

AUDIT SERVICE

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Website: www.ghaudit.org

The Municipal Coordinating Director
Sefwi Wiawso Municipal Assembly
Sefwi Wiawso



Good Governance
and Accountability

Audit Service
P. O. Box Sefwi Wiawso

21 April 21
..... 20



Dear Sir,

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF SEFWI WIAWSO MUNICIPAL ASSEMBLY, SEFWI WIAWSO FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

Introduction

We have examined the accounts and other related records of the Sefwi Wiawso Municipal Assembly, Sefwi Wiawso for the financial year ended 31 December 2020 in accordance with Section 84 of the Public Financial Management Act 2016 (Act 921) and Section 11 of the Audit Service Act 2000 (Act 584).

Accounts

2. The following financial statements and accounts are attached to the report:
 - a. Comparative Statement of Financial Position at 31 December 2020;
 - b. Comparative Statement of Revenue and Expenditure for the year ended 31 December 2020;
 - c. Comparative Statements of Revenue for the year ended 31 December 2020;
 - d. Comparative Statements of Expenditure for the year ended 31 December 2020;
 - e. Statement of Cash flow for the year ended 31 December 2020;
 - f. Schedule of Accumulated Surplus for the year ended 31 December 2020;
 - g. Notes and Schedules to the accounts.

Manner in which the accounts were kept and rendered for audit

3. The accounts were well kept and submitted on 17th February 2021 in accordance with Section 80(1) of the Public Financial Management Act, 2016 (Act 921).

Annual Budget Estimates

4. The annual estimates of the Assembly for the fiscal year 2020 were submitted to the Regional Coordinating Council Sefwi Wiawso, Western North Region and approved by the General Assembly date 3rd October 2019 in accordance with Section 123 (2) of the Local Governance Act, 2016 (Act 936).

Internal Control

5. The internal controls established by management of the Assembly during the 2020 fiscal year were satisfactory, though inadequate. The lapses and weaknesses noted during our audit were incorporated in our management letters for redress.

Revenue and Expenditure

Revenue

6. The Assembly's total revenue in 2019 increased from GH¢7,170,170.33 to GH¢11,901,700.00 in 2020 representing an increase of GH¢4,731,530.00 or 65.99% over the previous year's figure. The revenue projections however, suffered a shortfall of GH¢27,821,218.00 or 70.04% compared to the estimated figure of GH¢39,722,918.00 for the period under review as shown in the table below.

Items	Estimated Revenue (GH¢)	Actual Revenue (GH¢)	Shortfall/Excess (GH¢)
Internally Generated Funds	1,637,534.00	479,066.22	(1,158,467.78)
Grants	38,085,384.00	11,422,633.78	(26,662,750.22)
Total	39,722,918.00	11,901,700.00	(27,821,218.00)

7. The District Assembly Common Fund and Donor Funds continue to be the major source of revenue to the Assembly, as it contributed GH¢11,422,633.78, representing 95.97% to the total income of the Assembly in 2020 and GH¢479,066.22 or 4.07% from the Internally Generated Funds for the financial year.

Expenditure

8. The Assembly's total expenditure in 2019 increased from GH¢5,425,162.09 to GH¢5,714,052.52 in 2020 representing an increase of GH¢288,890.43 or 5.33% over the previous year's figure. The Assembly incurred expenditure within its approved estimates of GH¢9,486,920.00 for the period under review as shown below.

Items	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)
Compensation of employees	2,889,682	1,932,297.16	957,384.84
Goods and Services	6,123,382.00	3,756,754.05	2,366,627.95
Grant	-	25,001.31	(25,001.31)
Social Benefits	233,856.00	-	233,856.00
Other Expenses	240,000.00	-	240,000.00
Total	9,486,920.00	5,714,052.52	3,772,867.48

Operational Results

9. The financial operations of the Assembly for the year under review resulted in a surplus of GH¢6,187,647.48, which has been transferred into the accumulated surplus/deficit account as per detail below.

