surplus/Excess of Receipts over Payment</i>		<i>0.00</i>	<i>(5,219.71)</i>	<i>(149,387.43)</i>

STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR
ENDED 31ST DECEMBER, 2021

	NOTE	2021 GH¢	2020 GH¢
Reserve at the beginning	19	247,473.76	396,861.19
Adjusted Surplus		0.00	-
Surplus Transfer from Revenue & Expenses		(5,219.71)	(149,387.43)
Reserve at end of December, 2021		<u>242,254.05</u>	<u>247,473.76</u>

0626200--EJURA SEKYEDUMASI MUNICIPAL ASSEMBLY
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

		ACTUAL CURRENT YEAR 2021 GH¢	ACTUAL LAST YEAR 2020 GH¢
Cash Flows from Operating Activities			
Cash In-flow			
Gov't of Ghana Fund	2a	3,270,486.84	2,683,508.54
Internally Generated Fund (IC	2b	1,077,328.27	1,060,633.68
Donor Fund	3b	217,953.65	360,298.67
Donor - DDF	3a	623,961.00	549,976.58
Common Fund	4	985,297.33	2,240,081.51
Other Funds	5	0.00	397,592.27
Total Cash In-Flow		6,175,027.09	7,292,091.25
Cash Outflow			
Gov't of Ghana Fund	6	3,134,925.87	2,683,508.54
Internally Generated Fund Ex	7 a,b	1,145,436.88	1,331,074.64
Donor Fund	8b	174,243.72	0.00
Donor - DDF	9	548,444.95	662,812.17
Common Fund	10a,b	1,177,195.38	2,382,904.29
Other Funds	11	0.00	0.00
Total Cash Outflow		6,180,246.80	7,060,299.64
Net cashflow from Operating Activities		(5,219.71)	231,791.61
CASH FLOW FROM INVESTING ACTIVITIES			
Cash Outflow			
Internally Generated Fund Ex	7	0.00	0.00
Donor - DDF	9	0.00	0.00
Common Fund	10	0.00	0.00
Other Funds	12	0.00	0.00
Total Cash Outflow		0.00	0.00
Net Cashflow from Investing Activities		0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES			
Cash Inflow			
Investment	16,20	0.00	0.00
Short- Term Borrowing		11,386.64	(8,542.60)
Total Cash Inflow		11,386.64	(8,542.60)
Cash Outflow			
Creditors (Deposits)	18	-	0.00
Investment	16,20	0.00	0.00
Total Cash Inflow		-	0.00
Net Cash Flow from Financing Activities		11,386.64	(8,542.60)
Net Increase/Decrease in Cash Held		6,166.93	(157,430.03)
Cash at the beginning of reporting year		248,162.75	405,592.78
Cash at the end of reporting year		254,329.68	248,162.75

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED:-31st DECEMBER, 2021

1. Accounting Policies of Ejura Sekyedumasi District Assembly

a. Basis of Accounts

- * The Financial Statements are prepared on a modified cash basis:
- * Ejura Sekyedumase Municipal Assembly recognised 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 2021 GH¢	Current Year 2021 GH¢	Last Year 2020 GH¢
2a. Gov't of Ghana Funds-Income			
1331000 Compensation of Employees	2,339,718.00	3,047,963.90	2,683,508.54
G&S Decentralised Dept	250,000.00	222,522.94	0.00
Service Income	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00
TOTAL	2,589,718.00	3,270,486.84	2,683,508.54
2b. Internally Gen. Funds (IGF) Retained			
1131000 Rates	135,500.00	142,032.18	198,186.71
1412000 Lands & Royalties	109,430.00	147,193.00	106,104.00
1415000 Rent of Lands, Building&Houses	20,420.00	51,326.24	7,978.74
1422000 Licenses	279,870.00	257,544.00	159,442.00
1423000 Fees	652,480.00	437,581.13	520,710.00
1430000 Fine, Penalties & Forfeits	45,664.00	25,606.00	21,224.00
1450000 Miscellaneous & Unidentified Reven	5,500.00	16,045.72	46,988.23
Total	1,248,864.00	1,077,328.27 ✓	1,060,633.68
3a Donor Funds DDF			
District Development Fund	1,124,840.17	623,961.00	549,976.58
TOTAL	1,124,840.17	623,961.00	549,976.58
3b Donor Fund Programme			
Other Donor Funded Grant	1,141,651.52	217,953.65	360,298.67
TOTAL	1,141,651.52	217,953.65	360,298.67
4. Common Fund			
District Assemblies Common Fund	4,194,824.37	600,079.30	1,737,121.04
M. P Constituency Fund	400,000.00	297,652.07	321,412.67
People With Disability Fund	120,000.00	85,703.78	181,547.80
M-Shap	10,000.00	1,862.18	
TOTAL	4,724,824.37	985,297.33	2,240,081.51
5. Other Funds			
G&S Decentralised Dept	0.00	0.00	397,592.27
	0.00	0.00	397,592.27
GRAND TOTAL	10,829,898.06	6,175,027.09	7,292,091.25

