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Good Governance
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Audit Service
P. O. Box

Sefwi Bekwai
.....

20 April 2022



THE HON. MUNICIPAL CHIEF EXECUTIVE
SEFWI WIAWSO MUNICIPAL ASSEMBLY
SEFWI WIAWSO

**AUDITOR-GENERAL'S OPINION ON THE FINANCIAL STATEMENTS
OF THE SEFWI WIAWSO MUNICIPAL ASSEMBLY FOR THE YEAR ENDED 31
DECEMBER 2021**

We have audited the accompanying Financial Statements of the Assembly, which comprise the statement of financial position as at 31 December, 2021, the statement of financial performance, cash flow statement and a summary of significant accounting policies and other explanatory notes.

Opinion

In our opinion, the Sefwi Wiawso Municipal Assembly has kept proper accounting records in all material respects and in the prescribed manner, information required by the Section 84 of the Public Financial Management Act, 2016 (Act 921), Regulation 214 of the Public Financial Management Regulations of 2019 (L.I. 2378) and Section 11 of the Audit Service Act 2000 (Act 584). The Financial Statements present fairly, in all material respects, the financial position of the Assembly as at 31 December 2021 and of its financial performance for the period then ended.

Basis of Opinion

We conducted our audit in accordance with auditing standards of International Organisation of Supreme Audit Institutions (INTOSAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities of our report. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

Without qualifying our opinion, we wish to draw attention to the disclosure of Poverty Alleviation Fund which was found to be irrecoverable.

Responsibilities of Management for the Financial Statements

The Management of the Assembly are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies described in Note 1.

Under Section 80 (1) of the Public Financial Management Act of 2016 (Act 921), Management of the Assembly are responsible for keeping proper accounts and records to enable the timely and accurate preparation of financial statements by 28 February each year.

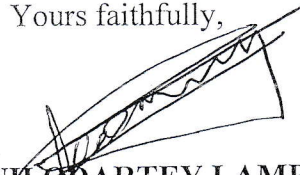
The Principal Spending Officer is therefore responsible for the preparation of Financial Statements of the Assembly in accordance with the requirements of Section 80 of the Public Finance Management Act 2016, Act 921 and the Regulation 214 of the L.I 2378.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor-General's Responsibilities

Section 84 of the Public Management act, (Act 921) and Section II of the Audit Service Act 2000, (Act 584) require the Auditor-General to audit and report on the accounts of Metropolitan, Municipal and District Assemblies. It is, therefore, the responsibility of the Auditor-General to obtain reasonable assurance about whether the Financial Statements as a whole 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 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 on the basis of these financial statements.

Yours faithfully,



SAMUEL NII ODARTEY LAMPTEY
ASSISTANT AUDITOR-GENERAL/WNR
for: AUDITOR-GENERAL

Cc: The Auditor General
Audit Service
Accra

The Assistant Auditor General/EIDA-SZ
Audit Service
Accra

The Deputy Auditor General/EIDA-SZ
Audit Service
Accra

The Chief Director
Local Government Service
Accra

The Regional Co-ordinating Director
Regional Co-ordinating Council
Sefwi Wiawso

The District Auditor
Audit Service
Sefwi Wiawso

The Municipal Coordinating Director
Sefwi Wiawso Municipal Assembly
Sefwi Wiawso

The Presiding Member
Sefwi Wiawso Municipal Assembly
Sefwi Wiawso

The Municipal Finance Officer
Sefwi Wiawso Municipal Assembly
Sefwi Wiawso

SEFWI WIAWSO MUNICIPAL ASSEMBLY



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Our Ref: No: SWMA/Fin/AA/21
Your Ref: No:



REPUBLIC OF GHANA

Office of the Municipal Assembly
Post Office Box 25
Sefwi Wiawso
Tel: 0548 904991

Date: 18th February, 2022

SUBMISSION OF 2021 ANNUAL ACCOUNT

I submit herewith Annual Account for the Year, 2021 for the Sefwi Wiawso Municipal Assembly for your information and necessary action.

Thank you.