Items	Revenue (GH¢)	Expenditure (GH¢)	Surplus/(Deficit) (GH¢)
Government Grants	11,422,633.78	4,916,760.55	6,505,873.23
IGF	479,066.22	797,291.97	(318,225.75)
Total	11,901,700.00	5,714,052.52	6,187,647.48

Financial Position

Assets

Cash and Cash Equivalent-GH¢4,602,861.74

10. This represented cash book balances reconciled with the bank statements as at 31 December, 2020 and found to be correct (Note 2).

Receivables-GH¢46,800.00

11. This amount consists of unrecovered staff advances granted to officers (Note 3).

Poverty Alleviation Fund-GHC140,152.62

12. This consists of unrecovered loans granted under the Poverty Alleviation Fund over the years (Note 4).

Infrastructure, Plant and Equipment-GHC6,513,520.90

13. This figure represents buildings, furniture and fittings; and office equipment acquired by the Assembly as at 31 December 2020 (Note 6).

Equity Investments-GHC1,677.51

14. This figure consists of unrecovered loans granted under the Poverty Alleviation Funds over the years (Note 5).

Work- in -Progress-GHC5,773,472.87

15. This figure represents the various ongoing projects undertaking by the Assembly as at 31 December, 2020 (Note 7).

Liabilities

Payables -GHC169,143.38

16. The figure represents an unpaid amount owed contractors and service providers on various goods and services rendered to the Assembly as at 31 December, 2020 (Note 7).

Accrued Expenses- GHC427,901.33

17. The figure represents an unpaid amount owed to staff; individuals and other service providers on various goods and services rendered to the Assembly as at 31 December, 2020 (Note 8).

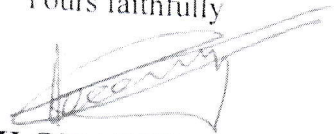
Accumulated Fund-GHC16,481,440.93

18. The favourable fund balance of GHC10,293,793.45 brought forwarded at the beginning of the financial year increase to GHC16,481,440.93 as a result of surplus of GHC6,187,647.48 declared during the period under review.

Acknowledgement

19. We are grateful to management and staff of the assembly for the co-operation accorded the audit team.

Yours faithfully



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

cc: The Auditor General
Audit Service
Accra

The Assistant Auditor General /DAD
Audit Service
Accra

The Deputy Auditor General /DAD
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 Chief Executive
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

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

In case of reply, the Number and
Date of this letter should be quoted.



Our Ref: No: SWMA/Fin/AA/20
Your Ref: No:.....

Date: 08th February, 2021

SUBMISSION OF 2020 ANNUAL ACCOUNT

I submit herewith Annual Account for the Year, 2020 for the Sefwi Wiawso Municipal Assembly for your information and necessary action.

Thank you.

THE MUNICIPAL AUDITOR
GHANA AUDIT SERVICE
SEFWI WIAWSO


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

MUNICIPAL COORDINATING DIRECTOR
SEFWI WIAWSO MUNICIPAL ASSEMBLY
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

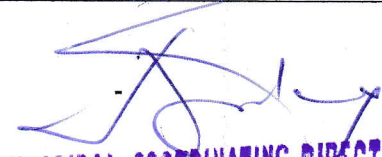
REGIONAL DIRECTOR
CONT. & ACCT. GEN
SEFWI WIAWSO



SEFWI WIAWSO MUNICIPAL ASSEMBLY
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2020

