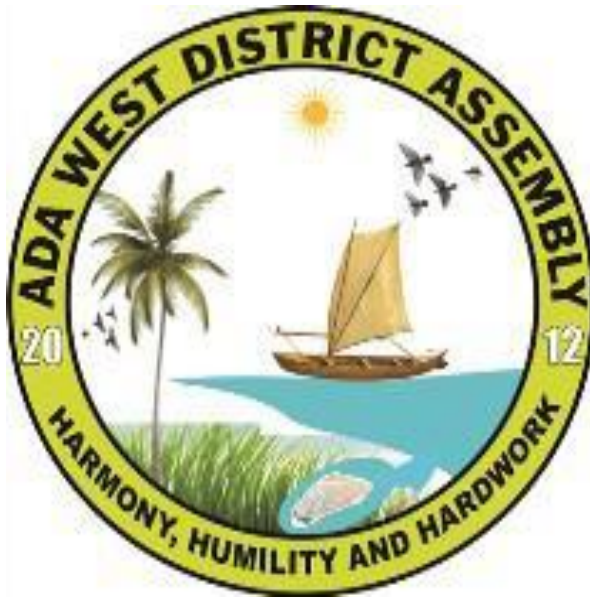




**ADA WEST DISTRICT ASSEMBLY
(AWDA) AUDITED FINANCIAL
STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2025**

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GENERAL INFORMATION

DISTRICT CHIEF EXECUTIVE

Hon. Modjifa-Tanihu J.J.F Mills-Nkrumah

Period Appointed: 2nd June 2025 - Date

EXECUTIVE MANAGEMENT COMMITTEE

Hon. Modjifa-Tanihu J.J.F. Mills-Nkrumah, DCE

Mr. Gordon Walter Doe, District Co-ordinating Director - Member

MANAGEMENT

Mr. Gordon Walter Doe, District Co-ordinating Director

Mr. Seth Okai Affum, 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 2025. 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.

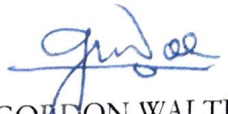
Ada West District Assembly
Sege - Ada

.....
The District Chief Executive


HON. MODJIFA TANNIHOU, J.F. MILLS-NKRUMAH
DISTRICT CHIEF EXECUTIVE

ADA-WEST DISTRICT ASSEMBLY

.....
DISTRICT FINANCE OFFICER


MR. GORDON WALTER DOE
DISTRICT COORDINATING DIRECTOR

.....
DISTRICT CO-ORDINATING DIRECTOR
ADA-WEST DISTRICT ASSEMBLY

MR. SETH OKAI AFFUM
DISTRICT FINANCE OFFICER

OPINION OF THE EXTERNAL AUDITOR

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

My Ref. No: GAR/DD/DA.3A/17
Tel: 223 (0) 302 664920/28/29
Fax: 233 (0) 302 6751495
Website: www.ghaudit.org



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 2025, 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 2026 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 2025, 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 2025 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 2025 are presented below:

Budget Performance

a. Budgeted receipts

In 2025, the total actual receipts of GH¢18,605,878.13 were higher than the approved budget of GH¢15,242,244.85 in 2025. The total receipts of GH¢18,605,878.13 for 2025, compared with GH¢10,256,495.68 received in 2024, showed an increase of GH¢ (8,349,382.45) or 81.40% percent over the prior year.

b. Budgeted payments

During the period under review, the AWDA approved budget was GH¢40,665,654.51 to spend on approved activities as compared to GH¢ 12,565,867.35 in 2024. However, actual payments came to GH¢10,152,209.42 for 2025, compared to actual receipts of GH¢18,605,878.13 resulting in an overall surplus of GH¢8,453,668.71. 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¢18,914,378.13 compared with GH¢10,256,495.68 received in the 2024, showing an increase of (GH¢8,657,882.45) or 84.41% percent. This increase is attributable to both GOG subventions and Internally Generated Fund.

Expenses

Total Expenses incurred by the AWDA in 2025 amounted to GH¢11,549,445.05 as against GH¢10,745,043.93 for the previous year, showing an increase of GH¢804,410.12 or 7.49%.

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 Surplus of GH¢7,364,933.08 from its operations as compared to the reported deficit of GH¢488,539.25 in 2024. The decrease in the deficit recorded was primarily due to increase in revenue 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¢61,351,097.90 in 2024 to GH¢66,884,923.01 as at the end of 2025.

Financial Position

Asset

As at 31st December, 2025, total assets of AWDA stood at GH¢67,236,640.09 as against GH¢61,584,014.62 recorded in the previous year, representing an increase of GH¢5,652,625.47 or 9.18%. Non-current assets amounting to GH¢57,931,800.05 constituted 86.16% 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¢351,717.08 at the end of the year.

Fund Balances

The AWDA's Fund Balances stood at GH¢66,884,923.01 as at 31st December 2025, compared with GH¢61,351,097.90 as at 31 December 2024, registering an increase of GH¢5,533,825.11 translating to 9.02%.

