OPINION OF THE EXTERNAL AUDITOR

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

My Ref. No: ER/DC/80/VOL.II/20
Tel: 223 (0) 302 664920/28/29
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Good Governance and Accountability

P.O. Box 409
Koforidua
25 April 2023

INDEPENDENT AUDITOR'S REPORT

THE PRESIDING MEMBER,
UPPER WEST AKIM DISTRICT ASSEMBLY
ADEISO

AUDIT REPORT ON THE FINANCIAL STATEMENTS OF UPPER WEST AKIM DISTRICT ASSEMBLY

Report on the financial statements

We have audited the accompanying financial statements of the Upper West Akim District Assembly (UWADA) which comprise the statement of financial position as at 31 December 2022, the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and supporting schedules.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of UWADA as at 31 December 2022, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Ghana.

Basis of Opinion

We conducted our audit in accordance with the International Standards of Supreme Auditing Institutions (ISSAIs). Our responsibilities under those standards are described in the section below entitled "Auditor's responsibilities for the audit of the financial statements". We are independent of UWADA in accordance with the ethical requirements relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

The District Chief Executive (DCE) is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the DCE determines to be necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the financial reporting process of UWADA.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance that the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit, in accordance with the ISSAIs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

a. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

b. Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

c. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of UWADA;

d. All public monies have been expended for the purposes for which they were appropriated and expenditures have been made as authorised;

e. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the DCE; and

f. Programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls and compliance with other public legal frameworks that we identified during our audit in a separate audit Management Letter.

***for:* AUDITOR-GENERAL**
(COUNT ANUKWARE AKPELOO)
ASSISTANT AUDITOR-GENERAL
EASTERN REGION

Cc: The Auditor-General (2)
Audit Service
Accra.

The Regional Co-ordinating Director
Eastern Regional Coordinating Council
Koforidua

The District Chief Executive
Upper West Akim District Assembly
Adeiso

The District Finance Officer
Upper West Akim District Assembly
Adeiso

The District Auditor
Audit Service
Asamankese

UPPER WEST AKIM DISTRICT ASSEMBLY FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

TABLE OF CONTENT

GENERAL INFORMATION

DISTRICT CHIEF EXECUTIVE	Mr. Eugene Sackey Period Appointed: 1st October 2021
PRESIDING MEMBER	Mr. Mohammed Kofi Yasimo Period Elected: 1st October 2021
EXECUTIVE MANAGEMENT COMMITTEE	Mr. Eugene Sackey Mr. S.P. Sikayena, Development planning – Member Mr. Raman Ganiyu, Social Service – Member Mr. Eric Obeng Affum, Works – Member Mr. Okoh Prince, Justice and Security – Member Mr. Bismark Lamptey, Finance and Administration - member Mr. Osae Ntow, Agric – member Mrs. Vida Amoah, Member Alhaji Nurudeen Alhassan, Member Mr. Richmond Antwi Boateng, Secretary
MANAGEMENT	Mr. Richmond Antwi Boateng, District Co-ordinating Director Mis. Gifty Brago Owusu, District Finance Officer Mr. Prince Asante, District Budget Officer Miss Yayra Adibo, District Human Resource Officer Mr. Ward-Aryetey George, District Internal Audit Mr. Seth K. Damasah, Head of Works Mr. Elikplim Quist, Head of Procurement Mrs. Mercy Abena Otibo, District Planning Officer
BRIEF PROFILE OF UPPER WEST AKIM DISTRICT ASSEMBLY	Upper West Akim District is one of the thirty-three District Assembly in the Eastern Region, Ghana. It was carved out of the West Akim Municipal Assembly in 2011 by Legislative Instrument (LI) 2049. The district was inaugurated on the 30th June, 2012 and Adeiso is the Administrative Capital town.
AREA COUNCIL	Adeiso and Mepom
ADDRESS	Upper West Akim District Assembly P.O. Box 3 Adeiso Eastern Region, Ghana.
AUDITORS	Audit Service
BANKERS	Bank of Ghana GCB, Nsawam Bawjiase Area Rural Bank

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The financial report of Upper West Akim District Assembly (UWADA) provides the financial information on a transparent and accessible basis. It is an important element in the overall framework of accountability and financial integrity of UWADA.

The financial statements and associated disclosures have been drawn up in accordance with the international Public Sector Accounting Standards (IPSAS), the Public Management Act, 2016 Act 921, the Public Finance Management Regulations, 2019, L.I.237, the Local Government Act, 2018 Act 936, and the relevant resolution adopted by UWADA. Contributions from government and other sources have been used solely for the purpose for which these were specifically designated. All transactions have been properly documented.

The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the public financial management legal frameworks. This system includes relevant policies and procedures that: (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements and that receipts and expenditures are executed in accordance with authorization of management in compliance with the public financial management legal frameworks; and (iii) provides reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of UWADA 's assets.

To the best of our knowledge, the financial statements fairly present UWADA's financial position as at 31st December 2022. During the external audit process, Management provided the Audit Service with all relevant information and access as agreed in the terms of the audit engagement.

Hon. Eugene Sackey
District Chief Executive

Richmond Antwi Boateng
District Coordinating Director
UWADA

Gifty Brago Owusu
District Finance Officer
UWADA

FINANCIAL HIGHLIGHTS

The financial statements for 2022 were presented in accordance with the public financial legislative requirements and other format required under IPSAS. The financial statement also includes supplementary information that further explains and supports the information in the financial statements.

