

HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA PROJECT (HISWAP)

PROJECT'S BACKGROUND INFORMATION

Introduction

Harmonizing And Improving Statistics In West Africa Project (HISWAP) is funded by the International Development Association (IDA) through a combination of both Credit and Grant at an estimated cost of US\$379 million to Burkina Faso, Cabo Verde, Cote d'Ivoire, Ghana, Liberia, Sierra Leone, Togo, African Union and Economic Community of West African States. The World Bank's support is planned for five years (2020–2024).

Project Development Objective Statement

The Project Development Objective (PDO) is to strengthen the statistical systems of participating countries and regional bodies in Africa to harmonize, produce, disseminate and enhance the use of core economic and social statistics.

Project's Components

The project has three components, namely Regional, Country Specific and Project Management and Monitoring & Evaluation components.

Component 1- Regional Component

This component has the following subcomponents:

- a. Support implementation of the Strategy for Harmonization of Statistics in Africa (SHaSA2) initiative by the African Union, support production of harmonized methodologies by the Economic Community of West African States (ECOWAS) Commission, and improve data access at the regional level;
- b. Support of Household-Based Surveys at the National Level Using Harmonized Methodologies;
- c. Support to the Core Set of Economic Statistics at the National Level Using Harmonized Methodologies;
- d. Support the Modernization of the Consumer Price Index (CPI) at the National Level Using Harmonized Methodologies;
- e. Support the Improvement of Administrative Data Sources;

- f. Enhancing the Use of Big Data; Enhanced Data Accessibility and Dissemination; and Support Institutional Reforms and Enhance Human Capital.

Component 2- Country Specific

The second component, Modernize Technological and Statistical Infrastructure, has the following subcomponents:

- a. Burkina Faso: Modernize Technological and Statistical Infrastructure;
- b. Cabo Verde: Improving Information and Communications Technology (ICT) Infrastructure;
- c. Côte d'Ivoire: Modernize Technological Infrastructure;
- d. Ghana: Modernize Physical and Statistical Infrastructure;
- e. Liberia: Improving Physical and Statistical infrastructure;
- f. Sierra Leone: Rehabilitation of Statistics Sierra Leone's Physical Infrastructure;
- g. Togo: Building Capacity and Modernizing Technological, Statistical, and Physical Infrastructure.

Component 3- Project Management and Monitoring and Evaluation (M&E)

The goal of this component is to strengthen and develop National Statistical Offices' (NSOs) institutional capacity in project management, coordination, and monitoring and evaluation, including preparation of project documentation (US\$15 million). NSOs will be the main implementing agencies of the project in each country and will be responsible for its technical management and coordination.

Table 1: Country and regional project cost allocation

	AU	ECOWAS	Burkina Faso	Cabo Verde	Côte d'Ivoire	Ghana	Liberia	Sierra Leone	Togo	Total
Cost estimates										
1. Regional Component: Harmonization, Data Collection, Quality Improvement, Dissemination and Use of Core Social and Economic Statistics	2	6	51.5	11.5	50.8	135.91	25	24.5	27	334.21
1.1 implementation of the SHaSA2 initiative and regional harmonization	2	6								8
1.2 household surveys	0	0	12.5	3.65	22.85	89.34	9.5	8.5	14	160.34
1.3 economic statistics	0	0	16	3.1	17.5	24.76	7.4	9	8	85.76
1.4 consumer price index	0	0	0.8	0	0.5	1.44	0.5	1.5	0.5	5.24
1.5 administrative data	0	0	11	2.3	2.85	9.44	2	5	0.5	33.09
1.6 big data	0	0	1	0.5	1	3.73	0	0	1	7.23
1.7 data dissemination	0	0	0.5	0.25	0.5	1.5	0.5	0.5	0.5	4.25
1.8 institutional reforms and enhance human capital	0	0	9.7	1.7	5.6	5.7	5.1	0	2.5	30.3
2. Country Specific Components	0	0	6.5	2	1.2	11.09	3	3	1	27.79
3. Project Management and M&E	0.5	1.5	2	1.5	2	3	2	2.5	2	17.00
Grand Total	2.5	7.5	60	15	54	150	30	30	30	379
Financing										
IDA Grant	2.5	7.5	30				15	30	15	100
National PBA			10				5	10	5	30
Regional	2.5	7.5	20				10	20	10	70
IDA Credit			30	15	54	150	15		15	279
National PBA			10	5	18	50	5		5	93
Regional			20	10	36	100	10		10	186
Grand Total	2.5	7.5	60	15	54	150	30	30	30	379