	Budgeted 2021 GH¢	Current Year 2021 GH¢	Last Year 2020 GH¢
6. GOG FUND-EXPENDITURE			
a. 2100000 Compensation of Employees			
2111000 Established Post	2,339,717.86	3,047,963.90	2,683,508.54
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	2,339,717.86	3,047,963.90	2,683,508.54
b. 2200000 Goods & Services			
2210100 Materials & Office Consumables	46,968.21	41,824.10	8,542.15
2210200 Utilities	5,786.86	0.00	0.00
2210300 General Cleaning	0.00	0.00	0.00
2210400 Rentals	0.00	0.00	0.00
2210500 Travel & Transport	91,543.19	12,321.00	5,755.85
2210600 Repairs & Maintenance	0.00	0.00	41,735.42
2210700 Training, Seminar & Confer. Cost	127,111.56	30,121.97	55,789.55
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	5,000.00	0.00	0.00
2211100 Other Charges & Fees	0.00	0.00	0.00
2210200 Emergency Services	0.00	0.00	189,442.98
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	3,674.00	2,694.90	79,413.09
Sub Total	280,083.82	86,961.97	380,679.04
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
TOTAL	0.00	0.00	0.00
Total GOG FUND-EXPENDITURE	2,619,801.68	3,134,925.87	3,064,187.58

Territory Gen Fund (Internal) Expenditure			
a. 2100000 Compensation of Employees			
2111100 Non-Established Post	0.00	0.00	248,101.87
2111200 Other Allowances	275,000.00	176,881.45	154,016.74
2121300 SSF Contribution (Assembly)	0.00	0.00	0.00
Sub Total	275,000.00	176,881.45	402,118.61

Others (Specify)			
b. Goods & Services			
2210100 Materials & Office Consumables	61,000.00	57,208.46	66,889.80
2210200 Utilities	27,000.00	11,500.00	69,317.08
2210400 Rentals	8,000.00	6,200.00	10,270.00
2210500 Travel & Transport	227,610.84	259,729.46	101,762.03
2210600 Repairs & Maintenance	9,000.00	10,456.00	7,609.00
2210700 Training, Seminar & Confer. Cost	105,000.00	142,821.50	66,544.50
2210800 Consultancy Expenses	0.00	0.00	0.00
2210900 Special Services	20,000.00	24,905.00	16,316.00
2211100 Other charges & Fees	5,000.00	6,175.38	1,938.58
2211200 Emergency Services	79,937.68	44,769.50	67,204.04
2731100 Social Benefits GFS	0.00	0.00	0.00
2821100 General Expenses	96,600.00	114,285.59	78,265.00
2210300 Sanitation Charges	295,377.28	251,744.79	162,005.00
Sub Total	934,525.80	929,795.68	648,121.03

c. Non Financial Asset			
3111000 Dwellings	10,000.00	5,000.00	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	110,000.00	33,759.75	280,835.00
TOTAL	120,000.00	38,759.75	280,835.00