The summary highlights and analysis of the financial statements of Upper West Akim District Assembly for the year Ended 31st December, 2022are presented below;

Budget Performance

a. *Budgeted receipts*

In 2022, the actual receipt of GH₵25,042,441.83 was higher than the approved budget of GH ₵ 24,304,141.79 in 2022. The total receipts of GH₵25,042.441.83 for 2022 compared with GHS 19,972,661.46 received in 2021 showed an increase of GHS 5,069,780.37 or 25.40 percent over the prior year.

b. *Budgeted payments*

During the period under review, the Upper West Akim District Assembly approved budget was GHS 24,304,141.79 to spend on approved activities as compared to GHS22,115,068 .62 in 2021. However, actual payments came to GHS24,557,235.26 resulting in an overall surplus of GHS485,206.55 compared to budget receipts of GHS 25,042,441.83. The organization also operated within the approved budget lines expenditures.

Financial Performance

Revenue

During the period under review, total revenue received by the Upper West Akim District Assembly amounted to GHS25,042,441.83 compared to GHS 19,972,661.46 received in 2021, showing a an increase of 25.40 percent. This increase is attributed to increase in Decentralized Transfers,Internally Generated Funds and Donor Funds

Expenses

Total expenditure incurred by the Upper West Akim District Assembly amounted to GHS 22,744,656.70 as against GHS 18,332,036.48 for 2021, showing an increase of GHS 412,620.22 or 24.10 percent

All the Expenditure Items lines(Compensation employees,goods and services and other Expenses and consumption of fixed assets) registered an increased when compared with those of the previous year.

Operational results

During the year under review, UWADA recorded a surplus of GHS2,297,785.13 from its operations as compared to the reported Surplus of GHS 1,640,624.98 in 2021. The net operational result was accordingly transfered to the accumulated fund balance.

Financial Position

Asset

As at 31st December 2022, total assets of Upper West Akim District Assembly stood at GHS 4,650,337.54 as against GHS 1,760,575.19 recorded in the previous year, representing an increase of GHS 2,899,762.35 or 164.14 percent. Cash and cash equivalent amounting to GHS 766,506.13 Constituted 16.48 percent of total assets. The increase in the total Assets was as a results of the capitalization of non-current assets (PPE) for the current year.

Liabilities

Total liabilities stood at GHS241,767.19 at the end of the year, compared with GHS118,000.00 for the previous year. This figure comprises a payable balance of GHs6, 091.64 and trust monies of GHs235,675.55.The payable figure of GHs6,091.64 is made up of unremitted withholding taxes of GHs3,511.04 and unremitted tier 2 deduction of GHs2,580.60. The trust monies figure of GHs235,675.55 is made up of the on the MPs CF accountof GHs117,675.55 and deposit of GHs118,000.00. At a current ratio 3:17:1. Our analysis showed that Upper West Akim District Assembly will be able to meet its short -term obligations as and when they fall due.

Fund Balances

The Upper West Akim District Assembly's Fund balance stood at GHS 4,408,570.35 as at 31st December 2022, compared with GHS1,642,575.19 as at 31st December 2021, registering an increase of GHS 2,765,995.16 translating to 168.39 percent.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Notes	GH₵	
		2022	2021
ASSETS			
Current assets			
Cash and cash equivalents	9	762,995.09	281,299.58
Short-term investments		-	-
Receivables		-	-
Prepayments		-	-
Inventories		-	-
Total current assets		**762,995.09**	**281,299.58**
Non-current assets			
Long-term investments		-	-
Receivables		-	-
Property, plant and equipment	12	1,916,729.70	1,479,275.61
Investment Property		-	-
Work-In-Progress	10	1,381,216.13	-
Intangible assets		-	-
		-	-
Total non-current assets		**3,297,945.83**	**1,479,275.61**
TOTAL ASSETS		**4,060,940.92**	**1,760,575.19**
LIABILITIES			
Current liabilities	8		
Payables to vendors/suppliers		2,580.60	-
Trust Monies/Funds		118,000.00	118,000.00
Borrowings – Short Term		-	-
Total current liabilities		**120,580.60**	**118,000.00**
Non-current liabilities			
Borrowings – Long Term		-	-
Trust Monies/Funds		-	-
Total non-current liabilities		-	-
TOTAL LIABILITIES		-	-
TOTAL NET ASSETS/EQUITY (Total Assets – Total Liabilities)		**3,940,360.32**	**1,642,575.19**
FINANCE BY			
Accumulated fund balance (brought forward)		1,642,575.19	1,950.21
Net changes in net assets/equity		2,297,785.13	1,640,624.98
TOTAL NET ASSETS/EQUITY		**3,940,360.32**	**1,642,575.19**

To be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	GH₵	
		2022	2021
REVENUE			
Decentralized Transfers/GoG Subvention	4	22,800,251.36	18,143,619.81
Internally Generated Funds	3	1,030,107.90	631,063.63
Donations and Grants	5	1,212,082.57	1,197,978.02
TOTAL REVENUE		**25,042,441.83**	**19,972,661.46**
EXPENDITURE			
Compensation of Employees	6	20,177,393.79	16,897,494.48
Goods and Services	7	1,899,315.32	1,190,255.29
Interest		-	-
Subsidy		-	-
Social Benefits		-	-
Other Expenditure	11	638,362.08	244,286.71
Consumption of PPEs (Depreciation)		29,585.51	-
TOTAL EXPENDITURE		22,744,656.70	**18,332,036.48**
SURPLUS/(DEFICIT)		2,297,785.13	1,640,624.98

To be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED 31 DECEMBER 2022

		GH₵			
	Notes	Accumulated fund balance	Reserves	Asset Revaluation	TOTAL
Net assets/Equity at 31 December 2021		**1,642,575.19**	-	-	**1,642,575.19**
Adjustments to opening balance					
Prior period adjustment		-	-	-	-
Subtotal: Adjustments to 2021 opening balance		**1,642,575.19**	-	-	**1,642,575.19**
Net result for current period (Statement II)		2,297,785.13	-	-	2,297,785.13
Reserve					
Subtotal: Movements during 2021		2,297,785.13	-	-	2,297,785.13
Closing balance at 31 December 2021		**3,940,360.32**	-	-	**3,940,360.32**