**ADA WEST DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31ST DECEMBER, 2025**

	NOTES	CURRENT YEAR 2025 GH¢	PREVIOUS YEAR 2024 GH¢
REVENUE			
NON-TAX REVENUE	2	3,672,133.28	2,407,945.73
GRANTS	3	15,242,244.85	7,848,549.95
TOTAL REVENUE		18,914,378.13	10,256,495.68
EXPENDITURE			
COMPENSATION OF EMPLOYEES	4	3,950,070.12	3,614,931.26
USE OF GOODS AND SERVICES	5	4,318,348.00	3,665,637.64
SOCIAL BENEFITS	6	316,145.60	111,252.00
SPECIALISED EXPENSES	7	817,137.40	1,123,058.93
CONSUMPTION OF FIXED ASSETS	8	2,147,743.93	2,230,155.10
TOTAL EXPENDITURE		11,549,445.05	10,745,034.93
SURPLUS/(DEFICIT) FOR THE YEAR		7,364,933.08	(488,539.25)

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31ST DECEMBER, 2025

		CURRENT	PREVIOUS
		2025	2024
	NOTES	GH¢	GH¢
<u>ASSETS</u>			
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	18	8,996,340.04	542,671.33
SHORT-TERM RECEIVABLES	19	308,500.00	-
TOTAL CURRENT ASSET		9,304,840.04	542,671.33
NON CURRENT ASSETS			
PROPERTY, PLANT & EQUIPMENT	20	55,555,349.17	57,546,034.10
INTANGIBLE ASSET	21	32,760.00	43,680.00
WORK IN-PROGRESS	22	2,343,690.88	3,451,629.19
TOTAL NON-CURRENT ASSET		57,931,800.05	61,041,343.29
TOTAL ASSET		67,236,640.09	61,584,014.62
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
PAYABLES	23	351,717.08	232,916.72
TOTAL CURRENT LIABILITIES		351,717.08	232,916.72
NON- CURRENT LIABILITIES		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		351,717.08	232,916.72
<u>NET ASSET/(LIABILITIES)</u>		66,884,923.01	61,351,097.90
FINANCED BY			
ACCUMMULATED SURPLUS	24	66,884,923.01	61,351,097.90
TOTAL FINANCED BY		66,884,923.01	61,351,097.90

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NOTES	CURRENT YEAR 2025 GH¢	PREVIOUS YEAR 2024 GH¢
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
SURPLUS/(DEFICIT) FOR THE YEAR		7,364,933.08	(488,539.25)
ADD NON-CASH ITEMS:			
DEPRECIATION AND AMORTIZATION	8	2,147,743.94	2,230,155.10
ADJUSTED SURPLUS / DEFICIT		9,512,677.02	1,741,615.85
MOVEMENT IN WORKING CAPITAL			
(INCREASE)/DECREASE IN RECEIVABLES		(308,500.00)	-
INCREASE/(DECREASE) IN PAYABLES***	1.2.22	57,767.10	127,998.39
INCREASE/(DECREASE) IN OTHER PAYABLES		-	-
NET CASH FLOW FROM OPERATING ACTIVITIES		(250,732.90)	127,998.39
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
ACQUISITION OF NON-FINANCIAL ASSET	14	(808,275.40)	(1,928,968.87)
NET CASH FLOW FROM INVESTING ACTIVITIES		(808,275.40)	(1,928,968.87)
<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		8,453,668.72	(59,354.63)
CASH AND CASH EQUIVALENT AT BEGINNING		542,671.33	602,025.96
CASH AND CASH EQUIVALENT AT CLOSE		8,996,340.05	542,671.33

*** 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 2025

		CURRENT	PREVIOUS
	NOTES	2025	2024
NET WORTH		GH¢	GH¢
Opening Bal			
Accumulated Surplus		61,351,097.90	61,839,637.15
Add: Adjs			
Change in Acct Policy		-	-
Transfer of WIP to other Agencies	22	(1,831,107.97)	-
Total		-	-
Restated Acc Surplus		59,519,989.93	61,839,637.15
Changes (Movement)			
Surplus for the year		7,364,933.08	(488,539.25)
Total		7,364,933.08	(488,539.25)
Closing Bal			
Accumulated Surplus		66,884,923.01	61,351,097.90

ADA WEST DISTRICT ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDING 31ST DECEMBER, 2025