	Notes	2020 GH¢	2019 GH¢
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	2	4,602,861.74	922,690.80
Receivables	3	46,800.00	46,800.00
Prepayments		-	
TOTAL CURRENT ASSET		4,649,661.74	969,490.80
NON CURRENT ASSETS			
Receivables(Poverty Alleviation)		140,152.62	140,152.62
Equity Investments	4	1,677.51	1,677.51
Infrastructure, plant and Equipment	5	6,513,520.90	3,568,643.76
Work In-Progress	6	5,773,472.87	5,773,472.87
TOTAL NON-CURRENT ASSET		12,428,823.90	9,483,946.76
TOTAL ASSETS		17,078,485.64	10,453,437.56
LIABILITIES			
CURRENT LIABILITIES			
Payables	7	169,143.38	53,169.86
Deposits and Other Trust Monies		-	-
Accrued Expenses	8	427,901.33	106,474.25
TOTAL CURRENT LIABILITIES		597,044.71	159,644.11
NON- CURRENT LIABILITIES			
Domestic (Retention)		-	-
External		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		597,044.71	159,644.11
NET ASSETS		16,481,440.93	10,293,793.45
CONTRIBUTED BY			
Surpluses / (Deficits)		6,187,647.48	1,745,008.24
Accumulated Surpluses / (Deficits)	9	10,293,793.45	8,548,785.21
NETWORTH		16,481,440.93	10,293,793.45


MUNICIPAL FINANCE OFFICER
SEFWI WIAWSO MUN. ASSEMBLY
SEFWI WIAWSO


MUNICIPAL COORDINATING DIRECTOR
SEFWI WIAWSO MUNICIPAL ASSEMBLY
SEFWI - WIAWSO

SEFWI WIAWISO MUNICIPAL ASSEMBLY
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2020

REVENUE HEAD	NOTE	2020		2019	
		ANNUAL BUDGET GH¢	ACTUAL GH¢	ANNUAL BUDGET GH¢	ACTUAL GH¢
RECEIPTS					
Rates	0	-	-	-	-
Land and Concessions	11	1,440,100.00	1,667,580.99	6,931,000.00	1,346,886.90
Fees	12	54,920.00	206,280.10	265,378.00	267,795.00
Licenses	13	99,154.00	197,318.32	509,750.00	251,209.52
Fines, Penalties and Forfeits	14	39,250.00	64,632.00	118,500.00	30,729.00
Rent	15	4,110.00	10,396.91	82,257.00	12,863.10
Grants	16	38,085,384.00	9,755,052.79	30,722,674.00	5,259,363.21
Miscellaneous	17	-	438.89	120,000.00	1,323.60
TOTAL REVENUE		39,722,918.00	11,901,700.00	38,749,559.00	7,170,170.33
PAYMENTS					
Compensation of Employees	18	2,889,682.00	1,932,297.16	2,216,680.00	2,217,101.97
Goods and Services	19	6,123,382.00	3,756,754.05	17,575,569.00	2,523,422.47
Grants	20	-	25,001.31	10,957,710.00	510,540.27
Social Benefits	21	233,856.00	-	22,000.00	4,154.00
Other Expenses	22	240,000.00	-	1,895,000.00	169,943.38
TOTAL EXPENDITURE		9,486,920.00	5,714,052.52	32,666,959.00	5,425,162.09
SURPLUS/DEFICIT		30,235,998.00	6,187,647.48	6,082,600.00	1,745,008.24

SEFWI WIAWSÓ MUNICIPAL ASSEMBLY
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