JOSEPH K. BAAH-DARKOH
MUNICIPAL COORDINATING DIRECTOR
for: MUNICIPAL CHIEF EXECUTIVE

THE MUNICIPAL AUDITOR
GHANA AUDIT SERVICE
SEFWI WIAWSO

CC: HON. MINISTER
MINISTRY OF LOCAL GOV'T AND RURAL DEV'T
ACCRA

HON. REG. MINISTER
REGIONAL COORD. COUNCIL
WESTERN NORTH

HON. PRESIDING MEMBER
SEFWI WIAWSO MUNICIPAL ASSEMBLY
SEFWI WIAWSO

CONTROLLER & ACCOUNTANT GEN.
TREASURY HEAD QUARTERS
ACCRA

REGIONAL DIRECTOR
CONT. & ACCT. GEN
SEFWI WIAWSO



**SEFWI WIAWSO MUNICIPAL ASSEMBLY
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

GENERAL INFORMATION

MUNICIPAL CHIEF EXECUTIVE	Hon. Louis Owusu - Agyepong
PRESIDING MEMBER	Mad. Martha Awuah
MANAGEMENT	Mr. Joseph K. Baah - Darkoh, Municipal Cord. Director Mr. Oscar Sebewie Adampa, Municipal Finance Officer Mr. Christian Nkuah, Municipal Budget Analyst Mr. Louis Aggrey, Municipal Planning Officer Mr. Patrick Harding, Municipal Works Engineer Mr. Samuel A. Darkwa, Municipal Environmental Officer Mr. Thomas O. Oware, Human Resource Manager Mr. Ibrahim Aware, Internal Auditor Mr. Albert Kwasi Davis, Urban Roads Engineer

**BRIEF PROFILE OF SEFWI WIAWSO
MUNICIPAL ASSEMBLY**

Sefwi Wiawso Municipal Assembly was created in 1988 under PNDC Law 207 as a District Assembly until its elevation to Municipal status by Legislative Instrument (L.I.) 2015 of March, 2012 in pursuance to deepening Decentralization process in Ghana. The Municipal Assembly is the capital of the Western North Region, lying in the central part of the Western North Region. It is bordered to the North by Bono-East Region, Juaboso and Bia-East Districts and to the West with Aowin, Suaman and Akontombra Districts and to the South, Bibiani-Ahwiaso-Bekwai Municipal to the East and Wassa Amenfi District to the South-East. It covers an area of 1280 sq. km. representing 7% of the landmarks of the Western North Region.

ADDRESS Sefwi Wiawso Municipal Assembly
P.O. Box 25
Sefwi Wiawso
Western North Region

AUDITOR Ghana Audit Service

BANKERS Bank of Ghana
GCB Bank Limited
Agricultural Development Bank

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Financial Report of Sefwi Wiawso Municipal Assembly (SWMA) provides the financial information on a transparent and accessible basis. It is an important element in the overall framework of accountability and financial integrity of SWMA.

The financial statements and associated disclosures have drawn up in accordance with the International Public Sector Accounting Standards (IPSAS), the Public Financial Management Act, 2016 (Act 921), the Public Financial Management Regulations 2019 L.I. 2378, the Local Governance Act 2018 (Act 936) and the relevant resolutions adopted by SWMA. Contributions from government and other sources have been used exclusively 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 public financial management legal frameworks; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of SWMA's assets.

To the best of our knowledge, the financial statements fairly present SWMA's financial position as at 31 December 2021. During the external audit process, Management provided the Audit Service with all relevant information and access as agreed in the terms of the audit engagement.