To be read in conjunction with the accompanying notes to the financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

		GH¢	
		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Decentralized Transfers/GoG Subvention	4	22,800,251.36	18,143,361.81
Internally Generated Funds	3	1,030,107.90	631,063.63
Donations and Grants	5	1,212,082.57	1,197,978.02
Compensation of Employees	6	20,174,813.19	16,897,494.48
Goods and Services	7	(1,899,315.32)	(1,190,255.29)
Other Expenditure	11	(638,362.08)	(244,286.71)
NET CASH FLOWS FROM OPERATING ACTIVITIES		**2,329.951.24**	**1,640,624.98**
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale/Maturity (Purchase) of short-term investments		-	-
Sale/Maturity (Purchase) of long-term investments		-	-
Purchase of property, plant and equipment	12	(1,848,255.73)	(1,479,275.61)
Proceeds from Sale of property, plant and equipment		-	-
Purchase of intangible assets		-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		(1,848,255.73)	(1,479,275.61)
CASH FLOWS FROM FINANCING ACTIVITIES			
Funds held for Capital Projects		-	-
Finance Lease		-	-
Borrowing Proceeds/(Repayment)		-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		481,695.51	161,349.37
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		281,299.58	119,950.21
CASH AND CASH EQUIVALENTS: END OF PERIOD		762,995.09	281,299.58

To be read in conjunction with the accompanying notes to the financial statements

STATEMENT OF COMPARISON OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2022

	GH₵						GH₵		
	2022			2022 Actual	2022 Budget Variance		2021 Budget	2021 Actual	2021 Budget Variance
	Original	Revision	Update						
REVENUE									
Decentralized Transfers/GoG Subvention	22901396.02	-	-	22,800,251.36	(101,144.66)		20,396,981.62	18,143,619.8	2,253,361.81
Internally Generated Funds	725,000.00	-	-	1,030,107.90	305,107.90		723,640.00	631,063.63	92,576.37
Donations and Grants	677,745.77	-	-	1,212,082.57	534,336.80		994,447.00	1,197,978.02	203,531.02
TOTAL REVENUE	**24304141.9**	-	-	**25,042441.83**	738,300.04		**22,115,068.62**	**19,972,661.46**	2,142,407.16
EXPENDITURE									
Compensation of Employees	18417470.61	-	-	20,177,393.79	(1,759,923.18)		13,074,000.00	16,897,494.48	(3,823,494.48)
Goods and Services	2,402,322.60	-	-	1,899,315.32	503,007.28		5,269,061.81	1,190,255.29	4,078,806.52
Interest	-	-	-	-			-	-	-
Subsidy	-	-	-	-			-	-	-
Non-Financial/Financial Asset	2,764,348.58	-	-	-			3,764,806.81	-	-
Other Expenditure	720,000.00	-	-	638,362.08	81,637.92		7,200.00	244,286.71	(237,086.71)
Consumption of fixed asset	-	-	-	29,585.51	(29,585.51)		-	-	-
TOTAL EXPENDITURE	**24,304,141.79**	-	-	**22,744,656.7**	(1,204,863.49)		**22,115,068.61**	**1833,036.48**	(115,306.01)
TOTAL SURPLUS/(DEFICIT)				**2,297,785.13**	**(466,563.45)**			**1,640,624.98**	**2,027,101.15**
Net accrual adjustments									
Total on full accruals (IPSAS) basis									

To be read in conjunction with the accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: GENERAL STATEMENT

Reporting Entity

The Upper West Akim District Assembly is a covered entity preparing General Purpose Financial Statements in accordance with generally accepted accounting principles (GAAP).

In preparing the Financial statements, management of Upper West Akim District Assembly takes cognizance of the 1992 constitution, the public finance management Act 2016 (Act921) and the public finance management regulations 2019 (LI 2378), the local government Act,2016(Act 936) and any other relevant subsidiary legislations. The 2022 financial statements have been prepared on general government based on the Appropriation Act 2021 (Act 1069), the resolutions approving the composite budget of the Metropolitan, Municipal and District Assemblies (MMDAs), pursuant to Article 179(2) (a) of the 1992 Constitution of the Republic of Ghana.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Policy Statement on IPSAS adoption

1. The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 budget and economic policy presented to Parliament in November 2014. An implementation plan for IPSAS (Accrual basis) was launched on 24th November 2018 in line with the Public Financial Management Act 2016 (Act 921).

2. The general Government of Ghana financial statement with the aim towards full accrual adopted and approved is the Modified Accrual Basis of accounting.

Basis of preparation

3. The financial statements and accompanying schedules and notes are prepared on the Modified Accrual basis of accounting, in accordance with the IPSAS.

4. The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

5. The statements, accompanying notes and appendices consolidate the administrative and operational activities of UWADA, unless otherwise stated.

6. The Financial Statements are presented in Ghana Cedis and all values are rounded to the nearest Ghana Cedi.

Measurement base

7. The accounting principles adopted for the measurement and reporting of the financial performance and financial position on a modified accrual basis use historical costs or fair values, as appropriate, in the preparation of these statements.

8. The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

Revenue

9. The UWADA reports revenue in the period in which they are earned. Revenues from non-exchange transactions, such as direct and indirect taxes are recognized when earned. Non-exchange transaction is one in which the reporting entity receives something of value without directly giving value in exchange. However, exchange transactions are those in which the entities sell goods or services in exchange for a consideration. Revenue comprises the fair value of consideration received or receivable for the sale of goods or services.

10. The reported revenue in the Statement of financial performance is the principal sources, comprising the Decentralised Transfers, Internally Generated Funds, Donations and Grants as provided in Section 124 of the Local Governance Act, 2016 (Act 936).

