

**ADA WEST DISTRICT ASSEMBLY
(AWDA) AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024**

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GENERAL INFORMATION
DISTRICT CHIEF EXECUTIVE

Hon. Sampson Tetteh Kpankpah
Period Appointed: 6th October 2021 - December 2024

**EXECUTIVE MANAGEMENT
COMMITTEE**

Hon. Sampson Tetteh Kpankpah, DCE
Mr. Kwadwo Bour Gyamfi, District Co-ordinating Director - Member

MANAGEMENT

Mr. Kwadwo Bour Gyamfi, District Co-ordinating Director
Mr. Lugman Suleman, District Finance Officer
Mr. Francis Larbi, District Budget Officer
Mr. Michael Elemawusi, Administrator & HRD
Mr. Henry Tetteh Martey, Procurement Manager
Mr. Charles Kissi-Amakye, District Works Engineer
Mr. Ephraim Anku, Internal Auditor
Mr. Dennis Okai, District Planning Officer

**BRIEF PROFILE OF ADA WEST
DISTRICT ASSEMBLY**

The Ada West District Assembly (AWDA) is one of the twenty-nine districts in the Greater Accra Region, Ghana and established by L.I. 2129. AWDA was carved out of the then Dangme East District Assembly and was inaugurated on Tuesday, 28th June 2012. The District shares common boundaries with North Tongu at the North, to the West by Ningo-Prampram and to the East by Ada East District Assemblies. It is also bounded to the south by the Gulf of Guinea. Agriculture farming remains the larger component of the local economy and constitutes over 70% of the population. The AWDA has an estimated population of 78,087 with 38,263 (49% representing males) and 39,824 (representing 51% females).

SUB METROS

The AWDA have an oversight responsibility on the Two Sub-Structural areas as follows: Sege Area Council and Anyamam Area Council.

ADDRESS

Ada West District Assembly
P.O. Box 55
Sege - Ada
Greater Accra, Ghana

AUDITORS

Audit Service, Ghana

BANKERS

Bank of Ghana (BOG),
Ada Rural Bank Plc,
GCB Bank Plc.

STATEMENT OF MANAGEMENT RESPONSIBILITIES

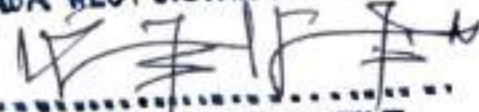
The Financial Report of Ada West District Assembly (AWDA) provides the financial information on a transparent and accessible basis as well as an important element in the overall framework of accountability and financial integrity of AWDA.

The financial statements and associated disclosures have been drawn up in accordance with, the Public Financial Management Act, 2016 Act 921, the Public Financial Management Regulations, 2019 L.I. 2378, the Local Governance Act, 2016 Act 936, as amended by Act 940, the International Public Sector Accounting Standards (IPSAS) and the relevant resolutions adopted by AWDA. Contributions from governments and other sources have been used solely for the purposes 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 authorizations of management in compliance with the public financial management legal frameworks; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of AWDA's assets.

To the best of our knowledge, the Financial Statements fairly represent AWDA's Financial Position at 31st December 2024. During the external audit process, Management provided the Audit Service with all relevant information and access as agreed to the terms of the audit engagement.

ADA WEST DISTRICT ASSEMBLY



DISTRICT CHIEF EXECUTIVE
HON. SAMPSON TETTEH KPANKPAH
DISTRICT CHIEF EXECUTIVE

ADA-WEST DISTRICT ASSEMBLY


DISTRICT CO-ORDINATING DIRECTOR

MR. KWADWO BOUR GYAMFI
DISTRICT COORDINATING DIRECTOR

ADA-WEST DISTRICT ASSEMBLY


DISTRICT FINANCE OFFICER

MR. LUGMAN SULEMAN
DISTRICT FINANCE OFFICER

OPINION OF THE EXTERNAL AUDITOR

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

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P.O. Box M. 96
Accra.

27th March 2025

INDEPENDENT AUDITOR'S REPORT TO THE DISTRICT CHIEF EXECUTIVE, AWDA

AUDIT REPORT ON THE FINANCIAL STATEMENTS OF ADA WEST DISTRICT ASSEMBLY

Report on the financial statements

We have audited the accompanying financial statements of the Ada West District Assembly which comprise the statement of financial position as at 31 December 2024, 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.

Manner in which the Accounts were kept and rendered for Audit

The accounts for the year under review were satisfactorily kept. The financial statements and accounts were submitted on 27th February 2025 as required by Section 80 of the Public Financial Management Act 2016, (Act 921).

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ada West District Assembly as at 31st December 2024, and of its financial performance and cash flows for the year 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 on 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 AWDA 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 AWDA

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 scepticism 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 AWDA;
- 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 utilised 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.



CHRIS ADJIN DOKU
ASSISTANT AUDITOR-GENERAL, GREATER ACCRA REGION

FOR: AUDITOR-GENERAL

CC:

The Auditor General,
Audit Service,
Accra.

The DAG/EIDA/SZ,
Audit Service,
Accra.

The District Auditor,
Audit Service,
Dodowa.

The District Chief Executive,
Ada West District Assembly,
Sege.

The Regional Coordinating Director,
Regional Coordinating Council,
Accra.

The District Coordinating Director,
Ada West District Assembly,
Sege.

The District Finance Officer,
Ada West District Assembly,
Sege.

FINANCIAL HIGHLIGHTS

The Financial Statements for 2024 were presented in accordance with the public financial legislative requirements and other statutes and the format required under IPSAS. The financial statements also include supplementary information that further explains and supports the information in the financial statements.

The summary highlights and analysis of the Financial Statements of AWDA for the year ended 31 December 2024 are presented below:

Budget Performance

a. Budgeted receipts

In 2024, the total actual receipts of GH¢10,256,495.68 were lower than the approved budget of GH¢12,660,770.63 in 2024. The total receipts of GH¢10,256,495.68 for 2024, compared with GH¢7,110,581.70 received in 2023, showed an increase of GH¢ (3,145,913.98) or 44.24% percent over the prior year.

b. Budgeted payments

During the period under review, the AWDA approved budget was GH¢12,565,867.35 to spend on approved activities as compared to GH¢ 10,567,420.60 in 2023. However, actual payments came to GH¢10,315,850.31 for 2024, compared to actual receipts of GH¢10,256,495.68, resulting in an overall deficit of GH¢59,354.63. The Organization operated within the approved budget line expenditures.