Joseph K. Baah-Darkoh
Municipal Coordinating Director



Oscar Sebewie Adampa
Municipal Finance Officer

SEFWI WIAWSO MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2021

	Notes	2021 GH¢	2020 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	4,535,199.68	4,602,861.74
Receivables	3	46,800.00	46,800.00
Prepayments		-	
TOTAL CURRENT ASSET		<u>4,581,999.68</u>	<u>4,649,661.74</u>
NON CURRENT ASSETS			
Receivables(Poverty Alleviation)	4	140,152.62	140,152.62
Equity Investments	5	1,677.51	1,677.51
Infrastructure, plant and Equipment	6	10,646,899.19	6,513,520.90
Work In-Progress		5,773,472.87	5,773,472.87
TOTAL NON-CURRENT ASSET		<u>16,562,202.19</u>	<u>12,428,823.90</u>
TOTAL ASSETS		<u>21,144,201.87</u>	<u>17,078,485.64</u>
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	258,759.26	169,143.38
Deposits and Other Trust Monies		-	-
Accrued Expenses	8	375,910.28	427,901.33
TOTAL CURRENT LIABILITIES		<u>634,669.54</u>	<u>597,044.71</u>
NON- CURRENT LIABILITIES			
Domestic (Retention)		-	-
External		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>634,669.54</u>	<u>597,044.71</u>
NET ASSETS		<u>20,509,532.33</u>	<u>16,481,440.93</u>
CONTRIBUTED BY			
Surpluses / (Deficits)		4,028,091.40	6,187,647.48
Accumulated Surpluses / (Deficits)		16,481,440.93	10,293,793.45
NETWORTH		<u>20,509,532.33</u>	<u>16,481,440.93</u>

SEFWI WIAWSO MUNICIPAL ASSEMBLY
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2021

REVENUE	NOTE	2021		2020	
		ANNUAL BUDGET GH¢	ACTUAL GH¢	ANNUAL BUDGET GH¢	ACTUAL GH¢
Land and Royalties	11	1,527,000.00	1,312,108.39	1,440,100.00	1,667,580.99
Fees	12	287,100.00	275,659.00	54,920.00	206,280.10
Licenses	13	377,500.00	309,304.22	99,154.00	197,318.32
Fines, Penalties and Forfeits	14	67,000.00	73,035.00	39,250.00	64,632.00
Rent ,Land, Building and Houses	15	21,400.00	31,001.46	4,110.00	10,396.91
Grants	16	17,290,098.00	9,306,509.74	38,085,384.00	9,755,052.79
Miscellaneous and Unidentified Revenue	17	-	136.60	-	438.89
TOTAL REVENUE		19,570,098.00	11,307,754.41	39,722,918.00	11,901,700.00
EXPENDITURE					
Compensation of Employees	10	2,861,689.00	3,992,912.54	2,889,682.00	1,932,297.16
Goods and Services	11	6,497,599.00	2,621,596.02	5,873,767.00	3,781,755.36
Grants	12	57,951.00	-	233,856.00	-
Social Benefits	13	118,839.00	21,772.00	240,000.00	-
Other Expenses	14	237,000.00	643,382.45	-	-
TOTAL EXPENDITURE		9,773,078.00	7,279,663.01	9,237,305.00	5,714,052.52
SURPLUS/DEFICIT		9,797,020.00	4,028,091.40	30,485,613.00	6,187,647.48

SEFWI WIAWSO MUNICIPAL ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

REVENUE HEAD	NOTE	2021		2020	
		ANNUAL BUDGET	ACTUAL	ANNUAL BUDGET	ACTUAL
		GH¢	GH¢	GH¢	GH¢
RECEIPTS					
Grants	16	17,290,098.00	9,306,509.74	38,085,384.00	9,755,052.79
Land and Royalties	11	1,527,000.00	1,312,108.39	1,440,100.00	1,667,580.99
Fees	12	287,100.00	275,659.00	54,920.00	206,280.10
Licenses	13	377,500.00	309,304.22	99,154.00	197,318.32
Fines, Penalties and Forfeits	14	67,000.00	73,035.00	39,250.00	64,632.00
Rent of Lands, Bulding and Houses	15	21,400.00	31,001.46	4,110.00	10,396.91
Miscellaneous and Unidentified Reven	17	-	136.60	-	438.89
TOTAL RECEIPTS		19,570,098.00	11,307,754.41	39,722,918.00	11,901,700.00
PAYMENTS					
Compensation of Employees	18	2,861,689.00	4,010,053.44	2,889,682.00	1,889,651.66
Goods and Services	19	6,497,599.00	2,520,679.84	5,873,767.00	3,546,655.79
Grants	20	57,951.00	-	25,001.31	21,855.59
Social Benefits	21	118,839.00	21,772.00	233,856.00	2,785.00
Other Expenses	22	237,000.00	638,382.45	240,000.00	2,760,581.02
Non-Financial Assets	23	9,797,020.00	4,184,528.74	25,598,254.00	-
Other Payments (WIP)		-	-	-	-
TOTAL PAYMENTS		19,570,098.00	11,375,416.47	34,860,560.31	8,221,529.06
Net Receipts/ (Payments)		-	(67,662.06)	4,862,357.69	3,680,170.94
Cash and Cash Balances as at Opening		-	4,602,861.74	-	922,690.80
		-	4,535,199.68	-	4,602,861.74