Expenditure

11. The reported expenditure in the financial performance is recognised when incurred and are recognized on an accrual basis when goods are delivered and services are rendered, regardless of the terms of payment.

12. Compensation of employees include national and general temporary staff salaries of public sector employees. The allowances and benefits include other staff entitlements, such as pension contributions and payments and other salary related allowances.

13. Use of Goods and services comprise of recurrent expenses incurred as a result of goods received and services rendered to public entities.

14. Interest expenses are finance costs incurred on loans acquired on domestic and external debts for the period.

15. Social benefits are expenses incurred as a result of social interventions carried out to benefit certain persons, communities and class of people in the society.

16. Other expenditure includes contributions, professional fees, donations, court expenses, scholarships, bursaries, awards and rewards

Foreign currency transactions

17. All transactions occurring in other currencies are translated into Ghana cedis using the exchange rates prevailing at the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the currency translation at the reporting date are recognised in the financial statements.

Cash and cash equivalents

18. Cash and cash equivalents include cash on hand and deposits held at call with banks for periods of less than 90 days. As a rule, cash is held in the BSDA controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate source of revenue.

Short-term investments

19. Financial assets recognition and measurement, including cash, short-term deposits and investments are classified as fair value through surplus or deficit and measured at fair value as at the reporting date. Realized and unrealized gains or losses arising from the change of market value of investments and revenue from interest and dividends are recognized in the consolidated statement of financial performance in the period in which they arise. The interest earned is credited to the appropriate source of revenue. Financial assets with maturities of more than 12 months or not expected to be realized within 12 months at the reporting date are categorized as non-current assets.

Receivables

20. Receivables are recorded at their estimated realisable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to is determined and where a request is made to Parliament for write off. Amounts due for more than 12 months after the reporting date in accordance with payment plans are classified as non-current receivables.

21. Any advances (or down payments) paid to suppliers, implementing partners, staff and others are recorded as receivables to BSDA until the goods are received, services performed, or the amounts repaid, as appropriate.

Inventory

22. The cost of inventory is valued at the lower of cost or current replacement cost.

Property, plant and equipment

23. Property, plant and equipment acquired during the year are capitalised and shown in the Statement of Financial Position and depreciation is not charged in the year of acquisition and disposal. The fixed assets capitalized must be depreciated using the straight-line method with the approved depreciation policy rates.

24. Depreciation of assets (other than land) is calculated on a straight-line (i.e. even) basis over their estimated useful lives, as shown in the table below.

Asset class	Estimated useful life
Land	No depreciation
Buildings	50 years
Other Structures – Lorry Park/Drainage/Roads	20 years
Vehicles	5 years
Office Equipment/Communications and IT	7 years
Furniture and fixtures	10 years
Computer Software/Accessories	5 years
Other Machinery & Equipment-Plants/Earthmoving machinery and equipment	10 years

Investment Property

25. Investment property is property (land or a building – or part of a building – or both) held to earn rentals or for capital appreciation, or both, rather than for:

(a) Use in the production or supply of goods or services, or for administrative purposes;
or
(b) Sale in the ordinary course of operations.

26. Therefore, investment property generates cash flows largely independently of the other assets held by an entity. This distinguishes investment property from other land or buildings

controlled by Central Government entities, including owner- occupied property. The production or supply of goods or services (or the use of property for administrative purposes) can also generate cash flows.

27. Investment property should be recognized as an asset when and only when:

(a) it is probable that the future economic benefits will flow to UWADA; and
(b) the cost or fair value of the investment property can be measured reliably.

28. Investment property should be measured initially at cost (which includes transaction costs). Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

Intangible assets

29. Intangible assets principally consist of purchased computer software, which is capitalized if the total cost of acquisition is GH₵5,000 or more, and internally developed software, which is capitalized if the total development cost is GH₵100,000 or more. Intangible assets have been recognized prospectively as of 1 January 2012 in accordance with the transition provisions in IPSAS. Costs incurred prior to this date were previously expensed.

30. Intangible assets are carried at cost less accumulated amortization and impairment. Donated intangible assets, if any, are recognized at cost, using the fair value at acquisition date.

31. Amortization is calculated on a straight-line basis over the estimated useful lives of the intangible assets, as shown in the table below.

Asset class	Estimated useful life
Purchased software	7 years
Internally developed software	7 years
Software under development	Not amortized

32. Amortization is calculated from the date of acquisition for purchased software and from the date of roll-out for internally developed software. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

Payables to suppliers

33. As a rule, UWADA pays for goods and services after the goods are received and services provided. They are recorded simultaneously as an expense and an obligation payable to the supplier. This payable category includes accrued expense provisions raised for material consumption-based services (e.g. communications and utilities costs) for which the billing is received beyond 31 December and the costs can be reliably estimated based on recent supplier billings.

Work-in-Progress

34. Work-in progress (WIP) and preliminary expenditure is the accumulated historical cost of various capital related projects. The interim completion certificates prepared to confirm progress of work at predetermined and paid shall be recognise as the WIP cost and upon completion of the asset it is transferred to property, plant and equipment.

Borrowings

35. Borrowings Loans are recognised when received and interests are accrued as per the terms and conditions of the loan. Domestic loans are classified into short term (less than one year), medium term (more than one year but less or equal to four years) and long term (more than four years) according to the date of maturity or repayment.

Heritage assets

36. Heritage assets are recognized in the financial statements, but significant heritage asset transactions are disclosed in the notes thereto. Assets are categorized as heritage assets because of their cultural, educational, religious or historical significance. The Government of Ghana heritage assets comprise but not limited to works of art, culture, historical monuments, books and a statue. They were acquired over many years by various means, including purchase, donation and bequest. The heritage assets are not used in the delivery of services relating to the Government of Ghana's institutes or programmes; in accordance with the accounting policy of government, heritage assets are recognized and presented separately on the statement of financial position when the appropriate valuation can be ascertained.