	NOTE S	CURRENT YEAR 2025 GH¢	PREVIOUS YEAR 2024 GH¢
<u>RECEIPTS</u>			
NON-TAX REVENUE	9	3,363,633.28	2,407,945.73
GRANTS	10	15,242,244.85	7,848,549.95
PRIOR-PERIOD RECEIVABLE RECEIPTS	11	-	-
TOTAL RECEIPTS		18,605,878.13	10,256,495.68
<u>PAYMENTS</u>			
COMPENSATION OF EMPLOYEES	12	3,950,070.12	3,614,931.26
USE OF GOODS AND SERVICES	13	4,120,431.33	3,504,415.52
NON-FINANCIAL ASSETS	14	808,275.40	1,928,968.87
SOCIAL BENEFITS	15	316,145.60	111,252.00
SPECIALISED EXPENSES	16	817,137.40	1,123,058.93
PRIOR-PERIOD LIABILITY PAYMENTS	17	140,149.57	33,223.73
TOTAL PAYMENTS		10,152,209.42	10,315,850.31
NET CHANGE IN STOCK OF CASH		8,453,668.71	(59,354.63)
CASH AND CASH EQUIVALENT AT BEGINNING		542,671.33	602,025.96
CASH/BANK BALANCE AT END		8,996,340.04	542,671.33

ADA WEST DISTRICT ASSEMBLY						
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS						
	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
NON-TAX REVENUE						
PROPERTY INCOME	45,000.00	20,000.00		65,000.00	802,373.00	737,373.00
DIVIDEND	-			-	-	-
SALE OF GOODS AND SERVICES	1,023,000.00	291,083.00		1,314,083.00	1,691,142.00	377,059.00
FINES, PENALTIES, AND FORFEITURE	40,000.00	-	1,000.00	39,000.00	15,800.00	(23,200.00)
RATES	1,392,000.00	689,917.00	-	2,081,917.00	1,162,818.28	(919,098.72)
MISCELLANEOUS	-	-	-	-	-	-
TOTAL REVENUE	2,500,000.00	1,001,000.00	1,000.00	3,500,000.00	3,672,133.28	172,133.28
GRANT						
GRANT IN CASH	13,643,304.00	23,522,350.51		37,165,654.51	15,242,244.85	(21,923,409.66)
GRANT IN KIND	-			-	-	-
TOTAL	13,643,304.00	23,522,350.51	-	37,165,654.51	15,242,244.85	(21,923,409.66)
COMPENSATION OF EMPLOYEES				40,665,654.51		
ESTABLISHED POSITION	6,028,142.00	4,000,000.00		10,028,142.00	3,289,200.39	6,738,941.61
NON ESTABLISHED POST	725,000.00	-	505,000.00	220,000.00	467,587.80	(247,587.80)
ALLOWANCES	285,000.00	378,200.00	-	663,200.00	172,551.00	490,649.00
13% EMPLOYER SSF CONTRIBUTION	20,000.00	-	5,000.00	15,000.00	20,730.93	(5,730.93)
END OF SERVICE BENEFIT (ESB)	-			-	-	-
TOTAL PAYMENTS	7,058,142.00	4,378,200.00	510,000.00	10,926,342.00	3,950,070.12	6,976,271.88
GOODS AND SERVICES						
MATERIALS AND CONSUMABLES	695,000.00	403,838.00		1,098,838.00	501,091.10	597,746.90
UTILITIES	315,000.00	132,875.00		447,875.00	880,087.51	(432,212.51)
GENERAL CLEANING	70,000.00	788,480.00		858,480.00	-	858,480.00

RENTALS AND LEASES	25,000.00	455,000.00		480,000.00	42,744.00	437,256.00
TRAVEL AND TRANSPORT	1,555,500.00	-	305,519.49	1,249,980.51	922,672.03	327,308.48
REPAIRS AND MAINTENANCE	180,000.00	935,000.00		1,115,000.00	162,451.87	952,548.13
TRAINING AND CONFERENCE	475,000.00	545,894.00		1,020,894.00	1,382,064.81	(361,170.81)
CONSULTANCY EXPENSES	-	753,410.00		753,410.00	-	753,410.00
SPECIAL SERVICES	405,000.00	-	5,000.00	400,000.00	419,507.50	(19,507.50)
CHARGES AND FEES	10,000.00	-	-	10,000.00	7,729.18	2,270.82
EMERGENCY SERVICES	-	25,000.00	-	25,000.00	-	25,000.00
INSURANCE PREMIUM	-	-	-	-	-	-
TOTAL PAYMENT	3,730,500.00	4,039,497.00	310,519.49	7,459,477.51	4,318,348.00	3,141,129.51
SOCIAL BENEFITS						
SOCIAL ASSISTANCE BENEFITS					283,875.60	(283,875.60)
EMPLOYER SOCIAL BENEFITS					32,270.00	(32,270.00)
TOTAL PAYMENTS	-	-	-	-	316,145.60	(316,145.60)
SPECIALISED EXPENSES						
INSURANCE AND COMPENSATION					-	-
PROFESSIONAL FEES					-	-
AWARDS & REWARDS	60,000.00			60,000.00	-	60,000.00
DONATIONS	90,000.00	80,000.00		170,000.00	379,761.20	(209,761.20)
CONTRIBUTIONS	410,000.00		40,000.00	370,000.00	375,576.20	(5,576.20)
Scholarship & Bursaries	130,000.00	55,000.00		185,000.00	-	185,000.00
RENT	60,000.00	70,000.00		130,000.00	31,200.00	98,800.00
DIVIDEND				-	30,600.00	(30,600.00)
TOTAL PAYMENTS	750,000.00	205,000.00	40,000.00	915,000.00	817,137.40	97,862.60
CAPITAL EXPENDITURE						
FIXED ASSET	4,494,662.00	12,332,282.00		16,826,944.00	146,139.00	16,680,805.00
WORK IN PROGRESS		4,462,899.00		4,462,899.00	723,169.66	3,739,729.34
TOTAL PAYMENTS	4,494,662.00	16,795,181.00	-	21,289,843.00	869,308.66	20,420,534.34

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 funds 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 recognition of surplus arising from the depreciation of these assets.