REVENUE HEAD	2020		2019	
	ANNUAL BUDGET GH¢	ACTUAL GH¢	ANNUAL BUDGET GH¢	ACTUAL GH¢
RECEIPTS				
Grants	38,085,384.00	9,755,052.79	30,722,674.00	5,259,363.21
Land and Royalties	1,440,100.00	1,667,580.99	6,931,000.00	1,346,886.90
Fees	54,920.00	206,280.10	265,378.00	267,795.00
Licenses	99,154.00	197,318.32	509,750.00	251,209.52
Fines, Penalties and Forfeits	39,250.00	64,632.00	118,500.00	30,729.00
Rent	4,110.00	10,396.91	82,257.00	12,863.10
Miscellaneous	-	438.89	120,000.00	1,323.60
TOTAL RECEIPTS	39,722,918.00	11,901,700.00	38,749,559.00	7,170,170.33
PAYMENTS				
Compensation of Employees	2,889,682.00	1,889,651.66	2,216,680.00	2,216,651.97
Goods and Services	6,123,382.00	3,568,511.38	17,575,569.00	2,391,803.67
Interest	-	-	-	-
Grants	-	-	10,957,710.00	485,538.96
Social Benefits	233,856.00	-	22,000.00	4,154.00
Other Expenses	240,000.00	2,785.00	1,895,000.00	169,943.38
Non-Financial Assets	25,813,482.00	2,760,581.02	6,082,600.00	1,715,112.77
Other Payments (WIP)	-	-	-	-
TOTAL PAYMENTS	35,300,402.00	8,221,529.06	38,749,559.00	6,983,204.75
Net Receipts/ (Payments)	4,422,516.00	3,680,170.94	-	186,965.58
Cash and Cash Balances as at Opening		922,690.80		735,725.22
		4,602,861.74		922,690.80

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2020

CASH FLOW FROM OPERATING ACTIVITIES	2020 GH¢	2019 GH¢
Cash Receipts From Operating Activities		
Grants	9,755,052.79	5,259,363.21
Other Revenue	2,146,647.21	1,910,807.12
Add Change in Accounts Receivables		
	11,901,700.00	7,170,170.33
Cash Payments From Operating Activities		
Compensation of Employees	1,889,651.66	2,216,651.97
Goods and Services	3,568,511.38	2,391,803.67
Grant	-	485,538.96
Social Benefits	-	4,154.00
Other Expenses	2,785.00	169,943.38
	5,460,948.04	5,268,091.98
Net cash flow from operating activities	6,440,751.96	1,902,078.35
 CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Granting of non-financial assets		
Non-Financial Assets	2,760,581.02	1,715,112.77
Inventory		
WIP	-	-
Cash outflow from investing in non-financial assets	2,760,581.02	1,715,112.77
Sale/Recovery of non-financial assets		
Non-Financial Assets	-	-
Inventory	-	-
WIP	-	-
Cash inflow from sale of non-financial assets	-	-
Net cash flow from investment in Financial assets	(2,760,581.02)	(1,715,112.77)
 CASH FLOW FROM FINANCING ACTIVITY		
DOMESTIC		
INFLOWS	-	-
OUTFLOWS	-	-
Net incurrence of domestic liability		

**SEFWI WIAWSO MUNICIPAL ASSEMBLY W/R
ANNUAL CASH BOOK BANK BALANCES AS AT 31ST DECEMBER 2020**

NOTES TO THE ACCOUNT

NOTE 1

ACCOUNTING POLICIES OF SEFWI WIAWSO MUNICIPAL ASSEMBLY

Accounting Basis

1. The Financial Statements are prepared on Accrual basis

NOTE 2

NAME OF ACCOUNT	BALANCE
GCB ACCOUNT 1	GH¢8,037.33
GCB ACCOUNT 2	GH¢123,018.84
GCB ACCOUNT 3	GH¢2,253.42
ADB A/C HIPC	GH¢268.37
ADB ASSEMBLY A/C DACF	GH¢4,759.85
ADB MP'S A/C	GH¢3,192.42
SUB CF	GH¢4,456,984.06
SCHOOL FEEDING	GH¢11.27
PWD ACCOUNT	GH¢3,105.19
SRWSP ACCOUNT	GH¢0.00
HIV / AIDS AC	GH¢1,230.99
	GH¢4,602,861.74

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF NON CURRENT RECEIVABLES AS AT 31ST DECEMBER 2020

NAME	0	2020	2019
POVERTY ALLIEVIATION		140,152.62	140,152.62

GOVERNMENT INSTITUTED THE POVERTY ALLEEVATION FUND AROUND 1997 AS

A REVOLVING FUND TO HELP IMPROVE THE LIVES OF GHANAIAANS, UNFORTUNATELY THE ASSEMBLY

IS UNABLE TO EITHER IDENTIFY OR LOCATE THE BENEFICIALLES AND THEREFORE, UNABLE TO RECOVER THE AMOUNT OF GH¢ 140, 152.62 AS STATED IN THE ACCOUNTS.