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

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	2021 GH¢	2020 GH¢
Cash Receipts From Operating Activities			
Grants	16	9,306,509.74	9,755,052.79
Other Revenue	11,12,13,14,15&17	2,001,244.67	2,146,647.21
Add Change in Accounts Receivables		11,307,754.41	11,901,700.00
Cash Payments From Operating Activities			
Compensation of Employees	18	4,010,053.44	1,889,651.66
Goods and Services	19	2,520,679.84	3,546,655.79
Grant		-	21,855.59
Social Benefits	21	21,772.00	-
Other Expenses	22	638,382.45	2,785.00
		<u>7,190,887.73</u>	<u>5,460,948.04</u>
Net cash flow from operating activities		4,116,866.68	6,440,751.96
 CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Granting of non-financial assets			
Non-Financial Assets	23	4,184,528.74	2,760,581.02
Inventory		-	-
W I P		-	-
Cash outflow from investing in non-financial assets		<u>4,184,528.74</u>	<u>2,760,581.02</u>
 Sale/Recovery of non-financial assets			
Non-Financial Assets		-	-
Inventory		-	-
W I P		-	-
Cash inflow from sale of non-financial assets		<u>-</u>	<u>-</u>
Net cash flow from investment in Financial assets		<u>(4,184,528.74)</u>	<u>(2,760,581.02)</u>
 CASH FLOW FROM FINANCING ACTIVITY			
DOMESTIC			
INFLOWS		-	-
OUTFLOWS		-	-
Net incurrence of domestic liability		-	-
 FOREIGN			
INFLOWS		-	-
OUTFLOWS		-	-
Net incurrence of foreign liability		-	-
NET CHANGE IN STOCK OF CASH		(67,662.06)	3,680,170.94
Cash and cash equivalent @ beginning		<u>4,602,861.74</u>	<u>922,690.80</u>
Cash and cash equivalent @ close		<u>4,535,199.68</u>	<u>4,602,861.74</u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: GENERAL STATEMENT

REPORTING ENTITY

1. Sefwi Wiawso Municipal Assembly (SWMA) is one of the nine (9) Metropolitan, Municipal and District Assemblies (MMDAs) in the Western North Region, Ghana. It is located in the central part of the region and it is capital happens to be the regional capital.
2. In preparing the Financial Statements, management of SWMA takes cognizance of the 1992 Constitution, the Public Financial Management Act 2016 (Act 921) and the Public Financial Management Regulations 2019 (L.I. 2378), the Local Government Act, 2018 (Act 936) and any other relevant subsidiary legislations. The 2021 Financial Statements have been prepared on General Government based on the Appropriation Act 2021(Act 1069)), the resolutions approving the Composite Budget of the MMDAs, pursuant to Article 179 (2) (a) of the 1992 Constitution of the Republic of Ghana.

SIGNIFICANT ACCOUNTING POLICIES

Policy Statement of IPSAS Adoption

3. The adoption of IPSAS in Ghana was launched by the then Minister of Finance and a formal declaration was made in the 2015 Budget and Economic Policy presented to Parliament in November, 2014. An implementation plan for IPSAS (Accrual Basis) was launched on 24th November, 2018 in line with the Public Financial Management Act,2016 (Act 921).
4. The general Government of Ghana financial statements with the aim towards full Accrual adopted and approved is the Modified Accrual Basis of Accounting where revenue is recognized when collected and expenditure is accrued for when incurred.