Asset class	Estimated useful life
Land	No depreciation

Buildings	50 years
Other Structures – Lorry	20 years
Park/Drainage/Roads	
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 61,033.26 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.

ADA WEST DISTRICT ASSEMBLY NOTES TO THE ACCOUNTS

	NOTE	CURRENT YEAR 2025 GH¢	PREVIOUS YEAR 2024 GH¢
2	NON-TAX REVENUE EXCHANGE TRANSACTION		
	Sales of goods and services	740,623.00	890,750.54
	Sub-Total (A)	740,623.00	890,750.54
	NON-EXCHANGE TRANSACTION		
	Property income	61,750.00	33,780.00
	Fines, penalties, and forfeiture	15,800.00	1,000.00
	Fees and Licenses	2,275,248.28	1,191,773.00
	Rates	578,712.00	272,442.19
	Miscellaneous		

	-	18,200.00
Sub-Total (B)	2,931,510.28	1,517,195.19
Total Non-Tax Revenue (A+B)	3,672,133.28	2,407,945.73
3 GRANT (Non-Exchange)		
Grant in Cash		
GoG Subventions-Payroll	3,289,200.39	3,212,158.23
GoG Subventions-Decentralised Goods & Services	-	-
District Assembly Common Fund (DACF)	10,123,731.74	1,216,860.64
District Development Facility (DDF/DPAT)	-	1,725,454.00
District Development Facility (DDF/RSD)	-	41,571.00
Modernized Agriculture in Ghana (MAG)	-	-
MP Common Fund	1,079,954.02	649,214.43
Multi Sectoral HIV/AIDS Project (M-SHAP)	37,254.99	6,518.49
Ghana Secondary City Support Program (GSOP)	-	-
Persons With Disability (PWD)	548,688.23	266,773.16
Other Central Government Transfers	145,790.48	200,000.00
Other Grants	17,625.00	530,000.00
Sub-Total (A)	15,242,244.85	7,848,549.95
Grant in Kind		
Other Grants	-	-
Sub-Total (B)	-	-
Total (A+B)	15,242,244.85	7,848,549.95
Summary Revenue		
Exchange Transactions		
Non-Tax		

		740,623.00	890,750.54
	Non-Exchange		
	Grants	15,242,244.85	7,848,549.95
	Non-Tax	2,931,510.28	1,517,195.19
	Total	18,914,378.13	10,256,495.68
4	COMPENSATION OF EMPLOYEES (EXPENDITURE)		
	Established Post	3,289,200.39	3,229,752.19
	Non Established Post	467,587.80	257,424.41
	Allowances	172,551.00	104,645.00
	13% Employer SSF Contribution	20,730.93	23,109.66
	Total Expenditure	3,950,070.12	3,614,931.26
5	GOODS AND SERVICES (EXPENDITURE)		
	Materials and Office Consumables	501,091.10	217,210.00
	Utilities	880,087.51	480,712.22
	General Cleaning	-	-
	Rentals and leases	42,744.00	335,125.50
	Travel and Transport	922,672.03	901,326.54
	Repairs and Maintenance	162,451.87	262,635.63
	Training, Seminar and Conference	1,382,064.81	1,075,099.27
	Consultancy Expenses	-	-
	Special Services	419,507.50	384,695.00
	Charges and Fees	7,729.18	8,833.48
	Total Expenditure	4,318,348.00	3,665,637.64
6	SOCIAL BENEFITS (EXPENDITURE)		

	Employer social benefits	32,270.00	
	Social assistance benefits	283,875.60	111,252.00
	Total Expenditure	316,145.60	111,252.00
7	SPECIALISED EXPENSES (EXPENDITURE)		
	Professional fees	-	-
	Donations	379,761.20	570,380.32
	Contributions	375,576.20	552,678.61
	Rent	31,200.00	
	Dividend	30,600.00	
	Total Expenditure	817,137.40	1,123,058.93
8	DEPRECIATION AND AMORTISATION SUMMARY		
	Depreciation on PPE	2,136,823.94	2,219,235.10
	Amortization on Intangible Assets	10,920.00	10,920.00
	TOTAL	2,147,743.94	2,230,155.10
9	NON-TAX REVENUE EXCHANGE TRANSACTION		
	Sales of goods and services	587,123.00	890,750.54
	Total Receipt	587,123.00	890,750.54
	NON-EXCHANGE TRANSACTION		
	Property income	61,750.00	33,780.00
	Fines, penalties, and forfeiture	15,800.00	1,000.00
	Rates	2,698,960.28	1,464,215.19
	Miscellaneous	-	18,200.00
	Total Receipt	2,776,510.28	1,517,195.19
	Total Non-Tax Reciept		