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
3113150 WIP-Infrastruture Asset	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
Total Internally Gen. Fund Expenditure	1,329,525.80	1,145,436.88	1,331,074.64

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
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	15,000.00	14,600.35	0.00
2210500 Travel & Transport	26,600.00	18,322.95	0.00
2210700 Seminars, Training & Confer	85,623.00	28,760.17	0.00
2210900 Special Services	91,450.14	0.00	0.00
2211100 Other Charges & Fees	0.00	0.00	0.00
2211200 GMF Field Operations	367,838.32	112,560.25	0.00
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
2821100 General Expenses	205,700.00	0.00	0.00
Sub-Total	792,211.46	174,243.72	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
3111300 Other Structures	250,277.52	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	68,000.00	0.00	0.00
Sub-Total	318,277.52	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

1,110,488.98	174,243.72	0.00
---------------------	-------------------	-------------

9. DONOR FUND - DDF**a. 2100000 Compensation of Employees**

	2021 GH¢	2021 GH¢	2020 GH¢
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	12,205.50
2210700 Training, Seminar & Confer. Cost	41,600.14	44,892.08	24,745.50
2210800 Consultancy Expenses	0.00	0.00	0.00
2631100 Grant Current	0.00	0.00	0.00
Sub-Total	41,600.14	44,892.08	36,951.00

3111200 Non Residential Building	0.00	0.00	187,953.80
3111300 Other Structures	293,399.90	46,921.00	43,279.74
3111000 Dwellings	392,838.32	227,751.87	369,846.63
3113100 Infrastructure Asset	230,700.00	228,880.00	24,781.00
Sub-Total	916,938.22	503,552.87 ✓ CAPEX	625,861.17

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
Sub-Total	0.00	0.00	0.00
Total Donor Fund - DDF	958,538.36	548,444.95	662,812.17

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	14,889.65	0.00
2111200 Other Allowances	0.00	17,000.00	480.00
2121300 National Pension Contribution	0.00	0.00	0.00
Sub-Total	0.00	31,889.65	480.00

b. Goods & Services

2210100 Materials & Office Consumables	187,000.00	56,671.34	149,294.83
2E+06 Utilities	25,000.00	20,200.00	43,370.00
2210300 General Cleaning	10,000.00	0.00	0.00
2210400 Rentals	10,000.00	1,800.00	23,910.00
2210500 Travel & Transport	169,000.00	64,267.00	133,526.16
2210600 Repairs & Maintenance	363,000.00	35,000.00 - o/m	118,180.00
2210700 Training, Seminar & Confer. Cost	333,637.06	92,017.16	54,155.00
2210800 Consultancy Expenses	5,000.00	0.00	0.00
2210900 Special Services	225,000.00	47,315.00	118,130.17
2211100 Other Charges & Fees	7,000.00	5,493.39	3,036.06
2212200 Emergency Services	224,045.43	44,172.70	473,469.35
2711100 Social Benefits GFS	10,000.00	0.00	0.00
2821100 General Expenses	625,994.21	33,680.00	17,000.00
Sub-Total	2,194,676.70	400,616.59	1,134,071.57

c. Non Financial Asset

3111000 Dwellings	258,368.30	70,285.00 - o/m	107,479.00
3111200 Non Residential Building	1,283,498.24	77,950.00 - o/m	168,747.00
31113000 Other Structures	225,000.00	102,856.00 - o/m	126,767.36
3112200 Other Machinery & Equipment	100,000.00	32,400.00 - o/m	0.00
3113100 Infrastructure Asset	150,000.00	92,000.02	272,283.00
Sub-Total	2,016,866.54	375,491.02 ✓ CAPEX	675,276.36

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 DISTRICT ASSEMBLY COMMON F	4,211,543.24	807,997.26	1,809,827.93