Financial Performance

Revenue

During the period under review, total revenue received by the AWDA amounted to GH¢10,256,495.68 compared with GH¢7,110,581.70 received in the 2023, showing an increase of (GH¢3,145,913.98) or 44.24% percent. This increase is attributable to both GOG subventions and Internally Generated Fund.

Expenses

Total Expenses incurred by the AWDA in 2024 amounted to GH¢10,745,034.93 as against GH¢8,418,393.36 for the previous year, showing an increase of GH¢2,326,641.57 or 27.6%.

Except for compensation for employees, and other expenses, all other expenditure items registered increases when compared with those of the previous year.

Operational results

During the year under review, AWDA recorded a Deficit of GH¢488,539.25 from its operations as compared to the reported deficit of GH¢ 1,307,011.06 in 2023. The decrease in the deficit recorded was primarily due to increase in revenue a during the year over the previous year. The net operational results and other reserves were accordingly transferred to the Statement of Changes in Equity, resulting in an increase from GH¢53,857,770.77 in 2023 to GH¢61,351,097.90 as at the end of 2024.

Financial Position

Asset

As at 31st December, 2024, total assets of AWDA stood at GH¢61,584,014.62 as against GH¢53,857,770.77 recorded in the previous year, representing an increase of GH¢7,726,243.85 or 14.35%. Non-current assets amounting to GH¢61,041,343.29 constituted 99.12% of the Total Assets. The increment was due the new equipment (Drip Equipment) received from the Regional Coordinating Council for road improvement activities in the district.

Liabilities

Total liabilities stood at GH¢232,916.72 at the end of the year.

Fund Balances

The AWDA's Fund Balances stood at GH¢61,351,097.90 as at 31st December 2023, compared with GH¢53,857,770.27 as at 31 December 2023, registering an increase of GH¢7,493,327.63 translating to 13.9%.

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
REVENUE			
NON-TAX REVENUE	2	2,407,945.73	1,629,822.68
GRANTS	3	7,848,549.95	5,480,759.02
TOTAL REVENUE		10,256,495.68	7,110,581.70
EXPENDITURE			
COMPENSATION OF EMPLOYEES	4	3,614,931.26	4,207,843.41
USE OF GOODS AND SERVICES	5	3,665,637.64	2,293,473.57
SOCIAL BENEFITS	6	111,252.00	4,900.00
SPECIALISED EXPENSES	7	1,123,058.93	504,940.30
CONSUMPTION OF FIXED ASSETS	8	2,230,155.10	1,407,236.08
TOTAL EXPENDITURE		10,745,034.93	8,418,393.36
SURPLUS/(DEFICIT) FOR THE YEAR		(488,539.25)	(1,307,811.66)

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2024

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
<u>ASSETS</u>			
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	18	542,671.33	602,025.96
SHORT-TERM RECEIVABLES	19	-	-
TOTAL CURRENT ASSET		542,671.33	602,025.96
NON CURRENT ASSETS			
PROPERTY, PLANT & EQUIPMENT	20	57,546,034.10	51,498,728.32
INTANGIBLE ASSET	21	43,680.00	54,600.00
WORK IN-PROGRESS	22	3,451,629.19	1,735,639.72
TOTAL NON-CURRENT ASSET		61,041,343.29	53,288,968.04
TOTAL ASSET		61,584,014.62	53,890,994.00
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
PAYABLES	23	232,916.72	33,223.73
TOTAL CURRENT LIABILITIES		232,916.72	33,223.73
NON- CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		232,916.72	33,223.73
<u>NET ASSET/(LIABILITIES)</u>		61,351,097.90	53,857,770.27
FINANCED BY			
ACCUMMULATED SURPLUS	24	61,351,097.90	53,857,770.27
TOTAL FINANCED BY		61,351,097.90	53,857,770.27

**ADA WEST DISTRICT ASSEMBLY
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2024**

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
SURPLUS/(DEFICIT) FOR THE YEAR		(488,539.25)	(1,307,811.66)
ADD NON-CASH ITEMS:			
DEPRECIATION AND AMORTIZATION	8	2,230,155.10	1,407,236.08
ADJUSTED SURPLUS / DEFICIT		1,741,615.85	99,424.42
MOVEMENT IN WORKING CAPITAL			
(INCREASE)/DECREASE IN RECEIVABLES		-	265,222.66
INCREASE/(DECREASE) IN PAYABLES***	1.2.22	127,998.39	33,223.73
INCREASE/(DECREASE) IN OTHER PAYABLES		-	58,230.00
NET CASH FLOW FROM OPERATING ACTIVITIES		127,998.39	356,676.39
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
ACQUISITION OF NON-FINANCIAL ASSET	14	(1,928,968.87)	(1,006,629.42)
NET CASH FLOW FROM INVESTING ACTIVITIES		(1,928,968.87)	(1,006,629.42)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
INCREASE/(DECREASE) IN DOMESTIC BORROWING			
INCREASE/(DECREASE) IN EXTERNAL BORROWING			
DIVIDEND PAID			
NET CASH FLOW FROM FINANCING ACTIVITIES			
NET CHANGES IN CASH FLOW		(59,354.63)	(550,528.61)
CASH AND CASH EQUIVALENT AT BEGINNING		602,025.96	1,152,554.57
CASH AND CASH EQUIVALENT AT CLOSE		542,671.33	602,025.96

*** Increase in Payable excludes WIP Payable. Refer to 1.2.22

**ADA WEST DISTRICT ASSEMBLY
STATEMENT OF CHANGES IN NET ASSETS
AS AT 31ST DECEMBER 2024**

	NOTE	ACCUMULATED SURPLUS	LEGACY ASSET RESERVE	TOTAL
AT 31ST DEC 2023				
OPENING BALANCE		5,063,648.41	-	5,063,648.41
ADJUSTMENTS	11b	58,230.00		58,230.00
SUPLUS FOR THE YEAR		(1,307,811.66)		(1,307,811.66)
MOVEMENT:	1.2.20		50,043,703.52	50,043,703.52
TRANSFER BETWEEN RESERVES	1.2.20	1,381,712.06	(1,381,712.06)	-
CLOSING BALANCE		5,195,778.81	48,661,991.46	53,857,770.27
AT 31ST DEC 2024				
OPENING BALANCE		5,195,778.81	48,661,991.46	53,857,770.27
PRIOR YEAR ADJUSTMENTS	19	7,981,866.88		7,981,866.88
SUPLUS FOR THE YEAR		(488,539.25)		(488,539.25)
MOVEMENT:				-
TRANSFER BETWEEN RESERVES	1.2.20	1,381,712.06	(1,381,712.06)	-
CLOSING BALANCE		14,070,818.50	47,280,279.40	61,351,097.90