		3,363,633.28	2,407,945.73
10	GRANT (Non-Exchange)		
	Grant in Cash		
	GoG Subventions-Payroll	3,289,200.39	3,212,158.23
	GoG Subventions-Decentralised Goods & Services	-	-
	District Assembly Common Fund (DACF)	10,123,731.74	1,216,860.64
	District Development Facility (DDF/DPAT)	-	1,725,454.00
	District Development Facility (DDF/RSD)	-	41,571.00
	Modernized Agriculture in Ghana (MAG)	-	-
	MP Common Fund	1,079,954.02	649,214.43
	Multi Sectoral HIV/AIDS Project (M-SHAP)	37,254.99	6,518.49
	Ghana Secondary City Support Program (GSOP)	-	-
	Persons With Disability (PWD)	548,688.23	266,773.16
	Other Central Government Transfers	145,790.48	200,000.00
	Other Grants	17,625.00	530,000.00
	Sub-Total	15,242,244.85	7,848,549.95
	Grant in Kind		
	Other Grants	-	-
	Sub-Total	-	-
	Total	15,242,244.85	7,848,549.95
	Summary Receipts		
	Exchange Transactions	587,123.00	890,750.54
	Non-Tax	2,776,510.28	1,517,195.19
	Non-Exchange		
	Grants	15,224,619.85	7,818,549.95
	Non-Tax		

		17,625.00	30,000.00
	Decentralised Transfers		
	Total	18,605,878.13	10,256,495.68
11a	PRIOR PERIOD RECEIVABLE RECEIPTS		
	GoG Subventions	-	-
	Amount paid back to chest	-	-
	Total	-	-
12	COMPENSATION OF EMPLOYEES (PAYMENTS)		
	Established Post	3,289,200.39	3,229,752.19
	Non Established Post	467,587.80	257,424.41
	Allowances	172,551.00	104,645.00
	13% Employer SSF Contribution	20,730.93	23,109.66
	Total Payments	3,950,070.12	3,614,931.26
13	GOODS AND SERVICES (PAYMENTS)		
	Materials and Office Consumables	501,091.10	217,210.00
	Utilities	880,087.51	480,712.22
	General Cleaning	-	-
	Rentals and leases	42,744.00	335,125.50
	Travel and Transport	922,672.03	901,326.54
	Repairs and Maintenance	162,451.87	262,635.63
	Training, Seminar and Conference	1,382,064.81	1,075,099.27
	Consultancy Expenses	-	-
	Special Services	419,507.50	384,695.00
	Charges and Fees		

		7,729.18	8,833.48
	Total Expenditure	4,318,348.00	3,665,637.64
	Goods and Services Payables	197,916.67	161,222.12
	Other Payables	-	
	TOTAL PAYMENTS	4,120,431.33	3,504,415.52
14. a	PAYMENTS FOR NON-FINANCIAL ASSETS		
	Fixed asset	146,139.00	284,674.00
	Work In Progress	723,169.66	1,715,989.47
	Less WIP Payable	(61,033.26)	(71,694.60)
	Total Payments	808,275.40	2,000,663.47
15	SOCIAL BENEFITS (PAYMENTS)		
	Employer social benefits	32,270.00	
	Social assistance benefits	283,875.60	111,252.00
	Total Payments	316,145.60	111,252.00
16	SPECIALISED EXPENSES (PAYMENTS)		
	Professional fees	-	-
	Donations	379,761.20	570,380.32
	Contributions	375,576.20	552,678.61
	Rent	31,200.00	
	Dividend	30,600.00	-
	Total Payments	817,137.40	1,123,058.93
17	PRIOR-PERIOD LIABILITY PAYMENTS		
	Compensation		