Basis of Preparation

5. The financial statements and accompanying schedules and notes are prepared on the Modified Accrual Basis of Accounting, in accordance with the International Public Sector Accounting Standards (IPSAS).
6. The preparation of financial statement in conformity with IPSAS required the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

7. The statements and accompanying notes consolidate the administrative and operational activities of SWMA, unless otherwise stated.
8. The Financial Statement are presented in Ghana Cedis.

Measurement Basis

9. The accounting principles adopted for the measurement and reporting of the income and expenditure and financial position on a modified accrual basis use historical cost in the preparation of these statements.
10. The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

Revenue

11. The SWMA reports revenue in the period in which they are received. However, revenue is accrued where there is eventual certainty for their receivables. The reported revenue in the Income and Expenditure Account and the Receipts and Payments Accounts is the principal sources, comprising the Decentralized Transfers, Internally Generated Funds (IGF) and Grants.

Expenditure

12. The reported expenditure in the Financial Statements is recognized when confirmation is obtained that goods and services (including agreed services provided by vendors) have been delivered or provided.

Cash and Cash Equivalents

13. Cash and Cash Equivalents include cash on cash on hand and deposits held with the bank for less than 90 days. As a rule, cash is held in SWMA controlled account to maximize the interest-earning potential. Interest earned is credited to the appropriate revenue source.

Payables

14. SWMA pays for goods and services after goods have been delivered and services rendered. Recordings in respect of these are done simultaneously as an expense and obligations to pay supplier is created. The payable in the reporting of SWMA comprises accrued expenses incurred as at December 2021.

SEFWI WIAWSO MUNICIPAL ASSEMBLY WESTERN NORRH REGION
CASH BOOK BALANCES AS AT 31ST DECEMBER 2021

NAME OF ACCOUNT	2021	2020
GCB ACCOUNT 1	GH¢4,568.51	GH¢8,037.33
GCB ACCOUNT 2	(GH¢80,343.87)	GH¢123,018.84
GCB ACCOUNT 3	GH¢9,622.26	GH¢2,253.42
ADB A/C HIPC	GH¢268.37	GH¢268.37
ADB ASSEMBLY A/C DACF	(GH¢1,474.33)	GH¢4,759.85
ADB MP'S A/C	GH¢302,796.82	GH¢3,192.42
SUB CF	GH¢4,238,789.20	GH¢4,456,984.06
SCHOOL FEEDING	GH¢11.27	GH¢11.27
PWD ACCOUNT	GH¢58,684.41	GH¢3,105.19
SRWSP ACCOUNT	GH¢0.00	GH¢0.00
HIV / AIDS AC	GH¢2,277.04	GH¢1,230.99
	GH¢4,535,199.68	GH¢4,602,861.74

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF CURRENT RECEIVABLES AS AT 31ST DECEMBER 2021

DATE	NAME	NOTE 3 BALANCE AS AT	REFUND AMT	BALANCE AS AT 31/12/2021
1/1/2018	ADVANCES	43,000.00	-	43,000.00
1/1/2018	Alhassan Iddrisu	100.00	-	100.00
1/1/2018	Samuel Roja Akramah	3,700.00	-	3,700.00
1/1/2018	Maxwell Ofori	-	-	-
1/1/2018	Prince Aqyei Ahenkorah	-	-	-
	TOTALS	46,800.00	-	46,800.00

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF NON CURRENT RECEIVABLES AS AT 31ST DECEMBER 2021

NOTE 4

NAME	2021	2020
POVERTY ALLIEVIATION	140,152.62	140,152.62

GOVERNMENT INSTITUTED THE POVERTY ALLEVIATION FUND AROUND 1997 AS A REVOLVING FUND TO HELP IMPROVE THE LIVES OF GHANAIS, UNFORTUNATELY THE ASSEMBLY IS UNABLE TO EITHER IDENTIFY OR LOCATE THE BENEFICIARIES AND THEREFORE, UNABLE TO RECOVER THE AMOUNT STATED IN THE ACCOUNTS

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF EQUITY INVESTMENT AS AT 31ST DECEMBER 2021