Advance receipts and other liabilities

37. Advance receipts and other liabilities consist of payments received in advance relating to exchange transactions, liabilities for conditional funding arrangements and other deferred revenue. For example, trust funds, donor or grant funds with conditions.

PRINCIPAL NOTES TO THE FINANCIAL STATEMENT

			2022	2021
			GH₵	GH₵
		SCHEDULE		
3	**Internally Generated Fund**	1		
	Land and Royalties		539,073.55	244,990.00
	Rate		66,326.08	72,216.58
	Rents of Land, Buildings and Houses		46,976.00	43,573.00
	Licenses		141,551.86	131,915.21
	Fees		204,110.81	138,368.84
	Fines, Penalties and Forfeits		8,000.00	0.00
	Miscellaneous Revenue		24,069.60	0.00
	TOTAL		**1,030,107.90**	**631,063.63**
4	**DECENTRALISED TRANSFERS**	2		
	Central Government-GOG paid Salaries		20,067,515.08	16,810656.62
	DACF- Main CF		1,839,661.49	858,034.25
	DACF-MP		580,777.15	294,652.07
	DACF-HIV		18,037.71	2,231.47
	People Living with Disability (PWD)		260,436.00	116,329.04
	Goods and Services-Decentralized Dep't		33,823.93	61,716.36
	Sector Specific Assets Transfer Dec. Dep't		-	-
	TOTAL		**22,800,251.36**	**18,143,619.81**
5	**DONATIONS AND GRANTS**	2		
	MAG		77,569.77	82,649.02
	DDF		1,134,512.80	1,115,329.00
	TOTAL		**1,212,082.57**	**1,197,978.02**
6	**COMPENSATION OF EMPLOYEES**	3		
	Established Post		20,067,515.08	16,222,884.
	Non-Established Post		74,454.43	57,894.97
	Allowance		25,228.11	525,490.17
	Arrears		-	82,875.99
	13.5 % SSF Contribution		10,196.17	8,348.39
	Total		**20,177,393.79**	**16,897,494.48**
	LESS:			
	Unpaid Compensation		2,580.60	-
	TOTAL PAYMENT		**20,174,813.19**	**16,897,494.48**

7	**GOODS AND SERVICES**	**3**		
	Utilities		26,037.17	126,012.48
	Travel and Transport		316,259.03	202,924.13
	Repairs and Maintenance		194,456.92	32,207.36
	Materials and Office Supplies		599,155.04	727,606.32
	Special Services		763,407.16	101,505.00
	TOTALS		**1,899,315.32**	**1,190,255.29**
8	**CURRENT LIABILITIES**			
	Deposits	5	118,000.00	118,000.00
	Hedge Pensions		2,580.60	-
	TOTAL		**120,580.60**	**118,000.00**
9	**CASH AND CASH EQUIVALENTS**			
	Upper West Akim Dist. Sub CF		334,941.81	84,446.63
	Upper West Akim Dist. Acc.1		(4,490.64)	(1,777.33)
	Upper West Akim Dist. Acc.2		1,953.26	-
	Upper West Akim Dist. Acc.3		(7,232.20)	5,021.09
	Upper West Akim Dist. DACF		137,979.45	(987.09)
	Upper West Akim Dist. MP		117,675.55	103,660.61
	Upper West Akim Dist. PWD		165,397.94	90,487.46
	Upper West Akim Dist. HIV/AIDS		16,769.92	448.21
	TOTAL		**762,995.09**	**281,299.58**
10	**WORK-IN-PROGRESS ASSETS AS AT 31ST DECEMBER 2022**			
			2022	
		4	**GH¢**	
	WIP-CHIP Compound		19,574.62	
	WIP-School Building		664,714.72	
	WIP-Office Building		155,000.00	
	WIP-lorry Park		390,342.79	
	WIP-Mechanized Borehole		151,584.00	
	WIP-Market			
	WIP-Feeder Roads			
	TOTAL		**1,381,216.13**	

11	**Other Expenditure**	**3**		
	Hotel Accommodation		31,187.41	-
	Maintenance of Law & Order (Security)		114,310.77	-
	Special operation		-	3,000.00
	Professional Fees		48,800.00	19,966.00
	Bank Charges		1,535.66	3,233.67
	Court Charges		-	-
	Awards and rewards		13,796.00	102,382.80
	Donations		231,476.32	37,997.71
	Contributions		29,400.00	39,011.26
	Sports, Recreation & Cult Mat		8,500.00	-
	Sanitation and Waste Management		159,355.92	-
	Rent			38,695.27
	Sub Total		**638,362.08**	**244,286.71**

NOTE 12: PROPERTY, PLANT & EQUIPMENT

	GH¢								
	Land	Buildings	Other Structures	Vehicles	Communications and IT	Furniture and fixtures	Office Equipment	Work in progress	Total
Cost as at 1 January 2022	0	1,400,586.60	78,689.01	0	0	0	0	0	**1,479,275.61**
Additions	0	460,989.60	0	0	0	6,050.00	0	1,381,216.13	**1,848,255.73**
Disposals									
Transfers									
Cost as at 31 December 2022	**0**	**1,861,576.20**	**78,689.01**	**0**	**0**	**6,050.00**	**0**	**1,381,216.13**	**3,327,531.34**
Accumulated depreciation at 1 January 2021 (restated)	0	0	0	0	0	0	0	0	0
Depreciation	0	29,585.51	0	0	0	0	0	0	**29,585.51**
Disposals	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Accumulated depreciation at 31 December 2022	0	29,585.51	0	0	0	0	0	0	**29,585.51**
Net carrying value at 31 December 2022		**1,831,990.69**	**78,689.01**	0	**0**	**6,050.00**	**0**	**1,381,216.13**	**3,297,945.83**