		-	-
	Goods & Services	68,454.97	33,223.73
	CAPEX	71,694.60	-
	Total	140,149.57	33,223.73
18	Cash and Cash Equivalents		
	<u>Cash Balance</u>		
	Ada West Dist Sub CF	132,738.61	157,916.13
	Ada West District Assembly - PWD (3011320000466601)	253,686.26	12,184.63
	Ada West District Assembly -IGF (3011120000460671)	29,835.40	3.37
	Ada West District Assembly- Rent A/C (3011120000376871)	11,895.77	77,702.52
	Ada West District Assembly Common Fund (2131130005112)	8,103,989.79	207,494.95
	Ada West District Assembly-MP's Common Fund (2131130005144)	441,148.61	84,206.12
	Ada West District Assembly- HIV/AIDS (2131130005668)	23,045.60	3,163.61
	Ada West District Assembly- UNICEF/GSOP (2131130005309)	-	-
	Total Cash and Cash Equivalent Balance	8,996,340.04	542,671.33
19 a	Receivables		
	DRIP - Prior Year Adjustment		7,981,866.88
	DRIP Equipment Received		(7,981,866.88)
	ELECTROCHEM GHANA LIMITED	280,000.00	
	EGGSTRA FARMS	27,000.00	
	GCB BANK PLC	1,500.00	
	Total	308,500.00	-
19 b	<i>Refer to Note 1.2.24 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	Infrastructure Assets	Transport Equipment	TOTAL
Opening Bal (Cost)	6,726,710.00	45,049,601.99	260,306.21	200,088.52	51,116.11	141,073.20	8,732,689.25	61,161,585.28
Additions	-	68,683.00	-	61,776.00	15,680.00	-	-	146,139.00
(Disposals/Transfers)	-	-	-	-	-	-	-	-
Total	6,726,710.00	45,118,284.99	260,306.21	261,864.52	66,796.11	141,073.20	8,732,689.25	61,307,724.28
Accu Dep B/F	-	2,187,063.11	112,022.28	73,075.19	14,402.17	5,797.68	1,223,190.75	3,615,551.18
Depreciation for the year	-	1,095,237.57	48,950.53	44,650.52	12,329.80	4,702.44	930,953.07	2,136,823.94
Impairment								-
Depreciation on (Disposal)								-
Total Dep	-	3,282,300.68	160,972.81	117,725.71	26,731.98	10,500.12	2,154,143.82	5,752,375.12
Net Book Value 31/12/2025(end)	6,726,710.00	41,835,984.32	99,333.40	144,138.81	40,064.13	130,573.08	6,578,545.43	55,555,349.17
<i>Net Book Value 01/01/2025(begin)</i>	<i>6,726,710.00</i>	<i>42,862,538.88</i>	<i>148,283.93</i>	<i>127,013.34</i>	<i>36,713.94</i>	<i>135,275.52</i>	<i>7,509,498.50</i>	<i>57,546,034.10</i>

21. INTANGIBLE ASSETS	Internally Generated Asset	Acquired Intangible Asset
Acquisition costs		
As of 01.01.2025		65,520.00
Additions		-
Less Disposals		-
As of 01.01.2025		65,520.00
Accumulated Amortization		
As of 01.01.2025		21,840.00
Amortization		10,920.00
As of 31.12.2025		32,760.00
Carrying amount as of 31.12.2025 (Current Period)		32,760.00

Work-In-Progress	2024 BALANCE B/F	2025 ADDITIO NS	TRANSFE R TO GES/GHS	BALANCE AS AT END OF 2025
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	24,653.26		491,610.67
SEMI-DETACHED BUNGALOW AT SEGE	120,530.00	-		120,530.00
DCE'S BUNGALOW AT SEGE	163,939.00	-		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	-
1NO. 3-UNIT CLASSROOM BLOCK FOR D/A BASIC SCHOOL AT NUHALENYA	-	273,342.60		273,342.60
SHED AND CIVIL WORKS AT SEGE LORRY STATION	-	56,380.00		56,380.00
RENOVATION OF SEGE PUBLIC TOILET	-	189,196.30		189,196.30
RESHAPING/GRADING AND SPOT IMPROVEMENT OF FEEDER ROADS FROM KOTOKOLIKOPE TO N1 (2.8KM) AT SEGE	-	179,597.50		179,597.50
TOTAL	3,451,629.19	723,169.66	1,831,107.97	2,343,690.88

23a	Trade Payables		
	Goods and Services	290,683.82	161,222.12
	WIP Payable	61,033.26	71,694.60
	Total	351,717.08	232,916.72
23b	Refer to the Payable Schedule on Page 29 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, 2025**

	ANNUAL BUDGET GH¢	YTD ACTUAL COLLECTI ON GH¢	ANNUAL BUDGET BALANCE GH¢
Property income			
Lands and Royalties	869,455.00	740,623.00	(128,832.00)
Rates	523,500.00	578,712.00	55,212.00
Rents of Land, Buildings, Houses and Investment Incomes	65,000.00	61,750.00	(3,250.00)
Sales of goods and services			
Licences	444,628.00	584,106.28	139,478.28
Fees	1,558,417.00	1,691,142.00	132,725.00
Fines, penalties, and forfeits	39,000.00	15,800.00	(23,200.00)
Miscellaneous Non tax revenue	-	-	-
TOTAL	3,500,000.00	3,672,133.28	172,133.28