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF RECIPITS AND PAYMENTS
FOR THE YEAR ENDING 31ST DECEMBER, 2024

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
<u>RECEIPTS</u>			
NON-TAX REVENUE	9	2,407,945.73	1,629,822.68
GRANTS	10	7,848,549.95	5,480,759.02
PRIOR-PERIOD RECEIVABLE RECEIPTS	11	-	323,452.66
TOTAL RECEIPTS		10,256,495.68	7,434,034.36
<u>PAYMENTS</u>			
COMPENSATION OF EMPLOYEES	12	3,614,931.26	4,207,843.41
USE OF GOODS AND SERVICES	13	3,504,415.52	2,260,249.84
NON-FINANCIAL ASSETS	14	1,928,968.87	1,006,629.42
SOCIAL BENEFITS	15	111,252.00	4,900.00
SPECIALISED EXPENSES	16	1,123,058.93	504,940.30
PRIOR-PERIOD LIABILITY PAYMENTS	17	33,223.73	-
TOTAL PAYMENTS		10,315,850.31	7,984,562.97
NET CHANGE IN STOCK OF CASH		(59,354.63)	(550,528.61)
CASH AND CASH EQUIVALENT AT BEGINNING		602,025.96	1,152,554.57
CASH/BANK BALANCE AT END		542,671.33	602,025.96

ADA WEST DISTRICT ASSEMBLY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2024 ORIGINAL BUDGET GH¢	2024 SUPPLEME NTARY BUDGET GH¢	2024 REALLOC ATION GH¢	2024 FINAL BUDGET GH¢	2024 ACTUAL GH¢	2024 VARIANCE GH¢
NON-TAX REVENUE						
PROPERTY INCOME	176,550.00			176,550.00	33,780.00	(142,770.00)
DIVIDEND	-			-	-	-
SALE OF GOODS AND SERVICES	385,597.70	713,200.00	169,254.60	1,268,052.30	890,750.54	(377,301.76)
FINES, PENALTIES, AND FORFEITURE	15,400.00			15,400.00	1,000.00	(14,400.00)
RATES	1,109,252.30		(169,254.60)	939,997.70	1,464,215.19	524,217.49
MISCELLANEOUS	-			-	18,200.00	18,200.00
TOTAL RECEIPTS	1,686,800.00	713,200.00	-	2,400,000.00	2,407,945.73	7,945.73
GRANT						
GRANT IN CASH	9,341,079.63	919,691.00		10,260,770.63	7,848,549.95	(2,412,220.68)
GRANT IN KIND	-			-	-	-
TOTAL	9,341,079.63	919,691.00	-	10,260,770.63	7,848,549.95	(2,412,220.68)
				12,660,770.63		
COMPENSATION OF EMPLOYEES						
ESTABLISHED POSITION	2,915,504.48	400,000.00		3,315,504.48	3,229,752.19	85,752.29
NON ESTABLISHED POST	190,000.00			190,000.00	257,424.41	(67,424.41)
ALLOWANCES	80,980.00		59,020.00	140,000.00	104,645.00	35,355.00
13% EMPLOYER SSF CONTRIBUTION	25,000.00			25,000.00	23,109.66	1,890.34
END OF SERVICE BENEFIT (ESB)	-	20,000.00		20,000.00	-	20,000.00
TOTAL PAYMENTS	3,211,484.48	420,000.00	59,020.00	3,690,504.48	3,614,931.26	75,573.22
GOODS AND SERVICES						
MATERIALS AND CONSUMABLES	143,000.00		50,000.00	193,000.00	217,210.00	(24,210.00)
UTILITIES	610,000.00		5,000.00	615,000.00	480,712.22	134,287.78
GENERAL CLEANING	5,000.00		-	5,000.00	-	5,000.00
RENTALS AND LEASES	35,000.00		250,000.00	285,000.00	335,125.50	(50,125.50)
TRAVEL AND TRANSPORT	525,253.00		230,000.00	755,253.00	901,326.54	(146,073.54)
REPAIRS AND MAINTENANCE	213,940.00		50,000.00	263,940.00	262,635.63	1,304.37
TRAINING AND CONFERENCE	891,137.49			891,137.49	1,075,099.27	(183,961.78)
CONSULTANCY EXPENSES	-		-	-	-	-
SPECIAL SERVICES	283,400.00		1,000.00	284,400.00	384,695.00	(100,295.00)
CHARGES AND FEES	-		10,000.00	10,000.00	8,833.48	1,166.52
EMERGENCY SERVICES	-			-	-	-
INSURANCE PREMIUM	-			-	-	-

TOTAL PAYMENT	2,706,730.49	-	596,000.00	3,302,730.49	3,665,637.64	(362,907.15)
SOCIAL BENEFITS						
SOCIAL ASSISTANCE BENEFITS					111,252.00	(111,252.00)
EMPLOYER SOCIAL BENEFITS					-	-
TOTAL PAYMENTS	-	-	-	-	111,252.00	(111,252.00)
SPECIALISED EXPENSES						
INSURANCE AND COMPENSATION	15,000.00			15,000.00	-	15,000.00
PROFESSIONAL FEES	15,000.00			15,000.00	-	15,000.00
AWARDS & REWARDS	10,000.00			10,000.00	-	10,000.00
DONATIONS	398,000.00	(51,542.00)		346,458.00	570,380.32	(223,922.32)
CONTRIBUTIONS	231,918.00			231,918.00	552,678.61	(320,760.61)
SPECIAL OPERATIONS		4,108.00		4,108.00	-	4,108.00
RENT		30,000.00		30,000.00	-	30,000.00
DIVIDEND				-	-	-
TOTAL PAYMENTS	669,918.00	-	(17,434.00)	652,484.00	1,123,058.93	(470,574.93)
CAPITAL EXPENDITURE						
FIXED ASSET	4,439,746.66			4,439,746.66	212,979.40	4,226,767.26
WORK IN PROGRESS				480,401.72	1,715,989.47	(1,235,587.75)
TOTAL PAYMENTS	4,439,746.66	-	-	4,920,148.38	1,928,968.87	2,991,179.51

ADA WEST DISTRICT ASSEMBLY NOTES TO THE ACCOUNTS

NOTE 1: GENERAL STATEMENT

1.1 Reporting Entity

1.1.1 The Ada West District Assembly (AWDA) is one of the twenty-nine districts in the Greater Accra Region of Ghana, established under Legislative Instrument (L.I.) 2129. AWDA was carved out of the former Dangme East District Assembly and was officially inaugurated on June 28, 2012. The district shares boundaries with North Tongu to the north, Ningo-Prampram to the west, and Ada East District to the east. It is bordered to the south by the Gulf of Guinea.