	GH¢								
	Land	Buildings	Other structures	Vehicles	Communications and IT	Furniture and fixtures	Office Equipment	Work in progress	Total
Cost as at 1 January 2021	0	0	0	0	0	0	0	0	0
Additions	0	1,400,586.60	78,689.01	0	0	0	0	0	**1,479,275.61**
Disposals									
Transfers									
Cost as at 31 December 2020	0	**1,400,586.60**	**78,689.01**	0	0	0	0	0	**1,479,275.61**
Accumulated depreciation at 1 January 2021 (restated)	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Accumulated depreciation at 31 December 2021	0	0	0	0	0	0	0	0	0
Net carrying value at 31 December 2021	0	**1,400,586.60**	**78,689.01**	0	0	0	0	0	**1,479,275.61**

SCHEDULE 1

INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE YEAR 2022

	ANNUAL BUDGET 2022 GH₵ (A)	2022 ACTUAL COLLECTION 2022 GH₵ (B)	2022 VARIANCES GH₵ (B-A)
LAND AND ROYALTIES			
SAND AND STONE WINNERS	150,000.00	55,500.00	(94,500.00)
STOOL LANDS REVENUE	60,000.00	436,733.55	376,733.55
BUILDING PERMIT	20,000.00	42,290.00	22,290.00
COMM. MASK PERMIT	20,000.00	-	(20,000.00)
SALE OF BUILDING JACKET	10,000.00	4,550.00	(5,450.00)
SUB-TOTAL	**260,000.00**	**539,073.55**	**279,073.55**
RATE			
BASIC RATE	5,000.00	2,002.00	(2,998.00)
PROPERTY RATES - RESIDENTIAL	40,000.00	8,323.00	(31,677.00)
PROPERTY RATES - (COMMERCIAL)	50,000.00	56,001.08	6,001.08
SUB TOTAL	**95,000.00**	**66,326.08**	**(28,673.92)**
RENT OF LAND, BUILDING AND HOUSE			
MARKET AND STORE RENTAL	35,000.00	46,976.00	11,976.00
SUB TOTAL	**35,000.00**	**46,976.00**	11,976.00
LICENSES			
PITO /PALM WINE TAPERS	1,000.00	-	(1,000.00)
HERBALIST LICENSE	1,000.00	410.00	(590.00)
HAWKERS LICENSE	1,000.00	303.00	(697.00)
CORN / RICE / FLOUR MILLER	2,000.00	793.00	(1,207.00)
MECHANICS	3,000.00	82.00	(2,918.00)
LIQUOR/ DRINKING BAR LICENSES	5,000.00	2,400.00	(2,600.00)
BAKERS LICENSE	1,000.00	-	(1,000.00)
ARTISAN / SELF EMPLOYED	5,000.00	255.00	(4,745.00)
CHARCOAL FIRE WOOD DEALERS	-	-	-
FUEL DEALERS	15,000.00	1,000.00	(14,000.00)
HOTEL/GUEST HOUSE	5,000.00	510.00	(4,490.00)
PHARMACIST /CHEMICAL SELLERS	4,400.00	594.00	(3,806.00)

SAWMILLS	2,000.00	270.00	(1,730.00)
TAXICAB / COMMERCIAL VEHICLES	8,000.00	13,035.00	5,035.00
CAR STICKERS	-	755.00	755.00
COMM CENTRE / MOBILE MONEY VENDER	4,000.00	382.00	(3,618.00)
MATERNITY HOME /CLINICS	1,000.00	-	(1,000.00)
LIVESTOCK	5,000.00	1,450.00	(3,550.00)
MOBILE SALE VAN	1,000.00	-	(1,000.00)
PRIVATE EDUCATION INST.	5,000.00	376.00	(4,624.00)
CLEANING/LAUNDRY SERVICE	1,000.00	-	(1,000.00)
AKPETESHIE DISTILLERS	1,000.00	645.00	(355.00)
HARDWARE/SPAREPARTS DEALERS	2,000.00	506.00	(1,494.00)
HAIRDRESSERS/SEM/BARBERS LICEN.	15,000.00	2,609.00	(12,391.00)
CHOP BAR/ RESTAURANTS	3,000.00	517.00	(2,483.00)
BILLBOARDS/ADVERTISING	3,500.00	390.00	(3,110.00)
FINANCIAL INSTITUTIONS	4,000.00	2,210.00	(1,790.00)
FACTORIES/B.O. P FEES	70,000.00	79,671.87	9,671.87
BLOCK MANUFACTURERS	2,000.00	14,872.99	12,872.99
LAUNDERIES/ CAR WASH	1,000.00	-	(1,000.00)
SALE OF CONTRACT/TENDER DOCUMENTS	2,000.00	4,000.00	2,000.00
REGISTRATION OF CONTRACTORS	2,000.00	-	(2,000.00)
REGISTRATION OF NGO'S	1,000.00	-	(1,000.00)
REGISTRATION OF BUSINESS	4,000.00	11,488.00	7,488.00
RENEWAL OF LICENSE	2,000.00	385.00	(1,615.00)
INFORMATION/COMMUNICATION CENTER	1,000.00	-	(1,000.00)
RECLAMATION FEES/SITE INSPECTION	5,000.00	1,250.00	(3,750.00)
SLAUGHTERHOUSES	1,000.00	70.00	(930.00)
COLD STORE	3,000.00	122.00	(2,878.00)
SUB TOTAL	**192,900.00**	**141,351.86**	(51,548.14)
FEES			
MARKETS TOLLS	60,000.00	41,150.00	(18,850.00)
ENTERTAINMENT FEE	2,000.00	100.00	(1,900.00)
BURIAL FEES	4,000.00	2,500.00	(1,500.00)
EXPORT OF COMMODITIES	15,000.00	13,326.00	(1,674.00)
MARRIAGE REGISTRATION	2,000.00	1,200.00	(800.00)