THE GHANA STATISTICAL SERVICE

Harmonizing and Improving Statistics in West Africa Project is in support of the implementation of the Ghana Statistics Development Plan II and Ghana's National Strategy for the Development of Statistics II approved in 2018.

The Project will be implemented by the GSS in association with 20 other Ministries, Agencies and Departments (MDAs). The first group of MDAs will receive financial & technical support and a second group technical assistance.

The first group include the Ministries of Education; Employment and Labour Relations; Gender, Children, and Social Protection; Tourism, Culture, and Creative Arts; Health; Food and Agriculture; Birth and Death Registry; Registrar-General Department; Ghana Police Service; Ghana Prison Service; Ghana Immigration Service; and Ghana Health Service.

The second group includes the Ministries of Sanitation and Water Resources; Works & Housing, Lands & Natural Resources, and Trade; National Communication Authority, National Road Safety Commission, Environmental Protection Agency, and Ministry of Trade.

Ghana Statistical Service Financing

As per the Financing Agreement referenced Harmonizing and Improving Statistics In West Africa Project under the IDA Credit Number 6576-GH, dated April 24, 2020 between the Republic of Ghana and the IDA, the IDA provided a credit of 109 million Special Drawing Rights equivalent to USD150 million to finance Project's activities and as at 31 December, 2022 US\$91,437,588.52 had been disbursed to Ghana. The Credit is on standard IDA financing terms as follows:

Description	Rate/Period
Commitment charge on un-withdrawn balance	0.5% per annum
Service charge on withdrawn credit balance	0.75% per annum
Maturity Period	40 years
Repayment period	30 years
Repayment Grace period	5 years

GENERAL INFORMATION

Project	Over	Sight	Name	Designation
Project Committee:			Dr. Grace Bediako-	Chairperson
			Prof. Samuel K. Annim,	Government Statistician
			Mr. Kizito Ballans	MoELR
			Mr. George Harrison Opoku	MoFA
			Cop. Paul Manly Awini	Ghana Police Service
			Mr. Micheal Asiedu Ampomah	Ghana Immigration Service
			Mr. Jonathan Azasoo	NDPC
			Mr. Divine Ayidzoe	MoE
			Dr. Alhassan Iddrisu	MoF
			Ms. Rebecca A. Barden	RGD
			Rev. Kingsely Asare Addo	Births and Deaths Registry
			Dr. Alberta A. Biritwu-Nyarko	Ghana Health Service
			Mr. Ablo Mawutor	MoGCSP
			Mr. Samuel Ampomah	Ministry of Health
			Mr. Francis Omane Addo	Ghana Prison Service
		Mr. John Yao Agbeko	MoTCCA	
		Mr. Philip Abradu-Otoo	Bank of Ghana	
		Mr. Timothy Dolan	Heads of Cooperation Dev. Partners	
Project Management;			Prof. Samuel Kobina Annim	Government Statistician
			DR.Faustina Frimpong-Ainguah	Deputy Govt. Statistician
			Mr. Edward Asuo Afram	Director, Economics Directorate
			Mr. Mark Abuabu-Dadzie	Director, Information Technology
			Mr. Omar Siedu	Acting Director, Social and Demography
			Mr. Kwadwo Asante-Mensah	Director, Administration
			Mr. Timothy Afful	Director, Finance
			Mr. Johnson Owusu Kagya	Director, Communication and Dissemination
			Rev. Mrs. Brenda Osei-Kofi	Acting Director, HR.
			Abena Asamoabea Osei-Akoto	Director, Survey Organization and Census
		Mr Emmanuel Amonoo Cobbinah	Project Coordinator and Director, CPMD.	