Agriculture remains the dominant sector of the local economy, employing over 70% of the population. The estimated population of AWDA is 78,087, comprising 38,263 males (49%) and 39,824 females (51%).

1.1.2 The financial statements have been prepared in accordance with the 1992 Constitution of Ghana, the Public Financial Management Act, 2016 (Act 921), the Public Financial Management Regulations, 2019 (L.I. 2378), and the Local Governance Act, 2016 (Act 936), as amended by Act 940. Additionally, the statements adhere to other relevant subsidiary legislation.

The 2023 financial statements are prepared in line with the General Government framework based on the Appropriation Act, 2021 (Act 1069), and the resolutions approving the Composite Budget of Metropolitan, Municipal, and District Assemblies (MMDAs), pursuant to Article 179(2)(a) of the 1992 Constitution of the Republic of Ghana.

NOTE 1.2: SIGNIFICANT ACCOUNTING POLICIES

1.2.1 Policy Statement on IPSAS Adoption

The adoption of International Public Sector Accounting Standards (IPSAS) in Ghana was formally announced by the Minister of Finance in the 2015 Budget and Economic Policy presented to Parliament in November 2014. Subsequently, an implementation plan for IPSAS (Accrual Basis) was launched on November 24, 2018, in compliance with the Public Financial Management Act, 2016 (Act 921).

1.2.2 The Government of Ghana has adopted and approved the **Accrual Basis of Accounting** as part of its transition towards full accrual reporting for public sector financial statements.

1.2.3 Basis of Preparation

1.2.3 The financial statements and accompanying notes are prepared on an **Accrual Basis of Accounting** in accordance with IPSAS.

1.2.4 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 reporting date, as well as the reported amounts of revenue and expenses during the period.

1.2.5 Unless otherwise stated, the financial statements consolidate the **administrative and operational activities** of AWDA.

1.2.6 The financial statements are presented in **Ghana Cedis (GH¢)**, with all amounts rounded to the nearest Ghana Cedi.

1.2.7 Measurement Basis

The financial performance and financial position of AWDA are measured and reported on a **modified accrual basis**, using either **historical cost or fair value**, as appropriate.

1.2.8 The following specific accounting policies, which materially affect financial performance and position, have been applied:

1.2.9 Revenue Recognition

AWDA recognizes revenue in the period in which it is earned. Revenue from non-exchange transactions, such as direct and indirect taxes, is recognized upon earning.

- **Non-exchange transactions** occur when AWDA receives value without directly providing value in return.
- **Exchange transactions** involve the sale of goods or services for consideration.

Revenue is measured at the fair value of consideration received or receivable for goods and services.

1.2.10 Revenue reported in the **Statement of Financial Performance** primarily consists of:

- Decentralized Transfers
- Internally Generated Funds (IGF)
- Donations and Grants

These sources of revenue are recognized in accordance with **Section 124** of the **Local Governance Act, 2016 (Act 936)**.

1.2.11 Expenditure Recognition

Expenditures are recognized on an **accrual basis**, meaning they are recorded when incurred, regardless of the payment terms.

1.2.12 Compensation of Employees includes salaries for permanent and temporary staff, as well as allowances, pension contributions, and other salary-related benefits.

1.2.13 Use of Goods and Services refers to recurrent expenses incurred for goods received and services rendered to public entities.

1.2.14 Interest Expenses represent finance costs on domestic and external loans incurred during the reporting period.

1.2.15 Social Benefits include expenditures on social intervention programs benefiting specific individuals, communities, or groups.

1.2.16 Other Expenditures comprise costs such as contributions, professional fees, donations, court expenses, scholarships, bursaries, and awards.

1.2.17 Cash and Cash Equivalents

Cash and cash equivalents include **cash on hand and deposits held at call** with banks for periods of **less than 90 days**.

As a standard practice, **cash is held in BSDA-controlled accounts** to maximize interest-earning potential. Any interest earned is credited to the appropriate revenue source.

1.2.18 Receivables

Receivables are recorded at their estimated realizable value, net of provisions for doubtful and uncollectible debts. The provision for doubtful receivables is assessed, and where necessary, a request for write-off is submitted to Parliament. Receivables with payment plans extending beyond 12 months from the reporting date are classified as non-current receivables.

1.2.19 Inventory

Inventory is measured at the lower of cost or current replacement cost.

1.2.20 Property, Plant, and Equipment

Property, plant, and equipment acquired during the year are capitalized and presented in the Statement of Financial Position. Depreciation is not charged in the year of acquisition or disposal. Capitalized fixed assets are depreciated using the straight-line method in accordance with the approved depreciation policy rates.

Legacy assets refer to non-current assets that were previously expensed in prior years but were capitalized for the first time in 2023 following the Government of Ghana's adoption of Accrual Accounting.

The Legacy Asset Reserve represents reserve set aside to support fixed assets that were previously expensed but capitalized in the prior year.

The transfer from the Legacy Asset Reserve to the Accumulated Surplus reflects the realization of surplus arising from the depreciation of these assets.

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

1.2.21 Payables to Suppliers

AWDA follows a policy of paying for goods and services only after they have been received or rendered. These transactions are recorded concurrently as both an expense and a payable obligation to the supplier. This category of payables includes accrued expense provisions for consumption-based services (e.g., communications and utilities) where invoices are received after December 31 but can be reliably estimated based on recent supplier billings.

1.2.22 Payables in the Cash Flow Statement

The increase in payables reported in the Cash Flow Statement excludes an amount of GHS 71,694.60 related to Work-in-Progress payables, as this does not constitute an operating activity requiring adjustment.

1.2.23 Borrowings

Borrowings are recognized upon receipt, with interest accrued in accordance with the loan's terms and conditions. Domestic loans are classified based on their maturity period as follows:

Short-term: Loans with a maturity period of less than one year.

Medium-term: Loans with a maturity period exceeding one year but not exceeding four years.

Long-term: Loans with a maturity period of more than four years.