NAME	NOTE 5	2021	2020
RESERVED FUND		GH¢1,667.51	GH¢1,667.51
RURAL BANK SHARES		GH¢4.00	GH¢4.00
CO-OPERATIVE BANK SHARES		GH¢6.00	GH¢6.00
TOTALS		GH¢1,677.51	GH¢1,677.51

THE CERTIFICATES TO THE ABOVE MENTIONED INVESTMENTS CANNOT BE TRACED BY THE ASSEMBLY

THE AMOUNT OF GHC 1,677.51 STATED IN THE ACCOUNTS MAY NOT BE RECOVERED

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SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF INFRASTRUCTURE, PLANT AND EQUIPMENT AS AT 31ST DECEMBER 2021

NAME	NOTE 6	2021	2020
BAL B/F		GH¢6,513,520.90	GH¢3,568,643.76
ADDITIONS FOR THE YEAR		GH¢4,133,378.29	GH¢2,944,877.14
CLOSING BALANCE		GH¢10,646,899.19	GH¢6,513,520.90

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF PAYABLES AS AT 31ST DECEMBER 2021

NAME	NOTE 7	2021	2020
OPENING BALANCE		169,143.38	53,169.86
ADDITIONS FOR THE YEAR		143,681.76	262,489.44
LESS: PAYMENTS		54,065.88	146,515.92
CLOSING BALANCE		258,759.26	169,143.38

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF PAYABLES AS AT 31ST DECEMBER 2021

NAME	NOTE 7	2021	2020
OPENING BALANCE		169,143.38	53,169.86
ADDITIONS FOR THE YEAR		143,681.76	262,489.44
LESS: PAYMENTS		54,065.88	146,515.92
CLOSING BALANCE		258,759.26	169,143.38

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF ACCRUED EXPENSES AS AT 31ST DECEMBER 2021

NOTE 8

NAME	2021	2020
OPENING BALANCE	427,901.33	106,474.25
ADD: ADDITIONS FOR THE YEAR	226,510.73	520,471.89
LESS: PAYMENTS	278,501.78	199,044.81
CLOSING BALANCE	375,910.28	427,901.33

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF ACCUMULATED SURPLUS/DEFICIT AS AT 31ST DECEMBER 2021

NAME	2021	2020
BAL B/F	GH¢16,481,440.93	GH¢10,293,793.45
ADD: SURPLUS/DEFICIT	GH¢4,028,091.40	GH¢6,187,647.48
TOTAL	GH¢20,509,532.33	GH¢16,481,440.93