Project	Technical	Name	Designation
Committee:			
Ghana Statistical Service;			
		Prof. Samuel Kobina Annim	Government Statistician
		Mr Emmanuel Amonoo Cobbinah	Project Coordinator and Director, CPMD
		Mr. Asuo Afram	Director, Economics Statistics
		Mr. Timothy Afful	Director, Finance
		Mr. Kwadwo Asante-Mensah	Director, Administration
		Rev. Mrs. Brenda Osei-Kofi	Acting Director, HR
		Mr. Mark Abuabu-Dadzie	Director, Information Technology
		Abena Asamoabea Osei-Akoto	Director, Survey Organization and Census
		Mr. Omar Siedu	Acting Director, Social and Demography
		Dr. Faustina Frimpong-Ainguah	Deputy Govt. Statistician
		Mr. Johnson Owusu Kagya	Director, Communication and Dissemination
		Mr. Ahmed Baba Adama	Project's Accountant
		Mr. Fuseini Mabruk	Head of Procurement
		Mr. Asante Ansah	Head of Internal Audit

Other Participating MDAs;

Mr. Emmanuel Yeboah	MoELR
Ms. Efua Anyanfu	MoGCSP
Mrs Mabel Cudjoe	MoTCCA
Mr. Mawunyo Segbefia	Ministry of Health
Mrs. Adwoa Kesewa Aboagye	RGD
Mr. ACP Akonor	Ghana Police Service
Mr. Abdul Rahman Issaka	Ghana Prison Service
Mr. Emmanuel Adjetey Odai	Ghana Immigration Service
Dr. Kwame Buabeng Frimpong	Ghana Health Service
Mrs. Clara Constance	Birth and Death Registry
Mad. Nelley Mireku	MoF

Address:

Ghana Statistical Service
Head Office,
P. O. Box GP 1098,
Head Office Building,
Location: Finance Close, Accra,
Ghana.
Fax: +233-302-664304
E-mail: info@statsghana.gov.gh

Auditors

Ghana Audit Service
Post Office Box M96

Bankers

Bank Of Ghana

INDEPENDENT AUDITOR'S REPORT

THE GOVERNMENT STATISTICIAN
STATISTICAL SERVICE
P. O. Box GP 1098
ACCRA

REPORT ON THE FINANCIAL STATEMENTS OF HARMONIZING AND IMPROVING STATISTICS IN WEST AFRICA (HISWAP) FOR THE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

We have audited the accompanying financial statements of the Harmonizing and Improving Statistics In West Africa (HISWAP) Project under the International Development Association (IDA) Credit Number 6576-GH, which comprises the Statement of Financial Position as at 31 December 2022, Statement of Sources and Uses of Funds for the year ended 31 December 2022 as well as the notes to the financial statements, including, list of material assets acquired with project funds and a summary of significant accounting policies as set out on page 13.

Responsibility of Management and Those with Governance for the Project's Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Public Sector Accounting Standards, and for such internal controls as Management determines is necessary to enable the preparation of Financial Statements that are free from material misstatements, whether due to fraud or error.

In preparing the Financial Statements, Management is responsible for assessing the GSS's ability to continue as a going concern, disclosing as applicable, matters

related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the GSS or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the GSS's financial reporting process.

Auditor's Responsibilities for the Audit of the Project's Financial Statements

Our objectives are to obtain reasonable assurance about whether the Project's 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 International Standards of Supreme Audit Institutions (ISSAIs), promulgated by INTOSAI 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.

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

- Identify and assess the risks of material misstatements of 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 GSS's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the GSS's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the GSS to cease to continue as a going concern.
- 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.

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 control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs), promulgated by INTOSAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Project's Financial Statements section of my report. I am independent of the Project (Ghana Statistical Service) in accordance with the ethical requirements that are relevant to our audit of the Financial Statements and I have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In my opinion, the Project's Financial Statements present fairly, in all material respect the financial position of HISWAP as at 31 December 2022 and the results of its operations for the year ended in accordance with International Public Sector Accounting Standards (IPSAS) and provisions of the Financing Agreement referenced (IDA) Credit Number 6576-GH and the Accounting Policies set out in Note 1 of the Project's Financial Statements.