NAME OF MMDA: ADA WEST DISTRICT ASSEMBLY SCHEDULE OF GRANTS AND DONATIONS RECEIVED			
	ANNUAL BUDGET GH¢	YTD ACTUAL COLLECTI ON GH¢	ANNUAL BUDGET BALANCE GH¢
GRANT IN CASH			
GoG Subventions-Payroll	10,371,342.00	3,289,200.39	(7,082,141.61)
GoG Subventions-Decentralised Goods & Services	101,500.00	-	(101,500.00)
District Assembly Common Fund (DACF)	20,231,016.51	10,123,731.74	(10,107,284.77)
District Development Facility (DDF/DPAT)	3,191,804.00	-	(3,191,804.00)
District Development Facility (DDF/RSD)	-	-	-
Modernized Agriculture in Ghana (MAG)	-	-	-
MP Common Fund	2,800,000.00	1,079,954.02	(1,720,045.98)
Multi Sectoral HIV/AIDS Project (M-SHAP)	35,000.00	37,254.99	2,254.99
Ghana Secondary City Support Program (GSOP)	-	-	-
Persons With Disability (PWD)	400,000.00	548,688.23	148,688.23
Other Central Government Transfers	-	145,790.48	145,790.48
Other Grants	-	-	-
Sub-Total	37,130,662.51	15,224,619.85	(21,906,042.66)
DONOR			
UNICEF	35,000.00	17,625.00	17,375.00
Donor 2			-
Sub-Total	35,000.00	17,625.00	17,375.00
TOTAL GRANTS	37,165,662.51	15,242,244.85	(21,888,667.66)

ADA WEST DISTRICT ASSEMBLY
SCHEDULE OF EXPENDITURE AND ASSET BY FUND SOURCE FOR THE YEAR ENDED 31ST
DECEMBER 2025

	GoG Subventions -Payroll	District Assembly Common Fund (DA CF)	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	3,346,400.39	-	-	-	-	-	-	493,371.33	110,298.40	3,950,070.1 2
Goods And Services	42,073.40	1,709,398.86	-	693.53	17,373.00	17,625.00	27,911.00	2,040,595.99	462,677.22	4,318,348.0 0
Social Benefits	-	-	-	-	-	-	279,275.60	34,720.00	2,150.00	316,145.60
Specialised Expenses	-	149,000.00	-	448,975.40	-	-	-	209,362.00	9,800.00	817,137.40
Non Financial Asset	-	430,569.80	24,653.26	273,342.60	-	-	-	15,680.00	125,063.00	869,308.66
TOTAL	3,388,473.79	2,288,968.66	24,653.26	723,011.53	17,373.00	17,625.00	307,186.60	2,793,729.32	709,988.62	10,271,009.7 8

EXPENDITURE BREAKDOWN										
Compensation Of Employees										
Established Position	3,289,200.39							-	-	3,289,200.39
Non Established Post								359,339.40	108,248.40	467,587.80
Allowances	57,200.00							113,301.00	2,050.00	172,551.00
13% Employer SSF Contribution								20,730.93	-	20,730.93
Sub-Total	3,346,400.39	-	-	-	-	-	-	493,371.33	110,298.40	3,950,070.1 2
Goods And Services										
Materials and Office Consumables		263,644.40		-			-	188,077.20	49,369.50	501,091.10
Utilities		631,024.03		-			-	43,429.53	205,633.95	880,087.51

Rentals and leases		28,744.00		-		-		14,000.00	-	42,744.00
Travel and Transport	42,073.40	125,678.00		-		-		670,503.01	84,417.62	922,672.03
Repairs and Maintenance		26,980.00		-		-		79,566.00	55,905.87	162,451.87
Training, Seminar and Conference		471,349.81		-	17,373.00	17,625.00	27,685.00	803,857.00	44,175.00	1,382,064.81
Special Services		160,500.00		-			-	237,647.50	21,360.00	419,507.50
Charges and Fees		1,478.62		693.53	-		226.00	3,515.75	1,815.28	7,729.18
Sub-Total	42,073.40	1,709,398.86	-	693.53	17,373.00	17,625.00	27,911.00	2,040,595.99	462,677.22	4,318,348.00
Social Benefits										-
Social assistance benefits							279,275.60	4,600.00	-	283,875.60
Employer social benefits								30,120.00	2,150.00	32,270.00
Sub-Total	-	-	-	-	-	-	279,275.60	34,720.00	2,150.00	316,145.60
Specialised Expenses										-
Donations		-		354,261.20			-	25,000.00	500.00	379,761.20
Contributions		149,000.00		94,714.20			-	122,562.00	9,300.00	375,576.20
Rent							-	31,200.00		31,200.00
Dividend		-		-			-	30,600.00	-	30,600.00
Sub-Total	-	149,000.00	-	448,975.40	-	-	-	209,362.00	9,800.00	817,137.40
Non Financial Asset										
Buildings and Structures		368,793.80		24,653.26	273,342.60			-	68,683.00	735,472.66
Office Equipment, Furniture and Fittings		-		-	-			-		-
ICT Equipment		61,776.00		-	-			-		61,776.00
Other Machinery and Equipment		-		-	-			15,680.00		15,680.00

	Infrastructure Assets			-	-	-	-	56,380.00	56,380.00	
Sub-Total	-	430,569.80	24,653.26	273,342.60	-	-	-	15,680.00	125,063.00	869,308.66
GRAND TOTAL	3,388,473.79	2,288,968.66	24,653.26	723,011.53	17,373.00	17,625.00	307,186.60	2,793,729.32	709,988.62	10,271,009.78