TOILET USER FEES/CONSERVANCY	1,000.00	1,320.00	320.00
PROFESSIONAL FEE(MEDICAL SCREENING)	30,000.00	102,830.16	72,830.16
IMPOUNDING FEES	2,000.00	2,420.00	420.00
BUILDERS OFFENCE	3,000.00	-	(3,000.00)
DISLODGING FEES	3,000.00	60.00	(2,940.00)
LOADING FEES	15,000.00	19,060.00	4,060.00
ENVIRONMENTAL HEALTH	3,600.00	908.18	(2,691.82)
PROCESSING FEE	-	19,236.47	19,236.47
SUB TOTAL	**140,600.00**	**204,110.81**	**63,510.81**
FINES			
SPOT FINE	1,500.00	8,000.00	6,500.00
SUB TOTAL	**1,500.00**	**8,000.00**	6,500.00
NON-PERFORMING ASSETS RECOVERIES			
OTHER SUNDRY RECOVERIES		24,069.60	24,069.60
GRAND TOTAL	**725,000.00**	**1,030,107.90**	**305,107.90**

SCHEDULE 2

GRANT AND DONATIONS RECEIVED FOR THE YEAR 2022		
	2022	2021
CENTRAL GOVERNMENT TO ASSEMBLIES	GHS	GHS
Central Government-GOG paid Salaries	20,067,515.08	16,810,656.62
DACF- Main CF	1,839,661.49	858,034.25
DACF-MP	580,777.15	294,652.07
DACF-HIV	18,037.71	2,231.47
District Development Facility	1,134,512.80	1,115,329.00
People Living With Disability (PWD)	260,436.00	116,329.04
Goods and Services-Decentralized Dep't	33,823.93	61,716.36
Sector Specific Assets Transfer Dec. Dep't	-	-
TOTALS	**23,934,764.16**	**19,258,948.81**
NON-CENTRAL GOVERNMENT		
MAG	77,569.77	82,649.02
TOTAL	**77,569.77**	**82,649.02**

SCHEDULE 3

EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDING 2022						
	GOG	IGF	DDF	DACF	DONOR	TOTAL
COMPENSATION OF EMPLOYEES						
Established Post	20,67,515.08					20,67,515..
Arrears	0.0	2,580.60				2,580.60
Non-Established Post	0.0	71,873.83				71,873.83
Other Allowances	0.0	25,228.11				25,228.11
13.5% SSF Contribution	0.0	10,196.17				10,196.17
SUB TOTAL	20,067.515..08	109,878.71	-	-	-	20,177,393.79
Less:						
Unpaid Compensation		2,580.60				
TOTAL	**20,067,515.08**	**107,298.11**	**-**	**-**	**-**	**20,174,813.19**
GOODS AND SERVICES						
Utilities						
Electricity Charges		383.47				383.47
Water Charges		25,137.10				25,137.10
Postal Charges		516.60				516.60
SUB-TOTAL	-	**26,037.17**	-	-	-	**26,037.17**

TRAVEL AND TRANSPORT						
Maintenance And Repairs -Vehicles		15,381.72		36,732.32		52,114.04
Fuel And Lubricants – Official Vehicles		88,776.00		23,035.00	4,000.00	115,811.00
Other Travel And Transport		1,500.00				1,500.00
Other Night Allowance		24,140.00				24,140.00
Local Travel Cost	7,445.00	47,119.00			47,229.99	101,793.99
Purchase Of Spare Parts		20,900.00				20,900.00
SUB TOTAL	**7,445.00**	**197,816.72**	**-**	**59,767.32**	**51,229.99**	**316,259.03**
REPAIRS AND MAINTENANCE						
Furniture And Fixtures		-		6,050.00		6,050.00
General Equipment Office Equipment		1,777.00				1,777.00
Repairs Of Office Building		-		1,829.92		1,829.92
Reshaping Of Roads		-		184,800.00		184,800.00
SUB TOTAL	**-**	**1,777.00**	**-**	**192,679.92**	**-**	**194,456.92**
MATERIALS AND OFFICE SUPPLIES						
Printing Materials & Stationary		2,259.56				2,259.56

Office Facilities Supplies & Accessories		3,804.41		114,310.77	-	118,115.18
Refreshment		22,207.86		19,058.75		41,266.61
Seminars Conferences & Meetings	17,411.13	77,009.70	21,229.92	273,337.91	19,730.00	408,718.66
Public Education And Sensitization		4,166.88		10,112.00	1,620.00	15,898.88
Other Office Materials & Consumables		150.00			2,996.40	3,146.40
Special Stock		9,749.75				9,749.75
SUB TOTAL	**17,411.13**	**119,348.16**	**21,229.92**	**416,819.43**	**24,346.40**	**599,155.04**
SPECIAL SERVICES						
Security		-		48,160.23		48,160.23
Contract Appointment		37,816.82				37,816.82
Substructures Allowances		-		67,250.05		67,250.05
Assembly Members Allowances		19,386.17				19,386.17
Official Celebration		-		147,678.00		147,678.00
Street Naming & Property Addressing				40,500.00		40,500.00
Support To Communities/Household				402,615.89		402,615.89
SUB TOTAL	**-**	**57,202.99**	**-**	**706,204.17**	**-**	**763,407.16**