BENJAMIN G. CODJOE
DEPUTY AUDITOR GENERAL /CGAD
for: AUDITOR-GENERAL

Date:

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) - IDA CREDIT NUMBER 6576-GH
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022**

		2022	2021
NON CURRENT ASSETS	NOTES	US\$	US\$
Investment In Project	2	84,657,966.77	73,321,556.81
CURRENT ASSETS			
Bank Balances	3	6,779,621.75	7,048,453.74
Total Assets		91,437,588.52	80,370,010.55
FINANCED BY			
IDA Designated Loan Account		91,437,588.52	80,370,010.55

Signed:

**Government Statistician
Ghana Statistical Service
Prof. Samuel K. Annim**

**Director of Finance
Ghana Statistical Service
Mr. Timothy Afful**

Date:

Date:

GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) - IDA CREDIT NUMBER 6576-GH
SOURCES & USES OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 US\$	2021 US\$	Cumulative US\$
SOURCES OF FUNDS				
IDA Designated Dollar Account	4	9,816,557.79	70,219,119.55	80,035,697.34
Direct Payment		1,251,200.00	10,150,891.18	11,402,091.18
Total Project receipts		11,067,779.79	80,370,010.55	91,437,788.52
USES OF FUNDS				
				0.00
Component 1:				
Regional Component	5	8,124,442.82	72,233,505.43	80,357,948.25
Component 2:				
Country-Specific Component	6	2,838,776.77	827,154.38	3,665,931.15
Component 3:				
Project Mgt, Monitoring and Evaluation	7	373,190.37	260,897.00	634,087.37
Total Project Expenditure		11,336,409.96	73,321,556.81	84,657,966.77
Income Surplus		(268,632.17)	7,048,453.74	6,779,821.75

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) -IDA CREDIT NUMBER 6576-GH
NOTES TO THE FINANCIAL STATEMENTS**

1. Significant Accounting Policies

The following are summary of the significant accounting policies adopted in the preparation of the Financial Statements:

Basis of Accounting

The Financial Statements have been prepared on IPSAS cash basis and under the historical cost convention. This means that revenue and expenditures are recognized in the Financial Statements when they are received and paid for respectively. Under the historical cost convention, assets and liabilities are reflected or disclosed in the Financial Reports at the cost incurred or price paid at the time of transaction.

Property, Plant and Equipment

All Property, Plant and Equipment acquired or constructed under all sources of funding have been stated at the actual payments made during the year and shall not be depreciated.

Depreciation

No depreciation has been charged in the Financial Statements.

Revenue and Expenditure

Revenue is recognised when funds are received from IDA and expenditures are accounted for in the year when goods, works and services are incurred and paid.

Foreign Currency Exchange

Foreign currency translation for funds received from IDA are converted using the actual spot exchange rate at the conversion from special to local account. The reporting currency is in US\$.

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) -IDA CREDIT NUMBER 6576-GH
NOTES TO THE FINANCIAL STATEMENTS**

2. Investment in Project

Investments are the total eligible expenditures incurred on the project as at the date of reporting. They are recognized in the statement of financial position as assets of the project at the total value of all eligible expenditures.

Component	Opening Bal. 1 Jan. 2022 US\$	Additions during 2022 US\$	Closing Bal 31 Dec. 2022 US\$
Component 1-Regional Component	72,233,505.43	8,124,442.82	80,357,948.25
Component 2-Country-Specific Component	827,154.38	2,838,776.77	3,665,931.15
Component 3-Project Management, Monitoring and Evaluation	260,897.00	373190.37	634,087.37
Total Project Expenditure	73,321,556.81	11,336,409.96	84,657,966.77

3. Bank Balances

This represents funds in the IDA Designated Dollar Account, Project Account denominated in Cedi. They are recognized at the amounts confirmed by the Custodian Bank as at the financial reporting date.