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF EQUITY INVESTMENT AS AT 31ST DECEMBER 2020

4

NAME	2020	2019
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
0		GH¢0.00
TOTALS	GH¢1,677.51	GH¢1,677.51

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

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

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF INFRASTRUCTURE ,PLANT& EQUIPMENT AS AT 31ST DECEMBER 2020

NOTE 5

<u>DATE</u>	<u>NAME</u>	<u>2020</u>	<u>2019</u>
	OPENING BALANCE,	3,568,643.76	2,368,988.40
	ADDITIONS FOR THE YEAR	2,944,877.14	1,199,655.36
		0	
	CLOSING	6,513,520.90	3,568,643.76

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF PAYABLES AS AT 31ST DECEMBER 2020

7

NAME	2020	2019
OPENING BALANCE	53,169.86	106,087.60
ADDITIONS FOR THE YEAR	262,489.44	50,669.86
LESS: PAYMENTS	146,515.92	103,587.60
CLOSSING BALANCE	169,143.38	53,169.86

SEFWI WIAWSO MUNICIPAL ASSEMBLY

ANALYSIS OF ACCRUED EXPENSES AS AT 31ST DECEMBER 2020

8

NAME	2020	2019
OPENING BALANCE	106,474.25	59,290.50
ADD: ADDITIONS FOR THE YEAR	520,471.89	105,950.25
LESS: PAYMENTS	199,044.81	58,766.50
	427,901.33	106,474.25

SEFWI WIAWISO MUNICIPAL ASSEMBLY

DETAIL LIABILITIES AS AT 31ST DECEMBER, 2020

INTERNALLY GENERATED FUND 22

NO.	DATE	PAYEE	DETAILS	AMOUNT (GHC)	PAYMENT	BALANCE
	30/12/2019	MCD	SEC CITIES SUPPORT PROGRAM	2,500.00		2,500.00
	30/12/2019	MCD	SUPPORT TO ST.JOSEPH SHS	2,850.00		2,850.00
	12/17/2019	PROCUREMENT OFFIC	CHANGE OF NOTICE LOCK	100.00		100.00
	30/12/2019	HRM	T&T AND ALLOWANCE	600.00		600.00
	20/12/2019	ASBY PRINTING PRES	SERVICING OF DESK TOP	1,065.00		1,065.00
	8/11/2019	HRM	SUBMISSION OF INPUTS	600.00		600.00
	12/23/2019	M C D	0	5,215.91		5,215.91
	11/15/2019	JOEDICK ENT	FUEL	5,298.00		5,298.00
	18/12/2019	JOEDICK VENTURES	FUEL	2,422.00		2,422.00
	9/12/2019	WILSEK ELECTRICAL	CEILING FAN	360.00		360.00
	23/12/2019	MUNICIPAL ROAD EN	ROAD ACTIVITIES	120.00		120.00

COMMON FUND NOTE 23A

NO.	DATE	PAYEE	* DETAILS	AMOUNT (GHC)	TOTAL
3	17/5/18	P C Origin	laptop procured	2,500.00	2,500.00
		SUB TOTAL			2,500.00