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

2211100 Other Charges & Fees	1,000.00	300.00	991.82
2821100 General Expenses	99,000.00	3,000.00	41,159.30
3111200 Non Residential Building	0.00	0.00	0.00
Sub-Total	100,000.00	3,300.00	42,151.12

c. MPs Capital Projects

2631100 Grant Current	300,000.00	279,326.12	282,925.65
Sub- Total	300,000.00	279,326.12 ✓	282,925.65

iii PWD FUND

c. Goods & Services

2210100 Materials & Consumables	5,000.00	550.00	3,000.00
2210700 Training, Serminars& conf cost	40,000.00	3,700.00	12,948.50
2210900 Special Services	45,000.00	17,500.00	11,030.00
2211200 Emergency Services	35,000.00	5,000.00	3,000.00
2211100 Other Charges & Fees	5,000.00	0.00	0.00
2821100 General Expenses	70,000.00	59,822.00	218,521.09
Sub-Total	200,000.00	86,572.00	248,499.59

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
Sub-Total	0.00	0.00	0.00
TOTAL	300,000.00	89,872.00	573,576.36
Total Common Fund	4,811,543.24	1,177,195.38	2,383,404.29

12. Other Funds			
a. 2100000 Compensation of Employee:	0.00	0.00	0.00
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			
2731100 Employer Social Benefit in Cash	0.00	0.00	0.00
3111207 Non Residential Building	0.00	0.00	0.00
2821100 General Expenses	0.00	0.00	0.00
Sub-Total	0.00	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
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 Other Fund	0.00	0.00	0.00
Total Expenditure	10,829,898.06	6,180,246.80	7,441,478.68

	2021 GH¢	2020 GH¢
13. Cash and Bank		
Comprises/made up of		
Cash on Hand	0.00	0.00
List all Bank Accounts		
DDF ACCOUNT	75,587.84	15,079.60
G. C. B Ejura A/c No. 1	0.00	-
G. C. B Ejura A/c No. 2	0.00	782.96
G. C. B Ejura Common Fund A/c	4,996.60	198,726.83
HIPC Account	248.17	248.17
G. C. B Ejura MP's Common Fund A/c	5,453.55	2,427.60
School Feeding A/c	0.00	0.00
Ejura Tipper Truck A/c	992.26	3,680.18
HIV/AIDS	201.87	2,249.69
People With Disability	152.25	960.47
Sekyedumase Market	0.00	1,407.94
Bank Of Ghana Consolidated A/c	166,697.14	21,422.88
Retention A/c	0.00	1,176.43
Sub Total	254,329.68	248,162.75
TOTAL	254,329.68	248,162.75
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	0.00	0.00
Others	0.00	0.00
TOTAL	0.00	0.00
18. Short Term Borrowings (Negative closing balances)		
Development Fund A/c	262.68	0.00
Ejura GCB A/c 1	3,461.57	688.99
Ejura GCB A/c 2	9.86	
Sekyedumas Market A/c	8,341.52	0.00
TOTAL	12,075.63	688.99

19. Reserve

Brought Forward (01/01/2021)	247,473.76	396,861.19
Adjusted Surplus		-
Gov't of Ghana Fund	135,560.97	(461,514.04)
Internally Generated Fund	(68,108.61)	10,394.04
Donor Fund Programme	43,709.93	320,298.67
Donor Fund-DDF	75,516.05	(232,835.59)
Common Fund	(191,898.05)	(183,322.78)
Other Funds	-	397,592.27
Balance c/Forward (31/12/2021)	242,254.05	247,473.76

20. Investment

Investment	0.00	0.00
TOTAL	0.00	0.00

21. Receivables (Loans)

Sundry Receivables	0.00	0.00
TOTAL	0.00	0.00



P.O. Box 9 Ejura – Ashanti, Ghana – West Africa

Digital Address: AJ- 0019 – 6519

Kindly quote this number and date on all correspondence


My Ref. No. : ESM/EF-5/13/01

Your Ref. No. :

Date :

SUBMISSION OF BOARD OF SURVEY REPORT FOR THE YEAR ENDED 31ST DECEMBER,
2021

We submit herewith the Assembly's report on board of survey for the year ended 31st December, 2021 for your attention and necessary action.