Name of Account	2022 US\$	2021 US\$
IDA Designated Dollar Account	6,771,769.84	5,841,104.03
Project Account in Cedi	7,851.91	12,053.79
Population Data Analysis Cedi Account (1,051,891.26-817,754.36)	00	234,136.66
G. Money Wallet	00	961,159.02
Total	6,779,821.75	7,048,453.74

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) -IDA CREDIT NUMBER 6576-GH
NOTES TO THE FINANCIAL STATEMENTS**

4. Funds from IDA

These are funds received from the International Development Agency in the forms of advances, replenishments of expenses and direct payments to suppliers as follows.

Receipt Type	2022 US\$	2021 US\$	Cumulative US\$
Advances	9,816,577.79	66,556,928.00	76,373,505.79
Replenishments	00	3,662,191.55	3,662,191.55
Direct payments	1,251,200.00	10,150,891.18	11,402,091.18
Total Resources	11,067,777.79	80,370,010.73	91,437,788.52

5. Component 1-Regional Component

Sub-Component	2022 US\$	2021 US\$	Cumulative US\$
1.2: Support household surveys at national level	5,902,669.03	71,328,602.63	77,231,271.66
1.3: Support core set of economic statistics	535,487.71	203,456.91	738,944.62
1.4: Support modernization of Consumer Price Index	301,167.60	262,729.06	563,896.66
1.5: Strengthens the production of administrative data (Statistics) at implementing MDAs and Selected MMDAs	957,410.55	354,490.22	1,311,900.77
1.6: Increase use of big data	17,623.51	0.00	17,623.51
1.7: Improve data accessibility and dissemination	323,204.97	0.00	323,204.97
1.8: Support Institutional reforms and enhanced human capital	86,879.44	84,226.62	171,106.06
Total	8,124,442.81	72,233,505.44	80,357,948.25

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) -IDA CREDIT NUMBER 6576-GH
NOTES TO THE FINANCIAL STATEMENTS**

6. Component 2-Country-Specific Component

Sub-Component	2022 US\$	2021 US\$	Cumulative US\$
2.1: Modernize physical and statistical infrastructure.	2,838,776.77	827,154.38	3,665,931.15
2.2: strengthens statistical coordination and quality assurance.	0.00	0.00	0.00
Total	2,838,776.77	827,154.38	3,665,931.15

7. Component 3-Project Management t, Monitoring and Evaluation

Sub-Component	2022 US\$	2021 US\$	Cumulative US\$
Project Management, Monitoring and Evaluation	373,190.37	260,896.99	634,087.37
Total	373,190.37	260,896.99	634,087.37

**GHANA STATISTICAL SERVICE
HARMONISING AND IMPROVING STATISTICS IN WEST AFRICA
PROJECT (HISWAP) -IDA CREDIT NUMBER 6576-GH
NOTES TO THE FINANCIAL STATEMENTS**

8. List of material assets acquired to date with project funds.

As at 30 May 2021 a total of US\$15,302,154.03 has been invested in various equipment and other items which are located across the sixteen regions of Ghana as follows.

S/N	Description	QTY	Amt US\$	Supplier	Date
1	Samsung Tablets	35,000	5,600,000.00	It Market	Feb. 2021
2	Huawei Tablets	20,000	3,159,800.00	Franko Trading Ent.	Jul-20
3	UNFPA Tablets	20,000	3,295,091.18	UNFPA	Mar. 2021
4	Laptops	800	723,801.33	IT Market	Nov. 2020
5	8 Cylinder Station Wagon	1	97,243.98	Toyota Ghana Co.	May-21
6	6 Cylinder Station Wagon	5	305,356.02	Toyota Ghana Co	May-21
7	4 Cylinder Station Wagon	7	308,021.99	Toyota Ghana Co	May-21
8	Madson Japan Air conditions	15	11,320.75	Madison Japan	Mar-22
9	Ronor Motors Toyota Pick-up	7	274,244.45	Ronor Motors	Jun-22
10	Toyota GH Ltd Hilux PICK UP	8	350,808.46	Toyota GH Ltd	Jun-22

11	UNOSP – Toyota Prado	30	1,062,131.79	UNOSP	Sept-22
12	Duty for UNOSP Vehicles	30	426,338.60	GRA	Sept-22
13	Henkoq Ventures ICT Equipment	9	38,803.94	Henkoq ventures	Dec-22
	Total-US\$		15,652,962.49		