OTHER EXPENSES						
Hotel Accommodation		13,905.00		17,282.41		31,187.41
Maintenance Of Law & Order (Security)		-		114,310.77		114,310.77
Insurance		-				-
Professional Fees		48,800.00				48,800.00
Bank Charges		1,535.66				1,535.66
Court Charges		-				-
Awards And Rewards		-		13,796.00		13,796.00
Donations		36,190.00		195,286.32		231,476.32
Contributions		29,400.00				29,400.00
Sports, Recreation & Cul Mat		500.00		8,000.00		8,500.00
Sanitation And Waste Management		-		159,355.92		159,355.92
SUB TOTAL		**130,330.66**	**-**	**508,031.42**	**-**	**638,362.08**
TOTAL	**24,856.13**	**532,512.70**	**21,229.92**	**1,883,502.26**	**75,576.39**	**2,537,677.40**
PROPERTY, PLANT AND EQUIPMENT	**GOG**	**IGF**	**DDF**	**DACF**	**DONOR**	**TOTAL**
Dwellings		0				
Non-Residential Buildings		0.00	460,989.60	**0.00**		460,989.60
Other Structures						-

Transport Equipment						-
Other Machinery And Equipment		-		6,050.00		6,050.00
Infrastructure Assets						-
SUB TOTAL	**-**	**0.00**	**460,989.60**	**6,050.00**	**-**	**467,039.60**
WORK - IN - PROGRESS						
B/F						
Dwellings						
Non-Residential Buildings			412,759.32	426,530.02	0	839,289.34
Other Structures		390,342.79				390,342.79
Transport Equipment						0
Other Machinery And Equipment’s						0
Infrastructure Assets				151,584.00		151,584.00
SUB TOTAL	**0.00**	**390,342.79**	**412759.32**	**578,114.02**	**0**	**1,381,216.13**
TOTAL		**390,342.79**	**873,748.92**	**584,164.02**	**-**	**3,327,531.34**

SCHEDULE 4

NON-FINANCIAL ASSET AS AT 31 DECEMBER, 2022						
	BEGINNING	ACQUISITION FOR	COMPLETED	DISPOSALS FOR THE	DEPRECIATION	CURRENT YR
	BALANCES	THE PERIOD	WIP.	PERIOD	2021 B/F	DEPRECIATION
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
	(a)	(b)	(c)	D		
NON RESIDENTIAL BUILDINGS						
WIP - Health Centre	0.00	19,574.62	0.00	0.00	0.00	0.00
WIP - School Buildings	0.00	251,955.40	0.00	0.00	0.00	0.00
WIP - Office Buildings	0.00	155,000.00	0.00	0.00	0.00	0.00
WIP - School Buildings	0.00	412,759.32	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**839,289.34**	**0.00**	0.00	0.00	0.00
OTHER STRUCTURES						
WIP - Car/Lorry Park	0.00	390,342.79	0.00	0.00	0.00	0.00
WIP - Bridges	0.00	0.00	0.00	0.00	0.00	0.00
WIP-Feeder Roads	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**390,342.79**	**0.00**	0.00	0.00	0.00
TOTAL						0.00
INFRASTRUCTURE ASSETS						
WIP - Electrical Networks	0.00	0.00	0.00	0.00	0.00	0.00
WIP - Utilities Networks	0.00	0.00	0.00	0.00	0.00	0.00
WIP -Mechanized Borehole	0.00	151,584.00	0.00	0.00	0.00	0.00
TOTAL	**0.000**	**151,584.00**	**0.000**	**0.00**	0.00	0.00
GRAND TOTAL	**0.00**	**1,381,216.13**	**0.00**	0.00	0.00	0.00

SCHEDULE 5

	DEPOSIT AND OTHER TRUST FUNDS	
NO.	NAME	AMOUNT
1	ADJEI ISAAC M.	2,000.00
2	ELIZABETH O. DAMPO	3,000.00
3	ENOCK OFORI	0.00
4	NANA SAKYEBEA E.	3,000.00
5	KOFI AGYEPONG	3,000.00
6	EMILY DUKER	0.00
7	JOYCE MENSAH	0.00
8	AKOSUA AGYAPONG	3,000.00
9	BEATRICE ADOBEA	3,000.00
10	REBECCA MENSAH	3,000.00
11	HANNA NKUM	3,000.00
12	SULEMANA ABDULLAH	3,000.00
13	DJABA RAYMOND	3,000.00
14	MARGARET ANNOR	0.00
15	ISAAC DANSO	3,000.00
16	FRANK ANNOR	3,000.00
17	GRACE LARTEY	300.00
18	BEATRICE TETTEY A. DEDE	3,000.00
19	ERNESTINA OFOSUA NELSON	3,000.00
20	EMMANUEL ASIEDU	0.00
21	ELIZABETH AZIAKU	3,000.00
22	DORA OPAREBEA ANKRA	3,000.00
23	EMMANUEL ASIAMS BEDI	3,000.00
24	AMANKWAH WILLIAMS	3,000.00
25	MARGARET BEDIAKO	3,000.00
26	GPRTU - ADEISO	0.00
27	DORENDA OWUSU SARFO	3,000.00
28	FRANCCIS ABOFLA	0.00
29	RITA ACHIADEKE	3,000.00
30	MARY MARTIN TEKYI	3,000.00
31	TETTEY SALOMEY	3,000.00
32	WILLIAMS ELISHA DUPEY	3,000.00
33	CHRISTIANA KINA	3,000.00
34	PAUL TONOKO	3,000.00
35	ROSE ACQUAH	3,000.00
36	AGYEKUM KWAME EBEN	3,000.00

37	IBRAHIM SARPONG	3,000.00
38	WELLMAN GABRIEL	3,000.00
39	DUAH BEDIAKO	3,000.00
40	ESTHER ADRI	3,000.00
10	CHRISTIANA QUAYE	3,000.00
42	AKAKPO ATUAKA	0.00
43	SALOMEY AMUZU	2,700.00
44	AMI YEGBE	0.00
45	J. T. AKUTEY	3,000.00
46	HELENA DECEINY	3,000.00
47	GRACE GBOLOGAH	3,000.00
48	VIDA NKANSAH	3,000.00
49	ABGAIL DESEWU	2,000.00
50	AKOSUA SERWAA MERCY	3,000.00
		118,000.00