1.2.24 Recognition of Drip Equipment

Drip equipment was provided by the DACF Secretariat using funds owed to AWDA in 2023. However, the corresponding receivable was not recognized in the 2023 financial statements. As a result, a prior year adjustment was made in 2024 to recognize the receivable, with a corresponding increase in Accumulated Surplus.

Upon delivery of the assets, the receivable balance was replaced with the capitalization of the drip equipment in 2024.

Below are the Drip Equipment received by Ada West District Assembly:

NAME OF ASSEMBLY		ADA WEST DISTRICT ASSEMBLY		
Description	No. Of Items	Unit Cost	Total Cost as Receivable	
			GHS	
Tipper Truck	2	1,066,413.10	2,132,826.20	
Backhoe	1	1,066,413.10	1,066,413.10	
Water Tank	1	1,148,444.87	1,148,444.87	
Single Drum Roller	1	1,061,163.06	1,061,163.06	
Motor Grader	1	2,532,550.64	2,532,550.64	
Concrete Mixers	2	20,234.50	40,469.01	
	8		7,981,866.88	

1.2.25 Advance Receipts and Other Liabilities

Advance receipts and other liabilities comprise payments received in advance for exchange transactions, obligations arising from conditional funding arrangements, and other deferred revenue. This includes, but is not limited to, trust funds, donor funds, and grant funds subject to specific conditions.

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
2	NON-TAX REVENUE EXCHANGE TRANSACTION		
	Sales of goods and services	890,750.54	415,789.53
	Sub-Total (A)	890,750.54	415,789.53
	NON-EXCHANGE TRANSACTION		
	Property income	33,780.00	41,862.00
	Fines, penalties, and forfeiture	1,000.00	21,400.00
	Fees and Licenses	1,191,773.00	969,117.00
	Rates	272,442.19	175,088.15
	Miscellaneous	18,200.00	6,566.00
	Sub-Total (B)	1,517,195.19	1,214,033.15
	Total Non-Tax Revenue (A+B)	2,407,945.73	1,629,822.68
3	GRANT (Non-Exchange)		
	Grant in Cash		
	GoG Subventions-Payroll	3,212,158.23	3,982,199.66
	GoG Subventions-Decentralised Goods & Services	-	39,496.89
	District Assembly Common Fund (DACF)	1,216,860.64	825,333.93
	District Development Facility (DDF/DPAT)	1,725,454.00	
	District Development Facility (DDF/RSD)	41,571.00	
	Modernized Agriculture in Ghana (MAG)	-	32,294.33
	MP Common Fund	649,214.43	379,657.72
	Multi Sectoral HIV/AIDS Project (M- SHAP)	6,518.49	8,691.32
	Ghana Secondary City Support Program (GSOP)	-	30,000.00
	Persons With Disability (PWD)	266,773.16	183,085.17

Other Central Government Transfers	200,000.00	
Other Grants	500,000.00	
Sub-Total (A)	7,818,549.95	5,480,759.02
Grant in Kind		
Other Grants	30,000.00	-
Sub-Total (B)	30,000.00	-
Total (A+B)	7,848,549.95	5,480,759.02

Summary Revenue – Exchange Transactions

Non-Tax	890,750.54	415,789.53
Non-Exchange		
Grants	7,848,549.95	5,480,759.02
Non-Tax	1,517,195.19	1,214,033.15
Total	10,256,495.68	7,110,581.70

4 **COMPENSATION OF EMPLOYEES (EXPENDITURE)**

Established Post	3,229,752.19	3,982,199.66
Non Established Post	257,424.41	169,540.07
Allowances	104,645.00	29,469.86
13% Employer SSF Contribution	23,109.66	26,633.82
Total Expenditure	3,614,931.26	4,207,843.41

5 **GOODS AND SERVICES (EXPENDITURE)**

Materials and Office Consumables	217,210.00	92,078.88
Utilities	480,712.22	361,811.11
General Cleaning	-	1,440.00

Rentals and leases	335,125.50	34,800.00
Travel and Transport	901,326.54	486,359.68
Repairs and Maintenance	262,635.63	39,322.97
Training, Seminar and Conference	1,075,099.27	832,407.53
Consultancy Expenses	-	37,380.02
Special Services	384,695.00	397,169.70
Charges and Fees	8,833.48	10,703.68
Total Expenditure	3,665,637.64	2,293,473.57

6 SOCIAL BENEFITS (EXPENDITURE)

Social assistance benefits	111,252.00	4,900.00
Total Expenditure	111,252.00	4,900.00

7 SPECIALISED EXPENSES (EXPENDITURE)

Professional fees	-	25,199.80
Donations	570,380.32	366,785.50
Contributions	552,678.61	112,955.00
Total Expenditure	1,123,058.93	504,940.30

8 DEPRECIATION AND AMORTISATION SUMMARY

Depreciation on PPE	2,219,235.10	1,396,316.08
Amortization on Intangible Assets	10,920.00	10,920.00
Total	2,230,155.10	1,407,236.08

9 NON-TAX REVENUE

EXCHANGE TRANSACTION

Sales of goods and services	890,750.54	415,789.53
Total Receipt	890,750.54	415,789.53

NON-EXCHANGE TRANSACTION

Property income	33,780.00	41,862.00
Fines, penalties, and forfeiture	1,000.00	21,400.00
Rates	1,464,215.19	1,144,205.15
Miscellaneous	18,200.00	6,566.00
Total Receipt	1,517,195.19	1,214,033.15

Total Non-Tax Receipt	2,407,945.73	1,629,822.68
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10 GRANT (Non-Exchange)**Grant in Cash**

GoG Subventions-Payroll	3,212,158.23	3,982,199.66
GoG Subventions-Decentralised Goods & Services	-	39,496.89
District Assembly Common Fund (DACF)	1,216,860.64	825,333.93
District Development Facility (DDF/DPAT)	1,725,454.00	-
District Development Facility (DDF/RSD)	41,571.00	-
Modernized Agriculture in Ghana (MAG)	-	32,294.33
MP Common Fund	649,214.43	379,657.72
Multi Sectoral HIV/AIDS Project (M-SHAP)	6,518.49	8,691.32
Ghana Secondary City Support Program (GSOP)	-	30,000.00
Persons With Disability (PWD)	266,773.16	183,085.17
Other Central Government Transfers	200,000.00	-
Other Grants	500,000.00	-
Sub-Total	7,818,549.95	5,480,759.02

Grant in Kind

Other Grants	30,000.00	-
Sub-Total	30,000.00	-

Total	7,848,549.95	5,480,759.02
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SUMMARY RECEIPTS