JOSHUA ADJEI BOATING
(MUNICIPAL BUDGET ANALYST)



EJURA –

Tel:

EJURA-SEKYEDUMASE MUNICIPAL ASSEMBLY

BOARD OF SURVEY REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2021

INTRODUCTION

The report on board of survey for the year 2021 under review covers the examination of the accounts balances and other records, stock taking of physical holdings of stores as well as examination of all equipments & vehicles.

BOARD OF SURVEY MEMBERSHIP

The memberships are as follows;

- | | |
|---------------------------|----------------------------|
| 1. Hon. Muntaka Mohammed- | Chairman F&A |
| 2. Joshua Adjei Boateng | Municipal Budget Analyst |
| 3. Anthony Cudjoe- | Municipal Internal Auditor |
| 4. Estate officer- | Daniel Adu-Mensah |
| 5. Storekeeper | Razak Abdul |
| 6. Leeford Peter Ankrah - | Accounts Officer |

EXECUTION OF WORK

The board conducted a 2 day survey which started from Thursday 30th to Friday 31th of December 2021. The purpose of exercises was to examine the available stock of Ejura-Sekyedumase Municipal Assembly (ESMA). The committee held two meetings. The first meeting was to examining physically the Assembly's stock of Assets made up of vehicles, Motorbikes and other recurrent materials. The second phase also looked at the financial statements and Account Balances.

VEHICLES, MOTOR BIKES AND MACHINERIES

The Assembly currently has 9No.Vehicles, 11No.Motor Bikes, 4No Tillers, 1 Driller, 2 Shellers and 1Blower. Out of the nine vehicles, one Grader is not road worthy while the rest are in good condition except the Cespit Emptyer which need major maintenance. With respect of the motor bikes, one is not road worthy while the rest are road worthy and are been used by various departmental heads of the Assembly.

Recommendation

The board, after careful examination of the vehicles, motorbikes and other items recommended the following actions should be taken.

- The HBM Grader with registration number GT-5320-09 should be valued by any state institution authorized to do so.

- The valuation assessment of the HBM Grader with authorization letter should be secured from an appropriate authority to auction the HBM Grader since the cost of repairs alone might be able to purchase fairly used one.
- The YAMAHA 150HP which looks beyond repairs should be auctioned by the Assembly.

Other items physically examined by the Board and seen to be obsolete are therefore recommended to be disposed off by the Assembly. They are as follows;

1. Used tyres
2. Photocopier Machines
3. Rotten Skip Containers
4. Printers, system units, monitors and UPS
5. Grader Engine
6. Ford Everest Engine
7. Grader Radiator tank
8. King size bed
9. Wooden Doors

Stores

Records of Stocks Balances at the stores is attached in **Appendix A** and List of official vehicles as **Appendix B**

RECOMMENDATIONS

The Board of survey members after conducting the exercise came out with the following recommendations to be addressed by the Assembly;

- Adequate ventilation should be provided in stores to enhance efficient and effective store delivery
- Assorted books and other materials, not being used but could be useful to the community library should be sent to them.
- The Assembly stores should be partitioned to enhance security and easy access to store items
- The wooden entrance door not in good condition should be replaced.

CATTLE

The Assembly has twenty-six (26) cattle. Out of the twenty-six, there is only one (1) bull, eight (8) are cows and seven (7) are calves, five (5) heifer and five (5) steer.

Recommendation

The Board of survey recommends that the kraal should be repaired and the bull should be disposed off because of its size limiting it to cross the female in order to produce new off-springs. While disposing off the bull, the board therefore recommend that, the money received should be used to repurchase another bull.

FINANCIAL RECORDS

The financial balances of the Assembly's bank accounts as 31st December, 2020 are as follows:

ACCOUNT TYPE	BANK BALANCES (GHC)
Bank of Ghana Consolidated A/C	166,697.14
Ejura Tipper Truck A/C	992.26
GCB- Ejura A/C 1	(3,461.57)
GCB - Ejura A/C 2	(9.86)
GCB- Ejura Common Fund A/C	4,996.60
GCB- Ejura MP's Common Fund A/C	5,453.55
GOG- DDF A/C	75,587.84
GOG Salary A/C	0.00
HIPC Fund A/C	248.17
HIV/AIDS A/C	201.87
Persons with Disability Fund A/C	152.25
Sekyedumase Market A/C	(8,341.52)
	<u>242,254.05</u>

CONCLUSION

The exercise was conducted without any hindrance. It is the belief of Board of survey members that, these recommendations made will be implemented by the administration of the assembly.