ACCOUNT	FUND	GROSS AMOUNT	PAYMENT	PV NUMBER	OUTSTANDING BALANCE
2210703	ADB MP'S	5,400.00		SWMA/MPC/1/12/20/AN	5,400.00
2210510	GCB1 IGF	3,636.00		SWMA/IGF/32.8/12/20/AN	3,636.00
2210510	GCB1 IGF	700.00		SWMA/IGF/32.9/12/20/AN	700.00
2210510	GCB1 IGF	5,110.00		SWMA/IGF/32.10/12/20/AN	5,110.00
2210709	GCB1 IGF	3,835.00		SWMA/IGF/32.6/12/20/AN	3,835.00
2210510	GCB1 IGF	150.00		SWMA/IGF/32.11/12/20/AN	150.00
2210510	GCB1 IGF	1,400.00		SWMA/IGF/32.01/12/20/AN	1,400.00

2210711	GCB1 IGF	2,475.00		SWMA/IGF/37.0/12/20/AN	2,475.00
2210510	GCB1 IGF	1,589.40		SWMA/33.01/12/20/AN	1,589.40
2210510	GCB1 IGF	1,260.00		SWMA/IGF/33.0/12/20/AN	1,260.00
2210510	GCB1 IGF	500.00		SWMA/IGF/33/12/20/AN	500.00
2210510	GCB1 IGF	412.00		SWMA/IGF/37.4/12/20/AN	412.00
2210404	GCB1 IGF	1,000.00		SWMA/IGF/37.7/12/20/AN	1,000.00
2210510	GCB1 IGF	810.00		SWMA/IGF/37.5/12/20/AN	810.00
2210103	GCB1 IGF	1,000.00		SWMA/IGF/37.6/12/20/AN	1,000.00
3111353	GCB 2 IGF	40,000.00		SWMA/MDF/3/10/20/AN	40,000.00
2210102	GCB 2 IGF	17,028.00		MDF 2/1	17,028.00
3111204	GCB 2 IGF	20,000.00		MDF/3/1	20,000.00
2210502	GCB1 IGF	2,364.98		SWMA/IGF/18.16/12/20/AN	2,364.98
2210102	SUB-CF	21,483.00		SWMA/GOG/1/1/21/AN	21,483.00
3111211	SUB-CF	19,728.00		SWMA/GOG/2/1/20/AN	19,728.00
2210101	SUB-CF	20,875.00		SWMA/GOG/3/1/20/AN	20,875.00
2210103	SUB-CF	18,645.98		SWMA/GOG/1/12/20/AN	18,645.98
3111201	GCB 2 IGF	10,000.00		SWMA/MDF/24.0/12/20/AN	10,000.00
2210709	ADB DACF	25,000.00		SWMA/CF/3.0/12/20/AN	25,000.00
2210801	GCB 3 IGF	55,312.75		SWMA/ACT3/I/1	55,312.75
2210113	GCB1 IGF	200.00		SWMA/IGF/38.1/12/20/AN	200.00
2210505	GCB1 IGF	350.00		SWMA/IGF/1/20/AN	350.00
2210113	GCB1 IGF	1,200.00		SWMA/IGF/38.0/12/20/AN	1,200.00
3111201	GCB 2 IGF	77,567.83		SWMA/MDF/24.0/12/20/AN	77,567.83
2210510	GCB 2 IGF	2,440.00		SWMA/IGF/24.0/12/20/AN	440.00
3111311	GCB 2 IGF	61,810.00		SWMA/MDF/24.1/12/20/AN	21,810.00
2210801	GCB 3 IGF	4,800.00		SWMA/IGF/18.15/12/20/AN	360.00
2111102	GCB 3 IGF	18,971.50		SWMA/IGF/18.1/12/20/AN	777.50
2210404	GCB 3 IGF	7,352.33		SWMA/IGF/35/12/20/AN	7,352.33
2210705	GCB1 IGF	10,280.00		SWMA/IGF/14/10/20/AN	7,280.00