Exchange Transactions	890,750.54	415,789.53
Non-Tax Non-Exchange	1,517,195.19	-
Grants	7,818,549.95	5,480,759.02
Non-Tax Decentralised Transfers	30,000.00	1,214,033.15
Total	10,256,495.68	7,110,581.70

11a PRIOR PERIOD RECEIVABLE RECEIPTS

GoG Subventions *	-	265,222.66
Amount paid back to chest **	-	58,230.00
Total	-	323,452.66

- 11b** * GH¢ 265,222.66 relates to 2022 4th Quarter Common Fund receivable that was received in 2023
 ** GH¢ 58,230.00 relates to 2022 expenditure that was reversed and cash paid to chest in 2023

12 COMPENSATION OF EMPLOYEES (PAYMENTS)

Established Post	3,229,752.19	3,982,199.66
Non Established Post	257,424.41	169,540.07
Allowances	104,645.00	29,469.86
13% Employer SSF Contribution	23,109.66	26,633.82
Total Payments	3,614,931.26	4,207,843.41

13 GOODS AND SERVICES (PAYMENTS)

Materials and Office Consumables	217,210.00	92,078.88
Utilities	480,712.22	361,811.11
General Cleaning	-	1,440.00
Rentals and leases	335,125.50	34,800.00
Travel and Transport	901,326.54	486,359.68
Repairs and Maintenance	262,635.63	39,322.97
Training, Seminar and Conference	1,075,099.27	832,407.53
Consultancy Expenses	-	37,380.02
Special Services	384,695.00	397,169.70
Charges and Fees	8,833.48	10,703.68
Total Expenditure	3,665,637.64	2,293,473.57
Goods and Services Payables	161,222.12	33,223.73
Other Payables	-	
TOTAL PAYMENTS	3,504,415.52	2,260,249.84

14.a PAYMENTS FOR NON-FINANCIAL ASSETS

Fixed asset*	284,674.00	372,720.87
Work In Progress	1,715,989.47	633,908.55
Less WIP Payable	(71,694.60)	
Total Payments	1,928,968.87	1,006,629.42

14.b **Payment for Fixed asset does not include DRIP Equipment as recognised in the PPE Schedule (Transport Equipment)*

15 **SOCIAL BENEFITS (PAYMENTS)**

Social assistance benefits	111,252.00	4,900.00
Total Payments	111,252.00	4,900.00

16 **SPECIALISED EXPENSES (PAYMENTS)**

Professional fees	-	25,199.80
Donations	570,380.32	366,785.50
Contributions	552,678.61	112,955.00
Total Payments	1,123,058.93	504,940.30

17 **PRIOR-PERIOD LIABILITY PAYMENTS**

Compensation	-	-
Goods & Services	33,223.73	-
CAPEX	-	-
Total	33,223.73	-

18 **CASH AND CASH EQUIVALENTS**

Ada West Dist Sub CF	157,916.13	11,200.00
Ada West District Assembly - PWD (3011320000466601)	12,184.63	117,513.94
Ada West District Assembly -IGF (3011120000460671)	3.37	6,069.85
Ada West District Assembly- Rent A/C (3011120000376871)	77,702.52	5,956.80
Ada West District Assembly Common Fund (2131130005112)	207,494.95	405,551.77
Ada West District Assembly-MP's Common Fund (2131130005144)	84,206.12	46,841.48
Ada West District Assembly- HIV/AIDS (2131130005668)	3,163.61	8,892.12
Ada West District Assembly- UNICEF/GSOP (2131130005309)	-	-

	Total Cash and Cash Equivalent Balance	542,671.33	602,025.96
19a	CURRENT RECEIVABLES		
	Prior Year Adjustment (DACF)	7,981,866.88	
	DRIP Equipment Received	(7,981,866.88)	
	Total	-	
19b	<i>Refer to Note 1.2.28 for the recognition of Receivables related to DRIP Equipments</i>		

20 **PROPERTY, PLANT AND EQUIPMENT**

	Land	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Infrastructu re Assets	Transport Equipment	TOTAL
Opening Bal.	6,726,710.00	43,923,167.79	154,617.42	106,141.07	18,009.74	31,761.96	538,320.34	51,498,728.32
Additions ***	-	33,235.00	53,499.00	61,826.00	27,898.00	108,216.00	7,981,866.88	8,266,540.88
(Disposals/Transfers)	-	-	-	-	-	-	-	-
Total	6,726,710.00	43,956,402.79	208,116.42	167,967.07	45,907.74	139,977.96	8,520,187.22	59,765,269.20
Accu Dep B/F								
Depreciation for the year	-	1,093,863.91	59,832.50	40,953.74	9,193.80	4,702.44	1,010,688.72	2,219,235.10
Impairment Depreciation on (Disposal)								- -
Total	-	1,093,863.91	59,832.50	40,953.74	9,193.80	4,702.44	1,010,688.72	2,219,235.10
Net Book Value 31/12/2024(end)	6,726,710.00	42,862,538.88	148,283.93	127,013.34	36,713.94	135,275.52	7,509,498.50	57,546,034.10

*** Additions of Transport Equipment relates to Eight(8) DRIP Equipment received in the year. Refer to 1.2.24

21	INTANGIBLE ASSETS	Internally Generated Asset	Acquired Intangible Asset
	Acquisition costs		
	As of 01.01.2024		65,520.00
	Additions		-
	Less Disposals		-
	As of 01.01.2024		65,520.00
	Accumulated Amortization		
	As of 01.01.2024		10,920.00
	Amortization		10,920.00
	As of 31.12.2024		21,840.00
	Carrying amount as of 31.12.2024 (Current Period)		43,680.00