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JOSHUA ADJEI BOATENG
 (SECRETARY)

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HON. MUNTAKA MOHAMMED
 (CHAIRMAN)

Appendix: A**STOCK BALANCE AS AT 31ST DECEMBER 2021 CARRIED FORWARD TO 2022**

NO.	DESCRIPTION	QUANTITY
1.	GREEN TAG	24(pkt)
2.	ARCH FILE	14 (Pcs
3	WAYBILL	20(pkt)
4	CALCULATOR	3(pcs)
6	STORES REQ. BOOK	78(pcs)
7	STORES ISSUE BOOK	77(pcs)
8	STORES RECEIPT VOUCHER	21(pcs)
9	FUEL COUPON	3(pcs)
10	MESSENGER RECEIPT BOOK	5(pcs
11	FILE COVER	356(pcs)
13	TIPPEX	14(pcs)
14	MEMO PAD	289(pcs)
15	LETTER HEAD	1833(pcs)
16	BROWN ENVELOP (A-4 SIZE)	15(pkt)
17	WHITE ENVELOPE	60(pkt)
18	ABATMENT NOTICE FORM	70(pcs)
19	ENDOSING INK	1(pcs
20	BUILDING PERMIT	240(pairs)
21	TEMPORARY STRUCTURE PERMIT	330(pcs)
22	STAMP PAD	4(PCS
23.	CONTRACT CERTIFICATE	14(pcs
24	BLUE PEN	632(pcs)
25	RED PEN	3(pkt)
26	BLACK PEN	4(pkt)
27	VECHICLE LOG BOOK	10(pcs)
28	CARBON PAPER	5(pkt
29	COMBINDING MATERIAL	1096(set)
30	CRIMINAL SUMMONS	100(pcs)
31	PERFORATOR	2(pcs
32	DEMAND NOTES	30(Pcs
33	PERMANENT MARKER	8(Pcs
34	DESPATCH BOOK	6(Pcs
35	COPPIER TONNER 18	3(Pcs
36	ATTENDANCE BOOK	7(Pcs
37	STAPLER	5(Pcs
38	PRINTER TONNER 26A	3(Pcs
39	COPPIER TONNER IR2212	3(Pcs

40	LETTER RECEIVE BOOK	10(Pcs
41	PRINTER TONNER 80A	3(pcs
42	TAXI LABEL	50(pcs
45	TRACTOR LABEL	50(Pcs
CATTLE		
46		26

Appendix: B

LIST OF OFFICIAL VEHICLES, MOTOR BIKES AND MACHINERIES OF EJURA MUNICIPAL ASSEMBLY

NO.	TYPE OF VEHICLE	VEHICLE MODEL	VEHICLE MAKE	REGISTRATION NO. & DATE OF REGISTRATION	CHASSIS NO.	SUPPLIER'S INVOICE NO.	ORIGINAL VEHICLE COST	CHEQUE NO. OF PAYMENT	PERIOD OF INSURANCE	ESTIMATED USEFUL LIFE	USER NAME & DESIGN.	STATE/CONDITION OF VEHICLE
2.	FORD CESPIT EMPTIER	CESPIT EMPTIER	FORD 1820	GN 64IU	NM0B09TEDA3S36033						ESMA	ROAD WORTHY
7.	HBM GRADER	240T.4	HBM BG MOTORS	GT 5320-09							ESMA	NOT ROAD WORTHY
8	NISSAN PATROL	LANDC RUSSE R	NISSAN	GN 1943-11	JN1TCSY61Z0579807						MCE	ROAD WORTHY
11	NISSAN PICK-UP	PICK-UP	NISSAN	GN 8260-18	222067888						MCD	ROAD WORTHY
12	NISSAN PICK-UP	PICK-UP	NISSAN	GN 2433-14	ANDNCJUD22Z0031506						ESMA	ROAD WORTHY
13	NISSAN PATROL	NISSAN PATROL	NISSAN	GC 2055-18	JN8F1NY0KX031688						MCE	ROAD WORTHY
25	HBM GRADER	240T.4	HBM BG MOTORS	GE 3254-15	510016						ESMA	ROAD WORTHY
26	MASSEY FERGUSON TRCTOR	MF4265	PERKINS LTD	NONE	9AGCT00D2VJC002796							ROAD WORTHY