**SEFWI WIAWISO MUNICIPAL ASSEMBLY
DETAILED LIABILITIES AS AT 31ST DECEMBER 2021**

DATE	PAYEE	DETAILS	AMOUNT (GH¢)	PAYMENT	BALANCE
25/11/21	MCTANOH VENTURES	CONSTRUCTION OF KG BLOCK AT BOSOMOSO (FINAL CERT)	79,420.00	40,000.00	39,420.00
19/08/21	MCTANOH VENTURES	CONSTRUCTION OF KG BLOCK AT BOSOMOSO (IPC No. 3)	62,509.63	50,000.00	12,509.63
19/08/21	MCTANOH VENTURES	RENOVATION OF CLASSROOM BLOCK AT ASAFO	71,740.00	50,000.00	21,740.00
27/10/21	ABIGAIL OPAREBEA YEBOAH	SUBMISSION OF PAYMENT ADVICE TO BOG TAKORADI	1,520.00	760.00	760.00
17/12/21	LMIENSCO LIMITED	CONSTRUCTION OF TEMPORARY MARKET SHED AT DWINASE	31,042.35	-	31,042.35
16/06/20	Y. A. BRENYA	CONSTRUCTION OF MOTHERS HOSTEL AT WIAWISO HOSPITAL	35,110.29	-	35,110.29
17/12/21	WESTERN OMEGA	CHPS COMPOUND AT SHED	8,099.00	-	8,099.00
17/12/21	PHIMOS CONSTRUCTION LTD	CHPS COMPOUND AT ANHWIA	7,313.00	-	7,313.00
18/11/21	PHIMOS CONSTRUCTION LTD	CONSTRUCTION OF CLASSROOM BLOCK AT KYEAMEKROM	53,636.00	-	53,636.00
20/12/21	ISAAC ARMAH	PUBLIC RELATION AND COMPLAINTS COMMITTEE COMMUNITY EN	6,440.00	-	6,440.00
24/11/21	WESTERN CONTINENTAL HOTEL	PREPARATION OF 2022 COMPOSITE BUDGET	74,690.00	25,000.00	49,690.00
24/11/21	MCD	MAINTENANCE OF CLUTCH	1,160.00	-	1,160.00
10/8/2020	MCD	ALLOWANCES FOR DECEMBER 2022	660.00	-	660.00
18/12/20	HRM	GRASSCUTTING, PRUNNING, WEEDING WORKS IN WIAWISO TOWN;	88,500.00	-	88,500.00
30/08/21	MCD	RENT OF OFFICE SPACE FOR BOAKO CHPS COMPOUND	14,400.00	8,152.00	6,248.00
2/5/2018	AKOSUA BADU	MAINTENANCE OF VEHICLE WITH REG. NO. GN 8072 - 12	180.00	-	180.00
27/08/21	ASSISTANT DIRECTOR II B	VISIT OF WIAWISO TRADITIONAL COUNCIL	1,200.00	-	1,200.00
20/08/21	ISAAC ARMAH	TRANSFEEER GRANT	11,902.17	-	11,902.17
12/11/2021	INTERNAL AUDITOR	INSURANCE OF VEHICLES	14,404.00	-	14,404.00
21/05/21	GEORGE KORSAH	NABCO ANNUAL STAFF RETREAT AT BOLGATANGA	1,249.60	-	1,249.60
23/11/21	NABCO HEAD	MAINTENANCE OF VEHICLE WITH REG. NO. GN 8072 - 12	1,360.00	-	1,360.00
13/11/21	ASSISTANT DIRECTOR II B	LIGHT BILL AT MCE'S OFFICIAL RESIDENCE	5,819.23	-	5,819.23
14/7/21	ECG	FIXING OF ELECTRICAL ITEMS AT MILITARY QUARTERS	3,026.00	-	3,026.00
13/04/21	MUNICIPAL WORKD ENGINEER	T&T AND NIGHT ALLOWANCE	530.00	-	530.00
27/09/21	MCD	ALLOWANCES FOR TENDER COMMITTEE MEMBERS	960.00	-	960.00
23/3/21	PROCUREMENT OFFICER	TRANSFEEER GRANT	12,450.00	-	12,450.00
23/07/21	JOSEPH OTOO	ASSISTANCE IN PARTICIPATION OF NATIONAL CONTEXT AT WESTL	2,000.00	-	2,000.00
27/09/21	ASAWNSO SHS	TRANSFEEER GRANT	16,776.00	-	16,776.00
29/9/21	JOHN ADU	TRAINING OF HIV IN KUMASI	620.00	-	620.00
1/11/2021	INFORMATION OFFICER	REHABILITATION OF BUNGALOW	12,020.00	-	12,020.00
23/7/21	BUDGET OFFICER	IMPLEMENTATION OF DDDP	6,700.00	-	6,700.00
12/2/2021	PLANNING OFFICER	WORKSHOP ON PRODUCTION INCLUSION CONCEPT	2,940.00	-	2,940.00
23/3/21	PLANNING OFFICER	COMMISSION TO REVENUE COLLECTORS	837.00	-	837.00
12/4/2021	REVENUE HEAD				