22	WORK-IN-PROGRESS	2023 BALANCE B/F	2024 ADDITIONS	BALANCE AS AT END OF 2024
	DCD'S BUNGALOW (THREE BEDROOM)	124,858.17	-	124,858.17
	KG BLOCK AT ADITSREKOPE	295,652.68	-	295,652.68
	CHPS COMPOUND AT LOLONYA	466,957.41	-	466,957.41
	SEMI-DETACHED BUNGALOW AT SEGE	120,530.00	-	120,530.00
	DCE'S BUNGALOW AT SEGE	98,977.00	64,962.00	163,939.00
	NURSES QUARTER AT SEGE	459,359.17	-	459,359.17
	SCHOOL FEEDING KITCHEN AT AKPLABANYA	72,829.04	-	72,829.04
	3-UNIT CHAMBER & HALL TEACHER'S QUARTERS AT ADA LUTA	96,476.25	-	96,476.25
	3-UNIT CLASSROOM BLOCK AT SORKORPE	-	410,070.60	410,070.60
	RENOVATION OF 6-UNIT CLASSROOM BLOCKS AT CAECARKOPE	-	180,634.90	180,634.90
	1NO. TRIPPLE 1200MM BY 10M LONG PIPE CULVERT ON KOLUEDOR-MADAVONU ROAD	-	284,877.47	284,877.47
	4 SEATER WATER CLOSET TOILET FOR LUHOUR CHPS COMPOUND***	-	188,670.00	188,670.00
	4-SEATER WATER CLOSET TOILET FOR BORNIKOPE HEALTH CENTER	-	188,774.50	188,774.50
	1000 PIECES OF DUAL DESKS FOR PRIMARY SCHOOLS IN THE DISTRICT	-	398,000.00	398,000.00
	TOTAL	1,735,639.72	1,715,989.47	3,451,629.19

***An amount of GH¢ 71,694.60 was outstanding at year end.

	NOTES	CURRENT DEC. 2024 GH¢	PREVIOUS YEAR 2023 GH¢
23a	TRADE PAYABLES		
	Goods and Services	161,222.12	33,223.73
	WIP Payable	71,694.60	-
	Total	232,916.72	33,223.73

23b Refer to the Payable Schedule on Page 27 For the detailed breakdown.

24 Refer to the Statement of Changes In Equity on Page 4

ADA WEST DISTRICT ASSEMBLY

SCHEDULE OF INTERNALLY GENERATED FUND RECEIVED AGAINST APPROPRIATION FOR THE PERIOD 31ST DECEMBER, 2024

	ANNUAL BUDGET GH¢	YTD ACTUAL COLLECTION GH¢	ANNUAL BUDGET BALANCE GH¢
Property income			
Lands and Royalties	668,597.70	890,750.54	222,152.84
Rates	271,400.00	272,442.19	1,042.19
Rents of Land, Buildings, Houses and Investment Incomes	176,550.00	33,780.00	(142,770.00)
Sales of goods and services			
Licences	577,222.30	422,494.00	(154,728.30)
Fees	690,830.00	769,279.00	78,449.00
Fines, penalties, and forfeits	15,400.00	1,000.00	(14,400.00)
Miscellaneous Non tax revenue	-	18,200.00	18,200.00
TOTAL	2,400,000.00	2,407,945.73	7,945.73

ADA WEST DISTRICT ASSEMBLY SCHEDULE OF GRANTS AND DONATIONS RECEIVED			
	ANNUAL BUDGET GH¢	YTD ACTUAL COLLECTION GH¢	ANNUAL BUDGET BALANCE GH¢
GRANT IN CASH			
GoG Subventions-Payroll	2,915,504.48	3,212,158.23	296,653.75
GoG Subventions-Decentralised Goods & Services	132,530.00	-	(132,530.00)
District Assembly Common Fund (DA CF)	4,207,001.60	1,216,860.64	(2,990,140.96)
District Development Facility (DDF/DPAT)	755,000.00	1,725,454.00	970,454.00
District Development Facility (DDF/RSD)	-	41,571.00	41,571.00
Modernized Agriculture in Ghana (MAG)	-	-	-
MP Common Fund	1,148,458.00	649,214.43	(499,243.57)
Multi Sectoral HIV/AIDS Project (M- SHAP)	21,797.93	6,518.49	(15,279.44)
Ghana Secondary City Support Program (GSOP)	-	-	-
Persons With Disability (PWD)	130,787.62	266,773.16	135,985.54
Other Central Government Transfers	-	200,000.00	200,000.00
Other Grants	-	500,000.00	500,000.00
Sub-Total	9,311,079.63	7,818,549.95	(1,492,529.68)
DONOR			
UNICEF	30,000.00	30,000.00	-
Donor 2			-
Sub-Total	30,000.00	30,000.00	-
TOTAL GRANTS	9,341,079.63	7,848,549.95	(1,492,529.68)

ADA WEST DISTRICT ASSEMBLY

SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 31ST DECEMBER 2024

	GoG Subventions -Payroll	District Assembly Common Fund (DACF)	District Development Facility (DDF/DPAT)	MP Common Fund	Multi Sectoral HIV/AIDS Project (M- SHAP)	Ghana Secondary City Support Program (GSOP)	Persons With Disability (PWD)	Internally Generated Fund (IGF)	RENT (IGF)	TOTAL
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢			GH¢
Compensation Of Employees	3,212,158.23	66,500.00	-	-	-	-	-	246,342.35	89,930.68	3,614,931.26
Goods And Services	-	1,497,305.99	-	1,064.49	12,247.00	30,000.00	237,160.47	1,565,668.90	322,190.79	3,665,637.64
Social Benefits	-	-	-	-	-	-	-	20,252.00	91,000.00	111,252.00
Specialised Expenses	-	150,667.47	-	535,725.30	-	-	134,942.00	257,974.16	43,750.00	1,123,058.93
Non Financial Asset	-	200,444.00	1,692,003.47	75,060.00	-	-	-	33,156.00	-	2,000,663.47
TOTAL	3,212,158.23	1,914,917.46	1,692,003.47	611,849.79	12,247.00	30,000.00	372,102.47	2,123,393.41	546,871.47	10,515,543.30

EXPENDITURE BREAKDOWN

Compensation Of Employees

Established Position	3,212,158.23							17,593.96	-	3,229,752.19
Non Established Post		66,500.00						157,993.73	32,930.68	257,424.41
Allowances								47,645.00	57,000.00	104,645.00
13% Employer SSF Contribution								23,109.66	-	23,109.66
Sub-Total	3,212,158.23	66,500.00	-	-	-	-	-	246,342.35	89,930.68	3,614,931.26

Goods And Services

Materials and Office Consumables		176,494.00		-			-	40,716.00	-	217,210.00
Utilities		276,559.99		-			-	120,900.23	83,252.00	480,712.22
Rentals and leases		274,710.50		-			-	34,615.00	25,800.00	335,125.50
Travel and Transport		265,422.63		-			-	509,888.65	126,015.26	901,326.54