3111204	ADB DACF	20,313.33	10,000.00	SWMA/CF/1/11/20/AN	10,313.33
2210108	ADB DACF	21,099.00	10,000.00	SWMA/CF/8/11/20/AN	11,099.00
3111308	ADB DACF	18,600.00	8,000.00		10,600.00
2210113	GCB1 IGF	1,000.00			1,000.00
2210404	GCB1 IGF	5,680.01	2,000.00	SWMA/IGF/18/7/20/AN	3,680.01
2210116	ADB DACF	14,713.64	9,700.00	SMWA/DACF/1/7/20/AN	5,013.64
2210909	ADB DACF	25,000.00	7,000.00	SWMA/CF/3/6/20/AN	18,000.00
22	ELECTRICA HIV AIDS	31,220.00	15,000.00		16,220.00
2210101	ADB DACF	8,905.00	4,267.15	SWMA/CF/19/6/20/AN	4,637.85
2111102	GCB1 IGF	15,432.00	5,144.00	IGF/24/2/20/AN	10,288.00
2210711	GCB1 IGF	4,000.00	2,000.00	IGF/23/2/20/AN	2,000.00
3111308	ADB DACF	48,062.70	40,000.00	SWMA/CF/4/4/20/AN	8,062.70
3111103	ADB DACF	18,434.46	9,217.23	CF/8/1/20/AB	4,147.76
2111102	GCB1 IGF	88,000.00	58,912.00		29,088.00
2111102	GCB 3 IGF	10,050.00	3,350.00	IGF/2/1/20/YT	6,700.00
2210711	GCB1 IGF	600.00		SWMA/IGF/21/2/20/AN	600.00
2210205	GCB1 IGF	750.00			750.00
2210510	GCB1 IGF	600.00		SWMA/IGF/13/2/20/YT	600.00
2210510	GCB1 IGF	550.00			550.00
2210201	GCB1 IGF	829.74		SWMA/IGF/14/2/20/AN	829.74
2210709	GCB1 IGF	1,200.00		SWMA/IGF/23.1/2/20.AN	1,200.00
2210711	GCB1 IGF	3,300.00		SWMA/IGF/28/2/20/AN	3,300.00
2210509	GCB1 IGF	800.00		SWMA/IGF/38/2/20/AN	800.00
2210510	GCB1 IGF	884.00		SWMA/IGF/34/2/20/AN	884.00
2210708	GCB1 IGF	500.00			500.00
2210509	GCB1 IGF	1,780.00		SWMA/IGF/32/2/20/AN	1,780.00
2210509	GCB1 IGF	230.00			230.00
2210505	ADB DACF	2,885.00		SWMA/IGF/4/3/20/AN	2,885.00
2210505	ADB DACF	1,170.00		SWMA/IGF/3/3/20/AN	1,170.00

2210711	GCB1 IGF	1,147.00	SWMA/IGF/2/3/20/AN
2210108	ADB DACF	3,000.00	SWMA/CF/1/3/20/AN
2210502	GCB1 IGF	140.00	SWMA/IGF/5/3/20/AN
2210904	GCB1 IGF	500.00	SWMA/IGF/11/3/20/YT
2210509	GCB1 IGF	1,200.00	SWMA/IGF/21/3/20/AN
2210503	GCB1 IGF	50.00	SWMA/IGF/21/3/20/YT
2210503	GCB1 IGF	1,000.00	SWMA/IGF/20.1/3/20/YT
2210711	GCB1 IGF	500.00	SWMA/IGF/12/3/20/YT
2210705	GCB1 IGF	5,700.00	SWMA/IGF/9/3/20/AN
2210510	GCB1 IGF	1,100.00	SWMA/IGF/6.0/3/20/AN
2210509	GCB1 IGF	1,930.00	SWMA/IGF/40/2/20/AN
2210102	GCB1 IGF	1,065.00	IGF/20.6/12/19/AN
2210709	GCB1 IGF	2,100.00	SWMA/IGF/25/3/20/AN

1,147.00
3,000.00
140.00
500.00
1,200.00
50.00
1,000.00
500.00
5,700.00
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1,930.00
1,065.00
2,100.00
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