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:					
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		10,000.00	63,410.23
GHANA REVENUE AUTHORITY	WITHHOLDING TAX	58,268.70		36,411.78	21,856.92
DCD	RELEASE OF FUNDS TO SERVICE MARKET DATA COLLECTION AND VALIDATION	-	7,210.00		7,210.00
BEST SIDES SOLUTION VENTURES	PAYMENT FOR THE MAINTENANCE OF REVENUE SOFTWARE	-	13,000.00		13,000.00

DCD	PAYMENT TO ENABLE ADMIN OFFICERS ATTEND ANNUAL CONFERENCE OF LOCAL GOVERNMENT ADMIN OFFICERS	-	5,460.00	5,460.00
GRA	WITHHOLDING TAX FOR OCTOBER 2025	-	8,285.10	8,285.10
SOCIO COMPUTERS LTD	PAYMENT OF AS COURT AWARD IN FAVOR OF SOCIO COMPUTERS LTD	-	25,083.87	25,083.87
DCD	PAYMENT TO ENABLE PROCUREMENT OFFICERS ATTEND CONFERENCE	-	1,132.00	1,132.00
GRA	WITHHOLDING TAX FOR NOVEMBER 2025	-	2,928.83	2,928.83
SOR CARPENTRY AND CONSTRUCTION WORKS MICHAEL STAR COMPANT LTD	BEING PAYMENT FOR GENERAL MAINTENANCE OF OFFICE FOR PRESIDING MEMBER	-	5,780.00	5,780.00
	PAYMENT FOR THE CONSTRUCTION WORK DONE ON DCE'S BUNGALOW	-	61,713.90	61,713.90
DCD	PAYMENT TO ENABLE OFFICERS ATTEND DACF SOFTWARE TRAINING	-	1,710.00	1,710.00
DCD	PAYMENT OF SUBSCRIPTION TO CAGD ANNUAL STRATEGIC FORUM AND REGIONAL REVIEW	-	7,000.00	7,000.00
DCD	PAYMENT TO SERVICE A MEETING WITH REVENUE COLLECTORS	-	1,340.00	1,340.00
DCD	PAYMENT TO SERVICE STAKEHOLDER ENGAGEMENT ON REVENUE MOBILIZATION	-	7,895.00	7,895.00
DCD	PAYMENT TO ENABLE AN OFFICER SUBMIT SEPTEMBER 2025	-	1,090.00	1,090.00
DCD	PAYMENT FOR THE PURCHASE OF WATER FOR MASS REVENUE MOBILIZATION	-	1,400.00	1,400.00
DCD	PAYMENT AS COMMISSION TO REVENUE COLLECTORS	-	8,762.00	8,762.00
DCD	PAYMENT AS MOTIVATION FOR MASS REVENUE MOBILIZATION	-	3,390.00	3,390.00
DCD	PAYMENT AS T&T FOR REVENUE COLLECTORS AND TASKFORCE FOR NOVEMBER AND DECEMBER 2025	-	4,800.00	4,800.00
DCD	PAYMENT TO ENABLE AN OFFICER SUBMIT FINANCIAL STATEMENT FOR OCTOBER AND NOVEMBER 2025	-	1,090.00	1,090.00
DCD	PAYMENT TO SERVICE F&A SUB-COMMITTEE MEETING	-	4,660.00	4,660.00
DCD	PAYMENT TO SERVICE TECHNICAL SUB COMMITTEE AND SPATIAL PLANNING FOR OCTOBER 2025	-	7,340.00	7,340.00
DCD	PAYMENT OF 50% CEDED REVENUE TO ANYAMAM AREA COUNCIL	-	1,700.00	1,700.00
DCD	PAYMENT TO SERVICE THE VETTING OF LANDING BEACH COMMITTEE BY NATIONAL PREMIX SECRETARIAT	-	6,635.00	6,635.00
DCD	PAYMENT TO ENABLE DFO SUBMIT DOCUMENTS TO GAS, DODOWA	-	780.00	780.00
DCD	PAYMENT AS REFUND OF OFFICIAL EXPENSES	-	1,400.00	1,400.00
GRA	WITHHOLDING TAX FOR DECEMBER 2025	-	6,313.11	6,313.11
GRA	WITHHOLDING TAX ON STATIONERY SUPPLIED	-	17.86	17.86

TOTAL GOODS AND SERVICES PAYABLES		161,222.12	197,916.67	68,454.97	290,683.82
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	-
LORDIAN VENTURES	BEING PAYMENT OF RETENTION TO MESSRS LORDIAN VENTURES ON THE CONSTRUCTION OF 1NO. CHPS COMPOUND WITH ANCILLARY FACILITIES AT LOLONYA	-	24,653.26		24,653.26
STERLIN FB	PAYMENT FOR LORRY PARK	-	36,380.00		36,380.00
TOTAL WIP PAYABLE		71,694.60	61,033.26	71,694.60	61,033.26
GRAND TOTAL FOR PAYABLES					
		232,916.72	258,949.93	140,149.57	351,717.08