Repairs and Maintenance	202,580.00	-	-	-	60,055.63	-	262,635.63			
Training, Seminar and Conference	184,870.00	-	12,235.00	30,000.00	236,480.47	537,461.80	74,052.00	1,075,099.27		
Special Services	114,880.00	-	-	-	258,805.00	11,010.00	384,695.00			
Charges and Fees	1,788.87	1,064.49	12.00	680.00	3,226.59	2,061.53	8,833.48			
Sub-Total	-	1,497,305.99	-	1,064.49	12,247.00	30,000.00	237,160.47	1,565,668.90	322,190.79	3,665,637.64
Social Benefits										
Social assistance benefits						20,252.00	91,000.00	111,252.00		
Employer social benefits										-
Sub-Total	-	-	-	-	-	-	-	20,252.00	91,000.00	111,252.00
Specialised Expenses										
Donations	25,000.00	462,990.32			54,240.00	19,400.00	8,750.00	570,380.32		
Contributions	125,667.47	72,734.98			80,702.00	238,574.16	35,000.00	552,678.61		
Sub-Total	-	150,667.47	-	535,725.30	-	-	134,942.00	257,974.16	43,750.00	1,123,058.93
Non Financial Asset										
Buildings and Structures	98,197.00	590,705.50				-		688,902.50		
Office Equipment, Furniture and Fittings	28,539.00	398,000.00				-		426,539.00		
ICT Equipment	20,850.00	40,976.00				-		61,826.00		
Other Machinery and Equipment	52,858.00	-				-		52,858.00		
Infrastructure Assets	-	662,321.97	75,060.00				33,156.00	770,537.97		
Sub-Total	-	200,444.00	1,692,003.47	75,060.00	-	-	-	33,156.00	-	2,000,663.47
GRAND TOTAL	3,212,158.23	1,914,917.46	1,692,003.47	611,849.79	12,247.00	30,000.00	372,102.47	2,123,393.41	546,871.47	10,515,543.30

**ADA WEST DISTRICT ASSEMBLY
PAYABLES SCHEDULE**

PAYEE	DESCRIPTION	Bal b/f GH¢	Additions for the Year GH¢	Payments for the Year GH¢	Bal c/d GH¢
GOODS AND SERVICES:					
GWCL	PAYMENT OF WATER BILL	14,643.20		14,643.20	-
GRAPHIC COM. LTD	PAYMENT FOR NEWSPAPERS SUPPLIED	3,906.90		3,906.90	-
ALIMOT AUTO ENG. WKS	PAYMENT FOR SERVICING OF OFFICIAL VEHICLE	2,255.14		2,255.14	-
DCD	PAYMENT OF RETAINERSHIP FOR LEGAL SERVICE		7,500.00		7,500.00
DCD	PAYMENT AS REFUND OF PROMOTION INTERVIEW ORGANIZATION FEE		1,050.00		1,050.00
ALIMOT AUTO ENGINEERING WORKS	PAYMENT FOR THE REPAIR OF OFFICIAL VEHICLE. GN 446-16		2,121.06		2,121.06
DCD	PAYMENT AS REFUND OF PROMOTIONAL INTERVIEW FEES PAID BY OFFICERS		2,100.00		2,100.00
DCD	PAYMENT TO SERVICE DISTRICT HEALTH COMMITTEE MEETING		2,360.00		2,360.00
DCD	PAYMENT TO ENABLE AN OFFICER SUBMIT 2025 COMPOSITE BUDGET TO RCC		645.00		645.00
DCD	PAYMENT FOR THE SUPPLY OF BOTTLE WATER FOR MASS REVENUE COLLECTION		1,200.00		1,200.00
MACJESUS AUTO LOGISTICS	PAYMENT FOR THE REPAIR OF OFFICIAL VEHICLE, GT 8218-14		2,767.13		2,767.13
DCD	PAYMENT AS A SUPPORT TO DISTRICT EDUCATION DIRECTOR TO ATTEND CODE		2,000.00		2,000.00
MARY AKORLI	PAYMENT OF RENTAL ACCOMODATION FOR DCD		7,800.00		7,800.00
CWSA	PAYMENT FOR WATER SUPPLIED AS AT 30 SEP 2024		73,410.23		73,410.23
GHANA REVENUE AUTHORITY	WITHHOLDING TAX	12,418.49	58,268.70	12,418.49	58,268.70
TOTAL GOODS AND SERVICES PAYABLES		33,223.73	161,222.12	33,223.73	161,222.12
WORK-IN-PROGRESS					
LODIAN VENTURES	PAYMENT FOR THE CONSTRUCTION OF 4-SEATER WATER CLOSET TOILET FOR LUHOUR CHPS COMPOUND	-	71,694.60	-	71,694.60
GRAND TOTAL FOR PAYABLES		33,223.73	232,916.72	33,223.73	232,916.72

ADA WEST DISTRICT ASSEMBLY TRIAL BALANCE AS AT 31ST DECEMBER, 2024		
	DEBIT GH¢	CREDIT GH¢
Non-Tax Revenue:		
<i>Sales of goods and services</i>		890,750.54
<i>Property income</i>		33,780.00
<i>Fines, penalties, and forfeiture</i>		1,000.00
<i>Fees and Licenses</i>		1,191,773.00
<i>Rates</i>		272,442.19
<i>Miscellaneous</i>		18,200.00
Grants		7,848,549.95
Payables as at 31st December 2024		232,916.72
Accumulated Funds as at 31st December 2023		61,839,637.15
Accumulated Depreciation and Amortisation at 31st December 2024		3,637,391.18
Compensation of Employees:		
<i>Established Position</i>	3,229,752.19	
<i>Non Established Post</i>	257,424.41	
<i>Allowances</i>	104,645.00	
<i>13% Employer SSF Contribution</i>	23,109.66	
Use of Goods and Services:		
<i>Materials and Office Consumables</i>	217,210.00	
<i>Utilities</i>	480,712.22	
<i>Rentals and leases</i>	335,125.50	
<i>Travel and Transport</i>	901,326.54	
<i>Repairs and Maintenance</i>	262,635.63	
<i>Training, Seminar and Conference</i>	1,075,099.27	
<i>Special Services</i>	384,695.00	
<i>Charges and Fees</i>	8,833.48	
Social assistance Benefit	111,252.00	
Specialized Expenses:		
<i>Donations</i>	570,380.32	
<i>Contributions</i>	552,678.61	
Current Consumption of PPE and Intangible Asset	2,230,155.10	
Cash and Cash Equivalents	542,671.33	
Property, Plant & Equipment at cost	61,161,585.28	
Intangible Asset at cost	65,520.00	
Work In-Progress	3,451,629.19	
TOTAL	75,966,440.73	75,966,440.73