7/5/2021	REVENUE HEAD	COMMISSION TO REVENUE COLLECTORS	1,080.00	-	1,080.00
7/5/2021	REVENUE HEAD	COMMISSION TO REVENUE COLLECTORS	1,047.00	-	1,047.00
7/5/2021	REVENUE HEAD	COMMISSION TO REVENUE COLLECTORS	4,260.00	-	4,260.00
8/1/2021	MSWCDO	FINANCIAL ASSISTANCE	3,000.00	-	3,000.00
28/04/21	ACCOUNTANT	OFFICIAL TRIP TO TAKORADI	760.00	-	760.00
24/06/21	HRM	RADIO ADVERTISEMENT	2,300.00	-	2,300.00
25/1/21	GIIDEON DEI	FINANCIAL ASSISTANCE	1,331.00	-	1,331.00
31/12/20	MCD	EX-GRATIA FOR FORMER ASSEMBLY MEMBERS	40,088.00	29,000.00	11,088.00
21/06/21	JOSEPH K. BAAH - DARKOH	TRANSFEE GRANT	15,504.00	5,168.00	10,336.00
21/06/21	NOAH AMPONG	TRANSFEE GRANT	7,629.60	2,543.20	5,086.40
21/06/21	EBENEZER QUAYNOR	TRANSFEE GRANT	8,490.75	2,830.25	5,660.50
21/06/21	ALBERT DAVIS	TRANSFEE GRANT	8,490.00	2,830.00	5,660.00
21/06/21	ALFRED AMOAH	TRANSFEE GRANT	6,675.00	2,225.00	4,450.00
22/09/21	SANDRA ACHEAMPONG	TRANSFEE GRANT	4,788.00	1,596.00	3,192.00
24/02/21	OSCAR SEBEWIE ADAMPA	TRANSFEE GRANT	15,432.00	5,144.00	10,288.00
13/12/21	JOHN ADU	SUBMISSION OF NOVEMBER 2021 FINANCIAL STATEMENTS	760.00	-	760.00
22/09/21	HRM	INTERVIEW FEES	300.00	-	300.00
9/12/2021	ECC	LIGHT BILL AT MCD'S RESIDENCE	1,015.00	-	1,015.00
18/11/21	ASSISTANT CHIEF EXECUTIVE O	POST LETTER BILL	994.00	-	994.00
20/10/21	ESTATE OFFICER	HOTEL ACCOMODATION	756.00	-	756.00
17/09/21	ASSISTANT DIRECTOR	FEEDING OF COVID-19 PATIENTS	6,570.00	-	6,570.00
27/07/20	PRINCESS GARDERN	NOVEMBER AND DECEMBER 2021 CASUAL STAFF SALARY	2,640.00	-	2,640.00
31/12/21	MCD	TRANSFEE GRANT	34,778.00	-	34,778.00
23/11/21	CHIEF REVENUE SUPERINTENDENT	CLEANING DETERGENTS	8,214.17	-	8,214.17
27/11/21	GLORIA AMA ENNOR	MUSEC MEETING	265.00	-	265.00
17/12/2021	ASSISTANT DIRECTOR	T&T TO ACCRA	240.00	-	240.00
12/12/2021	HRM	PROCUREMENT OF CURTAINS FOR MCD'S BUNGALOW	600.00	-	600.00
19/01/21	ASSISTANT PROCUREMENT OFFICER	WATER BILL AT MCD'S OFFICIAL RESIDENCE	8,693.00	-	8,693.00
6/12/2021	GLORIA AMA ENNOR	PURCHASE OF ITEMS FOR OFFICE USE	1,858.50	-	1,858.50
21/12/21	GLORIA AMA ENNOR	HOSTING OF OFFICIALS FOR GSCSP MID TERM REVIEW MEETING	512.00	-	512.00
13/12/21	MPO	WORKSHOP FOR TWO DAYS AND DATA COLLECTION FOR M&E RE	1,740.00	-	1,740.00
22/11/21	MPO	SUBMISSION OF SALARY VALIDATION LETTER TO CAGD	310.00	-	310.00
12/12/2021	HRM	CONSTRUCTION OF CULVERT AT KESEKROM	760.00	-	760.00
26/10/20	RAYCOF CONSTRUCTION	WATER BILL FOR ASSEMBLY BLOCK	8,062.70	-	8,062.70
1/11/2021	ASSISTANT DIRECTOR	PURCHASE OF TYRES FOR GN 7493	1,676.00	-	1,676.00
17/12/21	ISAAC ARMAH	VALIDATION OF SALARY	5,989.00	-	5,989.00
21/10/21	HRM	RADIO BROADCAST	100.00	-	100.00
14/10/20	INFORMATION OFFICER	TOTAL	1,500.00	-	1,500.00
					634,669.54