27	NEW HOLLAND TRACTOR	TT4030	CNH INDUSTRIAL	NONE	LJCG80137														PHYSICAL PLANNING	ROAD WORTHY
14	BETER MOTOR BIKE	BETER	JINHU	M-14-GV-135	LEKPUCL00C1301675														SOCIAL W/FAR E	ROAD WORTHY
15	YAMAHA (AG) MOTOR BIKE	AG100	YAMAHA	NONE	3HA-181555														YEA	ROAD WORTHY
16	YAMAHA (AG) MOTOR BIKE	AG100	YAMAHA	M-16-MG-6831																ROAD WORTHY
17	YAMAHA MOTOR BIKE	Y125	YAMAHA	GV2063X															BIRTH & DEATH	ROAD WORTHY
18	MOTOR BIKE	T50	YAMAHA	NONE															JAMES FRIMP ONG	NOT ROAD WORTHY
21	ROYAL MOTOR BIKE	RY150	ROYAL	M-16-GV563	LB7GKCN04GFR03251														SOCIAL WELFARE	ROAD WORTHY
22	YAMAHA MOTOR BIKE(AG)	AG100	YAMAHA	AS-3161-16	3HI-176819														YEA	ROAD WORTHY
23	YAMAHA MOTOR BIKE(AG)	AG 100	YAMAHA	M-17GV73	3HA228435														SOCIAL WELFARE	ROAD WORTHY
24	YAHAMA STZ F	XTZ125	YAMAHA	M-18GT2561	LBPK179000025852														(BAC)	ROAD WORTHY
24	FEMADON				L3YPCJLCSGAM015360/013														(WORK S)	ROAD WORTHY

DISCLOSURES

The following disclosures have been made in respect of the transactions of the Assembly which are not contained in the financial position as 31st December 2021

ACCOUNT PAYABLES

COMPANY NAME	AMOUNT
NATESCON CO. LTD	2,520.00
ALKAF CO. LTD	13,500.00
ABUDU SWEET MOTHER	4,000.00
CHAUCER LTD	7,940.00
MOCJON LTD	46,275.00
AA WAKY LTD	2,700.00
NATESCON SERVICES	4,225.00
SETEMBERT CO. LTD	19,353.00
TROY HILLS LTD	4,000.00
GREAMEE ENGINEERING	52,810.00
COMMISSION	44,205.60
ST MARY'S PRINTING PRESS	6,180.00
T.K KARIMA ENTERPRISE	73,142.51
M.A MUFTI LIMITED	875
TONY ANTWI ENTERPRISE	7,600.00
TOTAL SUPPLIERS & SERVIES LIMITED	4,049.30
SONESIS VENTURES	10,861.00
ADU BOAHENE (ASHCRAFT CRAVE)	600
EDDY'S ANOINTED GARMENT SONESIS LIMITED	1,600.00
IDDRISU ABDUL MUMIN ENTERPRISE	13,000.00
PRINCEPATS SUPPLIES	12,040.00
BALA BARIBA VENTURES	61,960.00
TOTAL	347,161.41

ACCOUNT RECEIVABLES

ARREARS	AMOUNT
PROPERTY RATE	35,440.00
BUSINESS OPERATION PERMIT	10,250.00
RENT (MARKET STORES)	4,520.00
TOTAL	50,210.00